

Ravenna Agricultural Sales: ECF (Dates Analyzed: 4/1/23-3/31/25)

Outlier

Parcel Number	Sale Date	Sale Price	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
17-007-300-0003-00	03/22/24	\$1,000,000	03-ARM'S LENGTH	\$1,000,000	\$796,500	79.65	\$1,592,952	\$409,801	\$590,199	\$1,006,040	0.587
<b>Totals:</b>		<b>\$1,000,000</b>		<b>\$1,000,000</b>	<b>\$796,500</b>		<b>\$1,592,952</b>		<b>\$590,199</b>	<b>\$1,006,040</b>	
						<b>Sale. Ratio =&gt;</b>	<b>79.65</b>			<b>E.C.F. =&gt;</b>	<b>0.587</b>
										<b>Ave. E.C.F. =&gt;</b>	<b>0.587</b>

No change to ECF due to lack of sales. Current sale is an outlier due to having two, high value residential buildings and having blueberry field income.  
ECF value staying at 0.760 for 2026

**Ravenna Township Commercial ECF**

Also includes: White River Twp, Montague Twp, Whitehall Twp, Blue Lake Twp, Holton Twp, Fruitland Twp, Dalton Twp, Cedar Creek Twp, Laketon Twp, Muskegon Twp, Egelson Twp, Moorland Twp, Casnovia Twp, Fruitport Twp, Sullivan Twp, Ravenna Twp, City of Montague, City of Whitehall, City of North Muskegon

**DATES ANALYZED: APRIL 1, 2023 - MARCH 31, 2025**

PARCEL NUMBER	SALE DATE	SALE PRICE	ADJ SALE PRICE	CURRENT APPRAISAL	BUILDING RESIDUAL	CURRENT COST MANUAL	E.C.F.
15-112-100-0026-00	08/04/23	\$269,000	\$269,000	\$297,924	\$108,850	\$165,993	0.656
22-033-100-0036-00	08/20/23	\$155,000	\$155,000	\$181,290	\$128,456	\$186,441	0.689
11-020-400-0033-00	10/17/23	\$215,000	\$215,000	\$237,386	\$136,474	\$191,398	0.713
10-007-100-0002-00	10/11/24	\$200,000	\$200,000	\$222,090	\$161,157	\$220,780	0.730
11-022-300-0027-00	09/29/23	\$164,000	\$164,000	\$184,709	\$119,861	\$157,052	0.763
12-020-400-0001-00	02/25/25	\$150,000	\$150,000	\$156,767	\$108,324	\$138,664	0.781
10-007-100-0001-00	06/20/23	\$269,000	\$269,000	\$279,953	\$180,417	\$230,566	0.782
06-112-400-0003-15	08/08/24	\$50,000	\$50,000	\$52,208	\$37,250	\$47,540	0.784
21-161-015-0009-00	03/17/25	\$184,000	\$184,000	\$187,884	\$90,155	\$113,300	0.796
21-185-001-0010-00	01/13/25	\$150,000	\$150,000	\$153,621	\$87,095	\$109,296	0.797
05-380-027-0001-00	06/26/24	\$160,000	\$160,000	\$185,766	\$130,807	\$160,297	0.816
11-021-100-0015-00	09/19/23	\$175,000	\$175,000	\$165,017	\$150,337	\$169,101	0.889
22-220-012-0005-10	11/14/24	\$186,000	\$186,000	\$173,424	\$144,946	\$159,482	0.909
05-031-400-0006-00	10/11/24	\$154,000	\$154,000	\$142,594	\$122,807	\$134,218	0.915
15-140-000-0013-00	01/02/24	\$440,000	\$440,000	\$406,596	\$264,687	\$275,546	0.961
15-017-200-0007-00	09/14/23	\$315,000	\$315,000	\$272,878	\$266,388	\$270,200	0.986
15-530-000-0009-00	06/06/23	\$260,000	\$260,000	\$219,323	\$225,750	\$222,980	1.012
22-270-000-0014-20	06/07/24	\$175,000	\$175,000	\$152,211	\$108,498	\$103,264	1.051
23-168-051-0014-40	05/18/23	\$197,500	\$197,500	\$168,307	\$126,423	\$117,145	1.079
11-020-300-0012-00	06/08/23	\$350,000	\$350,000	\$302,581	\$181,515	\$161,561	1.124
11-026-200-0017-00	08/29/24	\$115,000	\$115,000	\$86,911	\$103,603	\$90,981	1.139
10-004-200-0006-00	01/01/25	\$170,000	\$170,000	\$134,950	\$119,810	\$102,120	1.173
22-220-010-0001-00	03/08/24	\$385,000	\$385,000	\$298,426	\$273,897	\$225,690	1.214
05-380-027-0001-10	06/26/24	\$100,000	\$100,000	\$71,544	\$89,146	\$73,120	1.219
13-002-400-0017-00	03/15/24	\$300,000	\$300,000	\$214,053	\$264,938	\$207,046	1.280
<b>Totals</b>		<b>\$5,288,500</b>			<b>\$3,731,591</b>	<b>\$4,033,780</b>	
						<b>ECF</b>	<b>0.93</b>
						<b>AVG ECF</b>	<b>0.93</b>

