

Land Value Analysis

Enclosed are the land values and analysis for the basis of the assessments. Most sales are utilized over a two-year period, but may vary based on the sampling. Outliers and others may be removed from the analysis as not being a representative sampling. Units of comparison include, site value, rate per front foot, rate per acre, and rate per square foot. Various acceptable methods are utilized in deriving a unit of comparison and a typical rate.

Condominium Analysis

Direct sales comparison approach is utilized for condominiums based on a square foot or lineal foot method. Separate valuation conditions may be utilized to group certain types of properties together, including factors such as size, location, amenities, etc.

Economic Condition Factors

An ECF adjusts the assessor's use of the cost manual to the local market. County multipliers are provided by the State Tax Commission and adjusted annually to reflect change in the market of the construction costs found in the State Tax Commission Assessor's Manual and to "bring" those costs to the County level. Economic condition factors are adjusted annually by the assessor to further refine these costs to the local market.

An ECF must be determined and used in all cost appraisal situations where the *Assessor's Manual* is used. Saying "I didn't need to use an ECF because I used the new *Assessor's Manual*." is not correct; even if the cost manual being utilized is brand new; it is a statewide manual and must be adjusted to local market conditions through the use of an ECF. It is also incorrect to indicate "I didn't need to use an ECF because I was valuing new construction" Again, an ECF must be used to adjust the statewide costs of the *Assessor's Manual* to local markets. An ECF must be used regardless of the age of the improvements being valued.

The single base for determining fair assessments is true cash value. What is the property worth? What would be the price an informed buyer would be willing to pay for the property in its condition and location? These are questions relating to true cash value. Assessments are to be set at 50% of the true cash value appraisals of each property. When appraising a mass of properties, the assessor frequently uses a cost-less-depreciation analysis and relates it to what properties are selling for through the use of an Economic Condition Factor (ECF). The ECF is derived by analyzing properties which have sold and comparing the cost less depreciation of the buildings to that portion of the sale prices attributable to those buildings. (This procedure will be discussed in detail later.) If there is a consistent relationship between the cost-less-depreciation analysis and the sale values of the buildings, this relationship is expressed as an ECF which is used to adjust the cost-less-depreciation estimates to what properties are selling for in the market.

An ECF is calculated by analyzing verified property sale prices. The portion of each sale price attributed to the building(s) on the parcel is compared to the value on the record card of the same building(s). The ECF represents the relationship between the appraised value of the building as calculated using the *Assessors Manual* and the sale value of that building. When the building value is added to the value of the land and the land improvements, an indication of true cash value can be obtained for assessed valuations.

Commercial Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
150-001-000-214-00	123 N THIRD ST	11/10/23	\$135,000	WD	\$135,000	\$38,800	28.74	\$85,021	\$53,604	\$3,625	25.0	150.0	\$2,144
150-009-000-070-00	306 S THIRD ST	06/01/23	\$80,000	WD	\$80,000	\$38,400	48.00	\$84,933	\$2,317	\$7,250	50.0	100.0	\$46
150-116-000-036-00	385 N BRADLEY HWY	12/29/23	\$165,000	PTA	\$165,000	\$107,700	65.27	\$193,772	\$1,195	\$29,967	206.7	169.5	\$6
150-121-000-024-05	1015 M68 HWY	01/24/23	\$79,000	WD	\$79,000	\$27,800	35.19	\$68,723	\$79,000	\$68,723	565.9	364.0	\$140
Totals:			\$459,000		\$459,000	\$212,700		\$432,449	\$136,116	\$109,565	847.6		
											Average		
											per FF=>		\$161

Commercial Acreage Sales

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
150-122-000-035-06	298 WENONAH DR	10/11/24	\$30,000	WD	\$30,000	\$0	0.00	\$26,429	\$30,000	\$26,429	2.01	2.01	\$14,925
Totals:			\$30,000		\$30,000	\$0		\$26,429	\$30,000	\$26,429	2.01	2.01	
											Average		
											per Net Acre=>		14,925.37

