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

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.

	3.21	3.21	\$16,964	\$47,184	\$159,780		\$57,500	\$190,000	90	\$190,000	Totals:	
\$11,009	1.64	1.64	\$8,508	\$18,000	\$8,508	0.00	\$0	\$18,000	00 WD	\$18,00	11/30/2022 \$18,000 WD)53-023-072-00 BRIDGE ST
\$18,589	1.57	1.57	\$8,456	\$29,184	\$151,272	33.43	\$57,500	\$172,000	00 WD	\$172,00	01/03/2023 \$172,000 WD \$172,000)53-024-058-25 114 AMBER LN
Jollars/Acre	Total Acres	Land Value Net Acres T	t. Land Value	and ResidualEst	ur. AppraisalL	sd/Adj. Sale C	sd. when Sold A	Sale Date Sale Price Instr. Adj. Sale \$ Asd. wh	ce instr	Sale Pri	Sale Date	el Number Street Address

	053-702-0	Parcel Number				053-013-0	053-023-0	Parcel Number	
	01-00	mber				05-25	84-00	mber	
	053-702-001-00 1120 WATER ST	Street Address				053-013-005-25 635 NICHOLLS ST C	053-023-084-00 516 MAPLE ST	Street Address	
Totals:	04/24/2020	Sale Date			Totals:	08/12/2021 \$291,500 WD	05/24/2021 \$159,900 WD	Sale Date	
\$9,000	\$9,000 WD	Sale Price			\$451,400	\$291,500	\$159,900	Sale Price	
	₩.	Instr.				WD		instr.	
\$9,000	\$9,000	Sale Date Sale Price Instr. Adj. Sale \$ Asd. when Sold Asd/Adj. Sale Cur. Appraisa			\$451,400	\$291,500	\$159,900	Sale Date Sale Price Instr. Adj. Sale \$ Asd. when Sold As	
\$5,300	\$5,300	l. when Sold A			\$147,700	\$117,800	\$29,900	l. when Sold A	
	58.89	sd/Adj. Sale C				40.41	18.70	sd/Adj. Sale Cur. Appro	
\$13,000	\$13,000	ur. Appraisal L			\$350,939	\$232,172	\$118,767	ur. Appraisal L	
\$9,000	\$9,000	and ResidualEst			\$120,806	\$70,413	\$50,393	and ResidualEst	
\$13,000	\$13,000	t. Land Value	9	Þ	\$20,345	\$11,085	\$9,260	ilEst. Land Value Net Acres Total Acres D	
5.00	5.00	Net Acres	per Net Acre=> 25,220.46	Average	4.79	2.59	2.20	Net Acres	
5.00	5.00	Total Acres Do	25,220.46		3.88	1.68	2.20	Total Acres Do	
	\$1,800	ollars/Acre				\$27,186	\$22,906	ollars/Acre	

Average per Net Acre=> 1,800.00

0.00	\$5,000	\$10,000	\$15,000	\$20,000	\$25,000	\$30,000	
1.00							
2.00		•	and the same of th				
3.00		A CONTRACTOR OF THE PARTY OF TH	•		•		
4.00	1						
5.00							

100.00	50.00	40.00	30.00	25.00	20.00	15.00	10.00	7.00	5.00	4.00	3.00	2.50	2.00	1.50	1.00	Acres
\$180,000	\$90,000	\$80,000	\$58,000	\$52,000	\$42,000	\$39,000	\$36,000	\$33,000	\$31,700	\$30,700	\$29,700	\$28,700	\$21,900	\$18,400	\$14,700	Value

			Average											
1.07	3	304.0	\$823,536	\$1,023,063	\$1,359,473		\$608,300	\$1,559,000	The second second second second		\$1,559,000	Totals:		
0.35	0 78.0	196.0	\$530,964	\$731,341	\$898,623	38.03	\$417,900	\$1,099,000	03/03/2022 \$1,099,000 WD 03-ARM'S LENGTH	WD	2 \$1,099,000	03/03/202	300 WATER ST	053-023-058-10 300 WATER ST
0.72	0 291.0	108.0	\$292,572		\$460,850	41.39	\$190,400	\$460,000	\$460,000 WD 03-ARM'S LENGTH	WD	\$460,000	07/30/2021	053-014-049-00 2318 SHEPARD LN	053-014-049-00
Net Acres Total Acre	t Depth	Effec. Fron	Est. Land Value	Land Residual	Cur. Appraisal	Asd/Adj. Sale	Asd. when Sold	Adj. Sale \$	Sale Price Instr. Terms of Sale	Instr.	Sale Price	Sale Date	Street Address	Parcel Number

