

Intisari

Penelitian ini bertujuan untuk penilaian kendaraan dengan pendekatan data pasar menggunakan metode *assessment ratio*. Objek penilaian adalah 3 kendaraan Toyota Kijang Innova G/MT tahun 2014 dengan tujuan penilaian untuk penghapusan. Data pembandingan diperoleh di dalam lingkup wilayah Polda Metro Jaya. Data pembandingan sebanyak 45 kendaraan dengan tipe dan tahun yang sama dengan objek penilaian. Hasil *assessment ratio* digunakan untuk menentukan indikasi nilai kendaraan.

Penilaian data pasar dengan *assessment ratio* dari data pembandingan. Rasio tersebut dianalisis untuk menentukan *level assessment*, progresivitas, regresivitas, COD (*Coefficient of Dispersion*) dan COV (*Coefficient of Variation*) kendaraan. Penelitian juga melakukan analisis regresi *assessment ratio* dengan kondisi kendaraan sebagai variabel bebas.

Hasil *assessment ratio* kendaraan menunjukkan median 1,010, sesuai dengan standar IAAO, *assessment ratio* kendaraan tidak terjadi *underassessment* atau *overassessment* yakni antara 0,90-1,10. PRD (*Price Related Differential*) sebesar 1,0034, standar IAAO untuk PRD adalah 0,98-1,03. Artinya *assessment ratio* kendaraan tidak terjadi progresivitas maupun regresivitas. Dilihat dari variabilitasnya menunjukkan COD (*Coefficient of Dispersion*) 3,55 persen COV (*Coefficient of Variation*) 4,35 persen. Dengan hasil tersebut penyebaran dan variabilitas *assessment ratio* rendah dan masih di bawah standar IAAO yakni 15 persen. Indikasi nilai Kijang Innova G/MT 2014 dengan metode *assessment ratio* adalah Rp193.000.000,00.

Hubungan *assessment ratio* dengan kondisi kendaran hasil penelitian menunjukkan *R-square* 0,73. Hasil uji normalitas probabilitas 0,49. Dengan tingkat signifikansi alfa 0,05 hasilnya berdistribusi normal. ($0,478 > 0,05$). Sedangkan uji t hasil T hitung 10,90, sedangkan T tabel dengan tingkat signifikansi alfa 5% dan d/f 43 adalah 1,68. *Assessment ratio* dan kondisi kendaraan terdapat hubungan yang signifikan ($10,89 > 1,68$).

Kata Kunci: *Assessment ratio* Kendaraan, Penilaian Kendaraan,
Toyota Innova

Abstract

This study aims to determine the value indication vehicle, a comparison sales approach with assessment ratio method. Objects of the valuation are 3 Toyota Kijang Innova vehicles with the aim of valuation for deletion. Comparative data is obtained within the scope area of the Polda Metro Jaya. Comparative data for 45 vehicles with the same type and year as the valuation object. The assessment ratio results are used to determine the value indication of the vehicle.

Assessment of market data with an assessment ratio of comparative data. The ratio is analyzed to determine level of assessment, progressivity, regressivity, COD (Coefficient of Dispersion) and COV (Coefficient of Variation) of the vehicle. The study also conducted a regression analysis of assessment ratio with vehicle conditions as independent variables.

The results of the vehicle ratio assessment shows median of 1.010, in accordance with IAAO standards, the vehicle assessment ratio did not occur underassessment or over-assessment, which are between 0.90-1.10. While PRD (Price Related Differential) is 1.0034, and the IAAO standard is 0.98-1.03. This means that vehicle assessment ratio did not shows progressivity nor regressivity. Judging from its variability, it shows COD (Coefficient of Dispersion) 3.55 percent COV (Coefficient of Variation) 4.35 percent. With these results, spread and variability of the ratio assessment are low and can still be below the IAAO standard which is 15 percent. Value indications of Kijang Innova G/MT 2014 with assessment ratio method is Rp193,000,000.

Relations between the assessment ratio and the condition of the study result vehicles shows R-square 0.73. The normality probability test results is 0.49. With alpha significance level of 0.05, the results are normally distributed. ($0.49 > 0.05$). While the test results of T count is 10.90, and the T table with alpha significance level of 5% and d/f 43 is 1.68. The assessment ratio and vehicles condition have a significant relationship ($10.89 > 1.68$).

Keywords: Vehicle Ratio Assessment, Vehicle Assessment, Toyota Innova