

Economic Condition Factors

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

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

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

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

Residential Waterfront ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
005-111-001-35	3706 HENRY HIGHWAY	09/17/21	\$200,000	WD	\$200,000	\$120,900	60.45	\$241,877	\$75,754	\$124,246	\$105,676	1.176
005-150-032-00	3975 S MIELKE WAY ROAD	05/10/21	\$276,000	WD	\$276,000	\$212,800	77.10	\$425,627	\$62,336	\$213,664	\$231,101	0.925
005-175-041-00	3913 S MIELKE WAY ROAD	07/07/22	\$392,000	WD	\$392,000	\$123,500	31.51	\$247,033	\$68,735	\$323,265	\$113,421	2.850
005-200-061-00	3749 S MIELKE WAY ROAD	09/24/21	\$142,000	WD	\$142,000	\$125,500	88.38	\$250,983	\$63,656	\$78,344	\$119,165	0.657
005-200-062-00	3739 S MIELKE WAY ROAD	07/21/22	\$115,000	LC	\$115,000	\$65,100	56.61	\$130,229	\$61,653	\$53,347	\$43,623	1.223
005-200-070-00	3663 S MIELKE WAY ROAD	11/21/22	\$245,000	WD	\$245,000	\$91,000	37.14	\$182,085	\$66,724	\$178,276	\$73,385	2.429
005-200-071-00	3655 S MIELKE WAY ROAD	10/26/22	\$295,000	WD	\$295,000	\$86,700	29.39	\$173,425	\$35,601	\$259,399	\$87,674	2.959
005-225-013-00	3956 SOUTH PARK ROAD	08/25/21	\$335,000	WD	\$335,000	\$182,400	54.45	\$364,701	\$73,568	\$261,432	\$185,199	1.412
005-450-022-50	5622 E VACATIONLAND DRIVE	08/05/22	\$449,000	WD	\$449,000	\$208,200	46.37	\$416,363	\$64,917	\$384,083	\$223,566	1.718
005-450-024-00	5598 E VACATIONLAND DRIVE	05/05/22	\$350,000	WD	\$350,000	\$170,000	48.57	\$339,920	\$60,800	\$289,200	\$177,557	1.629
005-508-007-00	5441 N RED OAK ROAD	09/24/21	\$229,900	WD	\$229,900	\$73,900	32.14	\$147,840	\$44,417	\$185,483	\$65,791	2.819
005-509-015-00	5357 PEARL STREET	06/24/21	\$180,000	WD	\$180,000	\$61,400	34.11	\$122,871	\$39,520	\$140,480	\$53,022	2.649
005-525-002-00	4707 OAKWOOD DRIVE	11/02/22	\$150,000	WD	\$150,000	\$115,500	77.00	\$230,947	\$31,026	\$118,974	\$127,176	0.936
005-550-008-00	4722 PINWOOD DRIVE	08/01/22	\$190,000	WD	\$190,000	\$63,200	33.26	\$126,339	\$62,016	\$127,984	\$40,918	3.128
005-550-041-00	4592 PINWOOD DRIVE	08/03/21	\$208,000	WD	\$208,000	\$85,100	40.91	\$170,250	\$45,600	\$162,400	\$79,294	2.048
005-575-015-00	3886 HENRY HIGHWAY	11/19/21	\$183,000	WD	\$183,000	\$78,600	42.95	\$157,215	\$60,800	\$122,200	\$61,333	1.992
005-675-167-75	5169 VALLEYWOOD DRIVE	09/10/21	\$264,000	WD	\$264,000	\$157,800	59.77	\$315,601	\$48,553	\$215,447	\$169,878	1.268
005-675-348-00	5207 VALLEYWOOD DRIVE	05/21/21	\$241,500	WD	\$241,500	\$95,100	39.38	\$190,255	\$36,480	\$205,020	\$97,821	2.096
005-675-349-00	5215 VALLEYWOOD DRIVE	08/19/22	\$280,000	WD	\$280,000	\$127,200	45.43	\$254,473	\$56,668	\$223,332	\$125,830	1.775
005-700-006-00	5184 WOODRIDGE DRIVE	10/08/21	\$247,000	WD	\$247,000	\$93,400	37.81	\$186,811	\$30,400	\$216,600	\$99,498	2.177
005-700-007-00	5190 WOODRIDGE DRIVE	07/12/22	\$125,000	WD	\$125,000	\$93,400	74.72	\$186,711	\$37,828	\$87,172	\$94,709	0.920
005-700-025-00	5312 WOODRIDGE DRIVE	12/10/21	\$190,000	WD	\$190,000	\$111,700	58.79	\$223,414	\$42,099	\$147,901	\$115,340	1.282
Totals:			\$5,287,400		\$5,287,400	\$2,542,400		\$5,084,970		\$4,118,249	\$2,490,979	E.C.F. => 1.653

