

2024 Sales Data Higgins Township-Village of Roscommon

Tax Day for the 2024 tax year is December 31, 2023. A 24-month sales study for 2024 property valuations was established by the Roscommon County Equalization Department and the Michigan State Tax Commission. Sales from April 1, 2021 to March 31, 2023 were verified and analyzed by the Equalization Department and the Tax Commission. The following pages of sales analysis were used to determine the assessed valuations for the 2024 property tax assessment roll.

MCL 211.10g(d) requirements:

POLICY & PROCEDURE FOR PUBLIC INSPECTION & COPYING OF PUBLIC ASSESSOR RECORDS

IN LIEU OF CUSTOMARY BUSINESS HOURS

Request for public inspection and copying of public records may be made verbally and in writing. If the request is for inspection of public records, the assessor and /or authorized individual will respond within 7 business days from the date of the request. The establishment of the date and time of the public inspection of the requested records will be at the discretion of the assessor. Inspection can be made during regular business hours of 9:00 to 1:00, Monday through Thursdays, excepting holidays. The designated place for the inspection is Higgins Township Hall, located at 700 S. Fifth St. Roscommon. Any verbal or email requests will be replied to no later than 7 business days. Taxpayers may contact the assessor with any questions regarding any change reflected on their assessment change notice in effort to resolve disputes prior to appeal to the March Board of Review.

Property Search & Mapping can be found at <https://www.roscommoncounty.net> online services.

Property Record Card Information can be found at <https://bsaonline.com/?uid=1084>

For written requests:

Christie Verlac, Higgins Township Assessor, PO Box 576, Roscommon, MI 48653

For verbal requests:

Christie Verlac, Higgins Township Assessor phone (989)275-8112

For email requests:

assessor@cityofgrayling.org

Assessing records are officially retained at:

Higgins Township Hall, 700 S. Fifth St., Roscommon, MI 48653

2024 Residential Land Value Study

1 Acre

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Net Acres	Total Acres	Dollars/Acre
005-550-017-0000	05/27/21	\$7,000	WD	\$7,000	\$7,000	1.02	1.02	\$6,856
Totals:		\$7,000		\$7,000	\$7,000	1.02	1.02	Average per Net Acre=> 6,856.02 per SqFt=>

2024 Residential Land Value Study

2.5 Acres

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Net Acres	Total Acres	Dollars/Acre
005-101-014-0040	12/12/22	\$11,500	WD	\$11,500	\$11,500	2.50	2.50	\$4,600
005-103-003-0303	01/14/22	\$10,000	PTA	\$10,000	\$10,000	2.39	2.39	\$4,184
005-103-003-0303	05/27/22	\$10,000	WD	\$10,000	\$10,000	2.39	2.39	\$4,184
005-103-003-0305	10/07/22	\$13,400	WD	\$13,400	\$11,447	2.62	2.62	\$4,369
005-103-003-0307	03/03/22	\$10,000	WD	\$10,000	\$10,000	2.62	2.62	\$3,817
Totals:		\$54,900		\$54,900	\$52,947	12.52	12.52	Average per Net Acre=> 4,228.99 per SqFt=>

2024 Residential Land Value Study

5 Acres

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Net Acres	Total Acres	Dollars/Acre
005-101-002-0020	08/26/22	\$31,000	WD	\$31,000	\$31,000	4.77	4.77	\$6,495
061-032-011-020-04	09/09/22	\$17,000	WD	\$17,000	\$17,000	5.05	5.05	\$3,366
Totals:		\$48,000		\$48,000	\$48,000	9.82	9.82	Average per Net Acre=> 4,887.98 per SqFt=>

2024 Residential Land Value Study

10 Acres

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Net Acres	Total Acres	Dollars/Acre
005-106-003-0201	04/20/21	\$34,900	WD	\$34,900	\$34,900	9.95	9.95	\$3,508
062-029-006-040-00	09/09/21	\$35,000	WD	\$35,000	\$35,000	9.52	9.52	\$3,676
Totals:		\$69,900		\$69,900	\$69,900	19.47	19.47	Average per Net Acre=> 3,590.14 per SqFt=>

2024 Residential Land Value Study
15 Acres

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Net Acres	Total Acres	Dollars/Acre	ECF Area
062-036-016-020-00	02/08/23	\$45,000	WD	\$45,000	\$45,000	16.21	16.21	\$2,776	NONRF
Totals:		\$45,000		\$45,000		16.21	16.21	Average	
				Average		per Net Acre=>	2,776.06	per SqFt=>	

