Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale $	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. $	E.C.F.	Floor Area	$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style	Land Value	Land Table	Property Class
040-010-300-175-00	731 STARKWEATHER	12/15/23	CD	03-ARM'S LENGTH	$6,010,761	$1,353,100	22.51	$2,706,447	$373,268	$5,637,493	$3,589,146	1.571	31,118	$193.16	C-ACF	0.0000		$70,132	COMMERCIAL - NORTHWEST	201
C-ASSISTED CARE FACILITY				**Totals:**	**$6,010,761**	**$1,353,100**		**$2,706,447**		**$5,637,493**	**$3,589,146**			**$193.16**		**0.0000**				
						Sale. Ratio =>	**22.51**				**E.C.F. =>**	**1.571**		**Std. Deviation=>**	**=STDEV(M2)**					
						Std. Dev. =>	**#DIV/0!**				**Ave. E.C.F. =>**	**1.571**		**Ave. Variance=>**	**#DIV/0!**	**Coefficient of Var=>**	**#DIV/0!**			
NO SALES																				
C-APARTMENT COMPLEXES				**Totals:**	**$0**	**$0**		**$0**		**$0**	**$0**			**#DIV/0!**		**#DIV/0!**				
						Sale. Ratio =>	**#DIV/0!**				**E.C.F. =>**	**#DIV/0!**		**Std. Deviation=>**	**=STDEV(##)**					
						Std. Dev. =>	**#DIV/0!**				**Ave. E.C.F. =>**	**#DIV/0!**		**Ave. Variance=>**	**#DIV/0!**	**Coefficient of Var=>**	**#DIV/0!**			
33-25-05-07-351-008	2515 EATON RAPIDS ROAD	6/20/23	WD	03-ARM'S LENGTH	$225,000	$99,500	44.22	$196,505	$82,856	$142,144	$133,705	1.063	2,832	$79.45	C-AUT	36.0758		$70,132	COMMERCIAL - NORTHWEST	201
33-25-05-14-478-011	2046 DEPOT STREET	7/6/23	WD	03-ARM'S LENGTH	$690,000	$195,200	28.29	$385,793	$93,470	$596,530	$343,909	1.735	8,928	$77.28	C-AUT	31.0679		$67,866	COM-SEC 13,14,15	201
33-25-05-15-201-003	2423 CEDAR STREET	3/29/24	WD	03-ARM'S LENGTH	$850,000	$324,000	38.12	$642,446	$228,487	$621,513	$487,011	1.276	15,892	$53.49	C-AUT	14.7697		$205,364	COM-SEC 13,14,15	201
33-25-05-15-226-024	4585 WILLOUGHBY ROAD	8/24/23	WD	03-ARM'S LENGTH	$538,000	$202,000	37.55	$532,124	$294,479	$243,521	$279,582	0.871	1,920	$280.21	C-AUT	55.2859		$263,898	COM-SEC 13,14,15	201
040-014-300-023-00	6300 W ST JOE HIGHWAY	8/10/21	CD	03-ARM'S LENGTH	$1,050,000	$626,600	59.68	$1,254,850	$443,332	$606,668	$899,950	0.674	5,742	$182.86	C-AUT	74.9763				201
040-012-300-267-00	5024 MIDLAND DRIVE	5/31/22	WD	03-ARM'S LENGTH	$650,000	$206,000	31.69	$412,335	$201,390	$448,610	$234,056	1.917			C-AUT	49.2802				201
33-01-05-04-479-111	6026 S CEDAR ST	9/7/23	WD	03-ARM'S LENGTH	$250,000	$100,800	40.32	$207,548	$75,860	$174,140	$131,688	1.322	3,600	$69.44	C-AUT	10.1508		$63,504	SOUTH COMMERCIAL	201
33-01-05-10-376-311	7004 S CEDAR ST	5/13/22	CD	03-ARM'S LENGTH	$2,017,745	$500,500	24.80	$965,919	$221,190	$1,796,555	$709,265	2.533	11,348	$177.81	C-AUT	110.9105		$207,046	SOUTH COMMERCIAL	201
C-AUTO RELATED				**Totals:**	**$6,270,745**	**$2,254,600**		**$4,597,520**		**$4,629,681**	**$3,219,166**			**$131.51**		**1.4285**				
