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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	1.06202	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): City Township
 Pitsford Township
 Study Year: 2022 / Equalization Year: 2023

Class of Real Property	Study Type	Stratified Study	Combined Study	Assessed Value	No. of Parcels	Sample		% Ratio Assessments to Appraisals	Projected True Cash Value	Remarks
						Assessed Value	True Cash Value			
100 Agricultural	AS			39,614,000	20	1,562,500	3,147,715	49.64 %	79,802,579	AS
200 Commercial	AS			2,028,200	5	124,500	292,111	42.62 %	4,758,799	AS
300 Industrial	AS			403,000	6	403,000	952,462	42.31 %	952,462	AS 100% Sample
400 Residential	S2			37,362,500	37	0	0	41.63 %	89,748,979	SS
500 Timber-Cutlover	NC			0	0	0	0	50.00 %	0	NC
600 Developmental	NC			0	0	0	0	50.00 %	0	NC
TOTAL - REAL				79,407,700	68				175,262,819	

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

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 code/s 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 Assessed Value of the classification. NOTE: No data entry required.

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.

For the following, enter into the appropriate field within each classification of real property, the study results of each study conducted.

Study Type: No entry required.

Stratified Study: No entry required.

Combined Study: No entry required.

Assessed Value: Enter the total current year's ending Assessed Value of the classification from the 2164 (L-4023). This is the sum of all the assessed value for the classification from the current year individual unit 2164's (L 4023's).

No. of Parcels: Enter the total number of study parcels included in the classification.

Sample Assessed Value: No entry required.

Sample True Cash Value: No entry required.

% Ratio Assessments to Appraisals: Enter the ratio by dividing the total Assessed Value of the classification by the total Projected True Cash Value of the classification. The ratio will be rounded to four decimals and displayed using two decimals (0.4975 displayed as 49.75).

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		City/Township Name (check appropriate box)		Sample		Year		
Hillsdale County		Pittsford Township		<input type="checkbox"/> City	<input checked="" type="checkbox"/> Township	2023		
Class of Personal Property	Study Type	Unit Ending Assessed Value	No. of Parcels	Assessed Value	True Cash Value	Study % Ratio	Unit Starting True Cash Value	Remarks
150 Agricultural	NC	0	0	0	0	50.00%	0	NC
250 Commercial	RV	303,400	3	0	0	50.00%	606,800	RV
350 Industrial	RV	518,300	0	0	0	50.00%	1,036,600	RV
450 Residential	NC	0	0	0	0	50.00%	0	NC
550 Utility	RV	3,443,100	2	0	0	50.00%	6,886,200	RV
TOTAL - PERSONAL		4,264,800	5				8,529,600	

AS: Appraisal Study

AU: Audit

CT: Class Transfer

ES: Estimated Values (Explain):

NC: None Classified

RV: Review

NW: New Class

SI: One Year Sales Study

OH: 100%

S2: Two Year Sales Study

Remarks:

County: 30 HILLSDALE
Unit: PITTSFORD TOWNSHIP
Class: Agricultural

cel Number	Owner's Name	Class	Assessment	Appraisal	Ratio
13 005 200 001 05 7 1	BURGER, MICHAEL L & KRISTY L	101	246,700	560,788	43.99
13 012 400 006 12 7 1	STOYK, KAY M	102	53,200	104,433	50.94
13 014 300 009 14 7 1	MARRY, JOHN & GWENDOLYN FAMILY	102	2,700	4,555	59.28
13 015 300 002 15 7 1	IVANKOVICS REVOCABLE LIVING TR	101	290,900	603,893	48.17
13 018 100 027 18 7 1	SNEAD, TRACY & JEANNE C	102	16,100	29,288	54.97
13 022 300 005 22 7 1	GOODLOCK, YANCY E	102	40,000	72,345	55.29
13 022 300 007 22 7 1	WOLLET, LEON G & GEORGIANA P T	102	36,900	65,507	56.33
13 023 200 007 23 7 1	MARRY, JOHN & GWENDOLYN FAMILY	102	11,500	21,600	53.24
13 026 400 009 26 7 1	MERRILLAT, DOYCE D & ROBERTA N	102	35,000	68,728	50.93
13 027 100 014 27 7 1	WILLITTS, ANDREW N	102	4,800	8,593	55.86
13 027 100 016 27 7 1	WILLITTS, ANDREW N	102	20,600	38,451	53.57
13 027 100 017 27 7 1	WILLITTS, ANDREW N	102	21,100	39,800	53.02
13 028 300 006 28 7 1	FOULISDALE FARMS LLC	102	18,700	36,173	51.70
13 028 300 008 28 7 1	HERITAGE PRESERVE LLC	102	24,300	44,968	54.04
13 028 400 003 28 7 1	HERITAGE PRESERVE LLC	102	37,500	72,345	51.83
13 028 400 005 28 7 1	HERITAGE PRESERVE LLC	101	163,900	335,049	48.92
13 031 100 005 31 7 1	DRISCOLL, DANIEL J & NANCY	101	66,100	142,460	46.40
13 032 300 006 32 7 1	BEACH, GERALD R	102	27,200	36,391	74.74
13 032 400 008 32 7 1	HASSENZAHN, CHRISTOPHER	101	158,000	258,251	61.18
13 034 200 005 34 7 1	HODOS, FRANK E JR & ROCHELLE	101	287,300	604,097	47.56
Totals:					
		20	1,562,500	3,147,715	49.64
Class Totals:					
	101	6			
	102	14			

*** ** Statistics for this group (20 in sample) *** **

Statistical Mean= 53.598 Median= 53.128 Maximum= 74.744 Minimum= 43.992

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

Normalized Average Deviation = 0.08005 (Coefficient of Dispersion)
 Average Squared Deviation = 42.51196 (Variance)
 Square Root of Squared Deviation = 6.52012 (Standard Deviation)
 Normalized Standard Deviation = 0.12165 (Covariance)
 2 Standard Deviation Range (Low) = 40.55759 (High) = 66.63807

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

Normalized Average Deviation = 0.08005 (Coefficient of Dispersion)
 Average Squared Deviation = 42.74440 (Variance)
 Square Root of Squared Deviation = 6.53792 (Standard Deviation)
 Normalized Standard Deviation = 0.12306 (Covariance)
 2 Standard Deviation Range (Low) = 40.05207 (High) = 66.20375

Price Related Differential (PRD): 1.07975 PRD > 1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: PITTSFORD TOWNSHIP
Class: Industrial

Parcel Number	Owner's Name	Class	Assessment	Appraisal	Ratio
13 013 200 002 13 7 1	RAPTOR INDUSTRIES LLC	301	135,400	307,343	44.06
13 013 200 011 13 7 1	RAPTOR INDUSTRIES LLC	301	147,600	363,528	40.60
13 013 400 012 13 7 1	ENNIS, SCOTT D	301	43,400	75,198	57.71
13 018 300 033 18 7 1	KULAKOWSKY, LAURIE A	301	31,400	81,993	38.30
13 019 100 002 19 7 1	CONSUMERS ENERGY COMPANY	301	6,900	13,942	49.49
13 045 001 038	FARRELL GIRLS LLC	301	38,300	110,458	34.67
Totals:					
		6	403,000	952,462	42.31
Class Totals:					
	301	6			

*** ** Statistics for this group (6 in sample) *** **

Statistical Mean= 44.139 Median= 42.329 Maximum= 57.714 Minimum= 34.674

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

Normalized Average Deviation = 0.14294 (Coefficient of Dispersion)
 Average Squared Deviation = 69.83554 (Variance)
 Square Root of Squared Deviation = 8.35677 (Standard Deviation)
 Normalized Standard Deviation = 0.18933 (Covariance)
 2 Standard Deviation Range (Low) = 27.42512 (High) = 60.85219