				\$1,719	Average per FF=>										
	0.82	1.60		338.1			\$710,433		\$270,800	\$872,000		\$872,000	Totals:		
\$28	0.14	0.14	150.0	40.0	\$49,600	\$11,522	\$100,078	55.97	\$34,700	\$62,000	03-ARM'S LENGTH	\$62,000 WD	08/06/2021	211 LAKE ST N	053-750-006-00
\$2,71	0.51	0.45	271.3	81.1	\$100,552	\$220,000	\$100,994	17.23	\$37,900	\$220,000	03-ARM'S LENGTH	\$220,000 WD	07/08/2022	LAKE ST N)53-709-004-25
\$1,75	0.00	0.83	0.0	160.0	\$198,400	\$280,687	\$317,713	34.60	\$138,400	\$400,000	03-ARM'S LENGTH	\$400,000 WD	12/08/2021	218 ELIZABETH ST)53-705-001-10
\$1,211	0.18	0.18	138.0	57.0	\$70,680	\$69,032	\$191,648	31.47	\$59,800	\$190,000	03-ARM'S LENGTH	\$190,000 WD	02/22/2022	301 LAKE ST N)53-650-020-00
Dollars/FF	Total Acres	Net Acres	Depth	Effec. Front	Est, Land Value	Land Residual	Cur. Appraisal	Asd/Adj. Sale	Asd, when Sold	Adj. Sale \$	Terms of Sale	Sale Price Instr.	Sale Date	Street Address	Parcel Number
														Land Analysis	ake Influence

Commercial Industrial FF Land Analysis

		\$849	per FF=>	-									
			Average	>									
		1,251.0	\$993,655	\$1,062,436	\$1,343,219 \$1,062,436		\$264,300	#########	##	#########	Totals:		
\$1,824	0.0	66.0	\$56,034	\$120,403	\$85,631	16.40	\$24,600	\$150,000	00 WD	\$150,00	07/01/2021 \$150,000 WD	509 WATER ST	053-679-004-00
\$1,535	0.0	85.0	\$72,165	\$130,469	\$141,196	19.25	\$38,400	\$199,500	DO WD	\$199,5	09/13/2021 \$199,500	107 WATER ST	053-628-003-00
\$1,337	0.0	142.0	\$52,114	\$189,832	\$97,282	20.85	\$49,000	\$235,000	00 WD	\$235,00	04/15/2022 \$235,000	203 MILL ST	053-376-001-30
\$715	0.0	200.0	\$169,800	\$142,957	\$236,843	0.00	\$0	\$210,000	DO WD	\$210,000	02/18/2022	103 STATE ST	053-023-122-10
\$635	0.0	315.0	\$267,435	\$200,000	\$267,435	0.00	\$0	\$200,000	DO WD	\$200,000	01/22/2021	MILLST	053-023-093-50
\$939	375.0	200.0	\$169,800	\$187,759	\$257,041	27.60	\$75,900	\$275,000	ار 00 اد	2 \$275,0	08/31/2022 \$275,000	319 LAKE ST S	053-023-039-45
\$266	250.0	160.0	\$135,840	\$42,500	\$135,840	69.18	\$29,400	\$42,500	00 WD	2 \$42,500	10/24/2022	427 LAKE ST S	053-023-027-15
\$585	0.0	83.0	\$70,467	\$48,516	\$121,951	47.00	\$47,000	\$100,000	ا ا	\$100,000	09/14/2023	801 WATER ST	053-022-034-00
Dollars/FF		ffec. Front	ur. AppraisalLand ResidualEst. Land Value Effec. Front Depth	Land ResidualE	Cur. Appraisal	Asd/Adj. Sale	Street Address Sale Date Sale Price Instr. Adj. Sale \$ Asd. when Sold Asd/Adj. Sale	r. Adj. Sale\$ /	ce Inst	Sale Pri	Sale Date	Street Address	Parcel Number

		Average	,									
	8.69	8.69	\$65,175	\$135,001	\$85,074		\$40,000	\$154,900	\$154,900	Totals: \$1		
\$13,313	4.89	4.89	\$36,675	\$65,101	\$56,574	32.71	\$27,800	\$85,000	\$85,000 WD	12/22/2023 \$		053-023-094-30 204 DEPOT ST
\$18,395	3.80	3.80	\$28,500	\$69,900	\$28,500	17.45	\$12,200	\$69,900	\$69,900 LC	08/12/2022 \$		353-301-910-00 4790 M-66 S
Dollars/Ac	Total Acres I	Net Acres	: Land Value	Land Residual Est	Cur. Appraisal	3/Adj. Sale Cu	sd. when Sold Asc	Adj. Sale \$ Asd. when Sold	Price Instr.	Sale Date Sale	arcel Number Street Address Sale Date Sale Price Instr.	Parcel Number