						Sale. Ratio =>	**35.95**				**E.C.F. =>**	**1.438**		**Std. Deviation=>**	**TDEV(M2:M7)**					
						Std. Dev. =>	**10.84**				**Ave. E.C.F. =>**	**1.424**		**Ave. Variance=>**	**47.8146**	**Coefficient of Var=>**	**33.58061067**			
NO SALES																				
C-BANKING				**Totals:**	**$0**	**$0**		**$0**		**$0**	**$0**			**#DIV/0!**		**#DIV/0!**				
						Sale. Ratio =>	**#DIV/0!**				**E.C.F. =>**	**#DIV/0!**		**Std. Deviation=>**	**=STDEV(##)**					
						Std. Dev. =>	**#DIV/0!**				**Ave. E.C.F. =>**	**#DIV/0!**		**Ave. Variance=>**	**#DIV/0!**	**Coefficient of Var=>**	**#DIV/0!**			
NO SALES																				
C-CONVENIENCE STORE / SMALL RETAIL				**Totals:**	**$0**	**$0**		**$0**		**$0**	**$0**			**#DIV/0!**		**#DIV/0!**				
						Sale. Ratio =>	**#DIV/0!**				**E.C.F. =>**	**#DIV/0!**		**Std. Deviation=>**	**=STDEV(##)**					
						Std. Dev. =>	**#DIV/0!**				**Ave. E.C.F. =>**	**#DIV/0!**		**Ave. Variance=>**	**#DIV/0!**	**Coefficient of Var=>**	**#DIV/0!**			
NO SALES																				
C-GOLF COURSES & ENTERTAINMENT				**Totals:**	**$0**	**$0**		**$0**		**$0**	**$0**			**#DIV/0!**		**#DIV/0!**				
						Sale. Ratio =>	**#DIV/0!**				**E.C.F. =>**	**#DIV/0!**		**Std. Deviation=>**	**=STDEV(##)**					
						Std. Dev. =>	**#DIV/0!**				**Ave. E.C.F. =>**	**#DIV/0!**		**Ave. Variance=>**	**#DIV/0!**	**Coefficient of Var=>**	**#DIV/0!**			
040-009-300-078-00	8488 W SAGINAW HWY	01/12/2023	WD	03-ARM'S LENGTH	$3,600,000	$673,300	18.70	$1,349,428	$947,597	$2,652,403	$443,433	5.982	3,978	$904.98	**C-FF**					
040-014-100-100-02	5805 W SAGINAW HWY	04/01/2022	CD	03-ARM'S LENGTH	$1,795,696	$581,400	32.38	$1,164,751	$579,164	$1,216,532	$648,552	1.876	2,401	$747.90	**C-FF**					
C-FAST FOOD RESTAURANTS				**Totals:**	**$5,395,696**	**$1,254,700**		**$2,514,179**		**$3,868,935**	**$1,091,985**			**$826.44**		**38.5613**				
						Sale. Ratio =>	**23.25**				**E.C.F. =>**	**3.543**		**Std. Deviation=>**	**DEV(N37:N38)**					
						Std. Dev. =>	**9.67**				**Ave. E.C.F. =>**	**3.929**		**Ave. Variance=>**	**#DIV/0!**	**Coefficient of Var=>**	**#DIV/0!**			
33-25-05-02-127-009	4315 FIVE OAKS DRIVE	9/15/23	WD	03-ARM'S LENGTH	$725,000	$357,100	49.26	$711,637	$196,766	$528,234	$643,589	0.821	4,025	$180.12	C-MED	27.4173		$176,313	COM-JOLLY-PINE-LEGACY AREA	201
33-25-05-02-200-035	3370 E JOLLY ROAD	6/6/23	WD	03-ARM'S LENGTH	$2,600,000	$755,800	29.07	$1,647,192	$307,824	$2,292,176	$1,674,210	1.369	19,392	$134.08	C-MED	27.4173		$278,468	COM-JOLLY-PINE-LEGACY AREA	201
C-MEDICAL OFFICES				**Totals:**	**$3,325,000**	**$1,112,900**		**$2,358,829**		**$2,820,410**	**$2,317,799**			**$157.10**		**12.1912**				
