

1

## 2024 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	45.61	1.09625	45.10	1.10865	48.82	1.02417	46.88	1.06655	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Allen Township	38.23	1.30787	46.83	1.06769	46.12	1.08413	42.39	1.17952	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Amboy Township	45.79	1.09194	48.75	1.02564	N.C.	N.C.	42.15	1.18624	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Cambria Township	45.67	1.09481	41.08	1.21714	N.C.	N.C.	44.59	1.12133	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Camden Township	39.98	1.25063	51.18	0.97694	44.05	1.13507	42.39	1.17952	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Fayette Township	41.66	1.20019	41.77	1.19703	43.70	1.14416	42.35	1.18064	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Hillsdale Township	47.01	1.06360	48.69	1.02690	49.30	1.01420	44.45	1.12486	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Jefferson Township	42.48	1.17702	43.14	1.15902	34.34	1.45603	49.41	1.01194	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Litchfield Township	46.45	1.07643	47.48	1.05307	58.57	0.85368	41.50	1.20482	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Moscow Township	41.13	1.21566	44.07	1.13456	43.46	1.15048	44.89	1.11383	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Pittsford Township	45.08	1.10914	44.25	1.12994	42.62	1.17316	46.27	1.08061	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Ransom Township	49.57	1.00867	38.66	1.29333	46.21	1.08202	48.23	1.03670	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Reading Township	47.62	1.04998	40.35	1.23916	44.80	1.11607	47.71	1.04800	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Scipio Township	48.20	1.03734	45.06	1.10963	50.36	0.99285	43.33	1.15393	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Somerset Township	47.63	1.04976	48.52	1.03050	44.20	1.13122	42.98	1.16333	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Wheatland Township	44.38	1.12663	48.63	1.02817	N.C.	N.C.	47.34	1.05619	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Woodbridge Township	42.50	1.17647	47.80	1.04603	47.92	1.04341	40.50	1.23457	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Wright Township	47.17	1.06000	45.19	1.10644	46.76	1.06929	41.08	1.21714	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
City of Hillsdale	N.C.	N.C.	40.61	1.23122	47.30	1.05708	42.18	1.18540	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
City of Jonesville	43.08	1.16063	48.50	1.03093	47.32	1.05664	44.14	1.13276	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
City of Litchfield	N.C.	N.C.	46.56	1.07388	48.44	1.03220	44.69	1.11882	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
City of Reading	47.00	1.06383	47.77	1.04668	43.82	1.14103	37.65	1.32802	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: 2023 / Equalization Year: 2024

Class of Real Property	Study Type	Stratified Study	Combined Study	Assessed Value	Sample			% Ratio Assessments to Appraisals	Projected True Cash Value	Remarks
					No. of Parcels	Assessed Value	True Cash Value			
100 Agricultural	AS			39,465,600	19	2,283,200	5,064,878	45.08 %	87,545,697	AS
200 Commercial	AS			2,407,800	9	188,200	425,358	44.25 %	5,441,356	AS
300 Industrial	AS			475,500	6	475,500	1,115,737	42.62 %	1,115,737	AS 100% Sample
400 Residential	SS			45,674,150	29	0	0	46.27 %	98,712,233	SS
500 Timber-Cutlover	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>88,023,050</b>	<b>63</b>				<b>192,815,023</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 types 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 be Assessed Value of the classification. NOTE: No data entry required for a sales study, stratified study or combined study.  
**Sample 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	2024		
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	248,229	1	0	0	50.00%	496,458	RV
350 Industrial	RV	114,054	1	0	0	50.00%	228,108	RV
450 Residential	NC	0	0	0	0	50.00%	0	NC
550 Utility	RV	3,475,411	3	0	0	50.00%	6,950,822	RV
<b>TOTAL - PERSONAL</b>		3,837,694	5				7,675,388	

AS: Appraisal Study  
 ES: Estimated Values (Explain):  
 NC: None Classified  
 RV: Review

