

Mancelona Township ECF Study 2026

ECF Study– 2026 Assessment Roll

This documents the methodology, analysis, and conclusions supporting the Economic Condition Factor (ECF) studies utilized in the development of the 2026 Assessment Roll for Mancelona Township.

Where appropriate, similar market areas were grouped to improve reliability where annual sales volume was limited. Distinctions were maintained between rural residential and acreage parcels, village properties, platted subdivisions, and Lakes of the North, recognizing the differing market influences affecting each category. Commercial and specialized property types were also evaluated independently where sufficient market evidence indicated unique valuation trends.

Non-representative sales, including non-arm's-length transfers, incomplete construction, multi-parcel transactions, and atypical conditions, were reviewed and adjusted or excluded where necessary. Where direct local sales were insufficient, comparable market evidence and observed market patterns were considered to maintain consistency across similar property types.

The 2026 Assessment Roll and final ECFs were standardized to promote equity, consistency, and uniformity throughout the assessment roll in accordance with Michigan law, State Tax Commission guidance, and accepted mass appraisal practices.

**1.2 ECF
SINGE FAMILY HOMES**

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
05-11-128-017-06	2095 MUSSER RD	05/31/23	WD	03-ARM'S LENGTH	\$249,000	\$22,151	\$226,849	\$359,574	0.631
05-11-134-015-00	11968 PARTRIDGE LN	08/01/23	WD	03-ARM'S LENGTH	\$76,800	\$22,500	\$54,300	\$75,233	0.722
05-11-110-004-10	4099 HOLLOW HAVEN LN	10/23/24	WD	03-ARM'S LENGTH	\$290,000	\$157,951	\$132,049	\$163,110	0.810
05-11-108-009-00	1416 ZIPP SCHOOL RD	08/30/24	WD	19-MULTI PARCEL AR	\$200,000	\$74,601	\$125,399	\$144,172	0.870
05-11-121-017-00	9259 S EAST LIMITS ST	05/03/24	WD	03-ARM'S LENGTH	\$306,000	\$58,164	\$247,836	\$278,383	0.890
05-11-104-003-00	2519 LEE DERRER	01/13/25	PTA	03-ARM'S LENGTH	\$160,000	\$128,000	\$32,000	\$32,688	0.979
05-11-131-004-40	1004 TOPE	03/14/24	WD	03-ARM'S LENGTH	\$56,000	\$45,108	\$10,892	\$10,603	1.027
05-11-102-001-30	6485 STEWART LN	04/10/24	WD	03-ARM'S LENGTH	\$320,000	\$36,900	\$283,100	\$263,898	1.073
05-11-104-002-35	6294 SATTERLY LAKE RD	07/05/23	WD	03-ARM'S LENGTH	\$262,000	\$27,929	\$234,071	\$213,973	1.094
05-11-108-028-00	7533 MAPLE AVE	03/13/24	PTA	03-ARM'S LENGTH	\$349,000	\$46,962	\$302,038	\$262,103	1.152
05-11-105-004-00	6075 CEDAR RIVER RD	07/30/24	WD	03-ARM'S LENGTH	\$320,000	\$49,196	\$270,804	\$229,550	1.180
05-11-113-001-40	8168 CINDER HILL RD	08/09/24	WD	19-MULTI PARCEL AR	\$210,000	\$57,718	\$152,282	\$127,636	1.193
05-11-105-002-01	6194 S M-66 HWY	08/18/23	WD	03-ARM'S LENGTH	\$359,900	\$86,084	\$273,816	\$228,487	1.198
05-11-118-012-10	488 KRESNAK RD	04/09/24	WD	19-MULTI PARCEL AR	\$345,000	\$75,935	\$269,065	\$218,827	1.230
05-11-105-007-10	6163 CEDAR RIVER RD	12/05/24	WD	03-ARM'S LENGTH	\$329,000	\$70,462	\$258,538	\$195,848	1.320
05-11-118-006-40	8071 DOBIE LN	02/21/25	WD	03-ARM'S LENGTH	\$400,000	\$41,035	\$358,965	\$263,094	1.364
05-11-102-001-10	4844 DOERR RD	07/13/23	PTA	03-ARM'S LENGTH	\$285,000	\$41,035	\$243,965	\$164,794	1.480
05-11-121-010-00	9049 S EAST LIMITS ST	11/17/23	WD	03-ARM'S LENGTH	\$209,100	\$7,091	\$202,009	\$134,328	1.504
05-11-116-004-50	2688 VALLEY RD	07/28/23	WD	03-ARM'S LENGTH	\$367,200	\$109,840	\$257,360	\$159,205	1.617
05-11-132-003-11	1595 COUNTY LINE RD	09/13/24	WD	03-ARM'S LENGTH	\$270,000	\$51,311	\$218,689	\$124,773	1.753
05-11-104-012-20	2029 WETZEL LAKE RD	12/19/23	WD	03-ARM'S LENGTH	\$340,000	\$41,070	\$298,930	\$167,481	1.785
05-11-117-004-00	8324 S US 131	08/16/24	WD	03-ARM'S LENGTH	\$159,000	\$4,500	\$154,500	\$83,538	1.849
05-11-134-016-10	11903 PARTRIDGE LN	09/26/23	PTA	03-ARM'S LENGTH	\$118,000	\$28,112	\$89,888	\$46,429	1.936
05-11-130-004-70	348 E ELDER RD	08/21/23	WD	03-ARM'S LENGTH	\$239,000	\$18,400	\$220,600	\$107,656	2.049
							\$4,917,945	\$4,055,385	
SINGLE FAMILY HOME								E.C.F. =>	1.213
ECF USED FOR: 1001 AGRICULTURE 2001 TWP COM OFF HWY 2002 TWP COM HWY 2003 VILLAGE COM HYW-INT									
2004 VILLAGE MAIN ST COM 3001 INDUSTRIAL 3002 VILLAGE INDUSTRIAL 4001 ACREAGE									

