

**2026 RES ECF STUDY FOR 40002, 40007**

| Parcel Number      | Street Address  | Sale Date | Sale Price | Instr. | Terms of Sale   | Adj. Sale \$ | Cur. Asmnt. | Asd/Adj. Sale | Cur. Appraisal | Land + Yard | Bldg. Residual | Cost Man. \$ | E.C.F. |
|--------------------|-----------------|-----------|------------|--------|-----------------|--------------|-------------|---------------|----------------|-------------|----------------|--------------|--------|
| 300-084-606-190-02 | 1407 WATER ST   | 09/08/23  | \$161,000  | WD     | 03-ARM'S LENGTH | \$161,000    | \$108,200   | 67.20         | \$216,398      | \$32,666    | \$128,334      | \$155,705    | 0.824  |
| 300-062-603-040-00 | 511 CANAL ST    | 05/08/24  | \$138,855  | WD     | 03-ARM'S LENGTH | \$138,855    | \$91,800    | 66.11         | \$183,685      | \$33,790    | \$105,065      | \$127,030    | 0.827  |
| 300-000-622-020-00 | 409 W PLAIN ST  | 07/21/23  | \$133,000  | WD     | 03-ARM'S LENGTH | \$133,000    | \$87,400    | 65.71         | \$174,707      | \$25,533    | \$107,467      | \$126,419    | 0.850  |
| 300-034-400-050-00 | 127 S EAST ST   | 11/30/23  | \$95,000   | WD     | 03-ARM'S LENGTH | \$95,000     | \$59,400    | 62.53         | \$118,730      | \$32,069    | \$62,931       | \$73,442     | 0.857  |
| 300-003-100-026-00 | 209 ALICE ST    | 09/20/23  | \$90,000   | WD     | 03-ARM'S LENGTH | \$90,000     | \$55,200    | 61.33         | \$110,372      | \$28,585    | \$61,415       | \$69,311     | 0.886  |
| 300-003-300-948-00 | 430 HAVEN ST    | 04/29/24  | \$163,600  | WD     | 03-ARM'S LENGTH | \$163,600    | \$98,900    | 60.45         | \$197,860      | \$48,707    | \$114,893      | \$126,401    | 0.909  |
| 300-004-200-957-00 | 1006 WEST ST    | 01/29/25  | \$159,800  | WD     | 03-ARM'S LENGTH | \$159,800    | \$94,000    | 58.82         | \$187,969      | \$45,130    | \$114,670      | \$121,050    | 0.947  |
| 300-084-605-080-00 | 308 HALE ST     | 05/24/23  | \$130,000  | WD     | 03-ARM'S LENGTH | \$130,000    | \$76,800    | 59.08         | \$153,554      | \$25,772    | \$104,228      | \$108,290    | 0.962  |
| 300-033-200-254-00 | 3323 KEMLER RD  | 12/27/23  | \$211,000  | WD     | 03-ARM'S LENGTH | \$211,000    | \$120,700   | 57.20         | \$241,367      | \$48,704    | \$162,296      | \$163,274    | 0.994  |
| 300-063-609-130-00 | 300 S CENTER ST | 03/15/24  | \$240,000  | WD     | 03-ARM'S LENGTH | \$240,000    | \$138,200   | 57.58         | \$276,380      | \$45,288    | \$194,712      | \$195,841    | 0.994  |
| 300-033-400-460-00 | 802 BROOK ST    | 02/22/24  | \$155,000  | WD     | 03-ARM'S LENGTH | \$155,000    | \$87,200    | 56.26         | \$174,392      | \$40,188    | \$114,812      | \$113,732    | 1.009  |
| 300-054-606-100-00 | 517 BENTLEY ST  | 08/04/23  | \$192,500  | WD     | 03-ARM'S LENGTH | \$192,500    | \$108,700   | 56.47         | \$217,455      | \$41,389    | \$151,111      | \$149,208    | 1.013  |
| 300-046-601-080-00 | 316 LEE ST      | 06/21/23  | \$99,000   | WD     | 03-ARM'S LENGTH | \$99,000     | \$55,100    | 55.66         | \$110,131      | \$30,499    | \$68,501       | \$67,485     | 1.015  |
| 300-003-400-307-00 | 1415 WATER ST   | 01/15/25  | \$195,000  | WD     | 03-ARM'S LENGTH | \$195,000    | \$110,000   | 56.41         | \$220,023      | \$34,842    | \$160,158      | \$156,933    | 1.021  |
| 300-087-604-041-00 | 123 FROST ST    | 09/15/23  | \$170,000  | WD     | 03-ARM'S LENGTH | \$170,000    | \$95,500    | 56.18         | \$190,921      | \$31,638    | \$138,362      | \$134,986    | 1.025  |