2024 Residential Land Value Study
20 Acres

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Net Acres	Total Acres	Dollars/Acre	
062-016-014-040-04	07/01/22	\$60,100	WD	\$60,100	\$60,100	19.92	19.92	\$3,017	
Totals:		\$60,100		\$60,100		19.92	19.92	Average	
				Average		per Net Acre=>	3,017.07	per SqFt=>	

2024 Residential Land Value Study
40 Acres

Parcel Number	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Total Acres	Dollars/Acre
005-002-010-0080	10/19/22	\$75,000	WD	03-ARM'S LENGTH	\$75,000	\$75,000	39.96	39.96	\$1,877
062-028-014-040-00	05/27/22	\$98,500	WD	03-ARM'S LENGTH	\$98,500	\$98,500	40.23	40.23	\$2,448
062-034-016-020-00	11/30/21	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$100,000	40.00	40.00	\$2,500
Totals:		\$75,000			\$273,500	\$273,500	120.19	120.19	Average
					Average		per Net Acre=>	2,275.56	per SqFt=>

2024 Residential Land Value Study
100 Acre Parcels

Parcel Number	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Total Acres
005-127-007-0020	04/29/21	\$110,000	WD	03-ARM'S LENGTH	\$126,500	\$126,500	77.00	77.00
062-008-017-120-00	10/08/20	\$168,000	WD	03-ARM'S LENGTH	\$168,000	\$168,000	79.00	80.00
Totals:		\$278,000			\$294,500	\$294,500	156.00	156.00
					Average		per Net Acre=>	1,887.82

2024 Residential Land Value Study
Township Outlying Subs

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Effec. Front	Depth	Dollars/FF	Actual Front	ECF Area
005-540-005-0000	08/12/22	\$19,000	WD	\$19,000	\$19,000	200.0	315.2	\$95	200.00	NONRF
005-540-009-0000	05/13/21	\$4,500	WD	\$4,500	\$4,500	100.0	156.9	\$45	100.00	NONRF
005-540-011-0000	07/15/21	\$13,500	WD	\$13,500	\$13,500	415.0	669.0	\$33	415.00	NONRF
005-550-017-0000	05/27/21	\$7,000	WD	\$7,000	\$7,000	94.5	484.5	\$74	100.00	NONRF
005-550-020-0000	02/04/22	\$13,000	PTA	\$13,000	\$13,000	204.7	748.0	\$64	200.00	NONRF
Totals:		\$57,000		\$57,000		1,014.2				

\$56

2024 Residential Land Value Study
Township Subs

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Effec. Front	Depth	Dollars/FF	Actual Front
005-530-001-0000	07/29/22	\$9,000	WD	\$9,000	\$9,000	95.0	185.0	\$95	95.00
Totals:		\$9,000		\$9,000		95.0			

\$95

2024 Residential Land Value Study
Village Subs

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Effec. Front	Depth
055-105-012-0100	411 S MAIN ST	06/24/22	\$75,000	WD	\$75,000	\$35,474	537.3	528.0
055-105-012-0220	909 HIGGINS ST	04/19/22	\$88,000	WD	\$87,600	\$12,515	132.0	100.0
055-107-004-0240	111 PINECREST DR	10/28/21	\$74,900	LC	\$74,900	\$11,222	100.0	132.0
055-107-004-0280	105 PINECREST DR	02/07/23	\$20,000	MLC	\$20,000	\$4,673	50.0	132.0
055-450-009-0000	112 OAK DR	03/07/22	\$74,000	WD	\$74,000	\$5,495	90.0	381.5
055-450-028-0000	120 PINECREST DR	12/06/22	\$69,000	WD	\$69,000	\$16,788	172.2	85.0
055-450-033-0000	136 PINECREST DR	09/02/22	\$100,000	WD	\$100,000	\$17,170	100.0	150.0
055-450-037-0000	109 SHERWOOD DR	02/03/23	\$75,000	WD	\$75,000	\$23,964	132.0	86.0
055-550-019-0000	215 GEORGE ST	07/05/22	\$86,000	WD	\$86,000	\$3,463	75.0	100.0
055-775-004-1000	314 DIVISION ST	05/19/21	\$111,000	WD	\$111,000	\$26,735	200.0	300.0
Totals:		\$772,900		\$772,500		\$157,499	1,588.6	

\$99

2024 Residential Land Value Study
Riverfront 1-75 Fr Ft

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Effec. Front	Depth	Dollars/FF
062-029-009-140-00	10510 PINES TRL	11/24/20	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$45,794	80.2	0.0	\$571
062-029-010-160-01	1113 AUSABLE RIVER TRL	04/06/20	\$170,000	WD	03-ARM'S LENGTH	\$170,000	\$27,849	83.1	184.6	\$335
Totals:						\$290,000	\$73,643	163.3		
										\$451

Used \$450

Due to lack of sales, used riverfront from neighboring township.