.70 ECF AGRICULTURAL

2026

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual
05-11-175-004-00	7569 CEDAR RIVER RD	05/31/24	WD	19-MULTI PARCEL ARM'S LENGTH	\$301,000	\$285,800	\$15,200
05-11-175-005-00	7589 CEDAR RIVER RD	05/31/24	WD	20-MULTI PARCEL SALE REF	\$301,000	\$285,800	\$15,200
05-11-007-005-20	6218 LAVELY LN	09/18/24	WD	19-MULTI PARCEL ARM'S LENGTH	\$155,000	\$47,074	\$107,926
							ECF USED .70
ECF USED FOR: 1001, 2001, 2002, 2003, 2004, 3001, 3002, 4000, 4001, 4000, 4002							

1.2 ECF AGRICULTURAL**2026**

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
05-11-425-173-00	6674 MANISTEE HEIGHTS DR	06/28/24	WD	03-ARM'S LENGTH	\$265,000	\$245,334	\$19,666	\$61,340	0.321
05-11-575-326-00	9650 WHISPERING PINES DR	09/29/23	WD	03-ARM'S LENGTH	\$255,000	\$203,808	\$51,192	\$39,813	1.286
05-11-425-118-00	6520 WINTERHAVEN DR	08/14/23	PTA	19-MULTI PARCEL AR	\$495,000	\$433,307	\$61,693	\$35,910	1.718

ECF USED 1.2**ECF USED FOR: 4003, 4004, 4005, 4006**

.83 TOWN HOME/DUPLEX

2026

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area
05-11-108-001-05	1820 WETZEL LAKE RD	02/01/21	WD	03-ARM'S LENGTH	\$329,500	\$55,917	\$273,583	\$470,433	0.582	4,000
05-11-109-006-30	7010 DESTINY LN	06/25/21	WD	03-ARM'S LENGTH	\$155,000	\$6,059	\$148,941	\$185,412	0.830	1,698
								E.C.F. =>	0.830	