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

Normalized Average Deviation = 0.14840 (Coefficient of Dispersion)
 Average Squared Deviation = 73.76728 (Variance)
 Square Root of Squared Deviation = 8.58879 (Standard Deviation)
 Normalized Standard Deviation = 0.20291 (Covariance)
 2 Standard Deviation Range (Low) = 25.15098 (High) = 59.50613

Price Related Differential (PRD): 1.04319 PRD > 1 regressive, < 1 progressive.

County: 30 HILLSDALE

Unit(s): PITTSFORD TOWNSHIP

Class: Commercial

Parcel Number	Owner's Name	Class	Assessment	Appraisal	Ratio
13 013 400 022 13 7 1	KELLEY, BILLIE RUFUS III	202	18,600	39,096	47.58
13 018 300 020 18 7 1	SALAZAR, ABEL	201	22,700	70,501	32.20
13 018 400 009 18 7 1	TRINE, C RICHARD REVOCABLE TRU	201	18,600	26,011	71.51
13 024 200 006 24 7 1	FAITH ASSEMBLY OF GOD	202	11,900	32,881	36.19
13 045 001 050	BERLIN HOLDINGS LLC	201	52,700	123,622	42.63
Totals:		5	124,500	292,111	42.62
Class Totals:		201	3		
		202	2		

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

Statistical Mean= 46.021 Median= 42.630 Maximum= 71.508 Minimum= 32.198

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

Normalized Average Deviation = 0.23505 (Coefficient of Dispersion)
 Average Squared Deviation = 237.80277 (Variance)
 Square Root of Squared Deviation = 15.42085 (Standard Deviation)
 Normalized Standard Deviation = 0.33509 (Covariance)
 2 Standard Deviation Range (Low) = 15.17881 (High) = 76.86223

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

Normalized Average Deviation = 0.23783 (Coefficient of Dispersion)
 Average Squared Deviation = 252.17270 (Variance)
 Square Root of Squared Deviation = 15.87995 (Standard Deviation)
 Normalized Standard Deviation = 0.37251 (Covariance)
 2 Standard Deviation Range (Low) = 10.87006 (High) = 74.38985

Price Related Differential (PRD): 1.07977 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 HILLSDALE	City or Township Name PITTSFORD TOWNSHIP
Class of Property (Ag., Comm., Res., etc.) Residential	

2020 to 2021 Adjustment Modifier

1. Enter the assessed valuation after adjustment from the 2021 form L-4023 line 05.....	1. <u>32,657,100</u>
2. Enter the assessed valuation before adjustment from the 2021 form L-4023 line 03.....	2. <u>30,855,000</u>
3. 2020 to 2021 Adjustment Modifier. Divide line 1 by line 2.....	3. <u>1.0584</u>

2021 to 2022 Adjustment Modifier

4. Enter the assessed valuation after adjustment from the 2022 form L-4023 line 05.....	4. <u>37,182,300</u>
5. Enter the assessed valuation before adjustment from the 2022 form L-4023 line 03.....	5. <u>34,247,200</u>
6. 2021 to 2022 Adjustment Modifier. Divide line 4 by line 5.....	6. <u>1.0857</u>

2020 to 2022 Adjustment Modifier

7. 2020 to 2022 Adjustment Modifier. Multiply line 3 by line 6.....	7. <u>1.1491</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	9	491,000	1.1491	564,208	1,282,500	43.99%
2020	10/20 - 3/21	10	598,700	1.1491	687,966	1,575,000	43.68%
12 Month Total Sales		19	12 Month Total Sales		1,252,174	2,857,500	43.82%
2021	4/21 - 9/21	6	360,600	1.0857	391,503	887,000	44.14%
2021	10/21 - 3/22	12	568,800	1.0857	617,546	1,671,809	36.94%
12 Month Total Sales		18	12 Month Total Sales		1,009,049	2,558,809	39.43%
24 Month Total Sales		37	24 Month Total Sales		2,261,223	5,416,309	
*24 Month Mean Adjusted Ratio							41.63%

