

REGION TWO IMPROVED AGRICULTURAL SALES

Whitehall Township

4-1-2020 thru 3-31-2022

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Prev. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	\$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style	Land Value	Other Parcels in Sale	Property Class		
01-124-300-0005-00	8790 INDIAN BAY RD	11/25/20	\$365,000	\$365,000	\$176,000	48.22	\$387,065	\$68,465	\$296,535	\$283,811	1.045	#REF!	EQA02	15.1764	1 STORY	\$64,586		101		
02-017-200-0001-00	10066 OCHS RD	05/26/20	\$550,000	\$550,000	\$227,200	41.31	\$537,974	\$155,085	\$394,915	\$416,184	0.949	#REF!	EQA02	5.5826	1 STORY	\$85,009		101		
05-003-300-0001-00	11244 SCHOW RD	03/15/22	\$158,000	\$158,000	\$67,800	42.91	\$143,182	\$49,987	\$108,013	\$101,299	1.066	#REF!	EQA02	17.3210	11/4 STORY	\$43,676		101		
Totals:			\$1,073,000	\$1,073,000	\$471,000		\$1,068,221		\$799,463	\$801,293				2.2287						
							Sale. Ratio =>	43.90	E.C.F. =>			0.998								
							Std. Dev. =>	#DIV/0!	Ave. E.C.F. =>			1.020	Ave. Variance=>	2.2287	Coefficient of Var=>	2.18503077				

Outliers

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Prev. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	\$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style	Land Value	Other Parcels in Sale	Property Class
02-018-400-0002-00	9611 WHITBECK RD	05/08/20	\$185,000	\$185,000	\$97,200	52.54	\$256,142	\$95,618	\$89,382	\$174,483	0.512	#REF!	EQA02	38.0801	1 STORY	\$95,618		101
05-001-300-0002-00	7680 E MEINERT RD	12/14/20	\$200,000	\$200,000	\$170,700	85.35	\$349,065	\$90,425	\$109,575	\$287,378	0.381	#REF!	A1	34.0414	2 STORY	\$72,410		101

Mobile/Manufactured Homes

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	\$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style	Land Value	Other Parcels in Sale	Property Class		
02-001-200-0028-00	11505 N HARRIS RD	09/10/20	\$154,000	\$154,000	\$45,100	29.29	\$131,205	\$25,897	\$128,103	\$104,369	1.227	#REF!	R1	4.1740	MOBILE/MANUF	\$18,918		401		
02-691-000-0043-00	10686 PARKWOOD DR	04/15/20	\$55,000	\$55,000	\$30,600	55.64	\$57,087	\$11,407	\$43,593	\$45,273	0.963	#REF!	R1	22.2767	MOBILE/MANUF	\$9,600		401		
05-002-200-0001-10	7047 E SKEELS RD	07/15/20	\$75,000	\$75,000	\$37,100	49.47	\$87,635	\$25,581	\$49,419	\$61,137	0.808	#REF!	R1	37.7331	1 STORY	\$25,581		401		
05-016-200-0005-00	5511 BRUNSWICK RD	04/21/21	\$65,000	\$65,000	\$29,500	45.38	\$59,074	\$18,200	\$46,800	\$38,928	1.202	#REF!	R1	1.6563	1 STORY	\$18,200		401		
08-007-100-0019-00	3493 RYERSON RD	07/01/21	\$150,000	\$150,000	\$60,000	40.00	\$116,339	\$28,605	\$121,395	\$87,734	1.384	#REF!	4000	19.8003	MOBILE HOMES	\$19,608		401		
08-168-000-0011-00	4011 E RIVER RD	05/13/20	\$173,000	\$173,000	\$57,300	33.12	\$155,829	\$18,469	\$154,531	\$137,360	1.125	#REF!	4020	6.0661	DOUBLEWIDE	\$13,705		401		
08-185-000-0136-00	5870 BEECH ST	10/15/21	\$145,000	\$145,000	\$62,800	43.31	\$122,058	\$26,731	\$118,269	\$88,266	1.340	#REF!	4010	15.4251	DOUBLEWIDE	\$26,000		401		
Totals:			\$817,000	\$817,000	\$322,400		\$729,227		\$662,110	\$563,065				114.9925						
							Sale. Ratio =>	39.46	E.C.F. =>			1.176								
							Std. Dev. =>	8.44	UP FROM			1.150	Ave. Variance=>	15.3045	Coefficient of Var=>	13.30913205				

