Filer Townshp Large Acreage
Residential/Industrial Commercial
LAND VALUE ANALYSIS & GUIDE
2022

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale $	Net Acreage	$/ACRE
30 -40 ACRES						
08-009-300-02	11414 HEALY LAKE	11/12/20	$62,500	$62,500	30.00	$2,083
03-004-009-00	8916 FELDHAK RD	10/07/20	$76,500	$76,500	40.00	$1,913
07-126-005-30	RIVER	09/16/20	$80,000	$80,000	40.00	$2,000
06-122-300-01	Red Apple	08/27/20	$88,000	$88,000	29.80	$2,953
03-011-015-00	5417 ARCHER RD	12/06/19	$60,000	$60,000	30.00	$2,000
12-027-400-01	NORCONK	09/17/19	$70,000	$70,000	35.00	$2,000
						$2,158
					2021 VALUE	**$2,200**
					2020 VALUE	
50 ACRES-100 ACRES						
12-003-250-15	MUD LAKE RD	10/16/20	$80,000	$80,000	46.80	$1,709
09-016-350-01	BIGGIE	08/19/19	$71,916	$71,916	55.32	$1,300
13-004-175-01	DZUIBANEK	05/13/19	$157,500	$157,500	59.00	$2,669
14-005-012-10	PINE CREEK	06/08/20	$132,000	$132,000	63.02	$2,095
02-009-150-10	POTTER	10/29/20	$139,900	$139,900	74.94	$1,867
12-021-225-01	BUTWELL	06/14/19	$130,000	$130,000	80.00	$1,625
04-002-450-01	ADAMS	06/30/20	$143,000	$143,000	80.00	$1,788
						$1,865
					2021 VALUE	**$1,900**
					2020 VALUE	

Small Acreage Rate - Central Residential-Laqke Michigan Infulence-

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/FF	Dollars/Acre
06-031-375-20	326 COUNTY LINE RD	12/13/19	$350,000	WD	03-ARM'S LENGTH	$350,000	$210,200	60.06	$433,800	$30,571	$114,371	762.5	688.0	3.85	1.06	$40	$7,945
06-550-003-00	4936 SHINGLE MILL RD	11/01/19	$212,000	WD	03-ARM'S LENGTH	$212,000	$91,200	43.02	$225,678	$22,858	$36,536	121.8	403.0	1.13	1.13	$188	$20,246
06-123-100-04	2218 MAPLE RD	04/05/19	$153,000	WD	03-ARM'S LENGTH	$153,000	$40,100	26.21	$170,569	$36,554	$54,123	436.8	290.5	1.37	1.37	$84	$26,779
06-030-250-02	3301 US-31 SOUTH	02/24/21	$81,500	WD	03-ARM'S LENGTH	$81,500	$74,700	91.66	$193,537	$6,982	$119,009	457.7	297.0	2.37	2.37	$15	$2,950
06-123-150-02	BITTERSWEET	06/22/20	$21,000	WD	03-ARM'S LENGTH	$21,000	$23,800	113.33	$23,843	$21,000	$23,843	515.2	640.9	2.46	2.46	$41	$8,544
06-114-450-40	RED APPLE RD	07/12/19	$25,000	PTA	03-ARM'S LENGTH	$25,000	$0	0.00	$23,959	$25,000	$23,959	0.0	0.0	2.47	2.47	#DIV/0!	$10,121
06-126-375-03	1498 FOX FARM RD	03/15/21	$120,000	WD	03-ARM'S LENGTH	$120,000	$54,800	45.67	$114,279	$28,031	$22,310	307.4	327.0	2.50	2.50	$91	$11,212
06-123-225-15	2093 WILDWOOD RD	04/24/19	$156,000	WD	03-ARM'S LENGTH	$156,000	$81,000	51.92	$175,182	$9,918	$29,100	285.2	336.0	3.16	3.16	$35	$3,139
06-123-275-27	1603 NIESEN DR	09/06/19	$275,000	WD	03-ARM'S LENGTH	$275,000	$133,800	48.65	$292,271	$15,224	$32,495	412.4	316.0	3.35	3.35	$37	$4,544
06-123-100-00	1047 RED APPLE RD	05/21/20	$220,000	WD	03-ARM'S LENGTH	$220,000	$140,800	64.00	$286,910	$65,412	$132,322	508.9	406.0	3.42	3.42	$129	$19,132
06-114-450-30	RED APPLE RD	09/12/19	$25,000	WD	03-ARM'S LENGTH	$25,000	$0	0.00	$37,265	$25,000	$34,629	0.0	0.0	3.57	3.57	#DIV/0!	$7,003
06-114-450-35	1476 RED APPLE RD	07/12/19	$125,000	WD	03-ARM'S LENGTH	$125,000	$0	0.00	$138,984	$21,906	$35,890	314.6	455.0	4.10	3.90	$70	$5,343
		Totals:	$1,763,500			$1,763,500	$850,400		$2,116,267	$308,456	$658,587	4,122.4		33.74	30.74		
							Sale. Ratio =>	48.22			Average			Average			Average
							Std. Dev. =>	35.58			per FF=>	$75		per Net Acre=>	9,143.23		per SqFt=>
															9,800.00		

Small Acreage Rate - Central Residential-Laqke Michigan Infulence-

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/FF	Dollars/Acre
06-030-225-03	3091 US-31 SOUTH	04/09/21	$74,200	WD	03-ARM'S LENGTH	$74,200	$41,100	55.39	$83,205	$26,645	$35,650	364.8	660.0	5.00	5.00	$73	$5,329
06-136-400-01	4514 US-31 SOUTH	09/17/19	$190,000	WD	03-ARM'S LENGTH	$190,000	$83,700	44.05	$206,297	$17,861	$34,158	296.9	1311.0	5.38	5.38	$60	$3,320
06-123-150-05	2277 BITTERSWEET	07/27/20	$40,000	WD	03-ARM'S LENGTH	$40,000	$52,700	131.75	$35,393	$40,000	$35,393	658.8	648.0	5.45	5.45	$61	$7,346
06-114-375-01	1608 SNOWTRAILS DR	03/16/20	$168,000	WD	03-ARM'S LENGTH	$168,000	$70,800	42.14	$159,407	$53,853	$45,260	706.9	673.0	8.44	8.44	$76	$6,381
06-125-225-01	951 W PREUSS RD	03/03/20	$315,000	WD	03-ARM'S LENGTH	$315,000	$132,500	42.06	$332,885	$27,382	$45,267	96.4	1032.0	8.44	8.44	$284	$3,244
06-126-375-10	1700 FOX FARM RD	10/19/20	$298,000	WD	03-ARM'S LENGTH	$298,000	$104,700	35.13	$223,296	$119,867	$45,163	845.2	668.0	9.50	9.50	$142	$12,618
06-126-100-04	MAPLE	06/28/19	$37,500	WD	03-ARM'S LENGTH	$37,500	$15,900	42.40	$45,085	$37,500	$45,085	581.0	1327.0	9.75	9.75	$65	$3,846
06-126-250-12		04/05/19	$42,900	WD	03-ARM'S LENGTH	$42,900	$15,900	37.06	$45,042	$42,900	$45,042	605.1	1313.0	9.75	9.75	$71	$4,400
06-134-375-05	2606 W COUNTY LINE	11/16/21	$190,000	WD	03-ARM'S LENGTH	$190,000	$74,600	39.26	$153,838	$81,204	$45,042	593.3	1325.0	9.75	9.75	$137	$8,329
06-125-425-10	3623 RAKONIEWSKI RD	10/09/19	$295,000	WD	03-ARM'S LENGTH	$295,000	$99,200	33.63	$251,950	$88,125	$45,075	601.7	1322.0	9.77	9.77	$146	$9,020
		Totals:	$1,650,600			$1,650,600	$691,100		$1,536,398	$535,337	$421,135	5,350.2		81.23	81.23		
							Sale. Ratio =>	41.87			Average			Average			Average
							Std. Dev. =>	29.25			per FF=>	$100		per Net Acre=>	6,590.79		per SqFt=>
															6,600.00		