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	12	568,800	1.0857	617,546	1,671,809	36.94%
2022	4/22 - 9/22	3	489,700	1.0000	489,700	1,294,900	37.82%
12 Month Total Sales		15	12 Month Total Sales		1,107,246	2,966,709	
**12 Month Aggregate Adjusted Ratio							37.32%

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: PITTSFORD TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Terms-of-Sale	Sale Price	Adj. Sale Price	Assessment	Ratio	Mult
13 006 400 014 06 7 1	401	07/06/2020	1766/714	WD	RAPP	ABRAHAM, RICHARD J LIVING SCHMELTZ, BRENDA	03-ARMY'S LENGTH	90,000	90,000	50,100	55.67	
13 013 400 009 13 7 1	401	09/08/2020	1772/840	WD	RAPP	BROWN, JOBELLE M	03-ARMY'S LENGTH	91,000	91,000	40,600	44.62	
13 025 400 006 25 7 1	401	09/22/2020	1780/404	WD	DEFLT	DECKER, JASON T & KIMBERL MCILLILLON, JAMES RAY & WE 19-ADULT PARCEL	ARMY'S LENGTH	440,000	440,000	153,900	34.98	
+ Pcls 13 036 200 005 36 7 1												
13 028 400 008 28 7 1	401	06/30/2020	1765/1127	WD	RAPP	ROSE, DONALD L JR & KENDA PAYNE, JUSTIN D & ASHLEY	03-ARMY'S LENGTH	127,000	127,000	29,700	23.39	
13 028 400 009 28 7 1	401	06/30/2020	1765/1110	WD	RAPP	PAYNE, JUSTIN D	03-ARMY'S LENGTH	112,000	112,000	20,900	18.66	
13 032 300 007 32 7 1	401	06/22/2020	1765/206	WD	RAPP	CALDWELL, CAROLYN A	SCHMITT, JESSE & STACIA	218,000	218,000	94,000	43.12	
13 036 200 019 36 7 1	402	09/09/2020	1772/973	WD	AAPP	SMITH, MATTHEW L & SUSAN SHIPMAN, STEVEN W & JUDIT	03-ARMY'S LENGTH	34,500	34,500	6,700	19.42	
13 045 001 041	401	06/18/2020	1764/1298	WD	DEFLT	BARRON, DAVID R & MELODYE JONES, JACOB	03-ARMY'S LENGTH	115,000	115,000	53,800	46.78	