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
150-122-000-035-06	298 WENONAH DR	10/11/24	\$30,000	WD	\$30,000	\$0	0.00	\$26,429	\$30,000	\$26,429	2.01	2.01	\$14,925
150-121-000-017-01	1749 CEDAR ST	11/08/24	\$20,000	OTH	\$20,000	\$18,900	94.50	\$37,783	\$20,000	\$37,783	10.03	10.03	\$1,994
150-121-000-018-01	1577 CEDAR ST	03/13/24	\$31,000	WD	\$31,000	\$17,100	55.16	\$42,240	\$31,000	\$42,240	19.50	19.50	\$1,590
Totals:			\$81,000		\$81,000	\$36,000		\$106,452	\$81,000	\$106,452	31.54	31.54	
											Average		
											per Net Acre=>		2,568.17

Residential Lake Huron

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
150-005-000-035-00	1070 LAKEVIEW DR	12/19/22	\$850,000	WD	\$850,000	\$278,400	32.75	\$827,898	\$178,377	\$156,275	133.0	387.0	\$1,341
150-033-000-004-00	1040 LINDEN ST	12/29/23	\$500,000	WD	\$500,000	\$230,000	46.00	\$494,194	\$123,306	\$117,500	100.0	120.0	\$1,233
Totals:			\$1,350,000		\$1,350,000	\$508,400		\$1,322,092	\$301,683	\$273,775	233.0		
											Average		
											per FF=>	\$1,295	

Residential Lots Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
150-012-000-025-03		07/28/23	\$4,000	WD	\$4,000	\$5,600	140.00	\$10,470	\$4,000	\$10,470	54.3	132.0	\$74
150-023-000-036-00	ST PAUL	06/28/24	\$37,000	WD	\$37,000	\$17,300	46.76	\$34,592	\$37,000	\$34,592	121.9	240.0	\$304
150-030-000-084-01	BIRCHWOOD AVE	10/06/23	\$7,000	WD	\$7,000	\$6,800	97.14	\$17,949	\$7,000	\$17,949	93.0	125.0	\$75
150-115-000-079-00	HURON AVE	12/15/23	\$10,000	WD	\$10,000	\$7,100	71.00	\$13,832	\$10,000	\$13,832	71.7	181.0	\$140
Totals:			\$58,000		\$58,000	\$36,800		\$76,843	\$58,000	\$76,843	340.8		
											Average		
											per FF=>	\$170	

