

## **Vacant Land Valuation**

**Vacant land is not reproducible, so an estimate of its value must be made from the sales prices of other parcels of land similar to the property being appraised.**

**Enclosed herein are vacant land sales analysis throughout the township. Some sales are based on acreage and other units of comparison are by front foot rates. Various land tables analysis are included in the packet. Some sales after verification may have been removed as they were not representative of the land table area.**

**Twin Lakes**

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
001-028-000-310-06	3230 SANDPIPER LN	07/18/19	\$85,000	WD	\$85,000	\$25,800	30.35	\$75,000	\$85,000	\$75,000	50.0	297.0	\$1,700
001-425-000-002-00	LAURA DR	09/25/20	\$105,000	WD	\$105,000	\$20,700	19.71	\$41,400	\$105,000	\$41,400	90.0	144.0	\$1,167
<b>Totals:</b>													
										\$116,400	\$116,400	140.0	
										Average			
										per FF=>		\$1,357	

**Secondary Lakes**

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
001-019-000-050-05	3940 N MARION ST	08/28/20	\$16,000	WD	\$16,000	\$16,700	104.38	\$33,440	\$16,000	\$33,440	209.0	475.0	\$77
001-025-000-240-00	2410 FOX DR	06/25/21	\$40,000	WD	\$40,000	\$15,700	39.25	\$31,335	\$40,000	\$31,335	40.7	0.0	\$984
001-103-000-100-00	HIGH BLUFFS TRL	10/04/19	\$37,000	WD	\$37,000	\$13,300	35.95	\$37,022	\$37,000	\$37,022	107.0	143.0	\$346
<b>Totals:</b>													
										\$93,000	\$101,797	356.7	
										Average			
										per FF=>		\$261	

**Subdivisions Avg Tier**

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
001-190-000-025-00		09/18/20	\$15,000	WD	\$15,000	\$6,200	41.33	\$12,688	\$15,000	\$12,688	244.0	646.0	\$61
001-270-000-010-00		06/07/19	\$20,500	WD	\$20,500	\$15,100	73.66	\$13,676	\$20,500	\$13,676	263.0	200.0	\$78
001-312-000-002-00		10/19/20	\$7,500	WD	\$7,500	\$7,300	97.33	\$5,876	\$7,500	\$5,876	113.0	205.0	\$66
001-330-000-057-00	MARY ANNE DR	01/15/21	\$13,000	WD	\$13,000	\$7,500	57.69	\$15,200	\$13,000	\$15,200	300.0	1050.0	\$43
001-340-000-016-00		03/12/21	\$4,250	WD	\$4,250	\$2,500	58.82	\$5,200	\$4,250	\$5,200	100.0	200.0	\$43
001-340-000-033-00		02/10/21	\$5,000	WD	\$5,000	\$2,500	50.00	\$5,200	\$5,000	\$5,200	100.0	200.0	\$50
001-340-000-056-00	PLEASANT VIEW	11/30/20	\$6,000	WD	\$6,000	\$4,300	71.67	\$8,661	\$6,000	\$8,661	173.2	381.0	\$35
001-350-000-008-00		09/25/19	\$3,500	WD	\$3,500	\$5,800	165.71	\$5,200	\$3,500	\$5,200	100.0	200.0	\$35
001-350-000-037-00	SHERIDAN RD	08/19/20	\$4,500	WD	\$4,500	\$2,500	55.56	\$5,200	\$4,500	\$5,200	100.0	346.0	\$45
001-425-000-026-00		12/11/20	\$9,000	WD	\$9,000	\$5,000	55.56	\$10,000	\$9,000	\$10,000	200.0	300.0	\$45
001-425-000-044-00	3536 COBB RD	11/24/20	\$4,000	WD	\$4,000	\$2,500	62.50	\$5,200	\$4,000	\$5,200	100.0	150.0	\$40
001-517-000-004-01	MAPLEWOOD CT	09/25/20	\$8,500	WD	\$8,500	\$4,100	48.24	\$8,528	\$8,500	\$8,528	164.0	199.0	\$52
001-560-000-028-01		08/15/19	\$4,900	WD	\$4,900	\$4,800	97.96	\$5,795	\$4,900	\$5,795	111.4	165.0	\$44
001-565-000-052-00		03/26/21	\$4,000	WD	\$4,000	\$2,500	62.50	\$5,200	\$4,000	\$5,200	100.0	294.0	\$40
001-565-000-128-00		09/03/20	\$6,500	WD	\$6,500	\$5,500	84.62	\$11,362	\$6,500	\$11,362	218.5	0.0	\$30
<b>Totals:</b>			<b>\$116,150</b>		<b>\$116,150</b>	<b>\$78,100</b>		<b>\$122,986</b>	<b>\$116,150</b>	<b>\$122,986</b>	<b>2,387.1</b>		
										Average			
										per FF=>			\$49

**Subdivisions Top Tier**

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
001-180-000-008-00		11/11/20	\$7,000	WD	\$7,000	\$3,900	55.71	\$7,500	\$7,000	\$7,500	60.0	129.2	\$117
001-306-000-004-00		12/16/20	\$14,900	WD	\$14,900	\$4,900	32.89	\$9,375	\$14,900	\$9,375	75.0	150.0	\$199
001-312-000-001-02		08/02/19	\$5,500	WD	\$5,500	\$7,200	130.91	\$6,500	\$5,500	\$6,500	125.0	150.0	\$44
001-525-000-032-00		01/22/21	\$8,000	WD	\$8,000	\$8,900	111.25	\$17,066	\$8,000	\$17,066	136.5	139.0	\$59
001-535-000-040-00		08/06/20	\$50,000	WD	\$50,000	\$11,500	23.00	\$22,050	\$50,000	\$22,050	176.4	412.5	\$283
<b>Totals:</b>			<b>\$85,400</b>		<b>\$85,400</b>	<b>\$36,400</b>		<b>\$62,491</b>	<b>\$85,400</b>	<b>\$62,491</b>	<b>572.9</b>		
										Average			
										per FF=>			\$149

**Acreage 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	Net Acres	Total Acres	Dollars/Acre
001-028-000-545-00	OLD 612	10/11/19	\$5,000	WD	\$5,000	\$1,100	22.00	\$1,828	\$5,000	\$1,828	0.46	0.46	\$10,941
001-103-000-050-00		11/19/20	\$12,000	WD	\$12,000	\$2,000	16.67	\$4,015	\$12,000	\$4,015	1.49	0.74	\$8,070
001-025-000-240-07	FOX DR	09/18/20	\$7,500	WD	\$7,500	\$2,300	30.67	\$5,176	\$7,500	\$5,176	1.72	1.72	\$4,360
<b>Totals:</b>			<b>\$24,500</b>		<b>\$24,500</b>	<b>\$5,400</b>		<b>\$11,019</b>	<b>\$24,500</b>	<b>\$11,019</b>	<b>3.66</b>	<b>2.91</b>	
Average													
per Net Acre=>												<b>6,686.68</b>	

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
001-035-000-700-00		06/19/19	\$6,000	WD	\$6,000	\$5,700	95.00	\$6,260	\$6,000	\$6,260	2.44	2.44	\$2,464
001-007-000-140-11	1100 ROLLING HILLS TRAIL	10/08/20	\$12,500	WD	\$12,500	\$4,300	34.40	\$8,613	\$12,500	\$8,613	3.19	3.19	\$3,918
001-003-000-010-00		08/14/20	\$6,500	WD	\$6,500	\$4,600	70.77	\$9,126	\$6,500	\$9,126	3.38	3.38	\$1,923
<b>Totals:</b>			<b>\$25,000</b>		<b>\$25,000</b>	<b>\$14,600</b>		<b>\$23,999</b>	<b>\$25,000</b>	<b>\$23,999</b>	<b>9.01</b>	<b>9.01</b>	
Average													
per Net Acre=>												<b>2,776.24</b>	

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
001-023-000-120-02		06/07/19	\$23,000	WD	\$23,000	\$6,200	26.96	\$12,376	\$23,000	\$12,376	4.76	4.76	\$4,832
001-025-000-280-03		12/19/19	\$12,000	WD	\$12,000	\$6,400	53.33	\$11,904	\$12,000	\$11,904	4.92	4.92	\$2,439
001-021-000-020-02	CLINTON DR	09/29/20	\$10,500	WD	\$10,500	\$3,400	32.38	\$11,929	\$10,500	\$11,929	4.94	4.94	\$2,125
001-015-000-010-10		10/14/20	\$15,500	WD	\$15,500	\$3,300	21.29	\$11,976	\$15,500	\$11,976	4.98	4.98	\$3,112
001-002-000-150-02		12/09/19	\$12,000	WD	\$12,000	\$11,800	98.33	\$13,500	\$12,000	\$13,500	5.00	2.50	\$2,400
001-002-000-150-03		12/09/19	\$12,000	WD	\$12,000	\$11,800	98.33	\$13,500	\$12,000	\$13,500	5.00	2.50	\$2,400
001-026-000-080-00	CO RD 612	05/27/20	\$12,000	QC	\$12,000	\$3,300	27.50	\$12,000	\$12,000	\$12,000	5.00	5.00	\$2,400
001-023-000-156-05		07/02/20	\$7,500	WD	\$7,500	\$3,300	44.00	\$12,010	\$7,500	\$12,010	5.01	5.01	\$1,497
001-023-000-156-04		09/04/20	\$7,500	WD	\$7,500	\$3,300	44.00	\$12,020	\$7,500	\$12,020	5.02	5.02	\$1,494
<b>Totals:</b>			<b>\$112,000</b>		<b>\$112,000</b>	<b>\$52,800</b>		<b>\$111,215</b>	<b>\$112,000</b>	<b>\$111,215</b>	<b>44.63</b>	<b>39.63</b>	
Average													
per Net Acre=>												<b>2,509.47</b>	