Indicated Commercial ECF of .93 is utilized for 2026.

**Outliers**

PARCEL NUMBER	SALE DATE	SALE PRICE	ADJ SALE PRICE	CURRENT APPRAISAL	BUILDING RESIDUAL	CURRENT COST MANUAL	E.C.F.
21-161-011-0013-00	07/20/23	\$150,000	\$150,000	\$238,829	\$57,876	\$176,753	0.327
43-725-002-0001-40	07/16/24	\$50,000	\$50,000	\$85,163	\$36,025	\$85,769	0.420
07-681-011-0001-00	05/12/23	\$90,000	\$90,000	\$134,903	\$61,903	\$128,682	0.481

Ravenna Industrial Sales: ECF (Dates Analyzed: 4/1/23-3/31/25)

No industrial sales within Ravenna happened during the study timeframe.

Surrounding Area Industrial Sales for Ravenna: ECF (Dates Analyzed: 4/1/22-3/31/24)

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.
26-185-082-0006-00	301	2221 LEMUEI	08/04/23	\$335,000	\$335,000	\$165,300	49.34	\$347,334	\$67,457	\$267,543	\$430,580	0.621
26-185-128-0006-00	301	2441 NINTH :	04/26/24	\$51,000	\$51,000	\$22,300	43.73	\$62,442	\$16,042	\$34,958	\$71,385	0.490
11-031-100-0006-00	301	4350 E EVAN	07/11/24	\$260,000	\$260,000	\$127,600	49.08	\$386,985	\$52,240	\$207,760	\$293,636	0.708
24-128-300-0022-00	301	1734 S GETTY	05/17/23	\$285,000	\$285,000	\$185,300	65.02	\$389,484	\$58,468	\$226,532	\$290,365	0.780
27-440-000-0029-00	301	1004 E BROA	10/29/24	\$189,542	\$189,542	\$86,600	45.69	\$236,983	\$25,990	\$163,552	\$185,082	0.884
24-694-000-0041-00	301	2304 OLTHOI	11/22/23	\$375,000	\$375,000	\$181,000	48.27	\$435,305	\$110,630	\$264,370	\$284,803	0.928
<b>Totals</b>				<b>\$1,495,542</b>	<b>\$768,100</b>					<b>\$1,164,715</b>	<b>\$1,555,850</b>	
					<b>Sales Ratio</b>		<b>51.36</b>				<b>ECF</b>	<b>0.75</b>
											<b>AVG ECF</b>	<b>0.74</b>

