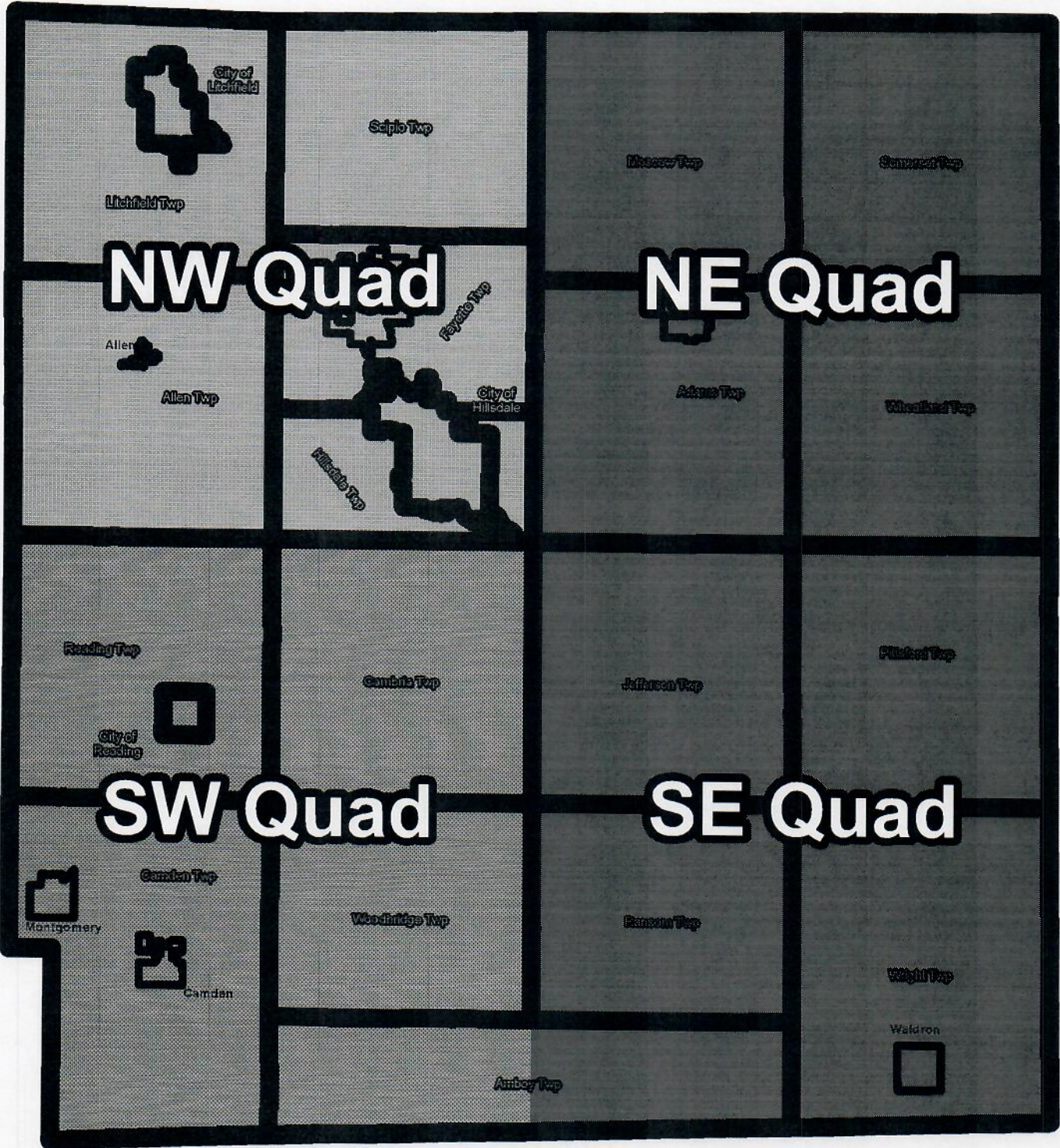


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## 2023 HILLSDALE COUNTY TENTATIVE RECOMMENDED RATIOS AND ESTIMATED MULTIPLIERS

In compliance with Section 211.34a of the Michigan General Property Tax Act, following are the Tentative Recommended Equalization Ratios and Estimated Multipliers necessary to compute individual State Equalized Valuation of real property and of personal property for each Township and City in Hillsdale County. The Tentative Recommended Equalization Ratios and Multiplying figures shall not prejudice the Equalization procedures of the County Board of Commissioners or the State Tax Commission.

Township or City	Agricultural		Commercial		Industrial		Residential		Timber-Cutover		Developmental		Personal	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
Adams Township	45.13	1.10791	43.25	1.15607	36.27	1.37855	45.17	1.10693	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Allen Township	48.45	1.03199	42.95	1.16414	48.72	1.02627	44.05	1.13507	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Amboy Township	44.55	1.12233	47.25	1.05820	N.C.	N.C.	43.49	1.14969	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Cambria Township	50.18	0.99641	44.44	1.12511	N.C.	N.C.	43.43	1.15128	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Camden Township	42.86	1.16659	46.37	1.07828	44.18	1.13173	41.88	1.19389	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Fayette Township	46.72	1.07021	43.89	1.13921	48.47	1.03157	46.56	1.07388	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Hillsdale Township	42.98	1.16333	44.88	1.11408	35.65	1.40252	45.72	1.09361	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Jefferson Township	50.93	0.98174	44.84	1.11508	46.48	1.07573	43.00	1.16279	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Litchfield Township	45.62	1.09601	44.95	1.11235	43.62	1.14626	47.08	1.16202	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Moscow Township	47.89	1.04406	45.60	1.09649	47.45	1.05374	44.44	1.12511	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Pittsford Township	49.64	1.00725	42.62	1.17316	42.31	1.18175	41.63	1.20106	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Ransom Township	42.18	1.18540	49.28	1.01461	48.82	1.02417	44.13	1.13302	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Reading Township	50.02	0.99960	49.59	1.00827	41.44	1.20656	43.01	1.16252	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Scipio Township	43.37	1.15287	44.50	1.12360	42.57	1.17454	43.45	1.15075	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Somerset Township	49.66	1.00685	47.60	1.05042	41.82	1.19560	42.41	1.17897	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Wheatland Township	44.98	1.11161	46.43	1.07689	N.C.	N.C.	50.02	0.99960	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Woodbridge Township	47.66	1.04910	58.93	0.84846	42.10	1.18765	43.59	1.14705	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Wright Township	48.79	1.02480	47.78	1.04646	42.09	1.18793	43.22	1.15687	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
City of Hillsdale	N.C.	N.C.	51.40	0.97276	49.63	1.00746	45.21	1.10595	N.C.	N.C.	45.30	1.10375	50.00	1.00000
City of Jonesville	45.00	1.11111	48.51	1.03072	45.47	1.09963	44.94	1.11259	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
City of Litchfield	N.C.	N.C.	45.89	1.08956	43.95	1.13766	43.34	1.15367	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
City of Reading	49.94	1.00120	43.94	1.13792	48.44	1.03220	41.21	1.21330	N.C.	N.C.	N.C.	N.C.	50.00	1.00000



# State Tax Commission Analysis for Equalized Valuation of Real Property

County Name: Hillsdale County City/Township Name (check appropriate box): Amboy Township  City  Township Study Year: 2022 / Equalization Year: 2023

Class of Real Property	Study Type	Assessment Roll Classification			Assessed Value	No. of Parcels	Sample		% Ratio Assessments to Appraisals	Projected True Cash Value	Remarks
		Stratified Study	Combined Study	Assessed Value			True Cash Value				
100 Agricultural	AS			27,056,600	26	2,276,300	5,109,570	44.55 %	60,733,109	AS	
200 Commercial	AS			545,400	5	164,100	347,310	47.25 %	1,154,286	AS	
300 Industrial	NC			0	0	0	0	50.00 %	0	NC	
400 Residential	S2			77,502,800	108	0	0	43.49 %	178,208,324	SS	
500 Timber-Cutover	NC			0	0	0	0	50.00 %	0	NC	
600 Developmental	NC			0	0	0	0	50.00 %	0	NC	
<b>TOTAL - REAL</b>				<b>105,104,800</b>	<b>139</b>				<b>240,095,719</b>		

AS: Appraisal Study      NC: None Classified      OH: One Hundred % Study      S1: One Year Sales Study      S2: Two Year Sales Study  
 NW: New Class      RA: Reappraisal      ES: Estimated Values (Explain): \_\_\_\_\_

**INSTRUCTIONS, Page 1:**  
 Enter county name.  
 Enter Unit name and check the appropriate box for township or city.  
 Enter study year followed by equalization year.  
 For the following, enter into the appropriate field within each classification of real property, the study results of each study conducted.  
**Study type:** Enter the two character codes that best identify the study type/s used to obtain the projected true cash value for the classification. NOTE: The two character codes to be used can be found under the "Study Type Codes" heading of this form.  
**Stratified Study:** If a stratified study is used, check this box and follow the instructions on page 2 of this form.  
**Combined Study:** If a combined study is used, check this box and follow the instructions on page 3 of this form.  
**Assessed Value:** Enter the current year's ending Assessed Value of the classification from the 2164 (L-4023).  
**No. of Parcels:** Enter the number of parcels included in the study sample.  
**Sample Assessed Value:** Enter the assessed value of the appraisal study sample when study type "AS" is used. If "OH" is also selected this value must match the assessed value of the classification. NOTE: No data entry required for a sales study, stratified study or combined study.  
**Projected True Cash Value:** Enter the true cash value of the appraisal study sample when study type "AS" is used. NOTE: No data entry required if using a sales study, stratified study or combined study.  
**% Ratio Assessments to Appraisals:** Enter the ratio by dividing the "Assessed Value by the "True Cash Value" of the appraisal study sample when study type "AS" is used. The ratio will be rounded to four decimals and displayed using two decimals (0.4975 displayed as 49.75) NOTE: If using a sales study, enter the applicable ratio from the form 2793 (L-4017/L-4047). If using a stratified or combined study, then the resulting "Study % Ratio" for the classification is used from page 2 for a Stratified Study or from page 3 for a Combined Study.  
**Projected True Cash Value:** Enter the projected true cash value by dividing "Assessed Value" of the classification by the "% Ratio Assessment to Appraisals". NOTE: If using a stratified or combined study, then the total projected true cash value for the classification is used from page 2 for a Stratified Study or from page 3 for a Combined Study.  
**Remarks:** Enter brief remarks relating to the study if applicable.  
**Study Type Codes:** If "ES" was selected as a study type, please give a brief explanation why the estimated value was used.  
**INSTRUCTIONS: County Summary (Total Recap)**  
 Enter county name.  
 Enter study year followed by equalization year.  
**Projected True Cash Value:** Enter the total Projected True Cash Value by summing the projected true cash values of the individual units in the classification.  
**Remarks:** Enter brief remarks relating to the study if applicable.

