

Springvale Township

2023

Part 1 - Land Value Analysis

The mass appraisal techniques used by assessors to estimate the market value for each parcel of taxable land require the assessor to make a determination of each parcel's land value. Part 1 of this document contains the analysis performed by the Springvale Township assessor to determine current land values. These land value conclusions have been used in the determination of assessed values for 2023. As required, the sales gathered and analyzed are from 4/1/2020 to 3/31/2022.

Part 2 - Economic Condition Factor Calculation

The mass appraisal techniques used by assessors to estimate the market value of the structures on a parcel require the assessor to keep record of the improvements on the parcel, determine the depreciated cost new based on the Michigan Assessors Manual, and then adjust that depreciated cost to the local market by applying a calculated Economic Condition Factor (ECF). Part 2 of this document contains the ECF calculations made by the Springvale Township assessor. These calculated ECFs have been used in the assessors determination of assessed values for 2023. As required, the sales used in calculating 2023 assessments are from 4/1/2020 to 3/31/2022.

Part 1 - Land Value Analysis

Berry Creek Valley

Regular Lots

Parcel Number	Class	Address	Sale Date	Document	Recording	Transaction Type	Confidential	Sales Price	Building Value	Number of Sites	Price per Site
14-20-24-260-123		402 BERRY CREEK VALLEY RD	7/2/2021	WD	1234/891	03-ARM'S LENGTH	No	20,000	0	1	20,000
14-20-24-260-129		402 BERRY CREEK VALLEY RD	7/27/2021	WD	1235/735	03-ARM'S LENGTH	No	14,000	0	1	14,000
14-20-24-260-130		402 BERRY CREEK VALLEY RD	7/21/2021	WD	1235/341	03-ARM'S LENGTH	No	14,000	0	1	14,000
14-20-24-260-104		402 11608 BERRY CREEK VALLEY RD	12/21/2021	WD	1240/757	03-ARM'S LENGTH	No	20,000	0	1	20,000
14-20-24-260-102		402 BERRY CREEK VALLEY RD	3/15/2022	WD	1242/782	03-ARM'S LENGTH	No	23,000	0	1	23,000
										Average	18,200
										Median	17,840

Conclusion: \$18,000 per unit. Based on rounded statistical measures.

Lots Adjacent to State Land

Parcel Number	Class	Address	Sale Date	Document	Recording	Transaction Type	Confidential	Sales Price	Building Value	Number of Sites	Price per Site
14-20-24-260-111		402 11454 BERRY CREEK VALLEY RD	3/17/2021	WD	1231/085	03-ARM'S LENGTH	No	23,450	0	1	23,450
14-20-24-260-116		402 11344 BERRY CREEK VALLEY RD	5/27/2021	WD	1234/604	03-ARM'S LENGTH	No	18,500	0	1	18,500
14-20-24-260-118		402 11300 BERRY CREEK VALLEY RD	12/16/2020	WD	1228/481	03-ARM'S LENGTH	No	21,200	0	1	21,200
										Average	21,050
										Median	21,200

Conclusion: \$21,000 per unit. Based on rounded statistical measures.

Platted Site Values

Ambush Plains and Forest Haven Plats

No study period sales. Lots are larger and have fewer restrictions than site condos. Best indicator of lot values is the 1 acre rural land value, which for 2023 is \$10,000.

Conclusion: \$10,000 per lot. Based on conclusion for 1 acre in rural land value analysis.

Condo Site Values

Franklin Estates, Silver Creek-Standard, and Ridgewood Meadows

Parcel Number	Class	Address	Sale Date	Document	Recording	Transaction Type	Confidential	Sales Price	Building Value	Number of Sites	Price per Site	
14-17-33-451-114		402 684 FRANKLIN ESTATES DR	9/11/2020	WD	1225/083	03-ARM'S LENGTH	No	10,000	0	1	10,000	
14-20-04-225-169		402 8345 RIDGEWAY RD	6/19/2020	WD	1222/474	03-ARM'S LENGTH	No	7,500	0	1	7,500	
14-17-33-451-119		402 744 FRANKLIN ESTATES DR	8/13/2020	WD	1224/190	19-MULTI PARCEL AR	No	16,100	0	2	8,050	
14-17-33-451-122		402 FRANKLIN ESTATES DR	2/3/2021	WD	1229/836	03-ARM'S LENGTH	No	8,000	0	1	8,000	
14-17-33-451-110		402 636 FRANKLIN ESTATES DR	1/25/2021	WD	1229/484	03-ARM'S LENGTH	No	7,000	0	1	7,000	
14-17-33-451-109		402 624 FRANKLIN ESTATES DR	4/9/2021	WD	1232/065	03-ARM'S LENGTH	No	9,000	0	1	9,000	
14-20-03-150-191		402 8859 CEDAR CREEK DR	12/29/2021	WD	1240/718	03-ARM'S LENGTH	No	10,900	0	1	10,900	
14-20-04-225-155		402 8294 RIDGEWAY RD	6/4/2021	WD	1234/092	08-ESTATE	No	9,000	0	1	9,000	
14-17-33-451-123		402 641 FRANKLIN ESTATES DR	4/19/2021	WD	1232/366	19-MULTI PARCEL AR	No	18,000	0	2	9,000	
14-17-33-451-125		402 617 FRANKLIN ESTATES DR	10/15/2021	WD	1238/055	03-ARM'S LENGTH	No	9,000	0	1	9,000	
14-17-33-451-108		402 612 FRANKLIN ESTATES DR	1/6/2022	WD	1240/597	03-ARM'S LENGTH	No	8,500	0	1	8,500	
Ag/Mean & Totals:								113,000	0	13	8,692	
											Average	8,723
											Median	9,000