Residential ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
005-003-007-10	2872 GRANGER ROAD	05/19/22	\$150,000	WD	\$150,000	\$76,300	50.87	\$152,685	\$10,841	\$139,159	\$141,844	0.981
005-004-001-18	4599 TOWN HALL ROAD	06/07/21	\$34,500	WD	\$34,500	\$17,000	49.28	\$33,910	\$11,956	\$22,544	\$21,954	1.027
005-009-014-03	2204 PINEHAVEN ROAD	04/26/21	\$169,000	WD	\$169,000	\$70,400	41.66	\$140,787	\$28,829	\$140,171	\$111,958	1.252
005-015-002-40	1970 N RED OAK ROAD	01/14/22	\$63,000	WD	\$63,000	\$31,800	50.48	\$63,630	\$11,734	\$51,266	\$51,896	0.988
005-017-004-10	1843 MATHENY TRAIL	08/26/21	\$137,000	WD	\$137,000	\$38,300	27.96	\$76,518	\$17,108	\$119,892	\$59,410	2.018
005-017-004-50	1781 MATHENY TRAIL	12/12/22	\$165,000	OTH	\$165,000	\$114,300	69.27	\$228,674	\$46,980	\$118,020	\$181,694	0.650
005-019-005-12	1328 WALSH TRAIL	06/01/22	\$45,000	WD	\$45,000	\$24,100	53.56	\$48,143	\$33,822	\$11,178	\$14,321	0.781
005-020-005-20	5355 W MILLER ROAD	01/18/22	\$165,000	WD	\$165,000	\$99,800	60.48	\$199,629	\$103,994	\$61,006	\$95,635	0.638
005-023-010-05	3894 CHENEY ROAD	08/16/21	\$40,000	WD	\$40,000	\$23,000	57.50	\$45,959	\$10,285	\$29,715	\$35,674	0.833
005-023-010-61	3921 CHENEY ROAD	05/27/22	\$89,500	WD	\$89,500	\$48,300	53.97	\$96,621	\$10,903	\$78,597	\$85,718	0.917
005-024-001-02	3109 W MILLER ROAD	06/17/21	\$45,000	LC	\$45,000	\$23,700	52.67	\$47,383	\$32,943	\$12,057	\$14,440	0.835
005-024-013-03	1179 N TOWNLINE ROAD	03/09/23	\$55,000	WD	\$55,000	\$24,300	44.18	\$48,517	\$32,890	\$22,110	\$15,627	1.415
005-027-002-10	4143 W KNEELAND ROAD	05/21/21	\$90,000	WD	\$90,000	\$46,700	51.89	\$93,341	\$26,026	\$63,974	\$67,315	0.950
005-032-011-17	5421 W CHERRY CREEK ROAD	12/17/21	\$215,000	WD	\$215,000	\$84,600	39.35	\$169,181	\$10,894	\$204,106	\$158,287	1.289
005-034-011-30	4445 W CHERRY CREEK ROAD	10/25/21	\$60,000	WD	\$60,000	\$58,000	96.67	\$115,990	\$9,997	\$50,003	\$105,993	0.472
005-035-011-79	6 LINDA LANE	07/07/22	\$65,000	WD	\$65,000	\$42,700	65.69	\$85,393	\$9,398	\$55,602	\$75,995	0.732
005-040-001-50	2885 N RED OAK ROAD	07/23/21	\$145,321	WD	\$145,321	\$64,400	44.32	\$128,877	\$11,618	\$133,703	\$117,259	1.140
005-050-027-00	2912 GRANGER ROAD	04/28/22	\$94,000	WD	\$94,000	\$25,800	27.45	\$51,521	\$3,373	\$90,627	\$48,148	1.882
005-060-038-00	3657 PENN ROAD	07/15/22	\$34,500	WD	\$34,500	\$16,200	46.96	\$32,460	\$6,829	\$27,671	\$25,631	1.080
005-080-003-00	3961 W CHERRY CREEK ROAD	01/25/22	\$68,500	WD	\$68,500	\$34,900	50.95	\$69,769	\$4,601	\$63,899	\$65,168	0.981
005-102-016-01	5579 WILFRED STREET	06/11/21	\$87,000	WD	\$87,000	\$25,100	28.85	\$50,257	\$13,138	\$73,862	\$37,119	1.990
005-103-001-67	5740 N RED OAK ROAD	03/27/23	\$138,000	WD	\$138,000	\$87,700	63.55	\$175,488	\$35,049	\$102,951	\$140,439	0.733
005-104-013-18	4560 OAKWOOD DRIVE	08/06/21	\$29,000	WD	\$29,000	\$21,700	74.83	\$43,492	\$4,735	\$24,265	\$38,757	0.626
