

Code	Description	Ave. ECF	Comments
Unit 070 - COLDWATER TOWNSHIP			
001	NEIGHBORHOOD 001-BILLBOARDS & BLDGS ON LEASED LAND	0.583	FOR 2025 - NO SALES & EQ RATIO HAS BEEN EST. BY THE COUNTY AT 50%. NO CHANGE FOR 2024 - NO SALES & EQ RATIO HAS BEEN EST. BY THE COUNTY AT 50%. NO CHANGE FOR 2023 - NO SALES & EQ RATIO IS EST. BY THE COUNTY AT 50%. NO CHANGE DUE TO EQ RATIO, CHANGE COM ECF FROM: .600 TO .500 FOR 2022 - NO SALES & EQ RATIO IS EST. BY THE COUNTY @ 50%, NO CHANGE. FOR 2021 - NO SALES & EQ RATIO IS EST. BY THE COUNTY @ 50%, NO CHANGE. FOR 2020 - NO SALES & EQ RATIO IS EST. BY THE COUNTY @ 50%, NO CHANGE. FOR 2019 - NO SALES & EQ RATIO IS EST. BY THE COUNTY @ 50% NO CHANGES. BILLBOARDS ON LEASED LAND-COMMERCIAL & PERSONAL PROPERTY - DO TO THE FACT THE LAND IS NOT OWNED; USE AN ECF OF .500 TO BEST ESTIMATE THE LOSS OF VALUE IN THE MARKET PLACE FOR NOT HAVING TO REMOVE THE STRUCTURES FROM THE SITES.
002	NEIGHBORHOOD 002-FISKE RD AREA	0.734	FOR 2025 - 2 RANCH SALES. CURRENT RANCH ECF: .850. CHANGE RANCH ECF TO: .950. CHANGE ALL OTHER STYLES UP BY 10%. FOR 2024 - 5 RANCH SALES. CURRENT RANCH ECF: .755 CHANGE RANCH ECF TO: .880 AND NO CHG TO ALL OTHERS AT TIME DUE TO EQ RATIO. HAD TO COME BACK & REDUCED RANCH ECF TO: .850 DUE TO GOING OVER 50% EQ RATIO FOR 2023 - 3 RANCH SALES. CURRENT RANCH ECF: .817. CHANGE TO: .755 DUE TO CURRENT EQ RATIO. NO CHANGE TO OTHER ECF'S AT THIS TIME. FOR 2022 - USED SALES FROM S.A.'S: 002, 003, 006, 007, 010, 016, 017 & 024. CHANGE RANCH ECF'S FROM: .900 TO: .867 & 2 STORY'S FROM: .600 TO .720. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS. FOR 2021 - USED SALES FROM S.A. 024, 017, 016 010, 006, 003 & 002 (IF ANY) AS THESE AREA HAVE SIMILAR HIGH RESIDENTIAL TRAFFIC AND APPLIED ECF'S TO ALL OF THEM.
003	NEIGHBORHOOD 003-N UNION CITY AREA	0.732	FOR 2025 - 1 SALE OF OLDER-REMODELED 2 STORY-NOT REPRESENTATIVE OF ENTIRE AREA. DUE TO CURRENT MARKET CHANGE ALL ECF'S UP BY 10% FOR 2024 - 2 SALES, DIFFERENT STYLES; DUE TO EQ RATIO & LACK OF RELIABLE SALES, NO CHANGES AT THIS TIME. FOR 2023 - 4 RANCH SALES. DUE TO EQ RATIO NOT ALLOWING FOR MUCH INCREASE, SALES SUPPORT CURRENT RANCH ECF. NO CHANGES AT THIS TIME. FOR 2022 - USED SALES FROM S.A.'S: 002, 003, 006, 007, 010, 016, 017 & 024. CHANGE RANCH ECF'S FROM: .900 TO: .867 & CHG 2 2S & 1 -3/4S, &1-1.5S & 1.25S FROM: .600 TO .720. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS. FOR 2021 - 10 RANCH SALES USING 6 AREAS: 003, 007, 010, 016, 017 & 024. CHANGED RANCH ECF'S TO: .749 IN ALL 6 AREAS. SEE WORKSHEET FOR OTHER CHANGES. FOR 2020 - ONLY 1 SALE AND IT SUPPORTS CURRENT ECF-NO CHANGES. DIDN'T ECF'S BASED ON MULTIPLE AREA SALES DUE TO EQ RATIO.

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004	NEIGHBORHOOD 004--NANCY&LEONARD DR'S	0.819	<p>FOR 2025 - 2 RANCH SALES. CURRENT RANCH ECF: .850, CHANGE TO: .950. CHANGE ALL OTHERS UP BY 5%</p> <p>FOR 2024 - 1 VALID SALE. DUE TO EQ RATIO, CHANGE ONLY THE RANCH ECF FROM: .775 TO: .900 HAD TO COME BACK &amp; REDUCE RANCH ECF TO: .850 DUE TO GOING OVER 50% EQ RATIO</p> <p>FOR 2023 - 2 RANCH SALES. USED S.A.'S: 004, 018 &amp; 020 TO GET ENOUGH REPRESENTATIVE SALES. CHANGE RANCH ECF FROM: .800 TO .900 &amp; ALL OTHERS FROM: .805 TO .850 27 JAN 23 - HAD TO LOWER ALL ECF'S BY 3% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 2 RANCH SALES. COMBINE W/S.A. 018 &amp; 020. 4 RANCH SALES &amp; 1 CONTEMPORARY. CHG RANCH FROM: .770 TO: .800. ALL OTHERS STAY THE SAME.</p> <p>FOR 2021 - NO SALES. NO CHANGES.</p> <p>FOR 2020 - ONLY 1 SALE. NO CHANGES</p>
005	NEIGHBORHOOD 005 - RIVER FRTG	0.658	<p>FOR 2025 - 5 SALES. 3 RANCH SALES. CURRENT RANCH ECF: .630 CHANGE TO: .700. NO OTHER CHANGES AT THIS TIME.</p> <p>FOR 2024 - 3 SALES. 2 RANCH SALES. CURRENT RANCH ECF: .603 CHANGE TO: .630. NO CHANGE TO ALL OTHERS AT THIS TIME.</p> <p>FOR 2023 - 3 SALES. CHANGE 1.5 STORY ECF FROM: .673 TO: .667 PER 2 SALES. NO OTHER CHANGES AT THIS TIME DUE TO EQ RATIO NOT ALLOWING FOR MUCH ADJUSTMENT. 27 JAN 23 - LOWERED ALL ECF'S BY 3% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 2 RANCH SALES &amp; 2 1.5 S SALES. CHG 1.5 STORY ECF FROM: .739 TO: .673. LEAVE OTHERS AS IS.</p> <p>FOR 2021 - 2 BI-LEVEL SALES: CHANGE ECF FOR BI'S TO: .750 DUE TO LACK OF SALES &amp; EQ RATIO. NO CHANGE TO RANCH ECF-1 REPRESENTATIVE SALE ONLY.</p> <p>FOR 2020 - NOT ENOUGH RELIABLE SALES TO WARRANT CHANGING ECF'S AT THIS TIME.</p> <p>FOR 2019 - USED SALES FROM S.A. 011, 009, 008 &amp; 005 &amp; SOME SALES S.A. 024, 017, 016, 010, 006, 003 &amp; 002 (IF ANY) DUE TO LACK OF SALES AND DUE TO NEW COST MANUAL BEING TO HELP EQUALIZE</p>
006	NEIGHBORHOOD 006-N FISKE RD AREA	0.728	<p>FOR 2025 - 5 SALES. CURRENT RANCH ECF: .817. SALES ARE NOT CONSISTANT. DUE TO CURENT MARKET, CHANGE ALL ECF'S UP BY 10%</p> <p>FOR 2024 - 6 SALES. CURRENT RANCH ECF: .817; 3 RANCH SALES. ALL COULD GO UP 5-10% BUT DUE TO EQ RATIO BEING OVER 50%. NO CHANGES MADE.</p> <p>FOR 2023 - 6 SALES. ALL ECF'S SHOULD GO UP 5-10% BUT DUE TO EQ RATIO BEING OVER 50% FOR THE RES CLASS, NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - USED SALES FROM S.A.'S: 002, 003, 006, 007, 010, 016, 017 &amp; 024. CHANGE RANCH ECF'S FROM: .900 TO: .867 &amp; CHG 2 2S &amp; 1 -3/4S, &amp; 1-1.5S &amp; 1.25S FROM: .600 TO .720. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - ONLY 1 SALE AND IT SUPPORTS CURRENT ECF-NO CHANGES. DIDN'T CHANGE ECF'S BASED ON MULTIPLE AREA SALES DUE TO EQ RATIO.</p> <p>FOR 2020 - ONLY 1 SALE AND IT SUPPORTS CURRENT ECF-NO CHANGES. DIDN'T ECF'S BASED ON MULTIPLE AREA SALES DUE TO EQ RATIO.</p>

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007	NEIGHBORHOOD 007-N FISKE-NEAR RR & RENTALS IN BACK	0.632	FOR 2025 - NO SALES. DUE TO RR TRACKS, NO OTHER REPRESENTATIVE AREA CAN BE USED. DUE TO CURRENT MARKET CHANGE ALL UP BY 5% FOR 2024 - 2 RANCH SALES. SUPPORTS CURRENT ECF'S; NO CHANGES FOR 2023 - 1 RANCH SALE. DUE TO ONLY 1 SALE AND EQ RATIO NOT ALLOWING FOR MUCH INCREASE, GO AHEAD & CHANGE ECF FROM: .600 TO: .584. FOR 2022 - NO SALES. DUE TO CURRENT EXPLODING SELLERS MARKET, NO CHANGE AT THIS TIME. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS. FOR 2021 - 10 RANCH SALES USING 6 AREAS: 003, 007, 010, 016, 017 & 024. CHANGED RANCH ECF'S TO: .749 IN ALL 6 AREAS. SEE WORKSHEET FOR OTHER CHANGES. FOR 2020 - 1 SALE, A TRI-LEVEL, DUE TO CURRENT EQ RATIO, NO CHANGES MADE. FOR 2019 - USED SALES FROM S.A. 024, 017, 016 010, 006, 003 & 002 (IF ANY) AS THESE AREA HAVE SIMILAR HIGH RESIDENTIAL TRAFFIC. USED .700 ECF FOR RANCH VS .762 DUE TO EQ RATIO & NEW COST MANUAL TO HELP EQUALIZE & TO BE SIMILAR TO OTHER HOME STYLES IN AREA
008	NEIGHBORHOOD 008 - NO RIVER FRTG	0.636	FOR 2025 - 2 RANCH SALES, 1 BI-LEVEL SALE. CHANGE RANCH & MULTI LEVELS ECF FROM: .600 TO: RANCH=.800, MULTI-LEVELS TO: .690 FOR 2024 - 1 RANCH SALE. DUE TO ONLY 1 SALE AND EQ RATIO NOT ALLOWING FOR MUCH INCREASE, NO CHANGES AT THIS TIME. FOR 2023 - 1 RANCH SALE. DUE TO ONLY 1 SALE AND EQ RATIO NOT ALLOWING FOR MUCH INCREASE, NO CHANGES AT THIS TIME. FOR 2022 - 3 RANCH SALES ONLY. CHANGE RANCH ECF FROM: .633 TO .635 PER SALES. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS. FOR 2021 - 2 BI-LEVEL SALES: CHANGE ECF FOR BI'S TO: .750 DUE TO LACK OF SALES & EQ RATIO. NO CHANGE TO RANCH ECF-1 REPRESENTATIVE SALE ONLY. FOR 2020 - 1 SALE, A 2 STORY; SAME ECF AS CURRENT ONE; NO CHANGES. FOR 2019 - USED SALES FROM S.A. 011, 009, & 008 DUE TO LACK OF SALES AND DUE TO NEW COST MANUAL & S.A. 024, 017, 016, 010, 006, 003 & 002 (IF ANY) TO HELP EQUALIZE
009	NEIGHBORHOOD 009-SCOTT DR AREA	0.730	FOR 2025 - 1 SALE. DUE TO CURRENT MARKET, CHANGE ALL TO .730 & ADD 10% TO TRI'S, 2 STORY'S & 1.5 STORY'S FOR 2024 - 1 VALID TRI-LEVEL SALE. CURRENT TRI-LEVEL ECF: .600 DUE TO CURRENT MARKET, CHANGE TO: .700. NO OTHER CHANGES DUE TO EQ RATIO. FOR 2023 - 1 RANCH SALE. DUE TO ONLY 1 SALE AND EQ RATIO NOT ALLOWING FOR MUCH INCREASE, NO CHANGES AT THIS TIME. FOR 2022 - 1 RANCH SALE, THREE 1.5 STORY SALES. CHANGE 1.5 STORY FROM: .670 TO: .689 AND NO CHANGE TO ALL OTHER STYLES DUE TO EQ RATIO. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS. FOR 2021 - 3 SALES. 1 RANCH SALE & 2 OF 1.5 STORY HMS CHANGE 1.5 STORY FROM: .739 TO: .670 DUE TO EQ RATIO. FOR 2020 - NO SALES. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO-NO CHANGES. FOR 2019 - USED SALES FROM S.A. 011, 009, & 008 DUE TO LACK OF SALES AND DUE TO NEW COST MANUAL & SOME FROM S.A. 024, 017, 016, 010, 006, 003 & 002 (IF ANY) TO HELP EQUALIZE