Conclusion: \$9,000 per unit. Determined median is best indicator of value.

Silver Creek-Creekside

Parcel Number	Class	Address	Sale Date	Document	Recording	Transaction Type	Confidential	Sales Price	Building Value	Number of Sites	Price per Site	
14-20-04-225-129		402 8618 RIDGEWAY RD	3/11/2021	WD	1231/210	03-ARM'S LENGTH	No	7500	0	1	7,500	
14-20-03-150-197		402 8767 SPRINGRIDGE DR	12/21/2020	WD	1228/294	08-ESTATE	No	8950	0	1	8,950	
14-20-03-150-195		402 8719 SPRINGRIDGE DR	4/12/2021	WD	1232/339	03-ARM'S LENGTH	No	9000	0	1	9,000	
14-20-04-225-219		402 8671 SPRINGRIDGE DR	4/14/2021	WD	1232/340	03-ARM'S LENGTH	No	9000	0	1	9,000	
14-20-04-225-216		402 8742 CEDAR CREEK DR	4/14/2021	WD	1232/661	03-ARM'S LENGTH	No	9750	0	1	9,750	
14-20-03-150-203		402 8911 SPRINGRIDGE DR	4/14/2021	WD	1232/338	03-ARM'S LENGTH	No	10450	0	1	10,450	
14-20-03-150-196		402 8743 SPRINGRIDGE DR	6/14/2021	WD	1234/393	03-ARM'S LENGTH	No	10900	0	1	10,900	
14-20-04-225-139		402 SPRINGRIDGE DR	7/12/2021	WD	1235/247	03-ARM'S LENGTH	No	10900	0	1	10,900	
14-20-04-225-218		402 8647 SPRINGRIDGE DR	11/17/2021	WD	1239/223	03-ARM'S LENGTH	No	10900	0	1	10,900	
14-20-04-225-126		402 8355 PINE FOREST LN	3/3/2022	WD	1242/004	19-MULTI PARCEL AR	No	34000	0	4	8,500	
14-20-03-150-198		402 8791 SPRINGRIDGE DR	12/21/2020	WD	1228/295	08-ESTATE	No	8950	0	1	8,950	
14-20-04-225-136		402 8504 RIDGEWAY RD	12/21/2020	WD	1228/296	08-ESTATE	No	8950	0	1	8,950	
14-20-04-225-137		402 8490 RIDGEWAY RD	12/21/2020	WD	1228/297	08-ESTATE	No	8950	0	1	8,950	
Ag/Mean & Totals:								148200	0	16	9,263	
											Average	9,438
											Median	9,000

Conclusion: \$9,000 per unit. Determined median is best indicator of value.

Backlots

Rural, Crooked Lake and Pickerl Lake backlots

Parcel Number	Class	Address	Sale Date	Document	Recording	Transaction Type	Confidenti	Sales Price	Effective Front Feet (EFF)	Building Value	Land Residual	\$/EFF		
14-17-19-300-029		402 5774 CINCINNATI PT TRAIL	11/5/2021	WD	1238/826	32-SPLIT VACANT	Yes	CONFIDENTIAL	124		0	CONFIDENTIAL		
14-17-19-300-031		402 5790 CINCINNATI PT TRAIL	11/5/2021	WD	1238/825	32-SPLIT VACANT	Yes	CONFIDENTIAL	195		0	CONFIDENTIAL		
14-17-19-300-032		402 CINCINNATI PT TRAIL	11/10/2021	WD	1239/031	32-SPLIT VACANT	Yes	CONFIDENTIAL	138		0	CONFIDENTIAL		
14-17-19-300-033		402 5881 CINCINNATI PT TRAIL	11/10/2021	WD	1240/039	32-SPLIT VACANT	Yes	CONFIDENTIAL	158		0	CONFIDENTIAL		
Ag/Mean & Totals:									615		\$	129,000	\$	210
											Average	\$	220	
											Median	\$	204	

Conclusion: **\$200** per front foot. Rounded from median which was deemed to be the best indicator of value.