Market shows a need for decrease. Lowered ECF from .875 to .86 for 2026

Outliers

21-029-300-0005-00	301	8155 COOK S	06/12/24	\$1,375,000	\$1,375,000	\$384,000	27.93	\$1,122,121	\$91,795	\$1,283,205	\$903,795	1.420
27-002-100-0025-00	301	2875 LEON S	07/02/24	\$199,000	\$199,000	\$70,800	35.58	\$150,424	\$71,670	\$127,330	\$69,082	1.843
24-370-001-0002-01	301	1860 HENRY	11/27/24	\$500,000	\$500,000	\$0	0.00	\$478,113	\$275,995	\$224,005	\$177,296	1.263
27-121-300-0034-20	301	1175 DEVIN	12/13/23	\$2,250,000	\$2,250,000	\$1,013,700	45.05	\$2,157,464	\$166,983	\$2,083,017	\$1,746,036	1.193

Ravenna Haymeadow Sales: ECFs (Dates Analyzed: 4/1/23-3/31/25)

Parcel Number	Sale Date	Sale Price	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
43-380-000-0025-00	11/06/23	\$285,000	03-ARM'S LENGTH	\$285,000	\$167,400	58.74	\$334,793	\$51,237	\$233,763	\$267,254	0.875
43-380-000-0005-00	10/20/23	\$275,000	03-ARM'S LENGTH	\$275,000	\$156,000	56.73	\$312,067	\$58,553	\$216,447	\$238,939	0.906
43-380-000-0103-00	06/20/24	\$258,000	03-ARM'S LENGTH	\$258,000	\$145,800	56.51	\$291,566	\$43,261	\$214,739	\$234,029	0.918
43-380-000-0091-00	06/23/23	\$259,900	03-ARM'S LENGTH	\$259,900	\$140,700	54.14	\$281,317	\$46,065	\$213,835	\$221,727	0.964
43-380-000-0098-00	03/06/24	\$275,280	03-ARM'S LENGTH	\$275,280	\$148,300	53.87	\$296,680	\$46,495	\$228,785	\$235,801	0.970
43-380-000-0095-00	09/29/23	\$268,500	03-ARM'S LENGTH	\$268,500	\$143,500	53.45	\$287,047	\$42,235	\$226,265	\$230,737	0.981
43-380-000-0096-00	03/01/24	\$273,000	03-ARM'S LENGTH	\$273,000	\$145,800	53.41	\$291,567	\$43,262	\$229,738	\$234,029	0.982
43-380-000-0092-00	12/05/23	\$280,000	03-ARM'S LENGTH	\$280,000	\$146,400	52.29	\$292,848	\$42,137	\$237,863	\$236,297	1.007
43-380-000-0146-00	08/24/23	\$245,000	03-ARM'S LENGTH	\$245,000	\$119,100	48.61	\$246,232	\$40,232	\$204,768	\$194,156	1.055
43-380-000-0126-00	07/14/23	\$288,400	03-ARM'S LENGTH	\$288,400	\$140,100	48.58	\$280,295	\$55,895	\$232,505	\$211,499	1.099
43-380-000-0090-00	04/07/23	\$269,500	03-ARM'S LENGTH	\$269,500	\$129,800	48.16	\$259,653	\$42,235	\$227,265	\$204,918	1.109
43-380-000-0074-00	08/12/24	\$240,000	03-ARM'S LENGTH	\$240,000	\$110,600	46.08	\$221,103	\$42,941	\$197,059	\$167,919	1.174
43-380-000-0148-00	03/28/24	\$300,000	03-ARM'S LENGTH	\$300,000	\$136,800	45.60	\$273,635	\$46,927	\$253,073	\$213,674	1.184
43-380-000-0063-00	04/16/24	\$298,000	03-ARM'S LENGTH	\$298,000	\$130,200	43.69	\$260,491	\$42,762	\$255,238	\$205,211	1.244
43-380-000-0041-00	07/12/24	\$265,000	03-ARM'S LENGTH	\$265,000	\$112,300	42.38	\$224,669	\$45,981	\$219,019	\$168,415	1.300
43-380-000-0132-00	07/26/23	\$275,000	03-ARM'S LENGTH	\$275,000	\$115,100	41.85	\$230,125	\$40,425	\$234,575	\$178,794	1.312
43-380-000-0135-00	12/04/24	\$275,000	03-ARM'S LENGTH	\$275,000	\$110,400	40.15	\$228,172	\$42,094	\$232,906	\$175,380	1.328
<b>Totals:</b>		<b>\$4,950,580</b>		<b>\$4,630,580</b>	<b>\$2,298,300</b>		<b>\$4,612,260</b>		<b>\$3,857,843</b>	<b>\$3,618,778</b>	
						<b>Sale. Ratio =&gt;</b>	<b>49.63</b>			<b>E.C.F. =&gt;</b>	<b>1.066</b>
						<b>Std. Dev. =&gt;</b>	<b>5.73</b>			<b>Ave. E.C.F. =&gt;</b>	<b>1.083</b>

