

2022 Sales Study
April 1, 2019 to March 31, 2021

Property Class: Agricultural

Land Value:

 tillable acres: \$4,600

 untillable acres: \$4,600

 1st acre value: \$25,000

H&BU residential: Used Residential Acreage Table B

AG building ECF: use 1.03 ecf (rounded) for AG bldgs

RES building ECF: Use 1.06 ecf (rounded) 0% - 90% for 1 story to 1+
 story (Building styles) - used 00DBR as basis for
 homes in this range
 Use 1.25 ecf (rounded) 0% - 90% for 1.5 story et al
 (Building styles) used 101AG, 170MG as basis for
 homes in this range
 Use .78 ecf (rounded) 91% - 100% - new
 construction/quality

**AG Land Values - acreage rate
2022 Sales Study Period
April 1, 2019 to March 31, 2021**

Other Jurisdictions Land Sales

Parcel Number	Date of Sale	Sale Price	Jurisdiction	Class	Acreage	Tillable	Untillable	Rd ROW	Drains	\$/acre minus row & drains	Notes	confirmed
03-007-015-00	10/1/2019	\$73,333	Berlin	101	16.440	16.44		0.00	0.00	\$4,461		
05-010-014-00	9/3/2020	\$81,488	Erie	102	21.730	20.73		0.00	0.00	\$3,750	landlocked; 22' wide driveway easement	
05-018-042-10	8/27/2020	\$138,000	Erie	102	30.050	27.35		0.18	2.52	\$5,046		
05-105-013-00	8/11/2020	\$41,000	Erie	102	9.210	9.21		0.00	0.00	\$4,452		
05-033-034-00	1/10/2019	\$35,000	Erie	101	12.470	11.53		0.94	0.00	\$3,036	adjacent to I-75	
05-020-014-00	12/5/2019	\$597,893	Erie	101	130.090	98.73	24.00	4.88	2.48	\$4,872		
05-010-066-20	5/20/2019	\$59,000	Erie	101	11.160	10.98		0.18		\$5,373	adj to railroad tracks	
07-476-008-00	11/2/2020	\$84,600	Frenchtown	102	14.960	11.78	2.63	0.55		\$5,869	Municipal purchase; 2.63 ac woods, rest tilled	
07-476-008-11	1/24/2020	\$88,000	Frenchtown	102	14.950	14.41		0.54		\$6,107	purchased as 07-476-008-10	
07-731-001-20	10/31/2019	\$276,000	Frenchtown	101	65.030	59.69	2.57	2.76	0.00	\$4,432		
07-041-010-24	8/8/2019	\$450,000	Frenchtown	101	100.566	100.46		0.11	0.00	\$4,480	split from 07-041-010-23; 150' on road	
08-001-015-00	5/22/2020	\$276,683	Ida	101	55.340	51.86		1.60	2.18	\$5,366		
08-036-002-00	4/24/2020	\$145,000	Ida	101	33.060	30.00		0.68	2.38	\$4,833	PA 260	
08-014-003-00	11/14/2019	\$75,798	Ida	101	17.270	15.71		0.70	0.86	\$4,825		
09-030-004-00	8/26/2020	\$411,600	LaSalle	102	90.000	76.75	9.00	3.25		\$4,745	9 acres mol woods	
09-130-577-00	2/1/2020	\$160,512	LaSalle	101	50.080	37.00	10.00	3.08	0.00	\$3,415	Creek flats	
13-127-318-00	4/16/2021	\$180,000	Raisinville	102	56.720	56.57		0.15		\$3,182		
13-223-430-00	12/29/2020	\$50,000	Raisinville	102	9.420	7.39		0.53	0.50	\$5,959		
13-114-206-00	6/5/2020	\$219,000	Raisinville	101	59.490	55.85	3.00	0.14	0.50	\$3,721	3 ac mol wooded;	
		\$365,000									\$365,000 includes farm house \$146K TCV	
13-111-233-00	4/20/2020	\$443,390	Raisinville	101	84.850	78.10	5.00	0.75	1.00	\$5,336	PA260; 5 acres wooded	
13-234-311-00	11/19/2019	\$308,750	Raisinville	101	65.000	62.50	2.00	0.50	0.00	\$4,787	2 acres wooded	
13-460-037-00	4/10/2019	\$183,000	Raisinville	101	36.440	36.29		0.15		\$5,043		
12-010-460-00	7/25/2019	\$119,500	MCT	401/101	30.000	17.60	12.04	0.07	0.29	\$4,032	buildings \$13,000 ~ TCV	
09-130-133-00		(\$132,500)	LaSalle								sold with LaSalle Twp parcels	
09-130-133-30											12.04 acres woods in MCT	
		\$4,497,546			1014.326	876.93	70.24	21.74	12.71	\$4,590		
tillable		\$1,876,301			428.286	408.92	0.00	5.76	8.44	\$4,531		
woods/untillable		\$2,460,733			539.420	497.30	60.24	12.90	4.27	\$4,712		
wet/flats		\$160,512			50.080	37.00	10.00	3.08	0.00	\$3,415		
tillable/woods/untillable		\$4,337,034			967.706	906.22	60.24	18.66	12.71	\$4,632		
2022 AG acreage rate: \$4,600 (rounded)												

