

2026 Sullivan Township Agricultural ECF Analysis

Dates Analyzed 04/01/2023-03/31/2025

Parcel Number	Street Address	Sale Date	Sale Price	Asd. when Sold	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
17-007-300-0003-00	4182 ENSLEY RD	03/22/24	\$1,000,000	\$572,400	\$409,801	\$590,199	\$1,006,040	0.587
05-001-100-0005-00	11606 BRICKYARD RD	03/27/24	\$431,000	\$189,700	\$67,289	\$363,711	\$393,971	0.923
06-134-200-0004-00	3397 W MCMILLAN RD	06/21/24	\$420,000	\$140,100	\$164,814	\$255,186	\$99,565	2.563
12-024-300-0002-00	655 GOEBEL RD	11/22/24	\$612,000	\$212,700	\$153,393	\$458,607	\$134,231	3.417
<b>Totals:</b>			<b>\$2,463,000</b>	<b>\$1,114,900</b>		<b>\$1,667,703</b>	<b>\$1,633,807</b>	
								<b>E.C.F. =&gt; 1.021</b>

Extracted Sales From: Holton, Fruitland, Dalton, Moorland and Ravenna Townships.

**Indicated ECF of 1.021. Agricultural ECF set to 1.021 for 2026. Agricultural decreased from 1.638 to 1.021 for 2026.**

Outliers/Multi-Parcel

07-024-400-0007-00	HOLTON RD	03/14/25	\$250,000	\$82,500	\$118,164	\$131,836	\$30,416	4.334
07-024-400-0005-00	HOLTON RD	03/14/25	\$250,000	\$82,500	\$118,164	\$131,836	\$30,416	4.334
07-024-400-0009-00	4080 HOLTON RD	03/14/25	\$250,000	\$82,500	\$118,164	\$131,836	\$30,416	4.334
05-001-300-0003-00	E MEINERT RD	02/01/24	\$905,000	\$114,300	\$198,825	\$706,175	\$151,227	4.670
05-001-300-0004-00	BRICKYARD RD	02/01/24	\$905,000	\$114,300	\$162,566	\$742,434	\$149,166	4.977

SULLIVAN TOWNSHIP 2026 COMMERCIAL ECF

Dates Analyzed: 04/01/2023-03/31/2025

Sales Used From: White River, Montague Whitehall, Blue Lake, Holton, Fruitland, Dalton, Cedar Creek, Laketon, Muskegon, Egelston, Moorland, Casnovia, Fruitport, Sullivan and Ravenna Townships  
 City of Montague, City of Whitehall and City of North Muskegon