Changed ECF to 1.066 as indicated for 2026

Ravenna Township Sales: ECFs (Dates Analyzed: 4/1/23-3/31/25)

Parcel Number	Sale Date	Sale Price	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	
17-003-300-0004-00	01/13/25	\$210,000	03-ARM'S LENGTH	\$210,000	\$195,400	93.05	\$392,589	\$61,100	\$148,900	\$234,102	0.636	
17-020-300-0002-10	09/01/23	\$192,000	03-ARM'S LENGTH	\$192,000	\$162,200	84.48	\$324,357	\$61,100	\$130,900	\$197,054	0.664	
17-020-400-0001-00	05/22/23	\$160,000	03-ARM'S LENGTH	\$160,000	\$107,400	67.13	\$214,736	\$79,645	\$80,355	\$96,346	0.834	
17-022-200-0014-00	08/12/24	\$425,000	03-ARM'S LENGTH	\$425,000	\$298,500	70.24	\$596,973	\$109,309	\$315,691	\$346,509	0.911	
17-029-400-0001-10	12/27/23	\$300,000	03-ARM'S LENGTH	\$300,000	\$170,900	56.97	\$341,871	\$79,360	\$220,640	\$185,389	1.190	
17-033-300-0001-10	06/14/24	\$190,000	03-ARM'S LENGTH	\$190,000	\$108,000	56.84	\$215,968	\$44,610	\$145,390	\$121,287	1.199	
17-026-400-0004-00	09/22/23	\$265,000	03-ARM'S LENGTH	\$265,000	\$150,800	56.91	\$301,595	\$44,272	\$220,728	\$181,725	1.215	
17-003-400-0015-00	02/07/25	\$350,000	03-ARM'S LENGTH	\$350,000	\$192,200	54.91	\$384,428	\$53,781	\$296,219	\$240,913	1.230	
17-006-300-0003-00	04/12/23	\$275,000	03-ARM'S LENGTH	\$275,000	\$117,000	42.55	\$234,035	\$164,140	\$110,860	\$89,609	1.237	
17-029-100-0005-00	10/17/23	\$226,000	03-ARM'S LENGTH	\$226,000	\$119,900	53.05	\$239,701	\$104,056	\$121,944	\$96,057	1.270	
17-004-400-0004-00	05/01/23	\$275,000	03-ARM'S LENGTH	\$275,000	\$143,000	52.00	\$286,003	\$67,886	\$207,114	\$156,777	1.321	
17-003-400-0009-00	01/02/24	\$225,000	19-MULTI PARCEL ARM':	\$225,000	\$92,900	41.29	\$234,474	\$48,229	\$176,771	\$131,529	1.344	
17-022-200-0007-00	09/27/24	\$205,000	03-ARM'S LENGTH	\$205,000	\$104,000	50.73	\$208,053	\$70,670	\$134,330	\$97,022	1.385	
17-005-100-0001-00	01/31/25	\$270,000	03-ARM'S LENGTH	\$270,000	\$136,600	50.59	\$273,277	\$46,658	\$223,342	\$160,042	1.396	
17-681-000-0029-00	11/02/23	\$254,000	03-ARM'S LENGTH	\$254,000	\$127,900	50.35	\$255,771	\$37,411	\$216,589	\$154,209	1.405	
17-022-200-0009-10	09/12/24	\$460,000	03-ARM'S LENGTH	\$460,000	\$214,800	46.70	\$429,606	\$50,151	\$409,849	\$284,271	1.442	
17-682-000-0043-00	07/19/24	\$331,000	03-ARM'S LENGTH	\$331,000	\$160,600	48.52	\$321,278	\$34,785	\$296,215	\$203,331	1.457	
17-008-200-0004-00	02/07/25	\$297,500	03-ARM'S LENGTH	\$297,500	\$127,100	42.72	\$254,241	\$75,213	\$222,287	\$152,173	1.461	
17-022-100-0004-00	04/19/24	\$265,000	03-ARM'S LENGTH	\$265,000	\$124,500	46.98	\$249,011	\$69,468	\$195,532	\$126,796	1.542	
17-027-200-0005-00	08/19/24	\$240,000	03-ARM'S LENGTH	\$240,000	\$110,900	46.21	\$221,887	\$59,051	\$180,949	\$114,997	1.574	
17-014-100-0010-00	05/17/24	\$247,500	03-ARM'S LENGTH	\$247,500	\$108,800	43.96	\$217,560	\$66,589	\$180,911	\$106,618	1.697	
17-015-200-0009-00	02/11/25	\$665,000	03-ARM'S LENGTH	\$665,000	\$283,400	42.62	\$566,816	\$154,173	\$510,827	\$292,029	1.749	
17-007-100-0004-00	11/22/24	\$289,900	19-MULTI PARCEL ARM':	\$289,900	\$111,300	38.39	\$234,730	\$80,772	\$209,128	\$112,690	1.856	
17-008-200-0006-00	08/15/24	\$225,000	03-ARM'S LENGTH	\$225,000	\$86,000	38.22	\$172,076	\$40,042	\$184,958	\$93,244	1.984	
17-010-400-0008-00	06/14/24	\$263,000	03-ARM'S LENGTH	\$263,000	\$82,800	31.48	\$165,654	\$30,428	\$232,572	\$98,560	2.360	
17-021-300-0001-00	11/01/23	\$540,000	03-ARM'S LENGTH	\$540,000	\$170,200	31.52	\$340,359	\$109,421	\$430,579	\$172,082	2.502	
<b>Totals:</b>		<b>\$7,945,900</b>		<b>\$7,945,900</b>	<b>\$3,891,900</b>		<b>\$7,846,815</b>		<b>\$5,955,060</b>	<b>\$4,273,317</b>		
						<b>Sale. Ratio =&gt;</b>	<b>48.98</b>				<b>E.C.F. =&gt;</b>	<b>1.394</b>
						<b>Std. Dev. =&gt;</b>	<b>15.08</b>				<b>Ave. E.C.F. =&gt;</b>	<b>1.703</b>