OUTLIERS

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	\$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style	Land Value	Other Parcels in Sale	Property Class
05-011-200-0002-00	7209 E MEINERT RD	08/18/21	\$90,000	\$90,000	\$31,500	35.00	\$63,051	\$9,713	\$80,287	\$51,275	1.566	#REF!	R1	38.0152	MOBILE/MANUF	\$8,030		401
05-017-100-0003-00	4531 BRUNSWICK RD	01/27/21	\$45,000	\$45,000	\$28,700	63.78	\$74,221	\$31,828	\$13,172	\$40,374	0.326	#REF!	R1	85.9421	1 STORY	\$31,828		401
05-842-000-0015-00	7813 HOLTON RD	08/06/20	\$118,000	\$118,000	\$38,400	32.54	\$88,442	\$17,680	\$100,320	\$67,392	1.489	#REF!	R1	30.2927	1 STORY	\$12,100		401
21-425-002-0006-00	7912 MEADE ST	06/04/21	\$146,000	\$146,000	\$48,200	33.01	\$99,110	\$22,519	\$123,481	\$76,591	1.612	#REF!	ROS	42.6544	MOBILE HOMES	\$19,206		401
02-691-000-0037-00	10612 PARKWOOD DR	06/12/20	\$64,219	\$64,219	\$30,600	47.65	\$61,173	\$11,168	\$53,051	\$57,809	0.918	#REF!	R1	114.9925	MOBILE/MANUF	\$9,500		401
08-168-000-0011-00	4011 E RIVER RD	05/13/20	\$173,000	\$173,000	\$57,300	33.12	\$157,627	\$18,526	\$154,474	\$139,101	1.111	#REF!	4020	114.9925	DOUBLEWIDE	\$13,705		401

RESULTS USED COMMENTS

AG BUILDINGS	0.935	UP FROM 0.920	
AG RESIDENTIAL	0.935	UP FROM 0.920	3 sales in time frame; results show increasing ECF, calculated at 0.998. Used ECF of 0.935 due to limited sales
MOBILE HOMES	0.917	UP FROM 0.90	7 sales in time frame; results show increasing ECF. Mobile Homes ECF calculated at 1.176. Used ECF of 0.917 due to limited sales
COM/IND	COM .79 and IND .86	IND UP FROM .84	Commercial and Industrial ECF's are based on County Commercial and Industrial Studies

4 Year

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Liber/Page	Grantor	Grantee	Other Parcels in Sale	Property Class	
White River Twp																	
01-110-400-0001-00	7944 FRUITVALE RD	10/19/16	\$310,000	\$310,000	\$159,900	51.58	\$326,671	\$169,544	\$140,456	\$157,127	0.894	4102/535				101	
01-123-100-0008-00	9029 CHASE RD	12/12/14	\$148,500	\$148,500	\$55,700	37.51	\$126,836	\$43,480	\$105,020	\$101,654	1.033					101	
Montague Township																	
02-018-400-0001-00	9711 WHITBECK RD	08/05/19	\$242,000	\$242,000	\$103,600	42.81	\$223,419	\$86,319	\$155,681	\$152,333	1.022					101	
02-012-100-0008-00	2263 FRUITVALE RD	04/13/18	\$149,500	\$149,500	\$61,500	41.14	\$122,409	\$43,438	\$106,062	\$93,567	1.134					101	
02-016-100-0004-00	4555 FRUITVALE RD	08/08/17	\$230,000	\$230,000	\$92,800	40.35	\$180,485	\$31,001	\$198,999	\$173,819	1.145					101	
02-017-200-0001-00	10066 OCHS RD	01/02/15	\$575,000	\$575,000	\$186,500	32.43	\$439,526	\$169,339	\$405,661	\$282,593	1.435					101	
Holton Township																	
05-025-100-0005-00	8220 BRICKYARD RD	06/23/16	\$850,000	\$850,000	\$330,400	38.87	\$753,442	\$547,221	\$302,779	\$206,221	1.468	4092/983	Schaub	Folkema	05-025-300-000	101	
05-026-100-0022-00	6897 MARVIN RD	03/23/16	\$167,000	\$167,000	\$85,800	52.87	\$171,688	\$40,005	\$122,295	\$131,683	0.929	4083/549				101	
05-036-200-0005-00	7820 HART RD	09/08/16	\$205,000	\$205,000	\$76,000	37.07	\$167,307	\$86,278	\$118,722	\$81,029	1.465	4098/965	Eppard	Beachy		101	
08-014-100-0001-00																	
Totals:			\$2,877,000	\$2,877,300	\$1,152,200		\$2,511,783		\$1,655,675	\$1,380,025							
							Sale. Ratio =>	40.11	E.C.F. =>			1.200					
							Std. Dev. =>	6.31	Ave. E.C.F. =>			1.169					