1.3 MOBILE HOMES

2026

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
05-11-032-006-05	11550 SAND LAKE RD	06/06/22	WD	03-ARM'S LENGTH	\$39,000	\$12,500	\$26,500	\$40,701	0.651
05-11-375-237-00	8039 BRIERCREST DR	01/13/22	WD	03-ARM'S LENGTH	\$57,500	\$4,412	\$53,088	\$80,087	0.663
05-11-134-009-00	11350 PARTRIDGE LN	06/09/21	WD	03-ARM'S LENGTH	\$115,000	\$85,700	\$29,300	\$40,856	0.717
05-11-131-005-30	444 KORR RD	12/21/20	LC	03-ARM'S LENGTH	\$15,000	\$5,711	\$9,289	\$12,883	0.721
05-45-190-032-40	312 W DIVISION	09/30/20	WD	03-ARM'S LENGTH	\$59,500	\$10,451	\$49,049	\$67,698	0.725
05-11-275-043-10	800 WABASH AVE	05/29/20	LC	03-ARM'S LENGTH	\$40,000	\$10,875	\$29,125	\$39,907	0.730
05-11-375-119-00	7295 WILLOWBROOK CIR	04/26/22	WD	03-ARM'S LENGTH	\$60,000	\$4,804	\$55,196	\$75,222	0.734
05-45-240-013-00	505 W DIVISION	09/21/20	WD	03-ARM'S LENGTH	\$87,550	\$9,000	\$78,550	\$98,098	0.801
05-11-110-002-00	3980 WETZEL LAKE RD	08/03/20	WD	03-ARM'S LENGTH	\$57,000	\$19,904	\$37,096	\$45,785	0.810
05-11-126-003-30	10490 MERRIMAC RD	08/25/21	WD	03-ARM'S LENGTH	\$68,000	\$26,406	\$41,594	\$48,926	0.850
05-11-132-001-10	11284 DARRAGH RD	07/08/21	WD	03-ARM'S LENGTH	\$154,000	\$97,100	\$56,900	\$64,002	0.889
05-11-127-019-00	3645 MUSSER RD	01/15/21	WD	03-ARM'S LENGTH	\$123,900	\$41,000	\$82,900	\$92,413	0.897
05-11-134-027-00	11894 N FAWN LN	02/09/22	WD	03-ARM'S LENGTH	\$130,000	\$28,835	\$101,165	\$105,750	0.957
05-11-485-013-00	8809 TOWNVIEW DR	10/05/23	WD	03-ARM'S LENGTH	\$40,000	\$2,600	\$37,400	\$38,884	0.962
05-45-240-014-00	509 W DIVISION	02/25/21	WD	03-ARM'S LENGTH	\$139,900	\$12,365	\$127,535	\$129,242	0.987
05-11-113-016-00	8927 ASPEN RD	04/10/23	LC	03-ARM'S LENGTH	\$75,000	\$29,287	\$45,713	\$45,662	1.001
05-11-375-456-00	7689 FIRHAVEN CT	07/11/22	WD	03-ARM'S LENGTH	\$119,000	\$42,535	\$76,465	\$73,441	1.041
05-11-375-110-00	7235 WILLOWBROOK CIR	10/04/24	WD	19-MULTI PARCEL AR	\$40,000	\$7,938	\$32,062	\$29,901	1.072
05-11-375-006-00	8905 WHISPERING PINES DR	03/24/23	WD	19-MULTI PARCEL AR	\$87,500	\$18,515	\$68,985	\$63,602	1.085
05-11-119-039-00	519 E ELDER RD	10/29/21	WD	03-ARM'S LENGTH	\$112,500	\$17,457	\$95,043	\$87,079	1.091
05-11-485-002-00	8968 TOWNVIEW DR	09/22/21	WD	03-ARM'S LENGTH	\$68,000	\$5,712	\$62,288	\$57,024	1.092
05-11-375-444-00	7814 FIRHAVEN CT	11/12/21	WD	03-ARM'S LENGTH	\$52,000	\$5,971	\$46,029	\$41,544	1.108
05-11-127-019-10	3677 MUSSER RD	11/24/20	WD	03-ARM'S LENGTH	\$109,200	\$28,000	\$81,200	\$72,493	1.120
05-11-113-021-50	8950 CINDER HILL RD	03/05/21	WD	03-ARM'S LENGTH	\$168,000	\$44,501	\$123,499	\$109,584	1.127
05-11-600-019-00	3062 ELLIE LN	11/17/21	LC	03-ARM'S LENGTH	\$104,000	\$1,800	\$102,200	\$90,214	1.133
05-11-111-016-00	4192 SCHOLL RD	11/04/24	WD	03-ARM'S LENGTH	\$150,000	\$31,909	\$118,091	\$104,129	1.134
05-11-123-016-00	4663 SODERQUIST RD	09/28/21	WD	03-ARM'S LENGTH	\$282,000	\$128,000	\$154,000	\$131,368	1.172
05-11-132-009-90	1028 SNOWFLAKE TRL	08/11/23	WD	03-ARM'S LENGTH	\$118,450	\$7,200	\$111,250	\$93,588	1.189
05-11-102-001-35	4650 DOERR RD	05/10/22	WD	19-MULTI PARCEL AR	\$200,000	\$56,114	\$143,886	\$119,504	1.204
05-11-375-068-00	8221 WHISPERING PINES DR	03/02/22	WD	03-ARM'S LENGTH	\$70,000	\$3,460	\$66,540	\$55,253	1.204
05-11-375-585-00	8798 SPRINGSIDE DR	06/14/21	WD	03-ARM'S LENGTH	\$75,000	\$6,439	\$68,561	\$56,848	1.206
05-11-113-017-00	8955 ASPEN RD	03/22/23	WD	03-ARM'S LENGTH	\$250,000	\$47,827	\$202,173	\$164,930	1.226