PARCEL NUMBER	CLASS	ADDRESS	SALE DATE	SALE PRICE	ADJ SALE PRICE	PREV ASSESSMENT	PREV ASSESS/ADJ. SALE RATIO	CURRENT APPRAISAL	LAND + YARD IMPS	BUILDING RESIDUAL	CURRENT COST MANUAL	E.C.F.
21-161-011-0013-00	201	8875 WATER ST	07/20/23	\$150,000	\$150,000	\$86,100	57.40	\$238,829	\$92,124	\$57,876	\$176,753	0.327
43-725-002-0001-40	201	12432 STAFFORD ST	07/16/24	\$50,000	\$50,000	\$38,900	77.80	\$85,163	\$13,975	\$36,025	\$85,769	0.420
07-681-011-0001-00	201	6110 HOLTON RD	05/12/23	\$90,000	\$90,000	\$49,400	54.89	\$134,903	\$28,097	\$61,903	\$128,682	0.481
07-012-400-0013-00	201	5576 HOLTON RD	11/07/24	\$150,000	\$150,000	\$75,800	50.53	\$179,074	\$48,539	\$101,461	\$157,271	0.645
23-570-004-0010-10	201	2450 RUDDIMAN DR	08/27/24	\$221,000	\$221,000	\$119,100	53.89	\$263,927	\$63,590	\$157,410	\$241,370	0.652
15-112-100-0026-00	201	3523 HTS RAVENNA RD	08/04/23	\$269,000	\$269,000	\$146,900	54.61	\$297,924	\$160,150	\$108,850	\$165,993	0.656
22-033-100-0036-00	201	115 W LEWIS ST	08/20/23	\$155,000	\$155,000	\$56,800	36.65	\$181,290	\$26,544	\$128,456	\$186,441	0.689
11-020-400-0033-00	201	5490 E APPLE AVE	10/17/23	\$215,000	\$215,000	\$107,600	50.05	\$237,386	\$78,526	\$136,474	\$191,398	0.713
10-007-100-0002-00	201	761 W GILES RD	10/11/24	\$200,000	\$200,000	\$70,500	35.25	\$222,090	\$38,843	\$161,157	\$220,780	0.730
11-022-300-0027-00	201	6660 E APPLE AVE	09/29/23	\$164,000	\$164,000	\$68,700	41.89	\$184,709	\$44,139	\$119,861	\$157,052	0.763
12-020-400-0001-00	201	10380 E APPLE AVE	02/25/25	\$150,000	\$150,000	\$89,200	59.47	\$156,767	\$41,676	\$108,324	\$138,664	0.781
10-007-100-0001-00	201	1390 WHITEHALL RD	06/20/23	\$269,000	\$269,000	\$61,900	23.01	\$279,953	\$88,583	\$180,417	\$230,566	0.782
06-112-400-0003-15	201	5706 WHITEHALL RD	08/08/24	\$50,000	\$50,000	\$24,700	49.40	\$52,208	\$12,750	\$37,250	\$47,540	0.784
21-161-015-0009-00	201	8603 WATER ST	03/17/25	\$184,000	\$184,000	\$80,300	43.64	\$187,884	\$93,845	\$90,155	\$113,300	0.796
21-185-001-0010-00	201	8930 WATER ST	01/13/25	\$150,000	\$150,000	\$64,600	43.07	\$153,621	\$62,905	\$87,095	\$109,296	0.797
05-380-027-0001-00	201	8740 MAIN ST	06/26/24	\$160,000	\$160,000	\$87,900	54.94	\$185,766	\$29,193	\$130,807	\$160,297	0.816
11-021-100-0015-00	201	420 S WOLF LAKE RD	09/19/23	\$175,000	\$175,000	\$71,700	40.97	\$165,017	\$24,663	\$150,337	\$169,101	0.889
22-220-012-0005-10	201	306 E COLBY ST	11/14/24	\$186,000	\$186,000	\$69,000	37.10	\$173,424	\$41,054	\$144,946	\$159,482	0.909
05-031-400-0006-00	201	6951 HOLTON RD	10/11/24	\$154,000	\$154,000	\$70,600	45.84	\$142,594	\$31,193	\$122,807	\$134,218	0.915
15-140-000-0013-00	201	4482 AIRLINE RD	01/02/24	\$440,000	\$440,000	\$163,100	37.07	\$406,596	\$175,313	\$264,687	\$275,546	0.961
15-017-200-0007-00	201	4289 S WOLF LAKE RD	09/14/23	\$315,000	\$315,000	\$102,300	32.48	\$272,878	\$48,612	\$266,388	\$270,200	0.986
15-530-000-0009-00	201	3032 HTS RAVENNA RD	06/06/23	\$260,000	\$260,000	\$95,300	36.65	\$219,323	\$34,250	\$225,750	\$222,980	1.012
22-270-000-0014-20	201	819 E COLBY ST	06/07/24	\$175,000	\$175,000	\$84,700	48.40	\$152,211	\$66,502	\$108,498	\$103,264	1.051
23-168-051-0014-40	201	435 WHITEHALL RD	05/18/23	\$197,500	\$197,500	\$80,500	40.76	\$168,307	\$71,077	\$126,423	\$117,145	1.079
11-020-300-0012-00	201	4970 E APPLE AVE	06/08/23	\$350,000	\$350,000	\$92,900	26.54	\$302,581	\$168,485	\$181,515	\$161,561	1.124
11-026-200-0017-00	201	7815 E APPLE AVE	08/29/24	\$115,000	\$115,000	\$45,200	39.30	\$86,911	\$11,397	\$103,603	\$90,981	1.139
10-004-200-0006-00	201	2112 N ROBERTS RD	01/01/25	\$170,000	\$170,000	\$67,800	39.88	\$134,950	\$50,190	\$119,810	\$102,120	1.173
22-220-010-0001-00	201	115 N MEARS AVE	03/08/24	\$385,000	\$385,000	\$121,000	31.43	\$298,426	\$111,103	\$273,897	\$225,690	1.214
<b>Totals</b>				<b>\$5,549,500</b>	<b>\$2,292,500</b>					<b>\$3,792,182</b>	<b>\$4,543,459</b>	
					<b>Sales Ratio</b>		<b>41.31</b>				<b>ECF</b>	<b>0.83</b>
											<b>AVG ECF</b>	<b>0.83</b>