2024 Residential Land Value Study
Riverfront 151-250 Fr Ft

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Effec. Front	Depth	Dollars/FF
005-106-004-0500	202 N SEVENTH ST	10/09/20	\$183,000	WD		\$183,000	\$57,718	160.0	0.0	\$361
005-500-002-0000		09/23/20	\$35,000	WD		\$35,000	\$35,000	162.3	0.0	\$216
Totals:						\$218,000	\$92,718	322.3		
										\$288

Used \$290

2024 Residential Land Value Study
Riverfront 250+ Fr Ft

Parcel Number	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Effec. Front	Depth	Dollars/FF	
062-028-006-040-01	09/15/22	\$420,000	WD	03-ARM'S LENGTH	\$420,000	\$111,507	416.3	0.0	\$268	
Totals:						\$420,000	\$111,507	416.3		
										\$268

Used \$265

2024 Commercial/Industrial ECF Study

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold
005-106-005-0115	249 E FEDERAL HWY	09/03/21	\$120,000	LC	03-ARM'S LENGTH	\$120,000	\$37,700
005-106-005-0210	295 E FEDERAL HWY	12/03/21	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$59,500
005-106-005-0220	315 E FEDERAL HWY	12/02/21	\$70,000	LC	03-ARM'S LENGTH	\$70,000	\$43,600
055-106-014-0040	406 N FIFTH ST	06/16/21	\$150,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$150,000	\$61,300
055-107-002-0046	241 LAKE ST	07/29/21	\$199,500	WD	03-ARM'S LENGTH	\$199,500	\$76,200
055-606-007-0000	814 LAKE ST	02/04/22	\$63,000	LC	03-ARM'S LENGTH	\$63,000	\$36,400
055-606-009-6000	802 LAKE ST	08/19/22	\$75,000	WD	03-ARM'S LENGTH	\$75,000	\$50,700
055-606-010-0000	800 LAKE ST	03/01/23	\$168,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$168,000	\$67,500
055-703-004-1000	106 FIRST ST	07/27/21	\$100,000	LC	19-MULTI PARCEL ARM'S LENGTH	\$100,000	\$69,200
055-710-010-0000	503 LAKE ST	07/16/21	\$41,000	WD	03-ARM'S LENGTH	\$41,000	\$26,800
055-721-004-0000	307 N FIFTH ST	03/02/23	\$129,000	WD	03-ARM'S LENGTH	\$129,000	\$52,600
055-722-005-1000	211 N FIFTH ST	05/06/22	\$166,000	PTA	03-ARM'S LENGTH	\$166,000	\$58,800
055-723-001-0000	709 LAKE ST	12/15/22	\$120,000	PTA	03-ARM'S LENGTH	\$120,000	\$87,000
Totals:						\$1,551,500	\$727,300

Sale. Ratio =>
Std. Dev. =>

055-500-004-5000	420 N FOURTH ST	04/13/22	\$75,000	WD	03-ARM'S LENGTH	\$75,000	\$21,700
055-722-003-0000	205 N FIFTH ST	03/09/22	\$189,900	LC	19-MULTI PARCEL ARM'S LENGTH	\$159,900	\$45,500

2024 Commercial/Industrial ECF Study

Asd./Adj. Sale	Cur. Appraisal	Land + Yard	Blgd. Residual	Cost Man. \$	E.C.F.	Floor Area
31.42	\$99,893	\$24,509	\$95,491	\$133,187	0.717	2,496
39.67	\$147,487	\$32,124	\$117,876	\$203,822	0.578	3,264
62.29	\$83,883	\$29,460	\$40,540	\$96,154	0.422	2,616
40.87	\$161,683	\$22,742	\$127,258	\$245,479	0.518	4,352
38.20	\$173,730	\$27,643	\$171,857	\$258,104	0.666	2,000
57.78	\$92,307	\$2,893	\$60,107	\$149,222	0.403	2,976
67.60	\$120,518	\$5,547	\$69,453	\$203,129	0.342	4,434
40.18	\$155,568	\$21,368	\$146,632	\$237,102	0.618	2,618
69.20	\$142,004	\$12,920	\$87,080	\$228,064	0.382	4,560
65.37	\$59,429	\$10,793	\$30,207	\$85,929	0.352	1,408
40.78	\$119,486	\$19,232	\$109,768	\$175,912	0.624	1,054
35.42	\$149,185	\$40,405	\$125,595	\$192,191	0.653	2,640
72.50	\$203,681	\$17,721	\$102,279	\$328,551	0.311	5,509
\$1,708,854		\$1,284,143		\$2,536,846	E.C.F. =>	
46.88					0.506	
14.98					Ave. E.C.F. =>	
28.93	\$53,833	\$4,999	\$70,001	\$86,279	0.811	
28.46	\$105,850	\$24,996	\$134,904	\$140,582	0.960	