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010	NEIGHBORHOOD 010-LAURA & N FISKE	0.633	<p>FOR 2025 - 1 SALE. LOOKED AT SALES FROM: 002, 006, 01 &amp; 010=8 SALES. BASICALLY SUPPORTING CURRENT ECF'S. NO CHANGES AT THIS TIME.</p> <p>FOR 2024 -NO SALES. DUE TO EQ RATIO BELING SLIGHTLY OVER 50% AND THE CLASS NEEDS A LITTLE REDUCTION, NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - NO SALES. USED SALES FROM S.A.'S: 002, 003, 006, 007, 010, 016, 017 &amp; 024. DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - USED SALES FROM S.A.'S: 002, 003, 006, 007, 010, 016, 017 &amp; 024. CHANGE RANCH ECF'S FROM: .900 TO: .867 &amp; CHG 2 2S &amp; 1 -3/4S, &amp;1-1.5S &amp; 1.25S FROM: .600 TO .720. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 10 RANCH SALES USING 6 AREAS: 003, 007, 010, 016, 017 &amp; 024. CHANGED RANCH ECF'S TO: .749 IN ALL 6 AREAS. SEE WORKSHEET FOR OTHER CHANGES.</p> <p>FOR 2020 - 1 SALE OF A RANCH HOME. SUGGESTS AN INCREASE IN RANCH ECF'S; NO CHANGES DUE TO EQ RATIO</p>
011	NEIGHBORHOOD 011-SCHAEFFER DR AREA-NO RIVER FRTG		<p>0.705 FOR 2025 - CHANGE ALL ECF'S UP BY 10% DUE TO CURRENT MARKET.</p> <p>FOR 2024 - NO SALES. DUE TO EQ RATIO BELING SLIGHTLY OVER 50% AND THE CLASS NEEDS A LITTLE REDUCTION, NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - NO SALES. DUE TO EQ RATIO BELING SLIGHTLY OVER 50% AND THE CLASS NEEDS A LITTLE REDUCTION, NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - SALES AREA NOT USED.</p> <p>FOR 2021 - NO SALES. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO-NO CHANGES.</p> <p>FOR 2020 - NO SALES. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO-NO CHANGES.</p> <p>FOR 2019 - USED SALES FROM S.A. 011, 009, &amp; 008 DUE TO LACK OF SALES AND DUE TO NEW COST MANUAL BEING USED FOR THE 1ST TIME.</p>
012	NEIGHBORHOOD 012-TRAILERS ONLY	0.742	<p>FOR 2025 - 1 SALE. NO CHANGE AT THIS TIME.</p> <p>FOR 2024 - 2 SALES-BOTH SCATTERED IN TWP. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - 2 SALES-BOTH SCATTERED IN TWP. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - 1 SALE. CHANGE ECF FROM: .500 TO .590 DUE TO EQ RATIO AND CURRENT MARKET DEMAND.</p> <p>FOR 2021 - 1 SALE-TRAILER. DUE TO EQ RATIO &amp; THIS SALE IS NOT REPRESENTATIVE OF THE TWP WIDE TRAILERS- NO CHG AT THIS TIME. DUE TO EQ RATIO OVER 50%; CHANGE ECF FROM: .591 TO: .500</p> <p>FOR 2020 - 1 SALE-TRAILER. DUE TO EQ RATIO-NO CHANGES AT THIS TIME.</p> <p>FOR 2019 - 1 SALE. NO CHANGE DUE TO LACK OF SALES AND THE FACT THAT TRAILERS DON'T SELL WELL-UNLESS BOUGHT BY A "LANDLORD" TO USED AS ANOTHER RENTAL.</p>

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013	NEIGHBORHOOD 013-RAYMOND DR AREA	0.700	<p>FOR 2025 - 2 SALES-RANCH &amp; 2 STORY. CHANGED ALL ECF'S UP BY 10%.</p> <p>FOR 2024 - 1 RANCH SALE. CURRENT RANCH &amp; ALL OTHER ECF'S ARE: .600. DUE TO EQ RATIO, CHANGE RANCH ECF TO: .650; NO OTHER CHANGES</p> <p>FOR 2023 - NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - ONE SALE. SUPPORTS CURRECT ECF. DUE TO EQ RATIO ALLOWING MUCH PLS ADJUSTMENT. NO CHANGES. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - ONE SALE. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT. NO CHANGES.</p> <p>FOR 2020 - NO SALES. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT. NO CHANGES.</p> <p>FOR 2019 - 3 SALES; 2 ARE DB'L WIDES &amp; 1 RANCH. CHANGE ONLY THE DB'L WIDES FROM .644 TO 412. CHANGE ALL OTHERS TO .633 PER SALES FROM SA 011, 008, 005, 024, 017 (IF ANY) DUE TO EQ RATIO &amp; NEW COST MANUAL TO HELP EQUALIZE</p>
014	NEIGHBORHOOD 014-ALMARY-WATER FRONT	0.820	<p>FOR 2025 - NO SALES. DUE TO CURRENT MARKET AND EQ RATIO; CHANGED ALL ECF'S UP BY: 10%.</p> <p>FOR 2024 - NO SALES. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO NOT ALLOWING FOR MUCH PLUS ADJUSTMENT-NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - NO SALES. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO NOT ALLOWING FOR MUCH PLUS ADJUSTMENT-NO CHANGES AT THIS TIME.</p> <p>27 JAN 23 - LOWERED ALL ECF'S BY 3% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - NO SALES. NO CHANGES DUE TO EQ RATIO NOT ALLOWING FOR MUCH PLUS ADJUSTMENT. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO SALES. NO CHANGE DUE TO EQ RATIO NOT ALLOWING FOR MUCH PLUS ADJUSTMENT.</p> <p>FOR 2020 - 1 SALE. NO CHANGE DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT.</p> <p>FOR 2019 - 1 SALE: SUPPORTS CURRENT ECF-NO CHANGE. DUE TO EQ RATIO &amp; NEW COST MANUAL CHANGE ALL ECF EXC CONTEMPORY STYLES FROM .900 TO .800 TO HELP EQUALIZE</p> <p>FOR 2018 - NO SALES; NO CHANGE</p> <p>FOR 2017- NO SALES-NO CHANGE</p>
015	NEIGHBORHOOD 015-ALMARY/RIVER OFF W	0.681	<p>FOR 2025 - 1 RANCH SALE. CURRENT RANCH ECF: .840; CHANGE TO: .940</p> <p>FOR 2024 - 1 RANCH SALE. CURRENT RANCH ECF: .720; CHANGE TO: .850. NO OTHER CHANGES DUE TO EQ RATIO BEING SO NEAR MAXIMUM. REDUCED RANCH ECF TO: .840 DUE TO GOING OVER 50% EQ RATIO</p> <p>FOR 2023 - NO SALES. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - NO SALES. NO CHANGES DUE TO EQ RATIO NOT ALLOWING FOR MUCH PLUS ADJUSTMENT. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO SALES. NO CHANGE AT THIS TIME DUE TO EQ RATIO.</p> <p>FOR 2020 - COULD CHANGE RANCH ECF FROM: .700 TO 1.022; CHANGED RANCH ECF TO: .750 &amp; 2 STORY ECF TO: .690 TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT.</p> <p>FOR 2019-1 SALE. NO CHANGE. DUE TO EQ RATIO &amp; NEW COST MANUAL CHANGE ECF FROM .753 TO .700 TO HELP EQUALIZE</p> <p>FOR 2018 - 1 SALE. NO CHANGE AT THIS TIME</p>

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DB: Coldwater Twp 2025

Code	Description	Ave. ECF	Comments
016	NEIGHBORHOOD 016-N UNION CITY/JONES	0.624	<p>FOR 2025 - 6 SALES. CURRENT 1.75 &amp; 2 STORY IS: .640; CHANGE TO: .800.</p> <p>FOR 2024 - 8 SALES. 2 TRAILERS. 4 RANCH. CURRENT RANCH ECF: .820; SALES SUGGEST RANCH ECF OF: .880. DUE TO EQ RATIO ALMOST OVER 50% USED: .850 ON RANCH HOMES. REDUCED RANCH ECF TO: .840 DUE TO GOING OVER 50% EQ RATIO</p> <p>FOR 2023 - 5 SALES. 4 RANCH SALES. 1 2 STORY. RANCH SALES SUGGEST AN ECF OF: .955.</p> <p>CURRENT RANCH ECF IS: .817. CHANGE RANCH ECF TO: .850 DUE TO EQ RATIO AND I CAN'T OVER ASSESS THE CLASS. NO OTHER CHANGES AT THIS TIME. 27 JAN 23 - LOWERED ALL ECF'S BY 3% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - USED SALES FROM S.A.'S: 002, 003, 006, 007, 010, 016, 017 &amp; 024. CHANGE RANCH ECF'S FROM: .900 TO: .867 &amp; CHG 2 2S &amp; 1 -3/4S, &amp;1-1.5S &amp; 1.25S FROM: .600 TO .720. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 10 RANCH SALES USING 6 AREAS: 003, 007, 010, 016, 017 &amp; 024. CHANGED RANCH ECF'S TO: .749 IN ALL 6 AREAS. SEE WORKSHEET FOR OTHER CHANGES.</p>
017	NEIGHBORHOOD 017-N UNION CITY	0.649	<p>FOR 2025 - 2 RANCH SALES. CHANGE RANCH ECF FROM: .867 TO .872.</p> <p>FOR 2024 - 2 SALES. TO MUCH DIFFERENCE BETWEEN SYLES AND ECF'S. DUE TO EQ RATIO AND LACK OF RELIABLE SALES, NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - 2 SALES. TO MUCH DIFFERENCE BETWEEN SYLES AND ECF'S. DUE TO EQ RATIO AND LACK OF RELIABLE SALES, NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - USED SALES FROM S.A.'S: 002, 003, 006, 007, 010, 016, 017 &amp; 024. CHANGE RANCH ECF'S FROM: .900 TO: .867 &amp; CHG 2 2S &amp; 1 -3/4S, &amp;1-1.5S &amp; 1.25S FROM: .600 TO .720. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 10 RANCH SALES USING 6 AREAS: 003, 007, 010, 016, 017 &amp; 024. CHANGED RANCH ECF'S TO: .749 IN ALL 6 AREAS. SEE WORKSHEET FOR OTHER CHANGES.</p> <p>FOR 2020 - 6 RANCH SALES USING 3 AREAS: 016, 017 &amp; 003. CHANGE RANCH ECF'S TO: .750 IN ALL THREE, COULD CHANGE IT TO: .9825-.9928 PER SALES. CHANGE 2 STORY ECF FROM .633 TO .800 (COULD CHANGE IT TO: .860) DUE TO EQ RATIO USE LOWER ECF'S.</p>
018	NEIGHBORHOOD 018-FAIRWAY & HIGHLAND	0.850	<p>FOR 2025 - 1 SALE. CHANGE ALL ECF'S FROM .710 TO: .850 BASED ON 2024'S SALES SUGGESTION.</p> <p>FOR 2024 - CURRENT ECF FOR ALL STYLES: .770. SALES SUGGEST ECF OF: .963. NO CHANGE DUE TO EQ RATIO</p> <p>FOR 2023 - USED S.A.'S: 004, 018 &amp; 020 TO GET ENOUGH REPRESENTATIVE SALES. CHANGE RANCH ECF FROM: .800 TO .900 &amp; ALL OTHERS FROM: .805 TO .850. 1-20-23: DUE TO EQ RATIO OVER 50%, LOWERED ALL ECF'S BY 3% TO HELP EQUALIZE THE CLASS. 27 JAN 23 - HAD TO LOWER ALL ECF'S BY: 5% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 2 RANCH SALES. COMBINE W/S.A. 018 &amp; 020. 4 RANCH SALES &amp; 1 CONTEMPORARY. CHG RANCH FROM: .770 TO: .800. ALL OTHERS STAY THE SAME.</p> <p>FOR 2021 - 1 RANCH SALE, TWICE SOLD. CHANGE ONLY THE RANCH ECF FROM: .760 TO: .700 DUE TO EQ RATIO AND NEW LAND VALUES APPLIED.</p> <p>FOR 2020 - 1 RANCH SALE, TWICE SOLD. NO CHANGE -SUPPORTS CURRENT ECF. DUE TO EQ RATIO BEING OVER 50%, HAD TO LOWER ALL STYLES IN THIS AREA BY 5% EXCEPT TRAILERS.</p>