Small Acreage Rate - Central Residential-Laqke Michigan Infulence-

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/FF	Dollars/Acre
06-019-375-03	454 E PREUSS RD	07/25/19	$165,000	WD	03-ARM'S LENGTH	$165,000	$63,400	38.42	$156,293	$63,790	$45,083	644.0	677.0	10.00	10.00	$84	$5,379
06-126-275-40	CRITTER	06/16/20	$49,900	PTA	03-ARM'S LENGTH	$49,900	$16,100	32.26	$36,660	$49,900	$45,132	842.6	664.0	10.07	10.07	$59	$4,955
06-133-100-10		09/08/20	$100,000	WD	03-ARM'S LENGTH	$100,000	$37,300	37.30	$35,175	$100,000	$47,250	1,469.5	674.0	10.50	10.50	$68	$9,524
06-133-100-01		11/19/20	$110,000	WD	03-ARM'S LENGTH	$110,000	$37,600	34.18	$47,700	$110,000	$47,700	1,806.0	822.0	10.60	10.60	$61	$10,377
06-123-400-01	2558 MAPLE RD	09/18/20	$142,000	WD	03-ARM'S LENGTH	$142,000	$67,300	47.39	$152,640	$48,836	$59,476	571.8	1277.0	13.51	13.51	$85	$3,615
06-019-475-03		05/08/19	$20,000	LC	03-ARM'S LENGTH	$20,000	$23,700	118.50	$66,252	$20,000	$66,252	994.0	654.0	14.83	14.83	$20	$1,349
06-029-225-04	3335 LINKE	07/07/20	$45,000	WD	03-ARM'S LENGTH	$45,000	$25,100	55.78	$83,300	$32,150	$70,450	2,326.7	603.0	16.20	16.20	$14	$1,985
06-134-125-10	2459 FOX FARM RD	06/28/19	$275,000	WD	03-ARM'S LENGTH	$275,000	$111,700	40.62	$304,014	$50,314	$79,328	605.3	1306.0	17.68	17.68	$83	$2,846
06-113-350-06	772 RED APPLE RD	08/23/19	$450,000	WD	03-ARM'S LENGTH	$450,000	$206,800	45.96	$469,975	$79,027	$99,002	1,002.7	1349.0	18.37	18.37	$79	$4,302
06-136-475-01	150 W COUNTY LINE RD	04/21/21	$95,000	WD	03-ARM'S LENGTH	$95,000	$41,200	43.37	$82,364	$95,000	$82,364	1,098.4	723.0	19.94	19.94	$86	$4,764
06-133-175-06	4430 RED APPLE RD	12/11/20	$299,000	WD	03-ARM'S LENGTH	$299,000	$0	0.00	$279,545	$128,985	$109,530	1,607.7	1334.0	24.74	24.74	$80	$5,214

06-122-300-01	08/27/20	$88,000	WD	03-ARM'S LENGTH	$88,000	$37,300	42.39	$73,620	$88,000	$73,620	5,544.7	1029.0	29.80	29.80	$16	$2,953
	Totals:	$1,838,900			$1,838,900	$667,500		$1,787,538	$856,002	$825,187	18,513.6		196.24	196.24		
						Sale. Ratio =>	36.30			Average			Average			Average
						Std. Dev. =>	26.90			per FF=>	$46		per Net Acre=>	4,362.02		per SqFt=>
														4,400.00		

1.00	$9,100	$9,100
1.50	$9,100	$13,650
2.00	$9,100	$18,200
2.50	$9,100	$22,750
3.00	$9,100	$27,300
4.00	$9,100	$36,400
5.00	$6,600	$33,000
7.00	$6,600	$46,200
10.00	$4,400	$44,000
15.00	$4,400	$66,000
20.00	$4,400	$88,000
25.00	$4,400	$110,000
30.00	$2,200	$66,000
40.00	$2,200	$88,000
50.00	$1,900	$95,000
100.00	$1,900	$190,000

Maple, Cherry, Romona Grant Red Apple Nelson Misc Roads- Central Residential

Central Re	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/FF
06-424-703-01	1175 MAPLE RD	11/15/19	$148,000	WD	03-ARM'S LENGTH	$148,000	$62,600	42.30	$156,757	$44,646	$53,403	205.4	60.0	0.52	0.52	$217
06-646-017-00	1344 MEADOW WOOD DR	05/10/19	$265,000	WD	03-ARM'S LENGTH	$265,000	$129,400	48.83	$258,665	$36,690	$30,355	343.6	499.4	1.04	0.69	$107
06-646-041-00	1424 TIMBER RIDGE DR	08/28/20	$285,000	WD	03-ARM'S LENGTH	$285,000	$142,100	49.86	$295,870	$43,968	$54,838	450.9	210.3	0.69	0.69	$98
06-625-701-04	1687 CHERRY RD	07/19/19	$208,000	WD	03-ARM'S LENGTH	$208,000	$90,000	43.27	$201,971	$41,631	$35,602	244.7	301.0	0.86	0.86	$170
06-231-003-00	1840 BLOSSOM TRL	12/04/20	$236,500	WD	03-ARM'S LENGTH	$236,500	$102,900	43.51	$241,881	$36,512	$41,893	181.1	313.0	1.03	1.03	$227
06-123-200-13	2145 WINDSOR LN	06/05/20	$184,500	WD	03-ARM'S LENGTH	$184,500	$80,200	43.47	$164,681	$35,385	$15,566	302.6	173.5	0.76	0.49	$117
06-114-375-04	RED APPLE	02/12/21	$27,500	WD	03-ARM'S LENGTH	$27,500	$26,500	96.36	$55,151	$27,500	$55,151	361.7	205.5	0.99	0.99	$76
06-424-703-02	1199 MAPLE RD	06/26/20	$171,600	WD	03-ARM'S LENGTH	$171,600	$91,300	53.21	$192,548	$20,352	$41,300	158.8	144.0	0.62	0.62	$128
06-424-705-01	1249 MAPLE RD	04/15/19	$170,000	WD	03-ARM'S LENGTH	$170,000	$84,000	49.41	$186,541	$6,652	$23,193	89.2	132.0	0.33	0.33	$75
06-424-729-01	1387 MAPLE RD	08/28/20	$80,000	WD	03-ARM'S LENGTH	$80,000	$76,300	95.38	$108,626	$24,096	$52,722	202.8	132.0	0.76	0.76	$119
06-123-100-04	2218 MAPLE RD	04/05/19	$153,000	WD	03-ARM'S LENGTH	$153,000	$40,100	26.21	$170,569	$36,554	$54,123	436.8	290.5	1.37	1.37	$84
06-135-100-02	4250 MAPLE RD	12/11/20	$130,500	WD	03-ARM'S LENGTH	$130,500	$54,600	41.84	$112,317	$28,950	$10,767	133.5	265.0	1.11	1.11	$217
		Totals:	**$2,059,600**			**$2,059,600**	**$980,000**		**$2,145,577**	**$382,936**	**$468,913**	**3,091.1**		**10.07**	**9.45**	
							Std. Dev. =>	**21.21**			**per FF=>**	**$124**		**per Net Acre=>**	**11,262.82**	
							Sale. Ratio =>	**#VALUE!**			**Average**			**Average**		
												Use 125				

Merkey - Central Residential

Central Re	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/FF
06-114-425-03	1453 MERKEY RD	03/12/21	$580,000	WD	03-ARM'S LENGTH	$580,000	$183,100	31.57	$571,348	$52,737	$44,085	169.6	330.0	1.00	1.00	$311
06-625-701-12	1611 MERKEY RD	05/15/19	$172,500	WD	03-ARM'S LENGTH	$172,500	$87,500	50.72	$178,795	$31,917	$38,212	147.0	300.0	0.83	0.83	$217
		Totals:	**$752,500**			**$752,500**	**$270,600**		**$750,143**	**$84,654**	**$82,297**	**316.5**		**1.83**	**1.83**	
							Std. Dev. =>	**13.55**			**per FF=>**	**$267**		**per Net Acre=>**	**2,489.82**	
							Sale. Ratio =>	**#VALUE!**			**Average**			**Average**		
												Use 270				
06-231-006-00	1920 BLOSSOM TRL	03/18/20	$380,000	WD	03-ARM'S LENGTH	$380,000	$139,700	36.76	$308,350	$111,694	$40,044	273.2	286.0	0.95	0.95	$409
06-123-200-19	2163 WINDSOR LN	11/15/19	$240,000	WD	03-ARM'S LENGTH	$240,000	$65,500	27.29	$278,837	$2,729	$41,566	159.9	163.0	0.63	0.63	$17