ECF Analysis

Residential ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
150-001-000-058-04	151 S 1ST ST	01/04/23	\$70,500	WD	\$70,500	\$50,800	72.06	\$117,031	\$14,450	\$56,050	\$137,140	0.409
150-001-000-065-00	166 S SECOND ST	12/23/22	\$65,000	WD	\$65,000	\$25,100	38.62	\$57,471	\$9,060	\$55,940	\$64,721	0.864
150-001-000-073-00	181 N 1ST ST	08/31/23	\$72,000	WD	\$72,000	\$34,900	48.47	\$82,466	\$8,744	\$63,256	\$98,559	0.642
150-001-000-243-00	157 LARKE AVE	11/23/22	\$64,000	WD	\$64,000	\$36,600	57.19	\$87,891	\$8,893	\$55,107	\$105,612	0.522
150-002-000-020-00	236 S 1ST ST	10/24/23	\$150,000	WD	\$150,000	\$37,700	25.13	\$81,460	\$9,206	\$140,794	\$96,596	1.458
150-002-000-023-00	268 S 1ST ST	09/14/23	\$176,000	WD	\$176,000	\$40,700	23.13	\$88,485	\$8,500	\$167,500	\$106,932	1.566
150-002-000-027-00	338 E WOODWARD	05/01/23	\$20,000	QC	\$20,000	\$41,600	208.00	\$91,834	\$15,539	\$4,461	\$101,999	0.044
150-005-000-008-00	1120 W 3RD ST	10/27/22	\$142,000	WD	\$142,000	\$45,000	31.69	\$106,010	\$8,191	\$133,809	\$130,774	1.023
150-006-000-013-00	489 S 4TH ST	10/12/22	\$170,000	WD	\$170,000	\$54,500	32.06	\$145,039	\$19,403	\$150,597	\$167,963	0.897
150-006-000-021-00	547 E BREGE DR	12/18/23	\$150,000	WD	\$150,000	\$62,700	41.80	\$138,963	\$25,047	\$124,953	\$152,294	0.820
150-007-000-023-00	455 W BREGE DR	11/15/23	\$165,000	WD	\$165,000	\$45,800	27.76	\$101,088	\$16,549	\$148,451	\$113,020	1.313
150-009-000-042-00	240 E ORCHARD ST	10/26/23	\$94,500	WD	\$94,500	\$22,400	23.70	\$48,803	\$8,330	\$86,170	\$54,108	1.593
150-009-000-058-00	363 S SECOND ST	08/30/23	\$118,500	WD	\$118,500	\$31,500	26.58	\$68,174	\$5,753	\$112,747	\$83,451	1.351
150-009-000-060-00	377 S SECOND ST	07/27/23	\$113,995	WD	\$113,995	\$31,300	27.46	\$67,402	\$6,904	\$107,091	\$80,880	1.324
150-009-000-091-00	373 S 4TH ST	06/26/24	\$165,500	WD	\$165,500	\$52,700	31.84	\$123,224	\$12,142	\$153,358	\$148,505	1.033
150-009-000-108-00	190 W IRA ST	12/01/22	\$129,900	WD	\$129,900	\$30,100	23.17	\$78,501	\$12,750	\$117,150	\$87,902	1.333
150-009-000-116-00	411 S SECOND ST	06/25/24	\$150,000	WD	\$150,000	\$38,800	25.87	\$74,576	\$10,282	\$139,718	\$85,955	1.625
150-009-000-118-00	425 S SECOND ST	12/19/22	\$110,000	WD	\$110,000	\$31,400	28.55	\$112,439	\$5,610	\$104,390	\$142,820	0.731
150-009-000-118-00	425 S SECOND ST	05/01/24	\$128,000	WD	\$128,000	\$37,000	28.91	\$112,439	\$5,610	\$122,390	\$142,820	0.857
150-009-000-126-00	477 S SECOND ST	06/06/24	\$145,000	WD	\$145,000	\$31,700	21.86	\$60,791	\$5,610	\$139,390	\$73,771	1.889
150-009-000-149-00	117 E IRA ST	11/02/23	\$132,000	WD	\$132,000	\$35,300	26.74	\$77,583	\$9,059	\$122,941	\$91,610	1.342
150-009-000-150-00	516 S 3RD ST	04/03/24	\$115,000	PTA	\$115,000	\$38,200	33.22	\$76,597	\$10,865	\$104,135	\$87,877	1.185
150-011-000-014-01	560 HORNBACKER LN	09/15/23	\$239,900	PTA	\$239,900	\$86,800	36.18	\$191,383	\$18,460	\$221,440	\$231,180	0.958
150-012-000-010-00	737 PATRICIA ST	07/31/23	\$269,000	WD	\$269,000	\$90,900	33.79	\$209,653	\$19,927	\$249,073	\$253,644	0.982
150-019-000-007-00	325 W ERIE ST	03/31/23	\$135,000	WD	\$135,000	\$53,100	39.33	\$140,428	\$30,894	\$104,106	\$146,436	0.711
150-019-000-021-00	393 ERIE ST	04/14/23	\$50,000	WD	\$50,000	\$36,700	73.40	\$79,785	\$9,776	\$40,224	\$93,595	0.430
150-019-000-037-00	291 S SIXTH ST	10/21/22	\$240,000	WD	\$240,000	\$60,800	25.33	\$163,246	\$18,946	\$221,054	\$192,914	1.146
150-019-000-049-00	221 S 5TH ST	12/12/22	\$40,000	WD	\$40,000	\$38,600	96.50	\$102,885	\$11,382	\$28,618	\$122,330	0.234
150-019-000-049-00	221 S 5TH ST	10/12/23	\$195,000	WD	\$195,000	\$47,000	24.10	\$102,885	\$11,382	\$183,618	\$122,330	1.501
150-019-000-054-00	378 W WOODWARD AVE	08/23/23	\$230,000	WD	\$230,000	\$58,200	25.30	\$128,457	\$15,027	\$214,973	\$151,644	1.418
150-019-000-078-00	176 S 5TH ST	02/22/23	\$100,000	WD	\$100,000	\$29,500	29.50	\$77,253	\$9,759	\$90,241	\$90,233	1.000
150-020-000-020-00	420 N 4TH ST	10/16/23	\$124,950	WD	\$124,950	\$31,200	24.97	\$88,081	\$9,929	\$115,021	\$104,481	1.101
150-020-000-021-00	426 N 4TH ST	04/08/22	\$53,000	WD	\$53,000	\$20,700	39.06	\$49,062	\$11,098	\$41,902	\$50,754	0.826
150-020-000-058-00	558 W FRIEDRICH ST	01/25/23	\$135,000	WD	\$135,000	\$42,000	31.11	\$99,243	\$12,179	\$122,821	\$116,396	1.055
150-021-000-007-00	360 E ORCHARD ST	02/09/24	\$136,000	WD	\$136,000	\$50,300	36.99	\$109,630	\$10,249	\$125,751	\$132,862	0.946
150-021-000-011-00	312 E ORCHARD ST	05/12/23	\$40,000	WD	\$40,000	\$41,100	102.75	\$75,539	\$8,310	\$31,690	\$89,878	0.353
150-021-000-024-00	431 S LAKE ST	12/22/23	\$165,000	WD	\$165,000	\$41,200	24.97	\$89,377	\$8,860	\$156,140	\$107,643	1.451
150-021-000-030-00	496 S 1ST ST	05/30/24	\$93,000	WD	\$93,000	\$35,800	38.49	\$68,317	\$9,602	\$83,398	\$78,496	1.062