Code	Description	Ave. ECF	Comments
019	NEIGHBORHOOD 019-SUNFISH & NARROWS	0.809	<p>FOR 2025 - NO SALES. CHANGE ALL FROM .750 TO .800 &amp; RANCH &amp; CONTEMPORARY FROM .830 TO .880</p> <p>FOR 2024 - 1 CAPE COD SALE. THIS IS A BAD SALE. DUE TO EQ RATIO, NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - 1 CAPE COD SALE. THIS IS A BAD SALE. DUE TO EQ RATIO, NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - NO SALES. NO CHANGES DUE TO EQ RATIO NOT ALLOWING FOR MUCH PLUS ADJUSTMENT.</p> <p>FOR 2021 - 3 RANCH SALES. CHANGED RANCH ECF FROM: .730 TO .830 AS THE MODE WAS .830 VIA 2 SALES.</p> <p>FOR 2020 - 1 RANCH SALE, TWICE SOLD. NO CHANGE DUE TO ONLY 1 SALE AND EQ RATIO.</p> <p>FOR 2019 - USED S.A.'S 004 &amp; 038; 3 SALES, A TWICE SOLD FOR THE SAME \$; CHANGE ECF FROM .800 TO .750 DUE TO EQ RATIO AND NEW COST MANUAL TO HELP EQUALIZE</p> <p>FOR 2018 - 1 SALE WHICH SUPPORTS CURRENT ECF. NO CHANGES</p> <p>FOR 2017 - 1 SALES SUPPORTS CURRENT ECF. NO CHANGE IN ECF FOR 2017</p>
020	NEIGHBORHOOD 020-FAIRWAY, WOODLAND&	0.850	<p>FOR 2025 - 3 SALES. ALL ECF'S WERE: .806; CHANGE ALL TO: .850</p> <p>FOR 2024 - 1 SALE. THIS IS A BAD SALE. DUE TO EQ RATIO, NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - USED S.A.'S: 004, 018 &amp; 020. 1-20-23: LOWERED ALL ECF'S BY 10% TO HELP EQUALIZE CLASS.</p> <p>FOR 2022 - 2 RANCH SALES. COMBINE W/S.A. 018 &amp; 020. 4 RANCH SALES &amp; 1 CONTEMPORARY. CHG RANCH FROM: .770 TO: .800. ALL OTHERS STAY THE SAME. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 3 RANCH SALES. CHANGED RANCH ECF FROM: .730 TO .830 AS THE MODE WAS .830 VIA 2 SALES.</p> <p>FOR 2020 - 1 RANCH SALE, TWICE SOLD. NO CHANGE DUE TO ONLY 1 SALE AND EQ RATIO.</p> <p>FOR 2019 - USED S.A.'S: 004, 018 &amp; 020. 5 SALES, 4 RANCH'S, 1 2 STORY; CHANGE S.A.'S 018 TO: .837 DUE TO EQ RATIO. NO CHANGE TO S.A. 020 OR 004 DUE TO EQ RATIO</p>
021	NEIGHBORHOOD 021-NARROWS & N LAKE	0.722	<p>FOR 2025 - 1 RANCH SALE. SUGGEST ECF OF: 1.10. CURRENT RANCH ECF: .850; CHANGE TO: .950. ALL OTHER'S AT: .600; CHANGE ALL UP BY 10%. CHANGE CONTEMPORARY FROM .600 TO .850</p> <p>FOR 2024 - 3 SALES. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 6 RANCH SALES &amp; ONE 1.25 STORY.. CURRENT RANCH ECF: .803. MOST OTHERS: .650. CHANGE RANCH ECF TO: .900 AND NO CHANGE OTHERS AT THIS TIME DUE TO EQ RATIO.</p> <p>1-20-23: HAD TO LOWER ALL ECF'S BY: 3% TO HELP EQUALIZE THE CLASS. 27 JAN 23 - LOWERED ALL ECF'S BY ANOTHER 2% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 4 RANCH SALES. CURRENT RANCH ECF IS: .853. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 1 RANCH SALE. DUE TO EQ RATIO, CHANGE RANCH ECF FROM: .900 TO .853 PER SALE.</p>

Code	Description	Ave. ECF	Comments
022	NEIGHBORHOOD 022-NORHTSIDE & SONET AREA	0.690	<p>FOR 2025 - 11 SALES. CHG RANCH ECF FROM: .770 TO .920. CHANGE BI, TRI'S, QUAD'S FROM: .750 TO .800. CHANGE ALL OTHERS FROM .589 TO .650</p> <p>FOR 2024 - 11 SALES. 9 ARE RANCH SALES SUGGESTING AN ECF OF: .990. CURRENT RANCH ECF IS: .770 DUE TO EQ RATIO, CHANGE ONLY BI &amp; TRI LEVEL ECF'S TO BRING THEM MORE IN LINE WITH CURRENT MARKET. CHANGE FROM: .589 TO: .700</p> <p>FOR 2023 - 4 RANCH SALES, 1 TRI-LEVEL. CURRENT RANCH ECF: .699, CHANGE TO: .800. DUE TO EQ RATIO, NO CHANGE TO ALL OTHERS AT THIS TIME. 1-20-23: LOWERED ALL ECF'S BY: 3% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 2 SALES. 1 BI-LEVEL &amp; 1 TRI-LEVEL. CHANGED BI, TRI &amp; QUAD LEVELS FROM: .669 TO: .663. NO OTHER CHANGES DUE TO EQ RATIO. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 4 RANCH SALES &amp; 2 OTHER SALES. DUE TO EQ RATIO &amp; I CHANGED LAND VALUES, CHANGE RANCH ECF FROM: .750 TO .749 ALL OTHER NO CHANGE.</p>
023	NEIGHBORHOOD 023-PARADISE ISLAND-WF	0.811	<p>FOR 2025 - 3 SALES. CURRENT RANCH ECF IS: .850 CHG TO: 1.00. ALL OTHER ECF'S WERE .650 CHG TO: .800.</p> <p>FOR 2024 - 4 SALE. 1 TRAILER &amp; 3 OTHER DIFFENT STYLES. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 3 SALES. 1 IS A TRAILER, 1 IS A GAR CONVERTED TO A 1S/S, 1 IS A SMALL RANCH. DUE TO EQ RATIO, NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - 6 RANCH SALES. 2 - 1.5 STORY WHICH IS A TWICE SOLD. USING AREA 025 &amp; 026 IN ECF DUE TO TWICE SOLDS CARRYING TOO MUCH WEIGHT &amp; EQ RATIO IS ALREADY OVER 50%. NO CHANGES. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 4 RANCH SALES. CHANGED RANCH ECF FROM: .600 TO .900 PER SALES.</p> <p>FOR 2020 - 6 RANCH SALES; CHANGED ECF FOR RANCH'S TO: .600 DUE TO SALES &amp; WATERFRONT AREA.</p> <p>FOR 2019 - 7 SALES USING SA 023, 025 &amp; 026. MEDIAN ECF IS .6995; DUE TO EQ RATIO AND NEW COST MANUAL CHANGE ECF IN ALL 3 SA'S TO.7000 TO HELP EQUALIZE</p>
024	NEIGHBORHOOD 024-STATE & CORNER LOTS	0.725	<p>FOR 2025 - NO SALES. USING THE 10 SALES FROM SALES AREAS: 003, 010, 016, 017 &amp; 024; CHANGE ALL ECF'S UP BY 10%.</p> <p>FOR 2024 - 14 SALES USING 6 AREAS:003, 007, 010, 016, 017 &amp; 024. NO SALES IN AREA 024. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 12 SALES USING 6 AREAS: 003, 007, 010, 016, 017 &amp; 024. NO SALES IN AREA 024. CHANGED RANCH ECF FROM .817 TO: .970 &amp; 2 STORY FROM: .670 TO: .748. NO CHANGE TO OTHER STYLES AT THIS TIME DUE TO EQ RATIO.</p> <p>1-20-23: LOWERED ANY ECF'S CHANGED UPWARD BACK DOWN BY: 3% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - USED SALES FROM S.A.'S: 002, 003, 006, 007, 010, 016, 017 &amp; 024. CHANGE RANCH ECF'S FROM: .900 TO: .867 &amp; CHG 2 2S &amp; 1 -3/4S, &amp;1-1.5S &amp; 1.25S FROM: .600 TO .720. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 10 RANCH SALES USING 6 AREAS: 003, 007, 010, 016, 017 &amp; 024. CHANGED RANCH ECF'S TO: .749 IN ALL 6 AREAS. SEE WORKSHEET FOR OTHER CHANGES.</p>



Code	Description	Ave. ECF	Comments
025	NEIGHBORHOOD 025-ROBY-WATERFRONT & AREA	0.758	<p>FOR 2025 - 1 RANCH SALE. CURRENT RANCH ECF: .770 CHG TO: .900. ALL OTHER ECF'S WERE: .620 CHG TO: .750</p> <p>FOR 2024 - NO SALES. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 1.5 STORY SALE THAT IS "TWICE" SOLD ON SAME DAY. DUE TO ONLY 1 SALE AND EQ RATIO, NO CHANGES AT THIS TIME. 1-20-23: LOWERED ALL ECF'S BY: 3% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 6 RANCH SALES. 2 - 1.5 STORY WHICH IS A TWICE SOLD. USING AREA 025 &amp; 026 IN ECF DUE TO TWICE SOLDS CARRYING TOO MUCH WEIGHT &amp; EQ RATIO IS ALREADY OVER 50%. NO CHANGES. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 1 SALE SINCE 2015. DUE TO LACK OF RELIABLE SALES AND EQ RATION-NO CHANGE. THIS IS USING SALES AREA 026 ALSO.</p> <p>FOR 2020 - NO SALES-NO CHANGE DUE TO EQ RATIO.</p> <p>FOR 2019 - 7 SALES USING SA 023, 025 &amp; 026. MEDIAN ECF IS .6995; DUE TO EQ RATIO AND NEW COST MANUAL CHANGE ECF IN ALL 3 SA'S TO.7000 TO HELP EQUALIZE</p> <p>SIMILAR ECF AREA'S: 023 &amp; 026</p>
026	NEIGHBORHOOD 026-CHAIN-O-LAKES DR	0.762	<p>FOR 2025 - NO SALES. USED S.A.'S: 023 &amp; 025=3 SALES CURRENT RANCE ECF: .870 CHG TO: .0970. ALL OTHER CURRENT ECF'S: .650 CHG TO: .750</p> <p>FOR 2024 - NO SALES. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 RANCH SALE. CURRENT RANCH ECF IS: .850. CHANGE TO: .900. NO CHANGES TO OTHER STYLES DUE TO EQ RATIO. 1-20-23: LOWERED RANCH ECF BY: 3% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 6 RANCH SALES. 2 - 1.5 STORY WHICH IS A TWICE SOLD. USING AREA 025 &amp; 026 IN ECF DUE TO TWICE SOLDS CARRYING TOO MUCH WEIGHT &amp; EQ RATIO IS ALREADY OVER 50%. NO CHANGES. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 1 SALE SINCE 2015. DUE TO LACK OF RELIABLE SALES AND EQ RATION-NO CHANGE. THIS IS USING SALES AREA 026 ALSO.</p> <p>FOR 2020 - NO SALES AND DUE TO EQ RATIO, NO CHANGE</p> <p>SIMILAR ECF AREA'S: 023 &amp; 025</p>
027	NEIGHBORHOOD 027-HILTON & JAMIE-OLD	0.685	<p>FOR 2025 - NO SALES. HAVEN'T CHANGED ECF'S FOR PRIOR 2 YRS. CHG ALL UP BY 10% DUE TO CURRENT MARKET.</p> <p>FOR 2024 - NO SALES. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - NO SALES. USED ALSO S.A. 028=4 RANCH SALES. SUPPORTS CURRENT ECF. NO CHANGE DUE TO EQ RATIO.</p> <p>FOR 2022 - USED ALSO S.A. 028. 4 RANCH SALES. CHANGE RANCH ECF FROM: .656 TO: .750. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 4 RANCH SALES, 2 BI-LEVEL SALES, 1 2 STORY SALE; CHANGE RANCH ECF FROM: .700 TO .656 CHANGE BI-LEVEL FROM: .650 TO: .825 ALL OTHERS-NO CHANGE DUE TO LACK OF RELIABLE SALES &amp; EQ RATIO BEING OVER 50%. SAME CHANGES FOR AREA 028</p> <p>FOR 2020 - 2 SALES-NO WIDE OF A DIFFERENTIAL TO USE; NO CHANGE IN ECF'S AND EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT. DUE TO EQ RATIO BEING OVER 50%, HAD TO LOWER RANCH STYLE IN THIS AREA BY 1% EXCEPT TRAILERS.</p>