005-104-013-20	4546 OAKWOOD DRIVE	08/06/21	\$40,000	WD	\$40,000	\$21,200	53.00	\$42,487	\$9,354	\$30,646	\$33,133	0.925
005-104-014-37	4670 OAKWOOD DRIVE	07/21/22	\$158,000	WD	\$158,000	\$51,000	32.28	\$101,966	\$6,867	\$151,133	\$95,099	1.589
005-110-001-10	5145 HENRY HIGHWAY	08/23/21	\$229,000	WD	\$229,000	\$125,000	54.59	\$250,083	\$40,417	\$188,583	\$209,666	0.899
005-113-001-08	4832 ELMER LAKE TRAIL	09/15/22	\$210,000	WD	\$210,000	\$77,000	36.67	\$153,912	\$18,451	\$191,549	\$135,461	1.414
005-117-002-03	5173 WILLIAMS ROAD	07/09/21	\$140,000	WD	\$140,000	\$67,000	47.86	\$134,095	\$34,952	\$105,048	\$99,143	1.060
005-124-001-58	4394 CARRELL ROAD	09/17/21	\$50,000	WD	\$50,000	\$18,500	37.00	\$36,955	\$8,570	\$41,430	\$28,385	1.460
005-124-001-62	4401 CARRELL ROAD	07/06/22	\$24,000	WD	\$24,000	\$18,400	76.67	\$36,741	\$4,359	\$19,641	\$32,382	0.607
005-124-001-62	4401 CARRELL ROAD	03/17/23	\$26,000	WD	\$26,000	\$18,400	70.77	\$36,741	\$4,359	\$21,641	\$32,382	0.668
005-128-015-09	3661 N RED OAK ROAD	09/01/22	\$200,000	WD	\$200,000	\$108,000	54.00	\$216,048	\$33,339	\$166,661	\$182,709	0.912
005-350-053-00	5850 RED PINE DRIVE	09/07/22	\$141,200	PTA	\$141,200	\$62,800	44.48	\$125,518	\$8,408	\$132,792	\$117,110	1.134
005-375-094-00	5864 HILLSIDE DRIVE	11/02/22	\$128,000	WD	\$128,000	\$38,300	29.92	\$76,640	\$3,447	\$124,553	\$73,193	1.702
005-375-136-00	5761 HILLSIDE DRIVE	01/23/23	\$165,000	WD	\$165,000	\$74,400	45.09	\$148,774	\$8,328	\$156,672	\$140,446	1.116
005-400-007-00	5674 N RED OAK ROAD	10/14/22	\$148,000	WD	\$148,000	\$43,500	29.39	\$87,098	\$5,524	\$142,476	\$81,574	1.747
005-400-030-00	4472 OAKWOOD DRIVE	07/19/22	\$88,000	WD	\$88,000	\$43,000	48.86	\$85,972	\$4,856	\$83,144	\$81,116	1.025
005-450-009-00	4119 TEE LAKE ROAD	09/20/22	\$168,000	PTA	\$168,000	\$72,600	43.21	\$145,117	\$7,334	\$160,666	\$137,783	1.166
005-502-015-00	4593 ORVILLE STREET	10/29/21	\$82,500	WD	\$82,500	\$20,300	24.61	\$40,500	\$254	\$82,246	\$40,246	2.044
005-513-002-00	4507 SNYDER AVENUE	08/26/21	\$163,000	WD	\$163,000	\$70,100	43.01	\$140,114	\$8,315	\$154,685	\$131,799	1.174
005-535-009-00	5918 NEUMANN ROAD	04/26/22	\$165,000	WD	\$165,000	\$77,500	46.97	\$155,069	\$5,888	\$159,112	\$149,181	1.067
005-600-036-00	4193 TEE LAKE WOODS DRIVE	07/15/22	\$150,000	WD	\$150,000	\$53,900	35.93	\$107,831	\$12,265	\$137,735	\$95,566	1.441
005-625-019-00	3047 LAKEVIEW DRIVE	06/18/21	\$134,900	WD	\$134,900	\$102,600	76.06	\$205,184	\$8,602	\$126,298	\$196,582	0.642
005-650-068-00	3210 PINERIDGE DRIVE	08/27/21	\$35,000	WD	\$35,000	\$15,400	44.00	\$30,834	\$3,626	\$31,374	\$27,208	1.153
005-650-089-00	5411 LAKEVIEW DRIVE	05/03/22	\$34,900	WD	\$34,900	\$22,300	63.90	\$44,558	\$10,144	\$24,756	\$34,414	0.719
005-650-097-00	3200 NESSLEWOOD DRIVE	10/12/22	\$164,900	WD	\$164,900	\$50,200	30.44	\$100,358	\$14,930	\$149,970	\$85,428	1.756