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
001-033-000-915-12	FLEMING RD	03/01/21	\$18,172	WD	\$18,172	\$4,200	23.11	\$13,490	\$18,172	\$13,490	6.49	6.49	\$2,800
001-034-000-240-00		01/28/21	\$14,500	WD	\$14,500	\$4,600	31.72	\$14,000	\$14,500	\$14,000	7.00	7.00	\$2,071
<b>Totals:</b>			<b>\$32,672</b>		<b>\$32,672</b>	<b>\$8,800</b>		<b>\$27,490</b>	<b>\$32,672</b>	<b>\$27,490</b>	<b>13.49</b>	<b>13.49</b>	
Average													
per Net Acre=>												<b>2,421.94</b>	

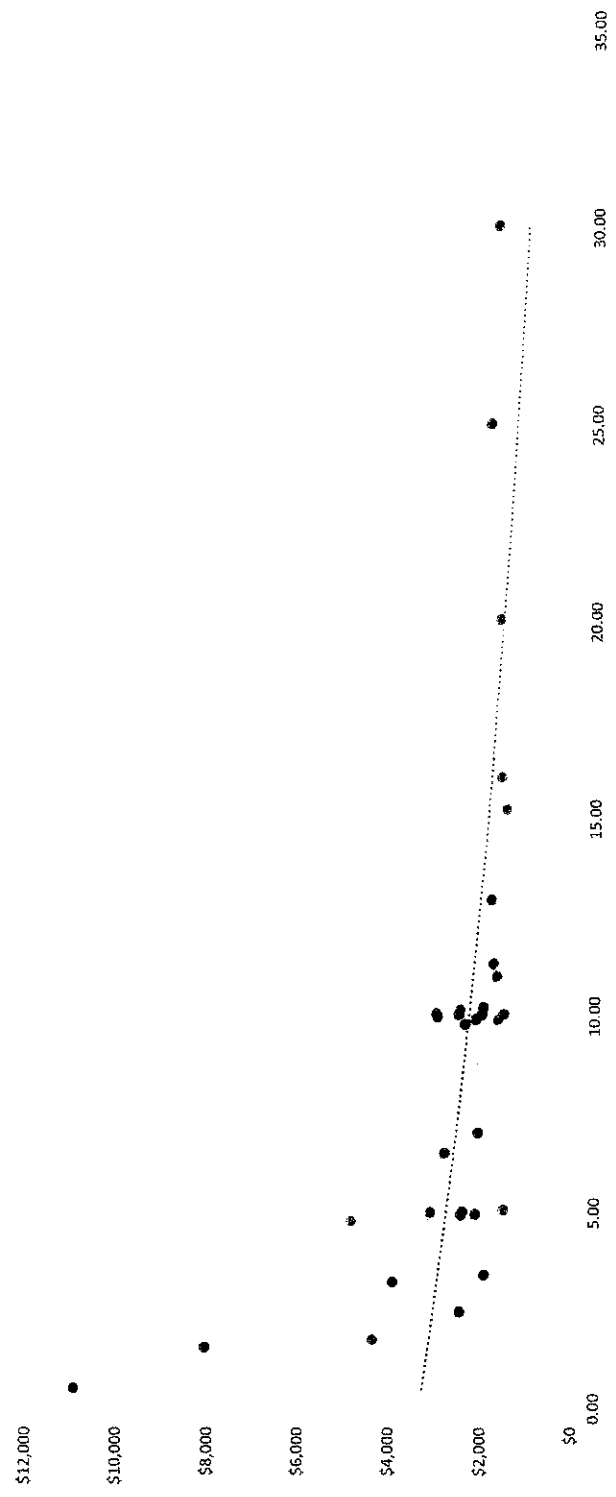
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
001-023-000-120-03		06/07/19	\$23,000	WD	\$23,000	\$12,700	55.22	\$23,712	\$23,000	\$23,712	9.76	5.00	\$2,357
001-014-000-180-02		04/25/19	\$16,000	LC	\$16,000	\$13,300	83.13	\$20,673	\$16,000	\$20,673	9.86	9.86	\$1,623
001-002-000-035-07	KING RD	08/18/20	\$21,000	WD	\$21,000	\$14,600	69.52	\$20,743	\$21,000	\$20,743	9.89	9.89	\$2,123
001-015-000-010-19	4586 CO RD 491	09/11/20	\$29,500	LC	\$29,500	\$14,800	50.17	\$20,883	\$29,500	\$20,883	9.95	9.95	\$2,965
001-015-000-010-13		03/17/21	\$29,500	LC	\$29,500	\$14,900	50.51	\$20,907	\$29,500	\$20,907	9.96	9.96	\$2,962
001-002-000-230-04	6121 CO RD 491	04/30/19	\$15,000	WD	\$15,000	\$13,500	90.00	\$21,000	\$15,000	\$21,000	10.00	10.00	\$1,500
001-024-000-230-00		01/22/21	\$15,000	WD	\$15,000	\$15,000	100.00	\$21,000	\$15,000	\$21,000	10.00	10.00	\$1,500
001-119-000-150-03	CO RD 612	10/12/20	\$20,000	WD	\$20,000	\$15,000	75.00	\$21,000	\$20,000	\$21,000	10.00	10.00	\$2,000
001-118-000-200-00		03/12/21	\$25,000	WD	\$25,000	\$15,000	60.00	\$21,006	\$25,000	\$21,006	10.01	10.01	\$2,498
001-128-000-030-07	2603 DUBUEY LN	10/09/20	\$30,000	QC	\$30,000	\$15,000	50.00	\$21,018	\$30,000	\$21,018	10.03	10.03	\$2,991
001-007-000-160-07	1475 ROLLING HILLS TRAIL	04/10/20	\$25,000	WD	\$25,000	\$15,200	60.80	\$21,078	\$25,000	\$21,078	10.13	10.13	\$2,468
001-007-000-400-04	ALLARD ACRES TR	04/15/20	\$20,000	WD	\$20,000	\$15,300	76.50	\$21,114	\$20,000	\$21,114	10.19	10.19	\$1,963
001-018-000-030-08		09/27/19	\$18,000	WD	\$18,000	\$14,800	82.22	\$21,570	\$18,000	\$21,570	10.95	10.95	\$1,644
001-014-000-230-00		08/17/20	\$19,500	WD	\$19,500	\$16,900	86.67	\$21,768	\$19,500	\$21,768	11.28	11.28	\$1,729
<b>Totals:</b>			<b>\$306,500</b>		<b>\$306,500</b>	<b>\$206,000</b>		<b>\$297,472</b>	<b>\$306,500</b>	<b>\$297,472</b>	<b>142.01</b>	<b>137.25</b>	
Average													
per Net Acre=>												<b>2,158.30</b>	

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
001-017-000-285-00	WOODMERE DR	11/05/19	\$23,000	WD	\$23,000	\$17,400	75.65	\$22,746	\$23,000	\$22,746	12.91	12.91	\$1,782
001-007-000-400-03	1811 ALLARD ACRES TR	08/05/19	\$22,000	WD	\$22,000	\$13,800	62.73	\$24,418	\$22,000	\$24,418	15.19	15.19	\$1,448
001-021-000-450-00		06/28/19	\$25,000	WD	\$25,000	\$19,200	76.80	\$26,200	\$25,000	\$26,200	16.00	16.00	\$1,563
<b>Totals:</b>			<b>\$70,000</b>		<b>\$70,000</b>	<b>\$50,400</b>		<b>\$73,364</b>	<b>\$70,000</b>	<b>\$73,364</b>	<b>44.10</b>	<b>44.10</b>	
Average													
per Net Acre=>												<b>1,587.30</b>	

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
001-007-000-300-13		05/06/19	\$32,000	WD	\$32,000	\$15,000	46.88	\$35,000	\$32,000	\$35,000	20.00	20.00	\$1,600
001-017-000-085-00		05/30/19	\$46,000	WD	\$46,000	\$25,500	55.43	\$59,000	\$46,000	\$59,000	25.00	20.00	\$1,840
001-023-000-110-06		08/11/20	\$50,750	WD	\$50,750	\$36,000	70.94	\$48,010	\$50,750	\$48,010	30.01	30.01	\$1,691
<b>Totals:</b>			<b>\$128,750</b>		<b>\$128,750</b>	<b>\$76,500</b>		<b>\$142,010</b>	<b>\$128,750</b>	<b>\$142,010</b>	<b>75.01</b>	<b>70.01</b>	
Average													
per Net Acre=>												<b>1,716.44</b>	