Code	Description	Ave. ECF	Comments
028	NEIGHBORHOOD 028-EBYVIEW-NO WATER	0.650	<p>FOR 2025 - 1 TRI-LEVEL SALE. NO CHANGE TO SPLIT LEVEL STYLES. CHANGE ALL UP BY 10%. FOR 2024 - 3 SALES; 2 ARE RANCH'S. CURRENT RANCH ECF: .700, DUE TO EQ RATIO BEING SO CLOSE TO 50%, CHANGE RANCH ECF TO: .657 BASED ON SALES AND NO OTHER CHANGES.</p> <p>FOR 2023 - 4 RANCH SALES. CURRENT RANCH ECF: .750. CHANGE RANCH ECF TO .700 DUE TO SALES AND EQ RATIO. ALL OTHER STYLES-NO CHANGE AT THIS TIME.</p> <p>FOR 2022 - USED ALSO S.A. 028. 4 RANCH SALES. CHANGE RANCH ECF FROM: .656 TO: .750. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% EXCEPT RANCH STYLE TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 4 RANCH SALES, 2 BI-LEVEL SALES, 1 2 STORY SALE; CHANGE RANCH ECF FROM: .700 TO .656 CHANGE BI-LEVEL FROM: .650 TO: .825 ALL OTHERS-NO CHANGE DUE TO LACK OF RELIABLE SALES &amp; EQ RATIO BEING OVER 50%. SAME CHANGES FOR AREA 027</p> <p>FOR 2020 - 4 RANCH SALES, CHANGED ECF FROM .600 TO .740. DUE TO EQ RATIO BEING OVER 50%, HAD TO LOWER RANCH STYLE IN THIS AREA BY 4% EXCEPT TRAILERS.</p>
029	NEIGHBORHOOD 029-SUNSET-PROGRESS AREA	0.800	<p>FOR 2025 - NO SALES. DUE TO CURRENT MARKET; CHANGE ALL ECF'S UP FROM .700 TO .80.</p> <p>FOR 2024 - 1 RANCH SALE. CURRENT RANCH ECF IS: .700. DUE TO CURRENT EQ RATIO AND ONLY 1 SALE, NO CHANGE AT THIS TIME.</p> <p>FOR 2023 - 1 RANCH SALE. CURRENT RANCH ECF IS: .700. DUE TO CURRENT EQ RATIO AND ONLY 1 SALE, NO CHANGE AT THIS TIME.</p> <p>FOR 2022 - NO VALID SALES. DUE TO STARTING EQ RATIO AND NOT BEING TO LOWER VALUES IN REST OF SALES AREAS, NO CHANGE. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS: CHANGE ALL STYLES TO: .700</p> <p>FOR 2021 - NO VALID SALES. DUE TO STARTING EQ RATIO AND NOT BEING TO LOWER VALUES IN REST OF SALES AREAS, NO CHANGE</p> <p>FOR 2020 - 3 RANCH STYLE SALES. CURRENT RANCH ECF IS: .744; CHANGED TO: .665 DUE TO SALES AND CURRENT EQ RATIO</p>
030	NEIGHBORHOOD 030-COLONN, BRANCH & E CHICAGO RDS	0.706	<p>FOR 2025 - 10 SALES. CURRENT RANCH ECF: .587 AND ALL OTHERS AT: .600. CHANGE RANCH ECF TO: .800 &amp; ALL OTHERS TO: .700.</p> <p>FOR 2024 - 6 SALES. 4 RANCH &amp; 1 BI-LEVEL &amp; 1 1.5 STORY. CURRENT RANCH ECF IS: .587; ALL OTHERS ARE AT: .600. 4 RANCH SALES SUGGEST ECF OF: .929</p> <p>NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 4 RANCH &amp; 1 BI-LEVEL. CHANGE RANCH ECF FROM: .537 TO: .587 AND ALL OTHER ECF'S FROM: .650 TO: .600 TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 6 RANCH SALES. CHANGE RANCH ECF FROM: .600 TO: .587. NO OTHER CHANGES. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 2 RANCH SALES &amp; 1 BI-LEVEL SALE. DUE TO CURRENT EQ RATIO AND LACK SALES; NO CHANGES</p> <p>FOR 2020 - 2 VALID SALES, 2 DIFFERENT STYLES NO CHANGES DUE TO CURRENT ECF'S ARE SIMILAR TO NEW SALES.</p>

Code	Description	Ave. ECF	Comments
031	NEIGHBORHOOD 031-SOUTH MOOR DR & NORTHGATE PT	0.715	<p>FOR 2025 - NO SALES. CHANGE ALL ECF'S FROM .600 TO .700 &amp; CHANGE RANCH ECF FROM: .710 TO .800</p> <p>FOR 2024 - 1 RANCH SALE. CURRENT RANCH ECF IS: .710. THIS ONE SALE SUPPORTS CURRENT ECF. NO CHANGES.</p> <p>FOR 2023 - 1 RANCH SALE. NO CHANGE. SALE SUPPORTS CURRENT RANCH ECF &amp; COUPLED WITH EQ RATIO-NO CHANGE AT THS TIME. 27 JAN 23 - LOWERED RANCH ECF'S FROM: .737 TO: .710 TO HELP EQAULIZE THE CLASS.</p> <p>FOR 2022 - 3 SALES. NO CHANGE. SALES SUPPORT CURRENT ECF. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 3 SALES. CHANGE RANCH ECF FROM: .900 TO .837</p> <p>FOR 2020 - 2 SALES. CHANGE RANCH ECF TO: .900, COULD USE: .920, BUT SINCE OTHER STYLES ARE NOT BEING INCREASED &amp; DUE TO LACK OF EVIDENCE &amp; DUE TO EQ RATIO OVER 50%-USE: .900 ON RANCH'S ONLY.</p> <p>FOR 2019 - 3 SALES, ALL RANCH'S; SUGGESTS I RAISE ECF FROM .900 TO .931. DUE TO EQ RATIO AND NEW COST MANUAL, LOWER RANCH ECF TO: .750 &amp; ALL OTHERS FROM .850 TO .700 TO HELP EQUALIZE</p>
033	NEIGHBORHOOD 033-JAMIE & HILTON-NEW	0.600	<p>FOR 2025 - NO SALES. INCREASE ALL ECF'S BY 5% DUE TO CURRENT MARKET. CHANGE CONTEMPORARY FROM: .550 TO .650</p> <p>FOR 2024 - NO SALES. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - NO SALES. DUE TO CURRENT MARKET-NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - 1 SALE. NO CHANGE DUE TO LACK OF SALES AND CURENT EQ RATIO NOT ALLOWING FOR MORE PLUS ADJ. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 2 SALES; A RANCH &amp; 2 STORY; CHANGE RANCH ECF FROM: .600 TO .750 AND 2 STORY FROM: .600 TO .550</p> <p>FOR 2020 - NO SALES. DUE TO EQ RATIO, NO CHANGE MADE AT THIS TIME.</p> <p>FOR 2019 - NO SALES. DUE TO EQ RATIO AND NEW COST MANUAL LOWER ECF FROM .800 TO .600 TO HELP EQUALIZE</p> <p>JAMIE DR AREA-EAST OF HILTON DR - SPARTAN PLAT-NEWEST GOOD QUALITY HOME SUB-DIVISION IN TWP - MIGHT BE SLIGHTLY SIMILAR TO SOUTH MOOR EXCEPT THAT S. MOOR HAS LAKE ACCESS RIGHTS.</p>
034	NEIGHBORHOOD 034-VALLEY LN-WATER	0.350	<p>FOR 2025 - 1 SALE. NO CHANGE AT THIS TIME.</p> <p>FOR 2024 - NO SALES. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - NO SALES. DUE TO EQ RATIO &amp; CURRENT MARKET CONDITIONS, CHANGE ALL ECF'S UP BY 5%.</p> <p>FOR 2022 - NO SALES. DUE TO EQ RATIO, NO CHANGES AT THIS TIME. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO RESIDENTIAL SALES. DUE TO EQ RATIO, NO CHANGES AT THIS TIME.</p> <p>VALLEY LANE - CHANNEL FRTG - ONE PARCEL IS AT THE POINT OF THE LAKE &amp; CHANNEL. VERY SMALL COTTAGE STYLE HOMES; MANY OF WHICH STILL DON'T HAVE BATHROOMS IN THEM. CHANNEL IS SHALLOW TH FUTHER SOUTH YOU GO IN IT.LAND IS AT OR JUST ABOVE THE WATER LEVEL FOR THE LAKE CAUSING MUCH OF THE LAND TO SATURATED MUCH OF THE YEAR. THIS IS PRIVATE DR GOES DOWN A LARGE SLOPE AND THE DRIVE DEAD-ENDS.</p>

Code	Description	Ave. ECF	Comments
035	NEIGHBORHOOD 035-RANDY & MARIAN DR	0.800	<p>FOR 2025 - 1 SALE. INCREASE ALL ECF'S BY 10%.</p> <p>FOR 2024 -2 RANCH SALES. CURRENT RANCH ECF IS: .700. SALE SUGGEST AN ECF OF: .994. CHANGE RANCH ECF TO: .710 ONLY DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 4 RANCH SALES. CHANGE ALL ECF'S FROM: .650 TO: .800. 1-20-23: HAD TO LOWER ALL ECF'S BY 10% TO HELP EQUALIZE CLASS.</p> <p>FOR 2022 - 2 RANCH SALES. CHANGE RANCH ECF FROM: .550 TO: .700. CHANGED ECF BECAUSE OF CURRENT MARKET AND THE LARGE DIFFERENCE IN CURRENT ECF &amp; SALES. DUE TO EQ RATIO OVER 50% LOWERED RANCH ECF FROM: .700 TO .650 &amp; ALL OTHER ECF'S FROM: .550 TO: .500 TO HELP EQUALIZE THE CLASS</p> <p>FOR 2021 - NO SALES. DUE TO EQ RATIO, CHANGED RANCH ECF'S FROM: .600 TO .550 TO HELP EQUALIZE CLASS.</p> <p>FOR 2020 - NO SALES. DUE TO EQ RATIO, NO CHANGES MADE AT THIS TIME.</p>
036	NEIGHBORHOOD 036-MASON & WHITE RD'S & AREA	0.536	<p>FOR 2025 - NO SALE. DUE TO CURRENT MARKET, RAISE ALL ECF'S BY 3%.</p> <p>FOR 2024 - 2 RANCH SALES. CURRENT RANCH ECF IS: .600. RANCH SALES SUGGEST AN ECF OF: .795. DUE TO THIS BEING A LOWER QUALITY NEIGHBORHOOD COUPLED WITH THE FACT THE EQ RATIO BEING NEARLY OVER 50%, NO CHANGES MADE.</p> <p>CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 RANCH SALE. CURRENT RANCH ECF: .550; ALL OTHERS: .45. CHANGE ALL ECF'S UP BY 10% DUE TO CURRENT MARKET AND EQ RATIO. 1-20-23: LOWERED ALL ECF'S BY: 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2022 - 2 RANCH SALES. NO CHANGE, SALES SUPPORT CURRENT ECF. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 2 RANCH SALES. CHANGE RANCH ECF FROM .800 TO .600</p> <p>FOR 2020 - CHANGED RANCH ECF FROM .500 TO .800 DUE TO HAVING 5 SALES &amp; 4 OF THEM SHOWING THE NEED TO INCREASE THE ECF.</p>
037	NEIGHBORHOOD 037-S MICHIGAN AVE	0.363	<p>FOR 2025 - RAISE ALL ECF'S BY 3% DUE TO CURRENT MARKET.</p> <p>FOR 2024 - ONLY ONE RANCH SALE. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - NO SALES. CHANGE RANCH, CAPE COD &amp; 1.5 STORY ECF'S FROM: .300 TO: .500 DUE TO CURRNET MARKET.</p> <p>FOR 2022 - NO SALES. NO CHANGE AT THIS TIME. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 2 SALES OF TRAILERS ONE BEING A L/C WHICH SKEWS THE RATIO &amp; CURRENT EQ RATIO-NO CHANGES AT THIS TIME. DUE TO EQ RATIO OVER 50%, CHANGE ALL ECF'S FROM: .450 TO: .350</p> <p>FOR 2020 - 3 SALES, AFTER THROWING OUT HIGH &amp; LOW SALES, ECF IS WHAT IS CURRENTLY USED. NO CHANGE.</p> <p>FOR 2019 - 1 SALE. DUE TO EQ RATIO &amp; NEW COST MANUAL CHANGE ECF FROM .500 TO .450 TO HELP EQUALIZE</p>