**AG Land Values - site acre
2022 Sales Study Period
April 1, 2019 to March 31, 2021**

Other Jurisdictions Land Sales

Parcel Number	Date of Sale	Sale Price	Jurisdiction	Class	Acreage	Tillable	Untillable	Rd ROW	Drains	\$/tillable acre minus row & drains	Notes	confirmed	AC	SqFt	Land Residual	1st AC value	\$/acre	\$/sq	\$/ff
07-013-002-11	4/1/2021	\$75,000	Frenchtown	102	12.150	11.84		0.31		\$6,334	H&BU Residential		11.84	515,750	\$75,000	\$21,796	\$6,334	\$0.15	#DIV/0!
08-030-023-03	5/6/2021	\$87,500	Ida	102	6.170			0.37		\$15,084	H&BU residential		5.80	252,692	\$87,500	\$36,329	\$15,084	\$0.35	#DIV/0!
08-030-023-02	11/10/2020	\$90,000	Ida	102	6.170			0.76	0.00	\$16,624	H&BU residential		5.41	235,834	\$90,000	\$38,680	\$16,624	\$0.38	#DIV/0!
08-021-007-07	10/13/2020	\$85,000	Ida	102	10.010			0.34	0.56	\$9,326	H&BU residential		9.11	397,006	\$85,000	\$28,156	\$9,326	\$0.21	#DIV/0!
08-024-003-17	10/7/2020	\$24,000	Ida	102	2.000			0.19	0.00	\$13,252	H&BU residential		1.81	78,887	\$24,000	\$17,834	\$13,252	\$0.30	#DIV/0!
08-026-006-20	6/2/2020	\$40,000	Ida	102	5.640			0.10	0.00	\$7,223	H&BU residential		5.54	241,235	\$40,000	\$16,997	\$7,223	\$0.17	#DIV/0!
08-024-001-10	2/14/2020	\$72,500	Ida	101	10.950			0.25	0.00	\$6,774	H&BU residential		10.70	466,179	\$72,500	\$22,162	\$6,774	\$0.16	#DIV/0!
09-130-113-00	7/7/2020	\$120,000	LaSalle	102	15.386					\$7,800	H&BU residential		15.39	670,197	\$120,000	\$30,593	\$7,800	\$0.18	#DIV/0!
13-203-101-50	3/24/2021	\$79,900	Raisinville	102	10.010	9.76		0.25		\$8,184	H&BU residential		9.76	425,298	\$79,900	\$25,571	\$8,184	\$0.19	#DIV/0!
												average	8.37	364,786	\$74,878	\$25,875	\$8,941	\$0.21	
													10.39	452,611	\$78,733	\$24,425			

2022 AG 1 acre site value rate: \$25,000 (rounded)

AG Buildings ECF
2022 Sales Study Period
April 1, 2019 to March 31, 2021

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style	Land Value	Property Class	Building Depr.
12 010 089 30	5065 MORTAR CREEK	05/28/19	WD	03-ARM'S LENGTH	\$285,000	\$51,490	\$233,510	\$195,428	1.195	2,512	\$92.96	00RUR	4.6314	BI-LEVEL	\$44,015	401	66
12 010 144 00	14243 S DIXIE	11/08/19	WD	03-ARM'S LENGTH	\$190,000	\$38,610	\$151,390	\$184,877	0.819	2,166	\$69.89	00DIX	32.9680	1 STORY	\$36,302	401	56
12 010 182 00	6543 E ALBAIN	02/26/21	WD	03-ARM'S LENGTH	\$340,000	\$57,890	\$282,110	\$209,223	1.348	1,995	\$141.41	00RUR	19.9822	1.50 STORY	\$52,195	401	66 W/ billboard lease
12 010 185 00	6619 WILLOW VIEW	06/01/20	WD	03-ARM'S LENGTH	\$307,000	\$154,776	\$152,224	\$106,244	1.433	1,774	\$85.81	101AG	28.4227	1.25 STORY	\$136,377	101	51 W/ billboard lease
12 010 465 00	14776 GOUTZ	07/02/20	WD	03-ARM'S LENGTH	\$177,500	\$86,899	\$90,601	\$106,196	0.853	1,008	\$89.88	00RUR	29.5399	1 STORY	\$78,590	401	56
12 020 174 00	3931 E DUNBAR	10/27/20	WD	03-ARM'S LENGTH	\$350,000	\$168,199	\$181,801	\$146,228	1.243	2,080	\$87.40	101AG	9.4717	2.5 STORY	\$155,260	101	56
Totals:					\$1,649,500		\$1,091,636	\$948,196			\$94.56		0.2727				
									E.C.F. =>	1.151	Std. Deviation=>	0.256039029					
									Ave. E.C.F. =>	1.149	Ave. Variance=>	20.8360	Coefficient of Var=>	18.14112655			