28 Commercial Sales Analyzed in Time Frame. Indicated ECF of 0.83. Sullivan Township 2026 Commercial ECF set at 0.83. ECF Increased from 0.75 to 0.83 for 2026

RESULTS	
Commercial	0.830
Industrial	0.830
Res/TH/Dup	1.462
Mobile Homes	1.462
Agricultural	1.021

2026 Sullivan Township ECF Analysis  
Rural Residential 04/01/2023-03/31/2025

Parcel Number	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	ECF Area	
16-007-100-0030-00	06/07/24	WD	03-ARM'S LENGTH	\$301,500	\$35,551	\$265,949	\$213,637	1.245	R1	
16-003-400-0016-00	02/25/25	WD	03-ARM'S LENGTH	\$305,000	\$91,818	\$213,182	\$169,012	1.261	R1	
16-015-400-0003-00	07/18/24	WD	03-ARM'S LENGTH	\$500,000	\$110,139	\$389,861	\$297,381	1.311	R1	
16-005-400-0017-00	04/07/23	WD	03-ARM'S LENGTH	\$274,000	\$66,943	\$207,057	\$155,801	1.329	R1	
16-002-300-0002-10	10/04/24	WD	03-ARM'S LENGTH	\$315,000	\$52,790	\$262,210	\$193,023	1.358	R1	
16-022-200-0003-00	09/05/23	WD	03-ARM'S LENGTH	\$415,000	\$78,972	\$336,028	\$243,887	1.378	R1	
16-006-300-0005-00	09/22/23	WD	03-ARM'S LENGTH	\$276,000	\$80,483	\$195,517	\$141,864	1.378	R1	
16-007-100-0003-00	05/26/23	WD	03-ARM'S LENGTH	\$230,000	\$30,372	\$199,628	\$143,556	1.391	R1	
16-004-300-0014-00	07/24/23	WD	19-MP ARM'S LENGTH	\$328,452	\$102,207	\$226,245	\$161,876	1.398	R1	
16-003-400-0007-00	02/25/25	WD	03-ARM'S LENGTH	\$470,000	\$58,285	\$411,715	\$289,494	1.422	R1	
16-005-400-0026-00	03/03/25	WD	03-ARM'S LENGTH	\$310,000	\$26,493	\$283,507	\$194,291	1.459	R1	
16-007-100-0031-00	11/15/23	WD	03-ARM'S LENGTH	\$389,000	\$79,934	\$309,066	\$210,765	1.466	R1	
16-004-100-0006-00	01/08/25	WD	03-ARM'S LENGTH	\$420,000	\$72,633	\$347,367	\$232,172	1.496	R1	
16-011-100-0005-00	12/18/24	WD	03-ARM'S LENGTH	\$299,900	\$72,452	\$227,448	\$148,082	1.536	R1	
16-006-300-0006-00	04/25/24	WD	03-ARM'S LENGTH	\$245,000	\$59,929	\$185,071	\$119,150	1.553	R1	
16-016-200-0005-00	08/11/23	WD	03-ARM'S LENGTH	\$172,600	\$31,525	\$141,075	\$88,809	1.589	R1	
16-002-200-0008-00	06/28/24	WD	03-ARM'S LENGTH	\$220,000	\$23,359	\$196,641	\$122,157	1.610	R1	
16-022-200-0008-10	12/08/23	WD	03-ARM'S LENGTH	\$880,000	\$98,784	\$781,216	\$479,068	1.631	R1	
16-006-400-0028-00	06/06/23	WD	03-ARM'S LENGTH	\$233,000	\$24,741	\$208,259	\$127,710	1.631	R1	
16-010-300-0018-00	03/27/24	WD	03-ARM'S LENGTH	\$240,000	\$57,616	\$182,384	\$111,548	1.635	R1	
16-035-300-0003-00	01/27/25	WD	03-ARM'S LENGTH	\$180,000	\$24,854	\$155,146	\$91,767	1.691	R1	
16-001-300-0002-01	09/30/24	WD	03-ARM'S LENGTH	\$240,000	\$49,268	\$190,732	\$112,039	1.702	R1	
<b>Totals:</b>				<b>\$7,244,452</b>		<b>\$5,915,304</b>	<b>\$4,047,088</b>	<b>E.C.F. =&gt;</b>	<b>1.462</b>	<b>0.1396</b>

