

Land Value Analysis

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

Condominium Analysis

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

Economic Condition Factors

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

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

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

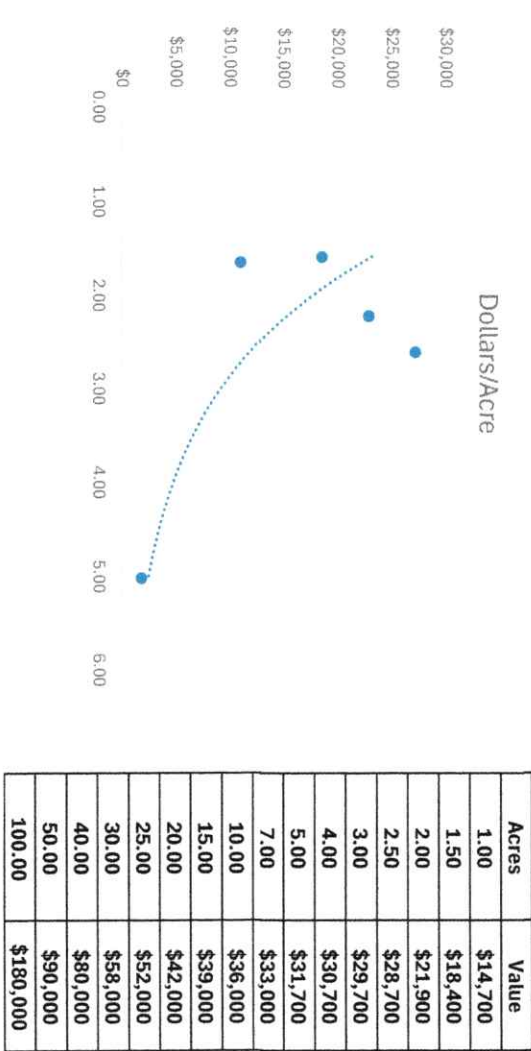
An ECF is calculated by analyzing verified property sale prices. The portion of each sale price attributed to the building(s) on the parcel is compared to the value on the record card of the same building(s). The ECF represents the relationship between the appraised value of the building as calculated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

Residential Acreage

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
053-024-058-25	114 AMBER LN	01/03/2023	\$172,000	WD	\$172,000	\$57,500	33.43	\$151,272	\$29,184	\$8,456	1.57	1.57	\$18,589
053-023-072-00	BRIDGE ST	11/30/2022	\$18,000	WD	\$18,000	\$0	0.00	\$8,508	\$18,000	\$8,508	1.64	1.64	\$11,009
Totals:			\$190,000		\$190,000	\$57,500		\$159,780	\$47,184	\$16,964	3.21	3.21	
Average												per Net Acre=> 14,722.00	

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
053-023-084-00	516 MAPLE ST	05/24/2021	\$159,900	WD	\$159,900	\$29,900	18.70	\$118,767	\$50,393	\$9,260	2.20	2.20	\$22,906
053-013-005-25	635 NICHOLLS ST C	08/12/2021	\$291,500	WD	\$291,500	\$117,800	40.41	\$232,172	\$70,413	\$11,085	2.59	1.68	\$27,186
Totals:			\$451,400		\$451,400	\$147,700		\$350,939	\$120,806	\$20,345	4.79	3.88	
Average												per Net Acre=> 25,220.46	

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
053-702-001-00	1120 WATER ST	04/24/2020	\$9,000	WD	\$9,000	\$5,300	58.89	\$13,000	\$9,000	\$13,000	5.00	5.00	\$1,800
Totals:			\$9,000		\$9,000	\$5,300		\$13,000	\$9,000	\$13,000	5.00	5.00	
Average												per Net Acre=> 1,800.00	