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style	Land Value	Property Class	Building Depr.
12 010 089 30	5065 MORTAR CREEK	05/28/19	WD	03-ARM'S LENGTH	\$285,000	\$51,490	\$233,510	\$195,428	1.195	2,512	\$92.96	00RUR	16.7326	BI-LEVEL	\$44,015	401	66
12 010 144 00	14243 S DIXIE	11/08/19	WD	03-ARM'S LENGTH	\$190,000	\$38,610	\$151,390	\$184,877	0.819	2,166	\$69.89	00DIX	20.8668	1 STORY	\$36,302	401	56
12 010 465 00	14776 GOUTZ	07/02/20	WD	03-ARM'S LENGTH	\$177,500	\$86,899	\$90,601	\$106,196	0.853	1,008	\$89.88	00RUR	17.4387	1 STORY	\$78,590	401	56
12 020 174 00	3931 E DUNBAR	10/27/20	WD	03-ARM'S LENGTH	\$350,000	\$168,199	\$181,801	\$146,228	1.243	2,080	\$87.40	101AG	21.5729	2.5 STORY	\$155,260	101	56
Totals:					\$1,002,500		\$657,302	\$632,729			\$85.03		1.1298				
									E.C.F. =>	1.039	Std. Deviation=>	0.22247874					
									Ave. E.C.F. =>	1.028	Ave. Variance=>	19.1528	Coefficient of Var=>	18.6394748			

1.03 (rounded)

**AG Residential Building ECF
2022 Sales Study Period
April 1, 2019 to March 31, 2021**

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style	Use Code	Land Value	Building Depr.
12 175 013 00	3461 MAINE	02/28/20	CD	12-FROM LENDING INSTITUTION NOT EXPOSED	\$40,000	\$48,750	121.88	\$22,972	\$7,028	\$82,091	0.085	1,428	\$4.92	175MT	47.3488	DUPLEX	DUPLEX	\$22,972	51
12 175 021 00	3456 MAINE	02/14/20	WD	03-ARM'S LENGTH	\$102,000	\$59,250	58.09	\$24,684	\$77,316	\$110,594	0.699	1,495	\$51.72	175MT	14.1025	1 STORY		\$24,684	56
12 175 025 00	15746 VIRGINIA	06/22/20	WD	03-ARM'S LENGTH	\$62,000	\$44,600	71.94	\$23,122	\$38,878	\$70,935	0.548	1,092	\$35.60	175MT	0.9987	DUPLEX	DUPLEX	\$23,122	56
12 175 025 00	15746 VIRGINIA	02/12/21	WD	03-ARM'S LENGTH	\$87,000	\$44,600	51.26	\$23,122	\$63,878	\$70,935	0.901	1,092	\$58.50	175MT	34.2450	DUPLEX	DUPLEX	\$23,122	56
Totals:					\$291,000	\$197,200			\$187,100	\$335,554			\$37.68		0.0485				
					Sale. Ratio =>		67.77			E.C.F. =>	0.558		Std. Deviation=>	0.34710726					
					Std. Dev. =>		31.90			Ave. E.C.F. =>	0.558		Ave. Variance=>	24.1738	Coefficient of Var=>	43.31671296			