# State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name: Hillsdale County City/Township Name (check appropriate box): Amboy Township  City  Township Year: 2023

Class of Personal Property	Study Type	Unit Ending Assessed Value	No. of Parcels	Assessed Value	Sample		Study % Ratio	Unit Starting True Cash Value	Remarks
					True Cash Value				
150 Agricultural	NC	0	0	0	0	50.00%	0	NC	
250 Commercial	RV	2,713	0	0	0	50.00%	5,426	RV	
350 Industrial	NC	0	0	0	0	50.00%	0	NC	
450 Residential	NC	0	0	0	0	50.00%	0	NC	
550 Utility	RV	1,714,159	2	0	0	50.00%	3,428,318	RV	
<b>TOTAL - PERSONAL</b>		<b>1,716,872</b>	<b>2</b>				<b>3,433,744</b>		

AS: Appraisal Study AU: Audit CT: Class Transfer  
 ES: Estimated Values (Explain): \_\_\_\_\_  
 NC: None Classified NW: New Class OH: 100%  
 RV: Review S1: One Year Sales Study S2: Two Year Sales Study  
 Remarks: \_\_\_\_\_

**County: 30 HILLSDALE**

Unit(s): AMBOY TOWNSHIP

**Class: Agricultural**

Parcel Number	Owner's Name	Class	Assessment	Appraisal	Ratio	
18 002 300 011 02 9 2	KUNKLE FAMILY FARM LP	102	205,900	461,546	44.61	
18 003 100 011 03 9 2	14225 SOUTH BIRD LAKE LLC	102	34,400	82,647	41.62	
18 003 200 020 03 9 3	BROWN, SAMUEL L & DEBRA G	101	266,900	584,269	45.68	
18 004 100 004 04 9 2	STELLA, GIOVANNI/ELIZABETH REV	102	21,500	46,153	46.58	
18 004 200 003 04 9 2	KUNKLE FARMLAND IRREVOCABLE TR	102	36,300	70,984	51.14	
18 007 200 006 07 9 2	HUFFMAN, VIRGIL J JR LIFE ESTA	102	19,800	42,789	46.27	
18 008 100 010 08 9 2	HUFFMAN, VIRGIL J JR LIFE ESTA	102	9,600	19,717	48.69	
18 011 200 017 11 9 3	SEW LLC	102	32,800	71,829	45.66	
18 011 400 001 11 9 3	MORGAN, ARIN	102	10,000	33,381	29.96	
18 011 400 002 11 9 3	SEW LLC	102	8,800	27,542	31.95	
18 012 200 002 12 9 2	BERNATH, DEAN & HELEN TRUST	102	36,300	80,196	45.26	
18 012 200 004 12 9 3	LUZAR, ROD A & SHELLI	102	55,000	111,995	49.11	
18 031 200 007 31 8 3	FISK, JOHN D	101	211,200	434,809	48.57	
18 032 200 001 32 8 2	BREHM, RICKY D & ALICE D	102	100,700	238,559	42.21	
18 032 300 004 32 8 2	MYERS, DOUGLAS D	101	106,400	231,425	45.98	
18 032 400 004 32 8 3	DELAGRANGE, MELVIN H	102	65,800	146,360	44.96	
18 032 400 010 32 8 2	DAUER, JAMES E & MARILYN A	102	20,300	50,602	40.12	
18 033 100 001 33 8 3	DELAGRANGE, SOLOMON J & MARTHA	101	166,000	484,359	34.27	
18 033 200 002 33 8 2	SMITH, CAROL ANN REV LIVING TR	102	36,100	74,195	48.66	
18 033 200 005 33 8 3	MANN, DANIEL J & GLENDA L	101	121,700	268,667	45.30	
18 034 300 001 34 8 2	SMITH, STANLEY L REV LIVING TR	102	148,500	315,639	47.05	
18 034 400 003 34 8 2	DOUGLASS, DEAN A & MISTY K	102	140,900	282,816	49.82	
18 034 400 005 34 8 2	DAY, NAOMI M LIVING TRUST	102	147,500	330,457	44.64	
18 035 200 003 35 8 2	FETHER, RICHARD N JOINT LVG TR	102	71,100	157,995	45.00	
18 035 400 002 35 8 2	KUNKLE, DONALD D & TONYA S	102	16,500	44,900	36.75	
18 036 200 001 36 8 3	BUNCE, THEODORE G & JANET E	101	186,300	415,739	44.81	
<b>Totals:</b>			<b>26</b>	<b>2,276,300</b>	<b>5,109,570</b>	<b>44.55</b>
<b>Class Totals:</b>			<b>101</b>	<b>6</b>		
			<b>102</b>	<b>20</b>		

\*\*\* Statistics for this group (26 in sample) \*\*\*

Statistical Mean= 44.026    Median= 45.281    Maximum= 51.138    Minimum= 29.957

\*\*\* Statistics about Mean \*\*\*

Normalized Average Deviation = 0.08963 (Coefficient of Dispersion)  
 Average Squared Deviation = 29.05137 (Variance)  
 Square Root of Squared Deviation = 5.38993 (Standard Deviation)  
 Normalized Standard Deviation = 0.12243 (Covariance)  
 2 Standard Deviation Range (Low) = 33.24594 (High) = 54.80567

\*\*\* Statistics about Median \*\*\*

Normalized Average Deviation = 0.07844 (Coefficient of Dispersion)  
 Average Squared Deviation = 30.68967 (Variance)  
 Square Root of Squared Deviation = 5.53983 (Standard Deviation)  
 Normalized Standard Deviation = 0.12234 (Covariance)  
 2 Standard Deviation Range (Low) = 34.20126 (High) = 56.36056

Price Related Differential (PRD): 0.98824    PRD > 1 regressive, < 1 progressive.

**County: 30 HILLSDALE**  
**Unit: AMBOY TOWNSHIP**  
**Class: Commercial**

Parcel Number	Owner's Name	Class	Assessment	Appraisal	Ratio
18 003 400 004 03 9 2	FERRELLGAS LP	201	18,400	18,907	97.32
18 003 400 006 03 9 3	DICK, PAUL D	201	67,300	136,522	49.30
18 007 100 004 07 9 2	LOVEBERRY RECREATION LLC	201	33,600	93,781	35.83
18 011 200 020 11 9 3	STUMP, JESSIE J & HEATHER R	201	40,900	87,250	46.88
18 049 001 004	STEPHENS, LYDIA	202	3,900	10,850	35.94
<b>Totals:</b>		5	164,100	347,310	47.25
<b>Class Totals:</b>		201	4		
		202	1		

\*\*\* \*\* Statistics for this group (5 in sample) \*\*\* \*\*

Statistical Mean= 53.053    Median= 46.877    Maximum= 97.318    Minimum= 35.828

\*\*\* \*\* Statistics about Mean \*\*\* \*\*

Normalized Average Deviation = 0.33375 (Coefficient of Dispersion)  
Average Squared Deviation = 650.26991 (Variance)  
Square Root of Squared Deviation = 25.50039 (Standard Deviation)  
Normalized Standard Deviation = 0.48066 (Covariance)  
2 Standard Deviation Range (Low) = 2.05206 (High) = 104.05362

\*\*\* \*\* Statistics about Median \*\*\* \*\*

Normalized Average Deviation = 0.31931 (Coefficient of Dispersion)  
Average Squared Deviation = 697.94933 (Variance)  
Square Root of Squared Deviation = 26.41873 (Standard Deviation)  
Normalized Standard Deviation = 0.56358 (Covariance)  
2 Standard Deviation Range (Low) = -5.96067 (High) = 99.71425

Price Related Differential (PRD): 1.12284    PRD > 1 regressive, < 1 progressive.

## 2022 24 Month Sales Ratio Study for determining the 2023 Starting Base

Use this form with your assessment/sales ratio study to determine the ratio and true cash value amounts entered on Form L-4018R, Analysis for Equalized Valuation (Form 603).

County Name <b>HILLSDALE</b>	City or Township Name <b>AMBOY TOWNSHIP</b>
Class of Property (Ag.,Comm.,Res.,etc.) <b>Residential</b>	

### 2020 to 2021 Adjustment Modifier

1. Enter the assessed valuation after adjustment from the 2021 form L-4023 line 05.....	1. <u>69,948,038</u>
2. Enter the assessed valuation before adjustment from the 2021 form L-4023 line 03.....	2. <u>64,747,808</u>
3. 2020 to 2021 Adjustment Modifier. Divide line 1 by line 2.....	3. <u>1.0803</u>

### 2021 to 2022 Adjustment Modifier

4. Enter the assessed valuation after adjustment from the 2022 form L-4023 line 05.....	4. <u>76,495,600</u>
5. Enter the assessed valuation before adjustment from the 2022 form L-4023 line 03.....	5. <u>70,956,800</u>
6. 2021 to 2022 Adjustment Modifier. Divide line 4 by line 5.....	6. <u>1.0781</u>

### 2020 to 2022 Adjustment Modifier

7. 2020 to 2022 Adjustment Modifier. Multiply line 3 by line 6.....	7. <u>1.1647</u>
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## 24 Month Sales Study

A. Year of Assessment	B. Sales Period	C. Number of Sales	D. Total Assessed Value for Sales	E. Applicable Adjustment Modifier	F. Adjusted Assessed Value	G. Total Adjusted Prices	H. Adjusted % Ratio (col.F/col.G)
2020	4/20 - 9/20	34	2,190,100	1.1647	2,550,809	4,869,900	52.38%
2020	10/20 - 3/21	19	1,254,500	1.1647	1,461,116	3,383,350	43.19%
12 Month Total Sales		53	12 Month Total Sales		4,011,925	8,253,250	48.61%
2021	4/21 - 9/21	31	1,789,600	1.0781	1,929,368	4,580,649	42.12%
2021	10/21 - 3/22	24	1,432,800	1.0781	1,544,702	4,476,294	34.51%
12 Month Total Sales		55	12 Month Total Sales		3,474,070	9,056,943	38.36%
<b>24 Month Total Sales</b>		<b>108</b>	<b>24 Month Total Sales</b>		<b>7,485,995</b>	<b>17,310,193</b>	<b>*24 Month Mean Adjusted Ratio</b>
							<b>43.49%</b>

IMPORTANT: For Sales from April 2020 through March 2021, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the 12 month 'Adjusted % Ratio'. Repeat this process for sales from April 2021 through March 2022. Finally, sum the two 'Adjusted % Ratios' and divide the result by 2 to get the 'Mean Adjusted Ratio'. The 'Mean Adjusted Ratio' in column H is carried to Form 603 (formerly Form L-4018).