Crooked Lake and Pickerel Lake

Good Quality Frontage

Parcel Number	Class	Address	Sale Date	Document	Recording	Transaction Type	Confidenti	Sales Price	Effective Front Feet (EFF)	Building Value	Land Residual	\$/EFF		
14-17-27-477-002		401 9633 TRAILS END RD	3/16/2021	WD	1231/024	19-MULTI PARCEL ARI	No	\$ 1,250,000	189	\$ 774,026	\$ 475,974	\$ 2,518		
14-17-27-476-043		401 9447 & 9423 TRAILS END RD	10/14/2021	WD	1238/113	03-ARM'S LENGTH	No	\$ 650,000	100	\$ 191,700	\$ 458,300	\$ 4,583		
Ag/Mean & Totals:									289		\$	934,274	\$	3,233
											Median & Average	\$	3,551	

Conclusion: **\$3,200** per front foot. Conclusion rounded from aggregate mean and supported by value trends from other quality frontages.

Average Quality Frontage

Parcel Number	Class	Address	Sale Date	Document	Recording	Transaction Type	Confidenti	Sales Price	Effective Front Feet (EFF)	Building Value	Land Residual	\$/EFF		
14-17-19-300-015		401 2560 STEWART RD	1/18/2022	WD	1241/247	03-ARM'S LENGTH	No	\$ 1,312,000	347	\$ 544,136	\$ 767,864	\$ 2,213		
14-17-26-351-009		402 N ELLSWORTH RD	7/20/2021	MLC	1235/576	32-SPLIT VACANT	No	\$ 200,000	77	\$ -	\$ 200,000	\$ 2,597		
Ag/Mean & Totals:									424		\$	967,864	\$	2,283
											Median & Average	\$	2,405	

Conclusion: **\$2,600** per front foot. Conclusion based on value trends from other quality frontages and more weight being given to the vacant sale.

Fair Quality Frontage

Parcel Number	Class	Address	Sale Date	Document	Recording	Transaction Type	Confidenti	Sales Price	Effective Front Feet (EFF)	Building Value	Land Residual	\$/EFF		
14-17-29-300-003		402 7101 CHANNEL RD	9/23/2020	WD	1225/638	03-ARM'S LENGTH	No	\$ 188,000	73	\$ 12,025	\$ 175,975	\$ 2,400		
14-17-35-100-005		401 1436 N ELLSWORTH RD	9/13/2021	WD	1237/406	03-ARM'S LENGTH	No	\$ 515,000	46	\$ 263,000	\$ 252,000	\$ 5,478		
14-17-21-300-012		401 8037 CHANNEL RD	9/11/2020	WD	1225/67	03-ARM'S LENGTH	No	\$ 800,000	100	\$ 522,502	\$ 277,498	\$ 2,775		
14-17-29-200-018		401 7373 CHANNEL RD	8/31/2021	WD	1236/761	03-ARM'S LENGTH	No	\$ 710,000	150	\$ 285,678	\$ 424,322	\$ 2,829		
Ag/Mean & Totals:									369		\$	1,129,795	\$	3,059
											Average	\$	3,370	
											Median	\$	2,802	

Conclusion: **\$2,400** per front foot. Conclusion based on value trends from other quality frontages and more weight being given to the sale with minimal improvements.

Poor Quality Frontage

Parcel Number	Class	Address	Sale Date	Document	Recording	Transaction Type	Confidenti	Sales Price	Effective Front Feet (EFF)	Improvement Value	Land Residual	\$/EFF
14-17-29-200-016		402 CHANNEL RD	10/9/2020	WD	1226/514	03-ARM'S LENGTH	No	\$ 178,000	100	\$ -	\$ 178,000	\$ 1,780
14-17-35-200-007		402 TOWNSHIP PARK RD	10/30/2020	WD	1227/230	03-ARM'S LENGTH	No	\$ 249,000	117	\$ 38,070	\$ 210,930	\$ 1,803 Back acreage
14-17-21-351-004		401 7799 CHANNEL RD	11/5/2020	WD	1227/497	03-ARM'S LENGTH	No	\$ 400,000	79	\$ 161,032	\$ 238,968	\$ 3,044
14-17-29-351-013		401 6763 DRIFTWOOD DR	4/2/2021	WD	1232/128	03-ARM'S LENGTH	No	\$ 900,000	170	\$ 497,839	\$ 402,161	\$ 2,366
14-17-29-300-023		401 1490 COVE RD	7/16/2021	WD	1235/364	24-PARTIAL ASSESSMI	No	\$ 1,325,000	200	\$ 898,547	\$ 426,453	\$ 2,132
14-17-21-351-002		401 7809 CHANNEL RD	8/12/2021	WD	1236/196	03-ARM'S LENGTH	No	\$ 720,000	205	\$ 260,587	\$ 459,413	\$ 2,241
14-17-21-351-005		401 7789 CHANNEL RD	3/26/2021	WD	1231/592	19-MULTI PARCEL ARI	No	\$ 820,000	208	\$ 408,141	\$ 411,859	\$ 1,980
14-17-35-100-023		401 10173 TOWNSHIP PARK RD	1/28/2022	WD	1241/257	03-ARM'S LENGTH	No	\$ 750,000	131	\$ 422,338	\$ 327,662	\$ 2,501
Ag/Mean & Totals:									1210		\$ 2,655,446	\$ 2,195
											Average	\$ 2,231
											Median	\$ 2,187