| 300-082-601-015-00 | 215 S RIVER ST  | 04/13/23  | \$160,000  | WD     | 03-ARM'S LENGTH | \$160,000    | \$89,600    | 56.00         | \$179,109      | \$33,316    | \$126,684      | \$123,553    | 1.025  |
| 300-004-200-912-00 | 411 W PLAIN ST  | 09/22/23  | \$155,000  | WD     | 03-ARM'S LENGTH | \$155,000    | \$86,200    | 55.61         | \$172,304      | \$33,873    | \$121,127      | \$117,314    | 1.032  |
| 300-000-621-060-00 | 406 W PLAIN ST  | 11/09/23  | \$155,000  | WD     | 03-ARM'S LENGTH | \$155,000    | \$85,300    | 55.03         | \$170,575      | \$32,579    | \$122,421      | \$116,946    | 1.047  |
| 300-062-603-084-00 | 508 CLARK ST    | 06/27/24  | \$142,000  | WD     | 03-ARM'S LENGTH | \$142,000    | \$77,400    | 54.51         | \$154,850      | \$35,430    | \$106,570      | \$101,203    | 1.053  |
| 300-050-602-180-00 | 231 DUTTON ST   | 02/07/25  | \$590,000  | WD     | 03-ARM'S LENGTH | \$590,000    | \$219,200   | 37.15         | \$562,024      | \$47,690    | \$542,310      | \$514,334    | 1.054  |
| 300-069-601-110-00 | 415 FOREST ST   | 06/30/23  | \$145,000  | WD     | 03-ARM'S LENGTH | \$145,000    | \$78,600    | 54.21         | \$157,125      | \$36,999    | \$108,001      | \$101,802    | 1.061  |
| 300-086-640-060-01 | 915 WEST ST     | 05/31/24  | \$156,000  | LC     | 03-ARM'S LENGTH | \$156,000    | \$84,500    | 54.17         | \$168,998      | \$38,496    | \$117,504      | \$110,595    | 1.062  |
| 300-063-610-010-00 | 201 S CENTER ST | 09/22/23  | \$250,000  | WD     | 03-ARM'S LENGTH | \$250,000    | \$133,500   | 53.40         | \$266,962      | \$45,975    | \$204,025      | \$187,277    | 1.089  |
| 300-062-603-082-00 | 124 LANSING ST  | 08/02/24  | \$172,900  | WD     | 03-ARM'S LENGTH | \$172,900    | \$91,600    | 52.98         | \$183,227      | \$32,851    | \$140,049      | \$127,437    | 1.099  |
| 300-003-400-414-01 | 1476 WATER ST   | 01/17/25  | \$285,000  | WD     | 03-ARM'S LENGTH | \$285,000    | \$151,800   | 53.26         | \$303,614      | \$31,100    | \$253,900      | \$230,944    | 1.099  |
| 300-074-601-121-00 | 224 UNION ST    | 07/03/24  | \$189,000  | WD     | 03-ARM'S LENGTH | \$189,000    | \$99,600    | 52.70         | \$199,212      | \$35,788    | \$153,212      | \$138,495    | 1.106  |
| 300-050-602-120-00 | 411 S RIVER ST  | 11/08/24  | \$180,000  | WD     | 03-ARM'S LENGTH | \$180,000    | \$94,600    | 52.56         | \$189,206      | \$29,364    | \$150,636      | \$135,459    | 1.112  |
| 300-003-200-910-00 | 702 STATE ST    | 04/19/23  | \$245,923  | WD     | 03-ARM'S LENGTH | \$245,923    | \$128,300   | 52.17         | \$256,602      | \$36,527    | \$209,396      | \$186,504    | 1.123  |
| 300-084-606-010-00 | 1301 WATER ST   | 03/31/25  | \$110,000  | WD     | 03-ARM'S LENGTH | \$110,000    | \$56,700    | 51.55         | \$113,485      | \$32,705    | \$77,295       | \$68,458     | 1.129  |
| 300-063-601-120-00 | 323 UNION ST    | 08/28/23  | \$157,500  | WD     | 03-ARM'S LENGTH | \$157,500    | \$80,600    | 51.17         | \$161,137      | \$31,575    | \$125,925      | \$109,798    | 1.147  |
| 300-071-603-032-00 | 307 DIVISION ST | 06/09/23  | \$80,000   | WD     | 03-ARM'S LENGTH | \$80,000     | \$40,500    | 50.63         | \$81,068       | \$19,760    | \$60,240       | \$51,956     | 1.159  |