High Bank

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/FF
51-310-400-05	Vacant HarvardDr	12/07/20	$350,000	WD	$350,000	$0	350000.00	$333,530	$333,530	$166,800	208.0	416.0	1.90	0.46	$1,604
06-115-400-06	High Bank	09/10/21	$360,000	WD	$360,000	$181,000	50.28	$362,108	$360,000	$362,108	300.0	1790.6	10.35	5.15	$1,200
		Totals:	**$360,000**		**$710,000**	**$181,000**		**$695,638**	**$693,530**	**$528,908**	**508.0**		**10.35**	**5.15**	
						Sale. Ratio =>	**25.49**			**Average**			**Average**		
						Std. Dev. =>	**#DIV/0!**			**per FF=>**	**$1,365**		**per Net Acre=>**	**67,001.26**	

Good/Best

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/FF
06-122-125-05	2266 RED APPLE RD B Lake	01/31/20	$870,000	WD	$870,000	$402,500	46.26	$785,879	$575,827	$491,706	360.4	1323.5	4.92	3.19	$1,598
06-122-125-10	2240 RED APPLE RD B Lake	07/02/21	$1,350,000	PTA	$1,350,000	$809,000	59.93	$1,520,689	$750,115	$920,804	300.0	300.0	4.37	4.37	$2,500
06-541-702-09 B Good	2354 RED APPLE RD	08/06/20	$500,000	WD	$500,000	$264,300	52.86	$318,504	$500,000	$316,629	150.8	682.0	1.57	1.57	$3,316
		Totals:	**$2,720,000**		**$2,720,000**	**$1,475,800**		**$2,625,072**	**$1,825,942**	**$1,729,139**	**811.2**		**10.85**	**9.12**	
						Sale. Ratio =>	**54.26**			**Average**			**Average**		
						Std. Dev. =>	**6.83**			**per FF=>**	**$2,251**		**per Net Acre=>**	**168,227.57**	

Average

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/FF
											2,250.0				
06-421-703-05 C Avg	4616 FOX FARM RD	08/07/20	$310,000	WD	$310,000	$144,200	46.52	$310,318	$122,920	$123,238	136.9	250.0	0.86	0.86	$898
06-421-704-01 C Avg	4574 FOX FARM RD	09/03/20	$250,000	WD	$250,000	$104,600	41.84	$235,546	$96,612	$82,158	91.3	250.0	0.57	0.57	$1,058
06-421-705-01 C Avg	FOX FARM	07/29/19	$165,000	WD	$165,000	$92,000	55.76	$83,781	$165,000	$82,158	91.3	250.0	0.57	0.57	$1,807
06-421-705-05 C Avg	FOX FARM	07/09/21	$153,000	WD	$153,000	$41,800	27.32	$83,640	$153,000	$82,158	91.3	250.0	0.57	0.57	$1,676
		Totals:	**$878,000**		**$878,000**	**$382,600**		**$713,285**	**$537,532**	**$369,712**	**410.8**		**2.58**	**2.58**	
						Sale. Ratio =>	**43.58**			**Average**			**Average**		
						Std. Dev. =>	**11.86**			**per FF=>**	**$1,309**		**per Net Acre=>**	**208,103.76**	

use 1309

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/FF
51-373-702-01	1026 PEARCE RD- LakeView	09/13/19	$287,000	WD	$287,000	$117,700	41.01	$271,352	$135,648	$120,000	200.0	100.0	0.46	0.46	$678
06-421-718-01 LV	4093 COLLEGE AV	03/23/21	$357,000	WD	$357,000	$118,600	33.22	$329,967	$59,953	$32,920	77.5	150.0	0.34	0.34	$774
		Totals:	**$644,000**		**$644,000**	**$236,300**		**$601,319**	**$195,601**	**$152,920**	**277.5**		**0.34**	**0.34**	
						Sale. Ratio =>	**36.69**			**Average**			**Average**		
						Std. Dev. =>	**#DIV/0!**			**per FF=>**	**$705**		**per Net Acre=>**	**568,607.56**	

Use 705

Filer City FF Rate

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/FF
06-301-705-09	2233 STAUNTON ST	11/22/19	$75,000	WD	03-ARM'S LENGTH	$75,000	$29,400	39.20	$80,025	$6,525	$11,550	82.5	165.0	0.31	0.31	$79
06-301-706-11	694 FILER AVE	03/25/21	$104,900	WD	03-ARM'S LENGTH	$104,900	$52,700	50.24	$102,728	$18,672	$16,500	165.0	330.0	0.63	0.31	$113
06-301-711-07	757 FILER CITY	12/12/19	$75,000	LC	03-ARM'S LENGTH	$75,000	$34,300	45.73	$68,601	$13,802	$7,403	164.5	330.0	0.62	0.31	$84
06-301-713-05	611 FILER AVE	11/02/18	$23,000	WD	03-ARM'S LENGTH	$23,000	$2,100	9.13	$8,064	$23,000	$8,064	161.3	325.0	0.61	0.31	$143
06-301-714-11	2612 SHERMAN ST	11/04/19	$108,000	WD	03-ARM'S LENGTH	$108,000	$47,300	43.80	$133,844	$8,806	$34,650	247.5	165.0	0.94	0.94	$36
06-301-715-05	779 HILTY ST	09/30/20	$55,000	WD	03-ARM'S LENGTH	$55,000	$29,200	53.09	$65,718	$832	$11,550	82.5	165.0	0.31	0.31	$10
06-301-715-07	759 HILTY ST	09/15/17	$83,000	WD	03-ARM'S LENGTH	$83,000	$25,400	30.60	$50,384	$36,741	$4,125	82.5	165.0	0.31	0.31	$445
	Totals:		**$523,900**			**$523,900**	**$220,400**		**$509,364**	**$108,378**	**$93,842**	**985.8**		**3.73**	**2.81**	
							Sale. Ratio =>	**42.07**			**Average**			**Average**		
							Std. Dev. =>	**15.03**			**per FF=>**	**$110**		**per Net Acre=>**	**29,024.64**	

06-301-705-07	595 MEE ST	07/24/20	$65,000	WD	03-ARM'S LENGTH	$65,000	$16,100	24.77	$35,774	$40,776	$11,550	82.5	165.0	0.31	0.31	$494

