

**City of Whitehall R01 General Residential ECF**  
**04/01/2020-03/31/2022**

Parcel Number	Sale Date	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	Building Style
22-220-023-0005-00	11/06/20	\$135,000	\$22,305	\$112,695	\$136,438	0.826	1,888	1 3/4 STORY
22-675-004-0007-00	12/22/20	\$206,000	\$35,959	\$170,041	\$204,379	0.832	2,252	1 STORY
22-220-037-0012-00	10/05/21	\$135,000	\$21,000	\$114,000	\$137,020	0.832	2,464	2 STORY
22-390-000-0007-00	10/28/20	\$118,450	\$25,793	\$92,657	\$110,656	0.837	988	1 STORY
22-740-000-0006-10	06/03/20	\$113,700	\$23,388	\$90,312	\$107,798	0.838	1,092	1 STORY
22-220-015-0009-00	07/30/20	\$169,000	\$24,438	\$144,562	\$171,952	0.841	2,200	2 STORY
22-572-041-0005-00	04/30/21	\$130,000	\$26,950	\$103,050	\$122,161	0.844	1,880	1 STORY
22-220-014-0001-10	11/30/20	\$150,000	\$21,000	\$129,000	\$152,743	0.845	2,218	2 STORY
22-028-400-0044-00	10/07/21	\$99,000	\$22,646	\$76,354	\$89,993	0.848	884	1 STORY
22-571-058-0011-00	11/23/21	\$110,000	\$40,791	\$69,209	\$80,136	0.864	850	1 STORY
22-572-045-0004-00	09/03/20	\$165,000	\$19,245	\$145,755	\$168,250	0.866	1,368	1 STORY
22-490-001-0005-00	10/28/20	\$159,000	\$26,242	\$132,758	\$152,592	0.870	1,832	1 STORY
22-270-000-0015-10	04/10/20	\$97,500	\$21,000	\$76,500	\$87,412	0.875	1,192	2 STORY
22-350-012-0001-00	09/24/21	\$98,900	\$21,000	\$77,900	\$85,133	0.915	1,839	1 3/4 STORY
22-220-012-0009-00	11/23/20	\$135,000	\$25,401	\$109,599	\$119,156	0.920	1,452	1 STORY
22-034-100-0017-00	03/31/21	\$280,000	\$56,694	\$223,306	\$242,065	0.923	1,999	1 STORY
22-220-025-0004-00	11/17/20	\$115,000	\$21,000	\$94,000	\$100,314	0.937	1,600	1 STORY
22-570-051-0012-00	05/14/21	\$134,500	\$17,500	\$117,000	\$123,261	0.949	1,584	1 STORY
22-028-400-0074-00	05/07/21	\$202,000	\$25,624	\$176,376	\$185,700	0.950	1,716	1 STORY
22-550-000-0012-00	12/16/21	\$148,500	\$22,743	\$125,757	\$131,556	0.956	1,144	1 STORY
22-490-001-0004-00	07/07/21	\$105,000	\$25,583	\$79,417	\$82,600	0.961	914	1 STORY
22-220-024-0007-00	04/23/21	\$180,000	\$28,651	\$151,349	\$155,339	0.974	1,674	1 1/2 STORY
22-570-054-0007-00	08/12/20	\$159,900	\$28,061	\$131,839	\$134,702	0.979	2,044	1 3/4 STORY
22-220-035-0004-00	09/16/20	\$225,000	\$25,699	\$199,301	\$201,541	0.989	1,644	MULTI-LEVEL
22-028-400-0022-00	10/02/20	\$150,000	\$29,684	\$120,316	\$118,817	1.013	1,543	1 STORY
22-270-000-0015-10	04/22/21	\$110,000	\$21,000	\$89,000	\$87,412	1.018	1,192	2 STORY
22-220-022-0007-00	07/22/20	\$109,000	\$23,345	\$85,655	\$82,345	1.040	1,310	1 STORY
22-675-007-0001-00	08/19/20	\$210,000	\$24,246	\$185,754	\$175,601	1.058	2,210	1 1/2 STORY
22-390-000-0011-00	08/27/20	\$119,000	\$24,822	\$94,178	\$89,002	1.058	1,026	1 STORY
22-220-025-0003-00	09/09/21	\$110,000	\$21,078	\$88,922	\$81,794	1.087	1,072	1 STORY
22-490-008-0020-10	10/01/21	\$175,000	\$24,898	\$150,102	\$135,837	1.105	1,500	2 STORY