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style	Use Code	Land Value	Building Depr.
12 010 185 00	6619 WILLOW VIEW	06/01/20	WD	03-ARM'S LENGTH	\$307,000	\$124,000	40.39	\$136,377	\$170,623	\$126,244	1.352	1,774	\$96.18	101AG	13.4630	1.25 STORY		\$136,377	51
12 020 174 00	3931 E DUNBAR	10/27/20	WD	03-ARM'S LENGTH	\$350,000	\$157,050	44.87	\$155,260	\$194,740	\$160,292	1.215	2,080	\$93.63	101AG	0.1995	2.5 STORY		\$155,260	56
12 170 011 00	15435 KEEGAN	05/29/20	WD	03-ARM'S LENGTH	\$87,900	\$45,600	51.88	\$21,000	\$66,900	\$64,601	1.036	1,090	\$61.38	170MG	18.1315	1.25 STORY		\$21,000	56
12 170 013 00	15443 KEEGAN	10/09/20	WD	03-ARM'S LENGTH	\$181,000	\$67,300	37.18	\$21,000	\$160,000	\$124,283	1.287	1,512	\$105.82	170MG	7.0479	1.50 STORY		\$21,000	61
12 170 017 00	15459 KEEGAN	06/30/20	WD	03-ARM'S LENGTH	\$115,000	\$48,250	41.96	\$21,000	\$94,000	\$69,872	1.345	930	\$101.08	170MG	12.8415	1.25 STORY		\$21,000	56
12 170 029 00	15507 KEEGAN	10/21/19	WD	03-ARM'S LENGTH	\$150,000	\$55,300	36.87	\$25,720	\$124,280	\$105,128	1.182	1,152	\$107.88	170MG	3.4726	1 STORY		\$25,720	61
12 175 035 00	3494 VERMONT	01/22/20	WD	03-ARM'S LENGTH	\$143,000	\$59,700	41.75	\$21,727	\$121,273	\$110,107	1.101	1,358	\$89.30	175MT	11.5488	MODULAR		\$21,727	60
Totals:					\$1,333,900	\$557,200			\$931,816	\$760,527			\$93.61		0.8321				
					Sale. Ratio =>		41.77			E.C.F. =>	1.225		Std. Deviation=>	0.12041954					
					Std. Dev. =>		5.13			Ave. E.C.F. =>	1.217		Ave. Variance=>	9.5292	Coefficient of Var=>	7.830732315			

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style	Use Code	Land Value	Building Depr.
12 170 029 00	15507 KEEGAN	10/21/19	WD	03-ARM'S LENGTH	\$150,000	\$55,300	36.87	\$25,720	\$124,280	\$105,128	1.182	1,152	\$107.88	170MG	4.0381	1 STORY		\$25,720	61
12 175 035 00	3494 VERMONT	01/22/20	WD	03-ARM'S LENGTH	\$143,000	\$59,700	41.75	\$21,727	\$121,273	\$110,107	1.101	1,358	\$89.30	175MT	4.0381	MODULAR		\$21,727	60
Totals:					\$293,000	\$115,000			\$245,553	\$215,235			\$98.59		0.0934				
					Sale. Ratio =>		39.25			E.C.F. =>	1.141		Std. Deviation=>	0.05710765					
					Std. Dev. =>		3.45			Ave. E.C.F. =>	1.142		Ave. Variance=>	4.0381	Coefficient of Var=>	3.536638825			

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style	Use Code	Land Value	Building Depr.
12 020 132 20	4858 E DUNBAR	09/25/19	WD	03-ARM'S LENGTH	\$165,000	\$55,800	33.82	\$37,878	\$127,122	\$119,590	1.063	1,040	\$122.23	00DBR	3.3617	1 STORY		\$37,878	58
12 020 132 40	4890 E DUNBAR	04/03/19	WD	03-ARM'S LENGTH	\$229,000	\$100,150	43.73	\$37,020	\$191,980	\$199,449	0.963	1,750	\$109.70	00DBR	13.4046	1 STORY		\$37,020	59
12 020 240 00	6327 E DUNBAR	08/26/19	WD	03-ARM'S LENGTH	\$126,500	\$42,200	33.36	\$24,307	\$102,193	\$80,444	1.270	894	\$114.31	00DBR	17.3763	1 STORY		\$24,307	62
12 020 249 00	6469 E DUNBAR	06/24/19	WD	03-ARM'S LENGTH	\$92,820	\$36,050	38.84	\$18,639	\$74,181	\$63,528	1.168	920	\$80.63	00DBR	7.1085	1 STORY		\$18,639	51
12 020 252 00	6483 E DUNBAR	02/08/21	WD	03-ARM'S LENGTH	\$132,000	\$46,800	35.45	\$18,949	\$113,051	\$85,966	1.315	960	\$117.76	00DBR	21.8474	1.25 STORY		\$18,949	56
12 075 001 00	4722 E DUNBAR	09/30/20	WD	03-ARM'S LENGTH	\$178,000	\$70,150	39.41	\$35,426	\$142,574	\$125,910	1.132	1,176	\$121.24	00DBR	3.5753	1 STORY		\$35,426	61
12 095 038 00	15484 DAISY DELL	04/30/19	WD	03-ARM'S LENGTH	\$120,000	\$63,500	52.92	\$22,371	\$97,629	\$127,468	0.766	1,196	\$81.63	00DBR	33.0685	1 STORY		\$22,371	56
12 095 040 00	6349 E DUNBAR	10/18/19	WD	03-ARM'S LENGTH	\$123,500	\$48,900	39.60	\$20,920	\$102,580	\$93,606	1.096	1,020	\$100.57	00DBR	0.0726	1 STORY		\$20,920	56
Totals:					\$1,166,820	\$463,550			\$951,310	\$895,961			\$106.01		3.4821				
					Sale. Ratio =>		39.73			E.C.F. =>	1.062		Std. Deviation=>	0.17431798					
					Std. Dev. =>		6.38			Ave. E.C.F. =>	1.097		Ave. Variance=>	12.4769	Coefficient of Var=>	11.37779055			