Lakefront Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Adj. when Sold	Adj./Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effect. Front	Depth	Net Acres	Total Acres	Dollars/FF
053-014-049-00	2318 SHEPARD LN	07/30/2021	\$460,000	WD	03-ARM'S LENGTH	\$460,000	\$190,400	41.39	\$460,850	\$291,722	\$292,572	108.0	291.0	0.72	0.72	\$2,701
053-023-058-10	300 WATER ST	03/03/2022	\$1,099,000	WD	03-ARM'S LENGTH	\$1,099,000	\$417,900	38.03	\$898,623	\$731,341	\$530,964	196.0	78.0	0.35	0.35	\$3,731
Totals:			\$1,559,000			\$1,559,000	\$608,300		\$1,359,473	\$1,023,063						
Average												per FF=>		\$3,365		

Lake Influence Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Acqd. when Sold	Aqrd./Adj. Sale	Curr. Appraisal	Land Residual	Est. Land Value	Effic. Front	Depth	Net Acres	Total Acres	Dollars/Ft.
053-650-020-00	301 LAKE ST N	02/22/2022	\$190,000	WD	03-ARM'S LENGTH	\$190,000	\$59,800	31.47	\$191,686	\$69,032	\$70,680	57.0	138.0	0.18	0.18	\$1,211
053-705-001-10	Z18 ELIZABETH ST	12/08/2021	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$138,400	34.60	\$317,713	\$280,687	\$198,400	160.0	0.0	0.83	0.00	\$1,754
053-709-004-25	LAKE ST N	07/08/2022	\$220,000	WD	03-ARM'S LENGTH	\$220,000	\$37,900	17.23	\$100,994	\$220,000	\$100,552	81.1	271.3	0.45	0.51	\$2,713
053-750-006-00	Z11 LAKE ST N	08/06/2021	\$62,000	WD	03-ARM'S LENGTH	\$62,000	\$34,700	55.97	\$100,078	\$11,522	\$49,600	40.0	150.0	0.14	0.14	\$288
Totals:			\$872,000			\$872,000	\$270,800		\$710,433	\$581,241	\$419,232	338.1		1.60	0.82	
Average															\$1,719 per ft=>	

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/Ft
053-022-034-00	801 WATER ST	09/14/2023	\$100,000	LC	\$100,000	\$47,000	47.00	\$121,951	\$48,516	\$70,467	83.0	\$585
053-023-027-15	427 LAKE STS	10/24/2022	\$42,500	WD	\$42,500	\$29,400	69.18	\$135,840	\$42,500	\$135,840	160.0	\$266
053-023-039-45	319 LAKE STS	08/31/2022	\$275,000	LC	\$275,000	\$75,900	27.60	\$257,041	\$187,759	\$169,800	200.0	\$939
053-023-093-50	MILL ST	01/22/2021	\$200,000	WD	\$200,000	\$0	0.00	\$267,435	\$200,000	\$267,435	315.0	\$635
053-023-122-10	103 STATE ST	02/18/2022	\$210,000	WD	\$210,000	\$0	0.00	\$236,843	\$142,957	\$169,800	200.0	\$715
053-376-001-30	203 MILL ST	04/15/2022	\$235,000	WD	\$235,000	\$49,000	20.85	\$97,282	\$189,832	\$52,114	142.0	\$1,337
053-628-003-00	107 WATER ST	09/13/2021	\$199,500	WD	\$199,500	\$38,400	19.25	\$141,196	\$130,469	\$72,165	85.0	\$1,535
053-679-004-00	509 WATER ST	07/01/2021	\$150,000	WD	\$150,000	\$24,600	16.40	\$85,631	\$120,403	\$56,034	66.0	\$1,824
Totals:		#####	#####			\$264,300		\$1,343,219	\$1,062,436	\$993,655	1,251.0	
Average												
per FF=>												\$849

