

Commercial ECF General Notes

CBD & CBDMX & CBDOF RUN TOGETHER

BNK - OLDER SALES USED

MULT1 & 2 OLDER SALES NO CHANGE

MULT4 – FEW SALES – OLDER CONSIDERED- NO CHANGE

MULT 4 & 5 & 6 RUN TOGETHER

RTL & SHOP & SHPRS RUN TOGETHER -STUDY B

IN45L & INDLG RUN TOGETHER

IN45S & INDSM RUN TOGETHER

BNK – FEW SALES - OLDER SALES CONSIDERED – NO CHANGE FOR 2025

ECF Indicated		ECF %Change from ECF avg		ECF Std Dev	ECF Avg	Coefficient of Variance	Coefficient of Dispersion		COD AVERAGE METHOD -	Overall Sale Ratio								
0.871		26.87%		0.5060698	1.140	44.39%	32.93%			49.69%	StdDev=	17.290		StdDev=	0.506069759			
										11.600764					0.375349669 <AveDev			
Averages >					\$ 943,667			\$ 943,667	\$ 468,867	43.99			\$ 733,752	\$ 842,155	1.14 <Avg			
Exclude enter "X"																		
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale	Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yr	Bldg. Residue	Cost Man.	E.C.F.	Floor Ar	\$/Sq.Ft.	ECF Area	Land Value	
06-25-417-001	2501 MILLCORK ST	11/30/2022	1700000	WD	03-ARM'S LENGTH	1700000	1039800	61.16	1049700	271025	1428975	1976547	0.723	11221	127.35	BNK	196553	
06-36-434-102	4000 S SPRINKLE RD	6/29/2021	375000	WD	03-ARM'S LENGTH	375000	165800	44.21	0	144776	230224	231624	0.994	2236	102.96	BNK	129115	
06-18-196-002	4300 W MAIN ST	11/20/2020	756000	WD	03-ARM'S LENGTH	756000	201000	26.59	254200	213944	542056	318295	1.703	2700	200.76	BNK	180793	

CBD & CBDMX & CBD OF

ECF Indicated		ECF %Change from ECF avg	ECF Std Dev	ECF Avg	Coefficient of Variance	Coefficient of Dispersion		COD AVERAGE METHOD -	Overall Sale Ratio											
1.109		0.65%	0.2402574	1.102	21.80%	16.08%			61.40%	StdDev=	16.924		StdDev=	0.240257407						
									12.922998					0.177173626	<AveDev					
Averages >				\$ 578,500			\$ 578,500	\$ 355,192	61.89			\$ 496,344	\$ 447,695	1.10	<Avg					
Exclude																				
enter "X"	Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Sold	Asd. when	Asd/Adj.	Cur.	Appraisal	Land + Ya	Bldg. Residue	Cost Man.	E.C.F.	Floor Ar	\$/Sq.Ft.	ECF Ar	Value
	06-15-360-001	203 S WESTNEDGE AVE	3/29/2024	400000	PTA	03-ARM'S LENGTH	400000	218700	54.68	237200	164821	235179	245277	0.959	4341	54.18	CBD	164821		
	06-15-370-045	471 W SOUTH ST UNIT 43	12/27/2023	90000	MLC	03-ARM'S LENGTH	90000	43400	48.22	40200	7013	82987	69740	1.190	617	134.50	CBD OF	7013		
	06-15-378-298	234 E MICHIGAN AVE	9/25/2023	395000	WD	19-MULTI PARCEL ARM'S	395000	237200	60.05	248900	118945	276055	292747	0.943	5292	52.16	CBDMX	118945		
	06-15-356-001	405 W MICHIGAN AVE UN	5/1/2023	300000	PTA	03-ARM'S LENGTH	300000	164600	54.87	173800	59105	240895	226782	1.062	2858.83	84.26	CBD OF	51218		
	06-15-415-200	401 E MICHIGAN AVE	7/14/2022	3500000	PTA	03-ARM'S LENGTH	3500000	2178100	62.23	1895100	308090	3191910	2794618	1.142	26167	121.98	CBDMX	278806		
	06-22-135-002	121 W CEDAR ST	7/14/2022	270000	WD	03-ARM'S LENGTH	270000	217600	80.59	204200	59947	210053	315083	0.667	7634	27.52	CBD OF	59947		
	06-15-355-140	472 ACADEMY ST	6/17/2022	329000	PTA	03-ARM'S LENGTH	329000	132800	40.36	20900	36300	292700	193027	1.516	2762	105.97	CBD	36300		
	06-15-380-221	125 W EXCHANGE PL	5/31/2022	353000	WD	33-TO BE DETERMINED	353000	335800	95.13	175200	62595	290405	260297	1.116	4214	68.91	CBD OF	62595		
	06-22-208-001	481 PORTAGE ST	5/11/2022	765000	PTA	03-ARM'S LENGTH	765000	369100	48.25	346500	105283	659717	531441	1.241	7200	91.63	CBD OF	105283		
	06-15-381-003	107 W MICHIGAN AVE UN	12/21/2021	200000	WD	03-ARM'S LENGTH	200000	174300	87.15	116200	12927	187073	176092	1.062	4665	40.10	CBDMX	12927		
	06-15-381-009	107 W MICHIGAN AVE UN	12/13/2021	150000	WD	19-MULTI PARCEL ARM'S	150000	76900	51.27	81400	5724	144276	98124	1.470	2056	70.17	CBDMX	5724		
	06-22-130-001	433 S ROSE ST	8/12/2021	190000	WD	03-ARM'S LENGTH	190000	113800	59.89	130700	45118	144882	169113	0.857	2416	59.97	CBD	45118		