Based on current market trend ECF of 1.17 will remain.

Whitehall Township Commercial/Industrial ECF Analysis

DATES ANALYZED: APRIL 1, 2020 - MARCH 31, 2022

PARCEL NUMBER	CLASS	ADDRESS	SALE DATE	SALE PRICE	ADJ SALE PRICE	PREV ASSESSMENT	PREV ASSESS/ADJ. SALE RATIO	CURRENT APPRAISAL	LAND + YARD IMPS	BUILDING RESIDUAL	CURRENT COST MANUAL	E.C.F.	COST MANUEL X CALC'D ECF	BACK TO MARKET	TEST RATIO
07-030-400-0030-00	201	3000 WHITEHALL RD	03/31/22	\$250,000	\$250,000	\$125,700	50.28	\$276,117	\$88,421	\$161,579	\$231,723	0.697	\$0	\$88,421	
11-030-200-0019-00	201	4775 E APPLE AVE	02/24/22	\$179,900	\$179,900	\$73,700	40.97	\$123,073	\$1,292	\$178,608	\$150,347	1.188	\$0	\$1,292	
11-029-300-0003-00	201	1500 S CARR RD	11/03/21	\$1,000,000	\$1,000,000	\$307,300	30.73	\$635,535	\$27,607	\$972,393	\$750,528	1.296	\$0	\$27,607	0.03
11-029-200-0026-00	201	5329 E APPLE AVE	10/13/21	\$150,000	\$150,000	\$51,200	34.13	\$164,416	\$41,243	\$108,757	\$152,065	0.715	\$0	\$41,243	0.27
06-131-100-0002-00	201	2998 SCENIC DR	10/07/21	\$179,000	\$179,000	\$115,200	64.36	\$214,948	\$18,584	\$160,416	\$242,425	0.662	\$0	\$18,584	0.10
07-035-100-0037-00	201	2675 HOLTON RD	10/05/21	\$150,000	\$150,000	\$62,200	41.47	\$111,172	\$30,407	\$119,593	\$99,710	1.199	\$0	\$30,407	0.20
07-600-000-0012-00	201	3345 WHITEHALL RD	09/20/21	\$390,000	\$390,000	\$136,900	35.10	\$296,518	\$43,737	\$346,263	\$312,075	1.110	\$0	\$43,737	0.11
09-016-400-0038-00	201	3470 MEMORIAL DR	09/17/21	\$179,900	\$179,900	\$64,700	35.96	\$131,168	\$17,037	\$162,863	\$140,902	1.156	\$0	\$17,037	0.09
07-013-300-0007-40	201	2930 E RILEY THOMPSON RD	09/03/21	\$150,000	\$150,000	\$63,800	42.53	\$176,067	\$91,809	\$58,191	\$104,022	0.559	\$0	\$91,809	0.61
11-026-100-0001-00	201	7211 E APPLE AVE	08/27/21	\$150,000	\$150,000	\$53,300	35.53	\$191,776	\$31,929	\$118,071	\$197,342	0.598	\$0	\$31,929	0.21
02-016-200-0005-00	201	10130 US 31	08/24/21	\$180,000	\$180,000	\$92,500	51.39	\$166,586	\$75,728	\$104,272	\$112,170	0.930	\$0	\$75,728	0.42
11-027-200-0012-00	201	1005 S MAPLE ISLAND RD	08/06/21	\$215,000	\$215,000	\$102,100	47.49	\$199,602	\$68,429	\$146,571	\$161,942	0.905	\$0	\$68,429	0.32
21-029-100-0014-00	301	8223 COOK ST	07/09/21	\$65,000	\$65,000	\$29,800	45.85	\$63,808	\$20,557	\$44,443	\$51,489	0.863	\$0	\$20,557	0.32
23-168-049-0002-10	201	702 HOLTON RD	06/29/21	\$200,000	\$200,000	\$88,000	44.00	\$200,719	\$75,468	\$124,532	\$154,631	0.805	\$0	\$75,468	0.38