AU: Audit  
 NW: New Class  
 S1: One Year Sales Study

CT: Class Transfer  
 OH: 100%  
 S2: Two Year Sales Study

Remarks:

**County: 30 HILLSDALE**

Unit(s): PITTSFORD TOWNSHIP

**Class: Agricultural**

Parcel Number	Owner's Name	Class	Assessment	Appraisal	Ratio
13 001 100 012 01 7 1	BLEICH, NORMAN R & CAROL L	102	64,000	135,863	47.11
13 001 200 012 01 7 1	BLEICH, ERIC R & JENNIFER D	102	68,700	152,914	44.93
13 002 400 001 02 7 1	WILENIUS, DEBRA & PELTIER, MIC	102	34,600	70,855	48.83
13 003 100 007 03 7 1	MUNK, DEAN & SHARON	102	162,800	360,507	45.16
13 003 400 005 03 7 1	CROCKETT, DOUGLAS K & MARY M (	102	127,200	266,245	47.78
13 004 200 004 04 7 1	GRABER, JOSEPH B & ELIZABETH A	102	116,300	254,055	45.78
13 004 400 002 04 7 1	MUNK, DEAN & SHARON	102	88,000	194,068	45.34
13 006 200 003 06 7 1	LOPRESTO, GARY L & LESLIE M	101	134,200	314,451	42.68
13 007 400 003 07 7 1	SCHOENBERGER FARMS LLC	102	130,300	283,374	45.98
13 007 400 004 07 7 1	SCHOENBERGER FARMS LLC	102	64,900	128,524	50.50
13 008 200 004 08 7 1	MAROWELLI, JOHN & JOANNE FAMIL	101	183,000	478,570	38.24
13 009 100 008 09 7 1	FOSTER, ANTHONY L & LOIS TRUST	101	185,100	422,239	43.84
13 009 100 011 09 7 1	PETERSON, WAYNE & BONNIE FAMIL	102	71,600	153,485	46.65
13 009 400 002 09 7 1	TUCKERMAN, MELVIN L & JANICE K	102	89,100	180,369	49.40
13 010 200 005 10 7 1	HOUSER, L DEAN & KOREEN D	102	122,000	264,202	46.18
13 010 300 002 10 7 1	HEDRICK, GENE T & KIMBERLY R	101	281,800	562,717	50.08
13 011 200 004 11 7 1	GODFREY, JERRY A & MARY J FAMI	102	93,100	204,785	45.46
13 013 200 015 13 7 1	GODFREY, DAVID A & CYNTHIA L	102	67,500	147,626	45.72
13 018 200 002 18 7 1	DUNLAP, MARY JO REVOCABLE TRUS	101	199,000	490,029	40.61
<b>Totals:</b>		19	2,283,200	5,064,878	45.08
<b>Class Totals:</b>	101	5			
	102	14			

\*\*\* Statistics for this group (19 in sample) \*\*\*

Statistical Mean= 45.803    Median= 45.777    Maximum= 50.496    Minimum= 38.239

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

Normalized Average Deviation = 0.04658 (Coefficient of Dispersion)  
 Average Squared Deviation = 9.34556 (Variance)  
 Square Root of Squared Deviation = 3.05705 (Standard Deviation)  
 Normalized Standard Deviation = 0.06674 (Covariance)  
 2 Standard Deviation Range (Low) = 39.68873 (High) = 51.91693

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

Normalized Average Deviation = 0.04658 (Coefficient of Dispersion)  
 Average Squared Deviation = 9.34624 (Variance)  
 Square Root of Squared Deviation = 3.05716 (Standard Deviation)  
 Normalized Standard Deviation = 0.06678 (Covariance)  
 2 Standard Deviation Range (Low) = 39.66317 (High) = 51.89181

Price Related Differential (PRD): 1.01606    PRD > 1 regressive, < 1 progressive.