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
001-016-000-060-00		10/23/20	\$177,000	WD	\$177,000	\$87,800	49.60	\$146,310	\$177,000	\$146,310	121.11	80.00	\$1,461
Totals:			\$177,000		\$177,000	\$87,800		\$146,310	\$177,000	\$146,310	121.11	80.00	
												Average	
												per Net Acre=>	1,461.48

Dollars/Acre



**Commercial**

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Inst.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre
001-028-000-160-00	3521 CO RD 612	04/02/19	\$300,000	LC		\$300,000	\$146,800	48.93	\$306,577	\$6,127	\$12,654	114.0	200.0	0.53	0.52	\$54	\$11,495
001-629-000-011-00	4422 SALLING AVE (CR 612)	07/12/19	\$110,000	WD		\$110,000	\$67,100	61.00	\$136,780	\$7,420	\$34,200	180.0	240.0	0.50	0.33	\$41	\$14,960
001-632-000-011-00	4632 SALLING AVE (CR 612)	02/05/21	\$118,000	WD		\$118,000	\$37,200	31.53	\$92,022	\$39,298	\$13,320	120.0	120.0	0.33	0.33	\$327	\$118,725
001-637-000-007-00	4481 SALLING AVE (CR 612)	02/22/21	\$90,000	LC		\$90,000	\$45,400	50.44	\$82,556	\$20,764	\$13,320	120.0	120.0	0.33	0.33	\$173	\$67,731
001-644-000-005-00	4011 SALLING AVE (CR 612)	11/25/19	\$94,000	LC		\$94,000	\$50,100	53.30	\$95,127	\$12,193	\$13,320	120.0	120.0	0.33	0.33	\$102	\$36,837
<b>Totals:</b>			\$712,000			\$712,000	\$346,600		\$713,012	\$85,802	\$86,814	694.0		2.02	1.85		
							<b>Average</b>							<b>Average</b>			
							per FF=>							per Net Acre=>			
								\$131							42,434.22		

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Inst.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre
001-022-000-005-09		09/17/20	\$100,000	OTH		\$100,000	\$67,800	67.80	\$134,797	\$82,203	\$117,000	0.0	0.0	97.00	97.00	#DIV/0!	\$847
<b>Totals:</b>			\$100,000			\$100,000	\$67,800		\$134,797	\$82,203	\$117,000	0.0	0.0	97.00	97.00		
							<b>Average</b>							<b>Average</b>			
							per Net Acre=>							per Net Acre=>			
															847.45		

**Industrial**

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
001-022-000-005-03		11/25/20	\$27,500	WD	\$27,500	\$15,300	55.64	\$135,527	\$27,500	\$29,584	10.18	10.18	\$2,701
001-022-000-570-02	3420 COUNTY ROAD 491	05/29/20	\$26,000	LC	\$26,000	\$15,400	59.23	\$170,022	\$26,000	\$29,645	10.24	10.24	\$2,539
001-022-000-570-04		12/14/20	\$45,000	WD	\$45,000	\$19,700	43.78	\$43,424	\$45,000	\$43,424	17.02	10.22	\$2,644
<b>Totals:</b>			<b>\$98,500</b>		<b>\$98,500</b>	<b>\$50,400</b>		<b>\$348,973</b>	<b>\$98,500</b>	<b>\$102,653</b>	<b>37.44</b>	<b>30.64</b>	
<b>Average</b>													
<b>per Net Acre=&gt;</b>												<b>2,630.88</b>	



**Lewiston Garage Condos**

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	Dollars/SqFt
001-800-000-028-00	4555 AIRPORT RD	02/05/21	\$39,000	WD	\$39,000	\$0	0.00	\$39,291	\$39,000	\$39,291	0.04	0.04	\$1,114,286	\$25.58
001-800-000-030-00	4555 AIRPORT RD	02/19/21	\$39,000	WD	\$39,000	\$0	0.00	\$39,291	\$39,000	\$39,291	0.04	0.04	\$1,114,286	\$25.58
<b>Totals:</b>														
													<b>\$78,000</b>	
													<b>\$78,582</b>	
													<b>0.07</b>	
													<b>0.07</b>	
													<b>Average</b>	
													<b>per SqFt=&gt;</b>	
													<b>\$25.58</b>	

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	Dollars/SqFt
001-800-000-001-00	4555 AIRPORT RD	10/22/21	\$40,000	WD	\$40,000	\$13,500	33.75	\$39,291	\$40,000	\$39,291	0.04	0.04	\$1,142,857	\$26.24
001-800-000-004-00	4555 AIRPORT RD	06/11/21	\$32,900	WD	\$32,900	\$300	0.91	\$30,696	\$32,900	\$30,696	0.03	0.03	\$1,175,000	\$26.97
001-800-000-006-00	4555 AIRPORT RD	10/22/21	\$34,900	WD	\$34,900	\$300	0.86	\$30,696	\$34,900	\$30,696	0.03	0.03	\$1,246,429	\$28.61
001-800-000-013-00	4555 AIRPORT RD	10/22/21	\$62,005	LC	\$62,005	\$300	0.48	\$53,411	\$62,005	\$53,411	0.05	0.05	\$1,291,771	\$29.65
001-800-000-025-00	4555 AIRPORT RD	11/23/21	\$59,000	WD	\$59,000	\$17,700	30.00	\$39,291	\$59,000	\$39,291	0.04	0.04	\$1,685,714	\$38.70
001-800-000-029-00	4555 AIRPORT RD	06/25/21	\$42,900	WD	\$42,900	\$300	0.70	\$39,291	\$42,900	\$39,291	0.04	0.04	\$1,225,714	\$28.14
<b>Totals:</b>														
													<b>\$271,705</b>	
													<b>\$232,676</b>	
													<b>0.21</b>	
													<b>0.21</b>	
													<b>Average</b>	
													<b>per SqFt=&gt;</b>	
													<b>\$29.84</b>	

**Economic Condition Factor**

An ECF adjusts the assessor's use of the State 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 construction costs found in the STC's Assessor's Manual and to bring those costs to the County level. ECF's are adjusted annually by the assessor to further refine these costs to the local market.

Enclosed you will find the sales and ECF analysis conducted for the 2021 tax assessments. Sales were verified and selected that best represent the subject neighborhood. Some sales were removed that were not representative of the market. The result of each ECF analysis are enclosed for each neighborhood.