1.3 MOBILE HOMES

2026

05-11-375-296-00	7513 WILLOWBROOK CIR	10/01/23 LC	03-ARM'S LENGTH	\$79,000	\$2,100	\$76,900	\$58,806	1.308
05-11-119-034-00	315 E ELDER RD	10/11/21 WD	03-ARM'S LENGTH	\$160,000	\$43,214	\$116,786	\$87,791	1.330
05-11-124-036-00	5275 SODERQUIST RD	06/07/22 WD	03-ARM'S LENGTH	\$230,000	\$90,262	\$139,738	\$104,715	1.334
05-11-375-544-00	8612 WHISPERING PINES DR	07/22/21 WD	03-ARM'S LENGTH	\$125,000	\$2,100	\$122,900	\$89,065	1.380
05-11-375-585-00	8798 SPRINGSIDE DR	01/31/23 WD	03-ARM'S LENGTH	\$85,000	\$6,439	\$78,561	\$56,848	1.382
05-45-200-014-00	419 E DIVISION	03/13/25 MLC	03-ARM'S LENGTH	\$75,000	\$4,500	\$70,500	\$49,837	1.415
05-11-118-004-50	8205 JOHNSON RD	04/20/22 WD	03-ARM'S LENGTH	\$180,500	\$44,449	\$136,051	\$95,539	1.424
05-11-109-008-00	7378 SATTERLY LAKE RD	08/30/21 WD	03-ARM'S LENGTH	\$109,000	\$29,619	\$79,381	\$55,122	1.440
05-11-375-184-00	7512 GREENLEAF DR	04/19/22 WD	03-ARM'S LENGTH	\$80,000	\$2,100	\$77,900	\$54,067	1.441
05-11-119-022-40	9680 NOTHSTINE RD	10/16/20 WD	03-ARM'S LENGTH	\$159,000	\$40,818	\$118,182	\$80,629	1.466
05-11-375-529-00	7351 LARKSPUR DR	02/17/23 WD	03-ARM'S LENGTH	\$65,100	\$3,393	\$61,707	\$41,154	1.499
05-11-210-004-00	10841 JOHNSON RD	10/12/22 LC	03-ARM'S LENGTH	\$89,000	\$17,490	\$71,510	\$46,901	1.525
05-11-102-008-00	4105 WETZEL LAKE RD	09/30/24 WD	03-ARM'S LENGTH	\$105,500	\$39,076	\$66,424	\$43,157	1.539
05-11-375-128-00	7252 LARKSPUR DR	09/15/23 WD	03-ARM'S LENGTH	\$108,000	\$2,100	\$105,900	\$68,491	1.546
05-11-375-209-00	7414 WILLOWBROOK CIR	10/24/23 MLC	19-MULTI PARCEL AF	\$124,000	\$6,561	\$117,439	\$73,929	1.589
05-11-275-043-10	800 WABASH AVE	12/26/22 LC	03-ARM'S LENGTH	\$75,000	\$10,875	\$64,125	\$39,907	1.607
05-45-235-025-00	524 RIVERDALE ST	11/19/21 WD	03-ARM'S LENGTH	\$181,100	\$4,653	\$176,447	\$108,843	1.621
05-11-375-206-00	7330 WILLOWBROOK CIR	10/19/20 WD	19-MULTI PARCEL AF	\$142,500	\$12,442	\$130,058	\$80,061	1.624
05-11-375-365-00	7830 LARKSPUR DR	02/04/25 PTA	03-ARM'S LENGTH	\$145,000	\$5,599	\$139,401	\$82,262	1.695
05-11-135-006-05	11251 PARTRIDGE	11/18/22 WD	03-ARM'S LENGTH	\$119,500	\$7,224	\$112,276	\$66,223	1.695
05-45-240-013-00	505 W DIVISION	07/13/23 WD	03-ARM'S LENGTH	\$184,900	\$9,000	\$175,900	\$98,098	1.793
05-11-116-051-00	8811 N EAST LIMITS ST	05/22/24 WD	03-ARM'S LENGTH	\$150,000	\$11,668	\$138,332	\$76,727	1.803
05-11-375-585-00	8798 SPRINGSIDE DR	06/09/23 PTA	03-ARM'S LENGTH	\$114,000	\$6,439	\$107,561	\$56,848	1.892
05-45-017-081-01	8777 CEDAR RIVER RD	03/14/23 WD	19-MULTI PARCEL AF	\$210,750	\$13,250	\$197,500	\$98,261	2.010
05-45-017-081-00	8777 CEDAR RIVER RD	03/14/23 WD	19-MULTI PARCEL AF	\$210,750	\$13,250	\$197,500	\$97,597	2.024
05-11-175-006-00	7609 CEDAR RIVER RD	05/29/24 WD	03-ARM'S LENGTH	\$80,000	\$12,013	\$67,987	\$32,935	2.064
05-11-108-017-35	7256 MAPLE AVE	10/25/23 WD	03-ARM'S LENGTH	\$160,970	\$18,400	\$142,570	\$67,592	2.109
05-11-116-046-30	2074 SKI RUN RD	10/15/24 WD	03-ARM'S LENGTH	\$153,000	\$20,606	\$132,394	\$59,404	2.229
05-11-375-099-00	7151 LARKSPUR DR	12/31/24 WD	03-ARM'S LENGTH	\$103,000	\$3,645	\$99,355	\$39,480	2.517
05-11-107-007-10	7335 JOHNSON RD	05/12/22 WD	03-ARM'S LENGTH	\$25,000	\$18,400	\$6,600	\$2,591	2.547
05-11-107-011-00	384 E SIMPSON RD	06/07/24 WD	03-ARM'S LENGTH	\$98,500	\$41,000	\$57,500	\$21,971	2.617