1 story to 1.25 story - 71% - 0% 1.06 ecf (rounded)

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style	Use Code	Land Value	Building Depr.
12 010 185 00	6619 WILLOW VIEW	06/01/20	WD	03-ARM'S LENGTH	\$307,000	\$124,000	40.39	\$136,377	\$170,623	\$126,244	1.352	1,774	\$96.18	101AG	10.4587	1.25 STORY		\$136,377	51
12 020 174 00	3931 E DUNBAR	10/27/20	WD	03-ARM'S LENGTH	\$350,000	\$157,050	44.87	\$155,260	\$194,740	\$160,292	1.215	2,080	\$93.63	101AG	3.2038	2.5 STORY		\$155,260	56
12 170 011 00	15435 KEEGAN	05/29/20	WD	03-ARM'S LENGTH	\$87,900	\$45,600	51.88	\$21,000	\$66,900	\$64,601	1.036	1,090	\$61.38	170MG	21.1357	1.25 STORY		\$21,000	56
12 170 013 00	15443 KEEGAN	10/09/20	WD	03-ARM'S LENGTH	\$181,000	\$67,300	37.18	\$21,000	\$160,000	\$124,283	1.287	1,512	\$105.82	170MG	4.0436	1.50 STORY		\$21,000	61
12 170 017 00	15459 KEEGAN	06/30/20	WD	03-ARM'S LENGTH	\$115,000	\$48,250	41.96	\$21,000	\$94,000	\$69,872	1.345	930	\$101.08	170MG	9.8372	1.25 STORY		\$21,000	56
Totals:					\$1,040,900	\$442,200			\$686,263	\$545,292			\$91.62		1.1578				
					Sale. Ratio =>		42.48			E.C.F. =>	1.259		Std. Deviation=>	0.13033505					
					Std. Dev. =>		5.56			Ave. E.C.F. =>	1.247		Ave. Variance=>	9.7358	Coefficient of Var=>	7.807716449			

use 1.06 ecf (rounded) for 1 story & 1+story
use 1.25 ecf (rounded) for 1.25 et al

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style	Use Code	Land Value	Building Depr.
12 035 036 00	14944 WILDWOOD	11/19/20	WD	03-ARM'S LENGTH	\$339,900	\$142,250	41.85	\$33,753	\$306,147	\$380,540	0.805	2,296	\$133.34	035WW	1.1473	1.50 STORY		\$33,753	91
12 460 035 00	4973 ORCHARD CREST	02/14/20	WD	03-ARM'S LENGTH	\$355,000	\$158,750	44.72	\$40,000	\$315,000	\$442,610	0.712	2,588	\$121.72	4600M	8.1346	1.50 STORY		\$40,000	95
12 500 186 00	15175 OAK KNOLL	10/31/19	LC	03-ARM'S LENGTH	\$444,000	\$172,450	38.84	\$31,565	\$412,435	\$559,155	0.738	3,303	\$124.87	500SS	5.5429	1.50 STORY		\$31,565	92
12 510 020 00	14904 TIARA	05/29/20	WD	03-ARM'S LENGTH	\$299,900	\$139,500	46.52	\$31,375	\$268,525	\$292,404	0.918	2,351	\$114.22	510DE	12.5302	1.75 STORY		\$31,375	91
Totals:					\$1,438,800	\$612,950			\$1,302,107	\$1,674,710			\$123.53		1.5521				
					Sale. Ratio =>		42.60			E.C.F. =>	0.778		Std. Deviation=>	0.09223475					
					Std. Dev. =>		3.36			Ave. E.C.F. =>	0.793		Ave. Variance=>	6.8388	Coefficient of Var=>	8.623541898			

use .78 ecf for new construction in AG