



ENCORE

REAL ESTATE INVESTMENT SERVICES

RELATIONSHIP DRIVEN • RESULTS ORIENTED



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Advantages

Encore Real Estate Investment Services is dedicated to assisting clients in the acquisition and disposition of net leased and multi-tenant retail properties across the country. We provide advisory and brokerage expertise with the highest level of commitment and attention to detail, which ensures a higher assurance of closing and a faster turnaround time as each client is assisted and advised on strategic exit and entrance strategies aimed at achieving their Investment goals.

Led by Principals Brandon Hanna and Deno Bistolarides, our team of distinguished brokers has evaluated, listed, sold and marketed over \$5 Billion of investment real estate nationally totaling over 700 transactions. We have a combined track record of investment real estate sales experience spanning 50 years. Through this experience, we have executed transactions on behalf of some of the most prominent developers, institutions, and private investors in the industry. We have built strong relationships and a global database of investors and developers, which enables us to provide our clients with real estate investment services that are unmatched in the industry.

With a strong commitment to our clients, our track record, attention to detail and passion for the real estate business, we continue to earn long-term relationships





1031 Exchanges: What You Need to Know

Thanks to IRC Section 1031, a properly structured 1031 exchange allows an investor to sell a property, to reinvest the proceeds in a new property and to defer all capital gain taxes. IRC Section 1031 (a)(1) states:

"No gain or loss shall be recognized on the exchange of property held for productive use in a trade or business or for investment, if such property is exchanged solely for property of like-kind which is to be held either for productive use in a trade or business or for investment."

1031 EXCHANGE – SET-UP – IDENTIFICATION PERIOD

1031 exchanges allow investors to defer capital gain taxes as well as facilitate significant portfolio growth and increased return on investment. In order to access the full potential of these benefits, it is crucial to have a comprehensive knowledge of the exchange process and the Section 1031 code. Investors that familiarizes themselves with 1031 Exchanges, know about the 45 day and 180 day rules. The taxpayer has 45 days from the date that the benefits and burdens of ownership in the relinquished property are transferred to identify a replacement property and 180 days from the transfer of the relinquished property to close on the replacement property or properties which were previously identified.

1031 EXCHANGE – UP-LEG REQUIREMENTS – CLOSING

With relation to the up-leg property requirements, the general rule is that, in order to have a fully tax deferred exchange, the exchanger must trade equal or up in equity and equal or up in fair market value. The effect of this rule is that the exchanger must use the entire net proceeds from the relinquished property as down payment on the replacement property. Also, the exchanger must replace any mortgage paid off at the sale of the relinquished property with an equal or greater mortgage on the replacement property. Any cash received by the exchanger whether at the sale of the relinquished property or at the purchase of the replacement property will be deemed "cash boot" and tax will be recognized to the extent of gain. This rule applies regardless of the exchanger's cash position in the relinquished property. Regardless of the size of the exchanger's down payment, principal pay down, or capital improvements on the relinquished property, the exchanger will be treated as having received "cash boot" if cash is received as part of the exchange. The fair market value of the relinquished property can be calculated from the selling price by subtracting from the selling price the transaction costs of the sale. These transaction costs are limited to those costs directly related to the sale of the relinquished property. The most common transaction costs are brokerage fees, title insurance fees, exchange service fees, and recording fees.

The Executive Team of Encore Real Estate Investment Services has been involved in the Exclusive representation of spearheading over \$1 Billion dollars' worth of successful 1031x assignments for buyers and sellers alike. Our team of specialist understand the intricate framework associated with the policies and procedures of IRC Section 1031. We look forward to discussing the opportunity to work with you on your next 1031 exchange regardless of how simple or complex