Represents a 4.6% Increase over 2023 Values

Commercial Downtown Land Analysis

	\$1,273	per FF=>	_								
		Average									
	1,492.0	\$1,738,633	\$1,898,938	\$2,571,195		\$1,068,100	\$2,731,500	\$2,756,500	Totals:		
\$1,171	337.0	\$471,800	\$394,677	\$757,123	32.49	\$220,900	\$680,000	\$680,000 WD	02/02/2022	201 MILL ST	053-356-008-00
\$1,444	24.0	\$33,600	\$34,652	\$63,948	31.69	\$20,600	\$65,000	\$65,000 WD	01/13/2022	103 ESTERLY ST	053-354-012-20
\$956	132.0	\$184,800	\$126,168	\$298,632	65.33	\$156,800	\$240,000	\$265,000 WD	01/04/2022	214 MAIN ST	053-354-009-10
\$274	132.0	\$184,800	\$36,168	\$298,632	104.40	\$156,600	\$150,000	\$150,000 WD	03/04/2021	214 MAIN ST	053-354-009-10
\$1,039	78.0	\$109,200	\$81,044	\$228,156	37.50	\$75,000	\$200,000	\$200,000 WD	01/13/2022	221 MAIN ST	053-353-005-00
\$2,120	19.0	\$26,600	\$40,282	\$115,318	32.79	\$42,300	\$129,000	\$129,000 WD	11/04/2021	111 MAIN ST	053-352-003-00
\$2,574	44.0	\$61,600	\$113,274	\$85,826	17.75	\$24,400	\$137,500	\$137,500 WD	05/20/2021	109 MAIN ST	053-352-001-30
\$1,488	168.0	\$235,200	\$250,000	\$235,200	54.24	\$135,600	\$250,000	\$250,000 WD	01/29/2021	114 MILL ST	053-023-090-30
\$1,284	483.0	\$374,159	\$620,000	\$374,159	30.18	\$187,100	\$620,000	\$620,000 WD	05/19/2023	114 MILL ST	053-023-090-30
\$2,702	75.0	\$56,874	\$202,673	\$114,201	18.77	\$48,800	\$260,000	\$260,000 WD	02/01/2022	108 MILL ST	053-023-087-00
Dollars/FF	Effec. Front	Est. Land Value	Land Residual	Cur. Appraisal	Asd/Adj. Sale	Asd. when Sold	Adj. Sale \$	Sale Price Instr.	Sale Date	Street Address	Parcel Number

	-				4	4									
	1.66	1.66		746.0	\$73,854	\$118.500	\$73.854		\$26,600	\$118,500	A CONTRACTOR OF THE PARTY OF TH	\$118,500	Totals:		
	0.54	0.54	170.0	137.0	\$13,563	\$20,000	\$13,563	34.00	\$6,800	\$20,000	03-ARM'S LENGTH	\$20,000 WD	10/26/2023	118 LAKEVIEW DR	053-775-042-20
	0.48	0.48	167.0	125.0	\$12,375	\$20,000	\$12,375	19.00	\$3,800	\$20,000	03-ARM'S LENGTH	\$20,000 WD	10/20/2021	102 WOODLAND DR	053-775-028-00
	0.00	0.00	0.0	132.0	\$13,068	\$21,500	\$13,068	30.23	\$6,500	\$21,500	03-ARM'S LENGTH	\$21,500 WD	06/16/2023	902 HURON ST	053-726-013-00
	0.16	0.16	124.0	57.0	\$5,643	\$24,000	\$5,643	0.00	\$0	\$24,000	03-ARM'S LENGTH	\$24,000 WD	06/10/2022	805 MILL ST	053-525-036-10
	0.49	0.49	124.0	171.0	\$16,929	\$24,000	\$16,929	22.92	\$5,500	\$24,000	03-ARM'S LENGTH	\$24,000 WD	06/10/2022	807 MILL ST	053-525-036-00
	0.00	0.00	0.0	124.0	\$12,276	\$9,000	\$12,276	44.44	\$4,000	\$9,000	03-ARM'S LENGTH	\$9,000 WD	05/24/2022	504 MAPLE ST	053-023-080-20
Dollar	tal Acres	Net Acres Tot	Depth	Effec. Front	Est. Land Value	Land Residual	Cur. Appraisal	Asd/Adj. Sale	Asd. when Sold	Adj. Sale S	Terms of Sale	Sale Price Instr.	Sale Date	Street Address	Parcel Number

\$10,000	Average Site Value										
0.0	\$18,000	\$10,000	\$18,000		9,000	\$30,000	00	\$30,000	Totals:		
0.0	\$18,000	\$10,000	\$18,000	30.00	\$9,000	\$30,000	00 WD	\$30,0	07/15/2022	053-505-006-00 317 LAKE ST N 6 07/15/2022 \$30,000 WD	053-505-006-00
ec. Front	Est, Land Value Eff	Land Residual	Cur. Appraisal	Asd/Adj. Sale	Asd. when Sold	. Adj. Sale\$	ce Insti	Sale Pri	Sale Date	Street Address Sale Date Sale Price Instr. Adj. Sale \$	Parcel Number
				,				sales	Creekside	4094-Condo Units Vacant Creekside sales	4094-Condo

053-8	Parce	Smu
75-007-00	el Number	ggiers C
502	Sti	ove

	3-875-007-00	arcel Number
	3-875-007-00 502 LAKE ST N C 09/02/2022	Street Address
Totals:	09/02/2022	s Sale Date
\$300,000	\$300,000 WD	Sale Price Instr
	22 \$300,000 WD 03-ARM'S LENGTH	. Terms of Sale
\$300,000	\$300,000	Adj. Sale\$
\$89,900	\$89,900	Asd. when Sold
	29.97	Asd/Adj. Sale
\$179,752	\$179,752	Cur. Appraisal
\$300,000	\$300,000	and Residual
\$179,752	\$179,752	Est. Land Value
0.0	0.0	Effec. Front De
	0.0	oth Net A
0.02	0.02	cres Tot
0.02 ,	0.02	al Acres
Average per SqFt=>	\$13,043,478	Dollars/Acre
\$299.44	\$299.44	Dollars/SqFt