2024 Residential ECF Study
Township Non-Riverfront

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard
005-003-016-0022	3954 GEELS RD	11/19/21	\$80,500	WD	03-ARM'S LENGTH	\$80,500	\$34,671
005-019-002-0040	666 E RUSSELL LAKE RD	07/15/22	\$56,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$56,000	\$25,734
005-025-004-0075	5831 E RUSSELL LAKE RD	07/15/22	\$244,000	WD	03-ARM'S LENGTH	\$244,000	\$49,981
005-031-010-0021	480 N ROSCOMMON RD	06/10/21	\$204,000	WD	03-ARM'S LENGTH	\$203,900	\$36,773
005-101-013-0280	11425 N MAPLE VALLEY RD	06/28/21	\$75,000	WD	03-ARM'S LENGTH	\$70,000	\$8,603
005-103-003-0115	104 TALL PINES TRL	04/07/21	\$164,200	WD	03-ARM'S LENGTH	\$161,700	\$10,250
005-103-003-0200	110 TALL PINES TRL	02/17/23	\$240,000	WD	03-ARM'S LENGTH	\$240,000	\$47,575
005-103-003-0301	1531 BRANNON CT	10/05/22	\$178,000	WD	03-ARM'S LENGTH	\$178,000	\$10,300
005-103-003-0500	132 TALL PINES TRL	04/21/22	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$37,898
005-103-016-0050	11014 KOPKO TRL	08/20/21	\$89,900	WD	03-ARM'S LENGTH	\$89,900	\$41,383
005-104-021-0430	2600 E MICHIGAN HWY	07/21/22	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$12,251
005-106-011-0050	237 E SUNSET DR	06/08/21	\$117,000	WD	03-ARM'S LENGTH	\$117,000	\$9,703
005-106-026-0022	114 SHIRLEY LANE	01/12/23	\$158,000	WD	03-ARM'S LENGTH	\$158,000	\$9,963
005-120-003-0105	8528 N LYMAN DR	11/04/22	\$57,500	WD	03-ARM'S LENGTH	\$57,500	\$5,565
005-120-012-0080	8017 LYMAN RD	05/24/21	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$41,387
005-210-021-1000	116 AUSALBE RIVER TRL	07/16/21	\$275,000	WD	03-ARM'S LENGTH	\$275,000	\$31,200
005-210-024-1000	112 AUSABLE RIVER TRL	09/09/21	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$23,336
005-220-061-1000	306 AUSABLE RIVER TRL	07/16/21	\$190,000	WD	03-ARM'S LENGTH	\$190,000	\$10,513
005-250-007-0000	110 E SUNSET DR	06/20/21	\$99,900	LC	03-ARM'S LENGTH	\$99,900	\$12,353
005-250-016-0001	107 FAIRVIEW DR	04/18/22	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$18,195
005-250-029-0000	10876 N WHEELER RD	08/11/22	\$163,850	WD	03-ARM'S LENGTH	\$163,850	\$11,039
005-250-036-0000	105 SOUTHWOOD	04/14/21	\$145,000	WD	03-ARM'S LENGTH	\$145,000	\$12,556
005-250-048-1000	215 W SPRINGSIDE CT	08/02/21	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$24,907
005-250-064-0000	211 CENTER DR	09/10/21	\$155,000	WD	03-ARM'S LENGTH	\$155,000	\$12,586
005-250-070-0000	226 WOODMERE CT	08/13/21	\$193,000	WD	03-ARM'S LENGTH	\$193,000	\$36,712
005-250-081-6000	215 WOODMERE CT	05/12/21	\$198,500	WD	03-ARM'S LENGTH	\$198,500	\$13,904
005-250-089-0000	306 ACRE CT	09/22/22	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$22,252
005-310-003-0000	5067 BLAZED TRL	03/27/23	\$139,000	WD	03-ARM'S LENGTH	\$134,000	\$12,606
005-310-017-1000	5280 BLAZED TRL	03/13/23	\$143,000	WD	03-ARM'S LENGTH	\$143,000	\$37,256
005-310-027-0000	11546 DELISLE TR	08/11/22	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$9,384
005-320-028-0000	5586 E MICHIGAN HWY	04/19/21	\$185,000	WD	03-ARM'S LENGTH	\$180,000	\$19,615
005-320-029-1000	5650 E MICHIGAN HWY	11/12/21	\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$21,318
005-362-001-0020	103 DALTON	03/31/22	\$209,000	WD	03-ARM'S LENGTH	\$209,000	\$19,697
005-540-001-0000	3754 M-18	05/13/22	\$74,000	WD	03-ARM'S LENGTH	\$74,000	\$5,540
005-550-012-0000		05/17/21	\$30,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$30,000	\$9,226
005-600-012-0000	8670 BAPTIST DR	12/20/21	\$78,000	WD	03-ARM'S LENGTH	\$78,000	\$10,160
Totals:						\$5,332,350	\$5,314,750