Totals 04/01/2020 - 09/30/2020 Conventional

13 001 200 004 01 7 1	401	10/15/2020	1776/357	WD	RAPP	LEADERS, MATTHEW & SHEILA ROWLAND, LEONA	03-ARMY'S LENGTH	136,000	136,000	34,900	25.66	
13 002 200 009 02 7 1	401	10/09/2020	1775/872	WD	RAPP	HANNEMAN, PATRICIA	DARR, RANDON E IRA #14567	85,000	85,000	64,500	75.88	
+ Pcls 13 027 200 016 27 7 1, 13 027 200 017 27 7 1, 13 027 400 016 27 7 1												
13 002 400 010 02 7 1	402	11/19/2020	1779/1228	WD	RAPP	LIVERNOS, JANINE	STUCK, JACOB DEAN & LACEY	10,000	10,000	8,000	80.00	
13 007 300 006 07 7 1	401	12/17/2020	1783/306	WD	DEFLT	DOM, DAVID D & MARIA	PETERSON, C & G YAGHOUBI	395,000	395,000	119,200	30.18	
+ Pcls 13 027 400 017 27 7 1, 13 027 400 018 27 7 1												
13 013 300 005 13 7 1	401	10/27/2020	1778/688	WD	DEFLT	MCCOMB, DANIEL C	RADZIMICZ, JOHN & DARLEN	229,000	229,000	97,500	42.58	
13 027 400 015 27 7 1	402	12/02/2020	1781/55	WD	DEFLT	BENNETT, ROGER L & LAUREL CULLEN, JUSTIN O & TAMMY	19-ADULT PARCEL	123,000	123,000	36,100	29.35	
+ Pcls 13 027 200 015 27 7 1, 13 027 400 018 27 7 1												
13 045 001 014	401	10/16/2020	1776/425	WD	DEFLT	SCHULTE, DALE R & GABRIEL HARRICK, KAVIA	03-ARMY'S LENGTH	56,000	56,000	24,200	43.21	
13 050 001 001	401	11/12/2020	1779/397	WD	DEFLT	SMITH, PATRICK D	STUMP, TYLER	76,000	76,000	23,500	30.92	
13 060 001 008	401	01/11/2021	1783/611	WD	DEFLT	PETERSON, BARBARA	WILEY, GERALD H & ROBRAGY	120,000	120,000	52,900	44.08	

Totals 10/01/2020 - 03/31/2021 Conventional

Totals 04/01/2020 - 03/31/2021								18	2,802,500	1,048,400	37.41	1.0000
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*** ** Statistics for this group (18 in sample) *** **
 Statistical Mean= 40.470 Median= 41.274 Maximum= 80.000 Minimum= 19.661

County: 30 HILLSDALE
Unit: PITTSFORD 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
<p>*** ** Statistics about Mean *** **</p> <p>Normalized Average Deviation = 0.30669 (Coefficient of Dispersion)</p> <p>Average Squared Deviation = 289.28029 (Variance)</p> <p>Square Root of Squared Deviation = 17.00824 (Standard Deviation)</p> <p>Normalized Standard Deviation = 0.42026 (Covariance)</p> <p>2 Standard Deviation Range (Low) = 6.45380 (High) = 74.48677</p>											
<p>*** ** Statistics about Median *** **</p> <p>Normalized Average Deviation = 0.30072 (Coefficient of Dispersion)</p> <p>Average Squared Deviation = 289.96377 (Variance)</p> <p>Square Root of Squared Deviation = 17.02832 (Standard Deviation)</p> <p>Normalized Standard Deviation = 0.41257 (Covariance)</p> <p>2 Standard Deviation Range (Low) = 7.21707 (High) = 75.33036</p>											
<p>Price Related Differential (PRD): 1.08182 PRD >1 regressive, < 1 progressive.</p>											