Twin Lakes 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.
001-019-000-390-00	1775 CO RD 612	10/27/20	\$364,000	WD	\$364,000	\$192,800	52.97	\$417,838	\$145,000	\$219,000	\$263,867	0.830
001-020-000-220-00	2491 CO RD 612	05/24/19	\$265,000	LC	\$265,000	\$102,200	38.57	\$213,322	\$140,000	\$125,000	\$86,742	1.441
001-027-000-270-00	4509 GRANT DR	07/10/20	\$250,000	WD	\$250,000	\$102,800	41.12	\$261,451	\$143,473	\$106,527	\$114,099	0.934
001-027-000-440-00	2180 S CO RD 489	08/09/19	\$315,000	WD	\$315,000	\$135,900	43.14	\$280,185	\$140,000	\$175,000	\$178,336	0.981
001-027-000-530-00	4865 KERR LANE	05/28/20	\$219,000	WD	\$219,000	\$79,300	36.21	\$184,716	\$96,000	\$123,000	\$85,799	1.434
001-028-000-300-00	2461 FLEMING RD	10/07/20	\$274,000	WD	\$274,000	\$136,500	49.82	\$302,049	\$128,800	\$145,200	\$167,552	0.867
001-028-000-310-01	3140 SANDPIPER LN	06/13/19	\$355,000	WD	\$355,000	\$129,200	36.39	\$267,363	\$160,968	\$194,032	\$131,363	1.477
001-028-000-310-02	3160 SANDPIPER LN	07/12/19	\$399,000	WD	\$399,000	\$183,600	46.02	\$375,169	\$152,475	\$246,525	\$290,505	0.849
001-028-000-365-00	2051 DREAMERS LN	06/19/20	\$184,000	WD	\$184,000	\$61,600	33.48	\$138,302	\$70,000	\$114,000	\$66,056	1.726
001-028-000-420-00	2131 LAURA DR	06/28/19	\$238,000	WD	\$238,000	\$127,500	53.57	\$269,385	\$210,000	\$28,000	\$60,801	0.461
001-028-000-460-00	2255 FLEMING RD	11/13/20	\$300,000	WD	\$300,000	\$120,900	40.30	\$241,199	\$171,600	\$128,400	\$68,910	1.863
001-028-000-470-00	2181 LAURA DR	05/17/19	\$280,000	WD	\$280,000	\$153,300	54.75	\$314,673	\$140,000	\$140,000	\$225,579	0.621
001-029-000-040-00	2200 VEEDER RD	07/16/19	\$600,000	WD	\$600,000	\$190,600	31.77	\$391,795	\$181,160	\$418,840	\$270,815	1.547
001-029-000-050-00	2220 VEEDER RD	05/24/19	\$350,000	WD	\$350,000	\$159,900	45.69	\$331,763	\$195,737	\$154,263	\$167,542	0.921
001-032-000-110-00	2760 COBB RD	09/06/19	\$350,000	WD	\$350,000	\$174,200	49.77	\$347,283	\$280,000	\$70,000	\$92,168	0.759
001-032-000-330-00	2305 COBB RD	01/04/21	\$65,000	WD	\$65,000	\$37,700	58.00	\$75,812	\$5,384	\$59,616	\$68,112	0.875
001-032-000-340-00	2230 COBB RD	10/30/20	\$360,000	WD	\$360,000	\$177,700	49.36	\$353,200	\$177,485	\$182,515	\$169,937	1.074
001-033-000-120-04		10/01/19	\$180,000	LC	\$180,000	\$92,400	51.33	\$184,926	\$144,211	\$35,789	\$55,774	0.642
001-033-000-280-00	1905 COBB LN	10/02/20	\$369,900	WD	\$369,900	\$218,700	59.12	\$490,553	\$188,385	\$181,515	\$292,232	0.621
001-033-000-520-00	1635 FLEMING RD	09/15/20	\$215,000	WD	\$215,000	\$89,300	41.53	\$194,159	\$70,000	\$145,000	\$120,076	1.208
001-033-000-530-01	1615 FLEMING RD	06/07/19	\$350,000	WD	\$350,000	\$143,200	40.91	\$339,500	\$154,000	\$196,000	\$179,400	1.093
001-034-000-110-00	1838 S CO RD 489	09/20/19	\$290,000	WD	\$290,000	\$135,700	46.79	\$311,456	\$168,000	\$122,000	\$138,739	0.879
001-034-000-110-01	1860 S CO RD 489	08/26/19	\$258,000	WD	\$258,000	\$86,500	33.53	\$177,803	\$84,280	\$173,720	\$119,867	1.449
001-200-000-008-00	4709 GRANT DR	07/17/19	\$380,500	WD	\$380,500	\$142,200	37.37	\$315,204	\$194,721	\$185,779	\$147,922	1.256
001-200-000-009-00	4635 GRANT DR	09/17/20	\$530,000	WD	\$530,000	\$240,400	45.36	\$610,881	\$358,548	\$171,452	\$244,036	0.703
001-200-000-012-00	4708 GRANT DR	12/04/20	\$150,000	WD	\$150,000	\$78,700	52.47	\$150,288	\$47,375	\$102,625	\$99,529	1.031
001-200-000-019-00	2569 MARIUS ST	09/25/19	\$160,000	WD	\$160,000	\$69,600	43.50	\$166,386	\$48,613	\$111,387	\$113,900	0.978
001-220-000-048-00	2261 FLEMING RD	10/01/20	\$320,000	WD	\$320,000	\$147,800	46.19	\$289,370	\$91,300	\$228,700	\$196,109	1.166
001-305-000-002-00	2875 MARION ST	05/28/19	\$402,000	WD	\$402,000	\$0	0.00	\$317,768	\$140,000	\$262,000	\$243,518	1.076
001-445-000-003-00	1784 PARK DR	08/19/19	\$555,000	WD	\$555,000	\$170,500	30.72	\$349,485	\$148,820	\$406,180	\$260,322	1.560
001-465-000-011-00	2191 CO RD 612	06/15/20	\$272,500	WD	\$272,500	\$119,500	43.85	\$269,807	\$140,000	\$132,500	\$125,539	1.055
001-470-000-001-00	2507 FLEMING RD	04/12/19	\$230,000	WD	\$230,000	\$114,500	49.78	\$171,932	\$46,000	\$184,000	\$172,510	1.067
001-470-000-005-00	2595 FLEMING RD	10/22/20	\$385,000	WD	\$385,000	\$76,000	19.74	\$205,586	\$61,048	\$323,952	\$139,785	2.317
001-470-000-012-00	3585 TWIN LAKES DR	08/28/20	\$235,000	WD	\$235,000	\$119,300	50.77	\$239,021	\$163,000	\$72,000	\$73,521	0.979
001-503-000-004-00	2462 LAKEVIEW AVE	04/12/19	\$186,000	WD	\$186,000	\$57,400	30.86	\$122,387	\$76,573	\$109,427	\$55,485	1.972
001-504-000-004-00	2475 LAKEVIEW AVE	06/07/19	\$85,000	WD	\$85,000	\$31,300	36.82	\$57,868	\$8,146	\$76,854	\$68,112	1.128
001-508-000-003-00	2620 LAKEVIEW AVE	10/25/19	\$215,000	WD	\$215,000	\$77,000	35.81	\$206,413	\$113,641	\$101,359	\$89,721	1.130
001-509-000-003-00	4145 MAPLEWOOD CT	05/15/19	\$200,000	WD	\$200,000	\$76,300	38.15	\$152,543	\$74,200	\$125,800	\$107,319	1.172
001-510-000-002-00	4140 MAPLEWOOD CT	10/22/20	\$256,000	WD	\$256,000	\$95,600	37.34	\$221,145	\$140,000	\$116,000	\$78,477	1.478
001-510-000-009-00	4190 MAPLEWOOD CT	07/15/19	\$39,000	WD	\$39,000	\$23,900	61.28	\$47,230	\$4,130	\$34,870	\$59,041	0.591

001-514-000-007-01	4170 GRANT BLVD	12/30/20	\$299,000	WD	\$299,000	\$132,200	44.21	\$266,244	\$19,004	\$279,996	\$239,110	1.171	
001-520-000-004-00	4330 TAMARAC CT	07/18/19	\$65,000	WD	\$65,000	\$22,700	34.92	\$43,775	\$4,264	\$60,736	\$54,125	1.122	
001-520-000-018-00	4333 MAPLEWOOD CT	09/11/20	\$135,000	WD	\$135,000	\$77,000	57.04	\$155,102	\$16,398	\$118,602	\$134,143	0.884	
001-535-000-002-00	1700 PARK DR	10/01/20	\$215,000	WD	\$215,000	\$68,900	32.05	\$153,215	\$75,914	\$139,086	\$74,759	1.860	
001-535-000-009-00	1626 PARK DR	11/21/19	\$155,000	WD	\$155,000	\$65,300	42.13	\$130,890	\$82,906	\$72,094	\$65,732	1.097	
001-535-000-078-00		11/21/19	\$155,000	WD	\$155,000	\$65,300	42.13	\$130,890	\$82,906	\$72,094	\$65,732	1.097	
001-535-000-079-00		11/21/19	\$155,000	WD	\$155,000	\$65,300	42.13	\$130,890	\$82,906	\$72,094	\$65,732	1.097	
001-540-000-009-00	2580 MALLARD LN	09/09/19	\$310,000	WD	\$310,000	\$172,800	55.74	\$353,465	\$140,000	\$170,000	\$278,719	0.610	
001-550-000-025-00	2555 MARION ST	08/30/19	\$255,000	WD	\$255,000	\$83,800	32.86	\$151,038	\$36,800	\$218,200	\$156,490	1.394	
001-550-000-032-00	2695 MARION ST	12/23/20	\$325,000	WD	\$325,000	\$129,900	39.97	\$260,444	\$83,720	\$241,280	\$170,913	1.412	
<b>Totals:</b>										<b>\$12,133,169</b>	<b>\$7,673,009</b>	<b>\$6,994,574</b>	<b>1.097</b>
										<b>E.C.F. =&gt;</b>			

**Secondary Lakes 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.
001-019-000-050-13	3800 N MARION ST	04/15/20	\$247,500	WD	\$247,500	\$143,100	57.82	\$248,698	\$74,240	\$173,260	\$208,932	0.829
001-035-000-006-00	5996 BIG WOLF LAKE RD	08/10/20	\$130,000	WD	\$130,000	\$65,600	50.46	\$104,281	\$35,116	\$94,884	\$82,832	1.145
001-035-000-016-00	6038 BIG WOLF LAKE RD	04/09/19	\$106,000	WD	\$106,000	\$43,400	40.94	\$96,905	\$36,324	\$69,676	\$87,799	0.794
001-035-000-050-00	1980 Highbank TR	07/02/20	\$31,500	WD	\$31,500	\$16,600	52.70	\$37,011	\$16,000	\$15,500	\$25,163	0.616
001-035-000-550-00	1445 SHIRES TR	04/25/20	\$50,000	WD	\$50,000	\$43,900	87.80	\$68,711	\$34,600	\$15,400	\$40,851	0.377
001-170-000-018-00	10435 SKY LINE DR	05/10/19	\$75,500	WD	\$75,500	\$46,700	61.85	\$103,034	\$34,600	\$40,900	\$99,180	0.412
001-530-000-008-00	1281 WOODLAND DR	09/03/20	\$191,000	WD	\$191,000	\$88,300	46.23	\$140,853	\$43,596	\$147,404	\$116,475	1.266
<b>Totals:</b>			<b>\$831,500</b>		<b>\$831,500</b>	<b>\$447,600</b>		<b>\$799,493</b>		<b>\$557,024</b>	<b>\$661,232</b>	<b>0.842</b>