## 12 Month Sales Study

L-4047

A. Year of Assessment	B. Sales Period	C. Number of Sales	D. Total Assessed Value for Sales	E. Applicable Adjustment Modifier	F. Adjusted Assessed Value	G. Total Adjusted Prices	H. Adjusted % Ratio (col.F/col.G)
2021	10/21 - 3/22	24	1,432,800	1.0781	1,544,702	4,476,294	34.51%
2022	4/22 - 9/22	5	226,100	1.0000	226,100	534,900	42.27%
12 Month Total Sales		29	12 Month Total Sales		1,770,802	5,011,194	<b>**12 Month Aggregate Adjusted Ratio</b>
							<b>35.34%</b>

IMPORTANT: For Sales from Oct. 2021 through Sept. 2022, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the '12 Month Aggregate Adjusted % Ratio'. The 'Aggregate Adjusted Ratio' in column H is carried to Form 603 (formerly Form L-4018).

2020 March Board of Review valuations are compared with sales transacted during the last three months of 2020 and those transacted in the first three months of 2021.

2021 March Board of Review valuations are compared with sales transacted during the last nine months of 2021 and those transacted in the first three months of 2022.

2022 March Board of Review valuations are compared with sales transacted during April through September of 2022.



**County: 30 HILLSDALE**  
**Unit: AMBOY TOWNSHIP**  
**Class: Residential**

Parcel Number	Class	Sale Date	Libert/Page	Instr.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj. Sale Price	Assessment	Ratio	Mult
18 003 100 011 03 9 2	401	07/21/2020	1768/596	WD	MAPPE	CONALEW	FARMER, RYAN & KAREN	03-ARM'S LENGTH	72,500	72,500	27,100	37.38	
18 003 300 003 03 9 3	408	06/15/2020	1765/342	WD	DEFLT	WENDE, LARRY TREV TR/DIAN WERNER,	CRAIG M & RITA S	03-ARM'S LENGTH	328,000	328,000	87,600	26.71	
18 003 300 025 03 9 3	408	04/07/2020	1757/554	WD	DEFLT	MILLER-MONAHAN, SANDRA & VAZIRI,	MOHAMMAD & VALERI	03-ARM'S LENGTH	222,000	222,000	108,200	48.74	
18 003 300 037 03 9 3	409	09/29/2020	1774/1001	WD	DEFLT	MEADE, WARREN & JOAN	PHILLIPS, JOSEPH R & RENE	03-ARM'S LENGTH	79,500	79,500	5,000	6.29	
18 007 100 013 07 9 2	401	07/14/2020	1766/1156	WD	DEFLT	GHEBT, TOMMY E & SUSAN L	LOVEBERRY, DOUGLAS J & BR	03-ARM'S LENGTH	70,000	70,000	30,700	43.86	
18 033 100 008 33 8 2	401	07/02/2020	1765/1273	WD	RAPPE	KITZER, JOHN A & CYNTHIA J	MCALPINE, BRADLEY B	03-ARM'S LENGTH	45,000	45,000	38,200	84.89	
18 045 001 007	408	09/04/2020	1773/1144	WD	DEFLT	BARON FAMILY TRUST	SYRETT, JUDITH FAMILY TRU	03-ARM'S LENGTH	365,000	365,000	182,400	49.97	
18 045 001 011 + Pcls 18 045 001 012	402	08/28/2020	1771/854	WD	DEFLT	MOONAN, PHILIP III & CARO	LAKE DIANE RENTALS LLC	19-MULTI PARCEL ARM'S LENGTH	235,000	235,000	132,300	56.30	
18 045 001 116	408	04/08/2020	1757/575	WD	DEFLT	CIOCHOCKI, VICTORIA R	CLEVENGER, GREGORY LEE &	03-ARM'S LENGTH	201,000	201,000	97,200	48.36	
18 045 001 117	408	08/11/2020	1770/85	WD	DEFLT	GERSY, DONALD G & NELLA	BUCK, CRAIG A & JENNIFER	03-ARM'S LENGTH	329,000	329,000	122,000	37.08	
18 045 001 178	409	07/17/2020	1769/94	WD	DEFLT	SELKMAN, JOHN J	SMITT, LYNN K/CARRASUOLO,	03-ARM'S LENGTH	69,500	69,500	25,500	36.69	
18 048 001 001	409	08/31/2020	1773/212	WD	DEFLT	HOMELLI, APRIL	GRINE, PETE W & SIRI R	03-ARM'S LENGTH	63,000	63,000	25,000	39.68	
18 048 001 003	409	07/01/2020	1766/790	WD	DEFLT	REINHARD, DIANE	SYNDER, A JOSEPH & TAMARA	03-ARM'S LENGTH	65,000	65,000	25,000	38.46	
18 048 001 024	408	08/26/2020	1771/749	WD	DEFLT	SABIN, JEFFREY W TRUST/AM	BANGHOFF, RICHARD W & JIL	03-ARM'S LENGTH	339,900	339,900	145,000	42.66	
18 050 001 022	409	08/21/2020	1771/1074	WD	DEFLT	WILLIAMS, DAVID A & KAREN	MEYER, RONALD W/HUBER, KI	03-ARM'S LENGTH	34,000	34,000	16,500	48.53	
18 050 001 023	409	08/21/2020	1771/1081	WD	DEFLT	WILLIAMS, DAVID A & KAREN	MEYER, RONALD W/MEYER, CA	03-ARM'S LENGTH	34,000	34,000	16,500	48.53	
18 055 001 064 + Pcls 18 055 001 067	402	07/10/2020	1781/13	WD	DEFLT	HOTTENSTEIN, JULIA ANN	NELLENBACH, PATRICIA ANN	19-MULTI PARCEL ARM'S LENGTH	2,500	2,500	2,500	1.200	48.00
18 070 001 027 + Pcls 18 070 001 025, 18 070 001 026	402	04/24/2020	1761/73	WD	DEFLT	OSBORNE, JOHN D JR & ANGE	MENZEL, RICHARD J & JULIE	19-MULTI PARCEL ARM'S LENGTH	289,500	289,500	111,200	38.54	
18 070 001 031 + Pcls 18 070 001 030	402	07/30/2020	1768/674	WD	DEFLT	POLAND, ROBIN J	BONITALLI, DAVID & JULIANN	19-MULTI PARCEL ARM'S LENGTH	187,500	187,500	92,400	49.28	
18 070 001 038	409	08/11/2020	1770/1022	WD	DEFLT	TRONE, JAMES & PATRICIA	HENDRICKS, TERRY W TRUST	03-ARM'S LENGTH	45,000	45,000	24,900	55.33	
18 070 001 051 + Pcls 18 070 001 101	401	09/21/2020	1773/846	WD	DEFLT	JANSON, JIMMY & DANIELLE	SOUTHGORTH, RONALD L & DA	19-MULTI PARCEL ARM'S LENGTH	55,000	55,000	22,200	40.36	
18 070 001 079	402	08/21/2020	1770/880	WD	DEFLT	ROYAL, THOMAS A & MARILYN	JONES, JEFFERY A & LYNN A	03-ARM'S LENGTH	4,500	4,500	2,300	51.11	
18 070 001 102	402	09/21/2020	1773/716	WD	DEFLT	CLARK, MICHAEL A & TRACEY	MANFRE, KENNETH & DENISE	03-ARM'S LENGTH	5,000	5,000	2,500	50.00	
18 071 001 020	408	08/07/2020	1769/950	WD	DEFLT	MARSH, SUSAN REV TR/FREDE	LARK FAMILY FLETCHER LLC	03-ARM'S LENGTH	334,900	334,900	175,500	52.40	
18 071 001 030	409	06/16/2020	1764/1173	WD	DEFLT	GRABOWSKI, THOMAS J & CYN	PIRKONE, JULIAN	03-ARM'S LENGTH	83,900	83,900	44,600	53.16	

**County: 30 HILLSDALE**  
**Unit: AMBOY TOWNSHIP**  
**Class: Residential**

Parcel Number	Class	Sale Date	Libber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj. Sale Price	Assessment	Ratio	Mult
18 071 001 035	408	07/21/2020	1769/858	WD	DEFLT	ADDUCI, SUSAN D & MICHAEL RYAN	RICHARD J & DARLENE	03-ARMY'S LENGTH	340,000	340,000	150,700	44.32	
18 071 001 037	408	05/22/2020	1763/298	WD	DEFLT	EBERLY, CHAD C & CRYSTAL DOMINIQUE	GARY & ALMEE	03-ARMY'S LENGTH	250,000	250,000	109,200	43.68	
18 073 001 018	408	06/16/2020	1764/820	WD	DEFLT	KUSTER, TERRY LEE	GOSIK, MICHAEL	03-ARMY'S LENGTH	7,000	7,000	15,700	224.29	
18 085 001 074	409	08/26/2020	1771/467	WD	DEFLT	HOLLINS, GEORGE T & ELAIN FEGAY	DONALD JR & CHELSE	03-ARMY'S LENGTH	33,000	33,000	14,700	44.55	
18 085 001 086	408	05/09/2020	1762/609	WD	DEFLT	MOTYKA, THERA/VAUTAW, BONN	STRAUB, JOHNATHAN P	03-ARMY'S LENGTH	220,000	220,000	122,700	55.77	
18 085 001 136	408	08/04/2020	1769/431	WD	DEFLT	WHITE, MARIE F	WALLACE, RICHARD I & HEID	03-ARMY'S LENGTH	216,000	216,000	76,500	35.42	
18 090 001 038	402	04/29/2020	1762/183	WD	DEFLT	SCHAUB, LOIS KATHLEEN	SCHAFNER, KYLE D LIVING	03-ARMY'S LENGTH	4,200	4,200	3,200	76.19	
18 090 001 060	409	09/22/2020	1774/980	WD	DEFLT	ROE, TIMOTHY E & MICHELLE GREER	LINDA E & RICHARD	03-ARMY'S LENGTH	53,500	53,500	34,600	64.67	
18 090 001 062	408	08/03/2020	1768/1110	WD	DEFLT	ROBISON, ROBERT D & ZAREN MCKELVEY	KYLE L & SHANNA	03-ARMY'S LENGTH	187,000	187,000	101,800	54.44	
Totals 04/01/2020 - 09/30/2020									34	4,869,900	2,190,100	44.97	1.0000
Conventional													
18 002 100 001 02 9 2	401	01/27/2021	1785/1053	WD	RAPPE, SHIMP, ROBERT I SEE EXT COM	LIPPS, KENNETH Z		03-ARMY'S LENGTH	52,000	52,000	24,800	47.69	
18 034 300 009 34 8 3	409	02/05/2021	1785/1219	WD	DEFLT GRUBE, STEVEN R	LAKE DRANE NORTH SHORE ES		03-ARMY'S LENGTH	125,000	125,000	56,900	45.52	
18 034 300 019 34 8 3	408	11/19/2020	1779/1108	WD	DEFLT IRMEN, JUDIA M REVOCABLE	MATTHEWS, ISAAC & JULIANN		03-ARMY'S LENGTH	838,000	838,000	267,100	31.87	
18 034 300 020 34 8 3	409	12/21/2020	1782/341	WD	DEFLT IRMEN, JULIA M REVOCABLE	CRONIN, CONNIE S TRUST		03-ARMY'S LENGTH	163,000	163,000	30,700	18.83	
18 045 001 049	408	11/06/2020	1779/471	WD	DEFLT MILLER, RONALD N & SUE A	STYER, BENJAMIN & WHITE		03-ARMY'S LENGTH	140,000	140,000	72,800	52.00	
18 048 001 012	409	10/07/2020	1776/499	WD	DEFLT ROGERS, WILLARD H	MEINIK, TODD		03-ARMY'S LENGTH	60,000	60,000	25,000	41.67	
18 055 001 051	402	10/27/2020	1785/1179	WD	DEFLT ERICKSON, CARL M ETAL SEE EXT COM	NELLENBACH, PATRICIA ANN		03-ARMY'S LENGTH	2,500	2,500	300	12.00	
18 070 001 014	409	03/10/2021	1789/289	WD	DEFLT GERMAN, MONTE C & MARRIN	HOUSTON, MARK GRAHAM & BE		03-ARMY'S LENGTH	70,000	70,000	18,600	26.57	
18 070 001 059 + Pcls 18 070 001 086	402	12/18/2020	1782/313	WD	DEFLT LANE, MARK A & BARBARA A SEE EXT COM	CLARK, LARRY C & DENISE K		19-MULTI PARCEL ARMY'S LENGTH	275,000	275,000	275,000	80.200	29.16
18 071 001 011	408	12/04/2020	1782/731	WD	DEFLT LOSEY, TERENCE L & SHERYL	BALEJA, WALTER & LISA		03-ARMY'S LENGTH	315,000	315,000	159,000	50.48	
18 073 001 021	409	10/02/2020	1775/345	WD	DEFLT URBANUS, DAVID A & WILLA	DILLARD, AARON & EMILY		03-ARMY'S LENGTH	74,400	74,400	26,700	35.89	
18 073 001 024 + Pcls 18 073 001 034	402	10/02/2020	1775/348	WD	DEFLT WEBB, FREDDIE D & JANETH	KESHEN, EDWARD N & SUSAN		19-MULTI PARCEL ARMY'S LENGTH	317,500	317,500	141,900	44.69	
18 075 001 044	402	12/14/2020	1783/598	WD	DEFLT TILLMAN, DEANNA	APPLIN, DEAN & ANDREA		03-ARMY'S LENGTH	2,500	2,500	2,400	96.00	
18 075 001 045	402	11/03/2020	1778/510	WD	DEFLT TAPPY, JOHN W & DEBORAH A	APPLIN, DEAN N & ANDREA M		03-ARMY'S LENGTH	5,000	5,000	2,400	48.00	
18 075 001 100	408	11/03/2020	1778/492	WD	DEFLT TAPPY, JOHN W & DEBORAH A	APPLIN, DEAN N & ANDREA M		03-ARMY'S LENGTH	211,000	211,000	42,200	20.00	