Outliers:

005-036-004-0020	737 MAPLE VALLEY RD	10/15/21	\$145,000	WD	03-ARM'S LENGTH	\$145,000	\$30,028
005-220-068-0000	242 AUSABLE RIVER TRL	03/18/22	\$289,900	WD	03-ARM'S LENGTH	\$284,000	\$21,959
005-550-002-0000	6925 DECKERS RD	01/14/22	\$100,000	LC	19-MULTI PARCEL ARM'S LENGTH	\$100,000	\$9,571
005-320-046-2000	5848 BLAZED TR	11/13/21	\$40,000	WD	03-ARM'S LENGTH	\$40,000	\$17,186
005-105-005-0200	1426 E MICHIGAN HWY	04/27/22	\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$9,086

2024 Residential ECF Study
Township Non-Riverfront

Bldg. Residual	Cost Man. \$	E.C.F.	ECF Area	Dev. by Mean (%)	Use Code	Land Value	Appr. by Eq.
\$45,829	\$97,056	0.472	NONRF	36.5899		\$33,035	No
\$30,266	\$74,884	0.404	NONRF	43.3916		\$22,574	No
\$194,019	\$175,355	1.106	NONRF	26.8346		\$49,121	No
\$167,127	\$180,425	0.926	NONRF	8.8206		\$34,128	No
\$61,397	\$63,640	0.965	NONRF	12.6672		\$7,476	No
\$151,450	\$135,797	1.115	NONRF	27.7180		\$10,250	No
\$192,425	\$193,533	0.994	NONRF	15.6185		\$35,908	No
\$167,700	\$191,806	0.874	NONRF	3.6229		\$10,300	No
\$212,102	\$200,304	1.059	NONRF	22.0809		\$35,938	No
\$48,517	\$84,363	0.575	NONRF	26.2994		\$35,916	No
\$237,749	\$290,731	0.818	NONRF	2.0327		\$9,483	No
\$107,297	\$109,331	0.981	NONRF	14.3306		\$6,856	No
\$148,037	\$150,109	0.986	NONRF	14.8104		\$8,087	No
\$51,935	\$79,283	0.655	NONRF	18.3034		\$3,565	No
\$78,613	\$140,079	0.561	NONRF	27.6884		\$35,900	No
\$243,800	\$254,979	0.956	NONRF	11.8067		\$17,638	No
\$116,664	\$128,325	0.909	NONRF	7.1036		\$19,211	No
\$179,487	\$155,798	1.152	NONRF	31.3959		\$10,513	No
\$87,547	\$117,736	0.744	NONRF	9.4505		\$8,075	No
\$141,805	\$168,870	0.840	NONRF	0.1641		\$16,150	No
\$152,811	\$143,418	1.065	NONRF	22.7404		\$8,075	No
\$132,444	\$152,436	0.869	NONRF	3.0759		\$9,405	No
\$115,093	\$195,669	0.588	NONRF	24.9888		\$16,150	No
\$142,414	\$195,123	0.730	NONRF	10.8224		\$8,075	No
\$156,288	\$259,872	0.601	NONRF	23.6687		\$32,300	No
\$184,596	\$243,999	0.757	NONRF	8.1545		\$11,875	No
\$117,748	\$119,675	0.984	NONRF	14.5811		\$16,150	No
\$121,394	\$129,980	0.934	NONRF	9.5851		\$10,275	No
\$105,744	\$145,561	0.726	NONRF	11.1632		\$36,256	No
\$70,616	\$85,257	0.828	NONRF	0.9815		\$9,384	No
\$160,385	\$158,541	1.012	NONRF	17.3539		\$19,615	No
\$88,682	\$119,705	0.741	NONRF	9.7255		\$19,670	No
\$189,303	\$206,056	0.919	NONRF	8.0606		\$7,260	No
\$68,460	\$116,516	0.588	NONRF	25.0532		\$5,540	No
\$20,774	\$18,626	1.115	NONRF	27.7261		\$9,226	No
\$67,840	\$109,374	0.620	NONRF	21.7836		\$6,650	No
\$4,558,358	\$5,392,213	0.845	0.19882907	0.7269			
E.C.F. =>		0.838	16.6721	Coefficient of Var=>			
Ave. E.C.F. =>							
\$114,972	\$65,520	1.755	NONRF	91.6663		\$30,028	No
\$262,041	\$172,540	1.519	NONRF	68.0636		\$16,818	No
\$90,429	\$58,863	1.536	NONRF	69.8184		\$9,571	No
\$22,814	\$58,258	0.392	NONRF	44.6488		\$10,572	No
\$100,914	\$76,940	1.312	NONRF	47.3509		\$9,086	No