E.C.F. =>

**Subdivisions 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.
001-150-000-028-00	3730 CLINTON DR	12/17/20	\$10,000	WD	\$10,000	\$11,100	111.00	\$12,092	\$9,058	\$942	\$5,516	0.171
001-150-000-038-01	3418 CLINTON DR	10/22/19	\$135,000	WD	\$135,000	\$68,200	50.52	\$138,964	\$8,552	\$126,448	\$171,144	0.739
001-160-000-003-00	2556 S CO RD 489	09/11/20	\$127,615	WD	\$127,615	\$76,000	59.55	\$150,072	\$25,000	\$102,615	\$164,136	0.625
001-160-000-038-00	2456 S CO RD 489	03/04/21	\$182,500	WD	\$182,500	\$90,500	49.59	\$183,975	\$27,252	\$155,248	\$205,673	0.755
001-160-000-048-00	4868 TARI LANE	06/19/20	\$130,000	WD	\$130,000	\$47,000	36.15	\$131,266	\$23,260	\$106,740	\$141,740	0.753
001-160-000-056-00	2617 KRISTEN DR	11/06/20	\$86,000	WD	\$86,000	\$40,300	46.86	\$82,205	\$16,403	\$69,597	\$86,354	0.806
001-190-000-019-00	6305 BIG WOLF LAKE WOODS	11/18/19	\$118,500	WD	\$118,500	\$52,900	44.64	\$94,177	\$23,400	\$95,100	\$92,883	1.024
001-190-000-042-00	6260 BIG WOLF LAKE WOODS	08/14/20	\$116,000	WD	\$116,000	\$50,500	43.53	\$101,086	\$8,216	\$107,784	\$121,877	0.884
001-200-000-049-00	4689 BERNADETTE ST	01/27/21	\$132,400	WD	\$132,400	\$35,400	26.74	\$96,485	\$6,289	\$126,111	\$118,367	1.065
001-210-000-019-00	3409 GEORGE RD	07/08/20	\$60,000	LC	\$60,000	\$28,000	46.67	\$55,900	\$5,200	\$54,800	\$66,535	0.824
001-220-000-029-00	3399 CHANNEL DR	04/02/20	\$90,000	WD	\$90,000	\$42,100	46.78	\$84,286	\$5,720	\$84,280	\$103,105	0.817
001-240-000-001-00	2241 COBB RD	12/17/20	\$165,000	WD	\$165,000	\$43,100	26.12	\$86,464	\$5,288	\$159,712	\$106,530	1.499
001-250-000-005-00	5435 CO RD 612	09/24/20	\$109,500	WD	\$109,500	\$48,000	43.84	\$96,202	\$10,400	\$99,100	\$112,601	0.880
001-250-000-025-00	2605 BIG ANTLER RD	10/29/20	\$55,000	WD	\$55,000	\$23,400	42.55	\$46,548	\$5,200	\$49,800	\$54,262	0.918
001-250-000-028-00	2545 BIG ANTLER RD	02/06/20	\$47,500	WD	\$47,500	\$21,900	46.11	\$39,329	\$4,940	\$42,560	\$45,130	0.943
001-255-000-014-00	3390 WOODRUFF RD	09/25/19	\$250,000	WD	\$250,000	\$95,200	38.08	\$201,478	\$3,816	\$246,184	\$259,399	0.949
001-302-000-008-00	2981 LOUISE AVE	05/24/19	\$168,500	WD	\$168,500	\$0	0.00	\$112,457	\$21,903	\$146,597	\$132,510	1.106
001-306-000-015-01	2950 PARK AVE	08/22/19	\$80,000	WD	\$80,000	\$47,100	58.88	\$95,519	\$34,522	\$45,478	\$93,517	0.486
001-306-000-019-01	2970 PARK AVE	10/13/20	\$125,000	WD	\$125,000	\$58,200	46.56	\$97,225	\$11,175	\$113,825	\$112,927	1.008
001-309-000-006-00	2814 OAK AVE	11/23/20	\$140,000	WD	\$140,000	\$37,300	26.64	\$74,466	\$20,680	\$119,320	\$71,715	1.664
001-310-000-020-00	2882 OAK	12/06/19	\$160,000	WD	\$160,000	\$74,600	46.63	\$162,973	\$23,409	\$136,591	\$183,155	0.746
001-310-000-020-02	2910 OAK AVE	05/17/19	\$87,000	WD	\$87,000	\$44,500	51.15	\$89,487	\$22,350	\$64,650	\$99,630	0.649
001-330-000-004-00	2685 S CO RD 489	11/23/20	\$76,500	WD	\$76,500	\$34,400	44.97	\$68,732	\$5,200	\$71,300	\$83,375	0.855
001-330-000-035-00	2101 S CO RD 489	07/24/20	\$33,731	LC	\$33,731	\$31,100	92.20	\$62,320	\$5,200	\$28,531	\$74,961	0.381
001-330-000-036-00	2091 S CO RD 489	10/25/19	\$120,000	WD	\$120,000	\$40,800	34.00	\$78,649	\$5,200	\$114,800	\$96,390	1.191
001-330-000-089-00	2564 BIG BUCK DR	01/15/21	\$63,725	WD	\$63,725	\$25,700	40.33	\$51,273	\$10,200	\$53,525	\$54,764	0.977
001-330-000-092-00	2510 BIG BUCK DR	02/03/20	\$70,500	WD	\$70,500	\$22,300	31.63	\$39,859	\$5,200	\$65,300	\$45,484	1.436
001-330-000-113-00	2631 BIG BUCK DR	04/19/19	\$75,000	WD	\$75,000	\$45,400	60.53	\$84,564	\$5,200	\$69,800	\$111,780	0.624
001-330-000-147-00	2192 BIG BUCK DR	07/11/19	\$68,000	WD	\$68,000	\$38,600	56.76	\$70,061	\$5,200	\$62,800	\$91,354	0.687
001-330-000-162-00	2269 MARY ANNE DR	02/05/21	\$135,000	WD	\$135,000	\$43,900	32.52	\$87,874	\$5,200	\$129,800	\$108,496	1.196
001-330-000-174-02	5190 BIG WOLF LN	07/03/19	\$83,000	WD	\$83,000	\$37,700	45.42	\$66,580	\$6,500	\$76,500	\$84,620	0.904
001-340-000-005-00	3350 COBB RD	06/24/19	\$92,000	WD	\$92,000	\$46,000	50.00	\$84,631	\$5,200	\$86,800	\$111,875	0.776
001-340-000-006-00	3360 COBB RD	08/22/19	\$96,500	WD	\$96,500	\$62,700	64.97	\$117,679	\$5,200	\$91,300	\$158,421	0.576
001-340-000-027-00	3337 PLEASANT VIEW DR	11/19/19	\$61,500	WD	\$61,500	\$53,100	86.34	\$106,528	\$28,060	\$33,440	\$110,518	0.303
001-340-000-029-00	3330 WOODCREST DR	11/20/20	\$85,000	WD	\$85,000	\$43,800	51.53	\$87,573	\$5,720	\$79,280	\$107,419	0.738
001-340-000-042-00	3321 WOODCREST DR	09/27/19	\$95,000	LC	\$95,000	\$54,100	56.95	\$108,575	\$23,000	\$72,000	\$120,528	0.597
001-340-000-044-00	3313 PLEASANT VIEW DR	03/13/20	\$95,000	WD	\$95,000	\$30,000	31.58	\$51,087	\$9,248	\$85,752	\$76,071	1.127
001-340-000-044-00	3313 PLEASANT VIEW DR	01/22/21	\$120,000	WD	\$120,000	\$26,600	22.17	\$51,087	\$9,248	\$110,752	\$76,071	1.456
001-340-000-050-00	3330 PLEASANT VIEW DR	10/11/19	\$87,900	WD	\$87,900	\$39,200	44.60	\$78,579	\$23,000	\$64,900	\$78,280	0.829
001-350-000-018-00	3985 SPRUCE DR	04/12/19	\$108,000	WD	\$108,000	\$56,900	52.69	\$106,300	\$6,240	\$101,760	\$140,980	0.722
001-350-000-022-00	3930 SPRUCE DR	10/26/20	\$180,000	WD	\$180,000	\$63,500	35.28	\$127,052	\$7,136	\$172,864	\$157,370	1.098