CBD OF

ECF Indicated	ECF %Change from ECF avg	ECF Std Dev	ECF Avg	Coefficient of Variance	Coefficient of Dispersion		COD AVERAGE METHOD -	Overall Sale Ratio										
1.049	0.03%	0.2043068	1.049	19.48%	13.16%			66.42%	StdDev=	19.589		StdDev=	0.204306794					
								16.8259					0.138008174	<AveDev				
Averages >			\$ 379,000			\$ 379,000	\$ 251,717	67.27			\$ 315,193	\$ 300,613	1.05	<Avg				
Exclude enter "X"																		
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale	Sold	Asd. when	Asd/Adj. Sale	Cur. Appraisal	Land + Yr	Bldg. Residue	Cost Man.	E.C.F.	Floor Ar	\$/Sq.Ft.	ECF Ar	Land Value
06-15-370-045	471 W SOUTH ST UNIT 43	12/27/2023	90000	MLC	03-ARM'S LENGTH	90000	43400	48.22	40200	7013	82987	69740	1.190	617	134.50	CBD OF	7013	
06-15-356-001	405 W MICHIGAN AVE UN	5/1/2023	300000	PTA	03-ARM'S LENGTH	300000	164600	54.87	173800	59105	240895	226782	1.062	2858.83	84.26	CBD OF	51218	
06-22-135-002	121 W CEDAR ST	7/14/2022	270000	WD	03-ARM'S LENGTH	270000	217600	80.59	204200	59947	210053	315083	0.667	7634	27.52	CBD OF	59947	
06-15-380-221	125 W EXCHANGE PL	5/31/2022	353000	WD	33-TO BE DETERMINED	353000	335800	95.13	175200	62595	290405	260297	1.116	4214	68.91	CBD OF	62595	
06-22-208-001	481 PORTAGE ST	5/11/2022	765000	PTA	03-ARM'S LENGTH	765000	369100	48.25	346500	105283	659717	531441	1.241	7200	91.63	CBD OF	105283	
06-22-140-014	527 S ROSE ST	6/28/2021	496000	WD	03-ARM'S LENGTH	496000	379800	76.57	265800	88897	407103	400333	1.017	7134	57.07	CBD OF	70180	

GAR

ECF Indicated		ECF %Change from ECF avg	ECF Std Dev	ECF Avg	Coefficient of Variance	Coefficient of Dispersion		COD AVERAGE METHOD -	Overall Sale Ratio									
1.192		6.84%	0.4303908	1.124	38.29%	27.40%			38.51%	StdDev=	11.419		StdDev=	0.430390784				
									8.2110571					0.307943329	<AveDev			
Averages >				\$ 375,600			\$ 413,100	\$ 159,100	44.44			\$ 344,061	\$ 288,554	1.12	<Avg			
Exclude enter "X"	Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yr	Bldg. Residue	Cost Man.	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Land Value
	06-16-477-025	702 W MICHIGAN AVE	12/21/2023		0 WD	03-ARM'S LENGTH	150000	73900	49.27	80600	81832	68168	67374	1.012	1832	37.21	GAR	77563
	06-23-106-006	912 SECOND ST	3/27/2023	53000	PTA	03-ARM'S LENGTH	53000	29700	56.04	38300	13473	39527	53692	0.736	1120	35.29	GAR	13473
	06-25-473-002	3407 E CORK ST	9/16/2022	670000	WD	03-ARM'S LENGTH	670000	195700	29.21	247400	130041	539959	310350	1.740	13836	39.03	GAR	77734
	06-36-470-002	3219 E KILGORE RD	8/4/2022	779400	WD	03-ARM'S LENGTH	779400	337100	43.25	450100	50812	728588	722800	1.008	12438	58.58	GAR	28825