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/Ft
053-022-034-00	801 WATER ST	09/14/2023	\$100,000	LC	\$100,000	\$47,000	47.00	\$121,951	\$48,516	\$70,467	83.0	\$585
053-023-027-15	427 LAKE STS	10/24/2022	\$42,500	WD	\$42,500	\$29,400	69.18	\$135,840	\$42,500	\$135,840	160.0	\$266
053-023-039-45	319 LAKE STS	08/31/2022	\$275,000	LC	\$275,000	\$75,900	27.60	\$257,041	\$187,759	\$169,800	200.0	\$939
053-023-093-50	MILL ST	01/22/2021	\$200,000	WD	\$200,000	\$0	0.00	\$267,435	\$200,000	\$267,435	315.0	\$635
053-023-122-10	103 STATE ST	02/18/2022	\$210,000	WD	\$210,000	\$0	0.00	\$236,843	\$142,957	\$169,800	200.0	\$715
053-376-001-30	203 MILL ST	04/15/2022	\$235,000	WD	\$235,000	\$49,000	20.85	\$97,282	\$189,832	\$52,114	142.0	\$1,337
053-628-003-00	107 WATER ST	09/13/2021	\$199,500	WD	\$199,500	\$38,400	19.25	\$141,196	\$130,469	\$72,165	85.0	\$1,535
053-679-004-00	509 WATER ST	07/01/2021	\$150,000	WD	\$150,000	\$24,600	16.40	\$85,631	\$120,403	\$56,034	66.0	\$1,824
Totals:		#####	#####			\$264,300		\$1,343,219	\$1,062,436	\$993,655	1,251.0	
Average												
per FF=>												\$849

Commercial Industrial Acreage

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
053-301-910-00	4790 M-66 S	08/12/2022	\$69,900	LC	\$69,900	\$12,200	17.45	\$28,500	\$69,900	\$28,500	3.80	3.80	\$18,395
053-023-094-30	204 DEPOT ST	12/22/2023	\$85,000	WD	\$85,000	\$27,800	32.71	\$56,574	\$65,101	\$36,675	4.89	4.89	\$13,313
Totals:			\$154,900		\$154,900	\$40,000		\$85,074	\$135,001	\$65,175	8.69	8.69	
Average													
per Net Acre=>												15,535.21	

Represents a 4.6% Increase over 2023 Values

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	Dollars/Ft
053-023-087-00	108 MILL ST	02/01/2022	\$260,000	WD	\$260,000	\$48,800	18.77	\$114,201	\$202,673	\$56,874	75.0	\$2,702
053-023-090-30	114 MILL ST	05/19/2023	\$620,000	WD	\$620,000	\$187,100	30.18	\$374,159	\$620,000	\$374,159	483.0	\$1,284
053-023-090-30	114 MILL ST	01/29/2021	\$250,000	WD	\$250,000	\$135,600	54.24	\$235,200	\$250,000	\$235,200	168.0	\$1,488
053-362-001-30	109 MAIN ST	05/20/2021	\$137,500	WD	\$137,500	\$24,400	17.75	\$85,826	\$113,274	\$61,600	44.0	\$2,574
053-352-003-00	111 MAIN ST	11/04/2021	\$129,000	WD	\$129,000	\$42,300	32.79	\$115,318	\$40,282	\$26,600	19.0	\$2,120
053-353-005-00	221 MAIN ST	01/13/2022	\$200,000	WD	\$200,000	\$75,000	37.50	\$228,156	\$81,044	\$109,200	78.0	\$1,039
053-354-009-10	214 MAIN ST	03/04/2021	\$150,000	WD	\$150,000	\$156,600	104.40	\$298,632	\$36,166	\$184,800	132.0	\$274
053-354-009-10	214 MAIN ST	01/04/2022	\$265,000	WD	\$240,000	\$156,800	65.33	\$298,632	\$126,166	\$184,800	132.0	\$956
053-354-012-20	103 ESTERLY ST	01/13/2022	\$65,000	WD	\$65,000	\$20,600	31.69	\$63,948	\$34,652	\$33,600	24.0	\$1,444
053-356-008-00	201 MILL ST	02/02/2022	\$680,000	WD	\$680,000	\$220,900	32.49	\$57,123	\$384,677	\$471,800	337.0	\$1,171
Totals:			\$2,756,500		\$2,731,500	\$1,068,100		\$2,571,195	\$1,898,938	\$1,738,633	1,492.0	
Average											1,273	
per FF=>											\$1,273	

