

INTISARI

Penulisan Tugas Akhir ini bermaksud untuk memberikan opini Nilai Pasar Ruko di Jalan C. Simanjuntak Kelurahan Terban Kecamatan Gondokusuman Kota Yogyakarta guna penjaminan utank Bank. Alat analisis yang digunakan dalam proses penilaian ini adalah menggunakan Pendekatan Pasar dan Pendekatan Biaya. Dasar nilai yang digunakan adalah Nilai Pasar dan Indikasi Nilai Likuidasi. Pendekatan Pasar menghasilkan indikasi Nilai Pasar sebesar Rp3.947.090.000 (Tiga Miliar Sembilan Ratus Empat Puluh Tujuh Juta Sembilan Puluh Ribu Rupiah) dan Pendekatan Biaya menghasilkan indikasi Nilai Pasar sebesar Rp3.713.884.232 (Tiga Miliar Tujuh Ratus Tiga Belas Juta Delapan Ratus Delapan Puluh Empat Ribu Dua Ratus Tiga Puluh Dua Rupiah). Kemudian dilakukan rekonsiliasi terhadap dua pendekatan tersebut dan menghasilkan Nilai Pasar sebesar Rp3.842.000.000 (Tiga Miliar Delapan Ratus Empat Puluh Dua Juta Rupiah) dan Indikasi Nilai Likuidasi sebesar Rp2.689.400.000 (Dua Miliar Enam Ratus Delapan Puluh Sembilan Juta Empat Ratus Ribu Rupiah).

Kata Kunci : Nilai Pasar, Nilai Likuidasi, Penilaian, Ruko

ABSTRACT

This thesis aims to determine Market Value opinion to a unit shophouse at C. Simanuntak Street Terban Urban Village Gondokusuman Subdistrict Yogyakarta City Special Region of Yogyakarta for the loan debt guarantee. The analytical tools used in this valuation process are Market Approach and Cost Approach. Base value used are Market Value and Liquidation Value. In Market Approach resulted an indication of Market Value Rp3.947.090.000 (Three Billion and Nine Hundred Forty Seven Million Ninety Thousand Rupiah) and by the Cost Approach resulted an indication of Market Value Rp3.713.884.232 (Three Billion Seven Hundred Thirteen Million Eight Hundred and Eighty Four Thousand Two Hundred and Thirty Two Rupiah). The result of a reconciliation between a Market Approach and Cost Approach Rp3.842.000.000 (Three Billion and Eight Hundred Forty Two Million Rupiah). Then, the Market Value of the shophouse is multiplied by the percentage of liquidation to obtain the Liquidation Value of the valuation object. The Liquidation Value of the valuation object is Rp2.689.400.000 (Two Billion and Six Hundred Eighty Nine Million Four Hundred Thousand Rupiah)

Keywords: Appraisal, Liquidation Value, Market Value, Shophouse