005-650-131-50	5379 WOODRIDGE DRIVE	05/09/22	\$180,000	WD	\$180,000	\$57,700	32.06	\$115,335	\$5,351	\$174,649	\$109,984	1.588
005-675-183-00	5063 N TOWNLINE ROAD	11/04/22	\$95,000	WD	\$95,000	\$34,800	36.63	\$99,196	\$6,489	\$88,511	\$92,707	0.955
005-675-272-00	3079 BITTERSWEET DRIVE	05/21/21	\$19,900	WD	\$19,900	\$12,000	60.30	\$23,996	\$6,719	\$13,181	\$17,277	0.763
005-700-045-00	5265 WOODRIDGE DRIVE	10/10/22	\$105,500	WD	\$105,500	\$50,000	47.39	\$100,083	\$3,827	\$101,673	\$96,256	1.056
005-700-062-00	3356 HAVENWOOD DRIVE	04/25/22	\$130,000	WD	\$130,000	\$87,200	67.08	\$174,300	\$11,408	\$118,592	\$162,892	0.728
Totals:			\$5,560,121		\$5,560,121	\$2,592,200		\$5,213,730		\$4,775,795	\$4,429,404	1.078
											E.C.F. =>	1.078

Garland Resort ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
005-781-022-00	410 MONARCH TRAIL	04/29/22	\$585,000	WD	\$585,000	\$294,900	50.41	\$589,793	\$14,478	\$570,522	\$575,315	0.992
005-785-015-00	128 GARLAND WOODS LANE	06/30/21	\$329,900	WD	\$329,900	\$153,000	46.38	\$306,087	\$6,567	\$323,333	\$299,520	1.080
005-790-010-00	825 GOLF COTTAGE DRIVE	05/09/22	\$140,000	WD	\$140,000	\$54,700	39.07	\$109,318	\$963	\$139,037	\$108,355	1.283
005-790-015-00	839 GOLF COTTAGE DRIVE	01/06/22	\$114,000	WD	\$114,000	\$54,600	47.89	\$109,131	\$776	\$113,224	\$108,355	1.045
005-790-016-00	840 GOLF COTTAGE DRIVE	06/30/22	\$145,000	WD	\$145,000	\$54,500	37.59	\$109,054	\$699	\$144,301	\$108,355	1.332
005-790-017-00	841 GOLF COTTAGE DRIVE	05/26/21	\$95,000	WD	\$95,000	\$54,500	57.37	\$109,026	\$671	\$94,329	\$108,355	0.871
005-790-019-00	843 GOLF COTTAGE DRIVE	02/25/22	\$124,000	WD	\$124,000	\$53,700	43.31	\$107,432	\$468	\$123,532	\$106,964	1.155
005-790-023-00	847 GOLF COTTAGE DRIVE	07/20/21	\$99,000	WD	\$99,000	\$55,600	56.16	\$111,131	\$886	\$98,114	\$110,245	0.890
005-790-023-00	847 GOLF COTTAGE DRIVE	03/13/23	\$134,000	WD	\$134,000	\$55,600	41.49	\$111,131	\$886	\$133,114	\$110,245	1.207
005-790-025-00	849 GOLF COTTAGE DRIVE	02/12/23	\$135,500	WD	\$135,500	\$54,500	40.22	\$109,081	\$726	\$134,774	\$108,355	1.244
005-790-038-00	817 GOLF COTTAGE DRIVE	06/17/21	\$80,000	WD	\$80,000	\$54,700	68.38	\$109,362	\$1,007	\$78,993	\$108,355	0.729
005-790-044-00	810 GOLF COTTAGE DRIVE	06/29/21	\$102,500	WD	\$102,500	\$54,400	53.07	\$108,878	\$523	\$101,977	\$108,355	0.941
005-791-003-00	868 GOLF COTTAGE DRIVE	01/21/22	\$115,000	WD	\$115,000	\$55,400	48.17	\$110,845	\$600	\$114,400	\$110,245	1.038
005-791-004-00	867 GOLF COTTAGE DRIVE	12/01/22	\$155,000	WD	\$155,000	\$55,600	35.87	\$111,296	\$1,051	\$153,949	\$110,245	1.396
005-791-005-00	866 GOLF COTTAGE DRIVE	10/14/22	\$149,900	WD	\$149,900	\$55,600	37.09	\$111,213	\$968	\$148,932	\$110,245	1.351
005-791-008-00	863 GOLF COTTAGE DRIVE	05/01/21	\$95,000	WD	\$95,000	\$55,800	58.74	\$111,571	\$1,326	\$93,674	\$110,245	0.850
005-791-013-00	858 GOLF COTTAGE DRIVE	08/31/22	\$148,500	WD	\$148,500	\$56,000	37.71	\$111,912	\$1,667	\$146,833	\$110,245	1.332
005-791-015-00	856 GOLF COTTAGE DRIVE	04/02/21	\$92,500	WD	\$92,500	\$55,900	60.43	\$111,890	\$1,645	\$90,855	\$110,245	0.824
005-825-006-00	586 WILD TURKEY LANE	07/12/21	\$110,000	WD	\$110,000	\$63,100	57.36	\$126,291	\$0	\$110,000	\$126,291	0.871
005-825-008-00	588 WILD TURKEY LANE	08/20/21	\$79,900	WD	\$79,900	\$42,600	53.32	\$85,147	\$0	\$79,900	\$85,147	0.938
005-825-010-00	590 OSPREY LANE	03/25/22	\$150,000	WD	\$150,000	\$63,100	42.07	\$126,291	\$0	\$150,000	\$126,291	1.188
005-825-012-00	592 OSPREY LANE	04/25/22	\$85,000	WD	\$85,000	\$42,600	50.12	\$85,147	\$0	\$85,000	\$85,147	0.998
Totals:			\$3,264,700		\$3,264,700	\$1,540,400		\$3,081,027		\$3,228,793	\$3,045,120	E.C.F. => 1.060