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

Parcel Number	Owner's Name	Class	Assessment	Appraisal	Ratio
13 018 300 034 18 7 1	COLEMAN INVESTMENT COMPANY LLC	201	6,400	13,276	48.21
13 024 200 009 24 7 1	TANNER, BLANE & KIMBERLY	201	50,600	90,491	55.92
13 024 200 012 24 7 1	TAZLA LLC	202	5,700	22,022	25.88
13 024 200 015 24 7 1	HAMDAN, ROD SR & NORMA	202	4,200	8,800	47.73
13 024 200 016 24 7 1	HAMDAN, ROD SR & NORMA	202	4,200	10,296	40.79
13 024 200 035 24 7 1	MURPHY, MARTHA L DIRECTED IRA	202	5,200	13,138	39.58
13 045 001 001	BRASHER, SARAH M	201	7,000	52,379	13.36
13 045 001 019	DUNLAP, MARY JO REVOCABLE TRUS	202	900	4,121	21.84
13 045 001 051	BERLIN HOLDINGS LLC	201	104,000	210,835	49.33
<b>Totals:</b>					
		9	188,200	425,358	44.25
<b>Class Totals:</b>					
	201	4			
	202	5			

\*\*\* \*\* Statistics for this group (9 in sample) \*\*\* \*\*

Statistical Mean= 38.071    Median= 40.793    Maximum= 55.917    Minimum= 13.364

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

Normalized Average Deviation = 0.31010 (Coefficient of Dispersion)  
 Average Squared Deviation = 209.16341 (Variance)  
 Square Root of Squared Deviation = 14.46248 (Standard Deviation)  
 Normalized Standard Deviation = 0.37988 (Covariance)  
 Standard Deviation Range (Low) = 9.14598 (High) = 66.99591

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

Normalized Average Deviation = 0.27378 (Coefficient of Dispersion)  
 Average Squared Deviation = 217.49639 (Variance)  
 Square Root of Squared Deviation = 14.74776 (Standard Deviation)  
 Normalized Standard Deviation = 0.36153 (Covariance)  
 Standard Deviation Range (Low) = 11.29702 (High) = 70.28806

Price Related Differential (PRD): 0.86046    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	TYMACH HOLDINGS LLC	301	163,800	367,551	44.57	
13 013 200 011 13 7 1	TYMACH HOLDINGS LLC	301	189,400	427,143	44.34	
13 013 400 012 13 7 1	ENNIS, SCOTT D	301	43,800	86,642	50.55	
13 018 300 033 18 7 1	DOW, DAVID DEE & DOW, DAVID DU	301	31,600	89,243	35.41	
13 019 100 002 19 7 1	CONSUMERS ENERGY COMPANY	301	5,200	14,173	36.69	
13 045 001 038	FARRELL GIRLS LLC	301	41,700	130,985	31.84	
<b>Totals:</b>			<b>6</b>	<b>475,500</b>	<b>1,115,737</b>	<b>42.62</b>
<b>Class Totals:</b>		<b>301</b>	<b>6</b>			

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

Statistical Mean= 40.566    Median= 40.515    Maximum= 50.553    Minimum= 31.836

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

Normalized Average Deviation = 0.14596 (Coefficient of Dispersion)  
 Average Squared Deviation = 49.56467 (Variance)  
 Square Root of Squared Deviation = 7.04022 (Standard Deviation)  
 Normalized Standard Deviation = 0.17355 (Covariance)  
 2 Standard Deviation Range (Low) = 26.48512 (High) = 54.64599

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

Normalized Average Deviation = 0.14614 (Coefficient of Dispersion)  
 Average Squared Deviation = 49.56771 (Variance)  
 Square Root of Squared Deviation = 7.04043 (Standard Deviation)  
 Normalized Standard Deviation = 0.17377 (Covariance)  
 2 Standard Deviation Range (Low) = 26.43443 (High) = 54.59617

Price Related Differential (PRD): 0.95185    PRD > 1 regressive, < 1 progressive.