| 300-062-601-095-00 | 415 CANAL ST    | 04/10/24  | \$184,000  | WD     | 03-ARM'S LENGTH | \$184,000    | \$92,200    | 50.11         | \$184,483      | \$34,096    | \$149,904      | \$127,447    | 1.176  |
| 300-004-200-822-00 | 436 W PLAIN ST  | 07/06/23  | \$173,500  | WD     | 03-ARM'S LENGTH | \$173,500    | \$83,900    | 48.36         | \$167,777      | \$41,483    | \$132,017      | \$107,029    | 1.233  |
| 300-084-605-020-00 | 1211 WATER ST   | 10/19/23  | \$163,500  | WD     | 03-ARM'S LENGTH | \$163,500    | \$78,800    | 48.20         | \$157,584      | \$32,613    | \$130,887      | \$105,908    | 1.236  |
| 300-062-603-011-02 | 528 CLARK ST    | 11/22/24  | \$207,000  | WD     | 03-ARM'S LENGTH | \$207,000    | \$99,500    | 48.07         | \$199,079      | \$37,161    | \$169,839      | \$137,219    | 1.238  |
| 300-058-604-020-00 | 913 GROVE ST    | 05/15/23  | \$160,000  | WD     | 03-ARM'S LENGTH | \$160,000    | \$75,500    | 47.19         | \$151,059      | \$38,099    | \$121,901      | \$95,729     | 1.273  |
| 300-054-602-020-00 | 418 CANAL ST    | 04/12/23  | \$130,500  | WD     | 03-ARM'S LENGTH | \$130,500    | \$61,000    | 46.74         | \$121,978      | \$33,268    | \$97,232       | \$75,178     | 1.293  |
| 300-058-604-111-00 | 441 HAVEN ST    | 12/15/23  | \$175,000  | WD     | 03-ARM'S LENGTH | \$175,000    | \$80,800    | 46.17         | \$161,661      | \$33,439    | \$141,561      | \$108,663    | 1.303  |
| 300-077-600-050-01 | 1109 HALL ST    | 09/27/24  | \$140,000  | WD     | 03-ARM'S LENGTH | \$140,000    | \$64,800    | 46.29         | \$129,513      | \$30,902    | \$109,098      | \$83,569     | 1.305  |
| 300-034-100-050-00 | 617 CANAL ST    | 09/12/23  | \$125,000  | WD     | 03-ARM'S LENGTH | \$125,000    | \$58,300    | 46.64         | \$116,515      | \$37,830    | \$87,170       | \$66,682     | 1.307  |
| 300-063-605-062-00 | 315 E KNIGHT ST | 03/22/24  | \$188,000  | WD     | 03-ARM'S LENGTH | \$188,000    | \$86,200    | 45.85         | \$172,333      | \$32,247    | \$155,753      | \$118,717    | 1.312  |
| 300-050-601-130-00 | 319 DUTTON ST   | 10/20/23  | \$177,000  | WD     | 03-ARM'S LENGTH | \$177,000    | \$80,700    | 45.59         | \$161,456      | \$31,154    | \$145,846      | \$110,425    | 1.321  |
| 300-034-400-215-00 | 609 STATE ST    | 08/01/24  | \$227,000  | WD     | 03-ARM'S LENGTH | \$227,000    | \$102,500   | 45.15         | \$204,985      | \$39,580    | \$187,420      | \$140,174    | 1.337  |
| 300-046-602-090-00 | 320 GRAND ST    | 08/17/23  | \$135,000  | WD     | 03-ARM'S LENGTH | \$135,000    | \$53,500    | 39.63         | \$107,068      | \$22,386    | \$112,614      | \$83,844     | 1.343  |
| 300-003-400-419-00 | 1446 WATER ST   | 04/22/24  | \$201,000  | WD     | 03-ARM'S LENGTH | \$201,000    | \$90,200    | 44.88         | \$180,365      | \$35,276    | \$165,724      | \$122,957    | 1.348  |
| 300-000-617-121-00 | 109 E PLAIN ST  | 05/22/24  | \$170,000  | WD     | 03-ARM'S LENGTH | \$170,000    | \$76,000    | 44.71         | \$152,085      | \$27,311    | \$142,689      | \$105,741    | 1.349  |
| 300-087-607-030-00 | 400 LAKE ST     | 09/13/24  | \$152,000  | WD     | 03-ARM'S LENGTH | \$152,000    | \$68,000    | 44.74         | \$135,981      | \$28,603    | \$123,397      | \$90,998     | 1.356  |
| 300-058-604-160-00 | 1206 WATER ST   | 02/28/25  | \$168,000  | WD     | 03-ARM'S LENGTH | \$168,000    | \$74,400    | 44.29         | \$148,808      | \$28,449    | \$139,551      | \$101,999    | 1.368  |