Commercial ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	As d/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
001-015-000-140-00	4610 AIRPORT RD	11/10/22	\$120,000	WD	\$120,000	\$41,900	34.92	\$99,977	\$57,238	\$62,762	\$63,223	0.993
001-022-000-590-05	4890 SALLING AVE (CR 612)	02/22/22	\$176,000	WD	\$176,000	\$0	0.00	\$641,554	\$118,682	\$57,318	\$773,479	0.074
001-022-000-610-00	4730 SALLING AVE (CR 612)	08/10/20	\$42,000	LC	\$42,000	\$36,500	86.90	\$85,589	\$32,668	\$9,332	\$78,286	0.119
001-023-000-340-00	3229 CO RD 491	01/06/23	\$120,000	WD	\$120,000	\$26,900	22.42	\$86,901	\$56,033	\$63,967	\$45,663	1.401
001-026-000-150-12	2781 S CO RD 489	02/23/22	\$230,000	WD	\$230,000	\$0	0.00	\$255,439	\$39,484	\$190,516	\$256,784	0.742
001-027-000-010-02	4965 SALLING AVE (CR 612)	06/07/21	\$275,000	WD	\$275,000	\$157,900	57.42	\$267,565	\$104,081	\$170,919	\$241,840	0.707
001-027-000-020-00	4865 SALLING AVE (CR 612)	09/23/21	\$70,000	WD	\$70,000	\$29,600	42.29	\$112,401	\$51,689	\$18,311	\$68,913	0.266
001-027-000-020-00	4865 SALLING AVE (CR 612)	09/16/22	\$125,000	LC	\$125,000	\$31,700	25.36	\$112,401	\$51,689	\$73,311	\$68,913	1.064
001-028-000-160-01	3521 CO RD 612	04/11/23	\$500,000	WD	\$500,000	\$176,800	35.36	\$364,773	\$70,273	\$429,727	\$435,651	0.986
001-502-000-001-00	2438 LAKEVIEW AVE	03/24/23	\$265,000	WD	\$265,000	\$151,600	57.21	\$293,073	\$15,186	\$249,814	\$253,085	0.987
001-625-000-003-01	4156 SALLING AVE (CR 612)	09/16/20	\$70,000	WD	\$70,000	\$49,400	70.57	\$33,127	\$15,207	\$54,793	\$21,308	2.571
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
001-631-000-001-00	4524 SALLING AVE (CR 612)	05/14/23	\$175,000	LC	\$175,000	\$106,300	60.74	\$213,869	\$101,866	\$73,134	\$165,685	0.441
001-632-000-011-00	4632 SALLING AVE (CR 612)	02/05/21	\$118,000	WD	\$118,000	\$37,200	31.53	\$113,091	\$41,015	\$76,985	\$106,621	0.722
001-633-000-004-00	3051 BAY ST	12/16/21	\$150,000	MLC	\$150,000	\$63,800	42.53	\$149,027	\$42,287	\$107,713	\$157,899	0.682
001-637-000-007-00	4481 SALLING AVE (CR 612)	02/22/21	\$90,000	LC	\$90,000	\$45,400	50.44	\$134,853	\$36,360	\$53,640	\$111,797	0.480
001-638-000-002-00	2947 KNEELAND ST	05/20/21	\$105,000	WD	\$105,000	\$62,300	59.33	\$149,251	\$18,180	\$86,820	\$193,892	0.448
001-638-000-002-01	2947 KNEELAND ST	05/20/21	\$105,000	WD	\$105,000	\$0	0.00	\$69,334	\$6,060	\$98,940	\$93,601	1.057
001-638-000-002-02	2947 KNEELAND ST	05/20/21	\$105,000	WD	\$105,000	\$0	0.00	\$109,394	\$12,120	\$92,880	\$143,896	0.645
001-639-000-009-01	2956 KNEELAND ST	10/06/20	\$33,000	WD	\$33,000	\$23,200	70.30	\$47,304	\$12,548	\$20,452	\$51,414	0.398
001-640-000-005-02	4291 SALLING AVE (CR 612)	11/01/22	\$153,500	WD	\$153,500	\$201,900	131.53	\$328,259	\$93,120	\$60,380	\$279,595	0.216
001-641-000-009-00	2964 ALEXANDER ST	02/25/22	\$200,000	WD	\$200,000	\$38,800	19.40	\$115,586	\$43,273	\$156,727	\$85,985	1.823
001-650-000-009-00	2850 KNEELAND ST	10/29/21	\$225,000	WD	\$225,000	\$29,100	12.93	\$83,517	\$36,360	\$188,640	\$69,759	2.704
Totals:			\$3,532,500		\$3,532,500	\$1,368,100		\$3,981,475		\$2,451,224	\$3,873,636	0.633
											E.C.F. =>	0.633