2024 Residential ECF Study
Village Place Condo Units

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$
055-777-004-0000	100 D VILLAGE PLACE DR	09/29/22	\$95,000	WD	03-ARM'S LENGTH	\$95,000
055-777-013-0000	205 VILLAGE PLACE DR	03/07/23	\$120,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$117,750
Totals:						\$212,750

2024 Residential ECF Study
Village Place Condo Units

Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq. Ft.
\$27,000	28.42	\$65,704	\$8,553	\$86,447	\$100,973	0.856	1,578	\$54.78
\$27,900	23.69	\$69,657	\$8,553	\$109,197	\$105,027	1.040	1,836	\$59.48
\$54,900		\$135,361		\$195,644	\$206,001			\$57.13
Sale. Ratio =>	25.80					E.C.F. =>	0.950	Std. Deviation=>
Std. Dev. =>	3.34					Ave. E.C.F. =>	0.948	Ave. Variance=>

2024 Residential ECF Study
Riverfront

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale
055-800-036-0000	1216 ESTHER CT	12/14/21	\$284,000	WD	03-ARM'S LENGTH	\$289,000	\$76,100	26.33
Totals:						\$289,000	\$76,100	26.33
						Sale. Ratio =>		#DIV/0!
						Std. Dev. =>		#DIV/0!

2024 Residential ECF Study
Riverfront

Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq. Ft.	ECF Area	Dev. by Mean (%)
\$202,136	\$44,422	\$244,578	\$198,883	1.230	1,488	\$164.37	RVRFT	0.0000
\$202,136		\$244,578	\$198,883			\$164.37		0.0000
				E.C.F. =>	1.230	Std. Deviation=>	#DIV/0!	
				Ave. E.C.F. =>	1.230	Ave. Variance=>	0.0000	Coefficient of Var=>

2024 ECF Study
Outlying Riverfront

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	
005-210-010-0000	121 AUSABLE RIVER TRL	10/29/21	\$173,400	WD	03-ARM'S LENGTH	\$173,400	\$11,656	
005-210-011-0000	123 AUSABLE RIVER TRL	03/28/23	\$199,000	MLC	03-ARM'S LENGTH	\$199,000	\$27,432	
005-210-015-1000	131 AUSABLE RIVER TRL	03/30/23	\$249,900	WD	03-ARM'S LENGTH	\$249,900	\$21,410	
005-220-033-1000	209 AUSABLE RIVER TRL	06/09/21	\$319,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$319,000	\$42,927	
005-220-047-1000	235 AUSABLE RIVER TRL	06/15/21	\$210,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$210,000	\$20,041	
005-220-053-0000	305 AUSABLE RIVER TRL	03/08/22	\$295,000	WD	03-ARM'S LENGTH	\$295,000	\$14,340	
Totals:							\$1,446,300	

Outlier:

Bldg. Residual	Cost Man. \$	E.C.F.	ECF Area	Dev. by Mean (%)	Building Style	Use Code	Land Value	
005-111-007-0005	4257 GREEN DR		10/07/22	\$270,000	WD	03-ARM'S LENGTH	\$270,000	\$35,192
\$161,744	\$158,615	1.020	RFTOT	2.3374	DEFAULT		\$10,967	
\$171,568	\$174,143	0.985	RFTOT	1.1135	DEFAULT		\$14,640	
\$228,490	\$192,620	1.186	RFTOT	18.9868	DEFAULT		\$15,738	
\$276,073	\$236,043	1.170	RFTOT	17.3238	DEFAULT		\$33,964	
\$189,959	\$236,054	0.805	RFTOT	19.1625	DEFAULT		\$14,580	
\$280,660	\$345,372	0.813	RFTOT	18.3720	DEFAULT		\$12,188	
\$1,308,494	\$1,342,847			2.1933				