GAS

ECF Indicated	ECF %Change from ECF avg	ECF Std Dev	ECF Avg	Coefficient of Variance	Coefficient of Dispersion		COD AVERAGE METHOD -	Overall Sale Ratio										
1.308	0.57%	0.2868004	1.302	22.02%	16.92%			34.85%	StdDev=	7.569		StdDev=	0.286800406					
								5.3473599					0.220367893	<AveDev				
Averages >			\$ 725,000			\$ 725,000	\$ 252,633	36.06			\$ 549,607	\$ 420,180	1.30	<Avg				
Exclude enter "X"																		
☐	Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Ya	Bldg. Residue	Cost Man.	E.C.F.	Floor Ar	\$/Sq.Ft.	ECF Ar	Land Value
	06-19-458-001	3645 W MICHIGAN AVE	1/16/2023	475000	LC	03-ARM'S LENGTH	475000	166500	35.05	198300	167887	307113	211782	1.450	2441	125.81	GAS	136601
	06-25-439-001	2536 S SPRINKLE RD	11/11/2022	650000	MLC	03-ARM'S LENGTH	650000	286500	44.08	347700	241404	408596	420452	0.972	3702	110.37	GAS	196984
	06-27-470-005	107 E CORK ST	10/26/2022	1050000	WD	03-ARM'S LENGTH	1050000	304900	29.04	397700	116889	933111	628305	1.485	3591	259.85	GAS	81499

MULT3

ECF Indicated	ECF %Change from ECF avg	ECF Std Dev	ECF Avg	Coefficient of Variance	Coefficient of Dispersion		COD AVERAGE METHOD -	Overall Sale Ratio										
1.623	14.35%	0.7051084	1.767	39.91%	31.05%			62.58%	StdDev=	67.288		StdDev=	0.705108411					
								49.087836					0.548619471	<AveDev				
Averages >			\$ 370,571			\$ 370,571	\$ 231,886	69.65			\$ 325,354	\$ 200,435	1.77	<Avg				
Exclude enter "X"	Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yr	Bldg. Residue	Cost Man.	E.C.F.	Floor Ar	\$/Sq.Ft.	ECF Arc	Land Value
	06-22-176-002	101 W DUTTON ST	3/20/2024	329000	PTA	19-MULTI PARCEL ARM'S	329000	328700	99.91	183300	57384	271616	186086	1.460	9012	30.14	MULT3	57384
	06-22-176-002	101 W DUTTON ST	12/8/2023	300000	WD	19-MULTI PARCEL ARM'S	300000	633600	211.20	342800	66978	233022	372172	0.626	18024	12.93	MULT3	66978
	06-22-153-006	301 W DUTTON ST	8/31/2023	590000	WD	03-ARM'S LENGTH	590000	195800	33.19	206200	38264	551736	239541	2.303	6786	81.31	MULT3	38264
	06-22-159-096	217 W VINE ST	4/10/2023	465000	PTA	03-ARM'S LENGTH	465000	168400	36.22	176800	48476	416524	195394	2.132	4614	90.27	MULT3	48476
	06-22-166-004	922 S PARK ST	4/7/2023	220000	WD	19-MULTI PARCEL ARM'S	220000	104300	47.41	104300	35879	184121	113390	1.624	2686	68.55	MULT3	33185
	06-21-238-339	521 PEARL ST	7/14/2022	440000	WD	03-ARM'S LENGTH	440000	100300	22.80	131800	38423	401577	144173	2.785	3526	113.89	MULT3	38423
	06-22-116-005	415 W WALNUT ST	3/17/2022	250000	PTA	03-ARM'S LENGTH	250000	92100	36.84	134500	31118	218882	152288	1.437	4175	52.43	MULT3	31118