11-020-400-0006-00	201	5270 E APPLE AVE	06/28/21	\$160,000	\$160,000	\$88,300	55.19	\$183,101	\$91,558	\$68,442	\$113,016	0.606	\$0	\$91,558	0.57
11-360-016-0001-00	201	5581 WASHINGTON AVE	05/10/21	\$135,000	\$99,500	\$45,100	45.33	\$114,606	\$16,558	\$82,942	\$121,047	0.685	\$0	\$16,558	0.17
23-585-017-0008-00	201	1906 MILLS AVE	04/19/21	\$130,000	\$130,000	\$49,500	38.08	\$117,457	\$48,397	\$81,603	\$85,259	0.957	\$0	\$48,397	0.37
11-021-100-0015-00	201	420 S WOLF LAKE RD	03/19/21	\$170,330	\$170,330	\$68,900	40.45	\$136,351	\$25,300	\$145,030	\$137,100	1.058	\$0	\$25,300	0.15
07-024-100-0003-10	201	4581 HOLTON RD	02/25/21	\$140,000	\$140,000	\$63,400	45.29	\$129,083	\$79,969	\$60,031	\$60,635	0.990	\$0	\$79,969	0.57
07-035-100-0037-10	201	2669 HOLTON RD	02/22/21	\$147,000	\$147,000	\$78,200	53.20	\$176,903	\$18,880	\$128,120	\$195,090	0.657	\$0	\$18,880	0.13
10-026-200-0020-00	201	3015 E APPLE AVE	01/26/21	\$200,000	\$200,000	\$89,600	44.80	\$199,490	\$71,601	\$128,399	\$157,888	0.813	\$0	\$71,601	0.36
23-585-005-0004-00	201	1909 RUDDIMAN DR	01/25/21	\$230,000	\$230,000	\$139,800	60.78	\$299,648	\$70,860	\$159,140	\$282,454	0.563	\$0	\$70,860	0.31
23-585-005-0004-00	201	1909 RUDDIMAN DR	01/22/21	\$230,000	\$230,000	\$137,100	59.61	\$266,523	\$69,527	\$160,473	\$249,362	0.644	\$0	\$69,527	0.30
23-168-051-0014-30	201	420 WHITEHALL RD	01/12/21	\$450,000	\$450,000	\$258,600	57.47	\$487,039	\$146,406	\$303,594	\$431,181	0.704	\$0	\$146,406	0.33
23-583-006-0004-00	201	1845 RUDDIMAN DR	12/29/20	\$205,000	\$205,000	\$116,600	56.88	\$279,946	\$79,492	\$125,508	\$247,474	0.507	\$0	\$79,492	0.39
15-123-100-0018-00	201	5232 AIRLINE RD	12/18/20	\$130,000	\$130,000	\$54,100	41.62	\$135,795	\$49,441	\$80,559	\$106,610	0.756	\$0	\$49,441	0.38
11-022-300-0020-00	201	6420 E APPLE AVE	12/17/20	\$225,000	\$225,000	\$101,100	44.93	\$216,758	\$73,694	\$151,306	\$176,622	0.857	\$0	\$73,694	0.33
11-030-200-0002-00	201	4333 E APPLE AVE	12/15/20	\$135,000	\$135,000	\$58,300	43.19	\$143,618	\$64,159	\$70,841	\$98,098	0.722	\$0	\$64,159	0.48
02-016-100-0021-00	201	9807 US 31	11/19/20	\$232,000	\$232,000	\$95,800	41.29	\$239,462	\$69,326	\$162,674	\$210,044	0.774	\$0	\$69,326	0.30
07-031-200-0012-00	201	2925 WHITEHALL RD	11/18/20	\$42,000	\$42,000	\$21,600	51.43	\$41,033	\$17,304	\$24,696	\$29,295	0.843	\$0	\$17,304	0.41