# 2023 24 Month Sales Ratio Study for determining the 2024 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>PITTSFORD TOWNSHIP</b>
Class of Property (Ag., Comm., Res., etc.) <b>Residential</b>	

**2021 to 2022 Adjustment Modifier**

1. Enter the assessed valuation after adjustment from the 2022 form L-4023 line 05..... 1. 37,182,300
2. Enter the assessed valuation before adjustment from the 2022 form L-4023 line 03..... 2. 34,247,200
3. 2021 to 2022 Adjustment Modifier. Divide line 1 by line 2..... 3. 1.0857

**2022 to 2023 Adjustment Modifier**

4. Enter the assessed valuation after adjustment from the 2023 form L-4023 line 05..... 4. 43,663,400
5. Enter the assessed valuation before adjustment from the 2023 form L-4023 line 03..... 5. 36,472,800
6. 2022 to 2023 Adjustment Modifier. Divide line 4 by line 5..... 6. 1.1971

**2021 to 2023 Adjustment Modifier**

7. 2021 to 2023 Adjustment Modifier. Multiply line 3 by line 6..... 7. 1.2997

## 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)
2021	4/21 - 9/21	6	360,600	1.2997	468,672	887,000	52.84%
2021	10/21 - 3/22	12	568,800	1.2997	739,269	1,671,809	44.22%
12 Month Total Sales		18	12 Month Total Sales		1,207,941	2,558,809	47.21%
2022	4/22 - 9/22	6	678,400	1.1971	812,113	1,734,900	46.81%
2022	10/22 - 3/23	5	171,300	1.1971	205,063	509,000	40.29%
12 Month Total Sales		11	12 Month Total Sales		1,017,176	2,243,900	45.33%
<b>24 Month Total Sales</b>		<b>29</b>	<b>24 Month Total Sales</b>		<b>2,225,117</b>	<b>4,802,709</b>	
<b>*24 Month Mean Adjusted Ratio</b>							<b>46.27%</b>

IMPORTANT: For Sales from April 2021 through March 2022, 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 2022 through March 2023. 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)
2022	10/22 - 3/23	5	171,300	1.1971	205,063	509,000	40.29%
2023	4/23 - 9/23	11	579,500	1.0000	579,500	1,597,594	36.27%
12 Month Total Sales		16	12 Month Total Sales		784,563	2,106,594	
<b>**12 Month Aggregate Adjusted Ratio</b>							<b>37.24%</b>

IMPORTANT: For Sales from Oct. 2022 through Sept. 2023, 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).

2021 March Board of Review valuations are compared with sales transacted during the last three 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 the last nine months of 2022 and those transacted in the first three months of 2023.