County: 30 HILLSDALE
Unit: PITTSFORD 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
13 007 100 008 07 7 1	401	04/27/2021	1793/1162	WD	RAPP	MOORE, RICHARD I & MARY I	TIMS VENTURES LLC	03-ARM'S LENGTH	105,000	105,000	72,700	69.124	
13 026 300 016 26 7 1	402	04/14/2021	1792/1043	WD	DEFLT	BERNSTEIN, BARBARA E	HOLTZ, ROGER D	03-ARM'S LENGTH	127,000	127,000	36,200	28.50	
13 033 100 006 33 7 1	401	04/02/2021	1791/532	WD	DEFLT	MOORE, JACOB I	HERCULA, SCOTT P & LISA M	03-ARM'S LENGTH	345,000	345,000	120,300	34.87	
13 033 100 008 33 7 1	401	04/14/2021	1795/769	WD	RAPP	SMARTZ, CURTIS & JOYCE	MOHR, GARRETT	03-ARM'S LENGTH	65,000	65,000	39,700	61.08	
13 050 001 003	401	08/31/2021	1805/548	WD	DEFLT	LOPRESTO, MELINDA E	STEVENSON, JOHN MARK	03-ARM'S LENGTH	105,000	105,000	22,400	21.33	
Totals 04/01/2021 - 09/30/2021													
Conventional													
13 002 200 011 02 7 1	401	12/03/2021	1814/27	WD	RAPP	JOHNS, ROBERT I & ALYTA G	OSBORNE, MICHAEL J & NANCY	03-ARM'S LENGTH	130,000	130,000	37,700	29.00	
13 005 300 002 05 7 1	401	02/28/2022	1822/1276	WD	RAPP	DODSON, BRENDA	SERENO, JORGE	03-ARM'S LENGTH	153,000	153,000	37,200	24.31	
13 012 400 005 12 7 1	401	02/09/2022	1818/1230	WD	RAPP	BOMBY FAMILY REVOCABLE T	GAIBREATH, DOUGLAS R & SU	03-ARM'S LENGTH	170,000	170,000	71,400	42.00	
13 013 100 005 13 7 1	401	11/29/2021	1813/1207	WD	DEFLT	PRICE, JERRY J & HEATHER	KELIHNEN, KENNETH K & AL	19-MULTI PARCEL ARM'S LENGTH	875,000	385,409	116,900	30.33	
+ Pcls 13 013 100 004 13 7 1													
13 013 300 004 13 7 1	401	10/06/2021	1809/1064	WD	RAPP	PELTIER, CHARLES WILLIAM	RADZIEWICZ, JOHN & DARLEN	08-ESTATE	28,000	28,000	4,700	16.79	
+ Pcls 13 018 400 017 18 7 1													
13 014 400 011 14 7 1	401	03/04/2022	1822/119	WD	RAPP	BORCK, ANITA J	HARDY, KEVIN	03-ARM'S LENGTH	117,900	117,900	36,500	30.96	
13 015 400 006 15 7 1	401	01/24/2022	1818/61	WD	RAPP	ADAMS, DENNIS D & DIANA I	NEMCOKER, CAROL	03-ARM'S LENGTH	185,000	185,000	51,600	27.89	
+ Pcls 13 018 400 017 18 7 1													
13 018 400 016 18 7 1	401	03/22/2022	1822/220	WD	DEFLT	DOM, DAVID D	O'HAVNER, TRACY & PATRICIA	19-MULTI PARCEL ARM'S LENGTH	65,000	65,000	21,000	32.31	
13 025 400 003 25 7 1	401	11/08/2021	1812/400	WD	RAPP	BUCKBERG, AMANDA L	HOLLY, MICHAEL	03-ARM'S LENGTH	110,000	110,000	48,400	44.00	
13 026 200 007 26 7 1	401	02/24/2022	1820/946	WD	RAPP	MILLER, SUE A	BRY, JON	03-ARM'S LENGTH	73,500	73,500	22,000	29.93	
13 030 300 004 30 7 1	402	11/24/2021	1813/820	WD	DEFLT	KING, DOUGLAS I & STACIE	MILLER, IRVIN R	03-ARM'S LENGTH	129,000	129,000	38,500	29.84	
13 032 200 002 32 7 1	401	12/30/2021	1816/469	WD	DEFLT	STRZELECKI, DANIEL T & MA	HERZOG, PAWEA	03-ARM'S LENGTH	125,000	125,000	82,900	66.32	
Totals 10/01/2021 - 03/31/2022													
Conventional													
Totals 04/01/2021 - 03/31/2022													
Conventional													

*** Statistics for this group (17 in sample) ***
 Statistical Mean= 36.395 Median= 30.331 Maximum= 69.238 Minimum= 16.786
 Normalized Average Deviation = 0.32539 (Coefficient of Dispersion)
 Average Squared Deviation = 236.82793 (Variance)