		0.10	0.10		0.0	\$882,777	\$1,472,900	\$882,777		\$439,100	\$1,472,900	\$1,472,900	Totals:		
	\$12,758,621	0.03	0.03	0.0	0.0	\$257,288	\$370,000	\$257,288	34.51	\$127,700	\$370,000	\$370,000 WD	11/30/2022	00 420 LAKE ST N)53-780-007-00
	\$15,370,370	0.03	0.03	0.0	0.0	\$240,383	\$415,000	\$240,383	28.96	\$120,200	\$415,000	\$415,000 WD	09/27/2023	420 LAKE ST N	53-780-004-00
	\$16,328,571	0.02	0.02	0.0	0.0	\$192,553	\$342,900	\$192,553	27.88	\$95,600	\$342,900	\$342,900 WD	02/13/2023	420 LAKE ST N	053-780-001-00
\$377.15	\$16,428,571	0.02	0.02	0.0	0.0	\$192,553	\$345,000	\$192,553	27.71	\$95,600	\$345,000	\$345,000 WD	11/18/2022	420 LAKE ST N	353-780-001-00
Dollar	Dollars/Acre	Total Acres	Net Acres	Depth	Effec, Front	Est. Land Value	Land Residual	Cur. Appraisal	sd/Adj. Sale	Asd. when Sold A	Adj. Sale S	Sale Price Instr.	Sale Date	Street Address	Parcel Number

r 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 1317 LAKE ST N 07/02/2020 \$140,000 WD \$140,000 \$64,700 66.50 \$137,326 \$140,000 \$137,326 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	\$119.00	per SqFt=>															
r 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 Dollars/Acre Dol 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 0.0 \$0.03 \$5,384,615 0.0 0.05 0.03 \$4,992,308 0.0 0.0 0.0 0.0 \$259,600 \$168,200 64.79 \$336,580 \$259,600 \$336,580 314.5 0.0 0.0 0.0 \$4,992,308 0.0 0.0 0.0 0.0 0.0 \$139,500 WD \$139,500 \$84,700 60.72 \$137,326 \$139,500 \$137,326 0.0 0.0 0.0 0.0 0.0 \$5,365,385		Average	0.08	0.10		314.5	\$611,232	\$539,100	\$611,232		\$337,600	\$539,100	8	\$539,10	Totals:		
r 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 Dol 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 0.0 0.0 \$.334,615 0.0 317 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	\$123.17	\$5,365,385	0.03	0.03	0.0	0.0	\$137,326	\$139,500	\$137,326	60.72	\$84,700	\$139,500) \$139,50	07/28/2020	317 LAKE ST N	053-505-005-00
r 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 Dol 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 0.0 0.03 \$5,384,615	\$114.61	\$4,992,308	0.03	0.05	0.0	314.5	\$336,580	\$259,600	\$336,580	64.79	\$168,200	\$259,600	0 WD) \$259,60	06/16/2020	317 LAKE ST N	053-505-003-00
s 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 "	\$123.61	\$5,384,615	0.03	0.03	0.0	0.0	\$137,326	\$140,000	\$137,326	60.50	\$84,700	\$140,000	0 WD	\$140,00	07/02/2020	-	053-505-001-00
	Dollars/SqFt	Dollars/Acre	Total Acres	Net Acres	Depth	Effec. Front	Est. Land Value	Land Residual	Cur. Appraisal	Asd/Adj. Sale	Asd. when Sold	r. Adj. Sale \$	ce Insti	Sale Prid	Sale Date	Street Address	Parcel Number