150-021-000-035-00	446 S 1ST ST	10/05/22	\$78,000	WD	\$78,000	\$37,500	48.08	\$89,173	\$8,798	\$69,202	\$107,453	0.644
150-021-000-035-00	446 S 1ST ST	04/06/23	\$110,000	WD	\$110,000	\$41,000	37.27	\$89,173	\$8,798	\$101,202	\$107,453	0.942
150-021-000-055-00	545 S 1ST ST	08/14/23	\$172,500	WD	\$172,500	\$33,500	19.42	\$72,476	\$8,987	\$163,513	\$84,878	1.926
150-021-000-079-00	516 S 1ST ST	03/04/24	\$115,000	WD	\$115,000	\$54,100	47.04	\$118,173	\$9,812	\$105,188	\$144,868	0.726
150-021-000-096-00	578 S LAKE ST	09/29/23	\$42,000	WD	\$42,000	\$34,700	82.62	\$42,123	\$12,750	\$29,250	\$39,269	0.745
150-022-000-037-00	415 EVERGREEN ST	06/10/24	\$150,000	WD	\$150,000	\$47,000	31.33	\$89,747	\$13,593	\$136,407	\$101,810	1.340
150-023-000-045-01	1245 FOREST AVE	04/21/22	\$100,000	WD	\$100,000	\$30,400	30.40	\$76,992	\$21,302	\$78,698	\$74,452	1.057
150-024-000-006-00	286 W HURON AVE	08/14/23	\$140,000	WD	\$140,000	\$70,200	50.14	\$156,133	\$23,501	\$116,499	\$177,316	0.657
150-024-000-008-00	308 W HURON AVE	02/28/23	\$67,000	QC	\$67,000	\$28,500	42.54	\$260,611	\$8,500	\$58,500	\$337,047	0.174
150-024-000-008-00	308 W HURON AVE	05/31/24	\$245,000	WD	\$245,000	\$40,000	16.33	\$260,611	\$8,500	\$236,500	\$337,047	0.702
150-025-000-012-00	392 S SIXTH ST	07/11/23	\$161,000	WD	\$161,000	\$40,600	25.22	\$89,510	\$14,499	\$146,501	\$100,282	1.461
150-025-000-014-00	349 S 6TH ST	09/11/23	\$67,000	WD	\$67,000	\$20,700	30.90	\$43,504	\$9,389	\$57,611	\$45,608	1.263
150-026-000-004-00	422 S SIXTH ST	10/02/22	\$163,000	WD	\$163,000	\$56,300	34.54	\$149,147	\$26,108	\$136,892	\$164,491	0.832
150-026-000-014-00	407 S SIXTH ST	06/13/23	\$128,000	WD	\$128,000	\$61,800	48.28	\$136,277	\$16,186	\$111,814	\$160,549	0.696
150-027-000-042-00	1137 W FRIEDRICH ST	03/15/24	\$140,000	WD	\$140,000	\$31,300	22.36	\$68,635	\$9,350	\$130,650	\$79,258	1.648
150-027-000-054-00	1063 W FRIEDRICH ST	01/20/23	\$85,000	WD	\$85,000	\$32,300	38.00	\$76,067	\$11,046	\$73,954	\$86,926	0.851
150-027-000-065-00	1095 D'VINCENT	04/04/24	\$139,000	WD	\$139,000	\$44,100	31.73	\$112,671	\$9,724	\$129,276	\$137,630	0.939
150-027-000-066-00	1096 DETTLOFF	04/25/24	\$145,000	WD	\$145,000	\$52,900	36.48	\$101,695	\$10,894	\$134,106	\$121,392	1.105
150-027-000-077-00	1145 D'VINCENT	03/15/23	\$85,100	WD	\$85,100	\$33,400	39.25	\$77,584	\$8,500	\$76,600	\$92,358	0.829
150-027-000-093-00	527 PINWOOD	11/08/23	\$62,500	LC	\$62,500	\$21,400	34.24	\$48,439	\$10,319	\$52,181	\$50,963	1.024