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DRUG STORES SOLD



WALGREENS | Burnsville, MN



WALGREENS | Pelham, NH



RITE AID | Queens, NY



WALGREENS | Sugarland, TX



WALGREENS | Rochester, NY



CVS | Oakridge, NC



WALGREENS | Lansing, MI



CVS | Austin TX



RITE AID | Springfield, MA

DRUG STORES SOLD



WALGREENS | Mobile, AL



CVS | Alpharetta, GA



CVS | Cary, NC



RITE AID | Cleveland, TN



CVS | Fairfax Station, VA



RITE AID | Lima, OH



CVS | Marion, SC



RITE AID | Paulding, OH



WALGREENS | Glenolden, PA

7-ELEVEN'S SOLD



7-ELEVEN | Brownstown, MI



7-ELEVEN | Daytona, FL



7-ELEVEN | Royal Oak, MI

SHERWIN WILLIAMS SOLD



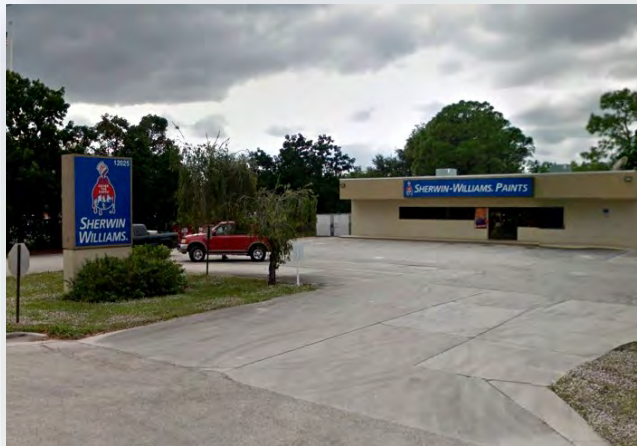
SHERWIN WILLIAMS | Arlington, TX



SHERWIN WILLIAMS | Kirksville, MO



SHERWIN WILLIAMS | Tulsa, OK



SHERWIN WILLIAMS | Naples, FL



SHERWIN WILLIAMS | Shreveport, LA



SHERWIN WILLIAMS | Lowell, AR

QUICK-SERVICE SOLD



TACO BELL | Bradenton, FL



TACO BELL | Shawnee, OK



WENDY'S | Charlestown, WV



STARBUCKS | Bossier City, LA



STARBUCKS | Brownsburg, IN



STARBUCKS | Fairfield, OH



BURGER KING | Howell, MI



DQ GRILL & CHILL | Corbin, KY



TACO BELL | Algonac, MI

QUICK-SERVICE SOLD



MCDONALD'S | Tampa, FL



MCDONALD'S | Dallas, TX



BURGER KING | Chippewa Falls, WI



ARBY'S | Muskegon, MI



QDOBA | Saginaw, MI



TIM HORTONS | Toledo, OH



BURGER KING | Homosassa, FL



KFC | Toledo, OH



DUNKIN DONUTS | Glendale, AZ

FAST CASUAL DINING SOLD



APPLEBEE'S | Keene, NH



APPLEBEE'S | Kendallville, IN



APPLEBEE'S | Kansas City, MO



APPLEBEE'S | Hamilton, OH



APPLEBEE'S | Portsmouth, NH



IHOP | Royal Oak, MI



ON THE BORDER | Westland, MI



IHOP | Albuquerque, NM



CHILI'S | Charlotte, NC

AUTO PART RETAILERS SOLD



O'REILLY | Walterboro, SC



AUTOZONE | Fort Hood, TX



FIRESTONE | Carey, NC



ADVANCE AUTO | Bad AXE, MI



O'REILLY | Norton Shores, MI



TIRE DISCOUNTERS | Dayton, OH



NTB | Lexington, KY



AUTOZONE | Chesterland, OH



ADVANCE AUTO | China Grove, NC

BIG BOX RETAILERS SOLD



PETSMART | East Madison, WI



PETSMART | West Madison, WI



OFFICE MAX | AUBURN, ME



PETSMART | Jacksonville, FL



STAPLES | Palatka, FL



FEDEX | LANSING, MI



STAPLES | Toledo, OH



FEDEX | Saginaw, MI



Office Max | Northwood, OH

DIALYSIS CENTERS SOLD



DAVITA | Miamisburg, OH



DAVITA | Westland, MI



DAVITA | Riverview, MI



FRESENIUS | Montgomery, AL



FRESENIUS | Prattville, AL



FRESENIUS | Wheatfield, NY



ATI PHYSICAL THERAPY | Zion, IL



DAVITA | Romulus, MI



RAI | Springfield, IL

DOLLAR STORES SOLD



DOLLAR GENERAL | Genesee Twp., MI



DOLLAR GENERAL | Tampa, FL



DOLLAR GENERAL | Indianapolis, IN



FAMILY DOLLAR | Port Saint John, FL



FAMILY DOLLAR | Indian River, MI



FAMILY DOLLAR | Portfolio WI



DOLLAR TREE | Bartlesville, OK



DOLLAR TREE | Lexington, KY



DOLLAR TREE | Little Falls, MN

BANK BRANCHES SOLD



CHASE | New Lenox, IL



CITIZENS | Troy, MI



PNC | Trenton, MI



CHASE | Holland, MI



PNC | Troy, MI



FIRST MERIT | Troy, MI



Panera Bread | Munster, IN



GOODWILL | Columbus, OH



GOODWILL | Franklin, IN

MULTI-TENANT RETAIL SOLD



DEL TACO & MOD PIZZA | Livonia, MI



STARBUCKS & T-MOBILE | Kennesaw, GA



STARBUCKS & MOE'S | Mobile, AL



STARBUCKS & AT&T | Sterling Heights, MI



ASPEN DENTAL & AT&T | Battle Creek, MI



VERIZON & LITTLE CAESARS | North Bend, OH



CHIPOTLE & VERIZON | Findlay, OH



STARBUCKS CENTER | Grand Rapids, MI



NOODLES & CO & MATTRESS FIRM | Midland, MI



ENCORE

REAL ESTATE INVESTMENT SERVICES

EXECUTIVE TEAM

Brandon Hanna

Managing Partner

D: 248.702.090

C: 248.939.0717

BHanna@Encoreis.com

Deno Bistolarides

Managing Partner

D: 248.702.0288

C: 734.255.6820

DenoB@Encoreis.com

Dante Hargis

Senior Advisor

D: 248.702.0289

C: 586.610.9848

Dhargis@Encoreis.com

Matthew Weber

Senior Advisor

D: 248.702.0285

C: 734.320.6141

Mweber@Encoreis.com

Danny Samona

Senior Advisor

D: 248.702.0286

C: 734.945.5967

Dsamona@Encoreis.com

Michael Gaggo

Senior Advisor

D: 248.702.0287

C: 248.866.4977

Mgaggo@Encoreis.com

Brandon Kassab

Senior Advisor

D: 248.702.0292

C: 248.520.2321

Bkassab@Encoreis.com

Brent Hanna

Associate Advisor

D: 248.702.0290

C: 248.762.0788

Brent@Encoreis.com

Marlon Gaggo

Associate Advisor

D: 248.702.0291

C: 248.388.0591

Marlon@Encoreis.com

Sheren Zakaria

Marketing Coordinator

D: 248.702.0294

Sheren@Encoreis.com

Tracey Sensing

Operations Manager

D: 248.702.0283

Tracey@Encoreis.com

30500 Northwestern Highway, Suite 400

Farmington Hills, MI 48334

WWW.ENCOREREIS.COM



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