001-350-000-035-00	3969 SHERIDAN RD	04/25/19	\$70,000	WD	\$44,900	64.14	\$83,431	\$5,200	\$64,800	\$110,185	0.588
001-350-000-055-01	3778 CO RD 612	03/10/20	\$119,500	WD	\$56,000	46.86	\$91,618	\$10,400	\$109,100	\$106,585	1.024
001-360-000-025-00	3601 HARMONY CT	07/17/19	\$25,000	WD	\$8,200	32.80	\$13,273	\$4,924	\$20,076	\$15,180	1.323
001-420-000-001-00	3358 BOTTLES RD	02/26/21	\$155,500	WD	\$82,200	52.86	\$152,800	\$6,760	\$148,740	\$191,654	0.776
001-420-000-005-00	3893 DOROTHY ST	10/22/20	\$61,900	WD	\$26,400	42.65	\$51,328	\$10,000	\$51,900	\$55,104	0.942
001-420-000-030-00	3856 DOROTHY ST	09/08/20	\$99,000	WD	\$40,400	40.81	\$80,600	\$10,400	\$88,600	\$92,126	0.962
001-420-000-035-00	3950 DOROTHY ST	08/10/20	\$70,000	WD	\$39,700	56.71	\$79,517	\$10,570	\$59,430	\$90,482	0.657
001-425-000-021-00	3510 WILLIAM ST	12/28/20	\$86,000	WD	\$37,000	43.02	\$74,219	\$5,200	\$80,800	\$90,576	0.892
001-425-000-034-00	3641 WILLIAM ST	09/25/20	\$120,000	WD	\$102,300	85.25	\$164,730	\$14,829	\$105,171	\$196,720	0.535
001-430-000-009-00	4520 GRANT DR	09/15/20	\$135,900	WD	\$43,100	31.71	\$111,697	\$11,437	\$124,463	\$131,575	0.946
001-430-000-010-00	4500 GRANT DR	09/28/20	\$160,500	WD	\$56,700	35.33	\$136,419	\$12,471	\$148,029	\$162,661	0.910
001-430-000-034-00	4510 JUDY AVE	03/20/20	\$149,450	WD	\$60,000	40.15	\$144,055	\$10,371	\$139,079	\$175,438	0.793
001-430-000-035-00	4536 JUDY AVE	09/30/20	\$49,000	WD	\$26,200	53.47	\$61,633	\$7,425	\$41,575	\$71,139	0.584
001-430-000-075-00	2740 MANTZ ST	05/01/19	\$65,000	LC	\$30,000	46.15	\$59,906	\$9,490	\$55,510	\$71,008	0.782
001-430-000-086-00	2681 MANTZ ST	10/29/19	\$80,000	WD	\$37,900	47.38	\$75,598	\$10,660	\$69,340	\$85,220	0.814
001-460-000-008-00	3045 MARION ST	07/05/19	\$55,000	WD	\$21,300	38.73	\$35,771	\$5,200	\$49,800	\$43,058	1.157
001-460-000-008-00	3045 MARION ST	05/29/20	\$120,000	WD	\$19,000	15.83	\$37,858	\$5,200	\$114,800	\$42,858	2.679
001-460-000-050-01	3435 N MARION ST	12/13/19	\$75,000	LC	\$47,800	63.73	\$90,708	\$7,800	\$67,200	\$108,803	0.618
001-482-000-001-00	4400 OAK LN	12/16/20	\$76,000	WD	\$26,500	34.87	\$52,938	\$6,240	\$69,760	\$61,283	1.138
001-482-000-025-00	3420 KNEELAND ST	08/07/20	\$96,500	WD	\$39,800	41.24	\$79,579	\$11,830	\$84,670	\$88,909	0.952
001-482-000-028-00	3390 KNEELAND ST	05/07/19	\$89,900	LC	\$35,200	39.15	\$68,196	\$3,380	\$86,520	\$91,290	0.948
001-485-000-013-00	4270 MONTMORENCY ST	10/26/20	\$85,000	WD	\$38,400	45.18	\$76,451	\$6,240	\$78,760	\$92,140	0.855
001-486-000-001-00	4130 MONTMORENCY ST	07/31/20	\$40,000	WD	\$35,300	88.25	\$70,595	\$7,280	\$32,720	\$83,091	0.394
001-525-000-002-00	1350 PINE POINT DR	08/02/19	\$239,900	WD	\$90,600	37.77	\$209,124	\$11,500	\$228,400	\$278,344	0.821
001-525-000-033-00	1279 TIMBER LN	05/15/20	\$50,000	WD	\$28,400	56.80	\$56,608	\$19,651	\$30,349	\$67,195	0.452
001-525-000-049-00	1301 PINE POINTE DR	07/25/19	\$208,500	WD	\$0	0.00	\$153,210	\$40,976	\$167,524	\$164,701	1.017
001-530-000-012-00	1415 DEN DORIE TR	09/18/20	\$188,000	LC	\$66,100	35.16	\$132,329	\$7,418	\$180,582	\$163,925	1.102
001-550-000-035-00	2650 MARION ST	12/21/20	\$205,000	WD	\$66,600	32.49	\$135,419	\$14,900	\$190,100	\$158,161	1.202
001-560-000-007-00	3291 SKYLINE RD	06/05/19	\$42,000	LC	\$23,500	55.95	\$42,418	\$8,759	\$33,241	\$61,198	0.543
001-560-000-036-00	3155 PARKWOOD RD	08/13/20	\$20,000	LC	\$9,400	47.00	\$19,168	\$5,611	\$14,389	\$24,649	0.584
001-560-000-060-00	3220 PARKWOOD RD	08/05/20	\$43,000	LC	\$23,900	55.58	\$45,827	\$10,399	\$32,601	\$64,415	0.506
001-565-000-101-02	5255 PINECREST DR	02/05/20	\$77,000	WD	\$42,800	55.58	\$72,728	\$6,448	\$70,552	\$120,509	0.585
001-605-000-006-00	3230 OLSEN ST	10/21/20	\$16,200	WD	\$20,300	125.31	\$40,476	\$5,928	\$10,272	\$45,339	0.227
001-611-000-005-00	3227 BAY ST	10/08/20	\$30,000	WD	\$7,900	26.33	\$16,034	\$3,120	\$26,880	\$23,480	1.145
001-612-000-004-00	3135 BAY ST	05/01/19	\$45,000	LC	\$18,600	41.33	\$31,598	\$8,453	\$36,547	\$42,082	0.868
001-614-000-009-00	3136 MARIUS ST	10/04/19	\$20,000	WD	\$14,200	71.00	\$27,448	\$3,120	\$16,880	\$31,927	0.529
001-616-000-007-00	3150 JENSON ST	10/29/19	\$20,000	WD	\$27,100	135.50	\$54,458	\$3,763	\$16,237	\$66,529	0.244
001-621-000-007-00	3174 CASEY ST	07/29/20	\$45,000	LC	\$22,400	49.78	\$44,701	\$6,240	\$38,760	\$50,474	0.768
001-626-000-007-00	4219 MICHELSON AVE	08/06/20	\$11,000	WD	\$7,300	66.36	\$15,018	\$6,240	\$4,760	\$15,960	0.298
001-628-000-010-00	3040 KNEELAND ST	07/30/20	\$98,000	WD	\$84,100	85.82	\$162,230	\$9,000	\$89,000	\$153,230	0.581
001-634-000-001-00	4668 HANSON AVE	06/16/20	\$35,000	WD	\$19,000	54.29	\$37,813	\$6,240	\$28,760	\$41,434	0.694
001-640-000-003-00	2955 ALEXANDER ST	11/17/20	\$35,000	WD	\$19,200	54.86	\$38,178	\$6,240	\$28,760	\$41,913	0.686
001-642-000-005-00	4121 SALLING AVE (CR 612)	07/02/19	\$25,000	WD	\$23,800	95.20	\$44,870	\$3,120	\$21,880	\$58,803	0.372

001-644-000-003-00	2959 BUTTLES RD	08/07/20	\$14,500	WD	\$14,500	\$5,900	40.69	\$12,134	\$6,240	\$8,260	\$7,735	1.068
001-649-000-002-00	4260 LAKE ST	08/14/20	\$129,900	WD	\$129,900	\$52,800	40.65	\$105,913	\$27,560	\$102,340	\$102,825	0.995
<b>Totals:</b>			<b>\$8,004,021</b>		<b>\$8,004,021</b>	<b>\$3,459,300</b>		<b>\$7,152,281</b>		<b>\$7,092,603</b>	<b>\$8,479,329</b>	
E.C.F. => 0.836												