22-486-000-0077-00	12/07/21	\$280,000	\$51,443	\$228,557	\$205,849	1.110	1,320	1 STORY
22-220-005-0009-00	06/15/20	\$85,000	\$21,000	\$64,000	\$56,986	1.123	1,160	1 3/4 STORY
22-028-400-0007-00	04/22/20	\$107,900	\$26,300	\$81,600	\$72,613	1.124	1,285	1 1/2 STORY
22-220-023-0006-00	09/15/21	\$114,000	\$21,502	\$92,498	\$82,283	1.124	1,355	1 3/4 STORY
22-220-020-0007-00	06/03/21	\$260,000	\$23,381	\$236,619	\$204,944	1.155	2,945	2 STORY
22-220-015-0007-00	09/20/21	\$195,000	\$21,000	\$174,000	\$147,819	1.177	1,938	1 1/2 STORY
22-572-046-0005-00	05/07/20	\$142,000	\$21,391	\$120,609	\$101,652	1.186	1,529	1 1/4 STORY
22-390-000-0006-00	03/19/21	\$200,000	\$42,743	\$157,257	\$129,520	1.214	996	1 STORY
22-420-000-0010-00	12/22/20	\$155,000	\$19,640	\$135,360	\$111,313	1.216	1,116	1 STORY
22-034-100-0018-00	07/07/21	\$317,500	\$43,360	\$274,140	\$225,005	1.218	1,833	2 STORY
22-220-024-0004-00	02/26/21	\$165,000	\$22,333	\$142,667	\$116,123	1.229	1,666	1 3/4 STORY
22-490-001-0010-00	12/28/20	\$130,000	\$22,962	\$107,038	\$86,934	1.231	974	1 STORY
22-028-400-0059-00	03/19/21	\$155,000	\$25,041	\$129,959	\$105,219	1.235	1,124	1 STORY
22-350-008-0002-20	02/19/21	\$183,150	\$27,034	\$156,116	\$126,147	1.238	1,568	1 1/2 STORY
22-570-054-0003-00	10/21/21	\$130,000	\$22,135	\$107,865	\$86,690	1.244	988	1 STORY
22-570-052-0005-00	05/21/21	\$205,000	\$26,300	\$178,700	\$140,651	1.271	1,540	1 1/2 STORY
22-350-004-0006-00	08/05/21	\$233,000	\$37,424	\$195,576	\$153,139	1.277	2,248	2 STORY
22-028-400-0001-00	08/10/21	\$99,900	\$18,086	\$81,814	\$63,514	1.288	1,145	1 STORY
22-490-002-0003-00	12/30/21	\$196,000	\$23,028	\$172,972	\$133,939	1.291	1,536	1 STORY
22-028-400-0057-00	04/16/21	\$220,100	\$31,546	\$188,554	\$145,641	1.295	1,582	1 STORY
22-485-000-0006-00	10/02/20	\$144,500	\$23,038	\$121,462	\$93,784	1.295	960	1 STORY
22-350-010-0001-20	08/26/20	\$160,000	\$20,944	\$139,056	\$106,917	1.301	1,458	1 1/2 STORY
22-027-300-0003-30	06/18/21	\$249,900	\$24,212	\$225,688	\$169,769	1.329	2,530	MULTI-LEVEL
22-027-300-0003-30	09/10/21	\$250,000	\$24,212	\$225,788	\$169,769	1.330	2,530	MULTI-LEVEL
22-490-001-0003-00	08/06/21	\$165,000	\$24,575	\$140,425	\$105,072	1.336	1,170	1 STORY
22-490-001-0009-00	09/15/21	\$210,555	\$25,300	\$185,255	\$137,985	1.343	1,776	2 STORY
22-485-000-0002-00	02/25/22	\$168,000	\$22,185	\$145,815	\$108,070	1.349	1,200	1 STORY
22-740-000-0009-10	05/14/21	\$250,000	\$35,515	\$214,485	\$157,172	1.365	1,206	1 STORY
22-572-044-0003-00	06/14/21	\$159,900	\$21,000	\$138,900	\$100,500	1.382	1,552	1 STORY
22-027-300-0003-60	09/17/21	\$236,000	\$44,985	\$191,015	\$135,968	1.405	1,514	1 STORY
22-034-100-0022-20	12/23/21	\$265,000	\$30,338	\$234,662	\$166,453	1.410	1,655	1 STORY
22-033-100-0011-00	09/27/21	\$235,000	\$33,614	\$201,386	\$140,330	1.435	1,385	1 3/4 STORY
22-570-051-0001-00	05/21/21	\$172,001	\$23,524	\$148,477	\$103,063	1.441	1,100	1 1/4 STORY
22-028-400-0083-00	11/20/20	\$140,000	\$27,118	\$112,882	\$76,700	1.472	952	1 STORY