Code	Description	Ave. ECF	Comments
038	NEIGHBORHOOD 038-COUNTRY CLUB DR	0.748	<p>FOR 2025 - NO SALES. DUE TO CURRENT MARKET, CHANGE ALL ECF'S UP FROM .700 TO .750 &amp; RANCH ECF UP FROM .620 TO .720</p> <p>FOR 2024 - NO SALES. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 SALE. CURRENT RANCH ECF: .540 ALL OTHERS: .700. CHANGE RANCH ECF TO: .620</p> <p>FOR 2022 - 1 SALE. NO CHANGE DUE TO EQ RATIO OVER 50%.</p> <p>FOR 2021 - 1 SALE. CHANGE CONDO ECF FROM: .700 TO .540 DUE TO CURRENT EQ RATIO</p> <p>FOR 2020 - 1 VALID SALE, NO CHANGE AT THIS TIME DUE TO CURRENT EQ RATIO FOR THIS CLASS</p> <p>FOR 2019 - 1 SALE. NO CHANGE DUE TO ONLY 1 SALE, 3 SALES GROUPING WITH S.A. 004: NO CHANGE. DUE TO EQ RATIO AND NEW COST MANUAL CHANGE ECF FROM .800 TO .700 TO HELP EQUALIZE</p> <p>SIMILAR ECF AREA'S: 004</p>
039	NEIGHBORHOOD 039-R10 & R11 PLATS &	0.850	<p>FOR 2025 - NO SALES. DUE TO CURRENT MARKET, RAISE ALL ECF'S BY 10%.</p> <p>FOR 2024 - 3 RANCH SALES. CURRENT ECF FOR ALL IS: .750. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 2 RANCH SALES. CURRENT ECF FOR ALL IS: .650. CHANGE TO: .900. 1-20-23: HAD TO LOWER ALL ECF'S BY 10% TO HELP EQUALIZE CLASS. 27 JAN 23 - LOWERED ALL ECF'S BY 5% MORE TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - NO SALES. DUE TO EQ RATIO OVER 50%, CHANGE ECF FROM: .75 TO: .700 TO HELP EQUALIZE. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 1 SALE OF A COTTAGE &amp; DUE TO CURRENT EQ RATIO, NO CHANGE AT THIS TIME.</p> <p>FOR 2020 - 1 SALE OF A COTTAGE; DUE TO HISTORY OF HAVING NO COTTAGE SALES, CHANGE ECF TO: .950</p>
040	NEIGHBORHOOD 040-RURAL RESIDENTIAL	0.940	<p>FOR 2025 - 27 VALID SALES WITH 10 BEING AG BLDG SALES. CURRENT ECF IS: .850 &amp; .900. CHANGE ECF TO: .940.</p> <p>FOR 2024 - 27 VALID SALES. CURRENT ECF FOR MOST STYLES IS: .750. CHANGE RANCH TO: .990, CHANGE ALL OTHERS TO: .917; IN ORDER TO EQUALIZE CLASS, I HAD TO LOWER RANCH ECF TO: .900 AND ALL OTHERS TO .867. HAD TO COME BACK &amp; REDUCE RANCH ECF TO: .900 &amp; ALL OTHERS TO: .850 DUE TO GOING OVER 50% EQ RATIO</p> <p>FOR 2023 - 18 VALID SALES. CURRENT ECF FOR ALL: .696. CHANGE RANCH ECF TO: .920. CHANGE LOG TO: 1.000. CHANGE 2 STORY TO: .800 AND CHANGE ALL OTHERS TO: .900. USE SAME FOR AG-2023 1-19-23: RES CLASS RATIO AT: 54.13</p> <p>LOWERED ALL ECF'S BY 5% THEN UP'D IT TO 10% TO HELP EQUALIZE CLASS. 27 JAN 23 - LOWERED ALL ECF'S BY ANOTHER 5% TO HELP EQUALIZE THE CLASS.</p>
041	NEIGHBORHOOD 041-WATER FRT-RANDAL L	1.300	<p>FOR 2025 - 1 SALE. CURRENT ECF'S: 1.20 CHANGE ALL ECF'S TO: 1.300.</p> <p>FOR 2024 - 4 SALES. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 3 SALES, 2 RANCH &amp; 1 2 STORY. CHANGE ECF FROM 1.000 FOR ALL TO: 1.50.</p> <p>1-19-23: HAD TO LOWER ALL ECF'S BY 20% TO HELP EQUALIZE CLASS. 27 JAN 23 - HAD TO LOWER ALL ECF'S BY 10% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 1 SALE. DUE TO EQ RATIO BEING OVER 50%, NO CHANGE AT THIS TIME. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 4 SALES, ALL DIFFERENT STYLES HOMES. DUE TO LACK OF GOOD MARKET DATA AND EQ RATIO BEING OVER 50%, NO CHANGES.</p> <p>FOR 2020 - 3 SALES, ALL DIFFERENT STYLE HOMES DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES COULD BE MADE.</p> <p>FOR 2019 - 1 NON-REPRESENTATIVE SALE. DUE TO EQ RATIO &amp; NEW COST MANUAL CHANGE ECF FROM .700 TO .500 &amp; CHANGE AG &amp; COM ECF FROM .650 TO .500 TO HELP EQUALIZE</p>

Code	Description	Ave. ECF	Comments
042	NEIGHBORHOOD 042-CYNTHIA & SPRAGUE	0.753	<p>FOR 2025 - 7 SALES-ALL RANCH STYLE. SUPPORTS NO CHANGE FOR 2025.</p> <p>FOR 2024 - 4 RANCH SALES. CURRENT RANCH ECF IS: .850. SALES SUGGEST AN ECF OF: .768; ANALYSIS SUGGESTS: .7445. DUE TO CURRENT MARKET AND EQ RATIO BEING NEAR 50% ALREADY, CHANGE RANCH ECF TO: .800</p> <p>THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 2 RANCH SALES &amp; 1 TRI. CHANGE RANCH &amp; TRI'S &amp; BI'S FROM: .800 TO: 1.000. CHANGE ALL OTHERS FROM: .450 &amp; .900 TO: .900.</p> <p>1-19-23: LOWERED ALL ECF'S BY 10% TO HELP EQUALIZE THE CLASS. 27 JAN 23 - LOWERED ALL ECF'S ANOTHER 5% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 4 SALES. CHANGE RANCH ECF FROM: .700 TO: .850 NO OTHER CHANGES DUE TO EQ RATIO ALREADY OVER 50% CHANGE RANCH ECF FROM: .850 TO .800 DUE TO EQ RATIO OVER 50% IN ORDER TO EQUALIZE. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 4 RANCH SALES. DUE TO EQ RATIO BEING OVER 50%, NO CHANGE AT THIS TIME.</p>
043	NEIGHBORHOOD 043-LOVE'S LAZY LAGOON CAMPGROUND	0.100	<p>FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR.</p> <p>FOR 2024 - NO SALES. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY CAMPGROUND AREA.</p> <p>FOR 2022 - NO SALES AS THIS IS A CAMPGROUND. DUE TO EQ RATIO BEING OVER 50%; LOWERED ECF FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO SALES AS THIS IS A CAMPGROUND.</p> <p>FOR 2020 - NO SALES AS THIS IS A CAMPGROUND &amp; DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES.</p> <p>FOR 2019 - NO SALES. DUE TO EQ RATIO &amp; NEW COST MANUAL COUPLED WITH THESE ARE BLL'S; CHANGE ECF TO .250</p> <p>FOR 2018 - NO SALES. USED SAME ECF AS OTHER SALES : 043, 044, .46, 047, 048, 049, 051, 62 &amp; 63. CHANGED ECF FROM .580 TO .400 DUE TO 401 CLASS RATIO STILL OVER 50% AND LACK OF MARKETABILITY FOR THESE AREAS BEING BLDGS ON LEASED LAND.</p>
044	NEIGHBORHOOD 044 SOMERSET MOBILE HOME COMMUNITY	0.100	<p>FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR.</p> <p>FOR 2024 - NO SALES. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY CAMPGROUND AREA.</p> <p>FOR 2022 - NO SALES AS THIS IS A MOBILE HOME PARK. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO SALES AS THIS IS A MOBILE HOME PARK.</p> <p>FOR 2020 -NO SALES AS THIS IS A MOBILE HOME PARK &amp; DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES.</p> <p>FOR 2019 - 1 SALE WHICH IS NOT REPRESENTATIVE OF THE AREA &amp; 1 SALE DOES NOT MAKE THE MARKET. DUE TO EQ RATIO &amp; NEW COST MANUAL COUPLED WITH THESE ARE BLL'S; CHANGE ECF TO .250</p> <p>SIMILAR AREAS: 043, 044, .46, 047, 048, 049, 051, 62, &amp; 63. THIS AREA HAS A LACK OF MARKETABILITY AS BLDGS ON LEASED LAND. BLDGS ON LEASED LAND</p>

Code	Description	Ave. ECF	Comments
045	RURAL RESIDENTIAL-PREMIUM SITES	0.750	<p>FOR 2024 - ONE SALE. NOT ENOUGH TO CHANGE ECF. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - NO SALES. DUE TO CURRENT MARKET, NO CHANGES AT THIS TIME. 27 JAN 23 - HAD TO LOWER ALL ECF'S BY: 5% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - NO SALES. DUE TO EQ RATIO BEING OVER 50% NO CHANGES AT THIS TIME. LOWER ECF'S BY 5% DUE TO EQ RATIO OVER 50% IN ORDER TO EQUALIZE.</p> <p>FOR 2021 - NO SALES. DUE TO EQ RATIO BEING OVER 50%, LOWERED ALL ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2020 - NO SALES. DUE TO EQ RATIO AND THESE HOMES BEING IN DESIREABLE SITES, NO CHANGE DOWNWARDS AT THIS TIME.</p> <p>COULD BE A NEW ECF AREA FOR 2020: FINDING THAT SOME RURAL RESIDENTIAL SITES ITS NOT APPROPRIATE TO USE 040 ECF. USES 040 LAND VALUES.</p>
046	NEIGHBORHOOD 046-NARROWS CAMPGROUND BLDG- LEASED L	0.100	<p>FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR.</p> <p>FOR 2024 - ONE SALE. NOT ENOUGH TO CHANGE ECF. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY CAMPGROUND AREA.</p> <p>FOR 2022 - ONE VALID SALE IN THIS CAMPGROUND. DUE TO EQ RATIO OVER 50% CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 2 SALES. NOT PREPRESENTATIVE AS THE SALE IS OF UNTAXABLE IMPROVEMENTS. NO CHANGE DUE TO EQ RATIO</p> <p>FOR 2020 -2 SALES. NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS. DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES.</p> <p>FOR 2019 - 1 SALE WHICH SUPPORTS CURRENT ECF. NO CHANGES. DUE TO EQ RATIO &amp; NEW COST MANUAL COUPLED WITH THESE ARE BLL'S; CHANGE ECF TO .250</p> <p>SIMILAR SALES AREAS: 043, 044, .46, 047, 048, 049, 051, 62, 63</p>
047	NEIGHBORHOOD 047-LAKECREST MO HM PARK-BLDG-LEASED	0.100	<p>FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR.</p> <p>FOR 2024 - ONE SALE. NOT ENOUGH TO CHANGE ECF. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY TRAILER PARK AREA.</p> <p>FOR 2022 - NO SALES AS THIS IS A MOBILE HOME PARK. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 2 SALES. NOT PREPRESENTATIVE AS THE SALE IS OF UNTAXABLE IMPROVEMENTS. SALES FROM SIMILAR AREA</p> <p>FOR 2020 -2 SALES. NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS. DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES.</p> <p>FOR 2019 - NO SALES WHICH SUPPORTS CURRENT ECF. NO CHANGES. DUE TO EQ RATIO &amp; NEW COST MANUAL COUPLED WITH THESE ARE BLL'S; CHANGE ECF TO .250</p>

