$$\frac{\$20,000 \text{ (FMV of portion sold)}}{\$24,000 \text{ (FMV of aggregated property)}} \times \frac{\$18,000 \text{ (adjusted basis for gain)}}{\$24,000 \text{ (FMV of aggregated property)}} = \frac{\$15,000 \text{ (adjusted basis of portion sold)}}{\$24,000 \text{ (FMV of aggregated property)}}$$