15-101-200-0027-00	201	3985 E BROADWAY AVE	11/16/20	\$125,000	\$125,000	\$52,000	41.60	\$124,221	\$37,081	\$87,919	\$107,580	0.817	\$0	\$37,081	0.30
23-134-000-0009-00	201	440 WHITEHALL RD	10/30/20	\$310,000	\$310,000	\$169,700	54.74	\$339,775	\$81,639	\$228,361	\$318,686	0.717	\$0	\$81,639	0.26
06-101-100-0002-10	201	6827 WHITEHALL RD	10/26/20	\$3,001,530	\$3,001,530	\$1,534,700	51.13	\$3,478,948	\$244,369	\$2,757,161	\$3,993,307	0.690	\$0	\$244,369	0.08
11-029-200-0047-00	201	5501 E APPLE AVE	10/15/20	\$300,000	\$300,000	\$177,400	59.13	\$387,526	\$109,776	\$190,224	\$342,901	0.555	\$0	\$109,776	0.37
21-421-000-0040-40	201	4694 GOODRICH ST	10/15/20	\$275,000	\$275,000	\$138,300	50.29	\$280,575	\$226,020	\$48,980	\$67,352	0.727	\$0	\$226,020	0.82
12-024-400-0003-10	201	13240 E APPLE AVE	09/11/20	\$411,000	\$411,000	\$287,900	70.05	\$444,985	\$140,077	\$270,923	\$376,430	0.720	\$0	\$140,077	0.34
11-030-200-0001-00	201	4319 E APPLE AVE	09/08/20	\$149,000	\$149,000	\$77,000	51.68	\$165,859	\$53,809	\$95,191	\$138,333	0.688	\$0	\$53,809	0.36
23-134-000-0005-00	201	520 WHITEHALL RD	08/20/20	\$640,000	\$640,000	\$369,000	57.66	\$876,565	\$274,625	\$365,375	\$743,136	0.492	\$0	\$274,625	0.43
22-270-000-0005-00	201	922 E COLBY ST	08/06/20	\$650,000	\$650,000	\$286,600	44.09	\$666,750	\$120,417	\$529,583	\$674,485	0.785	\$0	\$120,417	0.19
07-031-200-0003-00	201	2999 WHITEHALL RD	07/16/20	\$158,000	\$158,000	\$86,600	54.81	\$180,943	\$73,150	\$84,850	\$133,078	0.638	\$0	\$73,150	0.46
21-161-012-0002-00	201	8812 FERRY ST	06/18/20	\$127,000	\$127,000	\$46,100	36.30	\$138,530	\$34,899	\$92,101	\$127,940	0.720	\$0	\$34,899	0.27
09-012-200-0033-00	201	1269 WITHAM DR	06/05/20	\$2,158,000	\$2,158,000	\$759,000	35.17	\$1,907,886	\$148,670	\$2,009,330	\$2,171,872	0.925	\$0	\$148,670	0.07
15-123-100-0016-00	201	5223 SHORT ST	05/15/20	\$210,000	\$210,000	\$99,000	47.14	\$196,115	\$81,525	\$128,475	\$141,469	0.908	\$0	\$81,525	0.39
03-693-000-0045-00	201	7468 WHITEHALL RD	04/30/20	\$159,900	\$159,900	\$66,600	41.65	\$140,122	\$46,902	\$112,998	\$118,000	0.958	\$0	\$46,902	0.29
13-001-100-0001-10	201	17615 MOORE RD	04/29/20	\$729,500	\$729,500	\$294,000	40.30	\$696,228	\$101,889	\$627,611	\$733,752	0.855	\$0	\$101,889	0.14
Totals				\$15,768,560	\$15,768,560	\$7,276,300				\$12,368,992	\$15,750,869		\$0	\$3,399,568	0.22
						Sales Ratio	46.14				ECF	0.79			
											AVG ECF	0.80			