**County: 30 HILLSDALE**  
**Unit: AMBOY TOWNSHIP**  
**Class: Residential**

Parcel Number	Class	Sale Date	Libber/Page	Inst. Methyl. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price	Price Assessment	Ratio	Mult
18 075 001 132	408	10/29/2020	1778/516	WD DEFLT COFFEY, LOIS H TRUST	MONEIL, THOMAS E & ROCHEL	03-ARM'S LENGTH	170,000	170,000	44,200	26.00	
18 090 001 001	401	02/18/2021	1786/1298	WD DEFLT ALEXANDER, JOHN C & NICH	DEREKI, AUDREA	03-ARM'S LENGTH	132,450	132,450	65,200	49.23	
Totals 10/01/2020 - 03/31/2021							Conventional	17	2,953,350	1,060,400	35.90 1.0000
Totals 04/01/2020 - 03/31/2021							Conventional	51	7,823,250	3,250,500	41.55 1.0000

\*\*\* Statistics for this group (51 in sample) \*\*\*

Statistical Mean= 48.064 Median= 45.520 Maximum= 224.286 Minimum= 6.289

\*\*\* Statistics about Mean \*\*\*

Normalized Average Deviation = 0.29557 (Coefficient of Dispersion)

Average Squared Deviation = 878.60605 (Variance)

Square Root of Squared Deviation = 29.64129 (Standard Deviation)

Normalized Standard Deviation = 0.61671 (Covariance)

2 Standard Deviation Range (Low) = -11.21887 (High) = 107.34529

\*\*\* Statistics about Median \*\*\*

Normalized Average Deviation = 0.31057 (Coefficient of Dispersion)

Average Squared Deviation = 885.20593 (Variance)

Square Root of Squared Deviation = 29.75241 (Standard Deviation)

Normalized Standard Deviation = 0.65361 (Covariance)

2 Standard Deviation Range (Low) = -13.98482 (High) = 105.02482

Price Related Differential (PRD): 1.15679 PRD > 1 regressive, < 1 progressive.

**County: 30 HILLSDALE**  
**Unit: AMBOY TOWNSHIP**  
**Class: Residential**

Parcel Number	Class	Sale Date	Libert/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj. Sale Price	Assessment	Ratio	Mult
18 003 300 034 03 9 3	402	06/29/2021	1799/1293	WD	DEFLT	CAIN, DWIGHT L	CP HOLDINGS LLC	03-ARM'S LENGTH	310,000	310,000	98,200	31.68	
18 004 200 004 04 9 3	408	09/16/2021	1806/1167	WD	DEFLT	BONIN, JOYCE I REVOCABLE DOMINIQUE, SCOTT A & BRIT	03-ARM'S LENGTH	175,000	175,000	67,100	38.34		
18 004 300 002 04 9 3 + Pcls 18 004 300 003 04 9 3	402	06/16/2021	1799/95	WD	DEFLT	DAYTON, JEFFREY/DAYTON, G RAY & CRYA TRUST	19-MULTI PARCEL ARM'S LENGTH	373,400	373,400	113,700	30.45		
18 032 400 014 32 8 2	401	08/26/2021	1806/247	WD	DEFLT	O'KONSKI, FRANK W III & D BREHM, DAISY SUE	03-ARM'S LENGTH	33,000	33,000	21,800	66.06		
18 033 300 001 33 8 2	401	06/10/2021	1797/1279	WD	DEFLT	BASTIEN, DERIC L	EDDINGTON, KEITH LEWIS JR	03-ARM'S LENGTH	20,000	20,000	36,200	181.00	
18 045 001 008	409	08/04/2021	1803/321	WD	DEFLT	BARON FAMILY TRUST	CRAPP-BEDOVA, JOHN & ELIZ 03-ARM'S LENGTH	34,000	34,000	19,900	58.53		
18 045 001 020	409	05/05/2021	1794/850	WD	DEFLT	GREEK, RICHARD G & LINDA HORST, STEVEN & KATELYN	03-ARM'S LENGTH	77,900	77,900	17,900	22.98		
18 045 001 027	409	07/15/2021	1801/439	WD	DEFLT	SCHAEFER, DAVID & CINDY GREEK, RICHARD G & LINDA	03-ARM'S LENGTH	50,000	50,000	20,100	40.20		
18 045 001 139	402	07/17/2021	1801/689	WD	DEFLT	THOMAS, SUSAN J/CROM, PAM WEAVER, DANIEL I. & JANET	03-ARM'S LENGTH	15,000	15,000	4,000	26.67		
18 048 001 010	408	04/28/2021	1794/399	WD	DEFLT	CARSON, SCOTT J & WENDY L WELTER, MICHAEL J SEE EXT COM	03-ARM'S LENGTH	340,000	340,000	118,500	34.85		
18 048 001 016	409	06/21/2021	1799/305	WD	DEFLT	KLOPFENSTEIN, DENNIS R & MARGARET, AARON & JULIE	03-ARM'S LENGTH	60,000	60,000	25,000	41.67		
18 048 001 021	408	09/10/2021	1806/647	WD	DEFLT	MOHRER, WILLIAM D/MOHRER, CRAFF-BEDOVA, J/COVARROBT	03-ARM'S LENGTH	559,000	559,000	301,200	53.88		
18 050 001 027	408	04/02/2021	1791/513	WD	DEFLT	HERCULA, SCOTT P & LISA M ANDREOLI, THOMAS & JENNIE	03-ARM'S LENGTH	359,900	359,900	102,400	28.45		
18 050 001 030 + Pcls 18 050 001 031	401	08/04/2021	1803/203	WD	DEFLT	TELB, JAMES A & LINDA G CRAFF-BEDOVA, JOHN & ELIZ 19-MULTI PARCEL ARM'S LENGTH	19-MULTI PARCEL ARM'S LENGTH	148,000	148,000	148,000	39.90	26.96	
18 055 001 002	402	06/03/2021	1797/485	WD	DEFLT	ROPP, TERRY L	NORWOOD, MARY & RANDALL	03-ARM'S LENGTH	12,000	12,000	500	4.17	
18 060 001 020	402	05/14/2021	1795/1008	WD	DEFLT	JEWELL, PATRICIA A	FRET, KYLE A	03-ARM'S LENGTH	7,750	7,750	2,200	28.39	
18 060 001 021	402	05/03/2021	1794/999	WD	DEFLT	DESKO, RONALD S JR	SAUPPE, LAURA M	03-ARM'S LENGTH	7,300	7,300	2,000	27.40	
18 060 001 042 + Pcls 18 060 001 043, 18 060 001 044	401	08/31/2021	1805/728	WD	DEFLT	NOMAK, DENNIS SR & KATHIE CRAFF-BEDOVA, JOHN	19-MULTI PARCEL ARM'S LENGTH	55,000	55,000	55,000	21.90	39.82	
18 070 001 039	408	09/03/2021	1805/1177	WD	DEFLT	WALKER, LARRY F & PAULA J MICHAELSON, MARC & JENNIE	03-ARM'S LENGTH	275,000	275,000	110,300	40.11		
18 071 001 021	409	05/28/2021	1797/302	WD	DEFLT	FEMSTER, THOMAS G LIVING LAKE FAMILY FLETCHER LLC	03-ARM'S LENGTH	75,000	75,000	25,800	34.40		
18 071 001 026	408	04/13/2021	1793/676	WD	DEFLT	SHELLHORSE, RANDY L & SUS EVANS, MARK & KAREN	03-ARM'S LENGTH	350,000	350,000	118,100	33.74		
18 075 001 062	402	07/02/2021	1800/92	WD	DEFLT	NEWELL, STEVEN D	WILBURN, KELTH A SR & PAM 03-ARM'S LENGTH	3,999	3,999	3,300	82.52		
18 075 001 123 + Pcls 18 075 001 139	402	04/16/2021	1793/300	WD	DEFLT	MILLER, SANDRA J	DUFFY, DAVID	19-MULTI PARCEL ARM'S LENGTH	245,000	245,000	115,900	47.31	
18 085 001 066	408	05/25/2021	1796/1050	WD	DEFLT	TEMPER, STEPHEN A LIVING T SHERMAN, SUSAN MARIE	03-ARM'S LENGTH	180,000	180,000	62,200	34.56		
18 085 001 067	408	08/25/2021	1805/133	WD	DEFLT	BEARD, CHRISTINE	PRICE, KEVIN A	03-ARM'S LENGTH	158,000	158,000	48,600	30.76	