**Residential Sections 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.
001-002-000-290-01	5925 KING RD	05/01/20	\$197,000	WD	\$197,000	\$97,200	49.34	\$173,762	\$41,580	\$155,420	\$165,849	0.937
001-002-000-290-02	5925 KING RD	05/01/20	\$197,000	WD	\$197,000	\$97,200	49.34	\$194,302	\$58,746	\$138,254	\$171,590	0.806
001-007-000-295-00	1601 ALLARD ACRES TR	10/18/19	\$178,000	WD	\$178,000	\$70,200	39.44	\$152,315	\$21,000	\$157,000	\$164,762	0.953
001-007-000-300-11	5345 MERIDIAN LINE RD	10/04/19	\$137,000	WD	\$137,000	\$55,800	40.73	\$117,849	\$25,512	\$111,488	\$115,856	0.962
001-009-000-130-01	5198 BUTTLES RD	01/22/21	\$72,500	WD	\$72,500	\$24,500	33.79	\$65,132	\$4,060	\$68,440	\$76,627	0.893
001-009-000-140-00	5160 BUTTLES RD	11/25/20	\$75,000	WD	\$75,000	\$38,300	51.07	\$67,200	\$21,692	\$53,308	\$57,099	0.934
001-010-000-040-00	5580 CO RD 491	08/03/20	\$30,000	WD	\$30,000	\$34,500	115.00	\$28,771	\$21,000	\$9,000	\$9,750	0.923
001-010-000-240-00	5010 CO RD 491	12/30/20	\$70,000	WD	\$70,000	\$25,700	36.71	\$56,406	\$12,000	\$58,000	\$55,716	1.041
001-013-000-140-00	4045 PARTRIDGE LN	02/23/21	\$194,900	WD	\$194,900	\$89,400	45.87	\$158,280	\$24,617	\$170,283	\$167,708	1.015
001-013-000-290-01	6620 WINKELMAN DR	08/23/19	\$157,500	WD	\$157,500	\$82,100	52.13	\$162,500	\$55,080	\$102,420	\$157,047	0.652
001-014-000-170-00	4425 CO RD 491	09/28/20	\$64,500	WD	\$64,500	\$33,100	51.32	\$64,871	\$45,918	\$18,582	\$23,780	0.781
001-014-000-200-00	5580 WILLOWAY DR	10/30/20	\$150,000	WD	\$150,000	\$89,500	59.67	\$177,434	\$5,993	\$144,007	\$215,108	0.669
001-016-000-030-00	4890 BUTTLES RD	05/13/19	\$52,000	WD	\$52,000	\$17,800	34.23	\$34,493	\$12,612	\$39,388	\$31,990	1.231
001-016-000-290-00	3690 AARONS RD	11/05/20	\$182,500	WD	\$182,500	\$75,600	41.42	\$154,722	\$14,546	\$167,954	\$175,880	0.955
001-016-000-300-00	3525 AARONS RD	11/01/19	\$65,000	LC	\$65,000	\$20,500	31.54	\$60,889	\$13,700	\$51,300	\$72,598	0.707
001-020-000-120-00	3685 THORNAPPLE TR	10/30/20	\$95,000	WD	\$95,000	\$39,700	41.79	\$69,650	\$21,000	\$74,000	\$61,041	1.212
001-020-000-380-03	2156 CO RD 612	02/26/20	\$65,500	WD	\$65,500	\$24,300	37.10	\$52,049	\$2,800	\$62,700	\$75,768	0.828
001-020-000-580-00	3450 THORNAPPLE TR	12/13/19	\$131,400	WD	\$131,400	\$57,200	43.53	\$129,144	\$12,000	\$119,400	\$146,981	0.812
001-020-000-590-00	3400 THORNAPPLE TR	09/18/20	\$260,000	WD	\$260,000	\$103,300	39.73	\$205,698	\$23,094	\$236,906	\$229,114	1.034
001-020-000-670-01	2680 CO RD 612	08/08/19	\$43,000	WD	\$43,000	\$19,400	45.12	\$36,627	\$4,768	\$38,232	\$46,577	0.821
001-020-000-770-00	2820 CO RD 612	12/21/20	\$66,000	WD	\$66,000	\$71,600	108.48	\$143,149	\$54,288	\$11,712	\$112,482	0.104
001-021-000-130-00	3895 TUTHILL TR	02/04/21	\$123,000	WD	\$123,000	\$49,700	40.41	\$102,253	\$8,560	\$114,440	\$117,557	0.973
001-021-000-395-00	3260 TANGLEWOOD DR	06/26/20	\$84,500	WD	\$84,500	\$40,800	48.28	\$81,253	\$8,100	\$76,400	\$91,785	0.832
001-021-000-500-00	3270 BUTTLES RD	09/06/19	\$110,000	WD	\$110,000	\$49,300	44.82	\$103,259	\$21,000	\$89,000	\$103,211	0.862
001-022-000-390-00	3381 BUTTLES RD	11/18/19	\$62,000	LC	\$62,000	\$24,100	38.87	\$54,289	\$2,352	\$59,648	\$65,166	0.915
001-022-000-470-00	3292 MANTZ ST	09/11/20	\$69,000	WD	\$69,000	\$42,400	61.45	\$84,230	\$1,504	\$67,496	\$103,797	0.650
001-022-000-530-00	3356 KNEELAND ST	09/29/20	\$17,000	WD	\$17,000	\$26,700	157.06	\$40,888	\$992	\$16,008	\$50,058	0.320
001-023-000-010-00	5958 GRANDVIEW RD	02/09/20	\$35,000	WD	\$35,000	\$19,900	56.86	\$36,204	\$21,595	\$13,405	\$22,475	0.596
001-023-000-150-02	5379 WILLOWAY DR	10/16/20	\$52,000	WD	\$52,000	\$47,500	91.35	\$67,937	\$7,936	\$44,064	\$75,284	0.585
001-023-000-156-01	3919 WILSON WAY	10/16/20	\$59,600	WD	\$59,600	\$23,800	39.93	\$46,709	\$19,973	\$39,627	\$33,843	1.171
001-023-000-380-00	5450 CO RD 612	03/04/21	\$32,000	WD	\$32,000	\$26,100	81.56	\$56,785	\$12,000	\$20,000	\$56,192	0.356
001-023-000-530-02	5662 CO RD 612	01/21/20	\$157,650	WD	\$157,650	\$61,600	39.07	\$165,452	\$12,000	\$145,650	\$192,537	0.756
001-023-000-540-00	5510 CO RD 612	06/17/19	\$58,000	WD	\$58,000	\$49,100	84.66	\$95,947	\$12,589	\$45,411	\$121,868	0.373
001-024-000-050-00	6855 GRANDVIEW RD	12/06/19	\$52,000	WD	\$52,000	\$20,200	38.85	\$36,564	\$24,500	\$27,500	\$18,560	1.482
001-024-000-340-00	6115 MELLBERY LN	08/09/19	\$31,500	WD	\$31,500	\$20,400	64.76	\$39,734	\$26,003	\$5,497	\$20,075	0.274
001-025-000-010-01	6975 CO RD 612	11/23/20	\$87,500	WD	\$87,500	\$41,000	46.86	\$86,753	\$15,061	\$72,439	\$89,952	0.805
001-028-000-190-00	3559 CO RD 612	07/12/19	\$60,000	LC	\$60,000	\$38,700	64.50	\$72,870	\$9,257	\$50,743	\$93,001	0.546
001-028-000-190-01	3559 HELEN ST	11/06/20	\$121,400	WD	\$121,400	\$49,600	40.86	\$98,472	\$5,953	\$115,447	\$116,084	0.995
001-028-000-550-01	3035 FLORY LN	10/01/19	\$65,000	WD	\$65,000	\$31,400	48.31	\$71,672	\$2,000	\$63,000	\$87,418	0.721
001-029-000-220-00	3132 VEEDER RD	10/26/19	\$68,000	WD	\$68,000	\$27,900	41.03	\$63,370	\$1,976	\$66,024	\$77,031	0.857