PARCEL NUMBER	CLASS	ADDRESS	SALE DATE	SALE PRICE	ADJ SALE PRICE	PREV ASSESSMENT	PREV ASSESS/ADJ. SALE RATIO	CURRENT APPRAISAL	LAND + YARD IMPS	BUILDING RESIDUAL	CURRENT COST MANUAL	E.C.F.	COST MANUEL X CALC'D ECF	BACK TO MARKET	TEST RATIO
21-029-100-0014-00	301	8223 COOK ST	07/09/21	\$65,000	\$65,000	\$29,800	45.85	\$63,808	\$20,557	\$44,443	\$51,489	0.863	\$0	\$20,557	0.32
Totals				\$65,000	\$65,000	\$29,800				\$44,443	\$51,489		#REF!	#REF!	#REF!
						Sales Ratio	45.85				ECF	0.86			
											AVG ECF				

RESULTS	CHANGE FROM 2022 TO 2023
Commercial	Change from .86 to .80

Industrial		Change from .84 to .77

Commercial ECF of .80 is utilized, which is a decrease from the .86 used in 2021.
Industrial ECF decreased from .84 to .77 for this study period.

Whitehall Township R15.06 General Residential ECF Analysis

Parcel Number	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
03-693-000-0045-00	\$125,000	\$161,791	\$39,793	\$85,207	\$132,176	0.645
03-552-000-0102-00	\$345,000	\$394,905	\$54,528	\$290,472	\$368,772	0.788
03-552-000-0065-00	\$204,000	\$208,915	\$27,919	\$176,081	\$196,095	0.898
03-552-000-0066-00	\$303,000	\$309,104	\$32,641	\$270,359	\$299,527	0.903
03-552-000-0113-00	\$315,000	\$314,576	\$34,517	\$280,483	\$303,423	0.924
03-552-000-0057-00	\$360,000	\$327,830	\$34,243	\$325,757	\$337,456	0.965
03-552-000-0093-00	\$335,000	\$304,164	\$28,305	\$306,695	\$317,079	0.967
03-552-000-0072-00	\$220,000	\$199,664	\$30,118	\$189,882	\$194,880	0.974
03-743-000-0047-00	\$179,000	\$165,966	\$39,257	\$139,743	\$137,280	1.018
03-552-000-0054-00	\$272,500	\$248,994	\$33,925	\$238,575	\$233,011	1.024
03-552-000-0068-00	\$279,900	\$247,624	\$29,862	\$250,038	\$235,929	1.060
03-552-000-0090-00	\$475,000	\$395,749	\$45,433	\$429,567	\$379,541	1.132
03-552-000-0075-00	\$174,900	\$143,841	\$20,752	\$154,148	\$133,358	1.156
03-360-000-0008-00	\$200,000	\$157,444	\$22,785	\$177,215	\$145,893	1.215
03-740-000-0009-00	\$125,000	\$111,669	\$18,113	\$106,887	\$86,626	1.234
03-743-000-0049-00	\$230,000	\$180,617	\$36,282	\$193,718	\$156,376	1.239
03-742-000-0025-00	\$202,000	\$158,527	\$33,240	\$168,760	\$135,739	1.243
03-552-000-0076-00	\$335,000	\$242,133	\$26,703	\$308,297	\$247,621	1.245
	\$4,680,300	\$4,273,513		\$4,091,884	\$4,040,780	
					E.C.F. =>	1.013
					Ave. E.C.F. =>	1.035

Reducing ECF from 1.08 to 1.035 due to market trends.