1.3 MOBILE HOMES
2026

\$5,798,057

\$4,411,467

E.C.F. =>

1.314

1.5 ECF DOUBLE WIDE MOBILE HOMES

2026

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area
05-11-108-017-35	7256 MAPLE AVE	10/25/23	WD	03-ARM'S LENGTH	\$160,970	\$18,400	\$142,570	\$67,592	2.109	
05-11-111-016-00	4192 SCHOLL RD	11/04/24	WD	03-ARM'S LENGTH	\$150,000	\$31,909	\$118,091	\$104,129	1.134	
05-11-116-046-30	2074 SKI RUN RD	10/15/24	WD	03-ARM'S LENGTH	\$153,000	\$20,606	\$132,394	\$59,404	2.229	
05-11-116-051-00	8811 N EAST LIMITS ST	05/22/24	WD	03-ARM'S LENGTH	\$150,000	\$11,668	\$138,332	\$76,727	1.803	
05-11-132-009-90	1028 SNOWFLAKE TRL	05/26/23	WD	03-ARM'S LENGTH	\$67,000	\$7,200	\$59,800	\$93,588	0.639	
05-11-132-009-90	1028 SNOWFLAKE TRL	08/11/23	WD	03-ARM'S LENGTH	\$118,450	\$7,200	\$111,250	\$93,588	1.189	
05-45-200-014-00	419 E DIVISION	03/13/25	MLC	03-ARM'S LENGTH	\$75,000	\$4,500	\$70,500	\$49,837	1.415	
05-45-240-013-00	505 W DIVISION	07/13/23	WD	03-ARM'S LENGTH	\$184,900	\$9,000	\$175,900	\$98,098	1.793	
							\$948,837	\$642,962	1.476	
								E.C.F. =>	1.5 USED	

.769 COMMERCIAL ECF

2026

Parcel Number	Street Add	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	
041-729-008-00	122 S CED	11/30/2023	WD	03-ARM'S L	\$ 246,000	\$ 217,646	\$ 28,354	\$ 272,552	0.10	
041-160-019-10	702 N CED	2/15/2024	WD	03-ARM'S L	\$ 575,000	\$ 394,248	\$ 180,752	\$ 790,177	0.23	
041-493-001-00	207 N CED	7/10/2023	WD	03-ARM'S L	\$ 230,000	\$ 169,454	\$ 60,546	\$ 224,408	0.27	
05-45-017-044-00	309 N DAN	07/11/23	WD	03-ARM'S L	\$ 41,000	\$ 25,548	\$ 15,452	\$ 32,861	0.47	
041-020-019-25	782 S CED	11/5/2024	LC	03-ARM'S L	\$ 350,000	\$ 197,400	\$ 152,600	\$ 287,593	0.53	
008-012-011-00	3601 CO RI	10/3/2023	LC	19-MULTI P	\$ 200,000	\$ 107,918	\$ 92,082	\$ 159,786	0.58	
041-640-022-00	306 ELM ST	5/29/2024	WD	03-ARM'S L	\$ 340,000	\$ 120,206	\$ 219,794	\$ 329,202	0.67	
041-640-001-00	319 PINE S	3/18/2024	WD	03-ARM'S L	\$ 100,000	\$ 38,080	\$ 61,920	\$ 91,210	0.68	
041-008-026-00	408 W MILE	6/6/2024	WD	19-MULTI P	\$ 1,500,000	\$ 781,003	\$ 718,997	\$ 1,007,146	0.71	
041-008-022-45	2305 US 13	12/20/2023	WD	03-ARM'S L	\$ 289,000	\$ 111,531	\$ 177,469	\$ 239,323	0.74	
041-726-011-00	103 THIRD	5/15/2023	WD	19-MULTI P	\$ 750,000	\$ 230,837	\$ 519,163	\$ 682,142	0.76	
041-727-017-00	318 S CED	6/1/2023	LC	03-ARM'S L	\$ 300,000	\$ 32,977	\$ 267,023	\$ 318,441	0.84	
041-200-002-00	110 W PARI	6/14/2024	WD	03-ARM'S L	\$ 460,000	\$ 50,500	\$ 409,500	\$ 483,428	0.85	
008-031-014-00	1202 THOM	1/18/2024	LC	03-ARM'S L	\$ 400,000	\$ 68,960	\$ 331,040	\$ 383,700	0.86	
041-020-030-01	26 RIVERS I	7/28/2023	WD	03-ARM'S L	\$ 490,000	\$ 119,928	\$ 370,072	\$ 425,547	0.87	
041-160-019-10	702 N CED	2/12/2025	MLC	03-ARM'S L	\$ 1,125,000	\$ 394,248	\$ 730,752	\$ 790,177	0.92	
041-020-019-30	760 S CED	1/6/2025	WD	03-ARM'S L	\$ 3,000,000	\$ 400,750	\$ 2,599,250	\$ 2,758,880	0.94	
05-11-131-009-00	11297 S US	05/20/24	WD	03-ARM'S L	\$ 215,000	\$ 43,181	\$ 171,819	\$ 159,523	1.08	
041-727-023-00	330 S CED	10/10/2024	WD	03-ARM'S L	\$ 485,000	\$ 32,977	\$ 452,023	\$ 398,205	1.14	
041-504-002-00	105 N CED	11/30/2023	WD	03-ARM'S L	\$ 210,000	\$ 165,438	\$ 44,562	\$ 37,906	1.18	
05-04-014-007-00	8900 BAILE	08/29/24	WD	03-ARM'S L	\$320,000	\$75,740	\$244,260	\$333,722	0.732	
							\$ 7,847,430	\$ 10,205,928	0.769	Used

