

**Sevier (078)**  
**Tax Year 2026 | Reappraisal 2026**

Jan 1 Owner  
 325 SUGAR MOUNTAIN LLC  
 26 4TH STREET 2B  
 BROOKLYN NY 11231

Current Owner

**PARK VISTA WAY 718**

Ctrl Map: 117    Group:    Parcel: 063.00    Pl:    SI: 044

**Value Information**

**Land Market Value:** \$175,000  
**Improvement Value:** \$734,700  
**Total Market Appraisal:** \$909,700  
**Assessment Percentage:** 40%  
**Assessment:** \$363,880

**Subdivision Data**

**Subdivision:**  
 GAT FALLS PARKVIEW RESORT  
**Plat Book:**                      **Plat Page:**                      **Block:**                      **Lot:**  
 LM-9                                      90                                                                                44

**Additional Information**

UNIT 44

**General Information**

**Class:** 08 - Commercial                      **City:** GATLINBURG  
**City #:** 287                      **Special Service District 2:** 000  
**Special Service District 1:** 000                      **Neighborhood:** P03  
**District:** 11                      **Number of Mobile Homes:** 0  
**Number of Buildings:** 1                      **Utilities - Electricity:** 01 - PUBLIC  
**Utilities - Water/Sewer:** 11 - INDIVIDUAL /  
 INDIVIDUAL                      **Zoning:** R-2  
**Utilities - Gas/Gas Type:** 00 - NONE

**Outbuildings & Yard Items**

Building #	Type	Description	Area/Units
1	HOT - HOT TUB		1

**Sale Information**

Long Sale Information list on subsequent pages

**Land Information**

**Deed Acres:** 0                      **Calculated Acres:** 0                      **Total Land Units:** 1

Land Code	Soil Class	Units
06 - RES RESORT		1.00

**Residential Building #: 1**

**Improvement Type:**  
 03 - SPECIAL\_RES  
**Exterior Wall:**  
 05 - SIDING ABOVE AVG  
**Heat and AC:**  
 7 - HEAT AND COOLING SPLIT  
**Quality:**  
 2+ - ABOVE AVERAGE +  
**Square Feet of Living Area:**  
 2496  
**Foundation:**  
 04 - SPECIAL FOOTING  
**Roof Framing:**  
 02 - GABLE/HIP  
**Cabinet/Millwork:**  
 04 - ABOVE AVG  
**Interior Finish:**  
 13 - PANELING CUSTOM  
**Bath Tiles:**  
 01 - FLOOR ONLY  
**Shape:**  
 01 - RECTANGLE

**Building Sketch**



**Stories:**

2.00  
**Actual Year Built:**  
 2009

**Plumbing Fixtures:**

8  
**Condition:**  
 AV - AVERAGE

**Floor System:**

04 - WOOD W/ SUB FLOOR

**Roof Cover/Deck:**

03 - COMPOSITION SHINGLE

**Floor Finish:**

09 - HARDWOOD/PARQUE

**Paint/Decor:**

04 - ABOVE AVERAGE

**Electrical:**

04 - ABOVE AVG

**Structural Frame:**

00 - NONE

**Building Areas**

Areas	Square Feet
BAS - BASE	832
BSF - BASE SEMI FINISHED	832
USF - UPPER STORY FINISHED	832
OPF - OPEN PORCH FINISHED	80
OPF - OPEN PORCH FINISHED	208
OPF - OPEN PORCH FINISHED	208

**Sale Information**

<b>Sale Date</b>	<b>Price</b>	<b>Book</b>	<b>Page</b>	<b>Vacant/Improved</b>	<b>Type Instrument</b>	<b>Qualification</b>
2/12/2020	\$580,000	5482	743	I - IMPROVED	AA - ADJUSTED SALE	A - ACCEPTED
6/9/2009	\$775,000	3360	292	I - IMPROVED	WD - WARRANTY DEED	N - NON-ARM'S LENGTH
4/18/2007	\$0	2800	368		-	-