Oak Hill FF Rate

Oak Hill

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/FF
06-018-353-12	1310 26TH ST	07/02/20	$120,000	PTA	03-ARM'S LENGTH	$120,000	$24,800	20.67	$112,518	$12,899	$5,417	24.6	99.0	0.08	0.08	$524
06-113-475-10	1211 TWENTY-SIXTH	05/31/19	$30,000	WD	03-ARM'S LENGTH	$30,000	$27,900	93.00	$80,725	($40,723)	$10,002	45.5	114.8	0.16	0.16	($896)
06-113-475-11	1209 26TH ST	05/31/19	$96,000	WD	09-FAMILY SALE	$96,000	$38,400	40.00	$76,895	$37,004	$17,899	143.2	247.5	0.52	0.16	$258
06-481-715-09	2406 NELSON ST	02/28/20	$20,000	WD	03-ARM'S LENGTH	$20,000	$29,300	146.50	$65,283	($33,487)	$11,796	53.6	132.0	0.20	0.20	($625)
06-425-701-03	1307 PARK ST	03/10/20	$112,500	WD	03-ARM'S LENGTH	$112,500	$29,500	26.22	$80,202	$47,854	$15,556	70.7	100.0	0.23	0.23	$677
06-425-702-03	1315 PARK ST	07/18/19	$155,000	WD	03-ARM'S LENGTH	$155,000	$53,900	34.77	$148,265	$22,291	$15,556	70.7	100.0	0.23	0.23	$315
06-544-701-07	2706 FILER CITY RD	04/17/19	$85,000	WD	03-ARM'S LENGTH	$85,000	$18,300	21.53	$160,672	($63,502)	$12,170	55.3	170.0	0.23	0.23	($1,148)
06-018-351-02	2307 NELSON ST	08/06/20	$34,000	WD	03-ARM'S LENGTH	$34,000	$20,500	60.29	$53,479	($8,934)	$10,545	47.9	250.0	0.25	0.25	($186)
06-018-352-11	1308 25TH ST	08/21/20	$119,000	WD	03-ARM'S LENGTH	$119,000	$37,300	31.34	$96,315	$39,711	$17,026	77.4	99.0	0.25	0.25	$513
06-482-704-07	1112 23RD ST	08/26/19	$142,000	WD	03-ARM'S LENGTH	$142,000	$51,500	36.27	$138,778	$19,538	$16,316	74.2	110.0	0.25	0.25	$263
06-482-706-01	1121 23RD ST	12/13/19	$149,000	WD	03-ARM'S LENGTH	$149,000	$50,300	33.76	$132,862	$33,461	$17,323	78.7	124.0	0.29	0.29	$425
06-482-712-15		07/19/19	$10,000	WD	03-ARM'S LENGTH	$10,000	$0	0.00	$17,323	$10,000	$17,323	78.7	124.0	0.29	0.29	$127
06-481-715-06	1210 25TH ST	06/11/20	$90,000	WD	03-ARM'S LENGTH	$90,000	$34,200	38.00	$86,578	$21,116	$17,694	80.4	132.0	0.30	0.30	$263
06-482-726-01	2700 NELSON ST	06/11/19	$149,500	WD	03-ARM'S LENGTH	$149,500	$58,700	39.26	$158,704	$12,822	$22,026	100.1	110.0	0.34	0.34	$128
06-018-355-03	2701 NELSON ST	10/17/19	$85,000	WD	03-ARM'S LENGTH	$85,000	$30,700	36.12	$84,835	$21,795	$21,630	98.3	118.0	0.35	0.35	$222
06-426-703-10	1302 GROVE ST	06/17/19	$224,000	WD	03-ARM'S LENGTH	$224,000	$83,000	37.05	$224,237	$21,292	$21,529	97.9	150.0	0.39	0.39	$218
06-482-712-10		03/30/20	$10,000	WD	03-ARM'S LENGTH	$10,000	$0	0.00	$25,984	$10,000	$25,984	118.1	124.0	0.43	0.43	$85
		Totals:	$1,631,000			$1,631,000	$588,300		$1,743,655	$163,137	$275,792	1,315.4		4.78	4.41	
							Std. Dev. =>	33.73			per FF=>	$124		per Net Acre=>	23,419.20	
							Sale. Ratio =>	#VALUE!			Average			Average		
												Use 125				
06-018-352-12	1310 25TH ST	11/13/20	$123,000	WD	03-ARM'S LENGTH	$123,000	$26,000	21.14	$67,578	$72,448	$17,026	77.4	99.0	0.25	0.25	$936

Condo's Pine Ridge

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/FF
06-500-017-00	1831 PINE RIDGE	09/10/20	$255,000	WD	03-ARM'S LENGTH	$255,000	$19,500	7.65	$216,143	$78,857	$40,000	100.0	200.0	0.46	0.46	$789
06-500-018-00	1823 PINE RIDGE	09/18/20	$265,000	WD	03-ARM'S LENGTH	$265,000	$19,500	7.36	$244,858	$60,142	$40,000	100.0	200.0	0.46	0.46	$601
06-500-031-00	1808 PINE RIDGE DR	08/15/19	$205,000	WD	03-ARM'S LENGTH	$205,000	$89,900	43.85	$216,136	$28,864	$40,000	100.0	200.0	0.46	0.46	$289
06-500-032-00	1814 PINE RIDGE DR	07/22/19	$170,000	WD	03-ARM'S LENGTH	$170,000	$89,900	52.88	$220,041	($10,041)	$40,000	100.0	200.0	0.46	0.46	($100)
06-500-032-00	1814 PINE RIDGE DR	10/16/20	$239,000	WD	03-ARM'S LENGTH	$239,000	$98,700	41.30	$220,041	$58,959	$40,000	100.0	200.0	0.46	0.46	$590
		Totals:	**$1,134,000**			**$1,134,000**	**$317,500**		**$1,117,219**	**$216,781**	**$200,000**	**500.0**		**2.30**	**2.30**	
							Std. Dev. =>	**21.53**			**per FF=>**	**$434**		**per Net Acre=>**	**433.56**	
							Sale. Ratio =>	**#VALUE!**			**Average**	**Use $430**		**Average**		
06-500-016-00	1839 PINE RIDGE	10/26/20	$295,000	WD	03-ARM'S LENGTH	$295,000	$19,500	6.61	$216,143	$118,857	$40,000	100.0	200.0	0.46	0.46	$1,189
06-500-015-00	1847 PINE RIDGE	11/18/20	$272,500	WD	03-ARM'S LENGTH	$272,500	$19,500	7.16	$216,143	$96,357	$40,000	100.0	200.0	0.46	0.46	$964

Mani Strip

Main Strip

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Asd. when Sold	Asd/Adj. Sale	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt
06-113-425-17	1762 US-31 SOUTH	11/10/21	$232,500	WD	$131,200	66.32	$232,500	$308,443	0.0	0.0	4.44	4.54	#DIV/0!	$52,365	$1.20
06-113-425-35	1560 US-31 SOUTH	08/17/21	$500,000	CO	$0	0.00	$161,959	$55,604	0.0	0.0	0.69	0.69	#DIV/0!	$234,723	$5.39
06-125-150-10	3320 US-31 SOUTH	05/26/21	$385,000	WD	$146,000	37.92	$246,352	$164,003	0.0	0.0	5.02	5.02	#DIV/0!	$49,074	$1.13
		Totals:	$1,117,500		$300,200		$640,811	$528,050	0.0		10.15	7.25			
					Sale. Ratio =>	26.86		Average			Average			Average	
					Std. Dev. =>	33.28		per FF=>	#DIV/0!		per Net Acre=>	63,134.09		per SqFt=>	$1.45

Side Streets, Red Apple and Fox Farm Problem area

$1.45

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Asd. when Sold	Asd/Adj. Sale	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt
06-481-704-01	1001 21ST ST	08/03/21	$127,000	WD	$48,900	38.50	$38,600	$15,405	0.0	0.0	0.47	0.47	#DIV/0!	$81,780	$1.88
51-349-707-09	94 MAPLE ST	12/10/20	$30,000	WD	$15,700	52.33	$4,152	$10,976	49.0	85.0	0.10	0.10	$85	$43,250	$0.99
51-146-732-10	143 WASHINGTON AVE	09/29/21	$235,000	WD	$0	0.00	$5,953	$50,246	179.5	119.9	0.49	0.49	$33	$12,051	$0.28
06-482-723-01	1200 28TH ST	04/24/18	$172,500	WD	$74,300	43.07	$100,735	$74,932	150.0	110.0	2.08	1.32	$672	$48,407	$1.11
		Totals:	$564,500		$138,900		$149,440	$151,559	378.5		3.14	2.39			
					Sale. Ratio =>	24.61		Average			Average			Average	
					Std. Dev. =>	23.05		per FF=>	$395		per Net Acre=>	47,546.93		per SqFt=>	$1.09

Use 1.10

Filer Township Commercial/Industrial Land Values

up to 10	SALE DATE	Confidential Sale?	Assessed Value	Sale Price	Ratio	Land Value	Acreage/FF	Per Acre/FF	Current Owner or Use	Type of Sale
2209-27-3101-08	Jul-20		$15,700	$25,000	0.6280	$25,000	2.88	$8,681	KING BILLBOARDS LLC	Vacant
2209-20-4302-01	Feb-21		$43,100	$75,000	0.5747	$75,000	8.07	$9,294	KING COURT LLC	Vacant
11 003 008 02	Mar-21			$75,000		$75,000	13.62	$5,507	Fischer Investment Properties LLC	Vacant
2209-20-4102-08	Feb-20		$6,600	$14,900	0.4430	$14,900	2.43	$6,132	Forest Area Federal Credit Union	Vacant
					Total	$39,900	Total 5.31	$7,514		
							2022	$7,500		

