

Abstrak

Penilaian properti memiliki tujuan untuk memberi estimasi dan pendapat nilai ekonomi suatu objek penilaian pada waktu tertentu yang disesuaikan dengan SPI dan undang-undang yang berlaku. Dasar hukum penilaian properti yaitu Peraturan Menteri Keuangan Nomor 228/PMK.01/2019. Penilaian ini diterapkan pada suatu lahan yang terletak di Jl.Prawirotaman 1 Brotokusuman, Kecamatan Mergangsan, Kota Yogyakarta. Tujuan dari penilaian ini ialah menemukan analisis highest and best use lahan objek penilaian. Secara garis besar rumusan masalah sebagai berikut, mengetahui produktivitas, batas pasar, permintaan dan penawaran, marketabilitas, analisis keuangan, dan analisis highest best use atas lahan kosong di Jl. Prawirotaman 1 Brontokusuman, Kecamatan Mergangsan, Kota Yogyakarta. Dalam penilaian ini menggunakan tiga alternatif jenis properti komersial yang dianggap paling menggambarkan kondisi pasar. Metode yang digunakan dalam penelitian ialah metode studi kepustakaan dan studi lapangan. Sumber informasi diambil melalui sumber sekunder, contohnya yaitu melalui situs resmi dari lembaga pengelola dan penyedia data. Hal yang dianalisis kelayakannya dalam analisis Highest and Best Use adalah analisis produktivitas lahan kosong, analisis delineasi pasar, analisis permintaan pasar, analisis penawaran pasar, analisis kondisi pasar, dan analisis kelayakan keuangan. Kesimpulannya ialah properti komersial cafe memiliki kegunaan yang paling memenuhi prinsip highest and best use, dengan nilai NPV dan nilai/m² lebih tinggi dibandingkan kedua alternatif lainnya.

Kata kunci :Penilaian Properti. Analisis Highest and Best use

Abstract

Property valuation has the aim of providing an estimate and economic valuation of an object of valuation at a certain time in accordance with SPI and applicable laws. The legal basis for property valuation is the Minister of Finance Regulation Number 228/PMK.01/2019. This assessment was applied to a plot of land located on Jl. Prawirotaman 1 Brotokusuman, Mergangsan District, Yogyakarta City. The purpose of this assessment is to find the highest and best analysis using the land object of the assessment. Broadly speaking, the formulation of the problem is as follows, knowing productivity, market limits, supply and demand, marketability, financial analysis, and the best analysis using vacant land on Jl. Prawirotaman 1 Brontokusuman, Mergangsan District, Yogyakarta City. In this assessment, three alternative types of commercial property are considered that best describe market conditions. The method used in the research is the method of literature study and field study. Sources of information are taken through secondary sources, for example through the official website of the data management institution and provider. Things that are suitable for use in the Highest and Best Use analysis are vacant land analysis, market delineation analysis, market demand analysis, market supply analysis, market condition analysis, and market analysis. The conclusion is that commercial property cafes have uses that best meet the principles of highest and best use, with higher NPV and value/m² than the other two alternatives.

Key word : Property Appraisal, Analysis Highest and Best Use