Code	Description	Ave. ECF	Comments
048	NEIGHBORHOOD 048-RANDALL COVE COOP-BLDGS-LEASED	0.100	<p>FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR.</p> <p>FOR 2024 - ONE SALE. NOT ENOUGH TO CHANGE ECF. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY CAMPGROUND AREA.</p> <p>FOR 2022 - NO SALES AS THIS IS A CAMPGROUND. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 1 SALE. NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS.</p> <p>FOR 2020 -2 SALES. NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS. DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES.</p> <p>FOR 2019 - 1 SALE WHICH IS NOT REPRERSENTATIVE OF THE AREA &amp; 1 SALE DOES NOT MAKE THE MARKET. DUE TO EQ RATIO &amp; NEW COST MANUAL COUPLED WITH THESE ARE BLL'S; CHANGE ECF TO .250</p>
049	NEIGHBORHOOD-049-FISHERMAN'S COVE PARK-BLDG-LEASED	0.100	<p>CAMPGROUND CLOSED IN 2019. NO LONGER A VALID ECF AREA.</p> <p>FOR 2022 - NO SALES AS THIS IS A CAMPGROUND. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 1 SALE FROM SIMILAR AREA-NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS. FOR 2022 REMOVE THIS TABLE.</p> <p>FOR 2020 -2 SALES. NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS. DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES.</p> <p>FOR 2019 - NO SALES. NO CHANGES. DUE TO EQ RATIO &amp; NEW COST MANUAL COUPLED WITH THESE ARE BLL'S; CHANGE ECF TO .250</p> <p>FOR 2017 - USED EQ STUDY'S TRAILER ECF OF .591 &amp; CHANGE ALL STYLES TO AN ECF OF: .580 BASED ON ONE BLL SALEIN AREA 043. AFTER EQUALIZING ALL NEIGHBORHOOD'S BASED ON THEIR SALES; ASSESSOR FINDS THAT HE IS STILL OVER-ASSESSING, THERFORE, REDUCE ALL BLL ECF'S TO: .500 FOR 2017. SALES AREAS: 043, 044, .46, 047, 048, 051, 62, 63</p>
051	NEIGHBORHOOD 051-RAYMOND'S CAMPGROUND-BLDG'S-LEASE	0.100	<p>FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR.</p> <p>FOR 2024 - NO SALES. NO CHANGE AT TH IS TIME DUE TO EQ RATIO BEING NEAR 50%.</p> <p>FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY CAMPGROUND AREA.</p> <p>FOR 2022 - NO SALES AS THIS IS A CAMPGROUND. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 1 SALE FROM SIMILAR AREA-NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS.</p> <p>FOR 2020 -2 SALES. NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS. DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES.</p> <p>FOR 2019 - 1 SALE WHICH IS NOT REPRERSENTATIVE OF THE AREA &amp; 1 SALE DOES NOT MAKE THE MARKET. NO CHANGES. DUE TO EQ RATIO &amp; NEW COST MANUAL COUPLED WITH THESE ARE BLL'S; CHANGE ECF TO .250</p> <p>SALES AREAS: 043, 044, .46, 047, 048, 049, 62 63</p> <p>BLDGS ON LEASED LAND IN SEC 8 N OF PARADISE ISLAND &amp; MUSTANG RDS</p>



Code	Description	Ave. ECF	Comments
052	NEIGHBORHOOD 052-ADOLPH SHORE & SIMILAR-RURAL AREA	0.700	FOR 2025 - NO SALES. DUE TO CURRENT MARKET, RAISED ALL ECF'S FROM .600 TO .700 FOR 2024 - NO SALES. NO CHANGE AT TH IS TIME DUE TO EQ RATIO BEING NEAR 50%. FOR 2023 - 1 SALE. CURRENT ECF-ALL: .520. CHANGE ALL TO: .700 1-23-23: HAD TO LOWER ECF BY 10% IN ORDER TO HELP EQUALIZE THE CLASS. FOR 2022 - 1 SALE. NO CHANGES AT T HIS TIME. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS. FOR 2021 - NO SALE & DUE TO EQ RATIO OVER 50% NO CHANGE AT THIS TIME. FOR 2020 -NO SALES & DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES. FOR 2019 - NO IMPROVED SALES. DUE TO EQ RATIO & NEW COST MANUAL CHANGE ECF FROM .700 TO .500 FOR 2018 - NO SALES. NO CHANGES. USED COUNTY'S ECF OF .644 FOR DB'L WIDES OF .644 DUE TO EQ RATIO: NOTE: COUNTY ECF FOR DB'L WIDES COMES FROM THEIR "TRAILER" ANALYSIS. FOR 2017 - NO SALES, THEREFORE, NO CHANGES
053	NEIGHBORHOOD 053-SAUK RIVER FRTG	0.800	FOR 2025 - 1 RANCH SALE. CURRENT RANCH ECF: .700 CHANGE TO .750. ALL OTHERS NO CHANGE AT THIS TIME. FOR 2024 - 2 RANCH & 1 TRI-LEVEL SALES. CURRENT RANCH ECF: .665, CURRENT TRI-LEVEL ECF: .800. CHANGE RANCH ECF TO: .700 & TRI-LEVEL ECF TO: .85 FOR 2023 - SALES, 3 RANCH, 2 2 STORY, 1 TRI-LEVEL; CHANGED RANCH ECF FROM: .631 TO: .665: CHANGED ALL OTHER ECF'S FROM: .738 TO: .858. 1-23-23: HAD TO LOWER ECF BY 5% (EXCEPT RANCH STYLE) IN ORDER TO HELP EQUALIZE THE CLASS. FOR 2022 - 5 SALES, 2 RANCH, 2 2-STORY 1 TRI; USE .671 FOR RANCH STYLE DUE TO EQ RATIO IS OVER 50% & LACK OF HOMES FOR SALE & .858 FOR 2 STORY'S & .788 FOR ALL OTHER STYLES. ASSESSOR KNOWS THE RANCH ECF WILL COME BACK AS A PROBLEM! DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.
100	NEIGHBORHOOD 100-NORTH MOOR ESTATES	0.650	FOR 2025 - 1 RANCH SALE. CURRENT RANCH ECF: .500; ALL OTHERS ARE: .450. CHANGE ALL ECF'S TO: .650 FOR 2024 - NO SALES. NO CHANGE AS EQ RATIO IS NEARLY OVER 50%. FOR 2023 - 1 SALE. NO CHANGE DUE TO CURRENT EQ RATIO IS OVER 50%. 1-23-23: HAD TO LOWER ECF'S BY 5% EXCEPT RANCH STYLE TO HELP EQUALIZE THE CLASS. FOR 2022 - 2 RANCH SALES. NO CHANGE DUE TO CURRENT EQ RATIO IS OVER 50%. LOWER ECF'S BY 5% DUE TO EQ RATIO OVER 50% IN ORDER TO EQUALIZE. FOR 2021 - 2 RANCH SALES. 1 IS A BOCA CODE BUILT HM, THE OTHER A HUD-BUILT HOME. ECF SHOW THE CONTRAST. DUE TO CURRENT EQ RATIO WELL OVER 50%, NO CHANGES AT THIS TIME. FOR 2020 - 1 SALE. DUE TO EQ RATIO BEING OVER 50% NO CHANGES. (LOWERED ECF LAST YEAR IN THIS VERY NICE AREA) THIS IS A VERY VALUABLE AREA AND THE WEIGHT OF THESE SALES COULD HURT THE WHOLE CLASS; HOWEVER, TO HELP EQUALIZE, I HAD TO LOWER RANCH ECF TO: .550
1995	IFT-1995	0.900	NOT A VALID SALES AREA ANY LONGER

Code	Description	Ave. ECF	Comments
43	NEIGHBORHOOD 43-VAN BLARCOM BEACH AREA	0.900	FOR 2025 - NO SALES. CURRENT ECF'S FOR ALL: .800 CHANGE ALL ECF'S TO:.900 FOR 2024 - 1 SALE. NO CHANGE DUE TO CURRENT EQ RATIO IS NEARLY OVER 50%. FOR 2023 - 1 SALE. NO CHANGE DUE TO CURRENT EQ RATIO IS NEARLY OVER 50%. 27 JAN 23 - HAD TO LOWER ALL ECF'S BY: 5% TO HELP EQUALIZE THE CLASS. FOR 2022 - NO CHANGE DUE TO CURRENT EQ RATIO IS OVER 50%. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS. FOR 2021 - NO SALES. DUE TO EQ RATIO, NO CHANGES AT THIS TIME. THIS IS A VERY VALUABLE AREA AND THE WEIGHT OF THESE SALES WILL HURT THE WHOLE CLASS. FOR 2020 - NO SALES. DUE TO EQ RATIO, NO CHANGES AT THIS TIME AS THIS IS A VERY VALUABLE AREA AND THE WEIGHT OF THESE SALES WILL HURT THE WHOLE CLASS. FOR 2019 - NO SALES. NO CHANGES. DUE TO EQ RATIO & NEW COST MANUAL, CHANGE ECF FROM 1.05 TO .900 & LEAVE TRAILERS AT .644 TO HELP EQUALIZE FOR 2017 - USED EQ STUDY'S TRAILER ECF OF .591. NO SALES, THEREFORE, NO CHANGES IN ECF FOR 2017
49	COM US-27 (NORTH)	0.999	FOR 2025 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS: .528 CHG TO: .538 USED ALL 11 COM SALES. FOR 2024 - 1 SALE; NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS .459. USE SALES FROM ALL TWP COM SALES AREAS. CHANGE ECF TO: .528 FOR 2023 - NO SALES. USED 2 SALES FROM OTHER COM AREAS. ONLY USED 2 SALES DUE TO OTHERS BEING HOMES W/A BUSINESS OR BOUGHT TO EXPAND COM BUSINESS. ECF SUPPORTS CURRNET ECF FOR ALL AREAS. CHANGE ECF FROM: .500 TO: .459 FOR 2022 - NO SALES. CHANGE ECF FROM:.500 TO: .455 DUE TO EQ RATIO OVER 50% - TO EQUALIZE CLASS FOR 2021 - NO SALES. AND DUE TO EQ RATIO BEING AT: 49.67 NO CHANGE TO ECF FOR 2020 - NO SALES. DUE TO EQ RATIO BEING AT 52.44; CHANGE ECF FROM .550 TO .500 FOR 2019 - NO SALES. DUE TO EQ RATIO & NEW COST MANUAL; CHANGE ECF FROM .600 TO .550
53	NEIGHBORHOOD 53-NORTH MOOR ESTATES-NEAREST WATER	0.950	FOR 2025 - 1 SALE. CURRENT ECF FOR ALL IS: .850; CHANGE ALL ECF'S TO: .950 FOR 2024 - 1 SALE. NO CHANGE AT TH IS TIME DUE TO EQ RATIO BEING NEARLY OVER 50%. FOR 2023 - 1 SALE. DUE TO CURRENT MARKET AND EQ RATIO, CHANGE ECF FROM .600 TO .850 FOR 2022 - NO SALES. NO CHANGE AT THIS TIME. CHANGE ECF'S FROM: .700 TO: .650 DUE TO CURRENT EQ RATIO IS OVER 50%. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS. FOR 2020 - 3 RANCH SALES. CURRENT RANCH ECF IS: .700 AND SALES SUGGEST RANCH ECF TO: .761. DUE TO EQ RATIO BEING AT: 51.17 NO CHANGE AT THIS TIME. FOR 2019 - NO SALES. NO CHANGES. DUE TO EQ RATIO & NEW COST MANUAL, CHANGE ECF FROM .800 TO .700 & LEAVE TRAILERS AT .644 TO HELP EQUALIZE
56	2018 AG	0.873	NO LONGER A VALID SALES AREA FOR 2018 -USED SALES AREA 040 TO BEST REFLECT THE ECF FOR THE AG PROPERTIES AS THERE WERE NO AG IMPROVED SALES IN EQ TIME FRAME. CHANGED SIMILAR STYLES ECF TO MATCH SALES OF SIMILAR STYLES. SEE ASSESSOR ANALYSIS WORK SHEET. FOR 2017 - NO AG IMPROVED SALES IN EQ TIME FRAME; USED THE 040 SALES AREA-RURAL RESIDENTIAL TO BEST REFLECT THE IMPROVEMENTS IN THE AG AREA; CHANGED THE RANCH ECF'S TO: .728 AND THE 2 STORY ECF'S TO: .934; ALL OTHERS STAYED THE SAME.