Changed ECF to 1.394 as indicated for the year 2026.

Outliers

Parcel Number	Sale Date	Sale Price	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
17-029-200-0012-00	06/15/23	\$57,000	03-ARM'S LENGTH	\$57,000	\$59,400	104.21	\$118,712	\$77,900	(\$20,900)	\$36,314	(0.576)
17-029-100-0008-30	09/13/23	\$100,000	03-ARM'S LENGTH	\$100,000	\$284,600	284.60	\$569,209	\$82,031	\$17,969	\$344,052	0.052
17-029-100-0008-20	03/27/24	\$109,900	03-ARM'S LENGTH	\$109,900	\$252,900	230.12	\$505,804	\$88,300	\$21,600	\$294,847	0.073
17-018-300-0005-00	03/07/24	\$110,000	03-ARM'S LENGTH	\$110,000	\$262,500	238.64	\$525,048	\$78,680	\$31,320	\$315,232	0.099
17-019-200-0001-00	08/15/24	\$75,000	03-ARM'S LENGTH	\$75,000	\$86,000	114.67	\$172,020	\$62,778	\$12,222	\$77,148	0.158
17-002-200-0022-00	11/07/24	\$60,000	03-ARM'S LENGTH	\$60,000	\$90,700	151.17	\$181,399	\$30,000	\$30,000	\$106,920	0.281
17-029-100-0008-01	03/06/24	\$140,000	03-ARM'S LENGTH	\$140,000	\$42,400	30.29	\$84,883	\$74,260	\$65,740	\$13,978	4.703
17-029-100-0008-01	08/23/24	\$160,000	03-ARM'S LENGTH	\$160,000	\$42,400	26.50	\$84,883	\$74,260	\$85,740	\$13,978	6.134