						Sale. Ratio =>	**33.47**				**E.C.F. =>**	**1.217**		**Std. Deviation=>**	**EV(M11:M12)**					
						Std. Dev. =>	**14.27**				**Ave. E.C.F. =>**	**1.095**		**Ave. Variance=>**	**27.4173**	**Coefficient of Var=>**	**25.0400793**			
33-25-05-14-151-003	2342 AURELIUS ROAD	2/13/24	WD	03-ARM'S LENGTH	$1,200,000	$313,200	26.10	$990,129	$125,489	$1,074,511	$775,206	1.386	9,996	$120.05	C-MLT	28.1972	GARAGE - RES	$114,000	APT/MULTI FAM COMPLEX'S	201
33-25-05-23-101-008	4435 HOLT ROAD	6/23/22	WD	03-ARM'S LENGTH	$475,000	$112,700	23.73	$230,112	$63,802	$411,198	$166,310	2.472	3,684	$128.94	C-MLT	80.4410	SPLIT-LEVEL	$60,000	SMALL MULTI - 4-8 UNITS	201
040-060-500-651-00	819 THOMAS L PKWY EAST	9/26/22	WD	03-ARM'S LENGTH	$318,000	$129,900	40.85	$314,134	$67,795	$250,205	$245,893	1.018	3,743	$84.96	C-MLT	65.0533				
040-047-300-671-00	526 DORNET DRIVE	7/1/24	CD	03-ARM'S LENGTH	$3,400,000	$1,130,700	33.26	$2,964,817	$518,421	$2,881,579	$2,286,351	1.260	38,880	$87.45	C-MLT	40.7730				
040-048-700-320-00	6301 FRANK N DOT CT	3/17/23	PTA	21-NOT USED/OTHER	$428,028	$173,700	40.58	$387,763	$62,043	$365,985	$304,411	1.202	7,542	$56.75	C-MLT	46.5797				
33-01-05-09-251-253	301 E EDGEWOOD BLVD	5/18/22	CD	03-ARM'S LENGTH	$16,000,000	$3,533,800	22.09	$7,752,248	$1,972,431	$14,027,569	$5,254,379	2.670	140,250	$114.08	C-MLT	100.1622		$1,840,000	SOUTH APARTMENTS	201
C- MULTI FAMILY APARTMENTS				**Totals:**	**$21,821,028**	**$5,394,000**		**$12,639,203**		**$19,011,047**	**$9,032,550**			**$98.70**		**43.6657**				
						Sale. Ratio =>	**24.72**				**E.C.F. =>**	**2.105**		**Std. Deviation=>**	**EV(M45:M50)**					
						Std. Dev. =>	**8.37**				**Ave. E.C.F. =>**	**1.668**		**Ave. Variance=>**	**60.2011**	**Coefficient of Var=>**	**36.09026031**			
NO SALES																				
C-MOTELS				**Totals:**	**$0**	**$0**		**$0**		**$0**	**$0**			**#DIV/0!**		**#DIV/0!**				
						Sale. Ratio =>	**#DIV/0!**				**E.C.F. =>**	**#DIV/0!**		**Std. Deviation=>**	**=STDEV(##)**					
						Std. Dev. =>	**#DIV/0!**				**Ave. E.C.F. =>**	**#DIV/0!**		**Ave. Variance=>**	**#DIV/0!**	**Coefficient of Var=>**	**#DIV/0!**			
33-25-05-01-151-006	3960 PATIENT CARE DRIVE	4/14/22	WD	03-ARM'S LENGTH	$717,210	$306,200	42.69	$763,576	$151,512	$565,698	$720,075	0.786	4,852	$147.82	C-OFC	1.1626		$151,512	COMMERCIAL CONDOS	201
33-25-05-01-152-002	3937 PATIENT CARE DRIVE	3/13/23	WD	03-ARM'S LENGTH	$523,000	$250,900	47.97	$611,458	$128,592	$394,408	$568,078	0.694	3,275	$159.69	C-OFC	7.9698		$128,592	COMMERCIAL CONDOS	201
33-25-05-14-354-005	2040 AURELIUS ROAD	7/20/23	MLC	03-ARM'S LENGTH	$225,000	$112,900	50.18	$213,727	$13,832	$211,168	$235,171	0.898	1,415	$159.01	C-OFC	12.3952		$13,832	COMMERCIAL CONDOS	201
040-087-800-120-00	924 CENTENNIAL WAY STE 400	05/31/2023			$200,000	$85,500	42.75	$194,959	$0	$200,000	$278,512	0.718	1,964	$101.83	C-OFC	5.5881				