001-029-000-250-00	2910 COBB RD	04/22/19	\$53,000	WD	\$53,000	46.23	\$47,766	\$3,020	\$49,980	\$65,418	0.764	
001-031-000-070-02	1840 DOLLAR LAKE RD	09/25/19	\$174,000	WD	\$164,000	51.16	\$177,589	\$21,060	\$142,940	\$196,398	0.728	
001-031-000-080-06	1504 OAK ST	04/05/19	\$164,000	WD	\$164,000	37.38	\$121,652	\$12,010	\$151,990	\$160,295	0.948	
001-032-000-490-00	2029 COBB RD	12/02/20	\$50,000	WD	\$50,000	44.20	\$44,046	\$5,247	\$44,753	\$48,681	0.919	
001-033-000-235-00	1895 COBB LN	09/27/19	\$160,000	WD	\$160,000	39.00	\$143,833	\$1,520	\$158,480	\$178,561	0.888	
001-033-000-240-00		09/27/19	\$160,000	WD	\$160,000	39.00	\$125,699	\$1,786	\$158,214	\$181,159	0.873	
001-033-000-350-00	3691 COBB RD	05/18/19	\$52,500	WD	\$52,500	43.81	\$44,985	\$1,240	\$51,260	\$63,955	0.802	
001-033-000-900-06	1339 NEUMANN RD	12/10/19	\$245,000	WD	\$245,000	39.22	\$245,977	\$35,000	\$210,000	\$264,714	0.793	
001-035-000-820-00	1835 S CO RD 489	08/28/20	\$115,000	WD	\$115,000	40.70	\$97,993	\$11,868	\$103,132	\$108,061	0.954	
001-035-000-910-00	5470 WOLF LAKE DR	01/22/21	\$89,900	WD	\$89,900	45.49	\$80,803	\$6,230	\$83,670	\$93,567	0.894	
001-036-000-510-00	5941 BIG WOLF LAKE RD	10/23/20	\$230,000	WD	\$230,000	35.17	\$157,086	\$13,000	\$217,000	\$182,387	1.190	
001-118-000-050-01	4395 CO RD 489	11/22/19	\$120,000	WD	\$120,000	30.00	\$81,987	\$8,127	\$111,873	\$92,673	1.207	
001-118-000-130-00	4585 CO RD 489	04/18/19	\$100,000	WD	\$100,000	40.10	\$79,277	\$15,292	\$84,708	\$93,545	0.906	
001-119-000-110-02	3385 CO RD 489	10/07/19	\$260,000	WD	\$260,000	39.69	\$223,329	\$26,201	\$233,799	\$247,338	0.945	
001-119-000-150-01	7110 CO RD 612	08/20/20	\$67,500	WD	\$67,500	54.81	\$58,137	\$22,524	\$44,976	\$43,595	1.032	
001-128-000-015-00	9735 CO RD 612	08/24/19	\$147,500	WD	\$147,500	40.54	\$118,448	\$17,700	\$129,800	\$147,292	0.881	
001-129-000-150-00	8710 BIG WOLF LAKE RD	10/21/19	\$144,000	WD	\$144,000	56.94	\$135,303	\$35,263	\$108,737	\$125,521	0.866	
001-129-000-200-00	8270 BIG WOLF LAKE RD	10/17/20	\$135,000	WD	\$135,000	24.52	\$90,611	\$19,256	\$115,744	\$89,529	1.293	
001-130-000-500-00	7850 HOGBACK LN	08/27/20	\$13,000	WD	\$13,000	70.00	\$20,296	\$5,000	\$8,000	\$23,532	0.340	
001-130-000-510-00	7810 HOGBACK LN	07/25/20	\$75,000	WD	\$75,000	66.27	\$101,946	\$17,572	\$57,428	\$105,864	0.542	
001-130-000-540-00	7767 HOGBACK	09/14/20	\$53,500	WD	\$53,500	59.44	\$64,367	\$9,456	\$44,044	\$68,897	0.639	
001-130-000-705-01	7070 SLOAN TR	09/18/20	\$265,000	WD	\$265,000	35.89	\$184,327	\$21,348	\$243,652	\$204,491	1.192	
001-133-000-160-01	1105 GRANHOLM RD	11/26/19	\$72,000	LC	\$72,000	64.03	\$96,033	\$20,907	\$51,093	\$94,261	0.542	
001-135-000-020-02	1780 HALBERG RD	11/08/19	\$95,000	WD	\$95,000	50.00	\$97,692	\$28,366	\$66,634	\$86,984	0.766	
001-135-000-020-06	1936 FISH LAB RD	04/01/20	\$122,500	WD	\$122,500	52.49	\$129,149	\$4,000	\$118,500	\$157,025	0.755	
001-415-000-010-00	2825 MARY ANNE DR	09/26/19	\$80,000	WD	\$80,000	57.50	\$100,714	\$4,900	\$75,100	\$120,218	0.625	
001-628-000-007-01	3060 KNEELAND ST	06/30/20	\$47,500	WD	\$47,500	73.26	\$68,548	\$5,880	\$41,620	\$78,630	0.529	
001-637-000-007-00	4481 SALLING AVE (CR 612)	02/22/21	\$90,000	LC	\$90,000	50.44	\$84,956	\$15,720	\$74,280	\$86,871	0.855	
<b>Totals:</b>										<b>\$6,101,000</b>	<b>\$7,278,683</b>	<b>0.838</b>
										<b>\$3,322,400</b>	<b>\$6,732,433</b>	<b>E.C.F. =&gt;</b>

**Commercial 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.			
001-022-000-610-00	4730 SALLING AVE (CR 612)	08/10/20	\$42,000	LC	\$42,000	\$36,500	86.90	\$67,395	\$15,360	\$26,640	\$63,149	0.422			
001-026-000-155-01	5239 CO RD 612	03/12/21	\$50,000	WD	\$50,000	\$25,300	50.60	\$74,408	\$22,428	\$27,572	\$63,083	0.437			
001-027-000-010-02	4965 SALLING AVE (CR 612)	06/07/21	\$275,000	WD	\$275,000	\$157,900	57.42	\$317,636	\$46,199	\$228,801	\$329,414	0.695			
001-027-000-090-00	2850 S CO RD 489	11/13/19	\$67,500	WD	\$67,500	\$52,200	77.33	\$110,511	\$26,167	\$41,333	\$102,359	0.404			
001-028-000-160-00	3521 CO RD 612	04/02/19	\$300,000	LC	\$300,000	\$146,800	48.93	\$308,807	\$19,213	\$280,787	\$366,575	0.766			
001-625-000-003-01	4156 SALLING AVE (CR 612)	09/30/19	\$59,900	LC	\$59,900	\$43,800	73.12	\$89,420	\$17,947	\$41,953	\$85,087	0.493			
001-625-000-003-01	4156 SALLING AVE (CR 612)	09/16/20	\$70,000	WD	\$70,000	\$49,400	70.57	\$86,680	\$15,207	\$54,793	\$85,087	0.644			
001-629-000-001-00	4402 SALLING AVE (CR 612)	11/13/20	\$80,000	WD	\$80,000	\$57,800	72.25	\$115,190	\$25,857	\$54,143	\$106,349	0.509			
001-629-000-011-00	4422 SALLING AVE (CR 612)	07/12/19	\$110,000	WD	\$110,000	\$67,100	61.00	\$136,780	\$38,739	\$71,261	\$116,715	0.611			
001-632-000-011-00	4632 SALLING AVE (CR 612)	02/05/21	\$118,000	WD	\$118,000	\$37,200	31.53	\$94,422	\$20,375	\$97,625	\$89,863	1.086			
001-636-000-004-00	2961 MANTZ	08/26/21	\$43,000	WD	\$43,000	\$26,000	60.47	\$50,862	\$2,940	\$40,060	\$57,050	0.702			
001-638-000-002-00	2947 KNEELAND ST	05/20/21	\$105,000	WD	\$105,000	\$62,300	59.33	\$122,708	\$6,550	\$98,450	\$140,968	0.698			
001-639-000-009-01	2956 KNEELAND ST	10/06/20	\$33,000	WD	\$33,000	\$23,200	70.30	\$42,469	\$6,831	\$26,169	\$43,250	0.605			
001-643-000-007-00	4085 SALLING AVE (CR 612)	12/20/19	\$80,000	LC	\$80,000	\$48,500	60.63	\$88,432	\$15,720	\$64,280	\$100,379	0.640			
001-644-000-005-00	4011 SALLING AVE (CR 612)	11/25/19	\$94,000	LC	\$94,000	\$50,100	53.30	\$97,527	\$15,720	\$78,280	\$99,280	0.788			
001-650-000-009-00	2850 KNEELAND ST	10/29/21	\$225,000	WD	\$225,000	\$29,100	12.93	\$60,851	\$15,720	\$209,280	\$54,771	3.821			
001-800-000-001-00	4555 AIRPORT RD	10/22/21	\$40,000	WD	\$40,000	\$13,500	33.75	\$18,924	\$0	\$40,000	\$22,529	1.776			
001-800-000-004-00	4555 AIRPORT RD	06/11/21	\$32,900	WD	\$32,900	\$300	0.91	\$18,349	\$600	\$32,300	\$21,130	1.529			
001-800-000-006-00	4555 AIRPORT RD	10/22/21	\$34,900	WD	\$34,900	\$300	0.86	\$18,349	\$600	\$34,300	\$21,130	1.623			
001-800-000-013-00	4555 AIRPORT RD	10/22/21	\$62,005	LC	\$62,005	\$300	0.48	\$34,845	\$600	\$61,405	\$40,768	1.506			
001-800-000-025-00	4555 AIRPORT RD	11/23/21	\$59,000	WD	\$59,000	\$17,700	30.00	\$25,642	\$1,728	\$57,272	\$28,469	2.012			
001-800-000-028-00	4555 AIRPORT RD	02/05/21	\$39,000	WD	\$39,000	\$0	0.00	\$25,888	\$600	\$38,400	\$30,105	1.276			
001-800-000-029-00	4555 AIRPORT RD	06/25/21	\$42,900	WD	\$42,900	\$300	0.70	\$25,888	\$600	\$42,300	\$30,105	1.405			
001-800-000-030-00	4555 AIRPORT RD	02/19/21	\$39,000	WD	\$39,000	\$0	0.00	\$23,229	\$600	\$38,400	\$26,939	1.425			
<b>Totals:</b>											<b>\$2,102,105</b>	<b>\$2,065,212</b>	<b>\$1,785,804</b>	<b>\$2,124,552</b>	<b>E.C.F. =&gt; 0.841</b>

**Industrial ECF**

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man.	E.C.F.
052-124-012-10	8911 MARTIN RD	04/25/19	\$322,440	WD	\$154,400	47.88	\$321,368	\$98,409	\$224,031	\$556,007	0.403
<b>Totals:</b>											
			<b>\$322,440</b>		<b>\$154,400</b>		<b>\$321,368</b>		<b>\$224,031</b>	<b>\$556,007</b>	

E.C.F. => 0.403