County: 30 HILLSDALE  
Unit: AMBOY TOWNSHIP  
Class: Residential

Parcel Number	Class	Sale Date	Libber/Page	Instr.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj. Sale Price	Assessment	Ratio	Mult
18 085 001 068	409	06/29/2021	1799/820	WD	DEFLT	GREEN, RUSSELL G & CARLA	AVALOS, DAVID & NANCY	03-ARM'S LENGTH	32,000	32,000	16,400	51.25	
18 085 001 075	409	04/30/2021	1794/997	WD	DEFLT	SCHRAIDE, JOSEPH & MAJOR CAMPBELL, D/CAMPBELL, J/S	03-ARM'S LENGTH	28,400	28,400	19,000	66.90		
18 085 001 085	408	04/20/2021	1793/712	WD	DEFLT	SMITH, CARL M & CAROL J	TOBEY, BRIAN & BETH	03-ARM'S LENGTH	130,000	130,000	51,700	39.77	
18 085 001 111	402	09/28/2021	1807/905	WD	DEFLT	BERGMAN, KIRK A TRUST	YOUNG, DOUGLAS & LINDA	19-MULTI PARCEL ARM'S LENGTH	334,000	334,000	149,000	44.61	
+ Pcls 18 085 001 109,		18 085 001 110,	18 085 001 225,			18 085 001 226,							
18 085 001 198	401	09/21/2021	1807/115	WD	DEFLT	HICKS, HARRY III	H & S FAMILY TRUST	19-MULTI PARCEL ARM'S LENGTH	7,000	7,000	7,000	102.86	
+ Pcls 18 085 001 200													
18 085 001 199	401	04/16/2021	1792/1137	WD	DEFLT	SPRINGING ACRES INC	H & S FAMILY TRUST	03-ARM'S LENGTH	125,000	125,000	49,600	39.68	
Totals 04/01/2021 - 09/30/2021									31	4,580,649	1,789,600	39.07	1.0000
18 007 100 011 07 9 2	401	01/05/2022	1816/1084	WD	AAPPE	RAGER, CREDIT B	SCHLATTER, TIMOTHY EDWARD	19-MULTI PARCEL ARM'S LENGTH	128,700	128,700	21,650	9.00	41.57
+ Pcls 18 007 100 018 07 9 2													
18 010 100 014 10 9 3	401	10/29/2021	1810/1064	WD	RAPPE	STIGLER, JACK III & ASHLEY LANEY, NICKY JOE	03-ARM'S LENGTH	150,000	150,000	44,100	29.40		
18 045 001 040	401	11/10/2021	1812/117	WD	DEFLT	CLARK (SHORT), ROBERTA L	KRAFT, MICHAEL J & LINDA	19-MULTI PARCEL ARM'S LENGTH	180,000	180,000	37,100	20.61	
+ Pcls 18 045 001 041,		18 045 001 147											
18 045 001 067	408	02/24/2022	1820/651	WD	DEFLT	MILNER, SHAWN M	LINDER, HERBERT W & AGNES	03-ARM'S LENGTH	430,000	430,000	110,300	25.65	
18 045 001 074	408	11/19/2021	1814/402	WD	DEFLT	JONES, JEFFERY A & LYNN A	BERTRAM, MARGARET M	03-ARM'S LENGTH	439,000	439,000	92,900	21.16	
18 045 001 137	402	01/07/2022	1817/172	WD	DEFLT	JUDGE, JEFFREY W & MARCIA FIX, KEVIN M & ANGELA J	19-MULTI PARCEL ARM'S LENGTH	323,000	323,000	323,000	94,400	29.23	
+ Pcls 18 045 001 187													
18 045 001 160	402	12/07/2021	1814/401	WD	DEFLT	JONES, DAVID	WITTLER, DOUGLAS & NANCY	19-MULTI PARCEL ARM'S LENGTH	45,000	45,000	8,700	19.33	
+ Pcls 18 045 001 165,		18 045 001 166											
18 048 001 009	409	11/04/2021	1812/125	WD	DEFLT	LUTHY, JOSEPH V./JUTHY, JA STARK, JASON D & DIANA C	03-ARM'S LENGTH	65,000	65,000	25,000	38.46		
18 048 001 022	408	12/30/2021	1817/684	WD	DEFLT	GIALLORATI, ROGER & PATRI GREGG, FRANCIS W & ELIZAB	03-ARM'S LENGTH	535,000	535,000	118,300	22.11		
18 049 001 019	409	03/18/2022	1822/22	WD	DEFLT	MICALPINE, BRADLEY E	HARVEY, BEAUREGARD M	03-ARM'S LENGTH	43,900	43,900	9,600	21.87	
18 070 001 008	402	02/04/2022	1818/1250	WD	DEFLT	COLE, CHERYL L & DANIEL P	PERITTI, KEVIN & STACY	19-MULTI PARCEL ARM'S LENGTH	440,000	440,000	151,500	34.43	
+ Pcls 18 070 001 009													
18 070 001 076	402	10/29/2021	1810/1268	WD	DEFLT	RUPP, TERRY	BEALIE, GARY A & MARY JO	03-ARM'S LENGTH	10,000	10,000	2,600	26.00	
18 073 001 025	402	01/13/2022	1817/1010	WD	DEFLT	KRAFT, MICHAEL J & LINDA	INGRAM, BRIAN J & SARAH R	19-MULTI PARCEL ARM'S LENGTH	585,000	585,000	177,200	30.29	
+ Pcls 18 073 001 026,		18 073 001 032,	18 073 001 033										
18 073 001 028	401	02/07/2022	1818/1080	WD	DEFLT	SMITH, LEONARD T JR & DEN WITTLER, DOUGLAS & NANCY	19-MULTI PARCEL ARM'S LENGTH	140,000	140,000	58,900	42.07		
+ Pcls 18 073 001 029,		18 073 001 030											
18 075 001 080	402	10/05/2021	1809/880	WD	DEFLT	BILLINGS, ROLLAND	MASON, SHAWN F & JESSICA	03-ARM'S LENGTH	4,200	4,200	3,300	78.57	

**County: 30 HILLSDALE**  
**Unit: AMBOY TOWNSHIP**  
**Class: Residential**

Parcel Number	Class	Sale Date	Libert/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price	Adj. Sale Price	Assessment	Ratio	Mult
18 075 001 132	408	11/16/2021	1812/802	WD	DEFLT MCNETT, THOMAS E & ROCHEL SNYDER, MATTHEW & ANDREA	03-ARM'S LENGTH	212,000	212,000	52,700	24.86	
18 085 001 041	401	10/22/2021	1810/723	WD	DEFLT REAVIS, ROBERT	19-MULTI PARCEL ARM'S LENGTH	11,000	11,000	11,000	8.700	79.09
+ Pcls 18 085 001 042, 18 085 001 043					ROTH, ANDREW J						
18 085 001 072	402	12/23/2021	1815/1279	WD	DEFLT WITKER, JAMES L	19-MULTI PARCEL ARM'S LENGTH	140,000	140,000	140,000	77.500	55.36
+ Pcls 18 085 001 073					MENENDEL, ALEX & NIKOLE						
18 085 001 105	402	11/30/2021	1813/1183	WD	DEFLT HOOGENDOORN, RUSSELL & JE ORMSBY, AMY K TRUST	19-MULTI PARCEL ARM'S LENGTH	200,000	200,000	200,000	108.600	54.30
+ Pcls 18 085 001 106											
18 085 001 136	408	11/30/2021	1814/672	WD	DEFLT MALLACE, RICHARD L & HEID WILCOX, ROBBIN N	03-ARM'S LENGTH	244,500	244,500	90,200	36.89	
18 085 001 223	401	03/24/2022	1822/1013	WD	DEFLT SHERMAN, DARLENE R	03-ARM'S LENGTH	75,000	75,000	26,900	35.87	
18 090 001 061	409	12/08/2021	1814/1211	WD	DEFLT BARNES, RICHARD W & JODY HARRIS, MICHAEL E & HEATH	03-ARM'S LENGTH	50,000	50,000	45,600	91.20	
18 095 001 023	402	12/08/2021	1814/705	WD	DEFLT DUNSWORE, MATTHEW M & LOR GURSHIV MANAGEMENT LLC	19-MULTI PARCEL ARM'S LENGTH	73,000	73,000	73,000	60.800	83.29
+ Pcls 18 095 001 024											

Totals 10/01/2021 - 03/31/2022	Conventional										
Totals 04/01/2021 - 03/31/2022	Conventional										
54	8,997,899	3,203,500	35.60	1,0000							

\*\*\* \*\* Statistics for this group (54 in sample) \*\*\* \*\*

Statistical Mean= 43.918    Median= 36.379    Maximum= 181.000    Minimum= 4.167

\*\*\* \*\* Statistics about Mean \*\*\* \*\*

Normalized Average Deviation = 0.41664    (Coefficient of Dispersion)

Average Squared Deviation = 763.33982    (Variance)

Square Root of Squared Deviation = 27.62861    (Standard Deviation)

Normalized Standard Deviation = 0.62910    (Covariance)

2 Standard Deviation Range (Low) = -11.33938    (High) = 99.17504

\*\*\* \*\* Statistics about Median \*\*\* \*\*

Normalized Average Deviation = 0.45765    (Coefficient of Dispersion)

Average Squared Deviation = 821.24402    (Variance)

Square Root of Squared Deviation = 28.65736    (Standard Deviation)

Normalized Standard Deviation = 0.78774    (Covariance)

2 Standard Deviation Range (Low) = -20.93557    (High) = 93.69385

Price Related Differential (PRD): 1.23355    PRD > 1 regressive, < 1 progressive.