Ravenna Village Sales: ECFs (Dates Analyzed: 4/1/23-3/31/25)

Parcel Number	Sale Date	Sale Price	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
43-595-000-0001-00	10/05/23	\$255,000	03-ARM'S LENGTH	\$255,000	\$161,700	63.41	\$323,329	\$32,444	\$222,556	\$198,556	1.121
43-650-004-0021-00	02/27/24	\$208,000	03-ARM'S LENGTH	\$208,000	\$130,700	62.84	\$261,461	\$33,125	\$174,875	\$155,861	1.122
43-650-005-0019-00	07/19/24	\$266,000	03-ARM'S LENGTH	\$266,000	\$167,200	62.86	\$334,435	\$37,915	\$228,085	\$202,403	1.127
43-002-300-0002-40	08/21/24	\$295,000	03-ARM'S LENGTH	\$295,000	\$178,000	60.34	\$355,948	\$39,272	\$255,728	\$216,161	1.183
43-002-300-0002-30	10/20/23	\$320,000	03-ARM'S LENGTH	\$320,000	\$192,500	60.16	\$385,095	\$43,151	\$276,849	\$233,409	1.186
43-725-015-0016-50	09/16/24	\$175,000	03-ARM'S LENGTH	\$175,000	\$103,300	59.03	\$206,695	\$30,672	\$144,328	\$120,152	1.201
43-725-014-0005-60	10/17/24	\$139,000	03-ARM'S LENGTH	\$139,000	\$81,300	58.49	\$162,650	\$30,989	\$108,011	\$89,871	1.202
43-725-006-0001-50	04/26/24	\$260,000	03-ARM'S LENGTH	\$260,000	\$148,300	57.04	\$296,584	\$33,552	\$226,448	\$179,544	1.261
43-681-000-0035-00	11/07/24	\$305,000	03-ARM'S LENGTH	\$305,000	\$171,700	56.30	\$343,431	\$48,411	\$256,589	\$201,379	1.274
43-481-000-0031-00	06/21/23	\$335,000	03-ARM'S LENGTH	\$335,000	\$187,000	55.82	\$373,962	\$46,660	\$288,340	\$226,223	1.275
43-150-001-0001-00	05/15/24	\$187,500	03-ARM'S LENGTH	\$187,500	\$104,400	55.68	\$208,774	\$30,765	\$156,735	\$121,508	1.290
43-481-000-0034-00	12/06/24	\$285,000	19-MULTI PARCEL ARM'S LENGTH	\$285,000	\$140,400	49.26	\$314,239	\$42,216	\$242,784	\$185,681	1.308
43-150-003-0006-00	10/31/24	\$169,750	03-ARM'S LENGTH	\$169,750	\$92,900	54.73	\$185,735	\$36,339	\$133,411	\$101,977	1.308
43-683-000-0055-00	09/19/23	\$280,000	03-ARM'S LENGTH	\$280,000	\$152,600	54.50	\$305,152	\$35,895	\$244,105	\$183,793	1.328
43-725-012-0004-00	07/31/23	\$96,000	03-ARM'S LENGTH	\$96,000	\$50,000	52.08	\$99,924	\$50,252	\$45,748	\$33,906	1.349
43-150-004-0024-00	08/08/23	\$275,000	03-ARM'S LENGTH	\$275,000	\$144,900	52.69	\$289,749	\$41,097	\$233,903	\$169,728	1.378
43-683-000-0060-00	07/18/24	\$380,000	03-ARM'S LENGTH	\$380,000	\$192,500	50.66	\$384,995	\$48,413	\$331,587	\$229,749	1.443
43-725-004-0007-01	05/06/24	\$285,000	03-ARM'S LENGTH	\$285,000	\$141,500	49.65	\$283,042	\$31,512	\$253,488	\$171,693	1.476
43-150-004-0016-00	03/11/25	\$250,000	03-ARM'S LENGTH	\$250,000	\$123,900	49.56	\$247,745	\$36,083	\$213,917	\$144,479	1.481
43-725-015-0007-10	11/13/23	\$175,000	03-ARM'S LENGTH	\$175,000	\$85,700	48.97	\$171,384	\$30,000	\$145,000	\$96,508	1.502
43-725-013-0005-00	10/21/24	\$277,900	03-ARM'S LENGTH	\$277,900	\$132,000	47.50	\$264,050	\$33,318	\$244,582	\$157,496	1.553
43-650-001-0021-00	02/28/25	\$225,000	03-ARM'S LENGTH	\$225,000	\$105,500	46.89	\$210,970	\$35,149	\$189,851	\$120,014	1.582
43-150-003-0019-00	06/12/23	\$203,000	03-ARM'S LENGTH	\$203,000	\$90,700	44.68	\$188,629	\$30,714	\$172,286	\$107,792	1.598
43-730-000-0017-00	11/03/23	\$249,000	03-ARM'S LENGTH	\$249,000	\$115,000	46.18	\$229,922	\$32,603	\$216,397	\$134,689	1.607
43-650-003-0027-00	12/08/23	\$203,000	03-ARM'S LENGTH	\$203,000	\$92,000	45.32	\$183,947	\$30,000	\$173,000	\$105,083	1.646
43-150-004-0021-00	05/16/24	\$200,000	03-ARM'S LENGTH	\$200,000	\$90,800	45.40	\$181,632	\$34,392	\$165,608	\$100,505	1.648
43-650-002-0014-00	07/26/24	\$293,500	03-ARM'S LENGTH	\$293,500	\$130,500	44.46	\$261,012	\$37,556	\$255,944	\$152,530	1.678
<b>Totals:</b>		<b>\$7,322,550</b>		<b>\$7,322,550</b>	<b>\$3,805,300</b>		<b>\$7,650,974</b>		<b>\$6,219,520</b>	<b>\$4,472,395</b>	
					<b>Sale. Ratio =&gt;</b>	<b>51.97</b>				<b>E.C.F. =&gt;</b>	<b>1.391</b>
					<b>Std. Dev. =&gt;</b>	<b>6.84</b>				<b>Ave. E.C.F. =&gt;</b>	<b>1.424</b>