20 to 80+	SALE DATE	Confidential Sale?	Assessed Value	Sale Price	Ratio	Land Value	Acreage/FF	Per Acre/FF	Current Owner or Use	Type of Sale
03 007 010 10	Oct-20			$50,000		$50,000	19.96	$2,505	Elmer's Real Estate Co.	Vacant
052-124-012-02	Sep-20			$84,540		$84,540	28.18	$3,000	Viking Energy of McBain, LLC	Vacant
014-028-001-00 014-028-001-75	Oct-19		$55,700	$90,000	0.6189	$75,550	22.91	$3,298	Ervin Miller	Vacant
014-016-007-50	May-20			$90,000		$90,000	29.25	$3,077	Ty Hughston	Vacant
013-028-001-00	Jun-20		$46,100	$10,000	4.6100	$85,550	20.75	$4,123	Benthem Land Holdings, LLC	Vacant
2112-01-4201	Apr-19		$119,500	$187,500	0.6373	$79,191	30.00	$2,640	PETERSON CREEK CABINS LLC	Improved
014-013-009-00	May-19		$56,100	$91,100	0.6158	$77,500	32.00	$2,422	Mark Ebels	Vacant
013-035-003-02	May-19		$63,200	$140,000	0.4514	$140,000	34.37	$4,073	Benthem Land Holdings, LLC	Vacant
015-033-014-00 015-033-014-10	Oct-19	X	$326,900	$700,000	0.4670	$239,399	70.47	$3,397	Donald & Sheila Breiler	Improved
013-018-011-19 013-018-011-20 013-018-014-00	Sep-20	X	$138,600	$269,854	0.5136	$263,224	77.88	$3,380	Benthem Land Holdings, LLC	Vacant
014-016-003-40	Jun-20			$140,000		$134,050	25.75	$5,206	Steve Miller	Vacant
					Total	$1,319,004	Total 391.51	$3,369		
							2022	$3,400		

Shingle Mill Way

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
06-550-012-00	VACANT	10/16/20	$33,000	WD	03-ARM'S LENGTH	$33,000	$17,700	53.64	$36,710	$33,000	$36,710	122.4	310.0
06-550-020-00		01/27/20	$35,000	WD	03-ARM'S LENGTH	$35,000	$12,300	35.14	$32,741	$35,000	$32,741	109.1	401.0
	Totals:		**$68,000**			**$68,000**	**$30,000**		**$69,451**	**$68,000**	**$69,451**	**231.5**	
							Std. Dev. =>	**13.08**			**per FF=>**	**$294**	
							Sale. Ratio =>	**#VALUE!**			**Average**		
											Use 300		

Pond on Shingle Mill Way

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
06-550-025-00		01/22/21	$30,000	WD	03-ARM'S LENGTH	$30,000	$29,200	97.33	$60,447	$30,000	$41,104	201.5	430.0
06-550-026-00		07/24/20	$32,500	WD	03-ARM'S LENGTH	$32,500	$28,700	88.31	$59,385	$32,500	$40,382	198.0	408.0
06-550-027-00		09/29/20	$35,000	WD	03-ARM'S LENGTH	$35,000	$23,600	67.43	$48,746	$35,000	$33,147	162.5	320.0
	Totals:		**$97,500**			**$97,500**	**$81,500**		**$168,578**	**$97,500**	**$114,633**	**561.9**	
							Std. Dev. =>	**15.34**			**per FF=>**	**$174**	
							Sale. Ratio =>	**#VALUE!**			**Average**		

Off Water FF

Off Water

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
06-421-701-09	4724 W FOX FARM	12/11/20	$294,000	WD	03-ARM'S LENGTH	$294,000	$150,700	51.26	$420,482	($44,324)	$82,158	91.3	250.0
06-421-710-00		11/11/20	$47,000	WD	03-ARM'S LENGTH	$47,000	$20,000	42.55	$42,500	$47,000	$42,500	194.4	248.5
06-421-710-01		04/05/19	$43,000	WD	03-ARM'S LENGTH	$43,000	$22,500	52.33	$42,500	$43,000	$42,500	100.0	250.0
06-421-712-05	4395 FOX FARM RD	06/14/19	$279,000	WD	03-ARM'S LENGTH	$279,000	$104,200	37.35	$250,215	$113,785	$85,000	200.0	250.0
06-421-718-01	4093 COLLEGE AV	03/23/21	$357,000	WD	03-ARM'S LENGTH	$357,000	$118,600	33.22	$329,967	$59,953	$32,920	77.5	150.0
06-421-719-07	4249 FOX FARM RD	04/01/19	$210,000	WD	03-ARM'S LENGTH	$210,000	$95,000	45.24	$240,617	$10,049	$40,666	95.7	220.0
06-422-703-02	3190 FOX FARM RD	05/10/19	$189,000	WD	03-ARM'S LENGTH	$189,000	$107,300	56.77	$249,617	($14,061)	$46,556	109.5	300.0
06-541-704-03	2432 RED APPLE RD	09/02/20	$465,000	WD	03-ARM'S LENGTH	$465,000	$316,500	68.06	$723,932	$39,598	$298,530	742.2	603.0
		Totals:	$1,884,000			$1,884,000	$934,800		$2,299,830	$255,000	$670,830	1,010.6	
							Sale. Ratio =>	49.62			Average		
							Std. Dev. =>	11.19			per FF=>	$252	
												Use 250	

Far from Water

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
06-542-703-05		03/13/20	$55,000	WD	03-ARM'S LENGTH	$55,000	$0	0.00	$48,100	$55,000	$51,106	240.5	350.0
06-542-703-10		03/13/20	$55,000	WD	03-ARM'S LENGTH	$55,000	$0	0.00	$96,200	$55,000	$102,213	240.5	350.0
06-542-704-01		10/09/20	$35,500	WD	03-ARM'S LENGTH	$35,500	$24,100	67.89	$48,100	$35,500	$51,106	120.3	350.0
06-542-706-05		01/05/21	$42,000	WD	03-ARM'S LENGTH	$42,000	$23,000	54.76	$48,867	$42,000	$48,867	115.0	320.0
		Totals:	$187,500			$187,500	$47,100		$241,267	$187,500	$253,292	716.2	
							Sale. Ratio =>	25.12			Average		
							Std. Dev. =>	35.81			per FF=>	$262	
												Use 260	

Mobile Homes All Classes

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.	Floor Area	$/Sq.Ft.
06-123-100-04	2218 MAPLE RD	04/05/19	$153,000	WD	$153,000	$40,100	26.21	$142,467	$29,585	$123,415	$99,019	1.246	1,344	$91.83
06-134-375-05	2606 W COUNTY LINE	11/16/21	$190,000	WD	$190,000	$74,600	39.26	$152,979	$46,037	$143,963	$93,399	1.541	1,836	$78.41
06-424-701-12	1055 MAPLE RD	09/30/19	$90,000	WD	$90,000	$28,500	31.67	$125,363	$28,221	$61,779	$85,212	0.725	1,296	$47.67
		Totals:	**$433,000**		**$433,000**	**$143,200**		**$420,809**		**$329,157**	**$277,631**			**$72.64**
						Sale. Ratio =>	**33.07**				**E.C.F. =>**	**1.186**		**Std. Deviation=>**
						Std. Dev. =>	**6.56**				**Ave. E.C.F. =>**	**1.171**		**Ave. Variance=>**