**County: 30 HILLSDALE**  
**Unit: AMBOY TOWNSHIP**  
**Class: Residential**

Parcel Number	Class	Sale Date	Libert/Page	Inst. Weigh. Grantor	Grantee	Terms-of-Sale	Sale Price	Adj Sale Price	Assessment	Ratio	Mult
18 003 300 039 03 9 3	401	05/05/2022	1826/829	WD DEFLT FENSTER, THOMAS G LIVING DESC ERROR	SHEPHERD, MICHAEL & SCOT	03-ARM'S LENGTH	30,000	30,000	34,700	115.67	
18 047 001 004	408	05/06/2022	1826/254	WD DEFLT PICKING, DANIEL MICHAEL	CLARK, MICHAEL & TRACEY	03-ARM'S LENGTH	75,000	75,000	43,900	58.53	
18 050 001 016 + Pcis 18 050 001 026	401	05/24/2022	1827/531	WD DEFLT CLARK, MICHAEL A & TRACEY STEPHENS, NICHOLAS & KATE	19-W/LTI PARCEL ARM'S LENGTH		350,000	350,000	350,000	116.400	33.26
18 070 001 013	409	05/11/2022	1826/1210	WD DEFLT GERMAN, MONTE C	HUBER, BENJAMIN & HEATHER	03-ARM'S LENGTH	71,000	71,000	26,500	37.32	
18 085 001 224	402	05/07/2022	1826/1188	WD DEFLT NELSON, KEITH R & KATHLEEN PARSON, JOE & SANDRA		03-ARM'S LENGTH	8,900	8,900	4,600	51.69	

Totals 04/01/2022 - 09/30/2022	Conventional										
Totals 10/01/2021 - 09/30/2022	Conventional										
5	534,900	226,100	42.27	1.0000							
28	4,952,150	1,640,000	33.12	1.0000							

\*\*\* Statistics for this group (28 in sample) \*\*\*  
 Statistical Mean= 44.217 Median= 36.379 Maximum= 115.667 Minimum= 19.333  
 \*\*\* Statistics about Mean \*\*\*  
 Normalized Average Deviation = 0.43574 (Coefficient of Dispersion)  
 Average Squared Deviation = 612.55579 (Variance)  
 Square Root of Squared Deviation = 24.74986 (Standard Deviation)  
 Normalized Standard Deviation = 0.55973 (Covariance)  
 2 Standard Deviation Range (Low) = -5.28260 (High) = 93.71686  
 \*\*\* Statistics about Median \*\*\*  
 Normalized Average Deviation = 0.48099 (Coefficient of Dispersion)  
 Average Squared Deviation = 676.26518 (Variance)  
 Square Root of Squared Deviation = 26.00510 (Standard Deviation)  
 Normalized Standard Deviation = 0.71484 (Covariance)  
 2 Standard Deviation Range (Low) = -15.63106 (High) = 88.38934  
 Price Related Differential (PRD): 1.33318 PRD > 1 regressive, < 1 progressive.

**County: 30 HILLSDALE**  
**Unit: AMBOY TOWNSHIP**  
**Class: Residential**

Parcel Number	Class	Sale Date	Lbber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Mult
Totals	04/01/2020 - 03/31/2022		Conventional				105	16,821,149	6,454,000	38.37 1.0000

\*\*\* Statistics for this group (105 in sample) \*\*\*

Statistical Mean= 45.932    Median= 40.364    Maximum= 224.286    Minimum= 4.167

\*\*\* Statistics about Mean \*\*\*

Normalized Average Deviation = 0.36419 (Coefficient of Dispersion)

Average Squared Deviation = 815.75132 (Variance)

Square Root of Squared Deviation = 28.56136 (Standard Deviation)

Normalized Standard Deviation = 0.62182 (Covariance)

2 Standard Deviation Range (Low) = -11.19118 (High) = 103.05427

\*\*\* Statistics about Median \*\*\*

Normalized Average Deviation = 0.39881 (Coefficient of Dispersion)

Average Squared Deviation = 847.05104 (Variance)

Square Root of Squared Deviation = 29.10414 (Standard Deviation)

Normalized Standard Deviation = 0.72105 (Covariance)

2 Standard Deviation Range (Low) = -17.84465 (High) = 98.57192

Price Related Differential (PRD): 1.19712    PRD >1 regressive, < 1 progressive.



**County: 30 HILLSDALE**  
**Unit: AMBOY TOWNSHIP**  
**Class: Residential**

Parcel Number	Class	Sale Date	Libert/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Mult
18 011 200 016 11 9 3	402	11/01/2020	1781/525	MHC	RAEPW VASH INVESTMENT GROUP LLC GOMEZ, OSCAR	19-MULTI PARCEL ARM'S LENGTH	330,000	330,000	143,800	43.58
+ Pcls 18 011 200 015 11 9 3					MEMO OF LC/S100,000 DN					
18 035 100 010 35 8 3	402	12/17/2020	1781/1100	LC	DEFLT REPD/CROW/POIKRY/GILLIGAN PETER, KELSPY/CLARK, JERE	03-ARM'S LENGTH	100,000	100,000	50,300	50.30
					\$5,000 DN - 6% INT					
Totals 10/01/2020 - 03/31/2021					Creative		2	430,000	194,100	45.14 1.0000
Totals 04/01/2020 - 03/31/2021					Creative		2	430,000	194,100	45.14 1.0000

\*\*\* Statistics for this group (2 in sample) \*\*\*

Statistical Mean= 46.938 Median= 46.938 Maximum= 50.300 Minimum= 43.576

Normalized Average Deviation = 0.07163 (Coefficient of Dispersion)  
Average Squared Deviation = 22.60772 (Variance)

Square Root of Squared Deviation = 4.75476 (Standard Deviation)  
Normalized Standard Deviation = 0.10130 (Covariance)

2 Standard Deviation Range (Low) = 37.42836 (High) = 56.44739

\*\*\* Statistics about Median \*\*\*  
Normalized Average Deviation = 0.07163 (Coefficient of Dispersion)  
Average Squared Deviation = 22.60772 (Variance)

Square Root of Squared Deviation = 4.75476 (Standard Deviation)  
Normalized Standard Deviation = 0.10130 (Covariance)

2 Standard Deviation Range (Low) = 37.42836 (High) = 56.44739

Price Related Differential (PRD): 1.03984 PRD > 1 regressive, < 1 progressive.

**County: 30 HILLSDALE**  
**Unit: AMBOY TOWNSHIP**  
**Class: Residential**

Parcel Number	Class	Sale Date	Libert/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Unit
18 049 001 020	409	03/18/2022	1821/1287	M/C	CAPPW, MCALPINE, BRADLEY E./GRINA HARVEY, BEAUREGARD M	03-ARMY S LENGTH	63,000	63,000	18,900	30.00
					NO TERMS AVAILABLE					

Totals 10/01/2021 - 03/31/2022 Creative Creative

Totals 04/01/2021 - 03/31/2022 Creative Creative

\*\*\* Statistics for this group (1 in sample) \*\*\*

Statistical Mean= 30.000 Median= 30.000 Maximum= 30.000 Minimum= 30.000

\*\*\* Statistics about Mean \*\*\*

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 30.00000 (High) = 30.00000

\*\*\* Statistics about Median \*\*\*

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 30.00000 (High) = 30.00000

Price Related Differential (PRD): 1.00000 PRD >1 regressive, < 1 progressive.

**County: 30 HILLSDALE**  
**Unit: AMBOY TOWNSHIP**  
**Class: Residential**

Parcel Number	Class	Sale Date	Libert/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price	Adj. Sale Price	Assessment	Ratio	Mult
Totals 10/01/2021 - 09/30/2022			Creative				1	63,000	18,900	30.00	0.7819

\*\*\* Statistics for this group (1 in sample) \*\*\*

Statistical Mean= 30.000 Median= 30.000 Maximum= 30.000 Minimum= 30.000

\*\*\* Statistics about Mean \*\*\*  
 Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)  
 Average Squared Deviation = 0.00000 (Variance)  
 Square Root of Squared Deviation = 0.00000 (Standard Deviation)  
 Normalized Standard Deviation = 0.00000 (Covariance)  
 2 Standard Deviation Range (Low) = 30.00000 (High) = 30.00000

\*\*\* Statistics about Median \*\*\*  
 Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)  
 Average Squared Deviation = 0.00000 (Variance)  
 Square Root of Squared Deviation = 0.00000 (Standard Deviation)  
 Normalized Standard Deviation = 0.00000 (Covariance)  
 2 Standard Deviation Range (Low) = 30.00000 (High) = 30.00000

Price Related Differential (PRD): 1.00000 PRD > 1 regressive, < 1 progressive.

**County: 30 HILLSDALE**  
**Unit: AMBOY TOWNSHIP**  
**Class: Residential**

Parcel Number	Class	Sale Date	Libert/Page	Inst. Neighb. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price	Assessment	Ratio	Mult
Totals	04/01/2020 - 03/31/2022		Creative				3	493,000	213,000	43.20	1.0000

\*\*\* Statistics for this group (3 in sample) \*\*\*

Statistical Mean= 41.292    Median= 43.576    Maximum= 50.300    Minimum= 30.000

\*\*\* Statistics about Mean \*\*\*

Normalized Average Deviation = 0.18231 (Coefficient of Dispersion)

Average Squared Deviation = 106.93443 (Variance)

Square Root of Squared Deviation = 10.34091 (Standard Deviation)

Normalized Standard Deviation = 0.25043 (Covariance)

2 Standard Deviation Range (Low) = 20.61010 (High) = 61.97374

\*\*\* Statistics about Median \*\*\*

Normalized Average Deviation = 0.15529 (Coefficient of Dispersion)

Average Squared Deviation = 114.75830 (Variance)

Square Root of Squared Deviation = 10.71253 (Standard Deviation)

Normalized Standard Deviation = 0.24584 (Covariance)

2 Standard Deviation Range (Low) = 22.15070 (High) = 65.00082

Price Related Differential (PRD): 0.95372    PRD > 1 regressive, < 1 progressive.

**County: 30 HILLSDALE**  
**Unit: AMBOY TOWNSHIP**  
**Class: Residential**

Parcel Number      Class      Sale Date      Liber/Page      Inst. Neigh. Grantor      Grantee      Terms-of-Sale      Sale Price Adj. Sale Price Assessment Ratio Mult

< Totals for this Analysis > # of Sales      Assessments      Sale Prices      Ratio

Conventional	110	6,680,100	17,356,049	38.49			
Creative	3	213,000	489,044	43.20		(Before discounting, sales were = 493,000)	
Totals:	113	6,893,100	17,845,093	40.85		(Weighted)	

\*\*\* Statistics for this group (113 in sample) \*\*\*

Statistical Mean= 46.400      Median= 41.570      Maximum= 224.286      Minimum= 4.167

\*\*\* Statistics about Mean \*\*\*

Normalized Average Deviation = 0.36241 (Coefficient of Dispersion)

Average Squared Deviation = 806.97732 (Variance)

Square Root of Squared Deviation = 28.40735 (Standard Deviation)

Normalized Standard Deviation = 0.61223 (Covariance)

2 Standard Deviation Range (Low) = -10.41509 (High) = 103.21429

\*\*\* Statistics about Median \*\*\*

Normalized Average Deviation = 0.38903 (Coefficient of Dispersion)

Average Squared Deviation = 830.50632 (Variance)

Square Root of Squared Deviation = 28.81891 (Standard Deviation)

Normalized Standard Deviation = 0.69325 (Covariance)