Average
per FF=> \$1,273

City lots Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Adj. when Sold	Adj/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effect. Front	Depth	Net Acres	Total Acres	Dollars/FF
053-023-080-20	504 MAPLE ST	05/24/2022	\$9,000	WD	03-ARM'S LENGTH	\$9,000	\$4,000	44.44	\$12,276	\$9,000	\$12,276	124.0	0.0	0.00	0.00	\$73
053-525-036-00	807 MILL ST	06/10/2022	\$24,000	WD	03-ARM'S LENGTH	\$24,000	\$5,500	22.92	\$16,929	\$24,000	\$16,929	171.0	124.0	0.49	0.49	\$140
053-525-036-10	805 MILL ST	06/10/2022	\$24,000	WD	03-ARM'S LENGTH	\$24,000	\$0	0.00	\$5,643	\$24,000	\$5,643	57.0	124.0	0.16	0.16	\$421
053-726-013-00	902 HURON ST	06/16/2023	\$21,500	WD	03-ARM'S LENGTH	\$21,500	\$6,500	30.23	\$13,068	\$21,500	\$13,068	132.0	0.0	0.00	0.00	\$163
053-775-028-00	102 WOODLAND DR	10/20/2021	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$3,800	19.00	\$12,375	\$20,000	\$12,375	125.0	167.0	0.48	0.48	\$160
053-775-042-20	118 LAKEVIEW DR	10/26/2023	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$6,800	34.00	\$13,563	\$20,000	\$13,563	137.0	170.0	0.54	0.54	\$146
Totals:			\$118,500			\$118,500	\$26,600		\$73,854	\$118,500	\$73,854	746.0		1.66	1.66	
Average												\$159				
per FF=>																

Smugglers Cove

Smuggler's Cove																		
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. When Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	
053-875-007-00	502 LAKE ST N C	09/02/2022	\$300,000	WD	03-ARMS LENGTH	\$300,000	\$89,900	29.97	\$179,752	\$300,000	\$179,752	0.0	0.0	0.02	0.02	\$13,043,478	\$299.44	
Totals:			\$300,000			\$300,000	\$89,900		\$179,752	\$300,000	\$179,752	0.0		0.02	0.02	Average		
																per SqFt=>		\$299.44

Parcel Number Street Address

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Acd. when Sold	Acd./Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effic. From Deqph	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt
053-780-001-00	420 LAKE ST N	11/16/2022	\$345,000	WD	\$345,000	\$95,600	27.71	\$192,553	\$345,000	\$192,553	0.0	0.0	0.02	\$16,428.571	\$37.15
053-780-001-00	420 LAKE ST N	02/13/2023	\$342,900	WD	\$342,900	\$95,600	27.88	\$192,553	\$342,900	\$192,553	0.0	0.0	0.02	\$16,328.571	\$37.85
053-780-004-00	420 LAKE ST N	09/27/2023	\$415,000	WD	\$415,000	\$120,200	28.96	\$240,383	\$415,000	\$240,383	0.0	0.03	0.03	\$15,370.370	\$352.86
053-780-007-00	420 LAKE ST N	11/30/2022	\$370,000	WD	\$370,000	\$127,700	34.51	\$257,288	\$370,000	\$257,288	0.0	0.03	0.03	\$12,758.621	\$292.90
Totals:			\$1,472,900		\$1,472,900	\$439,100		\$882,777	\$1,472,900	\$882,777	0.0	0.10	0.10	Average per SqFt=>	\$345.03