ECF changed to 1.391 as indicated for 2026

Outliers

Parcel Number	Sale Date	Sale Price	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
43-650-005-0019-00	11/22/23	\$12,500	03-ARM'S LENGTH	\$12,500	\$167,200	1337.60	\$334,435	\$37,915	(\$25,415)	\$202,403	(0.126)
43-650-006-0009-01	02/26/24	\$35,000	03-ARM'S LENGTH	\$35,000	\$121,500	347.14	\$235,355	\$33,415	\$1,585	\$137,843	0.011
43-650-006-0023-00	03/08/24	\$360,000	03-ARM'S LENGTH	\$360,000	\$260,100	72.25	\$520,194	\$41,264	\$318,736	\$326,915	0.975
43-725-009-0001-10	05/02/23	\$210,000	03-ARM'S LENGTH	\$210,000	\$91,100	43.38	\$182,137	\$46,664	\$163,336	\$92,473	1.766
43-725-011-0012-00	10/08/24	\$245,000	03-ARM'S LENGTH	\$245,000	\$101,900	41.59	\$203,809	\$30,000	\$215,000	\$118,641	1.812
43-150-004-0012-00	03/28/25	\$274,900	03-ARM'S LENGTH	\$274,900	\$105,300	38.30	\$210,537	\$33,871	\$241,029	\$120,591	1.999