|                    |                    |          |           |    |                 |           |           |       |           |          |           |           |       |
|--------------------|--------------------|----------|-----------|----|-----------------|-----------|-----------|-------|-----------|----------|-----------|-----------|-------|
| 300-086-652-011-00 | 1002 MONTGOMERY ST | 08/11/23 | \$180,000 | WD | 03-ARM'S LENGTH | \$180,000 | \$79,500  | 44.17 | \$158,909 | \$28,268 | \$151,732 | \$110,713 | 1.371 |
| 300-077-600-080-00 | 1111 HALL ST       | 10/29/24 | \$146,000 | WD | 03-ARM'S LENGTH | \$146,000 | \$64,900  | 44.45 | \$129,887 | \$32,815 | \$113,185 | \$82,264  | 1.376 |
| 300-062-603-061-00 | 501 CANAL ST       | 05/09/24 | \$218,000 | WD | 03-ARM'S LENGTH | \$218,000 | \$95,400  | 43.76 | \$190,768 | \$30,411 | \$187,589 | \$135,896 | 1.380 |
| 300-080-601-010-00 | 417 NORTH ST       | 03/08/24 | \$287,000 | WD | 03-ARM'S LENGTH | \$287,000 | \$125,400 | 43.69 | \$250,876 | \$50,542 | \$236,458 | \$169,775 | 1.393 |
| 300-033-200-205-00 | 3055 KEMLER RD     | 05/14/24 | \$275,000 | WD | 03-ARM'S LENGTH | \$275,000 | \$118,500 | 43.09 | \$237,024 | \$38,239 | \$236,761 | \$168,462 | 1.405 |
| 300-003-100-555-00 | 128 STATE ST       | 11/16/23 | \$170,000 | WD | 03-ARM'S LENGTH | \$170,000 | \$73,600  | 43.29 | \$147,249 | \$30,901 | \$139,099 | \$98,600  | 1.411 |
| 300-000-614-060-00 | 503 MONTGOMERY ST  | 12/02/24 | \$189,000 | WD | 03-ARM'S LENGTH | \$189,000 | \$80,500  | 42.59 | \$161,017 | \$25,106 | \$163,894 | \$115,179 | 1.423 |
| 300-058-601-060-00 | 719 JACKSON ST     | 09/17/24 | \$165,000 | WD | 03-ARM'S LENGTH | \$165,000 | \$70,300  | 42.61 | \$140,570 | \$30,134 | \$134,866 | \$93,590  | 1.441 |
| 300-087-602-040-00 | 607 BROOK ST       | 07/24/23 | \$182,500 | WD | 03-ARM'S LENGTH | \$182,500 | \$77,400  | 42.41 | \$154,725 | \$29,260 | \$153,240 | \$106,326 | 1.441 |
| 300-074-601-030-00 | 201 DIANA ST       | 07/25/23 | \$125,000 | WD | 03-ARM'S LENGTH | \$125,000 | \$52,300  | 41.84 | \$104,584 | \$26,899 | \$98,101  | \$65,835  | 1.490 |
| 300-034-200-103-01 | 800 N EAST ST      | 10/12/23 | \$215,500 | WD | 03-ARM'S LENGTH | \$215,500 | \$87,600  | 40.65 | \$175,166 | \$37,585 | \$177,915 | \$116,594 | 1.526 |