MULT4 & 5 & 6

ECF Indicated		ECF %Change from ECF avg		ECF Std Dev	ECF Avg	Coefficient of Variance	Coefficient of Dispersion		COD AVERAGE METHOD -	Overall Sale Ratio									
1.486		48.74%		2.0238715	1.973	102.58%	#DIV/0!			27.60%	StdDev=	7147.920		StdDev=	2.023871468				
										2970.9985					#DIV/0!	<AveDev			
Averages >					\$ 457,079			\$ 457,079	\$ 126,143	1604.52			\$ 404,467	\$ 272,270	1.97	<Avg			
Exclude																			
enter "X"	Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Sold	Asd. when	Asd/Adj. Sale	Cur. Appraisal	Land + Yr	Bldg. Residual	Cost Man.	E.C.F.	Floor Ar	\$/Sq.Ft.	ECF Arg	Land Value
X	06-16-263-004	836 W NORTH ST	1/31/2024	75000	WD	19-MULTI PARCEL ARM'S	75000	61000	81.33	84600	49121	25879	81333	0.318	2643	9.79	MULT5	49121	
	06-34-335-004	4031 S ROSE ST	12/28/2023	1665000	PTA	03-ARM'S LENGTH	1665000	516500	31.02	516500	62712	1602288	809855	1.978	12854	124.65	MULT4	48474	
	06-35-199-286	1450 LAKEWAY AVE	10/20/2023	400000	WD	03-ARM'S LENGTH	400000	158300	39.58	166300	48786	351214	218722	1.606	3500	100.35	MULT4	43394	
X	06-16-263-005	715 WOODWARD AVE	8/16/2023	8900	QC	13-GOVERNMENT	8900	19800	222.47	19800	39561	-30661	0	#DIV/0!	0	#DIV/0!	MULT5	38940	
X	06-34-194-002	3840 S BURDICK ST	7/14/2023	1440000	CD	19-MULTI PARCEL ARM'S	1440000	0	0.00	1263500	227574	1212426	1771639	0.684	24810	48.87	MULT4	187220	
X	06-23-118-003	708 MILLS ST	1/31/2023	560000	PTA	03-ARM'S LENGTH	560000	57300	10.23	61700	57115	502885	51032	9.854	5386	93.37	MULT4	57115	
	06-16-452-101	926 W MAIN ST	5/20/2022	380000	PTA	03-ARM'S LENGTH	380000	138200	36.37	185100	38081	341919	185057	1.848	3759	90.96	MULT6	38081	
	06-33-295-002	755 BUCHANAN AVE	3/18/2022	550000	WD	03-ARM'S LENGTH	550000	142000	25.82	176800	40504	509496	241997	2.105	3840	132.68	MULT4	35782	
X	06-34-141-069	146 HUTCHINSON ST	11/29/2021	200000	WD	03-ARM'S LENGTH	200000	117200	58.60	144700	48137	151863	186986	0.812	4731	32.10	MULT4	48137	
X	06-16-263-004	836 W NORTH ST	11/24/2021	125000	MLC	19-MULTI PARCEL ARM'S	125000	59400	47.52	8000	15962	109038	81333	1.341	2643	41.26	MULT5	15962	
X	06-16-412-001	921 W KALAMAZOO AVE	10/22/2021	625000	WD	03-ARM'S LENGTH	625000	159900	25.58	237300	36851	588149	232954	2.525	4476	131.40	MULT6	34297	
X	06-35-416-245	1713 DORCHESTER AVE	8/26/2021	530000	WD	03-ARM'S LENGTH	530000	189600	35.77	236100	58691	471309	322006	1.464	7008	67.25	MULT4	54174	
X	06-35-193-356	1433 LAKEWAY AVE	8/9/2021	770000	WD	03-ARM'S LENGTH	770000	158700	20.61	197100	48762	721238	266058	2.711	5394	133.71	MULT4	45000	
X	06-16-419-001	223 ELM ST	8/5/2021	650000	WD	03-ARM'S LENGTH	650000	184000	28.31	273600	50220	599780	264542	2.267	6334	94.69	MULT6	46188	
X	06-16-412-001	921 W KALAMAZOO AVE	7/1/2021	425000	WD	03-ARM'S LENGTH	425000	159900	37.62	237300	36851	388149	232954	1.666	4476	86.72	MULT6	34297	
X	06-16-453-026	830 W MAIN ST	4/9/2021	300000	WD	03-ARM'S LENGTH	300000	90400	30.13	131200	31667	268333	122743	2.186	3006	89.27	MULT6	31211	
X	06-16-262-010	912 W NORTH ST	3/30/2021	250	QC	21-NOT USED/OTHER	250	82000	32800.00	11200	22373	-22123	0	#DIV/0!	0	#DIV/0!	MULT5	21648	
X	06-16-263-004	836 W NORTH ST	3/4/2021	104500	WD	03-ARM'S LENGTH	104500	55900	53.49	63200	49121	55379	81333	0.681	2643	20.95	MULT5	49121	
X	06-26-311-119	907 HOMECREST AVE	1/20/2021	270000	WD	03-ARM'S LENGTH	270000	131600	48.74	175300	62076	207924	222225	0.936	4543	45.77	MULT4	52429	
X	06-16-452-101	926 W MAIN ST	10/9/2020	325000	WD	03-ARM'S LENGTH	325000	117800	36.25	185100	38081	286919	185057	1.550	3759	76.33	MULT6	38081	
X	06-16-485-001	725 ACADEMY ST	9/15/2020	195000	MLC	03-ARM'S LENGTH	195000	49500	25.38	105200	42605	152395	159844	0.953	2009	75.86	MULT6	37331	