Creekside Condo Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt
053-505-001-00	317 LAKE ST N 1	07/02/2020	\$140,000	WD	\$140,000	\$84,700	60.50	\$137,326	\$140,000	\$137,326	0.0	0.0	0.03	0.03	\$5,584,615	\$123.61
053-505-003-00	317 LAKE ST N	06/16/2020	\$259,600	WD	\$259,600	\$168,200	64.79	\$336,580	\$259,600	\$336,580	314.5	0.0	0.05	0.03	\$4,992,308	\$114.61
053-505-005-00	317 LAKE ST N	07/28/2020	\$139,500	WD	\$139,500	\$84,700	60.72	\$137,326	\$139,500	\$137,326	0.0	0.0	0.03	0.03	\$5,565,385	\$123.17
Totals:			\$539,100		\$539,100	\$337,600		\$611,232	\$539,100	\$611,232	314.5		0.10	0.08	Average per SqFt=>	\$119.00

Residential City 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.
053-013-005-25	635 NICHOLLS ST C	08/12/2021	\$291,500	WD	\$291,500	\$117,800	40.41	\$232,172	\$15,542	\$275,958	\$236,237	1.168
053-014-001-00	111 HULBERT ST	01/23/2023	\$249,000	WD	\$249,000	\$75,800	30.44	\$205,299	\$13,515	\$235,485	\$173,246	1.359
053-014-002-15	916 MAIN ST	07/29/2022	\$210,000	WD	\$210,000	\$35,700	17.00	\$99,055	\$13,886	\$196,114	\$76,936	2.549
053-014-048-00	771 SEVENTH ST	09/17/2021	\$165,000	WD	\$165,000	\$65,700	39.82	\$208,706	\$36,856	\$128,144	\$155,239	0.825
053-022-025-10	VANCE ST	05/05/2021	\$90,000	WD	\$90,000	\$29,800	33.11	\$58,695	\$5,181	\$84,819	\$58,357	1.453
053-022-058-00	120 CEDAR ST	06/28/2021	\$215,000	WD	\$215,000	\$74,000	34.42	\$253,797	\$17,782	\$197,218	\$213,202	0.925
053-022-065-10	1009 WATER ST	12/22/2021	\$264,900	WD	\$264,900	\$44,400	16.76	\$234,568	\$24,959	\$239,941	\$189,348	1.267
053-022-070-15	414 LAKE ST	04/15/2021	\$130,000	WD	\$130,000	\$53,800	41.38	\$106,456	\$10,829	\$119,171	\$104,282	1.143
053-022-070-20	414 LAKE STS	04/15/2021	\$130,000	WD	\$130,000	\$53,800	41.38	\$106,456	\$10,829	\$119,171	\$104,282	1.143
053-023-023-10	303 ECHO ST	07/30/2021	\$77,900	WD	\$77,900	\$23,700	30.42	\$76,025	\$13,992	\$63,908	\$56,037	1.140
053-023-044-00	312 ECHO ST	07/18/2022	\$166,000	WD	\$166,000	\$63,700	38.37	\$175,428	\$18,937	\$147,063	\$141,364	1.040
053-023-057-00	115 MC KENZIE ST	02/28/2022	\$47,650	WD	\$47,650	\$12,800	26.86	\$43,703	\$8,909	\$38,741	\$31,430	1.233
053-023-084-00	516 MAPLE ST	05/24/2021	\$159,900	WD	\$159,900	\$29,900	18.70	\$134,127	\$25,358	\$134,542	\$98,255	1.369
053-023-116-00	404 MAPLE ST	08/18/2021	\$20,000	LC	\$20,000	\$22,400	112.00	\$69,426	\$10,898	\$9,102	\$52,870	0.172