C- OFFICE CONDOS				**Totals:**	**$1,665,210**	**$755,500**		**$1,783,720**		**$1,371,274**	**$1,801,836**			**$142.09**		**1.2940**				
						Sale. Ratio =>	**45.37**				**E.C.F. =>**	**0.761**		**Std. Deviation=>**	**DEV(N61:N64)**					
						Std. Dev. =>	**3.78**				**Ave. E.C.F. =>**	**0.774**		**Ave. Variance=>**	**6.7789**	**Coefficient of Var=>**	**8.758513586**			

040-010-300-200-00	7200 W SAGINAW HWY	8/14/24	PTA	03-ARM'S LENGTH	$974,000	$348,900	35.82	$888,311	$268,823	$705,177	$884,982	0.797	10,496	$92.80	C-OFF	4.4094					
040-045-900-101-01	7215 WESTSHIRE DR	7/9/24	WD	03-ARM'S LENGTH	$1,500,000	$733,900	48.93	$1,467,844	$222,880	$1,277,120	$1,899,004	0.673	12,393	$121.04	C-OFF	8.0212					
040-080-600-360-01	6000 W ST JOE HWY	5/24/24	WD	03-ARM'S LENGTH	$1,100,000	$667,400	60.67	$1,613,038	$251,933	$848,067	$1,465,311	0.579	14,403	$76.37	C-OFF	17.3970					
040-043-600-423-00	252 S WAVERLY RD	1/16/24	WD	03-ARM'S LENGTH	$305,000	$182,900	59.97	$413,581	$128,245	$176,755	$407,622	0.434	3,163	$96.43	C-OFF	31.9108					
040-042-501-270-00	4710 W SAGINAW HWY	8/1/23	WD	03-ARM'S LENGTH	$700,000	$279,100	39.87	$793,093	$262,609	$437,391	$757,834	0.577	13,765	$50.85	C-OFF	17.5573					
040-023-400-072-00	5600 W MT HOPE HWY	3/23/23	WD	03-ARM'S LENGTH	$172,000	$85,200	49.53	$170,816	$40,824	$131,176	$185,151	0.708	1,756	$97.95	C-OFF	4.4252					
040-025-300-227-00	5217 OLD LANSING RD	9/19/22	WD	03-ARM'S LENGTH	$238,000	$59,500	25.00	$119,023	$66,819	$171,181	$74,577	2.295	6,876	$34.61	C-OFF	154.2626					
040-043-600-582-00	3911 W MICHIGAN AVE	8/30/22	WD	03-ARM'S LENGTH	$230,000	$94,800	41.22	$233,635	$80,718	$149,282	$218,452	0.683	5,250	$43.81	C-OFF	6.9370					
040-068-003-021-00	4517 W SAGINAW HWY	7/7/22	WD	03-ARM'S LENGTH	$460,000	$182,800	39.74	$455,020	$213,577	$246,423	$343,685	0.717	7,951	$57.85	C-OFF	3.5730					
040-014-200-031-00	5710 IVAN DR	6/8/22	WD	03-ARM'S LENGTH	$1,000,000	$383,800	38.38	$892,061	$313,070	$686,930	$827,130	0.830	7,600	$131.58	C-OFF	7.7765					
33-01-05-03-127-002	5205 S PENNSYLVANIA AVE	4/24/22	WD	03-ARM'S LENGTH	$250,000	$155,700	62.28	$340,599	$92,018	$157,982	$310,726	0.508	4,420	$56.56	C-OFF	24.4304		$87,740	SOUTH COMMERCIAL	201	
33-01-05-10-328-071	1231 ROTH DR	12/28/22	MLC	03-ARM'S LENGTH	$325,000	$263,600	81.11	$606,269	$210,974	$114,026	$494,118	0.231	9,253	$35.12	C-OFF	52.1966		$196,975	SOUTH COMMERCIAL	201	
C- GENERAL OFFICES				**Totals:**	**$7,254,000**	**$3,437,600**		**$7,993,290**		**$5,101,510**	**$7,868,592**			**$74.58**		**10.4394**					
						Sale. Ratio =>	**47.39**				**E.C.F. =>**	**0.648**		**Std. Deviation=>**	**DEV(n30:n45)**						