RTL & SHOP & SHPRS

ECF Indicated	ECF %Change from ECF avg	ECF Std Dev	ECF Avg	Coefficient of Variance	Coefficient of Dispersion	COD AVERAGE METHOD -	Overall Sale Ratio											
0.862	1.35%	0.3303929	0.876	37.74%	32.41%		48.53%	StdDev=	11.541		StdDev=	0.330392886						
							8.9317773					0.283720248	<AveDev					
Averages >			\$ 308,713		\$ 308,713	\$ 149,817	49.33		\$ 240,110	\$ 278,549	0.88	<Avg						
Exclude enter "X"	Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yr	Bldg. Residue	Cost Man.	E.C.F.	Floor Ar	\$/Sq.Ft.	ECF Ave	Land Value
	06-14-171-010	433 RIVERVIEW DR	1/23/2024	170000	PTA	03-ARM'S LENGTH	170000	56900	33.47	61400	28532	141468	109024	1.298	2016	70.17	RTL	23639
	06-22-427-002	1028 PORTAGE ST	10/12/2023	65000	QC	03-ARM'S LENGTH	65000	40800	62.77	42500	49510	15490	40969	0.378	1498	10.34	RTL	42479
	06-21-201-001	945 W LOVELL ST	10/5/2023	282839	PTA	03-ARM'S LENGTH	282839	98700	34.90	106000	68532	214307	166346	1.288	2190	97.86	RTL	53250
	06-18-309-001	325 N SAGE ST	7/24/2023	350000	PTA	03-ARM'S LENGTH	350000	120100	34.31	129800	63032	286968	227815	1.260	3250	88.30	RTL	56772
	06-15-126-001	1224 N BURDICK ST	1/17/2023	90000	PTA	19-MULTI PARCEL ARM'S	90000	38600	42.89	38800	52397	37603	29127	1.291	1025	36.69	RTL	50497
	06-27-277-001	2104 PORTAGE ST	10/27/2022	179000	WD	03-ARM'S LENGTH	179000	91500	51.12	102200	93065	85935	128918	0.667	2637	32.59	RTL	69619
	06-33-239-032	3402 S WESTNEDGE AVE	9/27/2022	320000	WD	03-ARM'S LENGTH	320000	122800	38.38	123800	120849	199151	146788	1.357	2802	71.07	RTL	111312
	06-14-373-091	407 MILLS ST	9/9/2022	200000	MLC	03-ARM'S LENGTH	200000	113000	56.50	114700	81009	118991	171934	0.692	1950	61.02	RTL	63136
	06-27-227-011	1824 PORTAGE ST	8/15/2022	900000	WD	19-MULTI PARCEL ARM'S	900000	495900	55.10	14300	59663	840337	983261	0.855	20572	40.85	RTL	24628
	06-27-365-001	3101 S WESTNEDGE AVE	1/14/2022	250000	WD	03-ARM'S LENGTH	250000	127300	50.92	148700	65983	184017	268220	0.686	4902	37.54	RTL	65710
	06-26-371-010	939 E CORK ST	12/8/2021	180000	WD	03-ARM'S LENGTH	180000	95900	53.28	102700	62234	117766	165957	0.710	5940	19.83	RTL	52942
	06-35-329-001	3928 PORTAGE ST	3/31/2023	515000	PTA	03-ARM'S LENGTH	515000	274600	53.32	292000	76389	438611	568378	0.772	8280	52.97	SHOP	64031
	06-35-100-020	912 E CORK ST	5/10/2022	400000	PTA	03-ARM'S LENGTH	400000	300600	75.15	320500	117651	282349	586109	0.482	7000	40.34	SHOP	86459
	06-14-252-007	1727 E MAIN ST	8/25/2023	230000	WD	19-MULTI PARCEL ARM'S	230000	142100	61.78	149200	64506	165494	265165	0.624	7124	23.23	SHPRS	64506
	06-22-449-003	1336 PORTAGE ST	10/21/2022	790000	WD	03-ARM'S LENGTH	790000	259200	32.81	300600	43453	746547	568478	1.313	22122	33.75	SHPRS	43453
	06-22-174-006	143 BURR OAK ST	6/9/2022	160000	WD	03-ARM'S LENGTH	160000	86000	53.75	97900	39011	120989	159837	0.757	2400	50.41	SHPRS	35935
	06-23-355-316	1415 PORTAGE ST	3/18/2022	75000	WD	03-ARM'S LENGTH	75000	36300	48.40	54700	36688	38312	74060	0.517	2028	18.89	SHPRS	36688
	06-23-350-001	1367 PORTAGE ST	1/18/2022	400000	WD	03-ARM'S LENGTH	400000	196400	49.10	231300	112357	287643	353502	0.814	9177	31.34	SHPRS	100848