053-024-014-00	512 SEVENTH ST	11/05/2021	\$157,500	WD	\$157,500	\$38,500	24.44	\$121,938	\$20,476	\$137,024	\$91,654	1.495
053-024-029-00	601 STATE ST	08/13/2021	\$102,000	WD	\$102,000	\$45,900	45.00	\$145,757	\$25,715	\$76,285	\$108,439	0.703
053-024-029-00	601 STATE ST	12/23/2021	\$169,900	WD	\$169,900	\$45,900	27.02	\$145,757	\$25,715	\$144,185	\$108,439	1.330
053-024-036-00	602 STATE ST	07/29/2021	\$172,000	LC	\$172,000	\$61,800	35.93	\$122,387	\$36,141	\$135,859	\$94,052	1.445
053-024-076-25	104 WILSON DR	05/13/2022	\$191,000	WD	\$191,000	\$66,600	34.87	\$182,914	\$15,900	\$175,100	\$150,870	1.161
053-026-009-00	802 MAPLE ST	10/15/2021	\$159,000	WD	\$159,000	\$44,200	27.80	\$139,932	\$21,627	\$137,373	\$106,869	1.285
053-027-003-10	924 LAKE STS	01/06/2023	\$70,000	WD	\$70,000	\$55,100	78.71	\$154,361	\$20,710	\$49,290	\$120,732	0.408
053-354-001-00	111 ESTERLY ST	07/08/2021	\$104,000	WD	\$104,000	\$46,400	44.62	\$140,618	\$14,199	\$89,801	\$114,199	0.786
053-354-001-10	107 ESTERLY ST	04/29/2022	\$346,000	WD	\$346,000	\$88,000	25.43	\$234,264	\$12,373	\$333,627	\$200,443	1.664
053-355-011-00	204 SECOND ST	01/14/2022	\$339,900	WD	\$339,900	\$85,600	25.18	\$257,914	\$14,819	\$325,081	\$219,598	1.480
053-375-005-50	206 WILLIAMS ST	08/08/2022	\$140,000	WD	\$140,000	\$54,500	38.93	\$148,174	\$14,143	\$125,857	\$121,075	1.039
053-377-007-00	304 ESTERLY ST	07/26/2021	\$135,000	WD	\$135,000	\$38,300	28.37	\$117,603	\$9,540	\$125,460	\$97,617	1.285
053-378-009-00	206 THIRD ST	06/24/2022	\$245,000	WD	\$245,000	\$50,600	20.65	\$199,222	\$14,290	\$230,710	\$167,056	1.381
053-378-012-50	303 ESTERLY ST	10/22/2021	\$90,000	WD	\$90,000	\$40,800	45.33	\$125,547	\$9,063	\$80,937	\$105,224	0.769
053-379-009-00	306 THIRD ST	01/13/2023	\$132,000	MLC	\$132,000	\$61,200	46.36	\$164,333	\$9,540	\$122,460	\$139,831	0.876
053-380-005-50	206 GARFIELD ST	08/23/2021	\$60,000	WD	\$60,000	\$52,400	87.33	\$159,493	\$12,561	\$47,439	\$132,729	0.357
053-380-008-00	308 SECOND ST	08/09/2022	\$140,000	LC	\$140,000	\$86,200	61.57	\$230,805	\$10,653	\$129,347	\$198,872	0.650
053-381-002-00	303 SECOND ST	03/31/2023	\$250,000	WD	\$250,000	\$0	0.00	\$178,840	\$14,310	\$235,690	\$148,626	1.586
053-415-001-00	207 GARFIELD ST	01/28/2022	\$190,000	WD	\$190,000	\$52,200	27.47	\$161,859	\$12,561	\$177,439	\$134,867	1.316