22-034-100-0015-00	07/13/21	\$162,900	\$26,300	\$136,600	\$92,409	1.478	1,848	1 STORY
22-220-026-0008-00	08/31/21	\$180,000	\$21,000	\$159,000	\$106,011	1.500	1,366	1 3/4 STORY
22-571-056-0002-00	05/28/21	\$175,000	\$21,000	\$154,000	\$100,605	1.531	960	1 STORY
22-250-000-0040-00	12/15/21	\$175,000	\$21,959	\$153,041	\$98,836	1.548	960	1 STORY
22-220-021-0004-00	10/22/21	\$199,000	\$22,073	\$176,927	\$114,123	1.550	1,436	1 1/2 STORY
22-027-300-0011-10	01/28/22	\$181,000	\$39,923	\$141,077	\$80,555	1.751	1,198	1 1/2 STORY

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<b>Totals:</b>	<b>\$12,267,056</b>	<b>\$10,329,797</b>	<b>\$9,163,293</b>	
			<b>E.C.F. =&gt;</b>	<b>1.13</b>
			<b>Median =&gt;</b>	<b>1.15</b>
			<b>Ave. E.C.F. =&gt;</b>	<b>1.14</b>

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Residential ECF Analysis of General Residential Neighborhood supports increase from 1.045 to 1.15 for 2023

**City of Whitehall Lake Front Residential ECF  
04/01/2020-03/31/2022**

Parcel Number	Sale Date	Adj. Sale \$	Land + Yard	Bldg. Residual	E.C.F.	Building Style
22-350-012-0010-00	08/28/20	\$650,000	\$151,666	\$498,334	1.256	1 STORY
22-663-000-0005-00	09/30/20	\$258,500	\$152,019	\$106,481	1.442	1 STORY
22-663-000-0006-00	07/17/20	\$340,000	\$131,005	\$208,995	1.260	2 STORY
<b>Totals:</b>		<b>\$1,248,500</b>		<b>\$813,810</b>		
					<b>ECF=&gt;</b>	<b>1.28</b>
					<b>Ave ECF=&gt;</b>	<b>1.32</b>

Residential ECF Analysis of the Lake Front Residential Neighborhood supports increase from 1.20 to 1.32 for 2023

**City of Whitehall Lake Influenced Residential ECF  
04/01/2020-03/31/2022**

Parcel Number	Sale Date	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Building Style
21-565-002-0008-00	09/23/20	\$143,000	\$21,364	\$121,636	\$100,925	1.205	1 STORY
21-565-016-0011-00	12/22/20	\$100,000	\$14,550	\$85,450	\$69,826	1.224	1 STORY
22-425-000-0023-00	10/09/20	\$230,000	\$22,204	\$207,796	\$158,498	1.311	1 1/2 STORY
22-033-300-0058-00	02/18/22	\$1,345,000	\$373,603	\$971,397	\$690,815	1.406	2 STORY
22-663-000-0012-00	05/21/21	\$525,000	\$69,337	\$455,663	\$310,790	1.466	1 STORY
<b>Totals:</b>		<b>\$1,870,000</b>		<b>\$1,427,060</b>	<b>\$1,001,605</b>		
						<b>E.C.F. =&gt;</b>	<b>1.322</b>
						<b>Ave. E.C.F. =&gt;</b>	<b>1.425</b>