WHSST

ECF Indicated	ECF %Change from ECF avg	ECF Std Dev	ECF Avg	Coefficient of Variance	Coefficient of Dispersion	COD AVERAGE METHOD -	Overall Sale Ratio											
0.904	0.81%	0.3173184	0.896	35.43%	25.39%		46.64%	StdDev=	15.299		StdDev=	0.31731838						
							10.244316					0.227384733	<AveDev					
Averages >			\$ 342,878		\$ 342,878	\$ 159,922	49.58		\$ 265,541	\$ 293,858	0.90	<Avg						
Exclude enter "X"	Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yr	Bldg. Residue	Cost Man.	E.C.F.	Floor Ar	\$/Sq.Ft.	ECF Ave	Land Value
	06-36-473-001	3431 E KILGORE RD	4/17/2024	285000	PTA	03-ARM'S LENGTH	285000	120800	42.39	118400	25357	259643	248859	1.043	4275	60.74	WHSST	13846
	06-22-237-001	709 SECOND ST	12/20/2023	150000	WD	03-ARM'S LENGTH	150000	70900	47.27	71100	15100	134900	149539	0.902	2800	48.18	WHSST	15100
	06-25-325-001	2734 MILLER RD	11/8/2023	330000	PTA	03-ARM'S LENGTH	330000	105900	32.09	106200	26816	303184	218226	1.389	5952	50.94	WHSST	15313
	06-25-428-002	3810 MILLER RD	8/19/2022	275000	WD	03-ARM'S LENGTH	275000	140000	50.91	141800	97092	177908	219356	0.811	6080	29.26	WHSST	67317
	06-25-455-003	2900 MILLCORK ST	8/4/2022	1085000	CD	03-ARM'S LENGTH	1085000	395200	36.42	395700	198344	886656	697818	1.271	17000	52.16	WHSST	164114
	06-36-394-001	3111 E KILGORE RD	5/20/2022	400000	WD	03-ARM'S LENGTH	400000	339300	84.83	353300	174513	225487	626072	0.360	30896	7.30	WHSST	109600
	06-22-232-004	728 E WALNUT ST	4/25/2022	81900	WD	03-ARM'S LENGTH	81900	46500	56.78	46300	59192	22708	39389	0.577	1830	12.41	WHSST	59192
	06-14-330-011	1226 E MICHIGAN AVE	11/4/2021	140000	WD	03-ARM'S LENGTH	140000	72700	51.93	12200	24304	115696	134896	0.858	6000	19.28	WHSST	24304
	06-22-435-003	1157 BANK ST	10/8/2021	339000	WD	03-ARM'S LENGTH	339000	148000	43.66	169600	75311	263689	310564	0.849	9600	27.47	WHSST	72030

OFC & OFC2 – NO CHANGE FOR 2025

ECF Indicated		ECF %Change from ECF avg		ECF Std Dev	ECF Avg	Coefficient of Variance	Coefficient of Dispersion		COD AVERAGE METHOD -		Overall Sale Ratio																								
0.762		0.27%		0.3563169	0.759	46.92%	35.50%				52.51%	StdDev=	14.637		StdDev=	0.356316853																			
											11.411618					0.269580543	<AveDev																		
Averages >					\$ 660,000			\$ 660,000	\$ 346,562	52.56			\$ 552,327	\$ 724,751	0.76	<Avg																			
Exclude enter "X"																				Land															
▼	Parcel Number	▼	Street Address	▼	Sale Date	▼	Sale Price	▼	Instr.	▼	Terms of Sale	▼	Adj. Sale	▼	Asd. when Sold	▼	Asd/Adj. Sale	▼	Cur. Appraisal	▼	Land + Yr	▼	Bldg. Residual	▼	Cost Man.	▼	E.C.F.	▼	Floor Ar	▼	\$/Sq.Ft.	▼	ECF Ar	▼	Value
	06-36-213-026		3617 GEMBRIT CIR		3/8/2024		250000		WD		03-ARM'S LENGTH		250000		207700		83.08		203700		80495		169505		440647		0.385		6840		24.78		OFC		39847
	06-22-335-008		122 W CROSSTOWN PKW		10/30/2023		245000		PTA		03-ARM'S LENGTH		245000		71200		29.06		69200		27984		217016		148857		1.458		3418		63.49		OFC		27984
	06-18-304-002		401 N SAGE ST		8/10/2023		700000		PTA		03-ARM'S LENGTH		700000		253300		36.19		245500		52375		647625		591065		1.096		5869		110.35		OFC		52375
	06-22-122-005		621 S PARK ST		6/9/2023		200000		PTA		03-ARM'S LENGTH		200000		90500		45.25		88900		89719		110281		118791		0.928		1643		67.12		OFC		79151
	06-25-407-001		3330 MILLER RD		4/10/2023		505000		WD		03-ARM'S LENGTH		505000		204800		40.55		200700		136292		368708		357377		1.032		5538		66.58		OFC		115492
	06-29-489-005		1850 WHITES RD STE 5		10/31/2022		195000		WD		03-ARM'S LENGTH		195000		85400		43.79		78400		27440		167560		174399		0.961		1446.72		115.82		OFC		16058
	06-29-499-023		1817 WHITES RD		10/20/2022		425000		WD		03-ARM'S LENGTH		425000		261000		61.41		242600		119381		305619		492898		0.620		6051		50.51		OFC		69501
	06-22-198-212		940 JOHN ST		10/11/2022		750000		PTA		03-ARM'S LENGTH		750000		426000		56.80		364400		114448		635552		827985		0.768		7132		89.11		OFC		79355
	06-29-489-004		1850 WHITES RD STE 4		9/9/2022		140000		WD		03-ARM'S LENGTH		140000		88700		63.36		81400		27440		112560		182298		0.617		1526.273		73.75		OFC		16058
	06-34-361-020		4341 S WESTNEDGE AVE		7/5/2022		4350000		WD		03-ARM'S LENGTH		4350000		2384800		54.82		2147400		381385		3968615		5274189		0.752		69120		57.42		OFC		342590
	06-14-361-002		960 KING HWY		5/26/2022		120000		WD		03-ARM'S LENGTH		120000		84100		70.08		81200		105782		14218		76185		0.187		1964		7.24		OFC		97721
	06-29-498-021		1901 PARKVIEW AVE		5/2/2022		550000		WD		03-ARM'S LENGTH		550000		274200		49.85		254500		147835		402165		486767		0.826		6080		66.15		OFC		117879
	06-33-239-004		3408 S WESTNEDGE AVE		4/29/2022		150000		WD		03-ARM'S LENGTH		150000		73600		49.07		137500		89178		60822		250309		0.243		4185		14.53		OFC		83905