Rural Residential ECF

Parcel Number	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
03-013-200-0008-00	\$320,000	\$343,852	\$53,130	\$266,870	\$314,975	0.847
03-025-400-0009-00	\$290,900	\$201,498	\$49,500	\$241,400	\$163,439	1.477
03-026-300-0032-00	\$234,900	\$149,944	\$26,191	\$208,709	\$133,068	1.568
03-026-300-0034-00	\$135,500	\$127,025	\$16,330	\$119,170	\$122,994	0.969
03-026-300-0035-10	\$157,000	\$174,063	\$27,132	\$129,868	\$159,189	0.816
03-035-100-0003-00	\$280,000	\$272,707	\$27,065	\$252,935	\$266,134	0.950
03-035-100-0019-00	\$219,900	\$132,660	\$30,136	\$189,764	\$110,241	1.721
03-035-100-0020-00	\$164,900	\$160,446	\$38,547	\$126,353	\$132,068	0.957
03-035-100-0029-00	\$43,500	\$68,662	\$27,616	\$15,884	\$44,135	0.360
03-036-100-0002-00	\$256,600	\$250,365	\$28,083	\$228,517	\$246,980	0.925
03-036-100-0016-00	\$192,000	\$154,745	\$30,394	\$161,606	\$138,168	1.170
	\$2,872,200	\$2,383,062		\$2,438,579	\$2,119,131	
					E.C.F. =>	1.151
					Ave. E.C.F. =>	1.170

The ECF was changed from 1.04 to 1.17 due to market trends.

The Wood Sub ECF

Parcel Number	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
03-161-000-0001-00	\$230,000	\$244,006	\$30,842	\$199,158	\$224,383	0.888
03-161-000-0007-00	\$275,000	\$259,200	\$34,004	\$240,996	\$216,535	1.113
03-161-000-0009-00	\$278,000	\$268,009	\$60,739	\$217,261	\$218,179	0.996
03-162-000-0020-00	\$234,000	\$210,051	\$31,661	\$202,339	\$187,779	1.078
03-162-000-0031-00	\$233,000	\$230,347	\$32,338	\$200,662	\$208,431	0.963
03-163-000-0037-00	\$260,000	\$253,226	\$35,166	\$224,834	\$211,709	1.062
03-163-000-0044-00	\$225,000	\$224,055	\$29,920	\$195,080	\$204,353	0.955
03-163-000-0045-00	\$235,000	\$218,668	\$30,533	\$204,467	\$182,655	1.119
03-685-000-0003-00	\$100,000	\$145,671	\$65,400	\$34,600	\$77,933	0.444
03-691-000-0017-00	\$247,000	\$151,646	\$29,392	\$217,608	\$118,693	1.833
03-693-000-0041-00	\$145,000	\$143,726	\$30,726	\$114,274	\$118,947	0.961
03-693-000-0043-30	\$124,900	\$67,065	\$27,271	\$97,629	\$46,816	2.085
03-694-000-0047-00	\$163,000	\$157,604	\$23,502	\$139,498	\$130,196	1.071
03-694-000-0052-00	\$185,000	\$164,588	\$24,567	\$160,433	\$147,391	1.088
03-694-000-0055-00	\$220,000	\$190,441	\$24,418	\$195,582	\$174,761	1.119
03-694-000-0055-00	\$233,000	\$215,033	\$24,623	\$208,377	\$184,864	1.127
03-694-000-0058-00	\$225,000	\$176,106	\$29,058	\$195,942	\$141,392	1.386
03-694-000-0062-00	\$159,900	\$146,052	\$24,774	\$135,126	\$127,661	1.058
03-695-000-0086-00	\$203,000	\$181,445	\$33,893	\$169,107	\$155,318	1.089
03-772-000-0017-00	\$182,000	\$156,087	\$38,414	\$143,586	\$123,866	1.159
03-772-000-0018-00	\$155,000	\$124,692	\$28,389	\$126,611	\$93,498	1.354
03-772-000-0022-00	\$219,900	\$183,567	\$27,203	\$192,697	\$151,810	1.269
03-772-000-0029-00	\$132,000	\$147,545	\$30,161	\$101,839	\$113,965	0.894
03-773-000-0036-00	\$180,000	\$144,380	\$28,234	\$151,766	\$122,259	1.241
03-773-000-0039-00	\$212,500	\$130,375	\$23,231	\$189,269	\$104,023	1.819
03-774-000-0047-00	\$249,000	\$188,496	\$30,123	\$218,877	\$153,760	1.423
03-775-000-0074-00	\$215,000	\$138,566	\$24,642	\$190,358	\$110,606	1.721
03-775-000-0082-00	\$239,900	\$258,932	\$48,420	\$191,480	\$202,415	0.946
03-776-000-0086-00	\$215,000	\$179,518	\$38,763	\$176,237	\$148,163	1.189
	\$5,976,100	\$5,299,097		\$5,035,693	\$4,402,362	
					E.C.F. =>	1.144
					Ave. E.C.F. =>	1.188

The ECF was changed from 1.040 to 1.188 due to market trends.