Residential ECF Analysis of the Lake Influenced Residential Neighborhood supports increase from 1.200 to 1.320 for 2023

**City of Whitehall SW Residential ECF  
04/01/2020-03/31/2022**

<b>Parcel Number</b>	<b>Sale Date</b>	<b>Adj. Sale \$</b>	<b>Land + Yard</b>	<b>Bldg. Residua</b>	<b>Cost Man. \$</b>	<b>E.C.F.</b>	<b>Floor Area</b>	<b>Building Style</b>
22-033-100-0055-10	10/08/21	\$355,000	\$40,659	\$314,341	\$254,589	1.235	1,296	1 STORY
22-033-300-0040-00	04/15/21	\$167,000	\$21,115	\$145,885	\$117,276	1.244	1,089	1 STORY
22-425-000-0004-00	10/29/20	\$190,000	\$31,228	\$158,772	\$122,049	1.301	1,416	1 1/2 STORY
22-425-000-0022-00	10/02/20	\$171,000	\$20,999	\$150,001	\$123,948	1.210	1,088	1 STORY
22-425-000-0023-00	10/09/20	\$230,000	\$22,622	\$207,378	\$177,312	1.170	2,082	1 1/2 STORY
22-425-000-0025-00	05/27/21	\$255,000	\$26,634	\$228,366	\$185,467	1.231	2,222	MULTI-LEVEL
22-425-000-0032-00	08/20/20	\$179,000	\$33,717	\$145,283	\$119,683	1.214	1,212	MULTI-LEVEL
22-425-000-0037-00	09/09/20	\$187,000	\$30,924	\$156,076	\$152,428	1.024	1,400	1 STORY
22-426-000-0049-00	06/29/20	\$189,900	\$20,623	\$169,277	\$158,632	1.067	1,808	1 STORY
22-665-001-0004-00	04/05/21	\$88,000	\$18,947	\$69,053	\$84,878	0.814	1,242	1 STORY
22-665-001-0009-00	04/19/21	\$499,000	\$43,475	\$455,525	\$278,251	1.637	3,696	2 STORY
22-665-002-0012-00	09/16/20	\$192,500	\$33,443	\$159,057	\$192,002	0.828	1,380	1 STORY
22-665-003-0004-00	09/29/21	\$299,000	\$37,734	\$261,266	\$171,377	1.525	1,578	1 STORY
22-665-003-0015-00	08/24/21	\$181,000	\$21,311	\$159,689	\$141,608	1.128	1,870	MULTI-LEVEL
22-665-003-0016-00	04/30/21	\$155,000	\$23,963	\$131,037	\$113,764	1.152	1,249	1 STORY
22-665-003-0020-00	07/10/20	\$165,000	\$23,928	\$141,072	\$139,925	1.008	1,934	1 STORY
22-665-003-0020-00	02/12/21	\$182,000	\$23,928	\$158,072	\$139,925	1.130	1,934	1 STORY
22-665-005-0010-00	10/30/20	\$188,000	\$20,672	\$167,328	\$195,829	0.854	1,772	1 STORY
<b>Totals:</b>		<b>\$4,423,400</b>		<b>\$3,856,601</b>	<b>\$3,296,915</b>			
					<b>E.C.F. =&gt;</b>	<b>1.170</b>		
					<b>Ave. E.C.F. =:</b>	<b>1.150</b>		

Residential ECF Analysis of the South West Residential Neighborhood supports increase from 1.200 to 1.161 for 2023