County: 30 HILLSDALE
Unit: PITTSFORD TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Libers/Page	Inst. Weigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Unit
Square Root of Squared Deviation =				15.38921 (Standard Deviation)						
Normalized Standard Deviation =				0.42284 (Covariance)						
2 Standard Deviation Range (Low) =		5.61614 (High)		67.17300						
*** ** Statistics about Median *** **										
Normalized Average Deviation =				0.33583 (Coefficient of Dispersion)						
Average Squared Deviation =				275.88740 (Variance)						
Square Root of Squared Deviation =				16.60986 (Standard Deviation)						
Normalized Standard Deviation =				0.54761 (Covariance)						
2 Standard Deviation Range (Low) =		-2.88830 (High)		63.55113						
Price Related Differential (PRD): 1.02350 PRD >1 regressive, < 1 progressive.										

County: 30 HILLSDALE
Unit: PITTSFORD 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
13 008 100 004 08 7 1	401	05/13/2022	1826/695	WD	DEFLT CLANSON, KENNETH R & CHER PETERMAN, STEVE R & CHERY 03-ARM'S LENGTH			299,900	299,900	88,600	29.54	
13 009 400 003 09 7 1	401	04/08/2022	1823/1092	WD	DEFLT SINGH, SURBHIR & JASVIR K HOYE, SCOTT G & PAVEIDA S 03-ARM'S LENGTH			670,000	670,000	294,100	43.90	
13 019 200 005 19 7 1	401	05/02/2022	1825/1057	WD	RAPP FRENCH, MATTHEW SCHMIEDLER, KYLE 03-ARM'S LENGTH			325,000	325,000	107,000	32.92	
Totals 04/01/2022 - 09/30/2022 Conventional												
Totals 10/01/2021 - 09/30/2022 Conventional												
								3	1,294,900	489,700	37.82	1.0000
								15	2,966,709	1,058,500	35.68	1.0000

*** Statistics for this group (15 in sample) ***

Statistical Mean= 34.003 Median= 30.331 Maximum= 66.320 Minimum= 16.786

*** Statistics about Mean ***
 Normalized Average Deviation = 0.23607 (Coefficient of Dispersion)
 Average Squared Deviation = 131.38413 (Variance)
 Square Root of Squared Deviation = 11.46229 (Standard Deviation)
 Normalized Standard Deviation = 0.33709 (Coefficient of Dispersion)
 2 Standard Deviation Range (Low) = 11.07859 (High) = 56.92776 (Covariance)

*** Statistics about Median ***
 Normalized Average Deviation = 0.23099 (Coefficient of Dispersion)
 Average Squared Deviation = 145.82894 (Variance)
 Square Root of Squared Deviation = 12.07597 (Standard Deviation)
 Normalized Standard Deviation = 0.39813 (Coefficient of Dispersion)
 2 Standard Deviation Range (Low) = 6.17948 (High) = 54.48334 (Covariance)

Price Related Differential (PRD): 0.95302 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: PITTSFORD 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	04/01/2020 - 03/31/2022		Conventional				35	5,221,309	1,908,500	36.55 1.0000

*** Statistics for this group (35 in sample) ***
 Statistical Mean= 38,491 Median= 32,308 Maximum= 80,000 Minimum= 16,786

*** Statistics about Mean ***
 Normalized Average Deviation = 0.32837 (Coefficient of Dispersion)
 Average Squared Deviation = 260.36009 (Variance)
 Square Root of Squared Deviation = 16.13568 (Standard Deviation)
 Normalized Standard Deviation = 0.41921 (Coefficient of Dispersion)
 2 Standard Deviation Range (Low) = 6.21929 (High) = 70.76200

*** Statistics about Median ***
 Normalized Average Deviation = 0.37313 (Coefficient of Dispersion)
 Average Squared Deviation = 299.71342 (Variance)
 Square Root of Squared Deviation = 17.31223 (Standard Deviation)
 Normalized Standard Deviation = 0.53585 (Coefficient of Dispersion)
 2 Standard Deviation Range (Low) = -2.31677 (High) = 66.93216