E.C.F. =>

0.974

0.16565293

Ave. E.C.F. =>

0.996

12.8826

Coefficient of Var=>

12.9298254

\$234,808

\$124,209

1.890

RFTOT

89.4071

DEFAULT

2024 Residential ECF
Village

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land + Yaird
055-105-011-0020	450 S FIFTH ST	05/03/21	\$64,000	WD	03-ARM'S LENGTH	\$63,750	\$16,453
055-105-012-0100	411 S MAIN ST	06/24/22	\$75,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$75,000	\$39,898
055-105-012-0220	909 HIGGINS ST	04/19/22	\$88,000	WD	03-ARM'S LENGTH	\$87,600	\$18,613
055-107-002-0120	209 LAKE ST	04/09/21	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$11,715
055-107-004-0165	121 PINECREST DR	08/05/22	\$105,500	WD	03-ARM'S LENGTH	\$105,500	\$9,720
055-107-004-0240	111 PINECREST DR	10/28/21	\$74,900	LC	03-ARM'S LENGTH	\$74,900	\$20,116
055-107-004-0280	105 PINECREST DR	02/07/23	\$20,000	MLC	03-ARM'S LENGTH	\$20,000	\$6,820
055-325-002-0000	1004 ROBINSON ST	11/19/21	\$155,000	WD	03-ARM'S LENGTH	\$155,000	\$11,641
055-400-016-0000	407 DIVISION ST	10/14/22	\$65,000	WD	03-ARM'S LENGTH	\$65,000	\$7,425
055-450-006-1000	114 PINECREST DR	09/23/21	\$93,000	WD	03-ARM'S LENGTH	\$93,000	\$14,319
055-450-009-0000	112 OAK DR	03/07/22	\$74,000	WD	03-ARM'S LENGTH	\$74,000	\$11,138
055-450-024-0000	133 OAK DR	07/16/21	\$93,000	WD	03-ARM'S LENGTH	\$93,000	\$10,794
055-450-028-0000	120 PINECREST DR	12/06/22	\$69,000	WD	03-ARM'S LENGTH	\$69,000	\$18,360
055-450-032-0000	134 PINECREST ST	12/17/21	\$48,000	WD	03-ARM'S LENGTH	\$48,000	\$10,740
055-450-033-0000	136 PINECREST DR	09/02/22	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$12,832
055-450-037-0000	109 SHERWOOD DR	02/03/23	\$75,000	WD	03-ARM'S LENGTH	\$75,000	\$14,120
055-550-005-1000	212 TERRACE DR	07/15/21	\$100,000	WD	03-ARM'S LENGTH	\$99,000	\$10,953
055-550-015-0000	207 GEORGE ST	12/14/21	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$9,411
055-550-019-0000	215 GEORGE ST	07/05/22	\$86,000	WD	03-ARM'S LENGTH	\$86,000	\$11,525
055-606-012-0000	109 S FIFTH ST	08/26/22	\$70,000	WD	03-ARM'S LENGTH	\$70,000	\$6,905
055-708-004-0000	105 N SECOND ST	08/31/21	\$73,000	WD	03-ARM'S LENGTH	\$73,000	\$5,007
055-724-006-1000	104 S FIFTH ST	08/04/22	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$4,950
055-724-006-1000	104 S FIFTH ST	11/02/22	\$79,000	WD	03-ARM'S LENGTH	\$79,000	\$4,950
055-724-014-0000	111 S FOURTH ST	12/28/21	\$45,000	PTA	03-ARM'S LENGTH	\$45,000	\$5,064
055-733-015-0000	311 S MAIN ST	06/24/22	\$104,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$104,000	\$20,093
055-737-001-0000	909 BROOKS ST	02/21/23	\$132,500	WD	03-ARM'S LENGTH	\$132,500	\$15,156
055-737-010-0000	204 N MAIN ST	09/13/21	\$35,000	LC	03-ARM'S LENGTH	\$35,000	\$4,950
055-738-002-0000	905 SHELEY ST	06/15/22	\$142,000	WD	03-ARM'S LENGTH	\$142,000	\$11,564
055-746-002-0000	112 SEVENTH ST	07/15/21	\$35,000	WD	03-ARM'S LENGTH	\$35,000	\$5,564
055-746-006-0000	102 S SEVENTH ST	10/21/21	\$42,500	WD	03-ARM'S LENGTH	\$42,500	\$4,950
055-746-011-0000	107 S SIXTH ST	04/02/21	\$114,000	WD	03-ARM'S LENGTH	\$114,000	\$24,072
055-775-004-1000	314 DIVISION ST	05/19/21	\$111,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$111,000	\$20,331
055-800-012-0000	1180 TISDALE RD	02/18/22	\$160,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$160,000	\$18,860
055-800-063-0000	1150 ROBINSON ST	08/26/22	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$34,998
055-800-067-0000	1134 ROBINSON ST	12/20/21	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$16,847
055-800-077-0000	413 HANNAH ST	05/13/22	\$125,750	WD	03-ARM'S LENGTH	\$125,750	\$10,489
055-800-079-0000	417 HANNAH ST	12/29/21	\$105,000	WD	03-ARM'S LENGTH	\$105,000	\$19,324
055-825-041-0000	521 WYCKOFF DR	06/18/21	\$75,000	WD	03-ARM'S LENGTH	\$75,000	\$31,319
Totals:						\$3,534,150	\$3,532,500