Central Residential

Use 1.171

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.	Floor Area	$/Sq.Ft.
06-114-200-02	1097 CHERRY RD	06/01/20	$155,000	WD	$155,000	$75,800	48.90	$171,963	$41,440	$113,560	$112,909	1.006	2,068	$54.91
06-114-325-00	1588 CHERRY RD	09/16/19	$253,800	WD	$253,800	$100,800	39.72	$201,532	$38,272	$215,528	$141,228	1.526	1,712	$125.89
06-114-375-01	1608 SNOWTRAILS DR	03/16/20	$168,000	WD	$168,000	$70,800	42.14	$159,291	$47,109	$120,891	$97,043	1.246	1,676	$72.13
06-114-450-35	1476 RED APPLE RD	07/12/19	$125,000	WD	$125,000	$0	0.00	$136,764	$36,472	$88,528	$86,758	1.020	1,144	$77.38
06-114-475-20	1775 RAMONA	07/01/19	$319,000	WD	$319,000	$0	0.00	$342,984	$59,211	$259,789	$245,478	1.058	2,682	$96.86
06-123-100-00	1047 RED APPLE RD	05/21/20	$220,000	WD	$220,000	$140,800	64.00	$218,204	$70,576	$149,424	$127,706	1.170	1,824	$81.92
06-123-200-13	2145 WINDSOR LN	06/05/20	$184,500	WD	$184,500	$80,200	43.47	$156,599	$10,526	$173,974	$126,361	1.377	1,452	$119.82
06-123-200-19	2163 WINDSOR LN	11/15/19	$240,000	WD	$240,000	$65,500	27.29	$257,255	$21,507	$218,493	$203,934	1.071	1,800	$121.39
06-123-225-15	2093 WILDWOOD RD	04/24/19	$156,000	WD	$156,000	$81,000	51.92	$173,382	$31,288	$124,712	$122,919	1.015	1,391	$89.66
06-123-275-23	1565 NIESEN DR	06/28/19	$390,000	WD	$390,000	$226,800	58.15	$468,485	$20,719	$369,281	$387,341	0.953	3,936	$93.82
06-123-275-27	1603 NIESEN DR	09/06/19	$275,000	WD	$275,000	$133,800	48.65	$290,261	$31,592	$243,408	$223,762	1.088	2,640	$92.20
06-231-003-00	1840 BLOSSOM TRL	12/04/20	$236,500	WD	$236,500	$102,900	43.51	$220,129	$24,152	$212,348	$169,530	1.253	1,650	$128.70
06-241-705-05	1699 FRUIT RIDGE	01/18/21	$150,000	WD	$150,000	$109,500	73.00	$231,719	$70,842	$79,158	$128,393	0.617	1,560	$50.74
06-424-703-01	1175 MAPLE RD	11/15/19	$148,000	WD	$148,000	$62,600	42.30	$156,757	$58,320	$89,680	$85,153	1.053	1,260	$71.17
06-424-703-02	1199 MAPLE RD	06/26/20	$171,600	WD	$171,600	$91,300	53.21	$192,548	$47,335	$124,265	$125,617	0.989	2,388	$52.04
06-424-703-03	1187 MAPLE RD	06/18/20	$118,556	WD	$118,556	$53,000	44.70	$118,126	$25,325	$93,231	$80,278	1.161	1,324	$70.42
06-424-705-01	1249 MAPLE RD	04/15/19	$170,000	WD	$170,000	$84,000	49.41	$186,541	$30,109	$139,891	$135,322	1.034	1,764	$79.30
06-424-707-01	940 16TH ST	12/29/20	$192,500	WD	$192,500	$109,500	56.88	$196,613	$97,540	$94,960	$85,703	1.108	1,626	$58.40
06-424-727-02	968 17TH ST	03/10/20	$158,000	WD	$158,000	$57,300	36.27	$162,900	$37,557	$120,443	$108,428	1.111	1,232	$97.76
06-424-729-01	1387 MAPLE RD	08/28/20	$80,000	WD	$80,000	$76,300	95.38	$108,626	$62,215	$17,785	$40,148	0.443	1,316	$13.51
06-550-003-00	4936 SHINGLE MILL RD	11/01/19	$212,000	WD	$212,000	$91,200	43.02	$225,678	$36,536	$175,464	$163,618	1.072	1,400	$125.33
06-625-701-04	1687 CHERRY RD	07/19/19	$208,000	WD	$208,000	$90,000	43.27	$183,485	$22,944	$185,056	$138,876	1.333	1,848	$100.14
06-625-701-12	1611 MERKEY RD	05/15/19	$172,500	WD	$172,500	$87,500	50.72	$178,795	$39,239	$133,261	$120,723	1.104	1,558	$85.53
06-641-702-10	2873 US-31 SOUTH	05/23/19	$125,000	WD	$125,000	$50,900	40.72	$112,384	$15,461	$109,539	$83,843	1.306	1,429	$76.65
06-646-017-00	1344 MEADOW WOOD DR	05/10/19	$265,000	WD	$265,000	$129,400	48.83	$258,665	$33,045	$231,955	$189,597	1.223	2,464	$94.14
06-646-027-00	1433 TIMBER RIDGE DR	09/11/20	$325,000	WD	$325,000	$204,500	62.92	$425,288	$62,018	$262,982	$314,247	0.837	3,220	$81.67
06-646-041-00	1424 TIMBER RIDGE DR	08/28/20	$285,000	WD	$285,000	$142,100	49.86	$267,396	$30,255	$254,745	$205,139	1.242	2,710	$94.00
		Totals:	**$5,503,956**		**$5,503,956**	**$2,517,500**		**$5,802,370**		**$4,402,351**	**$4,050,056**			**$85.39**
						Sale. Ratio =>	**45.74**				**E.C.F. =>**	**1.087**		**Std. Deviation=>**
						Std. Dev. =>	**18.60**				**Ave. E.C.F. =>**	**1.089**		**Ave. Variance=>**

Use 1.087

Outlighers

06-562-702-06	2585 US-31 SOUTH	10/18/21	$136,500	WD	$136,500	$41,800	30.62	$69,787	$12,252	$124,248	$49,771	2.496	960	$129.43

06-641-703-10	2841 US-31 SOUTH	09/15/21	$168,300	WD	$168,300	$54,400	32.32	$98,312	$10,814	$157,486	$75,690	2.081	1,258	$125.19
06-231-006-00	1920 BLOSSOM TRL	03/18/20	$380,000	WD	$380,000	$139,700	36.76	$287,558	$23,470	$356,530	$228,450	1.561	2,540	$140.37
06-123-150-04	2342 BITTERSWEET DR	02/08/21	$580,000	WD	$580,000	$278,400	48.00	$544,781	$82,925	$497,075	$399,529	1.244	3,912	$127.06
06-114-425-03	1453 MERKEY RD	03/12/21	$580,000	WD	$580,000	$183,100	31.57	$571,348	$57,323	$522,677	$444,658	1.175	2,747	$190.27
06-113-350-06	772 RED APPLE RD	08/23/19	$450,000	WD	$450,000	$206,800	45.96	$467,967	$101,186	$348,814	$317,285	1.099	3,244	$107.53

ECF Area	Dev. by Mean (%)	Building Style
CR	7.5457	DOUBLE WIDE
RR	0.0000	DOUBLE WIDE
CR	44.5915	DOUBLE WIDE
	1.4677	
0.413384283		
17.3791	Coefficient of Var=>	14.84228343

ECF Area	Dev. by Mean (%)	Building Style
CR	8.9721	1 1/2 STORY
CR	43.6611	ONE STORY
CR	15.6259	1 1/4 STORY
CR	6.9081	ONE STORY
CR	3.1188	TWO STORY
CR	8.0579	1 1/2 STORY
CR	28.7320	ONE STORY
CR	1.8095	ONE STORY
CR	7.4895	ONE STORY
CR	13.6110	TWO STORY
CR	0.1687	1 1/2 STORY
CR	16.3082	ONE STORY
CR	47.2958	ONE STORY
CR	3.6323	1 1/4 STORY
CR	10.0246	ONE STORY
CR	7.1872	ONE STORY
CR	5.5719	TWO STORY
CR	1.8524	TWO STORY
CR	2.1324	ONE STORY
CR	64.6498	ONE STORY
CR	1.7082	ONE STORY
CR	24.3039	TWO STORY
CR	1.4371	ONE STORY
CR	21.6986	ONE STORY
CR	13.3928	TWO STORY
CR	25.2622	TWO STORY
CR	15.2330	TWO STORY
	0.2500	
0.218526588		
14.7869	Coefficient of Var=>	13.57233302

CR	140.6921	ONE STORY

CR	99.1178	1 1/4 STORY
CR	47.1164	ONE STORY
CR	15.4666	TWO STORY
CR	9.5973	ONE STORY
CR	109.9373	1 1/4 STORY

Condo's

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale $	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. $	E.C.F.
06-500-013-00	1829 PINE RIDGE	09/18/20	$265,000	WD	03-ARM'S LENGTH	$265,000	$19,500	7.36	$216,143	$41,800	$223,200	$149,011	1.498
06-500-031-00	1808 PINE RIDGE DR	08/15/19	$205,000	WD	03-ARM'S LENGTH	$205,000	$89,900	43.85	$195,009	$41,695	$163,305	$139,376	1.172
06-500-032-00	1814 PINE RIDGE DR	07/22/19	$170,000	WD	03-ARM'S LENGTH	$170,000	$89,900	52.88	$195,015	$41,701	$128,299	$139,376	0.921
06-500-032-00	1814 PINE RIDGE DR	10/16/20	$239,000	WD	03-ARM'S LENGTH	$239,000	$98,700	41.30	$195,015	$41,701	$197,299	$139,376	1.416
		Totals:	**$879,000**			**$879,000**	**$298,000**		**$801,182**		**$712,103**	**$567,140**	
							Sale. Ratio =>	**33.90**				**E.C.F. =>**	**1.256**
							Std. Dev. =>	**19.95**				**Ave. E.C.F. =>**	**1.251**
											Used 1.251		

