



## COMPARISON OF TAX BASIS, SALING-BUYING AND MARKET VALUES IN REAL ESTATE VALUATION, EXAMPLE OF KONYA

**Sukran Yalpir and Asli Bozdog**

*Selcuk University, Turkey*

Real estate valuation is reflected to the national economy and this is among the primary targets of developed societies. The price estimation of real-estates can be defined as the process of determining unit prices of the concerning real-estates after determining and collecting their properties and treating them under market conditions of the countries. Today, in valuation the search for a solution continues to the method and to uncertainties in real estate criteria.

There are different approaches to valuation of real estate in Turkey. For example, it does not exist a single value for real estate. There are various different values, such as; taxation based on the value retrieved, value in land register, expropriation value, the mortgage value in the bank, market value of a the real estate. These differences were put forward on behalf of the research on this topic.

In this study, in Dogus quarter district of Konya Karatay real estates, which could be exchanged in 2011-2012, is determined. The costs of sailing- buying (CSB) for land registry cadaster, cost of tax (CT) in the council and costs of market (CM) conditions, the values were collected. Analyzes of the generated data set were made in Geographic Information System (GIS). As a result the necessity of a standard real estate valuation system in Turkey will express for prevent of tax losses and provide social development.

**Keywords:** Valuation, Real Estate Valuation, Geographic information systems.

### References

1. Aclar A., Çağdas V., Demir H., (2002), "Profession of Real Estate Valuation and Cartography Engineering." HKM Geodesy and Geoinformation and Land Management.
2. Açlar, A., Çağdaş, V., (2008), "Taşınmaz (gayrimenkul) Değerlemesi", TMMOB Harita ve Kadastro Mühendisleri Odası, 2. Baskı, Ankara.
3. Erdoğan, S., Baybura T., Tiryakioğlu İ., (2004), "Coğrafi Bilgi Sistemleri Kullanılarak Taşınmaz Değer Haritalarının Oluşturulması: Afyon Örneği". 3. Bilgi Teknolojileri Kongresi, Pamukkale Üniversitesi, Denizli.
4. Eren, E., Tüdeş, T., Yomralıoğlu, T., (1999), "Coğrafi Bilgi Sistemlerinde Raster Tekniği İle Kent Taşınmaz Değer Haritalarının Üretilmesi". Yerel Yönetimlerde Kent Bilgi Sistemi Uygulamaları Sempozyumu, Trabzon
5. Yalpir, Ş., (2000), "Kentsel Alanlarda Taşınmaz Değerlerinin Belirlenmesi ve Konya Örneği". Yüksek Lisans Tezi, Selçuk Üniversitesi, Konya.