Price Related Differential (PRD): 1.05303 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: PITTSFORD TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Libor/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Mult
13 017 100 006 17 7 1	401	07/09/2020	1768/987	MIC DEER KERRBERG, KAREN J	SUYDAM, TROY	03-ARM'S LENGTH	55,000	55,000	41,300	75.09
Totals 04/01/2020 - 09/30/2020							1	55,000	41,300	75.09
Totals 04/01/2020 - 03/31/2021							1	55,000	41,300	75.09

*** Statistics for this group (1 in sample) ***
 Statistical Mean= 75.091 Median= 75.091 Maximum= 75.091 Minimum= 75.091

*** 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) = 75.09091 (High) = 75.09091

*** 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) = 75.09091 (High) = 75.09091

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

County: 30 HILLSDALE
Unit: PITTSFORD 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
13 029 100 010 29 7 1	402	09/14/2021	1806/989	LC DEPT BENSY ENTERPRISES LLC	CURTIS, MICHAEL	03-ARM'S LENGTH	140,000	140,000	69,300	49.50	
\$0 DN - 2.5% INT/RIC DIF DATE											

Totals 04/01/2021 - 09/30/2021											
Creative											
Totals 04/01/2021 - 03/31/2022											
Creative											

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

Statistical Mean= 49.500	Median= 49.500	Maximum= 49.500	Minimum= 49.500
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) = 49.50000	(High) = 49.50000		

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

County: 30 HILLSDALE
Unit: PITTSFORD 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	04/01/2020 - 03/31/2022		Creative				2	195,000	110,600	56.72 1.0000

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

Statistical Mean= 62.295 Median= 62.295 Maximum= 75.091 Minimum= 49.500

*** Statistics about Mean ***
 Normalized Average Deviation = 0.20540 (Coefficient of Dispersion)
 Average Squared Deviation = 327.44739 (Variance)
 Square Root of Squared Deviation = 18.09551 (Standard Deviation)
 Normalized Standard Deviation = 0.29048 (Covariance)
 2 Standard Deviation Range (Low) = 26.10444 (High) = 98.48647

*** Statistics about Median ***
 Normalized Average Deviation = 0.20540 (Coefficient of Dispersion)
 Average Squared Deviation = 327.44739 (Variance)
 Square Root of Squared Deviation = 18.09551 (Standard Deviation)
 Normalized Standard Deviation = 0.29048 (Covariance)
 2 Standard Deviation Range (Low) = 26.10444 (High) = 98.48647

Price Related Differential (FRD): 1.09834 FRD > 1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: PITTSFORD TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Libber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Mail
< Totals for this Analysis >										
		# of Sales	Assessments	Sale Prices	Ratio					
Conventional		39	2,398,200	6,516,209	36.80					
Creative		2	110,600	195,000	56.72	(Before discounting, sales were = 195,000)				
Totals:		40	2,508,800	6,711,209	46.76	(Weighted)				

*** Statistics for this group (40 in sample) ***
 Statistical Mean= 39.453 Median= 33.896 Maximum= 80.000 Minimum= 16.786

*** Statistics about Mean ***
 Normalized Average Deviation = 0.32555 (Coefficient of Dispersion)
 Average Squared Deviation = 267.08310 (Variance)
 Square Root of Squared Deviation = 16.34268 (Standard Deviation)
 Normalized Standard Deviation = 0.41423 (Covariance)
 2 Standard Deviation Range (Low) = 6.76778 (High) = 72.13849

*** Statistics about Median ***
 Normalized Average Deviation = 0.36555 (Coefficient of Dispersion)
 Average Squared Deviation = 298.75304 (Variance)
 Square Root of Squared Deviation = 17.28447 (Standard Deviation)
 Normalized Standard Deviation = 0.50992 (Covariance)
 2 Standard Deviation Range (Low) = -0.67263 (High) = 68.46527