150-027-000-103-00	1180 LARKE AVE	10/20/23	\$147,000	WD	\$147,000	\$47,500	32.31	\$105,069	\$14,770	\$132,230	\$120,721	1.095
150-027-000-126-00	1070 LARKE AVE	03/25/24	\$65,000	WD	\$65,000	\$14,600	22.46	\$45,723	\$8,500	\$56,500	\$49,763	1.135
150-027-000-143-00	1091 LARKE AVE	08/31/23	\$135,000	WD	\$135,000	\$44,800	33.19	\$100,112	\$15,429	\$119,571	\$113,213	1.056
150-027-000-169-00	1038 SPRUCE ST	11/01/23	\$85,000	LC	\$85,000	\$28,500	33.53	\$61,240	\$10,200	\$74,800	\$68,235	1.096
150-027-000-186-03	351 HILLTOP LANE	11/17/22	\$80,000	WD	\$80,000	\$49,000	61.25	\$119,328	\$23,608	\$56,392	\$127,968	0.441
150-027-000-195-00	1170 SPRUCE ST	11/24/23	\$80,000	WD	\$80,000	\$26,200	32.75	\$55,232	\$10,492	\$69,508	\$59,813	1.162
150-027-000-197-10	1155 BIRCH ST	01/31/24	\$105,000	WD	\$105,000	\$41,400	39.43	\$94,685	\$20,587	\$84,413	\$99,062	0.852
150-030-000-047-00	1290 BIRCHWOOD AVE	05/22/23	\$140,000	WD	\$140,000	\$65,300	46.64	\$144,901	\$22,815	\$117,185	\$163,217	0.718
150-030-000-048-00	722 SUSIE LANE	10/18/22	\$112,000	WD	\$112,000	\$35,700	31.88	\$85,593	\$17,328	\$94,672	\$91,263	1.037
150-030-000-056-00	764 CHARLES ST	08/18/23	\$118,000	WD	\$118,000	\$40,000	33.90	\$88,731	\$12,936	\$105,064	\$101,330	1.037
150-030-000-067-00	1215 BIRCHWOOD AVE	01/20/23	\$120,000	WD	\$120,000	\$39,000	32.50	\$92,546	\$11,021	\$108,979	\$108,991	1.000
150-031-000-003-00	666 S LAKE ST	12/28/23	\$82,000	WD	\$82,000	\$22,800	27.80	\$49,031	\$11,203	\$70,797	\$50,572	1.400
150-032-000-024-00	737 S 1ST ST	12/04/23	\$60,000	WD	\$60,000	\$22,200	37.00	\$47,713	\$8,130	\$51,870	\$52,918	0.980
150-032-000-025-00	745 S 1ST ST	06/07/24	\$21,957	WD	\$21,957	\$34,900	158.95	\$66,781	\$8,645	\$13,312	\$77,722	0.171
150-032-000-052-00	625 S SECOND ST	04/18/24	\$143,000	WD	\$143,000	\$57,600	40.28	\$117,466	\$20,260	\$122,740	\$129,955	0.944
150-032-000-064-00	165 DUELTGEN	10/07/22	\$118,000	WD	\$118,000	\$38,400	32.54	\$87,421	\$12,750	\$105,250	\$99,828	1.054
150-033-000-013-00	908 W LINDEN ST	04/07/23	\$82,000	WD	\$82,000	\$37,900	46.22	\$77,276	\$10,070	\$71,930	\$89,848	0.801
150-115-000-011-00	281 LARKE AVE	10/19/22	\$165,000	WD	\$165,000	\$34,500	20.91	\$88,168	\$9,444	\$155,556	\$105,246	1.478
150-115-000-026-00	361 N 5TH ST	09/16/22	\$115,000	WD	\$115,000	\$42,200	36.70	\$102,281	\$18,091	\$96,909	\$112,553	0.861
150-115-000-026-00	361 N 5TH ST	08/30/23	\$165,000	WD	\$165,000	\$45,700	27.70	\$102,281	\$18,091	\$146,909	\$112,553	1.305