						Std. Dev. =>	**15.24**				**Ave. E.C.F. =>**	**0.753**		**Ave. Variance=>**	**27.7414**	**Coefficient of Var=>**	**36.85427896**				
NO SALES																					
C-RESTAURANTS				**Totals:**	**$0**	**$0**		**$0**		**$0**	**$0**			**#DIV/0!**		**#DIV/0!**					
						Sale. Ratio =>	**#DIV/0!**				**E.C.F. =>**	**#DIV/0!**		**Std. Deviation=>**	**=STDEV(##)**						
						Std. Dev. =>	**#DIV/0!**				**Ave. E.C.F. =>**	**#DIV/0!**		**Ave. Variance=>**	**#DIV/0!**	**Coefficient of Var=>**	**#DIV/0!**				
33-25-05-16-476-007	2005 EIFERT ROAD	8/10/22	LC	03-ARM'S LENGTH	$235,000	$77,600	33.02	$172,706	$69,521	$165,479	$128,981	1.283	2,604	$90.25	C-RET	22.4625		$61,529	CI SEC 16-36		201
040-012-300-280-00	936 MALL DRIVE EAST	11/10/2022	WD	03-ARM'S LENGTH	$1,490,000	$1,958,300	131.43	$3,916,576	$488,227	$600,000	$800,000	0.750	95,992	$15.52	C-RET	30.8344					
040-016-100-013-01	645 MENARD DR	12/29/2022	WD	03-ARM'S LENGTH	$1,850,000	$838,500	45.32	$1,679,403	$1,061,938	$788,062	$820,112	0.961	4,264	$433.86	C-RET	9.7424					
040-065-800-060-00	4251 W SAGINAW HWY	05/16/2024	WD	03-ARM'S LENGTH	$150,000	$46,900	31.27	$93,827	$35,808	$114,192	$77,358	1.476	2,415	$62.11	C-RET	41.7806					
33-01-05-03-102-101	5320 S PENNSYLVANIA AVE	7/21/23	WD	03-ARM'S LENGTH	$285,000	$166,400	58.39	$348,107	$57,889	$227,111	$276,398	0.822	4,716	$60.43	C-RET	23.6663		$48,750	SOUTH COMMERCIAL	201	
				Totals:	**$4,010,000**	**$3,087,700**		**$6,210,619**		**$1,894,844**	**$2,102,849**			**$132.44**		**15.7260**					
						Sale. Ratio =>	**77.00**				**E.C.F. =>**	**0.901**		**Std. Deviation=>**	**EV(M31:M32)**						
						Std. Dev. =>	**41.45**				**Ave. E.C.F. =>**	**1.058**		**Ave. Variance=>**	**25.6972**	**Coefficient of Var=>**	**24.28061639**				
33-25-05-15-202-006	2460 CEDAR STREET	3/8/24	WD	03-ARM'S LENGTH	$662,500	$273,200	41.24	$579,327	$159,620	$502,880	$559,609	0.899	8,874	$74.66	C-RSC	58.4787		$132,640	COM-SEC 13,14,15		201
33-25-05-15-202-019	2452 CEDAR STREET	12/27/22	WD	03-ARM'S LENGTH	$725,000	$197,800	27.28	$560,292	$145,077	$579,923	$553,620	1.048	14,938	$48.53	C-RSC	43.5903		$136,864	COM-SEC 13,14,15		201
040-012-300-170-00	5002 W SAGINAW HWY	03/22/2023	WD	03-ARM'S LENGTH	$2,590,000	$999,000	38.57	$2,340,989	$900,520	$1,689,480	$2,057,171	0.821	36,000	$71.94	C-RSC	66.2150					
040-013-200-005-00	4359 W SAGINAW HWY	08/17/2022	WD	03-ARM'S LENGTH	$1,775,000	$585,500	32.99	$1,395,704	$550,969	$1,224,031	$1,206,764	1.014	18,664	$95.10	C-RSC	46.9105					
040-016-100-013-02	644 MIGALDI LN	02/06/2023	WD	03-ARM'S LENGTH	$2,325,000	$995,800	42.83	$2,267,382	$1,286,873	$1,038,127	$1,395,612	0.744	17,355	$133.97	C-RSC	73.9563					
33-01-05-03-176-011	5351 S PENNSYLVANIA AVE	4/1/22	MLC	03-ARM'S LENGTH	$250,000	$69,700	27.88	$120,200	$62,145	$187,855	$55,290	3.398	1,281	$195.16	C-RSC	191.4217		$58,500	SOUTH COMMERCIAL	201	