INDLG

ECF Indicated		ECF %Change from ECF avg		ECF Std Dev	ECF Avg	Coefficient of Variance	Coefficient of Dispersion		COD AVERAGE METHOD -	Overall Sale Ratio									
0.743		5.80%		0.165	0.685	24.08%	20.29%			37.50%	StdDev=	13.198		StdDev=	0.164999958				
										9.2339849					0.139054317	<AveDev			
Averages >					\$ 2,111,457			\$2,111,457	\$ 791,700	42.57			\$ 1,919,918	\$ 2,582,750	0.69	<Avg			
Exclude																			
Enter "X"	Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yr	Bldg. Residual	Cost Man.	E.C.F.	Floor Ar	\$/Sq.Ft.	ECF Ar		
	06-15-171-101	436 W WILLARD ST	1/12/2024	1300000	WD	19-MULTI PARCEL ARM'S	1300000	305100	23.47	572100	86279	1213721	1515788	0.801	98939	12.27	INDLG		
	06-23-135-014	1206 E CROSSTOWN PKW	10/13/2023	735000	PTA	03-ARM'S LENGTH	735000	284600	38.72	301200	114697	620303	741147	0.837	24424	25.40	INDLG		
	06-16-293-001	527 W NORTH ST	5/4/2023	500000	WD	03-ARM'S LENGTH	500000	333300	66.66	354300	29348	470652	1032372	0.456	40882	11.51	INDLG		
	06-15-222-001	817 WALBRIDGE ST	7/18/2022	1000000	CD	03-ARM'S LENGTH	1000000	476900	47.69	765500	194108	805892	1736283	0.464	35465	22.72	INDLG		
	06-23-414-003	1820 LAKE ST	3/4/2022	600000	WD	03-ARM'S LENGTH	600000	274000	45.67	317900	141629	458371	705919	0.649	52459	8.74	INDLG		
	06-36-339-001	4141 MANCHESTER RD	10/1/2021	10362200	OTH	33-TO BE DETERMINED	10362200	3756200	36.25	0	727005	9635195	12050221	0.800	393522	24.48	INDLG		
	06-26-121-001	2006 RACE ST	9/14/2021	283000	LC	03-ARM'S LENGTH	283000	111800	39.51	23300	47707	235293	297521	0.791	36389	6.47	INDLG		