Code	Description	Ave. ECF	Comments
57	COM US-12 (WEST)	0.999	<p>FOR 2025 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS: .528 CHG TO: .550 USED ALL 11 COM SALES.</p> <p>2024 - NO SALES; CURRENT ECF IS .455. USE SALES FROM ALL TWP COM SALES AREAS. CHANGE ECF TO: .528</p> <p>FOR 2023 - NO SALES. USED 2 SALES FROM OTHER COM AREAS. ONLY USED 2 SALES DUE TO OTHERS BEING HOMES W/A BUSINESS OR BOUGHT TO EXPAND COM BUSINESS. ECF SUPPORTS CURRNET ECF FOR ALL AREAS. NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - NO SALES. CHANGE ECF FROM:.500 TO: .455 DUE TO EQ RATIO OVER 50% - TO EQUALIZE CLASS</p> <p>FOR 2021 - NO SALES. AND DUE TO EQ RATIO BEING AT: 49.67 NO CHANGE TO ECF</p> <p>FOR 2020 - NO SALES &amp; DUE TO STARTING EQ RATIO OVER 50% NO CHANGES. FOR 2020 - ONE SALE &amp; DUE TO EQ RATIO OVER 50% NO CHANGES. TO EQUALIZE, HAD TO LOWER ALL ECFS FROM .800 &amp; .550 BY 5%</p> <p>FOR 2019 - NO SALES. DUE TO EQ RATIO &amp; NEW COST MANUAL; CHANGE ECF FROM .600 TO .550 TO HELP EQUALIZE</p> <p>FOR COMMERCIAL PROPERTIES WEST OF THE CITY LIMITS.</p>
58	COM US 27 (SOUTH)	0.999	<p>FOR 2025 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS: .528 CHG TO: .700.- USED SALES FROM COMM &amp; IND SALES AREAS.</p> <p>FOR 2024 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS: .455. USE SALES FROM ALL TWP COM SALES AREAS. CHANGE ECF TO: .528</p> <p>FOR 2023 - NO SALES. USED 2 SALES FROM OTHER COM AREAS. ONLY USED 2 SALES DUE TO OTHERS BEING HOMES W/A BUSINESS OR BOUGHT TO EXPAND COM BUSINESS. ECF SUPPORTS CURRNET ECF FOR ALL AREAS. NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - NO SALES. CHANGE ECF FROM:.500 TO: .455 DUE TO EQ RATIO OVER 50% - TO EQUALIZE CLASS</p> <p>FOR 2021 - 1 SALE, NOT THE MOST REPRESENTATIVE OF THE OVERALL CLASS &amp; DUE TO EQ RATIO AT: 49.67 NO CHANGE TO ECF</p> <p>FOR 2020 - 1 SALES, NOT THE MOST REPRESENTATIVE OF OVERALL CLASS &amp; DUE TO STARTING EQ RATIO OVER 50% NO CHANGES. FOR 2020 - ONE SALE &amp; DUE TO EQ RATIO OVER 50% NO CHANGES. TO EQUALIZE, HAD TO LOWER ALL ECFS FROM .800 &amp; .600 BY 10%</p>
59	COM-RURAL LOCATIONS	0.999	<p>FOR 2025 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS: .528 CHG TO: .724 USED ALL 11 COM SALES.</p> <p>FOR 2024 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS .455. USE SALES FROM ALL TWP COM SALES AREAS. CHANGE ECF TO: .528</p> <p>FOR 2023 - 2 SALES W/ 2 SALES FROM OTHER COM AREAS. ONLY USED 2 SALES DUE TO OTHERS BEING HOMES W/A BUSINESS OR BOUGHT TO EXPAND COM BUSINESS. ECF SUPPORTS CURRNET ECF FOR ALL AREAS. NO CHANGES.</p> <p>FOR 2022 - TWO SALES. CHANGE ECF FROM:.500 TO: .455 DUE TO EQ RATIO OVER 50% - TO EQUALIZE CLASS</p> <p>FOR 2021 - NO SALES. AND DUE TO EQ RATIO BEING AT: 49.67 NO CHANGE TO ECF</p> <p>FOR 2019 - 3 SALES. NOT THE MOST REPRESENTATIVE DUE TO EQ RATIO &amp; NEW COST MANUAL; CHANGE AG &amp; COM ECF FROM .610 TO .600 TO HELP EQUALIZE</p>

Code	Description	Ave. ECF	Comments
60	COM-WILLOWBROOK/SIMILAR AREAS	0.900	<p>FOR 2025 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS: .528 CHANGE TO .724 USED ALL 11 COM SALES.</p> <p>FOR 2024 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS .500. CURRENT ECF IS .500. USE SALES FROM ALL TWP COM SALES AREAS. CHANGE ECF TO: .528</p> <p>FOR 2023 - ONE SALE. ALSO LOOKED AT 2 SALES FROM OTHER COM AREAS. 1 SALE DOES NOT SET THE MARKET &amp; THIS SALE WAS TO EXPAND EXISTING BUSINESS. CURRENT ECF .455 CHANGED TO: .500 DUE TO BEING A PRIME AREA.</p> <p>FOR 2022 - ONE SALE. CHANGE ECF FROM:.600 TO: .455 DUE TO EQ RATIO OVER 50% - TO EQUALIZE CLASS</p> <p>FOR 2021 - NO SALES. AND DUE TO EQ RATIO BEING AT: 49.67 NO CHANGE TO ECF</p> <p>FOR 2020 - NO SALES &amp; DUE TO STARTING EQ RATIO OVER 50% NO CHANGES</p> <p>FOR 2019 - NO SALES. DUE TO EQ RATIO &amp; NEW COST MANUAL; CHANGE AG ECF FROM .610 TO .600 TO HELP EQUALIZE</p>
61	COM-HIGH TRAFFIC AREAS	0.999	<p>FOR 2025 - NO SALES. CURRENT ECF IS: .528 CHG TO: .724 DUE 1 SALE USED ALL 11 COM SALES.</p> <p>FOR 2024 - NO SALES. CURRENT ECF IS .700. USE SALES FROM ALL TWP COM SALES AREAS. NO CHANGE AT THIS TIME.</p> <p>2023 -NO SALES.4 SALES FROM OTHER COM AREAS IN TWP ARE NOT TRULY REPRESENTATIVE AS THEY ARE NOT "HIGH TRAFFIC" AREAS. DUE TO EQ RATIO BEING WITHIN LIMITS, NO CHANGES AT THIS TIME. CURRENT ECF: .750 1-18-23-EQ RATIO IS OVER 50%, REDUCED ECF BY 5% TO HELP EQUALIZE THE CLASS.</p>
62	NEIGHBORHOOD 62-GRAND VILLAGE MO HO PARK BLDGS-LEA	0.100	<p>FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR.</p> <p>FOR 2024 - NO SALES. LOOK AT TRAILER PARK SALES.</p> <p>FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY CAMPGROUND AREA.</p> <p>FOR 2022 - NO SALES AS THIS IS A CAMPGROUND. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO SALES &amp; DUE TO STARTING EQ RATIO OVER 50% NO CHANGES</p> <p>FOR 2020 - NO SALES &amp; DUE TO STARTING EQ RATIO OVER 50% NO CHANGES</p> <p>FOR 2019 - NO SALES. NO CHANGES. DUE TO EQ RATIO &amp; NEW COST MANUAL COUPLED WITH THESE ARE BLL'S; CHANGE ECF TO .250</p> <p>FOR 2018 - NO SALES. USED SAME ECF AS OTHER SALES : 043, 044, .46, 047, 048, 049, 051, 62 &amp; 63. CHANGED ECF FROM .580 TO .400 DUE TO 401 CLASS RATIO STILL OVER 50% AND LACK OF MARKETABILITY FOR THESE AREAS BEING BLDGS ON LEASED LAND.</p> <p>FOR BLDGS ON LEASED IN GRAND VILLAGE MOBILE HOME PARK. USED ECF OF SURROUNDING RESIDENTIAL NEIGHBORHOODS.</p>

Code	Description	Ave. ECF	Comments
63	NEIGHBORHOOD 63 -MEMORIAL PARK-BLDGS ON LEASED	0.100	FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR. FOR 2024 - NO SALES. LOOK AT TRAILER PARK SALES. FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY CAMPGROUND AREA. FOR 2022 - NO SALES AS THIS IS A CAMPGROUND. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS. FOR 2021 - NO SALES & DUE TO STARTING EQ RATIO OVER 50% NO CHANGES FOR 2020 - NO SALES & DUE TO STARTING EQ RATIO OVER 50% NO CHANGES FOR 2019 - NO SALES. NO CHANGES. DUE TO EQ RATIO & NEW COST MANUAL COUPLED WITH THESE ARE BLI'S; CHANGE ECF TO .250 FOR 2018 - NO SALES. USED SAME ECF AS OTHER SALES : 043, 044, .46, 047, 048, 049, 051, 62 & 63. CHANGED ECF FROM .580 TO .400 DUE TO 401 CLASS RATIO STILL OVER 50% AND LACK OF MARKETABILITY FOR THESE AREAS BEING BLDGS ON LEASED LAND. SIMILAR SALES AREAS: 043, 044, .46, 047, 048, 049, 051, 62
65	NEIGHBORHOOD 65-FAIRWAY AREA DUPLEXS	0.950	FOR 2025 - NO SALES. DUE TO CURRENT MARKET CHANGE ALL ECF'S FROM .900 TO .950 FOR 2024 - NO SALES. DUE TO UNIQUENESS OF AREA AND CLASS RATIO IS AT: 49.81; NO CHANGE AT THIS TIME. FOR 2023 - NO SALES & DUE TO UNIQUENESS OF AREA CHANGE ECF'S BACK TO 2022 SUGGESTED OF: .900 FOR 2022 - NO SALES & DUE TO EQ RATIO OVER 50%-NO CHANGES AT THIS TIME. LOWER ECF'S FROM: 900 TO .850 DUE TO EQ RATIO OVER 50% IN ORDER TO EQUALIZE. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS. FOR 2021 - NO SALES & DUE TO STARTING EQ RATIO OVER 50%-NO CHANGES AT THIS TIME. FOR 2020 - NO SALES & DUE TO STARTING EQ RATIO OVER 50% NO CHANGES FOR 2019 - NO SALES. NO CHANGES. DUE TO EQ RATIO & NEW COST MANUAL CHANGE ECF TO 1.050 TO .900 TO HELP EQUALIZE FOR 2018 - NO SALES. NO CHANGES.
66	NEIGHBORHOOD 66-EBYVIEW WITH WATER FRONTAGE	0.700	FOR 2025 - 1 SALE. CURRENT ECF FOR ALL: .600; CHANGE ALL ECF'S TO: .700. FOR 2024 - NO SALES. NO CHANGE AT THIS TIME. FOR 2023 - NO SALES. NO CHANGE AT THIS TIME. FOR 2022 - NO SALES. DUE TO EQ RATION BEING OVER 50% NO CHANGES AT THIS TIME. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS. FOR 2021 - NO SALES. DUE TO EQ RATION BEING OVER 50% NO CHANGES AT THIS TIME. FOR 2020 - ONE SALE & DUE TO EQ RATIO BEING OVER 50% NO CHANGES FOR 2019 - 1 SALE. NO CHANGES. DUE TO EQ RATIO & NEW COST MANUAL CHANGE ECF FROM .750 TO .650 TO HELP EQUAIZE
67	2019 AG	0.873	NO LONGER A VALID SALES AREA FOR 2019 - NO SALES. USED SA 040 DUE IT BEING MOST REPRESENTATIVE OF FARM PROPERTIES. FOR 2018 -USED SALES AREA 040 TO BEST REFLECT THE ECF FOR THE AG PROPERTIES AS THERE WERE NO AG IMPROVED SALES IN EQ TIME FRAME. CHANGED SIMILAR STYLES ECF TO MATCH SALES OF SIMILAR STYLES. SEE ASSESSOR ANALYSIS WORK SHEET. FOR 2017 - NO AG IMPROVED SALES IN EQ TIME FRAME; USED THE 040 SALES AREA-RURAL RESIDENTIAL TO BEST REFLECT THE IMPROVEMENTS IN THE AG AREA; CHANGED THE RANCH ECF'S TO: .728 AND THE 2 STORY ECF'S TO: .934; ALL OTHERS STAYED THE SAME.