Multi Jurisdiction Industrial 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.
051-245-045-00	337 STATE ST	12/28/20	\$270,000	WD	\$270,000	\$75,000	27.78	\$253,247	\$28,800	\$241,200	\$266,248	0.906
051-300-001-00	100 AIR INDUSTRIAL PARK DR	09/30/20	\$375,000	WD	\$375,000	\$128,300	34.21	\$337,910	\$93,639	\$281,361	\$289,764	0.971
051-300-002-00	200 AIR INDUSTRIAL PARK DR	03/25/20	\$250,000	WD	\$250,000	\$75,000	30.00	\$311,826	\$106,214	\$143,786	\$243,905	0.590
051-301-003-50	1320 BOYNE AVE	01/17/23	\$478,760	CD	\$478,760	\$185,400	38.73	\$424,550	\$194,642	\$284,118	\$272,726	1.042
051-301-004-10	1254 BOYNE AVE	07/27/22	\$1,500,000	WD	\$1,500,000	\$425,300	28.35	\$1,494,809	\$310,756	\$1,189,244	\$1,824,427	0.652
051-336-163-25	615 BEARDSLEY ST	09/09/21	\$305,000	WD	\$305,000	\$198,300	65.02	\$660,457	\$303,513	\$1,487	\$423,421	0.004
051-336-166-20	1311 BOYNE AVE	04/01/21	\$529,000	LC	\$529,000	\$202,500	38.28	\$497,479	\$258,196	\$270,804	\$283,847	0.954
014-015-003-00	8250 LORD RD	05/28/21	\$875,000	PTA	\$875,000	\$390,500	44.63	\$780,951	\$585,481	\$289,519	\$348,578	0.831
Totals:			\$4,582,760		\$4,582,760	\$1,680,300		\$4,761,229		\$2,701,519	\$3,952,916	0.683