150-115-000-048-00	349 N 6TH ST	01/25/23	\$159,000	WD	\$159,000	\$26,800	16.86	\$109,837	\$9,167	\$149,833	\$134,586	1.113
150-116-000-041-00	677 OAK ST	09/08/23	\$260,000	WD	\$260,000	\$106,800	41.08	\$243,802	\$24,574	\$235,426	\$293,086	0.803
150-116-000-066-00	413 BALSAM ST	08/30/23	\$153,000	WD	\$153,000	\$60,600	39.61	\$138,350	\$20,787	\$132,213	\$157,170	0.841
Totals:			\$9,998,802		\$9,998,802	\$3,393,800		\$8,155,799		\$8,957,071	\$9,510,786	E.C.F. => 0.942

Residential Lakefront

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
150-005-000-035-00	1070 LAKEVIEW DR	12/19/22	\$850,000	WD	\$850,000	\$278,400	32.75	\$843,858	\$194,712	\$655,288	\$522,662	1.254
150-033-000-004-00	1040 LINDEN ST	12/29/23	\$500,000	WD	\$500,000	\$230,000	46.00	\$506,194	\$171,704	\$328,296	\$269,316	1.219
Totals:			\$1,350,000		\$1,350,000	\$508,400		\$1,350,052		\$983,584	\$791,977	E.C.F. => 1.242