Rural Residential ECF set at 1.462 after Removing Outliers. ECF increased from 1.457 to 1.462 for 2026.

2026 Sullivan Township ECF Analysis  
Rural Residential 04/01/2023-03/31/2025

**OUTLIERS**

Parcel Number	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	ECF Area
16-024-300-0001-00	11/03/23	CD	03-ARM'S LENGTH	\$185,000	\$183,124	\$1,876	\$325,125	0.006	R1
16-007-100-0041-00	07/08/24	WD	03-ARM'S LENGTH	\$120,000	\$92,872	\$27,128	\$133,320	0.203	R1
16-023-300-0004-10	10/21/24	WD	03-ARM'S LENGTH	\$171,000	\$101,033	\$69,967	\$102,140	0.685	R1
16-015-100-0009-00	03/07/24	WD	03-ARM'S LENGTH	\$115,000	\$55,760	\$59,240	\$80,593	0.735	R1
16-007-300-0011-01	01/16/25	WD	03-ARM'S LENGTH	\$263,000	\$71,249	\$191,751	\$216,881	0.884	R1
16-021-300-0004-00	11/29/23	WD	03-ARM'S LENGTH	\$196,000	\$85,960	\$110,040	\$120,014	0.917	R1
16-010-300-0018-00	12/29/23	WD	03-ARM'S LENGTH	\$160,000	\$57,616	\$102,384	\$111,548	0.918	R1
16-016-100-0001-00	12/29/23	WD	03-ARM'S LENGTH	\$50,000	\$37,000	\$13,000	\$11,777	1.104	R1
16-015-300-0013-10	12/08/23	WD	03-ARM'S LENGTH	\$500,000	\$84,906	\$415,094	\$372,880	1.113	R1
16-008-200-0017-00	06/28/24	WD	03-ARM'S LENGTH	\$315,000	\$30,012	\$284,988	\$242,216	1.177	R1
16-024-300-0004-10	12/13/23	WD	03-ARM'S LENGTH	\$560,000	\$130,762	\$429,238	\$354,723	1.210	R1
16-008-200-0002-10	07/17/24	WD	03-ARM'S LENGTH	\$345,000	\$95,430	\$249,570	\$204,548	1.220	R1
16-008-100-0008-00	05/17/23	WD	03-ARM'S LENGTH	\$266,500	\$102,002	\$164,498	\$132,855	1.238	R1
16-003-400-0011-00	01/26/24	WD	03-ARM'S LENGTH	\$282,900	\$55,800	\$227,100	\$182,622	1.244	R1
16-015-100-0009-00	05/30/24	WD	03-ARM'S LENGTH	\$196,000	\$55,760	\$140,240	\$80,593	1.740	R1
16-006-400-0027-00	03/21/24	WD	03-ARM'S LENGTH	\$250,000	\$27,196	\$222,804	\$122,763	1.815	R1
16-004-300-0016-00	10/11/24	WD	03-ARM'S LENGTH	\$230,000	\$81,179	\$148,821	\$74,452	1.999	R1
16-008-100-0005-00	08/20/24	WD	03-ARM'S LENGTH	\$363,000	\$66,098	\$296,902	\$114,827	2.586	R1