Outlighers

06-500-015-00	1847 PINE RIDGE	11/18/20	$272,500	WD	03-ARM'S LENGTH	$272,500	$19,500	7.16	$216,143	$41,800	$230,700	$149,011	1.548
06-500-016-00	1839 PINE RIDGE	10/26/20	$295,000	WD	03-ARM'S LENGTH	$295,000	$19,500	6.61	$216,143	$41,800	$253,200	$149,011	1.699
06-500-017-00	1831 PINE RIDGE	09/10/20	$255,000	WD	03-ARM'S LENGTH	$255,000	$19,500	7.65	$216,143	$41,800	$213,200	$149,011	1.431

Filer City

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale $	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. $	E.C.F.
06-301-705-09	2233 STAUNTON ST	11/22/19	$75,000	WD	03-ARM'S LENGTH	$75,000	$29,400	39.20	$80,025	$12,138	$62,862	$69,556	0.904
06-301-711-07	757 FILER CITY	12/12/19	$75,000	LC	03-ARM'S LENGTH	$75,000	$34,300	45.73	$68,601	$10,828	$64,172	$67,178	0.955
06-301-714-11	2612 SHERMAN ST	11/04/19	$108,000	WD	03-ARM'S LENGTH	$108,000	$47,300	43.80	$133,844	$37,221	$70,779	$98,999	0.715
06-301-715-05	779 HILTY ST	09/30/20	$55,000	WD	03-ARM'S LENGTH	$55,000	$29,200	53.09	$65,718	$16,059	$38,941	$50,880	0.765
		Totals:	**$313,000**			**$313,000**	**$140,200**		**$348,188**		**$236,754**	**$286,613**	
							Sale. Ratio =>	**44.79**				**E.C.F. =>**	**0.826**
							Std. Dev. =>	**5.78**				**Ave. E.C.F. =>**	**0.835**
												Use .826	

Outlighers

06-301-704-01	575 MEE ST	04/26/21	$150,000	WD	03-ARM'S LENGTH	$150,000	$23,100	15.40	$52,457	$13,080	$136,920	$40,345	3.394
06-301-705-07	595 MEE ST	07/24/20	$65,000	WD	03-ARM'S LENGTH	$65,000	$16,100	24.77	$35,774	$12,442	$52,558	$23,906	2.199
06-301-706-11	694 FILER AVE	03/25/21	$104,900	WD	03-ARM'S LENGTH	$104,900	$52,700	50.24	$102,728	$21,658	$83,242	$83,064	1.002

Rural Residential

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale $	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. $	E.C.F.
06-019-375-03	454 E PREUSS RD	07/25/19	$165,000	WD	03-ARM'S LENGTH	$165,000	$63,400	38.42	$155,577	$45,842	$119,158	$94,193	1.265
06-031-375-15	322 COUNTY LINE RD	01/15/20	$550,000	WD	03-ARM'S LENGTH	$550,000	$243,700	44.31	$584,304	$26,848	$523,152	$478,503	1.093
06-031-375-20	326 COUNTY LINE RD	12/13/19	$350,000	WD	03-ARM'S LENGTH	$350,000	$210,200	60.06	$433,800	$119,061	$230,939	$297,766	0.776
06-123-400-01	2558 MAPLE RD	09/18/20	$142,000	WD	03-ARM'S LENGTH	$142,000	$67,300	47.39	$151,640	$60,266	$81,734	$78,433	1.042
06-125-225-01	951 W PREUSS RD	03/03/20	$315,000	WD	03-ARM'S LENGTH	$315,000	$132,500	42.06	$332,791	$45,173	$269,827	$246,882	1.093
06-125-425-10	3623 RAKONIEWSKI RD	10/09/19	$295,000	WD	03-ARM'S LENGTH	$295,000	$99,200	33.63	$251,205	$58,523	$236,477	$165,392	1.430
06-125-425-30	3669 RAKONIEWSKI RD	08/07/20	$304,500	WD	03-ARM'S LENGTH	$304,500	$169,800	55.76	$355,013	$59,120	$245,380	$253,985	0.966
06-126-375-03	1498 FOX FARM RD	03/15/21	$120,000	WD	03-ARM'S LENGTH	$120,000	$54,800	45.67	$112,899	$27,927	$92,073	$72,937	1.262
06-126-375-10	1700 FOX FARM RD	10/19/20	$298,000	WD	03-ARM'S LENGTH	$298,000	$104,700	35.13	$222,852	$54,869	$243,131	$144,191	1.686
06-134-125-10	2459 FOX FARM RD	06/28/19	$275,000	WD	03-ARM'S LENGTH	$275,000	$111,700	40.62	$302,478	$92,089	$182,911	$180,591	1.013
06-134-350-10	2946 COUNTY LINE RD	04/02/20	$85,000	WD	03-ARM'S LENGTH	$85,000	$48,200	56.71	$114,115	$35,448	$49,552	$67,525	0.734
06-134-350-15	2854 COUNTY LINE RD	12/17/19	$220,000	WD	03-ARM'S LENGTH	$220,000	$53,400	24.27	$188,754	$37,744	$182,256	$129,622	1.406
06-135-100-02	4250 MAPLE RD	12/11/20	$130,500	WD	03-ARM'S LENGTH	$130,500	$54,600	41.84	$111,640	$12,114	$118,386	$85,430	1.386
06-136-400-01	4514 US-31 SOUTH	09/17/19	$190,000	WD	03-ARM'S LENGTH	$190,000	$83,700	44.05	$206,822	$41,443	$148,557	$141,956	1.046
06-301-715-03	793 HILTY ST	09/30/19	$69,000	WD	03-ARM'S LENGTH	$69,000	$35,900	52.03	$87,500	$12,406	$56,594	$64,458	0.878
		Totals:	**$3,509,000**			**$3,509,000**	**$1,533,100**		**$3,611,390**		**$2,780,127**	**$2,501,868**	
							Sale. Ratio =>	**43.69**				**E.C.F. =>**	**1.111**
							Std. Dev. =>	**9.50**				**Ave. E.C.F. =>**	**1.138**
												Use 1.111	

Outlighers

06-029-225-04	3335 LINKE	07/07/20	$45,000	WD	03-ARM'S LENGTH	$45,000	$25,100	55.78	$82,150	$69,300	($24,300)	$12,850	(1.891)
06-125-475-05	3900 US-31 SOUTH	08/28/19	$48,000	WD	03-ARM'S LENGTH	$48,000	$13,000	27.08	$99,290	$40,351	$7,649	$50,591	0.151
06-030-250-02	3301 US-31 SOUTH	02/24/21	$81,500	WD	03-ARM'S LENGTH	$81,500	$74,700	91.66	$131,734	$59,792	$21,708	$61,753	0.352
06-122-175-04	2332 WILDWOOD RD	04/26/19	$284,500	WD	03-ARM'S LENGTH	$284,500	$88,800	31.21	$214,547	$39,155	$245,345	$150,551	1.630