| 300-003-400-349-00 | 1438 WATER ST      | 06/14/24 | \$210,000 | WD | 03-ARM'S LENGTH | \$210,000 | \$85,600  | 40.76 | \$171,237 | \$42,206 | \$167,794 | \$109,348 | 1.534 |
| 300-074-602-100-00 | 222 DIANA ST       | 07/06/23 | \$172,000 | WD | 03-ARM'S LENGTH | \$172,000 | \$68,400  | 39.77 | \$136,850 | \$29,333 | \$142,667 | \$91,116  | 1.566 |
| 300-034-200-156-00 | 920 N EAST ST      | 09/06/24 | \$155,000 | WD | 03-ARM'S LENGTH | \$155,000 | \$63,200  | 40.77 | \$126,310 | \$38,707 | \$116,293 | \$74,240  | 1.566 |
| 300-046-606-110-00 | 1108 HALL ST       | 03/11/25 | \$105,000 | WD | 03-ARM'S LENGTH | \$105,000 | \$43,100  | 41.05 | \$86,171  | \$28,909 | \$76,091  | \$48,527  | 1.568 |
| 300-054-602-077-00 | 526 MICHIGAN ST    | 03/29/24 | \$83,000  | WD | 03-ARM'S LENGTH | \$83,000  | \$34,500  | 41.57 | \$68,985  | \$28,062 | \$54,938  | \$34,681  | 1.584 |
| 300-063-609-180-00 | 301 STATE ST       | 08/28/24 | \$209,900 | WD | 03-ARM'S LENGTH | \$209,900 | \$82,000  | 39.07 | \$163,909 | \$29,766 | \$180,134 | \$113,681 | 1.585 |
| 300-050-606-055-00 | 618 FOREST ST      | 12/27/24 | \$174,900 | WD | 03-ARM'S LENGTH | \$174,900 | \$69,400  | 39.68 | \$138,789 | \$34,431 | \$140,469 | \$88,439  | 1.588 |
| 300-087-604-020-00 | 107 FROST ST       | 07/06/23 | \$142,900 | WD | 03-ARM'S LENGTH | \$142,900 | \$57,000  | 39.89 | \$113,945 | \$32,073 | \$110,827 | \$69,383  | 1.597 |
| 300-052-601-070-00 | 104 N RIVER ST     | 01/16/24 | \$167,000 | WD | 03-ARM'S LENGTH | \$167,000 | \$64,800  | 38.80 | \$129,542 | \$28,698 | \$138,302 | \$85,461  | 1.618 |
| 300-050-605-110-00 | 317 LEONARD ST     | 06/20/24 | \$170,000 | WD | 03-ARM'S LENGTH | \$170,000 | \$65,900  | 38.76 | \$131,846 | \$32,288 | \$137,712 | \$84,371  | 1.632 |
| 300-087-601-100-00 | 335 W KNIGHT ST    | 06/12/24 | \$138,000 | WD | 03-ARM'S LENGTH | \$138,000 | \$53,600  | 38.84 | \$107,299 | \$27,223 | \$110,777 | \$67,861  | 1.632 |

**Totals: \$12,264,278**

**\$12,264,278 \$5,924,300**

**Sale. Ratio =>**

**48.31**

**\$11,971,830**

**\$9,889,697 \$8,223,799**

**E.C.F. =>**

**1.203**

**Std. Dev. =>**

**7.61**

**Ave. E.C.F. =>**

**1.239**

**USE**

**1.20**