053-415-002-00	205 GARFIELD ST	10/24/2022	\$156,900	WD	\$156,900	\$41,300	26.32	\$113,556	\$13,520	\$143,380	\$90,366	1.587
053-415-007-50	406 SECOND ST	06/10/2021	\$161,000	WD	\$161,000	\$70,000	43.48	\$213,264	\$14,910	\$146,090	\$179,181	0.815
053-415-010-00	404 SECOND ST	05/02/2022	\$175,000	WD	\$175,000	\$59,000	33.71	\$158,887	\$10,349	\$164,651	\$134,180	1.227
053-416-001-00	401 FOURTH STREET	03/17/2022	\$100,051	WD	\$100,051	\$50,300	50.27	\$155,958	\$12,561	\$87,490	\$129,536	0.675
053-416-001-00	401 FOURTH STREET	07/29/2022	\$210,000	WD	\$210,000	\$57,000	27.14	\$155,958	\$12,561	\$197,439	\$129,536	1.524
053-416-002-00	305 GARFIELD ST	10/07/2021	\$174,900	WD	\$174,900	\$50,100	28.64	\$153,631	\$14,543	\$160,357	\$125,644	1.276
053-416-006-50	306 NICHOLLS ST	06/29/2022	\$110,000	WD	\$110,000	\$27,600	25.09	\$75,049	\$6,248	\$103,752	\$62,150	1.669
053-417-008-00	408 FOURTH STREET	04/15/2022	\$115,000	WD	\$115,000	\$35,700	31.04	\$99,925	\$13,215	\$101,785	\$78,328	1.299
053-419-001-00	407 ESTERLY ST	06/04/2021	\$119,000	WD	\$119,000	\$41,000	34.45	\$126,561	\$14,042	\$104,958	\$101,643	1.033
053-426-005-00	509 FOURTH STREET	03/06/2023	\$136,500	WD	\$136,500	\$41,100	30.11	\$112,975	\$14,993	\$121,507	\$88,511	1.373
053-426-010-00	504 THIRD ST	07/28/2022	\$100,000	WD	\$100,000	\$43,100	43.10	\$115,978	\$9,948	\$90,052	\$95,781	0.940
053-451-007-00	612 THIRD ST	04/26/2022	\$165,000	WD	\$165,000	\$46,200	28.00	\$127,515	\$21,638	\$143,362	\$95,643	1.499
053-471-005-00	311 MAPLE ST	01/06/2023	\$200,000	WD	\$200,000	\$46,900	23.45	\$127,142	\$9,540	\$190,460	\$106,234	1.793
053-471-014-10	316 BOWEN STREET	02/03/2022	\$255,000	WD	\$255,000	\$64,700	25.37	\$198,707	\$14,310	\$240,690	\$166,573	1.445
053-471-016-00	310 BOWEN ST	07/28/2022	\$170,000	WD	\$170,000	\$34,100	20.06	\$93,647	\$9,540	\$160,460	\$75,977	2.112
053-471-017-00	308 BOWEN ST	06/07/2021	\$93,000	WD	\$93,000	\$35,200	37.85	\$108,928	\$9,540	\$83,460	\$89,781	0.930
053-472-001-50	305 BOWEN ST	10/24/2022	\$150,000	WD	\$150,000	\$0	0.00	\$160,639	\$20,511	\$129,489	\$126,583	1.023
053-473-001-00	313 BOWEN ST	07/26/2021	\$205,000	WD	\$205,000	\$24,500	16.83	\$105,360	\$12,728	\$192,272	\$83,678	2.298
053-500-012-00	512 STATE STREET	09/30/2022	\$276,000	WD	\$276,000	\$73,200	26.52	\$196,286	\$9,540	\$266,460	\$168,695	1.580
053-500-015-00	602 STATE ST	07/29/2021	\$172,000	LC	\$172,000	\$61,800	35.93	\$122,387	\$36,141	\$135,859	\$94,052	1.445
053-500-019-50	610 STATE ST	02/02/2022	\$82,000	WD	\$82,000	\$31,100	37.93	\$114,954	\$25,729	\$56,271	\$80,600	0.698
053-500-019-50	610 STATE ST	06/23/2022	\$159,500	WD	\$159,500	\$34,700	21.76	\$114,954	\$25,729	\$133,771	\$80,600	1.660
053-525-004-15	205 MAPLE STREET	01/28/2022	\$150,000	WD	\$150,000	\$62,200	41.47	\$189,108	\$11,289	\$138,711	\$160,631	0.864
053-525-036-10	805 MILL ST	06/10/2022	\$24,000	WD	\$24,000	\$0	0.00	\$14,543	\$9,063	\$14,937	\$4,950	3.018
053-525-037-10	807 MILL ST	06/10/2022	\$24,000	WD	\$24,000	\$0	0.00	\$214,741	\$9,063	\$14,937	\$185,797	0.080
053-580-005-50	101 DIVISION ST E	12/19/2022	\$115,000	WD	\$115,000	\$54,600	47.48	\$192,902	\$13,375	\$101,625	\$162,174	0.627
053-580-012-00	110 MARY ST	04/08/2022	\$125,000	WD	\$125,000	\$40,200	32.16	\$109,028	\$12,926	\$112,074	\$86,813	1.291
053-628-010-00	102 BRIDGE ST	12/29/2022	\$150,000	WD	\$150,000	\$34,400	22.93	\$115,298	\$15,900	\$134,100	\$89,790	1.493
053-628-012-00	103 JOHN ST	09/13/2021	\$230,000	WD	\$230,000	\$73,800	32.09	\$150,693	\$11,298	\$218,702	\$152,011	1.439
053-630-008-10	213 BRIDGE ST	11/04/2022	\$85,000	WD	\$85,000	\$32,700	38.47	\$90,950	\$12,675	\$72,325	\$70,709	1.023
053-650-008-20	909 VANCE ST	05/05/2021	\$90,000	WD	\$90,000	\$29,800	33.11	\$58,695	\$5,181	\$84,819	\$58,357	1.453
053-650-020-00	301 LAKE ST N	02/22/2022	\$190,000	WD	\$190,000	\$59,800	31.47	\$218,951	\$99,674	\$90,326	\$107,747	0.838
053-676-012-00	306 BRIDGE ST	04/01/2022	\$207,000	WD	\$207,000	\$64,000	30.92	\$176,882	\$19,716	\$187,284	\$141,974	1.319
053-678-004-10	110 ECHO ST	09/30/2021	\$110,000	WD	\$110,000	\$16,500	15.00	\$188,268	\$15,900	\$94,100	\$155,707	0.604
053-678-004-10	110 ECHO ST	03/07/2022	\$241,000	WD	\$241,000	\$16,500	6.85	\$188,268	\$15,900	\$225,100	\$155,707	1.446