Oak Hill

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale $	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. $	E.C.F.
06-018-325-03	2113 FILER CITY RD	11/19/21	$103,000	WD	03-ARM'S LENGTH	$103,000	$47,500	46.12	$88,724	$14,563	$88,497	$71,931	1.229
06-018-351-01	2312 FILER CITY RD	11/24/21	$96,000	WD	03-ARM'S LENGTH	$96,000	$43,200	45.00	$77,701	$17,178	$78,822	$58,703	1.343
06-018-351-02	2307 NELSON ST	08/06/20	$34,000	WD	03-ARM'S LENGTH	$34,000	$20,500	60.29	$48,925	$7,675	$26,325	$40,010	0.658
06-481-715-09	2406 NELSON ST	02/28/20	$20,000	WD	03-ARM'S LENGTH	$20,000	$29,300	146.50	$60,189	$8,435	$11,565	$61,539	0.188
06-018-352-11	1308 25TH ST	08/21/20	$119,000	WD	03-ARM'S LENGTH	$119,000	$37,300	31.34	$88,963	$11,268	$107,732	$75,959	1.430
06-425-701-03	1307 PARK ST	03/10/20	$112,500	WD	03-ARM'S LENGTH	$112,500	$29,500	26.22	$73,485	$10,425	$102,075	$61,164	1.669
06-018-353-12	1310 26TH ST	07/02/20	$120,000	PTA	03-ARM'S LENGTH	$120,000	$24,800	20.67	$110,179	$3,422	$116,578	$103,547	1.126
06-018-355-03	2701 NELSON ST	10/17/19	$85,000	WD	03-ARM'S LENGTH	$85,000	$30,700	36.12	$75,495	$14,416	$70,584	$59,242	1.191
06-113-475-10	1211 TWENTY-SIXTH	05/31/19	$30,000	WD	03-ARM'S LENGTH	$30,000	$27,900	93.00	$76,406	$9,468	$20,532	$64,925	0.316
06-425-702-03	1315 PARK ST	07/18/19	$155,000	WD	03-ARM'S LENGTH	$155,000	$53,900	34.77	$141,548	$12,862	$142,138	$124,817	1.139
06-481-715-06	1210 25TH ST	06/11/20	$90,000	WD	03-ARM'S LENGTH	$90,000	$34,200	38.00	$78,938	$12,134	$77,866	$64,795	1.202
06-482-704-07	1112 23RD ST	08/26/19	$142,000	WD	03-ARM'S LENGTH	$142,000	$51,500	36.27	$131,732	$10,620	$131,380	$117,470	1.118
06-482-706-01	1121 23RD ST	12/13/19	$149,000	WD	03-ARM'S LENGTH	$149,000	$50,300	33.76	$125,382	$13,183	$135,817	$108,825	1.248
06-482-726-01	2700 NELSON ST	06/11/19	$149,500	WD	03-ARM'S LENGTH	$149,500	$58,700	39.26	$149,193	$15,484	$134,016	$129,689	1.033
06-483-705-11	2323 FILER CITY RD	09/10/19	$80,000	WD	03-ARM'S LENGTH	$80,000	$36,000	45.00	$92,197	$16,338	$63,662	$73,578	0.865
06-544-701-07	2706 FILER CITY RD	04/17/19	$85,000	WD	03-ARM'S LENGTH	$85,000	$18,300	21.53	$155,417	$9,471	$75,529	$141,558	0.534
		Totals:	$1,570,000			$1,570,000	$593,600		$1,574,474		$1,383,058	$1,357,153	
							Sale. Ratio =>	37.81				E.C.F. =>	1.019
							Std. Dev. =>	31.54				Ave. E.C.F. =>	1.018
												Use 1.018	

Outlighers

06-018-350-02	2403 FILER CITY RD	10/01/21	$177,000	WD	03-ARM'S LENGTH	$177,000	$66,000	37.29	$127,659	$17,715	$159,285	$106,541	1.495
06-018-352-12	1310 25TH ST	11/13/20	$123,000	WD	03-ARM'S LENGTH	$123,000	$26,000	21.14	$60,226	$11,477	$111,523	$47,283	2.359

WI

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale $	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. $	E.C.F.
06-122-125-05	2266 RED APPLE RD	01/31/20	$870,000	WD	03-ARM'S LENGTH	$870,000	$402,500	46.26	$785,873	$524,222	$345,778	$254,778	1.357
06-122-125-10	2240 RED APPLE RD	07/02/21	$1,350,000	PTA	03-ARM'S LENGTH	$1,350,000	$809,000	59.93	$1,429,177	$853,542	$496,458	$365,019	1.360
06-421-701-09	4724 W FOX FARM	12/11/20	$294,000	WD	03-ARM'S LENGTH	$294,000	$150,700	51.26	$447,869	$112,492	$181,508	$212,668	0.853
06-421-703-05	4616 FOX FARM RD	08/07/20	$310,000	WD	03-ARM'S LENGTH	$310,000	$144,200	46.52	$351,397	$167,278	$142,722	$116,753	1.222
06-421-704-01	4574 FOX FARM RD	09/03/20	$250,000	WD	03-ARM'S LENGTH	$250,000	$104,600	41.84	$262,933	$110,748	$139,252	$96,503	1.443
06-421-708-07	4282 FOX FARM RD	07/23/21	$250,000	WD	03-ARM'S LENGTH	$250,000	$104,200	41.68	$289,384	$113,129	$136,871	$111,766	1.225
		Totals:	**$3,324,000**			**$3,324,000**	**$1,715,200**		**$3,566,639**		**$1,442,589**	**$1,157,486**	
							Sale. Ratio =>	**51.60**				**E.C.F. =>**	**1.246**
							Std. Dev. =>	**6.87**				**Ave. E.C.F. =>**	**1.243**
												Use 1.246	

LM

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale $	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. $	E.C.F.
06-127-375-00	2526 AIKENS RD	11/30/20	$290,000	WD	03-ARM'S LENGTH	$290,000	$117,800	40.62	$246,394	$46,448	$243,552	$148,659	1.638
06-133-175-06	4430 RED APPLE RD	12/11/20	$299,000	WD	03-ARM'S LENGTH	$299,000	$0	0.00	$277,111	$112,730	$186,270	$122,216	1.524
06-421-712-05	4395 FOX FARM RD	06/14/19	$279,000	WD	03-ARM'S LENGTH	$279,000	$104,200	37.35	$255,215	$91,028	$187,972	$122,072	1.540
06-421-718-01	4093 COLLEGE AV	03/23/21	$357,000	WD	03-ARM'S LENGTH	$357,000	$118,600	33.22	$331,904	$36,316	$320,684	$219,768	1.459
06-421-719-07	4249 FOX FARM RD	04/01/19	$210,000	WD	03-ARM'S LENGTH	$210,000	$95,000	45.24	$243,009	$46,600	$163,400	$146,029	1.119
06-623-005-00	2235 RED APPLE RD	07/30/21	$335,000	WD	03-ARM'S LENGTH	$335,000	$134,500	40.15	$301,422	$108,140	$226,860	$143,704	1.579
		Totals:	**$1,770,000**			**$1,770,000**	**$570,100**		**$1,655,055**		**$1,328,738**	**$902,448**	
							Sale. Ratio =>	**32.21**				**E.C.F. =>**	**1.472**
							Std. Dev. =>	**16.53**				**Ave. E.C.F. =>**	**1.477**
											Use 1.477		

06-422-703-02	3190 FOX FARM RD	05/10/19	$189,000	WD	03-ARM'S LENGTH	$189,000	$107,300	56.77	$252,356	$56,329	$132,671	$145,745	0.910
06-541-704-03	2432 RED APPLE RD	09/02/20	$465,000	WD	03-ARM'S LENGTH	$465,000	$316,500	68.06	$723,932	$304,400	$160,600	$266,032	0.604
06-133-175-04	4370 RED APPLE RD	11/13/20	$197,900	WD	03-ARM'S LENGTH	$197,900	$78,500	39.67	$221,349	$19,195	$178,705	$150,300	1.189

BLL Area used these Sales

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale $	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. $	E.C.F.
06-122-375-03	2526 AIKENS RD	11/30/20	$290,000	WD	03-ARM'S LENGTH	$290,000	$117,800	40.62	$231,411	$47,222	$242,778	$148,659	1.633
06-133-175-02	4430 RED APPLE RD	12/11/20	$299,000	WD	03-ARM'S LENGTH	$299,000	$104,400	34.92	$244,103	$107,539	$191,461	$111,028	1.724
06-133-175-04	4370 RED APPLE RD	11/13/20	$197,900	WD	03-ARM'S LENGTH	$197,900	$78,500	39.67	$206,425	$20,203	$177,697	$150,300	1.182
06-421-718-01	4098 COLLEGE AV	08/23/21	$357,000	WD	03-ARM'S LENGTH	$357,000	$118,600	33.22	$306,672	$34,379	$322,621	$219,768	1.468
06-421-719-07	4249 FOX FARM RD	04/01/19	$210,000	WD	03-ARM'S LENGTH	$210,000	$95,000	45.24	$210,401	$41,602	$168,398	$137,235	1.227
06-422-703-02	3190 FOX FARM RD	05/10/19	$189,000	WD	03-ARM'S LENGTH	$189,000	$107,300	56.77	$242,356	$50,950	$138,050	$155,615	0.887
		Totals:	**$1,542,900**			**$1,542,900**	**$621,600**		**$1,441,368**		**$1,241,005**	**$922,605**	
							Sale. Ratio =>	**40.29**				**E.C.F. =>**	**1.345**
							Std. Dev. =>	**8.52**				**Ave. E.C.F. =>**	**1.354**

Use 134.5