2026 Sullivan Township ECF Analysis  
 SUBS Residential 04/01/2023-03/31/2025

Parcel Number	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	ECF Area
16-622-000-0063-00	06/29/23	WD	03-ARM'S LENGTH	\$180,000	\$21,493	\$158,507	\$119,489	1.327	R2
16-621-000-0020-00	03/15/24	WD	03-ARM'S LENGTH	\$250,000	\$18,621	\$231,379	\$165,353	1.399	R2
16-624-000-0100-00	05/24/24	WD	03-ARM'S LENGTH	\$265,000	\$28,016	\$236,984	\$157,024	1.509	R2
16-220-011-0001-00	11/22/23	WD	03-ARM'S LENGTH	\$215,000	\$38,080	\$176,920	\$113,471	1.559	R2
16-220-004-0002-00	08/02/23	WD	03-ARM'S LENGTH	\$195,000	\$16,555	\$178,445	\$112,189	1.591	R2
16-620-000-0014-00	10/26/23	WD	03-ARM'S LENGTH	\$275,000	\$19,000	\$256,000	\$150,160	1.705	R2
<b>Totals:</b>				<b>\$1,380,000</b>		<b>\$1,238,235</b>	<b>\$817,686</b>	<b>E.C.F. =&gt; 1.514</b>	

SUBS Residential ECF set at 1.514 after removing Outliers. ECF was decreased from 1.532 to 1.514 for 2026.

**OUTLIERS**

Parcel Number	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	ECF Area
- 16-220-004-0003-00	09/18/23	WD	03-ARM'S LENGTH	\$320,000	\$33,157	\$286,843	\$244,695	1.172	R2
16-622-000-0054-00	11/22/23	WD	03-ARM'S LENGTH	\$217,000	\$23,275	\$193,725	\$156,431	1.238	R2

2026 Sullivan Township ECF Analysis  
 Newer Subs 04/01/2023-03/31/2025

Parcel Number	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	ECF Area
16-003-300-0001-25	08/22/24	WD	03-ARM'S LENGTH	\$565,000	\$56,172	\$508,828	\$443,331	1.148	R3
16-009-200-0004-40	03/10/25	WD	03-ARM'S LENGTH	\$415,000	\$73,947	\$341,053	\$290,257	1.175	R3
16-016-300-0003-10	08/01/24	WD	03-ARM'S LENGTH	\$580,000	\$88,908	\$491,092	\$340,729	1.441	R3
<b>Totals:</b>				<b>\$1,560,000</b>		<b>\$1,340,973</b>	<b>\$1,074,317</b>		
								<b>E.C.F. =&gt;</b>	<b>1.248</b>

Newer Subs Residential ECF set at 1.248 after removing Outliers. ECF was decreased from 1.384 to 1.248 for 2026.

**OUTLIERS**

Parcel Number	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	ECF Area
16-004-400-0005-50	12/27/24	WD	03-ARM'S LENGTH	\$490,000	\$59,141	\$430,859	\$410,890	1.049	R3
16-003-300-0001-25	09/11/23	WD	03-ARM'S LENGTH	\$530,000	\$56,172	\$473,828	\$443,331	1.069	R3