IN45L & INDLG – FEW SALES – OLDER CONSIDERED

ECF Indicated		ECF %Change from ECF avg		ECF Std Dev	ECF Avg	Coefficient of Variance	Coefficient of Dispersion		COD AVERAGE METHOD -	Overall Sale Ratio							
0.703		0.60%		0.2041848	0.709	28.81%	#DIV/0!			36.87%	StdDev=	19.858		StdDev=	0.204184802		
										15.122104					#DIV/0!	<AveDev	
Averages >					\$ 515,094			\$ 515,094	\$ 189,892	37.01			\$ 436,987	\$ 621,775	0.71	<Avg	
Exclude	enter "X"	Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yr Bldg. Residual	Cost Man.	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Arg.
		06-14-160-001	904 HOTOP AVE	6/1/2022	440222	WD	03-ARM'S LENGTH	440222	211800	48.11	236000	73148	367074	569773	0.644	20075	18.29 IN45L
		06-15-171-101	436 W WILLARD ST	1/12/2024	1300000	WD	19-MULTI PARCEL ARM'S	1300000	305100	23.47	572100	86279	1213721	1515788	0.801	98939	12.27 INDLG
		06-23-135-014	1206 E CROSSTOWN PKW	10/13/2023	735000	PTA	03-ARM'S LENGTH	735000	284600	38.72	301200	114697	620303	741147	0.837	24424	25.40 INDLG
		06-16-293-001	527 W NORTH ST	5/4/2023	500000	WD	03-ARM'S LENGTH	500000	333300	66.66	354300	29348	470652	1032372	0.456	40882	11.51 INDLG
		06-15-222-001	817 WALBRIDGE ST	7/18/2022	1000000	CD	03-ARM'S LENGTH	1000000	476900	47.69	765500	194108	805892	1736283	0.464	35465	22.72 INDLG
x		06-16-244-001	831 COBB AVE	3/7/2022	725000	CD	19-MULTI PARCEL ARM'S	725000	238100	32.84	277000	103889	621111	643043	0.966	95905	6.48 INDLG
		06-23-414-003	1820 LAKE ST	3/4/2022	600000	WD	03-ARM'S LENGTH	600000	274000	45.67	317900	141629	458371	705919	0.649	52459	8.74 INDLG
X		06-25-172-002	2525 MILLER RD	10/4/2021	450000	WD	03-ARM'S LENGTH	450000	133300	29.62	157900	80833	369167	335781	1.099	24150	15.29 INDLG
		06-26-121-001	2006 RACE ST	9/14/2021	283000	LC	03-ARM'S LENGTH	283000	111800	39.51	23300	47707	235293	297521	0.791	36389	6.47 INDLG
X		06-26-121-002	2006 RACE ST	9/14/2021	283000	LC	03-ARM'S LENGTH	283000	0	0.00	23300	47707	235293	308147	0.764	36389	6.47 INDLG
X		06-23-472-003	1809 REED AVE	10/28/2020	75000	WD	03-ARM'S LENGTH	75000	38200	50.93	43900	43057	31943	63886	0.500	17023	1.88 INDLG
X		06-16-280-100	818 COBB AVE	5/13/2020	105000	MLC	03-ARM'S LENGTH	105000	59900	57.05	68200	33620	71380	133416	0.535	22799	3.13 INDLG

IN45S & INDSM

ECF Indicated		ECF %Change from ECF avg		ECF Std Dev	ECF Avg	Coefficient of Variance	Coefficient of Dispersion		COD AVERAGE METHOD -	Overall Sale Ratio								
0.937		9.80%		0.4365233	1.035	42.16%	28.84%			39.14%	StdDev=	11.977		StdDev=	0.43652333			
										8.6120673					0.298615069	<AveDev		
Averages >					\$ 298,381			\$ 298,381	\$ 116,780	39.50			\$ 229,637	\$ 244,996	1.04	<Avg		
Exclude enter "X" ☐ Parcel Number ☐ Street Address ☐ Sale Date ☐ Sale Price ☐ Instr. ☐ Terms of Sale ☐ Adj. Sale \$ ☐ Asd. when Sold ☐ Asd/Adj. Sale ☐ Cur. Appraisal ☐ Land + Ya ☐ Bldg. Residual ☐ Cost Man. ☐ E.C.F. ☐ Floor Ar ☐ \$/Sq.Ft. ☐ ECF Ar ☐																		
	06-23-102-002	1001 SECOND ST	3/28/2023	167000	WD	03-ARM'S LENGTH	167000	77500	46.41	71300	42732	124268	149806	0.830	3360	36.98	IN45S	
	06-26-204-001	1801 FACTORY ST	7/12/2023	400000	MLC	03-ARM'S LENGTH	400000	83100	20.78	88100	31254	368746	209038	1.764	8280	44.53	INDSM	
	06-28-229-003	1804 S WESTNEDGE AVE	8/31/2022	300000	WD	03-ARM'S LENGTH	300000	110100	36.70	121200	60449	239551	227453	1.053	5685	42.14	INDSM	
	06-15-274-002	527 HARRISON ST	4/16/2021	500000	WD	03-ARM'S LENGTH	500000	261600	52.32	301500	146931	353069	569986	0.619	7064	49.98	INDSM	
	06-25-372-001	2501 E CORK ST	3/29/2021	124907	MLC	04-BUYERS INTEREST IN A	124907	51600	41.31	58700	62356	62551	68699	0.911	2640	23.69	INDSM	