Outliers:

055-726-007-0000	302 S FIFTH ST	08/18/21	\$60,000	LC	19-MULTI PARCEL ARM'S LENGTH	\$60,000	\$12,761
055-107-002-0240	231 LAKE ST	01/13/22	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$7,424

2024 Residential ECF
Village

Bldg. Residual	Cost Man. \$	E.C.F.	ECF Area	Dev. by Mean (%)	Building Style	Use Code	Land Value
\$47,297	\$102,941	0.459	VLLG	16.8825	DEFAULT		\$12,111
\$35,102	\$65,686	0.534	VLLG	9.3892	DEFAULT		\$39,898
\$68,987	\$116,206	0.594	VLLG	3.4617	DEFAULT		\$13,068
\$173,285	\$222,680	0.778	VLLG	14.9899	DEFAULT		\$11,715
\$95,780	\$123,631	0.775	VLLG	14.6447	DEFAULT		\$8,910
\$54,784	\$100,791	0.544	VLLG	8.4742	DEFAULT		\$9,900
\$13,180	\$32,906	0.401	VLLG	22.7742	DEFAULT		\$4,950
\$143,359	\$189,756	0.755	VLLG	12.7211	DEFAULT		\$10,230
\$57,575	\$72,572	0.793	VLLG	16.5071	DEFAULT		\$7,425
\$78,681	\$110,396	0.713	VLLG	8.4437	DEFAULT		\$12,375
\$62,862	\$113,827	0.552	VLLG	7.6021	DEFAULT		\$11,138
\$82,206	\$110,816	0.742	VLLG	11.3543	DEFAULT		\$9,900
\$50,640	\$84,757	0.597	VLLG	3.0810	DEFAULT		\$17,050
\$37,260	\$104,195	0.358	VLLG	27.0681	DEFAULT		\$9,900
\$87,168	\$133,108	0.655	VLLG	2.6585	DEFAULT		\$9,900
\$60,880	\$83,189	0.732	VLLG	10.3551	DEFAULT		\$13,068
\$88,047	\$112,173	0.785	VLLG	15.6640	DEFAULT		\$7,425
\$130,589	\$178,869	0.730	VLLG	10.1803	DEFAULT		\$7,425
\$74,475	\$130,830	0.569	VLLG	5.9030	DEFAULT		\$7,425
\$63,095	\$131,577	0.480	VLLG	14.8750	DEFAULT		\$6,905
\$67,993	\$97,349	0.698	VLLG	7.0163	DEFAULT		\$4,950
\$95,050	\$145,873	0.652	VLLG	2.3312	DEFAULT		\$4,950
\$74,050	\$145,873	0.508	VLLG	12.0648	DEFAULT		\$4,950
\$39,936	\$72,487	0.551	VLLG	7.7339	DEFAULT		\$4,950
\$83,907	\$91,226	0.920	VLLG	29.1493	DEFAULT		\$19,800
\$117,344	\$208,073	0.564	VLLG	6.4324	DEFAULT		\$9,900
\$30,050	\$93,553	0.321	VLLG	30.7074	DEFAULT		\$4,950
\$130,436	\$148,475	0.879	VLLG	25.0227	DEFAULT		\$8,712
\$29,436	\$67,046	0.439	VLLG	18.9241	DEFAULT		\$4,356
\$37,550	\$68,348	0.549	VLLG	7.8884	DEFAULT		\$4,950
\$89,928	\$174,416	0.516	VLLG	11.2685	DEFAULT		\$9,900
\$90,669	\$139,218	0.651	VLLG	2.2993	DEFAULT		\$19,800
\$141,140	\$150,570	0.937	VLLG	30.9089	DEFAULT		\$16,860
\$115,002	\$330,411	0.348	VLLG	28.0223	DEFAULT		\$19,800
\$108,153	\$130,604	0.828	VLLG	19.9816	DEFAULT		\$9,900
\$115,261	\$129,927	0.887	VLLG	25.8838	DEFAULT		\$9,900
\$85,676	\$122,184	0.701	VLLG	7.2924	DEFAULT		\$9,900
\$43,681	\$115,020	0.380	VLLG	24.8512	DEFAULT		\$28,027
\$3,000,514	\$4,751,558			0.3199			
	E.C.F. =>	0.631	0.16702561				
	Ave. E.C.F. =>	0.628	14.0739	Coefficient of Var=>	22.40066627		
\$47,239	\$172,776	0.273	VLLG	35.4869	DEFAULT		
\$87,576	\$68,716	1.274	VLLG	64.6190	DEFAULT		