Code	Description	Ave. ECF	Comments
68	2020 AG	0.720	NO LONGER A VALID SALES AREA FOR 2020 - DUE TO LACK OF IMPROVED AG SALES; USED RURAL SALES AREA (040) WHICH BEST REPRESENTS HOMES IN THIS AREA & CLASS. CHANGED AG ECF FROM 1.000 TO .850 TO EQUALIZE THE SINGLE FAMILY ECF TABLE IS NOT WORKING IN THIS CLASS.
69	NEIGHBORHOOD-COUNTRY SIDE MO HO PARK BLDGS-LEASED	0.100	FOR 2025 - NO SALES, NO CHANGE. FOR 2024 - NO SALES. NO CHANGE. FOR 2023 - NO SALES. REDUCED ECF FROM .15 TO .10 DUE TO MARKET APPEAL LOSS OF BEING IN A TRAILER PARK. FOR 2022 - NO SALES. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS. FOR 2021 - NO VALID SALES: BLDGS ON LEASED IN COUNTRY SIDE MOBILE HOME PARK. USED ECF OF SIMILAR NEIGHBORHOODS. CHANGE ECF FROM: 1.000 TO .250 TO MATCH OTHER TRAILER PARK AREAS. AS THIS IS A MOBILE HOME PARK.
70	2021 AG	0.671	NO LONGER A VALID SALES AREA. FOR 2021 - 14 SALES, SEE WORK SHEET FOR ECF'S BY STYLE. THIS ECF AREA IS FROM THE RURAL RESIDENTIAL CLASS-040 S.A. DUE TO STARTING EQ RATIO AND CHANGING LAND VALUES UPWARD PER ACRE, HAD TO LOWER ALL ECF'S, EXCEPT THOSE WITH ADEQUATE SALES, TO EQUALIZE THE CLASS.
71	2025 AG	0.940	FOR 2025: NO REPRESENTATIVE FARM SALES; THEREFORE USED SALES AREA 040 FROM THE RURAL RES CLASS. CHANGED ECF FROM: .880 TO .940 FOR 2024: NO FARM SALES: USED ECF FROM THE RURAL RES CLASS-S.A. 040 TO USE ON THE AG IMPROVEMENTS. ALSO USED VARIOUS CONSTRUCTION STYLE ECF'S FROM THIS SALES ANALYSIS. FOR 2023 - NO FARM SALES; USED ECF FROM THE RURAL RES CLASS-040 S.A.: 18 VALID SALES. CURRENT ECF RANCH ECF: .880. CURRENT 2 STORY: .816. ALL OTHERS: .806. CHANGE RANCH TO .920. CHANGE LOG TO: 1.000. CHANGE ALL OTHERS TO: .900. FOR 2022 - NO FARM SALES, THEREFORE USED ECF AREA IS FROM THE RURAL RESIDENTIAL CLASS-040 S.A.: CHANGED RANCH TO: .880, CHANGED 2 STORY TO: .816 AND ALL OTHER STYLES TO: .806 DUE TO STARTING EQ RATIO AND CHANGING LAND VALUES UPWARD PER ACRE, HAD TO LOWER ALL ECF'S, EXCEPT THOSE WITH ADEQUATE SALES, TO EQUALIZE THE CLASS.
AIRPO	AIRPORT-BONA VISTA PLAT	0.696	FOR 2025 - 1 SALE. CURRENT RANCH ECF IS: .689. ALL OTHERS .670. CHANGE ALL ECF'S TO: .696 FOR 2024 - 1 SALE. NO CHANGE AT TH IS TIME DUE TO EQ RATIO BEING NEARLY OVER 50%. FOR 2023 - 2 RANCH SALES. CHANGE ECF FOR RANCH HOMES FROM: .670 TO: .689. CHANGE ALL OTHERS FROM: .65 TO .670 FOR 2022 - 5 RANCH SALES. CHANGE ECF FOR RANCH HOMES ONLY FROM: .735 TO: .720 NO OTHER CHANGES DUE TO EQ RATIO BEING OVER 50%. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZ FOR 2021 - 4 RANCH SALES. CHANGED LAND VALUES FROM EXTRACTION METHOD AND CHANGED ECF OF RANCH HOMES FROM: .700 TO .735 PER SALES. FOR 2020 - 1 RANCH STYLE SALE WHICH SUGGESTS A CHANGE FROM .700 TO .833; DUE TO EQ RATIO BEING OVER 50% NO CHANGES. FOR 2019 - 1 SALE-TRAILER-NOT REPRESENTATIVE OF AREA. NO CHANGES. DUE TO EQ RATIO & NEW COST MANUAL CHANGE ECF FROM .830 TO .7000 TO HELP EQUAIZE

Code	Description	Ave. ECF	Comments
APOINT	AIRPORT HANGARS/BUSINESSES	0.600	<p>FOR 2025 - USED SALES FROM ALL COM AREAS IN ORDER TO DEVELOP AN ECF. CHANGED ECF FROM: .550 TO .600; DUE TO EQ RATIO USED ECF OF: .700</p> <p>FOR 2024 - USED SALES FROM COM AREAS, AIRPORT HANGARS &amp; INDUSTRIAL IN ORDER TO DEVELOP AN ECF CHANGED ECF FROM: .589 TO .616 BASED ON 14 TOTAL SALES. DUE TO BEING OVER-EQUALIZED AFTER ALL ECF'S CALCULATED; HAD TO LOWER ECF TO: .550</p> <p>FOR 2023 - NO SALES. ALSO USED SALES FROM CITY OF BRONSON AND QUINCY VILLAGE WH ICH SUPPORT CURRENT ECF. NO CHANGES AT TIME DUE TO CURRENT LEVEL OF ASSMT BEING JUST OVER 50%.</p> <p>FOR 2022 - USED SALES FROM CITY OF BRONSON &amp; QUINCY VILLAGE. CHANGE ECF FROM: .650 TO .589 DUE TO EQ RATIO OVER 50% LOWERED TO: .500. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 -ONE SALE AND DUE TO EQ RATIO BEING AT: 49.67 NO CHANGE TO ECF</p> <p>FOR 2020 - NO SALES &amp; DUE TO EQ RATIO OVER 50% NO CHANGES.</p>
C-1	COM US-12 (EAST)	0.999	<p>FOR 2025 - 4 SALES. CURRENT ECF IS: .528 CHG TO: .623 USING ALL 11 COM SALES.</p> <p>FOR 2024 - 5 SALES. CURRENT ECF IS .500. USE SALES FROM ALL TWP COM SALES AREAS. CHANGE ECF TO: .528 USING THE 5 COM SALES AT THIS TIME TO SET ECF</p> <p>FOR 2023 - NO SALES. 2 SALES FROM OTHER COM AREAS ARE NOT REPRESENTATIVE. NO CHANGES AT TIME DUE TO CURRENT LEVEL OF ASSMT BEING JUST OVER 50%.</p> <p>FOR 2022 - ONE SALE. CHANGE ECF FROM:.550 TO: .500 DUE TO EQ RATIO OVER 50% - TO EQUALIZE CLASS</p> <p>FOR 2021 -ONE SALE AND DUE TO EQ RATIO BEING AT: 49.67 NO CHANGE TO ECF</p> <p>FOR 2020 - ONE SALE &amp; DUE TO EQ RATIO OVER 50% NO CHANGES. TO EQUALIZE, HAD TO LOWER ALL ECF'S FROM .800 &amp; .600 BY 5%</p> <p>FOR 2019 - 2 SALES. BOTH SALES OF BLDGS IN POOR CONDITION-NOT REPRESENTATIVE OF AREA. DUE TO EQ RATIO &amp; NEW COST MANUAL; CHANGE AG ECF FROM.610 TO .600 TO HELP EQUALIZE.</p>
C-RES	COM W/RESIDENTIAL USE	0.644	<p>FOR 2025 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS: .528 CHG TO: .550 USED ALL 11 COM SALES</p> <p>FOR 2024 - CURRENT ECF IS .500. USE SALES FROM ALL TWP COM SALES AREAS. CHANGE ECF TO: .528</p> <p>FOR 2023 - ONE SALE. 1 SALE DOES NOT SET THE MARKET. NO CHANGE TO ECF AT THIS TIME DUE TO EQ RATIO BEING SLIGHTLY OVER 50%. 1-18-23-EQ RATIO IS OVER 50%, REDUCED ECF BY 5% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - ONE SALE. CHANGE ECF FROM:.600 TO: .550 DUE TO EQ RATIO OVER 50% - TO EQUALIZE CLASS</p> <p>FOR 2021 -ONE SALE AND DUE TO EQ RATIO BEING AT: 49.67 NO CHANGE TO ECF</p> <p>FOR 2020 - NO SALES. DUE TO EQ RATIO &amp; THIS BEING HOMES IN THE COM DISTRICTS; NO CHANGES AT THIS TIME.</p> <p>FOR AREAS WITH DWELLINGS STILL OCCUPIED AS PRINCIPAL RESIDENCE. WILL SELL FOR HIGHER VALUES BUT TYPICALLY THE DWELLING WILL BE DEMOLISHED FOR A NEW COM STRUCTURE. THESE SALES COULD THEN BE EITHER REMOVED FROM THE SALES STUDY, USED IN ONLY THE COMMERCIAL CLASS STUDY OR STRATIFIED.</p>

Code	Description	Ave. ECF	Comments
INDUS	INDUSTRIAL	0.800	<p>FOR 2025 - USED SALES FROM COMM SALES AREAS. CHANGE ECF FROM: .575 TO .584</p> <p>FOR 2024 - USED SALES FROM SALES AREAS: C-1, COM US-12, 58, COM US27 SOUTH &amp; INDUSTRIAL WITH A TOTAL OF 14 SALES. CHANGED ECF FROM: .519 TO .575</p> <p>FOR 2023 - USED SALES FROM CITY OF BRONSON &amp; QUINCY VILLAGE. CHANGE ECF FROM: .589 TO: .579</p> <p>FOR 2022 - USED SALES FROM CITY OF BRONSON &amp; QUINCY VILLAGE. CHANGE ECF FROM: .690 TO .589</p> <p>FOR 2021 -NO SALES; DUE TO EQ STARTING RATIO BEING AT: 46.76 CHANGED ECF FROM: .6000TO ECF: .6900</p> <p>NO IND SALES IN COUNTY. FORCED TO BACK INTO AN ECF.</p> <p>FOR 2020 - NO SALES, HOWEVER, DUE TO EQ RATIO STARTING AT: 50.87; LOWERED ECF FROM: .624 TO: .550</p> <p>FOR 2019 - NO SALES. NO CHANGES DUE TO EQ RATIO</p> <p>FOR 2018 - USE COUNTY'S ECF OF .624 DUE TO EQ STUDY SHOWING A NEED TO REDUCE INDUSTRIAL VALUES</p>
RIVER	RIVER FRONT PROPERTIES	0.650	<p>FOR 2017 - NO SALES, THEREFORE, NO CHANGE</p> <p>FOR 2024 - 1 SALE. NOT REPRESENTATIVE OF AREA. NO CHANGE AT TH IS TIME DUE TO EQ RATIO BEING NEARLY OVER 50%.</p> <p>FOR 2023 - 1 SALE. CURRENT ECF-ALL: .500. NO CHANGE DUE TO CURRENT MARKET</p> <p>FOR 2022 - 3 SALES; ONE WAS A TRAILER THAT WAS RAZED AND A DB'L WIDE SITS ON THE SITE. NO SALES. DUE TO EQ RATION BEING OVER 50% NO CHANGES AT THIS TIME. LOWERED ECF'S .600 TO .550 DUE TO EQ RATIO OVER 50% IN ORDER TO EQUALIZE. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 6 SALES, 3 DIFFERENT STYLES. DUE TO EQ RATIO AND THE FACT I HAVEN'T INSPECTED ENOUGH OF RIVERFRONT PROPERTIES TO DATE-NO CHANGES. DUE TO EQ RATIO OVER 50%, LOWER ALL ECF'S FROM: 0650 TO .600 TO HELP EQUALIZE CLASS</p> <p>THIS NEIGHBORHOOD IS FOR THOSE HOMES THAT ARE IN A SEMI-RURAL AREA WITH A FULL-TIME RUNNING RIVER; WITH THE RIVER IN VIEW FROM THE HOME. THIS DOES NOT INCLUDE THE BLACKHAWK POND PROPERTIES. IT MAY INCLUDE SOME OF THE PROPERTIES NORTH OR SOUTH OF THE BLACKHAWK MILL POND.</p>
W50	NEIGHBORHOOD W50-WOODCHUCK PT	0.950	<p>FOR 2025 - NO SALES. RAISE ALL ECF'S BY 12% DUE TO CURRENT MARKET.</p> <p>FOR 2024 - 3 SALES. CURRENT ECF FOR ALL: .790. SALES SUGGEST ECF IS: .893. DUE TO EQ RATIO, CHANGE ALL ECF'S TO: .850. DUE TO BEING OVER 50%, REDUCED ECF'S TO: .830 TO EQUALIZE CLASS.</p> <p>FOR 2023 - 3 SALES. CURRENT ECF FOR ALL: .550. SUGGESTED ECF IS: .947, MEAN ECF IS:.955, MEDIAN ECF IS: .920. CHANGE ECF TO: .900. 27 JAN 23 - HAD TO LOWER ALL ECF'S BY: 5% TO HELP EQUALIZE THE CLASS. THEN ANOTHER 6% TO EQUALIZE THE CLASS</p> <p>FOR 2022 - ONE SALE IN EQ TIME FRAME OR LAST 6 YEARS. A TYPICAL 2 STORY FOR THIS AREA SUGGESTING AN ECF CHANGE FROM: .600 TO .920. GIVEN THIS TIME IS A "SELLERS" MARKET; CHANGE ECF TO: .800 TO ALLOW FOR CURRENT MARKET AND EQ RATIO. LOWERED ECF FROM: .800 TO .750 DUE TO EQ RATIO OVER 50%, THEN HAD TO LOWER ECF FROM .750 TO .550 IN ORDER TO EQUALIZE.</p> <p>FOR 2021 - NO IMPROVED SALES IN EQ TIME FRAME OR LAST 5 YEARS. NO CHANGES AT THIS TIME.E. NEW PLAT IN 2005</p>