**City of Whitehall Tannery Bay Marina ECF**  
**04/01/2020-03/31/2022**

Parcel Number	Sale Date	Adj. Sale \$	Land + Yard	Bldg. Residual	E.C.F.
22-595-000-0002-00	02/01/22	\$17,250	\$5,000	\$12,250	0.988
22-595-000-0004-00	01/12/22	\$16,250	\$5,000	\$11,250	0.907
22-595-000-0005-00	03/04/22	\$18,250	\$5,000	\$13,250	1.069
22-595-000-0006-00	02/11/22	\$18,250	\$5,000	\$13,250	1.069
22-595-000-0008-00	01/14/22	\$18,250	\$5,000	\$13,250	1.069
22-595-000-0010-00	03/14/22	\$18,250	\$5,000	\$13,250	1.069
22-595-000-0011-00	02/02/22	\$18,250	\$5,000	\$13,250	1.069
22-595-000-0012-00	01/25/22	\$18,250	\$5,000	\$13,250	1.069
22-595-000-0014-00	02/01/22	\$18,250	\$5,000	\$13,250	1.069
22-595-000-0016-00	01/25/22	\$18,250	\$5,000	\$13,250	1.069
22-595-000-0019-00	02/01/22	\$22,250	\$5,000	\$17,250	1.113
22-595-000-0024-00	02/11/22	\$18,250	\$5,000	\$13,250	1.069
22-595-000-0034-00	01/18/22	\$18,250	\$5,000	\$13,250	1.069
22-595-000-0035-00	03/23/22	\$18,250	\$5,000	\$13,250	1.069
22-595-000-0036-00	02/04/22	\$17,250	\$5,000	\$12,250	0.988
<b>Totals:</b>		<b>\$273,750</b>		<b>\$198,750</b>	
			<b>Sale. Ratio =&gt;</b>		<b>1.051</b>
			<b>Std. Dev. =&gt;</b>		<b>1.050</b>

RESULTS	ECF USED	2022 ECF
Residential	1.051	1.000

Residential ECF Analysis of the Tannery Bay Marina supports an increase from 1.00 to 1.051 for 2023

**City of Whitehall Tannery Bay Residential ECF  
04/01/2020-03/31/2022**

Parcel Number	Sale Date	Adj. Sale \$	Land + Yard	Bldg. Residual	E.C.F.	Building Style
22-600-001-0003-00	07/24/20	\$379,900	\$88,151	\$291,749	0.931	2 STORY
22-600-001-0004-00	08/05/21	\$407,079	\$89,648	\$317,431	1.188	1 1/2 STORY
22-600-001-0011-00	08/31/20	\$369,000	\$124,584	\$244,416	0.815	2 STORY
22-600-001-0014-00	09/21/20	\$387,240	\$123,669	\$263,571	0.858	2 STORY
22-600-001-0021-00	07/10/20	\$395,303	\$90,327	\$304,976	1.041	2 STORY
22-600-001-0022-00	11/24/20	\$403,656	\$87,723	\$315,933	1.015	1+ STORY
22-600-001-0023-00	05/14/21	\$414,958	\$87,894	\$327,064	1.125	2 STORY
22-600-001-0024-00	02/11/22	\$498,716	\$89,571	\$409,145	1.089	2 STORY
22-600-001-0026-00	08/28/20	\$565,895	\$215,808	\$350,087	0.844	2 STORY
22-600-001-0031-00	10/28/20	\$520,000	\$214,740	\$305,260	0.864	1 1/4 STORY
22-600-001-0035-00	07/24/20	\$725,000	\$213,910	\$511,090	1.271	2 STORY
22-600-002-0006-00	11/05/21	\$380,000	\$62,396	\$317,604	1.196	2 STORY
22-600-002-0007-00	10/02/20	\$324,900	\$63,454	\$261,446	1.168	1 STORY
22-600-002-0009-00	09/21/20	\$297,000	\$63,454	\$233,546	1.049	1 STORY
22-600-002-0011-00	02/04/22	\$462,094	\$63,196	\$398,898	1.496	1 STY
22-600-002-0012-00	01/31/22	\$460,216	\$64,466	\$395,750	1.536	1 STY
22-600-002-0013-00	10/15/20	\$320,000	\$61,758	\$258,242	0.926	2 STORY
22-600-002-0014-00	04/03/20	\$379,297	\$61,908	\$317,389	1.183	2 STORY
22-600-002-0015-00	10/21/20	\$321,900	\$61,758	\$260,142	0.942	2 STORY
22-600-002-0015-00	09/13/21	\$360,000	\$61,758	\$298,242	1.080	2 STORY
<b>Totals:</b>		<b>\$8,372,154</b>		<b>\$6,381,981</b>		
				<b>ECF=&gt;</b>	<b>1.070</b>	
				<b>Ave. ECF=&gt;</b>	<b>1.081</b>	