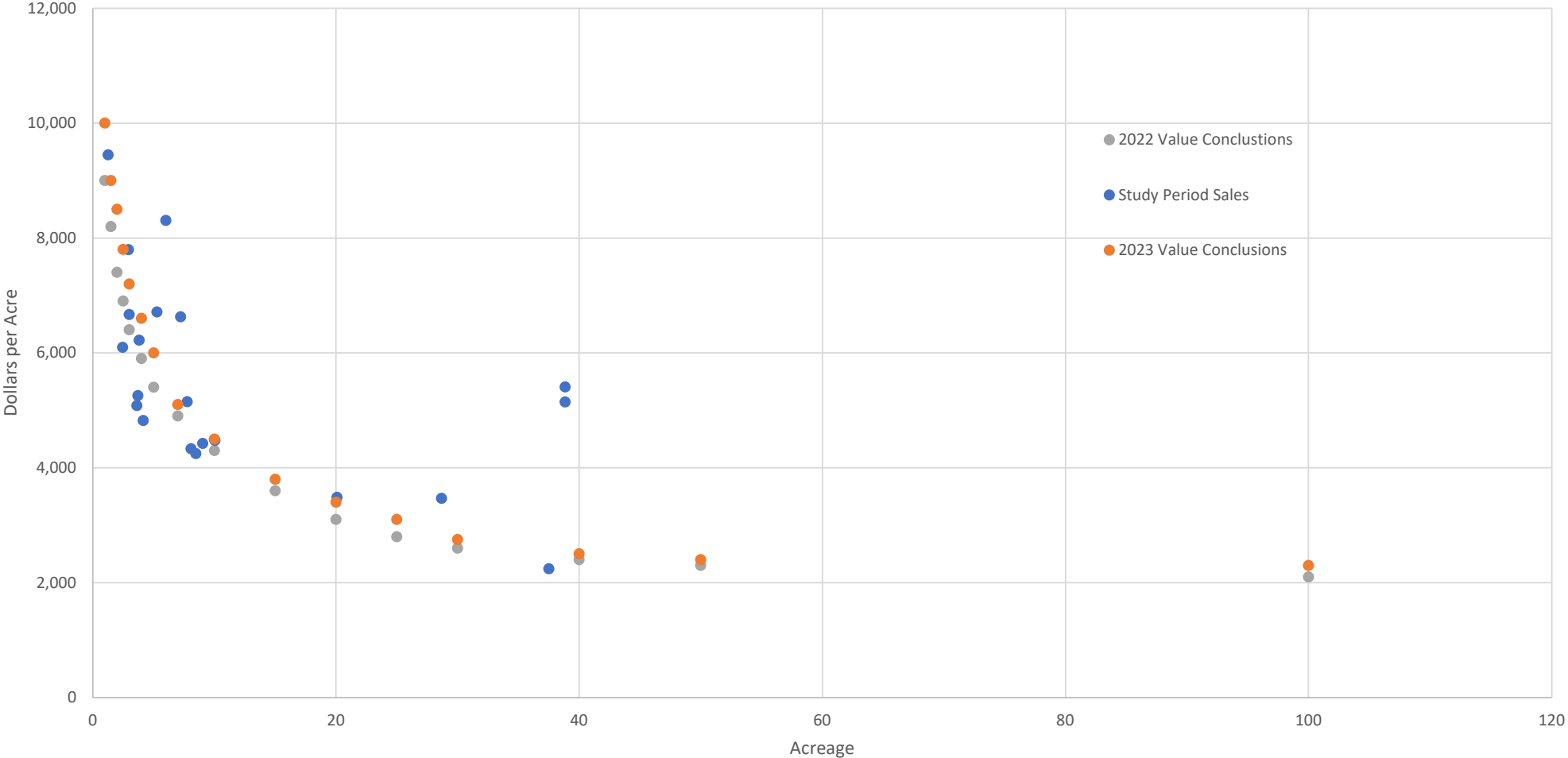
Conclusion: \$2,200 per front foot. Based on rounded statitical measures.