1.49 ECF VILLAGE

2026

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
05-45-070-032-00	307 E STATE ST	11/14/23	WD	03-ARM'S LENGTH	\$227,000	\$9,583	\$217,417	\$204,661	1.062
05-45-130-017-00	202 E MICHIGAN	12/27/23	WD	03-ARM'S LENGTH	\$154,900	\$7,920	\$146,980	\$137,779	1.067
05-45-080-006-00	416 E HINMAN	10/02/23	WD	03-ARM'S LENGTH	\$147,000	\$6,829	\$140,171	\$130,708	1.072
05-45-180-028-00	401 MONROE	05/11/23	WD	03-ARM'S LENGTH	\$215,000	\$7,256	\$207,744	\$193,279	1.075
05-45-180-013-00	303 N MAPLE ST	05/25/23	PTA	03-ARM'S LENGTH	\$112,000	\$9,902	\$102,098	\$93,253	1.095
05-45-180-024-00	206 MONROE	05/01/23	WD	03-ARM'S LENGTH	\$139,900	\$3,960	\$135,940	\$120,324	1.130
05-45-200-009-00	406 E DIVISION	01/29/24	WD	03-ARM'S LENGTH	\$175,000	\$4,967	\$170,033	\$143,617	1.184
05-45-020-080-00	134 DOWNEY	05/12/23	WD	03-ARM'S LENGTH	\$132,000	\$9,000	\$123,000	\$103,823	1.185
05-45-235-002-01	503 PARKSIDE	08/27/24	WD	03-ARM'S LENGTH	\$463,500	\$71,645	\$391,855	\$324,589	1.207
05-45-120-002-00	416 E STATE ST	10/20/23	PTA	03-ARM'S LENGTH	\$175,000	\$3,960	\$171,040	\$138,224	1.237
05-45-230-004-00	406 RIVERDALE ST	10/12/23	WD	03-ARM'S LENGTH	\$205,000	\$7,357	\$197,643	\$156,502	1.263
05-45-017-038-00	418 FOREST	07/09/24	WD	03-ARM'S LENGTH	\$108,000	\$4,825	\$103,175	\$77,673	1.328
05-45-017-078-00	103 ALMA ST	12/14/23	WD	03-ARM'S LENGTH	\$77,500	\$8,792	\$68,708	\$50,477	1.361
05-45-230-034-00	409 PARKSIDE	12/27/23	PTA	03-ARM'S LENGTH	\$225,000	\$12,802	\$212,198	\$155,520	1.364
05-45-220-010-00	208 S WASHINGTON ST	12/04/24	WD	03-ARM'S LENGTH	\$222,000	\$5,232	\$216,768	\$156,009	1.389
05-45-120-029-00	210 E STATE ST	05/22/23	WD	03-ARM'S LENGTH	\$139,000	\$4,800	\$134,200	\$92,259	1.455
05-45-180-046-00	111 MONROE	05/31/23	WD	03-ARM'S LENGTH	\$176,900	\$3,000	\$173,900	\$114,680	1.516
05-45-210-002-00	302 S EAST LIMITS ST	09/12/24	WD	03-ARM'S LENGTH	\$190,000	\$4,977	\$185,023	\$117,918	1.569
05-45-190-015-00	504 JEFFERSON	07/29/24	WD	19-MULTI PARCEL ARM	\$150,000	\$6,240	\$143,760	\$91,087	1.578
05-45-080-009-00	112 N WASHINGTON ST	01/30/24	WD	03-ARM'S LENGTH	\$122,000	\$6,000	\$116,000	\$70,477	1.646
05-45-080-008-00	408 E HINMAN	06/23/23	WD	03-ARM'S LENGTH	\$140,000	\$9,000	\$131,000	\$77,326	1.694
05-45-070-017-00	228 E HINMAN	09/01/23	WD	03-ARM'S LENGTH	\$154,000	\$6,000	\$148,000	\$86,051	1.720
05-45-020-040-00	310 S MAPLE ST	01/09/25	PTA	03-ARM'S LENGTH	\$154,400	\$5,520	\$148,880	\$81,109	1.836
05-45-090-018-00	303 ELM	01/12/24	WD	03-ARM'S LENGTH	\$170,000	\$8,582	\$161,418	\$85,329	1.892
05-45-040-008-00	405 ELM	08/21/23	WD	03-ARM'S LENGTH	\$124,732	\$3,600	\$121,132	\$63,941	1.894
05-45-070-017-00	228 E HINMAN	08/19/24	WD	03-ARM'S LENGTH	\$170,000	\$6,000	\$164,000	\$86,051	1.906
05-45-020-056-00	403 W STATE ST	10/03/23	WD	03-ARM'S LENGTH	\$199,500	\$6,428	\$193,072	\$93,884	2.057
05-45-010-034-00	119 E MAIN	11/10/23	WD	03-ARM'S LENGTH	\$174,000	\$4,768	\$169,232	\$81,239	2.083
05-45-070-001-00	314 E CALHOUN	11/14/24	WD	03-ARM'S LENGTH	\$125,000	\$4,536	\$120,464	\$55,126	2.185
							\$4,714,851	\$3,382,916	1.485
ECF USED FOR: 4007, 4008								ECF USED 1.49	