Residential ECF Analysis of the Tannery Bay Residential Neighborhood supports a decrease from 1.200 to 1.070 for 2023

**City of Whitehall Watertower Residential ECF**

**04/01/2020-03/31/2022**

Parcel Number	Sale Date	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	Building Style
22-230-000-0003-00	07/30/20	\$245,888	\$18,899	\$226,989	\$258,531	0.878	1,132	1 STORY
22-230-000-0004-00	09/04/20	\$248,950	\$18,972	\$229,978	\$221,626	1.038	1,132	1 STORY
22-230-000-0006-00	04/23/20	\$199,780	\$17,984	\$181,796	\$216,098	0.841	1,132	1 STORY
22-230-000-0014-00	07/22/20	\$212,000	\$18,697	\$193,303	\$226,437	0.854	1,132	1 STORY
22-230-000-0019-00	04/30/21	\$255,000	\$16,975	\$238,025	\$243,482	0.978	1,132	1 STORY
22-230-000-0020-00	07/02/21	\$255,000	\$16,709	\$238,291	\$215,514	1.106	1,132	1 STORY
22-230-000-0025-00	04/14/21	\$228,000	\$16,003	\$211,997	\$207,510	1.022	1,124	1 STORY
22-230-000-0026-00	06/24/20	\$225,000	\$15,787	\$209,213	\$243,707	0.858	1,132	1 STORY
22-230-000-0033-00	11/18/21	\$238,000	\$16,939	\$221,061	\$233,140	0.948	1,132	1 STORY
22-230-000-0044-00	07/22/21	\$220,545	\$17,023	\$203,522	\$192,658	1.056	1,116	1 STORY
22-230-000-0045-00	02/28/22	\$222,663	\$17,980	\$204,683	\$192,658	1.062	1,116	1 STORY
22-230-000-0046-00	06/18/21	\$217,849	\$19,335	\$198,514	\$192,658	1.030	1,116	1 STORY
22-230-000-0047-00	03/16/21	\$205,220	\$17,919	\$187,301	\$192,442	0.973	1,132	1 STY
22-230-000-0048-00	08/04/21	\$214,573	\$18,392	\$196,181	\$197,665	0.992	1,132	1 STY
22-232-000-0013-00	08/21/20	\$195,000	\$19,730	\$175,270	\$194,663	0.900	2,162	MULTI-LEVEL
22-640-000-0007-00	02/16/21	\$249,900	\$31,245	\$218,655	\$253,593	0.862	2,016	MULTI-LEVEL
22-640-000-0008-00	12/20/21	\$289,900	\$30,700	\$259,200	\$201,848	1.284	1,681	1 STORY
22-640-000-0011-00	07/02/21	\$235,600	\$42,406	\$193,194	\$191,588	1.008	1,145	MULTI-LEVEL
22-640-000-0012-00	08/27/21	\$225,000	\$37,035	\$187,965	\$195,892	0.960	1,177	1 STY
22-640-000-0013-00	07/13/21	\$249,900	\$29,551	\$220,349	\$199,942	1.102	1,290	1 STORY
22-640-000-0014-00	03/25/22	\$270,250	\$33,483	\$236,767	\$250,129	0.947	2,324	MULTI-LEVEL
22-640-000-0015-00	02/07/22	\$294,900	\$30,614	\$264,286	\$182,174	1.451	1,120	MULTI-FAMILY
22-640-000-0021-00	02/18/21	\$244,900	\$30,220	\$214,680	\$193,185	1.111	1,660	MULTI-LEVEL
22-640-000-0022-00	07/24/20	\$268,000	\$28,558	\$239,442	\$277,081	0.864	1,786	1 STORY
22-640-000-0026-00	12/17/21	\$246,900	\$32,486	\$214,414	\$212,735	1.008	1,396	MULTI-LEVEL
22-640-000-0028-00	03/17/22	\$262,400	\$31,545	\$230,855	\$249,280	0.926	2,218	MULTI-LEVEL
22-640-000-0029-00	01/07/22	\$262,400	\$26,023	\$236,377	\$185,372	1.275	1,525	MULTI-LEVEL
22-640-000-0030-00	08/17/20	\$242,000	\$32,689	\$209,311	\$187,802	1.115	1,280	1 STORY
22-640-000-0033-00	05/10/21	\$232,000	\$31,189	\$200,811	\$241,378	0.832	1,957	1 STY
22-640-000-0034-00	02/12/21	\$244,257	\$30,790	\$213,467	\$222,758	0.958	2,016	MULTI-LEVEL
22-640-000-0037-00	02/22/21	\$255,000	\$28,922	\$226,078	\$234,998	0.962	1,533	1 STORY
<b>Totals:</b>		<b>\$7,456,775</b>		<b>\$6,681,975</b>	<b>\$6,708,543</b>			
					<b>E.C.F. =&gt;</b>	<b>0.996</b>		
					<b>Ave. E.C.F. =&gt;</b>	<b>1.007</b>		