Com/Ind ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
150-001-000-214-00	123 N THIRD ST	11/10/23	\$135,000	WD	\$135,000	\$38,800	28.74	\$85,421	\$4,025	\$130,975	\$148,533	0.882
150-001-000-233-00	221 N THIRD ST	11/20/23	\$325,000	WD	\$325,000	\$58,700	18.06	\$130,668	\$15,939	\$309,061	\$209,359	1.476
150-005-000-004-00	1072 W THIRD ST	09/29/22	\$70,000	WD	\$70,000	\$54,000	77.14	\$130,687	\$43,953	\$26,047	\$158,274	0.165
150-009-000-054-00	175 E WOODWARD AVE	07/06/21	\$30,000	WD	\$30,000	\$14,100	47.00	\$33,250	\$16,100	\$13,900	\$31,296	0.444
150-009-000-070-00	306 S THIRD ST	04/01/22	\$60,000	WD	\$60,000	\$37,200	62.00	\$85,733	\$8,589	\$51,411	\$140,774	0.365
150-009-000-070-00	306 S THIRD ST	06/01/23	\$80,000	WD	\$80,000	\$38,400	48.00	\$85,733	\$8,589	\$71,411	\$140,774	0.507
150-030-000-096-00	1242 W THIRD ST	07/27/21	\$125,000	WD	\$125,000	\$106,100	84.88	\$155,916	\$40,156	\$84,844	\$211,241	0.402
150-116-000-036-00	385 N BRADLEY HWY	12/29/23	\$165,000	PTA	\$165,000	\$107,700	65.27	\$197,078	\$66,271	\$98,729	\$238,699	0.414
150-116-000-037-01	351 N BRADLEY HWY	05/14/24	\$140,000	WD	\$140,000	\$61,500	43.93	\$121,964	\$32,628	\$107,372	\$163,022	0.659
014-026-012-00	7610 FAIR RD (PVT)	11/29/21	\$170,000	WD	\$170,000	\$79,100	46.53	\$158,251	\$127,006	\$42,994	\$51,902	0.828
014-025-010-20	4033 JONATHON DR (PVT)	01/05/22	\$268,000	LC	\$268,000	\$83,600	31.19	\$167,191	\$34,740	\$233,260	\$216,525	1.077
014-035-008-30	7474 ROGERS RD	08/04/22	\$129,800	WD	\$129,800	\$77,200	59.48	\$154,469	\$37,159	\$92,641	\$117,310	0.790
08-16-15-276-012	965 WEST CONWAY RD	12/20/22	\$400,000	MLC	\$400,000	\$159,300	39.83	\$471,222	\$123,572	\$276,428	\$354,022	0.781
001-023-000-340-00	3229 CO RD 491	01/06/23	\$120,000	WD	\$120,000	\$26,900	22.42	\$122,416	\$90,553	\$29,447	\$44,626	0.660
001-640-000-005-02	4291 SALLING AVE (CR 612)	11/01/22	\$153,500	WD	\$153,500	\$201,900	131.53	\$328,259	\$93,120	\$60,380	\$279,595	0.216
001-015-000-140-00	4610 AIRPORT RD	11/10/22	\$120,000	WD	\$120,000	\$41,900	34.92	\$136,678	\$91,841	\$28,159	\$62,797	0.448
Totals:			\$2,491,300		\$2,491,300	\$1,186,400		\$2,564,936		\$1,657,059	\$2,568,748	E.C.F. => 0.645

BLL ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
150-001-000-065-00	166 S SECOND ST	12/23/22	\$65,000	WD	\$65,000	\$25,100	38.62	\$57,471	\$9,060	\$55,940	\$64,721	0.864
150-020-000-021-00	426 N 4TH ST	04/08/22	\$53,000	WD	\$53,000	\$20,700	39.06	\$49,062	\$11,098	\$41,902	\$50,754	0.826
Totals:			\$118,000		\$118,000	\$45,800		\$106,533		\$97,842	\$115,475	E.C.F. => 0.847