1.37 ECF LAKES OF THE NORTH

2026

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
05-11-525-429-00	9690 NORTHRIDGE DR	06/26/23	WD	03-ARM'S LENGTH	\$165,000	\$3,169	\$161,831	\$168,648	0.960
05-11-375-409-00	8475 MERRIMON CT	12/16/24	WD	19-MULTI PARCEL ARI	\$180,000	\$10,134	\$169,866	\$170,052	0.999
05-11-425-173-00	6674 MANISTEE HEIGHTS DR	06/28/24	WD	03-ARM'S LENGTH	\$265,000	\$81,842	\$183,158	\$177,543	1.032
05-11-475-048-00	10393 MONTROSE DR	06/28/23	WD	19-MULTI PARCEL ARI	\$339,000	\$65,610	\$273,390	\$255,023	1.072
05-11-375-343-00	7502 ASHCROFT DR	09/29/23	WD	19-MULTI PARCEL ARI	\$258,000	\$17,116	\$240,884	\$221,297	1.089
05-11-575-348-00	6179 WILDERNESS DR	09/15/23	WD	19-MULTI PARCEL ARI	\$250,000	\$10,914	\$239,086	\$217,938	1.097
05-11-375-229-00	7658 WILLOWBROOK CIR	10/15/24	WD	03-ARM'S LENGTH	\$230,000	\$4,469	\$225,531	\$197,083	1.144
05-11-425-025-00	10498 FALLBROOK CT	07/24/23	WD	19-MULTI PARCEL ARI	\$499,500	\$9,616	\$489,884	\$422,772	1.159
05-11-525-028-00	9548 MONTROSE DR	04/04/23	WD	19-MULTI PARCEL ARI	\$140,000	\$4,200	\$135,800	\$114,636	1.185
05-11-575-285-00	6609 DEEPWOOD DR	02/26/24	WD	03-ARM'S LENGTH	\$289,000	\$2,100	\$286,900	\$231,458	1.240
05-11-575-371-00	9799 SKYTRAILS CIR	04/21/23	WD	19-MULTI PARCEL ARI	\$300,000	\$7,255	\$292,745	\$231,898	1.262
05-11-575-359-00	9775 SKYTRAILS CIR	09/15/23	WD	19-MULTI PARCEL ARI	\$256,000	\$7,988	\$248,012	\$191,931	1.292
05-11-575-102-00	6306 BREEZEWOOD DR	03/19/25	WD	03-ARM'S LENGTH	\$235,000	\$11,107	\$223,893	\$172,832	1.295
05-11-450-095-00	6240 HARWOOD CIR	04/14/23	WD	19-MULTI PARCEL ARI	\$245,000	\$13,330	\$231,670	\$175,200	1.322
05-11-475-214-00	7186 PINEVIEW DR	10/01/24	WD	19-MULTI PARCEL ARI	\$308,800	\$11,010	\$297,790	\$224,324	1.327
05-11-525-537-00	7627 CRESTROSE DR	09/20/24	WD	19-MULTI PARCEL ARI	\$295,000	\$10,685	\$284,315	\$211,477	1.344
05-11-200-196-00	8424 PINEVIEW DR	09/24/24	WD	19-MULTI PARCEL ARI	\$289,000	\$23,468	\$265,532	\$195,472	1.358
05-11-225-048-00	8102 FAIRWAY HOLLOW DR	03/14/25	WD	03-ARM'S LENGTH	\$178,500	\$5,680	\$172,820	\$127,210	1.359
05-11-575-326-00	9650 WHISPERING PINES DR	09/29/23	WD	03-ARM'S LENGTH	\$255,000	\$56,161	\$198,839	\$145,552	1.366
05-11-575-471-00	6151 PINEVIEW DR	12/11/24	WD	03-ARM'S LENGTH	\$220,000	\$10,795	\$209,205	\$152,175	1.375
05-11-575-013-00	6192 WILDERNESS DR	11/07/24	WD	03-ARM'S LENGTH	\$326,000	\$13,081	\$312,919	\$226,920	1.379
05-11-200-159-00	8798 PINEVIEW DR	08/08/23	WD	19-MULTI PARCEL ARI	\$202,000	\$4,200	\$197,800	\$141,405	1.399
05-11-525-001-00	7986 FAIRMONT	02/09/24	WD	19-MULTI PARCEL ARI	\$365,000	\$9,042	\$355,958	\$251,009	1.418
05-11-425-118-00	6520 WINTERHAVEN DR	08/14/23	PTA	19-MULTI PARCEL ARI	\$495,000	\$60,798	\$434,202	\$305,980	1.419
05-11-425-170-00	6722 MANISTEE HEIGHTS DR	10/21/24	WD	03-ARM'S LENGTH	\$265,000	\$4,200	\$260,800	\$178,492	1.461
05-11-500-013-00	10140 WYCKERLY DR	11/08/23	WD	19-MULTI PARCEL ARI	\$221,347	\$8,400	\$212,947	\$143,239	1.487
05-11-425-171-00		10/21/24	WD	03-ARM'S LENGTH	\$270,000	\$4,200	\$265,800	\$178,492	1.489
05-11-475-076-00	10116 MONTROSE DR	10/31/23	WD	19-MULTI PARCEL ARI	\$190,000	\$4,200	\$185,800	\$122,341	1.519
05-11-450-176-00	6432 CLARMONT DR	05/10/24	WD	03-ARM'S LENGTH	\$186,000	\$2,100	\$183,900	\$118,045	1.558
05-11-225-023-00	8323 FAIRWAY HOLLOW DR	11/20/23	WD	19-MULTI PARCEL ARI	\$174,000	\$7,458	\$166,542	\$106,288	1.567
05-11-225-024-00		11/20/23	WD	19-MULTI PARCEL ARI	\$175,000	\$7,458	\$167,542	\$106,288	1.576