Residential ECF Analysis of the Evergreen/Watertower Residential Neighborhood supports increase to 1.005 for 2023

**Windy Cove Residential ECF**  
**04/01/2020-03/31/2022**

Parcel Number	Sale Date	Adj. Sale \$	Land + Yard	Bldg. Residual	E.C.F.
22-350-012-0010-00	08/28/20	\$650,000	\$151,473	\$498,527	1.418
22-663-000-0006-00	07/17/20	\$340,000	\$129,766	\$106,959	1.525
22-670-000-0106-00	04/02/21	\$250,000	\$140,472	\$109,528	1.987
<b>Totals:</b>		<b>\$250,000</b>		<b>\$109,528</b>	
				<b>ECF =&gt;</b>	<b>1.643</b>
				<b>Median ECF =&gt;</b>	<b>1.525</b>

Residential ECF Analysis of the Windy Cove Residential Neighborhood supports increase to 1.500 for 2023  
 (Also included Lake Front Residential sales in Analysis)

City of Whitehall Commerical ECF Analysis

includes (White River Twp, Montague Twp, Whitehall Twp, Blue Lake Twp, Holton Twp, Fruitland Twp, Dalton Twp, Cedar Creek Twp, Laketon Twp, Muskegon Twp, Egelson Twp, Moorland Twp, Casnovia Twp, Fruitport Twp, Sullivan Twp, Ravenna Twp, City of Montague, City of Whitehall, City of North Muskegon