					STATE OF THE PARTY			PASSAGE STREET	OHERSTON CHIEF THE CHIEF		
1.316	\$134.867	\$177,439	\$12.561	\$161.859	27.47	\$52.200	\$190,000	€	\$190,000	01/28/2022	
1.586	\$148,626	\$235,690	\$14,310	\$178,840	0.00	\$0	\$250,000	§	\$250,000	03/31/2023	053-381-002-00 303 SECOND ST
0.650	\$198,872	\$129,347	\$10,653	\$230,805	61.57	\$86,200	\$140,000	5	\$140,000	08/09/2022	053-380-008-00 308 SECOND ST
0.357	\$132,729	\$47,439	\$12,561	\$159,493	87.33	\$52,400	\$60,000	WD	\$60,000	08/23/2021	053-380-005-50 206 GARFIELD ST
0.876	\$139,831	\$122,460	\$9,540	\$164,333	46.36	\$61,200	\$132,000	MLC	\$132,000	01/13/2023	053-379-009-00 306 THIRD ST
0.769	\$105,224	\$80,937	\$9,063	\$125,547	45.33	\$40,800	\$90,000	₩D	\$90,000	10/22/2021	053-378-012-50 303 ESTERLY ST
1.381	\$167,056	\$230,710	\$14,290	\$199,222	20.65	\$50,600	\$245,000	٧b	\$245,000	06/24/2022	053-378-009-00 206 THIRD ST
1.285	\$97,617	\$125,460	\$9,540	\$117,603	28.37	\$38,300	\$135,000	₩ B	\$135,000	07/26/2021	053-377-007-00 304 ESTERLY ST
1.039	\$121,075	\$125,857	\$14,143	\$148,174	38.93	\$54,500	\$140,000	WD	\$140,000	08/08/2022	053-375-005-50 206 WILLIAMS ST
1.480	\$219,598	\$325,081	\$14,819	\$257,914	25.18	\$85,600	\$339,900	₩D	\$339,900	01/14/2022	053-355-011-00 204 SECOND ST
1.664	\$200,443	\$333,627	\$12,373	\$234,264	25.43	\$88,000	\$346,000	₽	\$346,000	04/29/2022	053-354-001-10 107 ESTERLY ST
0.786	\$114,199	\$89,801	\$14,199	\$140,618	44.62	\$46,400	\$104,000	₩D	\$104,000	07/08/2021	053-354-001-00 111 ESTERLY ST
0.408	\$120,732	\$49,290	\$20,710	\$154,361	78.71	\$55,100	\$70,000	₽	\$70,000	01/06/2023	053-027-003-10 924 LAKE ST S
1.285	\$106,869	\$137,373	\$21,627	\$139,932	27.80	\$44,200	\$159,000	WD	\$159,000	10/15/2021	053-026-009-00 802 MAPLE ST
1.161	\$150,870	\$175,100	\$15,900	\$182,914	34.87	\$66,600	\$191,000	WD	\$191,000	05/13/2022	053-024-076-25 104 WILSON DR
1.445	\$94,052	\$135,859	\$36,141	\$122,387	35.93	\$61,800	\$172,000	6	\$172,000	07/29/2021	053-024-036-00 602 STATE ST
1.330	\$108,439	\$144,185	\$25,715	\$145,757	27.02	\$45,900	\$169,900	₩D	\$169,900	12/23/2021	053-024-029-00 601 STATE ST
0.703	\$108,439	\$76,285	\$25,715	\$145,757	45.00	\$45,900	\$102,000	₩D	\$102,000	08/13/2021	053-024-029-00 601 STATE ST
1.495	\$91,654	\$137,024	\$20,476	\$121,938	24.44	\$38,500	\$157,500	WD	\$157,500	11/05/2021	053-024-014-00 512 SEVENTH ST
0.172	\$52,870	\$9,102	\$10,898	\$69,426	112.00	\$22,400	\$20,000	С	\$20,000	08/18/2021	053-023-116-00 404 MAPLE ST
1.369	\$98,255	\$134,542	\$25,358	\$134,127	18.70	\$29,900	\$159,900	₩D	\$159,900	05/24/2021	053-023-084-00 516 MAPLE ST
1.233	\$31,430	\$38,741	\$8,909	\$43,703	26.86	\$12,800	\$47,650	WD	\$47,650	02/28/2022	053-023-057-00 115 MC KENZIE ST
1.040	\$141,364	\$147,063	\$18,937	\$175,428	38.37	\$63,700	\$166,000	₽	\$166,000	07/18/2022	053-023-044-00 312 ECHO ST
1.140	\$56,037	\$63,908	\$13,992	\$76,025	30.42	\$23,700	\$77,900	₽	\$77,900	07/30/2021	053-023-023-10 303 ECHO ST
1.143	\$104,282	\$119,171	\$10,829	\$106,456	41.38	\$53,800	\$130,000	WD	\$130,000	04/15/2021	053-022-070-20 414 LAKE ST S
1.143	\$104,282	\$119,171	\$10,829	\$106,456	41.38	\$53,800	\$130,000	8	\$130,000	04/15/2021	053-022-070-15 414 LAKE ST
1.267	\$189,348	\$239,941	\$24,959	\$234,568	16.76	\$44,400	\$264,900	₽	\$264,900	12/22/2021	053-022-065-10 1009 WATER ST
0.925	\$213,202	\$197,218	\$17,782	\$253,797	34.42	\$74,000	\$215,000	∀	\$215,000	06/28/2021	053-022-058-00 120 CEDAR ST
1.453	\$58,357	\$84,819	\$5,181	\$58,695	33.11	\$29,800	\$90,000	WD	\$90,000	05/05/2021	053-022-025-10 VANCE ST
0.825	\$155,239	\$128,144	\$36,856	\$208,706	39.82	\$65,700	\$165,000	₩D	\$165,000	09/17/2021	053-014-048-00 771 SEVENTH ST
2.549	\$76,936	\$196,114	\$13,886	\$99,055	17.00	\$35,700	\$210,000	₩D	\$210,000	07/29/2022	053-014-002-15 916 MAIN ST
1.359	\$173,246	\$235,485	\$13,515	\$205,299	30.44	\$75,800	\$249,000	₩	\$249,000	01/23/2023	053-014-001-00 111 HULBERT ST
1.168	\$236,237	\$275,958	\$15,542	\$232,172	40.41	\$117,800	\$291,500	WD	\$291,500	08/12/2021	053-013-005-25 635 NICHOLLS ST C
E.C.F.	Cost Man. \$	3ldg. Residual	and + Yard B	Adj. Sale Cur. Appraisal Land + Yard Bldg. Residual		Asd. when Sold Asd	Adj. Sale\$ A	Instr.	Sale Price	Sale Date	Parcel Number Street Address
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	\$225,100	\$15,900	\$188,268	6.85	\$16,500	\$241,000		\$241,000	03/07/2022	
100	\$0,	\$15 900	\$188 268	15.00	\$16.500	\$110,000		\$110,000	09/30/2021	
284	\$187.284	\$19.716	\$176.882	30.92	\$64,000	\$207,000		\$207,000	04/01/2022	
306	\$90.326	\$99.674	\$218.951	31.47	\$59.800	\$190,000	8	\$190,000	02/22/2022	
19	\$84.819	\$5.181	\$58.695	33.11	\$29,800	\$90.000		\$90,000	05/05/2021	
25	\$72,325	\$12,675	\$90,950	38.47	\$32,700	\$85,000	¥	\$85,000	11/04/2022	
2	\$218,702	\$11,298	\$150,693	32.09	\$73,800	\$230,000	ĕ	\$230,000	09/13/2021	053-628-012-00 103 JOHN ST
ŏ	\$134,100	\$15,900	\$115,298	22.93	\$34,400	\$150,000	₽	\$150,000	12/29/2022	053-628-010-00 102 BRIDGE ST
4	\$112,074	\$12,926	\$109,028	32.16	\$40,200	\$125,000	WD	\$125,000	04/08/2022	053-580-012-00 110 MARY ST
5	\$101,625	\$13,375	\$192,902	47.48	\$54,600	\$115,000	WD	\$115,000	12/19/2022	053-580-005-50 101 DIVISION ST E
7	\$14,937	\$9,063	\$214,741	0.00	\$0	\$24,000	WD	\$24,000	06/10/2022	053-525-037-10 807 MILL ST
7	\$14,937	\$9,063	\$14,543	0.00	\$0	\$24,000	₽	\$24,000	06/10/2022	053-525-036-10 805 MILL ST
H	\$138,711	\$11,289	\$189,108	41.47	\$62,200	\$150,000	WD	\$150,000	01/28/2022	053-525-004-15 205 MAPLE STREET
17	\$133,771	\$25,729	\$114,954	21.76	\$34,700	\$159,500	ND.	\$159,500	06/23/2022	053-500-019-50 610 STATE ST
1	\$56,271	\$25,729	\$114,954	37.93	\$31,100	\$82,000	WD	\$82,000	02/02/2022	053-500-019-50 610 STATE ST
9	\$135,859	\$36,141	\$122,387	35.93	\$61,800	\$172,000	С	\$172,000	07/29/2021	053-500-015-00 602 STATE ST
0	\$266,460	\$9,540	\$196,286	26.52	\$73,200	\$276,000	WD	\$276,000	09/30/2022	053-500-012-00 512 STATE STREET
2	\$192,272	\$12,728	\$105,360	16.83	\$34,500	\$205,000	ND.	\$205,000	07/26/2021	053-473-001-00 313 BOWEN ST
9	\$129,489	\$20,511	\$160,639	0.00	\$0	\$150,000	₽	\$150,000	10/24/2022	053-472-001-50 305 BOWEN ST
_	\$83,460	\$9,540	\$108,928	37.85	\$35,200	\$93,000	₩D	\$93,000	06/07/2021	053-471-017-00 308 BOWEN ST
-	\$160,460	\$9,540	\$93,647	20.06	\$34,100	\$170,000	WD	\$170,000	07/28/2022	053-471-016-00 310 BOWEN ST
	\$240,690	\$14,310	\$198,707	25.37	\$64,700	\$255,000	WD	\$255,000	02/03/2022	053-471-014-10 316 BOWEN STREET
0	\$190,460	\$9,540	\$127,142	23.45	\$46,900	\$200,000	٧D	\$200,000	01/06/2023	053-471-005-00 311 MAPLE ST
10	\$143,362	\$21,638	\$127,515	28.00	\$46,200	\$165,000	WD	\$165,000	04/26/2022	053-451-007-00 612 THIRD ST
	\$90,052	\$9,948	\$115,978	43.10	\$43,100	\$100,000	₩D	\$100,000	07/28/2022	053-426-010-00 504 THIRD ST
0.75	\$121,507	\$14,993	\$112,975	30.11	\$41,100	\$136,500	₩	\$136,500	03/06/2023	053-426-005-00 509 FOURTH STREET
	\$104,958	\$14,042	\$126,561	34.45	\$41,000	\$119,000	WD.	\$119,000	06/04/2021	053-419-001-00 407 ESTERLY ST
-	\$101,785	\$13,215	\$99,925	31.04	\$35,700	\$115,000	₩D	\$115,000	04/15/2022	053-417-008-00 408 FOURTH STREET
2	\$103,752	\$6,248	\$75,049	25.09	\$27,600	\$110,000	WD	\$110,000	06/29/2022	053-416-006-50 306 NICHOLLS ST
~	\$160,357	\$14,543	\$153,631	28.64	\$50,100	\$174,900	₩D	\$174,900	10/07/2021	053-416-002-00 305 GARFIELD ST
9	\$197,439	\$12,561	\$155,958	27.14	\$57,000	\$210,000	WD	\$210,000	07/29/2022	053-416-001-00 401 FOURTH STREET
0	\$87,490	\$12,561	\$155,958	50.27	\$50,300	\$100,051	WD	\$100,051	03/17/2022	053-416-001-00 401 FOURTH STREET
-	\$164,651	\$10,349	\$158,887	33.71	\$59,000	\$175,000	₩D	\$175,000	05/02/2022	053-415-010-00 404 SECOND ST
0	\$146,090	\$14,910	\$213,264	43.48	\$70,000	\$161,000	WD	\$161,000	06/10/2021	053-415-007-50 406 SECOND ST
ö	\$143,380	\$13,520	\$113,556	26.32	\$41,300	\$156,900	WD	\$156,900 WD	10/24/2022	053-415-002-00 205 GARFIELD ST