33-01-05-03-326-015	5575 S PENNSYLVANIA AVE	10/28/22	CD	03-ARM'S LENGTH	$4,250,000	$871,300	20.50	$1,737,620	$506,444	$3,743,556	$1,172,548	3.193	18,776	$226.35	C-RSC	170.9254		$426,584	SOUTH COMMERCIAL	201	
33-01-05-03-351-301	727 E MILLER RD	6/12/23	WD	03-ARM'S LENGTH	$305,000	$264,100	86.59	$542,424	$144,229	$160,771	$379,233	0.424	5,286	$57.70	C-RSC	105.9476		$131,638	SOUTH COMMERCIAL	201	
33-01-05-03-378-002	6001 S PENNSYLVANIA AVE	7/14/22	WD	03-ARM'S LENGTH	$663,000	$216,200	32.61	$618,866	$106,169	$556,831	$488,282	1.140	8,000	$82.88	C-RSC	34.3025		$89,603	SOUTH COMMERCIAL	201	
33-01-05-04-426-013	5601 S CEDAR ST	12/4/23	WD	03-ARM'S LENGTH	$1,575,000	$412,200	26.17	$835,942	$325,150	$1,249,850	$510,792	2.447	8,165	$192.90	C-RSC	96.3473		$287,518	SOUTH COMMERCIAL	201	
33-01-05-10-376-322	6936 S CEDAR ST	2/27/23	QC	04-BUYERS INTEREST IN A LC	$635,000	$246,900	38.88	$489,283	$133,588	$501,412	$338,757	1.480	9,240	$68.72	C-RSC	0.3261		$120,656	SOUTH COMMERCIAL	201	
33-01-05-10-379-051	7045 S CEDAR ST	2/8/23	WD	03-ARM'S LENGTH	$600,000	$264,200	44.03	$540,036	$102,003	$497,997	$417,174	1.194	6,460	$92.88	C-RSC	28.9674		$94,276	SOUTH COMMERCIAL	201	
				Totals:	**$16,355,500**	**$5,395,900**		**$12,028,065**		**$11,932,713**	**$9,134,852**			**$111.73**		**17.7129**					
						Sale. Ratio =>	**32.99**				**E.C.F. =>**	**1.306**		**Std. Deviation=>**	**EV(M36:M44)**						
						Std. Dev. =>	**16.92**				**Ave. E.C.F. =>**	**1.483**		**Ave. Variance=>**	**76.4491**	**Coefficient of Var=>**	**51.53590961**				
33-25-05-14-202-002	4201 WILLOUGHBY ROAD	7/28/22	WD	03-ARM'S LENGTH	$880,000	$128,200	14.57	$285,298	$99,043	$780,957	$186,255	4.193	11,860	$74.20	C-WHS	240.1335		$58,060	COM-SEC 13,14,15		201
33-25-05-14-251-010	2329 JARCO DRIVE	6/21/23	WD	03-ARM'S LENGTH	$2,287,500	$113,400	4.96	$3,070,596	$251,046	$2,036,454	$2,819,550	0.722	40,000	$57.19	C-WHS	106.9348		$226,773	COM-SEC 13,14,15		201
33-25-05-14-251-011	2325 JARCO DRIVE	6/21/23	WD	03-ARM'S LENGTH	$2,712,500	$943,400	34.78	$1,954,036	$292,355	$2,420,145	$1,661,681	1.456	45,000	$60.28	C-WHS	33.5167		$264,845	COM-SEC 13,14,15		201
33-25-05-14-252-008	4160 KELLER ROAD	7/7/22	WD	03-ARM'S LENGTH	$350,000	$94,500	27.00	$203,334	$81,697	$268,303	$121,637	2.206	4,480	$78.13	C-WHS	41.4157		$63,785	COM-SEC 13,14,15		201
33-25-05-25-152-013	1298 N CEDAR ROAD	5/4/23	WD	03-ARM'S LENGTH	$500,000	$295,600	59.12	$573,127	$117,209	$382,791	$455,918	0.840	6,000	$83.33	C-WHS	95.2006		$109,326	CI SEC 16-36		201
33-25-05-25-376-009	1125 N CEDAR ROAD	6/16/23	WD	03-ARM'S LENGTH	$1,900,000	$704,800	37.09	$1,440,165	$332,291	$1,567,709	$1,107,874	1.415	21,400	$88.79	C-WHS	37.6550		$286,730	CI SEC 16-36		201