Rural Acreage

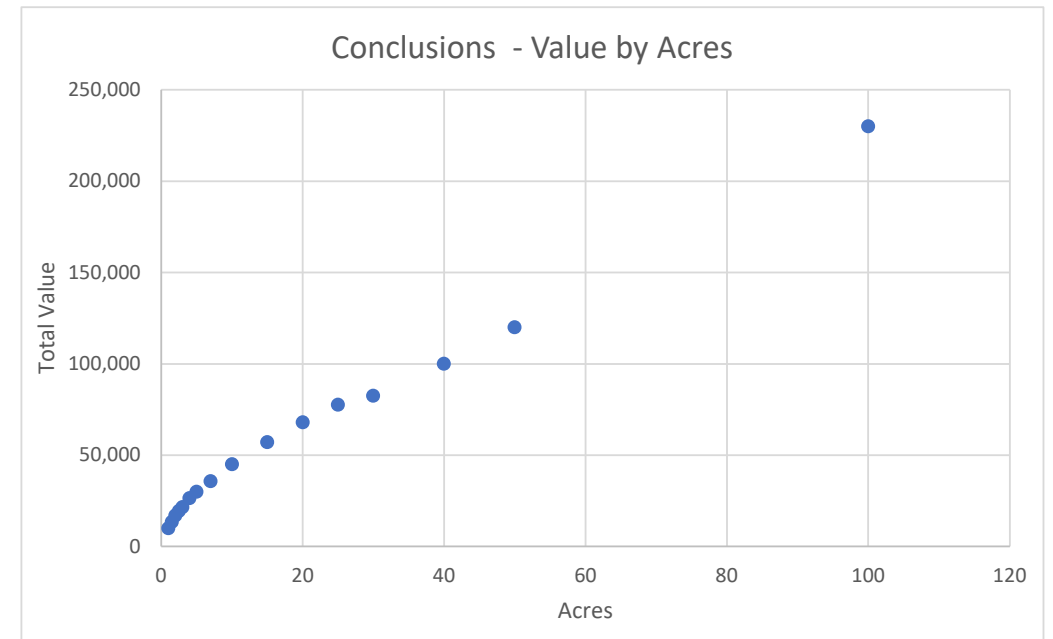
Residential, agricultural, industrial, and commercial acreage

Parcel Number	Class	Address	Sale Date	Document	Recording	Transaction Type	Confidential	Sales Price	Acreage	Price per Acre
14-17-29-300-008	402	CHANNEL RD	11/20/2020	WD	1227/538	08-ESTATE	No	\$12,000	1.3	\$9,449
14-20-09-100-029	402	1190 OWEN DR	8/26/2020	WD	1224/671	03-ARM'S LENGTH	No	\$15,000	2.5	\$6,098
14-20-30-300-011	402	4747 JOHNSON RD	9/17/2021	WD	1237/405	03-ARM'S LENGTH	No	\$23,000	3.0	\$7,797
14-17-36-400-020	402	PICKEREL LAKE RD	4/22/2021	WD	1232/966	03-ARM'S LENGTH	No	\$20,000	3.0	\$6,667
14-20-11-400-039	402	1962 TWILDO RD	4/7/2021	WD	1232/181	32-SPLIT VACANT	No	\$18,500	3.6	\$5,082
14-20-11-400-038	402	1864 TWILDO RD	12/8/2021	WD	1240/028	32-SPLIT VACANT	No	\$19,500	3.7	\$5,256
14-20-11-400-040	402	TWILDO RD	11/19/2021	MLC	1239/613	32-SPLIT VACANT	No	\$23,700	3.8	\$6,220
14-20-03-400-025	402	9440 SHEAFFER'S CR	9/24/2020	WD	1225/633	03-ARM'S LENGTH	No	\$20,000	4.2	\$4,819
14-20-11-300-005	402	WILDWOOD RD	2/26/2021	WD	1230/584	03-ARM'S LENGTH	No	\$35,500	5.3	\$6,711
14-20-16-300-004	402	TIMBERWOOD TR	6/8/2021	WD	1234/025	03-ARM'S LENGTH	No	\$49,900	6.0	\$8,303
14-20-05-300-023	402	MINNE RIDGE DR	9/23/2021	WD	1237/623	03-ARM'S LENGTH	No	\$47,900	7.2	\$6,625
14-20-02-100-022	402	PICKEREL LAKE RD	4/28/2021	WD	1232/758	08-ESTATE	No	\$40,000	7.8	\$5,148
14-20-11-400-041	402	1734 TWILDO RD	12/1/2021	WD	1239/636	32-SPLIT VACANT	No	\$35,000	8.1	\$4,332
14-20-11-400-037	402	TWILDO RD	5/3/2021	WD	1232/765	32-SPLIT VACANT	No	\$36,000	8.5	\$4,245
14-20-09-100-025	402	1270 OWEN DR	8/14/2020	WD	1224/171	03-ARM'S LENGTH	No	\$40,000	9.0	\$4,425
14-20-16-300-011	402	TIMBERWOOD TR #8	12/5/2020	WD	1228/266	03-ARM'S LENGTH	No	\$45,000	10.0	\$4,491
14-20-16-300-012	402	TIMBERWOOD TR #7	12/5/2020	WD	1227/890	03-ARM'S LENGTH	No	\$45,000	10.1	\$4,478
14-20-16-300-006	402	TIMBERWOOD TR #4	10/30/2020	WD	1226/716	03-ARM'S LENGTH	No	\$70,000	20.1	\$3,483
14-20-12-300-010	402	WILDWOOD RD	2/12/2021	WD	1230/288	19-MULTI PARCEL ARM'	No	\$99,500	28.7	\$3,468
14-17-36-300-022	402	10624 PICKEREL LAKE R	6/19/2020	WD	1222/635	08-ESTATE	No	\$84,000	37.5	\$2,239
14-20-07-400-015	402	BERGER RD	1/13/2022	WD	1240/930	32-SPLIT VACANT	No	\$210,000	38.9	\$5,404
14-20-07-400-014	402	1550 BERGER RD	11/11/2021	WD	1241/166	32-SPLIT VACANT	No	\$200,000	38.9	\$5,146