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	NOTES/OTHER PARCELS
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	\$183,062	\$271,483		
21-161-014-0015-00	201	4575 DOWLING ST	03/28/22	\$125,000	\$125,000	\$44,700	35.76	\$91,579	\$33,358	\$91,642	\$71,878	1.275	\$56,783	\$90,141		
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	\$118,774	\$120,066		
06-122-400-0006-00	201	4195 N WEBER RD	02/18/22	\$220,000	\$220,000	\$75,900	34.50	\$169,488	\$20,271	\$199,729	\$184,219	1.084	\$145,533	\$165,804		
22-220-017-0007-00	201	117 W COLBY ST	01/21/22	\$110,000	\$110,000	\$70,200	63.82	\$156,258	\$34,969	\$75,031	\$149,740	0.501	\$118,294	\$153,263	1.39	
13-001-300-0005-00	201	1544 NEWAYGO RD	12/30/21	\$180,000	\$180,000	\$53,500	29.72	\$135,036	\$36,149	\$143,851	\$122,083	1.178	\$96,445	\$132,594	0.74	
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	\$592,917	\$620,524	0.62	
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	\$120,132	\$161,375	1.08	
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	\$191,516	\$210,100	1.17	
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	\$78,771	\$109,178	0.73	
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	\$246,539	\$290,276	0.74	
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	\$111,313	\$128,350	0.71	
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	\$82,178	\$173,987	1.16	
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	\$155,900	\$187,829	1.25	
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	\$88,615	\$164,343	0.91	
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	\$127,934	\$196,363	0.91	
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	\$40,677	\$61,234	0.94	
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	\$122,158	\$197,626	0.99	
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	\$89,283	\$180,841	1.13	
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	\$95,627	\$112,185	1.13	
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	\$67,355	\$115,752	0.89	
11-030-100-0011-00	201	4295 E APPLE AVE	04/16/21	\$140,000	\$140,000	\$50,400	36.00	\$122,595	\$71,035	\$68,965	\$63,654	1.083	\$50,287	\$121,322	0.87	
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	\$108,309	\$133,609	0.78	
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	\$47,901	\$127,870	0.91	
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	\$154,121	\$173,001	1.18	
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	\$124,731	\$196,332	0.98	
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	\$223,139	\$293,999	1.28	
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	\$196,996	\$266,523	1.16	
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	\$340,633	\$487,039	1.08	
23-585-006-0004-00	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	\$195,505	\$274,997	1.34	
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	\$84,222	\$133,663	1.03	
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	\$139,532	\$213,226	0.95	
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	\$77,497	\$141,656	1.05	
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	\$165,935	\$235,261	1.01	
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	\$23,143	\$40,447	0.96	
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	\$84,988	\$122,069	0.98	
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	\$251,762	\$333,401	1.08	
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	\$3,154,713	\$3,399,082	1.13	
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	\$270,892	\$380,668	1.27	
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	\$53,208	\$279,228	1.02	
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	\$297,379	\$437,456	1.06	
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	\$109,283	\$163,092	1.09	
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	\$587,077	\$861,702	1.35	
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	\$532,843	\$653,260	1.01	
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	\$105,131	\$178,281	1.13	
22-220-010-0005-20	201	112 E COLBY ST	07/14/20	\$160,000	\$160,000	\$96,800	60.50	\$194,401	\$30,960	\$129,040	\$201,779	0.640	\$159,405	\$190,365	1.19	
09-016-400-0037-00	201	3492 MEMORIAL DR	06/23/20	\$225,000	\$225,000	\$119,700	53.20	\$257,658	\$177,153	\$47,847	\$99,389	0.481	\$78,517	\$255,670	1.14	
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	\$101,072	\$135,971	1.07	
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	\$1,715,779	\$1,864,449	0.86	
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	\$111,761	\$193,286	0.92	
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	\$93,220	\$140,122	0.88	
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	\$579,664	\$681,553	0.93	
11-015-200-0007-10	201	571 N MAPLE ISLAND RD	04/21/20	\$37,000	\$37,000	\$13,200	35.68	\$31,595	\$19,908	\$17,092	\$14,428	1.185	\$11,398	\$31,306	0.85	
<b>Totals</b>					<b>\$16,965,560</b>	<b>\$7,800,700</b>				<b>\$13,142,189</b>	<b>\$16,658,038</b>		<b>\$13,159,850</b>	<b>\$16,983,221</b>	<b>1.00</b>	
						<b>Sales Ratio</b>	<b>45.98</b>				<b>ECF</b>	<b>0.79</b>				
											<b>AVG ECF</b>	<b>0.82</b>				

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	NOTES/OTHER PARCELS
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	\$44,281	\$64,838	1.00	
<b>Totals</b>					<b>\$65,000</b>	<b>\$29,800</b>				<b>\$44,443</b>	<b>\$51,489</b>		<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>	
						<b>Sales Ratio</b>	<b>45.85</b>				<b>ECF</b>	<b>0.86</b>				
											<b>AVG ECF</b>					

RESULTS	CHANGE FROM 2020 TO 2021	CHANGE FROM 2021 TO 2022	CHANGE FROM 2022 TO 2023
Commercial	0.79		