040-027-400-057-00	3020 S CREYTS RD	05/31/2023	WD	03-ARM'S LENGTH	$870,000	$387,300	44.52	$774,572	$423,304	$446,696	$413,256	1.081	9,004	$96.62	C-WHS	71.0692					
040-044-800-070-00	6337 JOMAR CT	12/22/2022	CD	03-ARM'S LENGTH	$4,328,768	$1,085,700	25.08	$2,171,338	$362,051	$3,966,717	$2,128,572	1.864	45,000	$96.19	C-WHS	7.1947					
040-084-800-130-00	4500 EMPIRE WAY	11/23/2022	WD	03-ARM'S LENGTH	$2,650,000	$893,600	33.72	$2,169,805	$295,346	$2,354,654	$2,205,245	1.068	41,900	$63.25	C-WHS	72.3859					
040-079-800-060-00	7718 NORTHPORT DR	10/25/2022	WD	03-ARM'S LENGTH	$385,000	$209,100	54.31	$418,295	$92,980	$292,020	$382,723	0.763	6,175	$62.35	C-WHS	102.8604					
040-022-400-043-01	6500 W MT HOPE HWY	07/11/2023	WD	03-ARM'S LENGTH	$187,522,479	$31,831,700	16.97	$78,246,095	$15,813,861	$171,708,618	$83,111,802	2.066	1,085,633	$172.73	C-WHS	27.4385					
040-028-200-054-00	2290 S CANAL RD	02/08/2023	WD	03-ARM'S LENGTH	$24,785,203	$4,062,200	16.39	$7,651,070	$1,708,761	$23,076,442	$7,886,450	2.926	147,234	$168.34	C-WHS	113.4477					
33-01-05-03-126-026	1015 BARR AVE	4/20/23	WD	03-ARM'S LENGTH	$500,000	$121,600	24.32	$235,970	$79,881	$420,119	$156,089	2.692	4,800	$104.17	C-WHS	89.9924		$77,659	SOUTH COMMERCIAL	201	
				Totals:	**$229,671,450**	**$40,871,100**		**$99,193,701**		**$209,721,625**	**$102,637,052**			**$92.74**		**25.1722**					
						Sale. Ratio =>	**17.80**				**E.C.F. =>**	**2.043**		**Std. Deviation=>**	**EV(M48:M53)**						
						Std. Dev. =>	**15.87**				**Ave. E.C.F. =>**	**1.792**		**Ave. Variance=>**	**79.9419**	**Coefficient of Var=>**	**44.62015377**				
Parcel Number	**Street Address**	**Sale Date**	**Instr.**	**Terms of Sale**	**Adj. Sale $**	**Asd. when Sold**	**Asd/Adj. Sale**	**Cur. Appraisal**	**Land + Yard**	**Bldg. Residual**	**Cost Man. $**	**E.C.F.**	**Floor Area**	**$/Sq.Ft.**	**ECF Area**	**Dev. by Mean (%)**	**Building Style**	**Land Value**	**Land Table**		**Property Class**
33-01-05-03-401-181	5635 COMMERCE ST	3/31/23	WD	03-ARM'S LENGTH	$2,630,885	$808,200	30.72	$1,775,283	$146,791	$2,484,094	$1,915,872	1.297	39,236	$67.05	C-WHS	49.5024		$135,926	INDUSTRIAL INGHAM COUNTY		301
				Totals:	**$2,630,885**	**$808,200**		**$1,775,283**		**$2,484,094**	**$1,915,872**			**$67.05**		**0.0000**					
						Sale. Ratio =>	**30.72**				**E.C.F. =>**	**1.297**		**Std. Deviation=>**	**EV(M48:M53)**						
						Std. Dev. =>	**13.06**				**Ave. E.C.F. =>**	**1.297**		**Ave. Variance=>**	**49.5024**	**Coefficient of Var=>**	**38.17900655**				

Commercial and Industrial ECF Study for 2025 Assessments - Delhi Township

Summary of 2025 C&I ECF's		Notes:
C-ACF ASSISTED CARE FACILITY	1.070	No Sales within Delhi Twp.,DELTA SALES SUPPORT 1.571. USE 1.070 FOR MID-RANGE INCREASE.