Sales Prices and Value Conclusions



Acres	2022 Conclusions		2023 Conclusions	
	Value	\$/AC	Value	\$/AC
1	9,000	9,000	10,000	10,000
2	12,300	8,200	13,500	9,000
2	14,800	7,400	17,000	8,500
3	17,250	6,900	19,500	7,800
3	19,200	6,400	21,600	7,200
4	23,600	5,900	26,400	6,600
5	27,000	5,400	30,000	6,000
7	34,300	4,900	35,700	5,100
10	43,000	4,300	45,000	4,500
15	54,000	3,600	57,000	3,800
20	62,000	3,100	68,000	3,400
25	70,000	2,800	77,500	3,100
30	78,000	2,600	82,500	2,750
40	96,000	2,400	100,000	2,500
50	115,000	2,300	120,000	2,400
100	210,000	2,100	230,000	2,300



Part 2 - Economic Condition Factor Calculation

Rural Structures

Residential and agricultural structures excluding mobile homes and manufactured homes

Parcel Number	Class	Address	Sale Date	Document	Recording	Transaction Type	Confidential	Sales Price	Land Value	Land Improvement Value	Manual Value	Building Residual	ECF
14-17-31-100-006	401	5932 PICKEREL LAKE RD	5/24/2021	WD	1233/801	19-MULTI PARCEL ARM	No	\$ 150,000	111,000	500	28,721	38,500	1.340
14-17-31-400-003	401	6489 RUSTIC RD	7/8/2021	WD	1235/057	03-ARM'S LENGTH	No	\$ 126,000	9,000	-	96,726	117,000	1.210
14-17-33-400-008	401	8589 PICKEREL LAKE RD	8/23/2021	WD	1236/601	03-ARM'S LENGTH	No	\$ 239,900	9,000	7,548	193,933	223,352	1.152
14-17-33-451-101	401	528 FRANKLIN ESTATES DF	7/28/2021	WD	1236/115	03-ARM'S LENGTH	Yes	CONFIDENTIAL	CONFIDENTIAL	CONFIDENTIAL	CONFIDENTIAL	CONFIDENTIAL	1.201
14-17-33-451-102	401	540 FRANKLIN ESTATES DF	11/19/2021	WD	1239/316	03-ARM'S LENGTH	No	\$ 185,000	9,000	-	194,825	176,000	0.903
14-17-33-451-113	401	672 FRANKLIN ESTATES DF	9/11/2020	WD	1225/079	03-ARM'S LENGTH	No	\$ 195,000	9,000	7,885	194,160	178,115	0.917
14-17-33-451-115	401	696 FRANKLIN ESTATES DF	10/15/2021	WD	1238/119	24-PARTIAL ASSESSMEN	No	\$ 281,000	9,000	2,806	191,577	269,194	1.405
14-20-01-100-006	401	331 N SELDON RD	3/8/2021	WD	1230/948	03-ARM'S LENGTH	No	\$ 320,000	28,812	12,991	190,030	278,197	1.464
14-20-02-100-008	401	10102 PICKEREL LAKE RD	9/14/2021	WD	1237/183	03-ARM'S LENGTH	No	\$ 236,000	31,482	2,276	146,539	202,242	1.380
14-20-02-100-017	401	285 S ELLSWORTH RD	7/2/2020	WD	1222/817	03-ARM'S LENGTH	No	\$ 238,000	40,660	3,527	218,472	193,813	0.887
14-20-02-100-040	401	10000 PICKEREL LAKE RD	4/23/2021	WD	1232/579	03-ARM'S LENGTH	No	\$ 275,000	16,200	3,236	217,509	255,564	1.175
14-20-03-300-043	401	8778 E MITCHELL RD	7/10/2020	WD	1223/309	19-MULTI PARCEL ARM	No	\$ 300,000	67,678	-	247,118	232,322	0.940
14-20-03-300-046	401	900 S ELLSWORTH RD	1/3/2022	WD	1240/710	03-ARM'S LENGTH	No	\$ 230,000	19,400	-	136,582	210,600	1.542
14-20-04-225-104	401	8633 TALL TIMBER TR	8/30/2021	WD	1236/750	03-ARM'S LENGTH	No	\$ 259,000	9,000	9,485	184,019	240,515	1.307