Schneider Lake ECF

Parcel Number	Adj. Sale \$	Asd. when Sold	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
01-825-000-0006-00	\$207,000	\$81,800	\$20,197	\$186,803	\$145,322	1.285
01-114-400-0002-00	\$287,500	\$125,500	\$47,896	\$239,604	\$183,966	1.302
01-001-200-0006-00	\$1,425,000	\$788,000	\$373,350	\$1,051,650	\$780,563	1.347
01-135-200-0010-00	\$217,000	\$64,100	\$22,416	\$194,584	\$141,651	1.374
01-135-300-0008-00	\$450,000	\$236,900	\$218,831	\$231,169	\$167,419	1.381
01-160-000-0010-00	\$240,000	\$124,600	\$60,733	\$179,267	\$126,921	1.412
01-825-000-0012-00	\$246,000	\$84,300	\$13,810	\$232,190	\$164,157	1.414
01-135-200-0015-10	\$226,200	\$82,500	\$30,894	\$195,306	\$138,036	1.415
01-410-000-0035-00	\$200,000	\$79,400	\$48,214	\$151,786	\$103,311	1.469
01-695-000-0008-00	\$216,000	\$94,200	\$15,642	\$200,358	\$133,931	1.496
01-123-200-0006-00	\$149,900	\$65,300	\$18,742	\$131,158	\$86,706	1.513
01-103-300-0015-00	\$265,000	\$103,000	\$29,470	\$235,530	\$154,603	1.523
01-410-000-0006-00	\$163,000	\$60,300	\$36,342	\$126,658	\$80,646	1.571
01-126-400-0014-00	\$282,000	\$135,000	\$21,320	\$260,680	\$164,958	1.580
01-410-000-0027-00	\$292,500	\$93,600	\$65,461	\$227,039	\$143,212	1.585
01-001-100-0009-00	\$236,300	\$101,400	\$29,878	\$206,422	\$130,059	1.587
Std. Dev. =>					Ave. E.C.F. =>	
						1.454

Based on limited sales in area and sales from similar outside unit, ECF of 1.45 will remain.

Crystal Shores ECF

Parcel Number	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
01-860-000-0016-00	\$445,700	\$627,253	\$525,000	(\$79,300)	\$67,717	(1.171)
01-160-000-0031-00	\$375,000	\$492,938	\$379,502	(\$4,502)	\$75,123	(0.060)
01-400-000-0021-00	\$110,000	\$170,735	\$16,119	\$93,881	\$119,857	0.783
01-123-100-0003-00	\$90,000	\$115,642	\$33,476	\$56,524	\$71,449	0.791
01-135-200-0014-10	\$140,000	\$182,693	\$24,279	\$115,721	\$137,751	0.840
01-160-000-0006-00	\$399,900	\$539,746	\$84,565	\$315,335	\$288,089	1.095
01-135-100-0010-00	\$515,000	\$552,397	\$388,162	\$126,838	\$112,490	1.128
01-001-100-0013-00	\$280,000	\$315,841	\$40,329	\$239,671	\$207,152	1.157
01-125-200-0006-00	\$175,000	\$163,051	\$20,990	\$154,010	\$123,531	1.247
01-135-300-0008-00	\$450,000	\$471,634	\$218,831	\$231,169	\$167,419	1.381
	\$2,980,600	\$3,631,930		\$1,249,347	\$1,370,579	
					E.C.F. =>	0.912
					Ave. E.C.F. =>	0.719

Parcel Number	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
03-224-000-0030-00	\$319,900	\$308,887	\$38,854	\$281,046	\$341,814	0.822
03-224-000-0038-00	\$385,000	\$458,897	\$80,568	\$304,432	\$478,897	0.636
	\$704,900	\$767,784		\$585,478	\$820,711	
					E.C.F. =>	0.713
					Ave. E.C.F. =>	0.729

Based on lack of sales in study time frame, previous historic sales from Crystal Shores and current sales from outside unit ECF of .72 will remain.