2 Standard Deviation Range (Low) = -16.06657 (High) = 99.20745

HILLSDALE  
COUNTY

Agricultural Buildings  
Countywide Ag

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Agri. Sale \$	Land \$/Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Dev. by Mean (%)	Building Style	Other Parcels in Sale
01 005 200 010 05 5 4	11630 HOMER RD	07/13/20	WD	03-ARM'S LENGTH	\$159,900	\$10,954	\$148,946	\$179,319	0.831	9.4555	AG Influence	
02 006 400 004 06 5 3	11431 FRENCH RD	05/11/21	WD	03-ARM'S LENGTH	\$287,000	\$103,891	\$183,109	\$204,315	0.897	16.1188	AG Influence	
07 025 400 015 25 6 3	2900 E BACON RD	12/28/20	WD	03-ARM'S LENGTH	\$105,000	\$18,151	\$86,849	\$130,385	0.666	6.9920	AG Influence	
08 005 100 010 05 6 2	5700 BARKER RD	04/09/20	WD	03-ARM'S LENGTH	\$164,900	\$38,875	\$126,025	\$196,799	0.640	9.5645	AG Influence	
08 028 400 025 28 6 2	\$800 E BACON RD	07/27/20	WD	03-ARM'S LENGTH	\$81,000	\$16,786	\$64,214	\$104,134	0.617	11.9388	AG Influence	
08 028 100 002 30 6 2	3461 STATE RD	12/23/20	WD	03-ARM'S LENGTH	\$130,000	\$35,757	\$104,243	\$165,084	0.631	10.4562	AG Influence	
08 035 100 010 05 6 2	1035 S TRIPP RD	10/29/21	WD	03-ARM'S LENGTH	\$305,000	\$112,244	\$192,756	\$244,337	0.789	5.2876	AG Influence	
09 003 400 006 03 6 1	5100 WHEATLAND RD	10/01/20	WD	03-ARM'S LENGTH	\$90,000	\$28,209	\$61,791	\$111,457	0.554	18.1624	AG Influence	
09 007 100 002 07 6 1	9371 NORTH ADAMS RD	10/23/20	WD	03-ARM'S LENGTH	\$275,000	\$73,000	\$201,996	\$244,610	0.826	8.9720	AG Influence	
09 012 100 007 12 6 1	4691 N SOMERSET RD	10/09/20	WD	03-ARM'S LENGTH	\$149,900	\$103,781	\$46,119	\$109,715	0.420	31.5665	AG Influence	
09 033 200 006 33 6 1	11751 E BACON RD	03/09/22	WD	03-ARM'S LENGTH	\$169,900	\$41,954	\$127,946	\$101,239	1.264	52.7787	AG Influence	
10 032 300 012 32 7 4	7749 WILLOWOOD RD	04/12/21	WD	03-ARM'S LENGTH	\$155,000	\$35,041	\$119,959	\$106,856	1.216	48.0193	AG Influence	
11 006 200 043 06 7 3	4250 BANKERS RD	08/03/21	WD	03-ARM'S LENGTH	\$167,000	\$43,167	\$123,833	\$139,290	0.889	15.3011	AG Influence	
11 029 200 009 29 7 3	3131 W READING RD	04/23/21	WD	03-ARM'S LENGTH	\$160,000	\$56,662	\$103,338	\$136,388	0.758	2.1656	AG Influence	
12 023 100 013 25 7 2	8300 SKUSE RD	11/19/21	WD	03-ARM'S LENGTH	\$207,500	\$31,578	\$175,922	\$119,356	1.474	73.7909	AG Influence	
12 033 300 005 33 7 2	5500 SQUAWFIELD RD	02/18/21	WD	03-ARM'S LENGTH	\$225,000	\$84,727	\$140,273	\$138,470	1.013	27.7003	AG Influence	
13 002 200 009 02 7 1	2250 ELM RD	10/09/20	WD	03-ARM'S LENGTH	\$85,000	\$47,229	\$37,771	\$120,248	0.314	42.1908	AG Influence	
13 006 400 014 06 7 1	9720 BEECHER RD	07/06/20	WD	03-ARM'S LENGTH	\$90,000	\$47,928	\$42,072	\$77,911	0.540	19.6015	AG Influence	
13 032 300 007 32 7 1	10300 SQUAWFIELD RD	06/22/20	WD	03-ARM'S LENGTH	\$218,000	\$61,006	\$156,994	\$259,594	0.605	13.1157	AG Influence	
14 005 200 004 05 8 4	7411 TUTTLE RD	04/14/21	WD	03-ARM'S LENGTH	\$65,000	\$40,187	\$24,813	\$83,627	0.297	43.9307	AG Influence	
14 013 100 002 13 8 4	8040 LONG LAKE RD	06/13/20	WD	03-ARM'S LENGTH	\$95,000	\$18,402	\$76,598	\$128,137	0.600	13.5893	AG Influence	
15 011 400 010 11 8 3	5911 W MONTGOMERY RD	09/24/21	WD	03-ARM'S LENGTH	\$191,500	\$29,155	\$112,345	\$128,487	0.874	13.8351	AG Influence	
16 022 100 008 22 8 2	1700 E MONTGOMERY RD	06/17/20	LC	03-ARM'S LENGTH	\$160,000	\$114,010	\$45,990	\$127,183	0.362	37.4412	AG Influence	
16 025 400 004 25 8 2	11391 S BIRD LAKE RD	02/03/21	WD	03-ARM'S LENGTH	\$127,000	\$26,580	\$100,420	\$123,533	0.813	7.6881	AG Influence	
16 027 300 009 27 8 2	12580 S PITTSFORD RD	02/28/22	WD	03-ARM'S LENGTH	\$205,000	\$52,726	\$152,274	\$164,326	0.927	19.0641	AG Influence	
17 016 200 009 16 8 1	6311 PLEASANT VIEW RD	09/16/21	WD	03-ARM'S LENGTH	\$172,000	\$55,608	\$116,392	\$94,172	1.228	49.2106	AG Influence	
17 027 200 005 27 8 1	10500 S WALDRON RD	08/10/20	WD	03-ARM'S LENGTH	\$63,000	\$10,328	\$52,672	\$121,292	0.434	30.1759	AG Influence	
18 002 100 001 02 9 2	12020 COMMAN RD	08/13/20	WD	03-ARM'S LENGTH	\$179,900	\$82,325	\$97,575	\$186,992	0.522	21.4205	AG Influence	
	7051 BUCKEYE RD	01/27/21	WD	03-ARM'S LENGTH	\$52,000	\$18,871	\$33,129	\$96,421	0.344	39.2429	AG Influence	
<b>Totals:</b>					<b>\$4,485,500</b>	<b>\$1,418,646</b>	<b>\$3,066,854</b>	<b>\$4,144,246</b>	<b>0.302</b>	<b>24.0957</b>	<b>0.4009</b>	<b>32.7379</b>
					<b>E.C.F. =&gt;</b>	<b>0.740</b>	<b>Sd. Deviation=&gt;</b>	<b>0.736</b>	<b>Ave. Variance=&gt;</b>	<b>24.0957</b>	<b>Coefficient of Var=&gt;</b>	<b>32.7379</b>
					<b>Ave. E.C.F. =&gt;</b>	<b>0.736</b>	<b>Ave. Variance=&gt;</b>	<b>24.0957</b>	<b>Coefficient of Var=&gt;</b>	<b>32.7379</b>		

HILLSDALE  
COUNTY

Commercial Buildings  
Commercial (Countywide)