1.37 ECF LAKES OF THE NORTH

2026

05-11-450-625-00	6117 THORNTON DR	01/13/25 WD	19-MULTI PARCEL ARI	\$310,000	\$9,247	\$300,753	\$184,585	1.629
05-11-525-457-00	9535 NORTHRIDGE DR	08/09/24 WD	19-MULTI PARCEL ARI	\$340,000	\$16,044	\$323,956	\$198,211	1.634
05-11-425-284-00	6993 HOLLYGLEN DR	09/19/24 WD	19-MULTI PARCEL ARI	\$255,000	\$6,300	\$248,700	\$147,847	1.682
05-11-425-065-00	6961 PINEVIEW DR	12/02/24 WD	19-MULTI PARCEL ARI	\$169,700	\$12,600	\$157,100	\$93,003	1.689
05-11-525-460-00	9499 NORTHRIDGE DR	04/26/23 WD	19-MULTI PARCEL ARI	\$250,000	\$8,366	\$241,634	\$140,411	1.721
05-11-575-240-00	9272 WHISPERING PINES DR	06/28/24 WD	19-MULTI PARCEL ARI	\$250,000	\$4,200	\$245,800	\$138,150	1.779
05-11-200-032-00	10625 MANCELONA RD	10/31/23 WD	03-ARM'S LENGTH	\$235,000	\$2,100	\$232,900	\$129,575	1.797
05-11-425-259-00	10945 PLEASANT RIDGE DR	08/14/23 WD	19-MULTI PARCEL ARI	\$229,900	\$4,200	\$225,700	\$125,569	1.797
						\$9,551,904	\$7,040,371	1.367

1.37 USED

ECF USED FOR: 4003, 4005, 4004

1.195 ECF ANTRIM

2026

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
05-11-325-009-00	9800 PARK AVE	08/27/24	WD	03-ARM'S LENGTH	\$55,000	\$10,219	\$44,781	\$67,997	0.659
05-11-275-024-01	9822 BROWN ST	07/25/23	WD	03-ARM'S LENGTH	\$55,000	\$9,000	\$46,000	\$65,500	0.702
05-11-250-022-00	9720 N FRONT ST	07/22/24	WD	03-ARM'S LENGTH	\$53,719	\$5,325	\$48,394	\$51,295	0.943
05-11-250-025-00	9754 N FRONT ST	04/24/23	WD	03-ARM'S LENGTH	\$134,900	\$3,900	\$131,000	\$67,061	1.953
05-11-250-021-00	9702 N FRONT ST	11/12/24	WD	03-ARM'S LENGTH	\$144,900	\$5,850	\$139,050	\$58,513	2.376
05-11-300-017-00	10117 OTIS DR	03/24/25	WD	03-ARM'S LENGTH	\$107,000	\$9,457	\$97,543	\$38,778	2.515

USED 1.195

1.4 STORAGE UNITS ECF

2026

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area
05-11-109-003-15	7058 S US 131	11/05/24	WD	19-MULTI PARCEL ARM'S LI	\$1,050,000	\$84,262	<u>\$965,738</u>	<u>\$696,000</u>	1.388	19,550

ECF USED 1.4