14-20-04-225-108	401	8448 PICKEREL LAKE RD	10/4/2021	WD	1237/958	03-ARM'S LENGTH	No	\$ 330,000	9,000	5,733	231,833	315,267	1.360
14-20-04-225-123	401	8607 CEDAR CREEK DR	8/24/2021	WD	1236/781	03-ARM'S LENGTH	No	\$ 240,000	9,000	3,716	134,519	227,284	1.690
14-20-04-225-140	401	8575 SPRINGRIDGE DR	11/9/2021	WD	1239/001	03-ARM'S LENGTH	No	\$ 350,000	9,000	-	277,965	341,000	1.227
14-20-04-225-152	401	8332 RIDGEWAY RD	5/11/2020	WD	1221/427	03-ARM'S LENGTH	No	\$ 300,000	9,000	5,077	267,519	285,923	1.069
14-20-04-225-160	401	8245 DEERPATH RD	2/4/2022	WD	1241/383	03-ARM'S LENGTH	No	\$ 330,000	9,000	1,308	231,258	319,692	1.382
14-20-04-300-010	401	7779 E MITCHELL RD	5/6/2020	WD	1221/353	03-ARM'S LENGTH	No	\$ 117,000	9,000	-	120,364	108,000	0.897
14-20-04-400-022	401	8616 PENNY LN	4/22/2020	WD	1221/168	03-ARM'S LENGTH	No	\$ 315,000	32,651	-	294,754	282,349	0.958
14-20-05-126-002	401	437 N BLANCHARD RD	9/2/2021	WD	1235/901	03-ARM'S LENGTH	No	\$ 202,500	10,000	-	135,921	192,500	1.416
14-20-05-126-007	401	281 N BLANCHARD RD	1/15/2021	WD	1229/252	03-ARM'S LENGTH	No	\$ 220,000	10,000	3,556	179,484	206,444	1.150
14-20-06-100-005	401	5721 E MITCHELL RD	10/2/2020	WD	1226/057	31-SPLIT IMPROVED	No	\$ 327,000	16,300	9,562	273,372	301,138	1.102
14-20-06-300-006	401	5950 E MITCHELL RD	1/15/2021	WD	1229/203	03-ARM'S LENGTH	No	\$ 288,000	52,200	2,008	199,649	233,792	1.171
14-20-06-400-003	401	6691 E MITCHELL RD	9/2/2021	WD	1237/004	03-ARM'S LENGTH	No	\$ 95,000	9,000	1,280	84,694	84,720	1.000
14-20-06-400-006	401	6598 E MITCHELL RD	11/5/2021	WD	1239/010	03-ARM'S LENGTH	No	\$ 299,000	13,920	-	176,250	285,080	1.617
14-20-09-130-101	401	1016 OWEN DR	1/6/2021	WD	1228/808	03-ARM'S LENGTH	No	\$ 220,900	9,000	-	211,403	211,900	1.002
14-20-09-130-104	401	1064 OWEN DR	5/15/2020	WD	1221/767	03-ARM'S LENGTH	No	\$ 189,500	9,000	938	181,922	179,562	0.987
14-20-09-130-105	401	1080 OWEN DR	5/21/2021	WD	1233/805	03-ARM'S LENGTH	No	\$ 250,000	9,000	1,208	203,927	239,792	1.176
14-20-09-130-107	401	7926 JAKE'S RUN	1/28/2022	WD	1241/381	03-ARM'S LENGTH	No	\$ 265,000	9,000	-	199,439	256,000	1.284
14-20-17-400-004	401	2510 MAXWELL RD	11/30/2020	WD	1227/673	03-ARM'S LENGTH	No	\$ 242,500	30,000	11,447	183,973	201,053	1.093
14-20-18-100-006	401	5767 GREENWOOD RD	2/26/2021	WD	1230/587	03-ARM'S LENGTH	No	\$ 192,000	18,350	730	135,015	172,920	1.281
14-20-20-200-005	401	3095 MAXWELL RD	2/8/2021	WD	1230/978	31-SPLIT IMPROVED	No	\$ 555,000	120,765	22,400	335,886	411,835	1.226
14-20-24-260-120	401	11256 BERRY CREEK VALLI	10/27/2020	WD	1226/602	03-ARM'S LENGTH	No	\$ 57,000	21,000	1,747	28,467	34,253	1.203
14-20-28-100-013	401	4155 WELSCH RD	3/16/2021	WD	1231/131	03-ARM'S LENGTH	No	\$ 139,000	26,544	1,740	134,862	110,716	0.821
										Calculated ECF	CONFIDENTIAL	CONFIDENTIAL	1.179
Conclusion:	1.179 as calculated												