C-APT MULTIFAMILY APT COMPLEX	1.120	No Sales! No Change to ECF for 2025, Most on Income Approach.
C-AUT AUTO RELATED - SERVICE	1.000	ECFS of 4 Delhi sales support range of .871-1.735, w/ Delta and Lansing sales supporting 1.400. use 1.000 for supportable increase.
C-BNK BANKING	0.800	No sales! No change to ECF for 2025.
C-CON CONVENIENCE STORE - SM RETAIL	0.750	No Small Retail/Convenience sales in Delhi, Delta or Lansing to support change.
C- ENT GOLF COURSE & ENTERTAINMENT	0.550	No Golf/Ent. Sales in Delhi, Delta or Lansing to study. No change warranted to ECF for 2025.
C-FF FAST FOOD RESTAURANTS	0.950	No Delhi Sales. Two Delta sales support 3.700 ECF, use 1.000 (up from 0.900 from 2024.)
C-MED OFFICE - MEDICAL RELATED	1.095	2 Delhi Sales ranging from .821-1.369, supporting closer to 1.095-1.217 ECF. Use 1.150 for Supportable increase.
C-MHP MOBILE HOME PARKS	1.050	No sales in Delhi, Delta or Lansing. NC to ECF for 2025.
C-MLT SMALL MULTI-FAMILY	1.200	2 Delhi sales range 1.386-2.742, 4 Delta/Lans sales 1.018-2.670. tighten range to 1.668-2.105. Use 1.200 for supportable increase, Most on Income.
C-MOT MOTELS	0.700	No sales in Delhi, Delta or Lansing. NC to ECF for 2025.
C-OFC OFFICE - CONDOS	0.850	3 Delhi / 1 Delta sale ECF range of .694-.898, Overall ECF supported .761-.774. 2024 ECF = .850. NC for 2025.
C-OFF GENERAL OFFICE NBHD	0.805	No Delhi Sales. Delta and Lansing range .231 - 2.295. Range tightens down to .648-.753. Keep 2024 ECF of .805 for 2025.
C-RES RESTAURANTS	0.835	No sales in Delhi, Delta or Lansing. NC to ECF for 2025.
C-RET RETAIL STORE - SMALL	0.900	1 Delhi sale at 1.283, 4 more Delta/Lansing sales support range of .901-1.058. use .900 for supportable increase
C-RRP RETAIL RES PRICED	0.850	No sales in Delhi, Delta or Lansing. NC to ECF for 2025.
C-RSC RETAIL - SHOPPING CENTERS	0.865	2 Delhi Sales btwn .899-1.048, 10 More Delta/Lansing sales support 1.306-1.483. Use .965 for supportable increase for 2025.
C-VAC COMMERCIAL VACANT LAND	NA	ECF Not applicable to vacant land.
C-WHS WAREHOUSE-MIXED USE W/ OFC/RET/	1.100	6 Delhi sales from .722-4.196, kick high & low for range of .840 - 2.206. add Lansing & Delta sales supporting range is 1.756-2.030. Use 1.100 supp. Inc.
I-IND INDUSTRIAL RELATED	0.570	No Industrial sales in Delhi. Considering WHS sales from Delta & Lansing, and previous sales study for Delhi, Use .570 for 2025