Lakefront 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.
053-014-016-00	451 LAKEWOODS PVT DR	05/07/2021	\$535,000	WD	\$535,000	\$174,500	32.62	\$355,324	\$195,240	\$339,760	\$147,271	2.307
053-014-049-00	2318 SHEPARD LN	07/30/2021	\$460,000	WD	\$460,000	\$190,400	41.39	\$460,850	\$292,572	\$167,428	\$154,809	1.082
053-023-058-10	300 WATER ST	03/03/2022	\$1,099,000	WD	\$1,099,000	\$417,900	38.03	\$898,623	\$615,378	\$483,622	\$260,574	1.856
Totals:			\$2,094,000		\$2,094,000	\$782,800		\$1,714,797		\$990,810	\$562,654	1.761

E.C.F. =>

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
051-301-004-10	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
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:			\$3,575,000		\$3,575,000	\$1,292,400		\$3,839,200		\$2,146,597	\$3,396,343	0.632

E.C.F. =>

Commercial ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Curr. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
053-023-039-45	319 LAKE ST S	08/31/2022	\$275,000	LC	\$275,000	\$75,900	27.60	\$257,041	\$203,143	\$71,857	\$120,040	0.599
053-023-122-10	103 STATE ST	02/18/2022	\$210,000	WD	\$210,000	\$0	0.00	\$236,843	\$174,294	\$35,706	\$139,307	0.256
Totals:			\$485,000		\$485,000	\$75,900		\$493,884		\$107,563	\$259,347	
E.C.F. =>												0.415