####### E.C.F. =>	91 E. #	\$12,188,591 ######### E.C.F. =>		\$12,932,017		\$4,156,900	##	###	locals:	
\$13 100 FO1 ###	613 100 F	110		\$17 027 017		¢/ 156 000	#######################################		+ 11	
\$100,560 \$136,530	\$100,5		\$0	\$151,139	57.18	\$57,500	\$100,560	\$100,560 WD	04/04/2022	053-888-005-00 209 ECHO ST
\$130,828 \$100,190	\$130,8		\$17,172	\$128,083	27.43	\$40,600	\$148,000	\$148,000 WD	02/11/2022	053-880-006-00 101 WILSON DR
\$144,279 \$147,616	\$144,2		\$15,721	\$179,133	37.94	\$60,700	\$160,000	\$160,000 WD	08/03/2021	053-825-006-00 702 SHERMAN ST
\$173,881 \$156,736	\$173,8		\$26,119	\$199,626	32.35	\$64,700	\$200,000	\$200,000 WD	05/27/2021	053-775-038-00 102 Orchard Drive
\$208,803 \$225,233	\$208,8		\$31,197	\$280,531	43.25	\$103,800	\$240,000	\$240,000 WD	07/15/2022	053-775-004-00 106 HILLCREST DR
\$194,631 \$72,120	\$194,6		\$10,369	\$90,206	16.05	\$32,900	\$205,000	\$205,000 WD	12/05/2022	053-750-001-00 201 LAKE ST N
\$219,547 \$174,082	\$219,5		\$20,453	\$213,162	32.67	\$78,400	\$240,000	\$240,000 WD	06/15/2022	053-726-006-00 513 SHERMAN ST
\$194,198 \$100,235	\$194,1		\$11,302	\$122,263	22.48	\$46,200	\$205,500	\$205,500 WD	03/16/2023	053-724-012-00 514 LAKE STS
\$82,099 \$122,276 0.671	\$82,0		\$17,901	\$153,261	55.80	\$55,800	\$100,000	\$100,000 WD	06/30/2022	053-724-010-00 512 LAKE STS
\$72,099 \$122,276 0.590	\$72,0		\$17,901	\$153,261	49.33	\$44,400	\$90,000	\$90,000 WD	02/02/2022	053-724-010-00 512 LAKE ST S
\$161,296 \$91,327	\$161,2		\$9,704	\$99,388	29.42	\$50,300	\$171,000	\$171,000 WD	04/21/2022	053-723-004-00 519 LAKE STS
\$350,110 \$255,185	\$350,1		\$18,890	\$301,380	19.35	\$71,400	\$369,000	\$369,000 WD	09/02/2021	053-709-012-45 204 NORTON ST
\$208,838 \$161,489	\$208,8		\$20,017	\$198,786	27.05	\$61,900	\$228,855	\$228,855 WD	10/15/2021	053-709-012-35 301 HUGH ST
\$80,164	\$80,1		\$139,836	\$183,673	17.23	\$37,900	\$220,000	\$220,000 WD	07/08/2022	053-709-004-25 411 LAKE ST N
\$178,587 \$130,020	\$178,5		\$14,913	\$158,846	26.82	\$51,900	\$193,500	\$193,500 WD	10/12/2021	053-706-004-00 1114 WATER ST
\$96,769 \$135,033	\$96,7		\$33,231	\$182,713	43.46	\$56,500	\$130,000	\$130,000 WD	08/16/2021	053-706-001-00 1120 WATER ST
\$80,506 \$117,301	\$80,5		\$10,494	\$140,347	67.47	\$61,400	\$91,000	\$91,000 WD	01/24/2022	053-678-010-00 401 WATER ST