Parcel Number	Street Address	Sale Date	Inst.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Dev. by Mean (%)	Building Style
006-126-160-06	73 N BROAD	01/20/21	LC	03-ARMS LENGTH	\$65,000	\$12,851	\$52,149	\$89,295	0.584		6,7598 M-99 Downtown Restaurant
006-126-160-11	47 N BROAD	06/25/21	WD	03-ARMS LENGTH	\$134,908	\$16,991	\$117,917	\$219,555	0.621		5,0308 M-99 Downtown Com/Res Mix
006-126-162-06	27 N BROAD	03/10/21	WD	03-ARMS LENGTH	\$8,405	\$81,595	\$89,999	\$166,276	0.491		18,0884 M-99 Downtown Office
006-126-162-06	27 N BROAD	11/02/21	MIC	03-ARMS LENGTH	\$92,000	\$8,405	\$83,595	\$166,276	0.503		16,8856 M-99 Downtown Office
006-126-203-03	101 RIVERDALE	11/02/20	WD	03-ARMS LENGTH	\$213,000	\$4,350	\$208,650	\$365,529	0.571		10,0788 M-99 Apartments
006-222-100-14	2768 W CARLETON	02/18/22	WD	19-MULTI PARCEL	\$200,000	\$136,933	\$63,067	\$140,589	0.449		22,3013 M-99/425 Misc Com
006-222-326-03	386 W CARLETON	09/25/21	LC	03-ARMS LENGTH	\$275,000	\$169,800	\$105,200	\$129,608	0.554		26,5529 M-99 Misc Com
006-227-128-05	160 LEWIS	09/24/21	WD	03-ARMS LENGTH	\$82,500	\$71,789	\$10,711	\$129,608	0.554		11,7712 City Misc Com
006-227-285-07	55 MONROE	05/21/21	WD	03-ARMS LENGTH	\$75,000	\$4,784	\$70,216	\$76,308	0.920		24,8566 City Storage Units
006-227-285-10	34 N HOWELL	03/04/22	WD	03-ARMS LENGTH	\$120,000	\$6,577	\$113,423	\$191,896	0.591		8,0541 City Downtown Com/Res Mix
006-227-285-16	28 N HOWELL	03/01/21	WD	03-ARMS LENGTH	\$148,000	\$1,528	\$146,472	\$319,991	0.458		21,8667 City Downtown Com/Res Mix
006-227-285-20	10 N HOWELL	03/10/21	WD	03-ARMS LENGTH	\$120,000	\$11,767	\$108,233	\$300,671	0.360		31,1634 City Downtown Com/Res Mix
006-227-285-18	2 N HOWELL	09/14/20	MIC	03-ARMS LENGTH	\$220,000	\$28,153	\$191,847	\$384,984	0.486		18,5897 City Downtown Com/Res Mix
006-327-428-04	32 N HOWELL	03/28/22	WD	19-MULTI PARCEL	\$325,000	\$3,171	\$321,829	\$536,023	0.600		7,1203 City Downtown Com/Res Mix
006-327-428-01	8 E BACON	06/28/21	WD	19-MULTI PARCEL	\$124,400	\$6,673	\$117,727	\$207,606	0.567		10,4536 City Office
006-327-428-17	12 S HOWELL	12/16/20	WD	03-ARMS LENGTH	\$190,000	\$3,907	\$186,093	\$355,107	0.524		14,7557 City Downtown Office
006-327-428-22	90 S HOWELL	10/26/20	WD	03-ARMS LENGTH	\$149,900	\$13,714	\$136,186	\$227,364	0.599		18,0309 City Downtown Office/Medical Office
006-327-431-02	38 WALDRON	07/28/21	WD	03-ARMS LENGTH	\$35,000	\$4,772	\$30,228	\$476,756	0.481		29,6331 City Misc Com
006-435-103-28	214 S BROAD	01/20/22	WD	03-ARMS LENGTH	\$180,000	\$2,495	\$177,505	\$175,606	0.375		5,6099 City Restaurant/Track Bar/Fast Food
006-435-252-02	120 WATERWORKS	02/22/22	WD	03-ARMS LENGTH	\$180,000	\$84,541	\$95,459	\$155,088	0.616		7,6153 City Storage Units
05 075 001 092	250 W CHICAGO ST	12/08/20	WD	03-ARMS LENGTH	\$117,500	\$16,053	\$101,447	\$20,361	0.460		21,1237 US-12 Restaurant
06 009 300 023 09 6 3	4130 BECK RD	08/11/21	WD	03-ARMS LENGTH	\$129,900	\$31,134	\$98,766	\$177,385	0.710		3,8381 Equipment Rental (Off M-99)
07 035 100 017 35 6 3	1301 HUDSON RD	09/28/20	WD	03-ARMS LENGTH	\$250,000	\$124,059	\$125,941	\$188,712	0.523		14,8235 M-99 Misc Com
08 020 400 012 20 6 2	4843 STATE RD	11/07/21	WD	03-ARMS LENGTH	\$80,000	\$9,395	\$70,605	\$32,532	1.227		55,5111 M-99 Misc Com
08 045 001 081	105 W MAIN ST	11/04/21	WD	03-ARMS LENGTH	\$100,000	\$951	\$99,049	\$36,370	0.787		11,4989 Rural Misc Com
08 045 001 159	118 W MAIN ST	04/30/21	WD	03-ARMS LENGTH	\$25,000	\$951	\$23,189	\$74,847	0.310		2,9025 Village Downtown Com/Res Mix
09 007 200 005 07 6 1	9551 NORTH ADAMS RD	11/25/20	WD	03-ARMS LENGTH	\$119,000	\$25,247	\$93,753	\$80,658	1.163		36,1788 Village Misc Com
10 023 100 001 23 7 4	5051 S EDON RD	12/30/20	OTH	03-ARMS LENGTH	\$24,000	\$28,358	\$185,642	\$120,481	1.541		49,1037 Rural Misc Com
10 026 300 014 26 7 4	6621 S EDON RD	05/14/20	LC	03-ARMS LENGTH	\$145,000	\$42,990	\$102,099	\$255,841	0.399		27,2533 M-49 Misc Com (Former Auto Dealer)
11 094 200 048 54 7 3	2860 HUDSON RD	07/12/21	WD	03-ARMS LENGTH	\$142,000	\$10,715	\$131,285	\$164,428	0.798		12,6828 Rural Misc Com
11 012 300 033 12 7 3	7361 S HILSDALE RD	09/22/21	WD	03-ARMS LENGTH	\$260,000	\$35,307	\$224,693	\$531,569	0.423		24,8807 Rural Misc Com/ind Processing
14 027 200 010 27 8 4	323 E BELL ST	12/18/20	WD	03-ARMS LENGTH	\$590,000	\$66,407	\$33,593	\$68,159	0.532		13,9722 Rural Apartments
14 090 001 036	202 S MAIN ST	06/16/21	WD	03-ARMS LENGTH	\$400,000	\$6,960	\$393,040	\$847,727	0.593		7,8138 Village Apartments
14 110 001 025	421 S MAIN ST	12/29/20	WD	19-MULTI PARCEL	\$150,000	\$80,187	\$69,813	\$290,447	1.353		68,1621 Village Gas Station/Convenience
18 003 300 027 03 9 3	1898 W TERRITORIAL RD	07/23/20	LC	03-ARMS LENGTH	\$314,900	\$32,076	\$282,824	\$402,982	0.702		55,4742 Village Misc Com
19 040 001 190	100 MARSHALL ST	12/30/21	LC	03-ARMS LENGTH	\$70,000	\$11,957	\$58,043	\$119,433	0.486		3,0224 Lake Diane Area Strip Mall
20 040 001 475	100 S CHICAGO ST	11/29/21	WD	03-ARMS LENGTH	\$110,000	\$7,924	\$102,076	\$197,730	0.516		18,5617 M-99 Downtown Com/Res Mix
20 040 001 009	123 MICHIGAN ST	12/07/21	MIC	03-ARMS LENGTH	\$67,500	\$5,128	\$62,372	\$55,813	1.117		15,5366 M-49 Downtown Com/Res Mix
20 050 001 002	110 S MAIN ST	06/09/21	WD	03-ARMS LENGTH	\$149,500	\$6,934	\$142,566	\$143,592	0.993		44,5316 City Service Garage
20 110 002 079 23 7 4	100 MICHIGAN ST	12/16/20	WD	03-ARMS LENGTH	\$200,000	\$16,864	\$183,136	\$164,157	0.627		32,1252 M-49 Downtown Com/Res Mix
21 004 100 035 04 6 3	126 W CHICAGO ST	05/05/20	LC	03-ARMS LENGTH	\$290,000	\$22,015	\$267,985	\$273,440	0.980		4,4334 M-49 Downtown Com/Res Mix
21 009 100 007 09 6 3	530 BECK ST	10/01/21	OTH	03-ARMS LENGTH	\$130,000	\$7,652	\$122,348	\$167,337	0.731		30,3446 US-12 Service Garage
21 060 001 049	237 E CHICAGO ST	09/16/21	WD	03-ARMS LENGTH	\$95,000	\$7,281	\$87,719	\$137,588	0.634		5,3963 City Misc Com
21 060 001 062	246 E CHICAGO ST	09/10/21	WD	03-ARMS LENGTH	\$50,000	\$16,250	\$33,750	\$53,280	0.633		3,7690 US-12 Downtown Misc Com
21 060 001 134	239 E CHICAGO ST	01/12/21	WD	03-ARMS LENGTH	\$90,000	\$4,438	\$85,562	\$144,252	0.606		3,8159 US-12 Downtown Misc Com
21 090 001 080	204 OLDS ST	04/20/21	LC	03-ARMS LENGTH	\$70,000	\$10,790	\$59,210	\$104,861	0.565		6,5866 US-42 Downtown Com/Res Mix
21 105 001 011	222 READING AVE	01/14/21	WD	03-ARMS LENGTH	\$335,000	\$47,779	\$187,221	\$253,110	0.740		10,8954 US-12 Former Church
21 105 001 019	481 OLDS ST	09/16/20	WD	19-MULTI PARCEL	\$310,000	\$174,651	\$135,349	\$170,082	0.796		10,9150 M-99 Service Garage
21 105 001 072	461 OLDS ST	04/28/21	WD	03-ARMS LENGTH	\$300,000	\$15,404	\$284,596	\$489,112	0.582		6,8079 City Apartments
<b>Totals:</b>					<b>\$9,769,500</b>	<b>\$1,587,957</b>	<b>\$7,181,543</b>	<b>\$11,530,264</b>	<b>0.264</b>	<b>4.8762</b>	<b>M-99 Medical Office (partial)</b>

Ave. E.C.F. => 0.623  
Ave. Variance=> 19.5312  
Coefficient of Var=> 29.0814

HILLSDALE  
COUNTY

Industrial Buildings  
Industrial (Countywide)

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bid/Residual	Cost Man. \$	E.C.F.	Dev. by Mean (%)	Building Style
006-016-100-04	3980 W. CHARLETON	12/31/21	WD	03-ARMY'S LENGTH	\$340,000	\$163,506	\$176,414	\$443,157	0.398	9.6022	M-99/425 Area Industrial
006-016-100-26	3890 W. CHARLETON	01/22/21	WD	03-ARMY'S LENGTH	\$360,000	\$20,672	\$339,328	\$113,084	0.476	1.8246	M-99/425 Area Industrial
006-222-151-08	181 URBAN	08/23/21	WD	19-MULTI PARCEL	\$140,000	\$56,761	\$83,239	\$220,198	0.378	11.6087	Hillsdale Industrial Park
08 010 100 014 10 6 2	4700 KNOWLES RD	05/26/21	LC	03-ARMY'S LENGTH	\$179,000	\$13,114	\$165,886	\$449,261	0.369	12.4864	Village Industrial
13 013 200 002 13 7 1	14587 DAY RD	03/30/22	WD	19-MULTI PARCEL	\$810,000	\$109,341	\$700,659	\$1,237,542	0.566	7.2064	Rural Industrial
19 015 400 019 15 5 4	917 ANDERSON RD	03/30/22	WD	19-MULTI PARCEL	\$3,750,000	\$157,996	\$3,592,004	\$7,923,038	0.453	4.0736	Litchfield Industrial Park
19 085 001 001	916 ANDERSON RD	10/14/20	WD	03-ARMY'S LENGTH	\$260,000	\$42,809	\$217,191	\$464,907	0.467	2.6935	Litchfield Industrial Park
20 110 002 157 23 7 4	120 ENTERPRISE DR	11/06/20	OTH	03-ARMY'S LENGTH	\$580,000	\$59,276	\$520,724	\$978,750	0.532	3.7924	Reading Industrial Park
21 120 001 009	541 INDUSTRIAL PKWY	12/22/21	WD	03-ARMY'S LENGTH	\$420,000	\$67,143	\$352,857	\$466,877	0.725	23.0639	Jonesville Industrial Park
21 120 001 011	551 INDUSTRIAL PKWY	04/09/20	WD	03-ARMY'S LENGTH	\$245,000	\$36,828	\$208,172	\$361,172	0.576	8.2274	Jonesville Industrial Park
<b>Totals:</b>					\$7,084,000	\$727,466	\$6,356,534	\$13,277,986	0.109	8.4578	Coefficient of Var=> 17.1174
					E.C.F. =>		0.479	Std. Deviations=>			
					Ave. E.C.F. =>		0.494	Ave. Variance=>			



HILLSDALE  
COUNTY

Residential Buildings  
Amboy Township

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Dev. by Mean (%)	Building Style	Other Parcels in Sale
18 002 100 001 02 9 2	7051 BUCKEYE RD	01/27/21	WD	03-ARMS LENGTH	\$52,000	\$18,871	\$33,129	\$96,421	0.344	17.5880	2 STORY	
18 010 100 014 10 9 3	1671 W TERRITORIAL RD	10/29/21	WD	03-ARMS LENGTH	\$150,000	\$8,149	\$141,851	\$153,148	0.926	40.6764	2 STORY	
18 011 200 016 11 9 3	15170 FRONTIER RD	11/01/20	MLC	19-MULTI PARCEL AL	\$330,000	\$93,353	\$236,647	\$412,770	0.573	5.3847	1 STORY	18 011 200 015 11 9 3
18 033 100 008 33 8 2	13311 PIONEER RD	07/02/20	WD	03-ARMS LENGTH	\$45,000	\$25,973	\$19,027	\$113,662	0.167	35.2088	2 STORY	
18 033 200 007 33 8 3	13440 WOODBRIDGE RD	03/25/22	WD	31-SPLIT IMPROVED	\$115,000	\$31,315	\$83,685	\$142,611	0.587	6.7337	1-3/4 STORY	
<b>Totals:</b>					\$692,000	\$177,661	\$514,339	\$918,613				
					E.C.F. =>	0.560		Std. Deviation=>	0.286			
					Ave. E.C.F. =>	0.519		Ave. Variance=>	21.1179			Coefficient of Var=> 40.6530