Manufactured homes

Parcel Number	Class	Address	Sale Date	Document	Recording	Transaction Type	Confidential	Sales Price	Land Value	Land Improvement Value	Manual Value	Building Residual	ECF	
14-20-01-100-009	401	449 N SELDON RD	9/10/2021	WD	1237/316	03-ARM'S LENGTH	No	\$ 60,000	12,940	-	101,688	47,060	0.463	
14-17-36-400-023	401	11273 PICKEREL LAKE RD	4/23/2021	WD	1233/066	31-SPLIT IMPROVED	No	\$ 134,000	32,166	7,675	130,999	94,159	0.719	
14-20-03-400-023	401	9364 SHEAFFER'S CROSSIN	10/2/2020	WD	1225/819	03-ARM'S LENGTH	No	\$ 160,000	17,928	-	175,132	142,072	0.811	
14-17-34-400-020	401	9393 PICKEREL LAKE RD	9/28/2020	WD	1225/700	03-ARM'S LENGTH	No	\$ 172,000	11,050	3,511	188,531	157,439	0.835	
14-20-36-400-002	401	11665 COUNTY LINE RD	7/2/2021	WD	1235/029	03-ARM'S LENGTH	No	\$ 133,000	20,367	-	130,049	112,633	0.866	
14-20-03-200-039	401	9530 PICKEREL LAKE RD	5/20/2021	WD	1233/735	03-ARM'S LENGTH	No	\$ 167,000	13,913	-	157,038	153,087	0.975	
											Calculated ECF	883,436	706,450	0.800

Conclusion: 0.80 as calculated

Mobile Homes

No sales of mobiles homes were available to calculate an ECF. ECF determined using the relationship between the mobile home ECF and standard rural ECF from prior years and applying that relationship to this year's rural ECF

2021 ECF Relationship

Mobile Homes	1.14
Rural	<u>1.040</u>
	110%

2020 ECF Relationship

Mobile Homes	1.25
Rural	<u>1.102</u>
	113%

Based on the last two years, it is determined that the mobile home ECF is 110% of the rural ECF.

2022 ECF Calculation:

$$1.179 \times 110\% = 1.3$$

Conclusion: 1.3 as calculated using relationship to rural ECF

Commercial & Industrial

All commercial and industrial structures

Parcel Number	Class	Address	Sale Date	Document	Recording	Transaction Type	Confidential	Sales Price	Land Value	Land Improvement Value	Residential Building Value	Manual Value	Building Residual	ECF
010-017-017-35	201	03780 M-75 N	5/5/2021	WD	1302/466	03-ARM'S LENGTH	Yes	CONFIDENTIAL	CONFIDENTIAL	CONFIDENTIAL	CONFIDENTIAL	CONFIDENTIAL	CONFIDENTIAL	0.67
05-04-34-151-041	201	5948 W LEVERING RD	2/3/2022	WD	1242/17	03-ARM'S LENGTH	No	301,325	119,630	-	-	408,391	181,695	0.44
06-12-14-300-020	201	2983 S STATE RD	9/1/2020	WD	1224/663	03-ARM'S LENGTH	No	300,000	50,739	-	-	374,394	249,261	0.67
012-234-017-55	201	26627 BARNEYS LAKE R	2/1/2022	WD	1336/365	03-ARM'S LENGTH	No	225,000	30,000	-	131,888	68,240	63,112	0.92
008-029-007-10	201	07877 ACROPOLIS DR	6/16/2020	WD	1264/1	19-MULTI PARCEL AR	No	510,000	213,532	-	-	654,242	296,468	0.45
											Calculated ECF	CONFIDENTIAL	CONFIDENTIAL	0.56

Conclusion: 0.56 as calculated