0.861	E.C.F. =>											
	\$1,174,069	\$1,010,391 \$1,174,069		\$1,409,994		\$466,900	\$1,156,250		\$1,156,250	Totals:		
1.015	\$108,312	\$109,895	\$15,105	\$135,007	34.48	\$43,100	\$125,000	WD	1 \$125,000 WD	09/30/2021	053-880-002-00 109 WILSON DR	053-880-002-00
0.922	\$169,383	\$156,100	\$15,900	\$203,407	43.20	\$74,300	\$172,000	WD	2 \$172,000 WE	06/03/2022	620 GRANT ST	053-727-013-25 620 GRANT ST
0.680	\$159,941	\$108,803	\$14,197	\$191,252	50.98	\$62,700	\$123,000	₩	\$123,000	09/03/2021	053-576-003-20 709 JOSEPHINE ST	053-576-003-20
0.450	\$159,941	\$72,053	\$14,197	\$191,252	72.70	\$62,700	\$86,250	₩	1 \$86,250 WD	04/16/2021	053-576-003-20 709 JOSEPHINE ST	053-576-003-20
1.030	\$138,327	\$142,510	\$17,490	\$170,618	34.25	\$54,800	\$160,000	WD	2 \$160,000 WD	03/16/2022	053-525-019-00 209 BOWEN ST	053-525-019-00
1.129	\$122,627 1.129	\$138,460	\$9,540	\$145,289	36.22	\$53,600	\$148,000	WD	2 \$148,000	10/20/2022	317 MAPLE ST	053-471-007-00 317 MAPLE ST
1.062	\$73,025 1.062	\$77,536	\$12,464	\$57,740	9.56	\$8,600	\$90,000	٧D	1 \$90,000	08/26/2021	810 MAPLE ST	053-026-011-15 810 MAPLE ST
1.188	\$126,918	\$150,793	\$21,207	\$161,706	33.43	\$57,500	\$172,000	WD	\$172,000	01/03/2023	053-024-058-25 114 AMBER LN	053-024-058-25
0.469	\$115,595	\$54,241	\$25,759	\$153,723	62.00	\$49,600	\$80,000	WD	2 \$80,000 WD	02/18/2022	315 ELM ST	053-024-025-20 315 ELM ST
E.C.F.	Cost Man. \$	Bldg. Residual	and + Yard	Cur. Appraisal I	sd/Adj. Sale (Adj. Sale \$ Asd. when Sold Asd/Adj. Sale Cur. Appraisal Land + Yard Bldg. Residual Cost Man.	. Adj. Sale\$	instr.	Sale Price	Sale Date	Street Address	Parcel Number
			C								¥	Mobile Home ECF

1.761	E.C.F. =>	-										
	\$562,654	\$990,810		\$1,714,797		\$782,800	\$2,094,000		\$2,094,000	Totals:		
1.856	\$260,574	\$483,622	\$615,378	\$898,623	38.03	\$417,900	\$1,099,000	WD	\$1,099,000	03/03/2022	300 WATER ST	053-023-058-10
	\$154,809	\$167,428	\$292,572	\$460,850	41.39	\$190,400	\$460,000	WD	\$460,000	07/30/2021	2318 SHEPARD LN	053-014-049-00
2.307	\$147,271	\$339,760	\$195,240	\$355,324	32.62	\$174,500	\$535,000	WD	\$535,000 WD	05/07/2021	451 LAKEWOODS PVT DR	053-014-016-00
E.C.F.	Cost Man. \$	Bldg. Residual	Land + Yard	Cur. Appraisal	Asd/Adj. Sale	Asd. when Sold	Adj. Sale \$	instr.	Sale Price	Sale Date	Street Address	Parcel Number
												Lakefront ECF

Multi Jurisdiction Industrial ECF

0.632	E.C.F. =>											
	\$3,396,343	\$2,146,597		\$3,839,200		\$1,292,400	\$3,575,000	-	\$3,575,000	Totals:		
0.831	\$348,578	\$289,519	\$585,481	\$780,951	44.63	\$390,500	\$875,000	PTA	\$875,000	05/28/21	8250 LORD RD	014-015-003-00
0.004	\$423,421	\$1,487		\$660,457	65.02	\$198,300	\$305,000	WD	\$305,000	09/09/21	615 BEARDSLEY ST	051-336-163-25
0.652		\$1,189,244		\$1,494,809	28.35	\$425,300	\$1,500,000	WD	\$1,500,000	07/27/22	1254 BOYNE AVE	051-301-004-10
0.590		\$143,786		\$311,826	30.00	\$75,000	\$250,000	WD	\$250,000	03/25/20	200 AIR INDUSTRIAL PARK DR	051-300-002-00
0.971		\$281,361		\$337,910	34.21	\$128,300	\$375,000	WD	\$375,000	09/30/20	100 AIR INDUSTRIAL PARK DR	051-300-001-00
0.906	\$266,248	\$241,200	\$28,800	\$253,247	27.78	\$75,000	\$270,000	WD	\$270,000	12/28/20	337 STATE ST	051-245-045-00
E.C.F.		Bldg. Residual		Cur. Appraisal	Asd/Adj. Sale	Asd. when Sold	Adj. Sale \$	instr.	Sale Price	Sale Date	Street Address	Parcel Number
	THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED I		The state of the s		The same of the sa							

0.415	E.C.F. =>	_										
	\$259,347	\$107,563		\$493,884		\$75,900	\$485,000	00	\$485,000	Totals:		
0.25	\$139,307	\$35,706	\$174,294	\$236,843	0.00	\$0	\$210,000	00 WD	\$210,00	02/18/2022	103 STATE ST	053-023-122-10
0.599	\$120,040	\$71,857	\$203,143	\$257,041	27.60	\$75,900	\$275,000	100 LC	\$275,000	08/31/2022	319 LAKE ST S	053-023-039-45
E.C.F.	Cost Man. \$ E.C.F	Bldg. Residual	Land + Yard	Cur. Appraisal	Asd/Adj. Sale	Asd. when Sold	Adj. Sale \$	e Instr.	Sale Price	Sale Date	Street Address	Parcel Number
												Commercial ECF