2023 March Board of Review valuations are compared with sales transacted during April through September of 2023.



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

Parcel Number	Class	Sale Date	Lot/Ltr/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj. Sale Price	Assessment	Ratio	Mult
06 014 400 007 14 6 3	401	06/29/2021	1739/803	WD	RAPP	LYON, TONYA C	STARKS, JOHNSA M	03-ARM'S LENGTH	265,000	265,000	64,400	24.30	
06 016 300 005 16 6 3	401	05/13/2021	1736/74	WD	RAPP	GOM, MATTHEW LEE	STOLL, LEVI & VICTORIA	03-ARM'S LENGTH	110,050	110,050	28,900	26.26	
06 017 200 015 17 6 3	402	07/13/2021	1800/982	WD	RAPP	SEMMER, DANIEL	STRICKLAND, AUSTIN & JORE	03-ARM'S LENGTH	45,000	45,000	16,300	36.22	
06 021 400 007 21 5 3	401	06/29/2021	1800/208	WD	RAPP	DMATEK, KAREN S	HARRINGTON, LARYSSA Q & C	03-ARM'S LENGTH	280,000	280,000	104,900	37.46	
06 032 100 023 32 5 3	402	04/07/2021	1792/98	WD	RAPP	KELLAM, WILLIAM & PATRICI	NEHLIS, SCOTT I & MARY E	03-ARM'S LENGTH	23,000	23,000	15,800	68.70	
06 036 300 001 36 5 3	401	05/27/2021	1797/981	WD	RAPP	HOUSEKNECHT, WILLIAM E	ES CLARK, CHRISTOPHER F JR & 08-ESTATE PER FR POPE, JON		176,000	176,000	71,200	40.45	
06 300 001 018 + Fcls 06 300 001 017, 06 300 001 016, 06 300 001 019	401	07/07/2021	1800/626	WD	DEFLT	HICHOLS, JERRY J & SHELLY	ANDERSON, DYLAN	19-MULTI PARCEL ARM'	220,000	220,000	92,700	42.14	
06 340 001 005 + Fcls 06 340 001 006, 06 340 001 007	402	09/10/2021	1806/466	WD	DEFLT	ROGERS FAMILY TRUST	DAVID FAMILY LIVING TRUST	19-MULTI PARCEL ARM'	23,500	23,500	19,200	81.70	
06 385 001 009	401	05/14/2021	1795/1059	WD	DEFLT	HAYNE, CHAD G & PAULA A	SRECHER, JERI HONSON LIV	03-ARM'S LENGTH	285,000	285,000	92,400	32.42	
06 380 001 021	402	07/01/2021	1800/640	WD	DEFLT	C & S LAND DEVELOPMENT	III MOYAR, MARK & KELLI	03-ARM'S LENGTH	41,500	41,500	22,000	53.01	
06 390 001 022	402	07/08/2021	1800/622	WD	DEFLT	RONDQUIST CONSTRUCTION	LL MOYAR, MARK & KELLI	03-ARM'S LENGTH	50,000	50,000	21,000	42.00	
Totals 04/01/2021 - 09/30/2021													
06 006 400 004 06 6 3	401	10/01/2021	1808/105	WD	RAPP	MERICA, WALTER J/BARTLEY,	LAMESS, ASHLEY H & ELIZA	03-ARM'S LENGTH	207,155	207,155	46,400	22.40	
06 009 300 012 09 6 3	401	11/12/2021	1813/333	WD	RAPP	HEATH, CHARLES B & JOSEPH	DOULLY, TONYA M	03-ARM'S LENGTH	150,000	150,000	65,300	43.53	
06 017 100 013 17 6 3	401	11/09/2021	1812/73	WD	RAPP	ROCKWOOD, GERALD CHARLES	HEPKER FARM PROPERTIES LL	03-ARM'S LENGTH	140,000	140,000	66,100	47.21	
06 017 200 015 17 6 3	402	03/08/2022	1821/94	WD	RAPP	STRICKLAND, AUSTIN & JORE	SLACK, KEVIN & RUTH	03-ARM'S LENGTH	49,500	49,500	16,300	32.93	
06 018 400 006 18 6 3	401	12/29/2021	1816/175	WD	DEFLT	VINCENT, GLENN J	FANCHER, KENNETH RAY	03-ARM'S LENGTH	271,450	271,450	131,300	48.37	
06 031 300 007 31 5 3	401	01/28/2022	1818/419	WD	RAPP	PEATI, TODD E & RITA	COFFREY, WALLACE J	03-ARM'S LENGTH	310,000	310,000	118,700	38.29	
06 022 300 008 22 5 3	401	03/08/2022	1822/448	WD	DEFLT	MCDONELL, CORY N & JOAN	E HENTER, BRUCE & JAHIS DAV	03-ARM'S LENGTH	320,000	320,000	56,100	17.53	
06 305 001 019	402	02/28/2022	1820/730	WD	DEFLT	PICKELL, BURNELL H & DORO	DURVEA, PHILLIP R	03-ARM'S LENGTH	21,500	21,500	11,300	52.56	
06 315 001 004	401	01/14/2022	1817/829	WD	DEFLT	VALENTE, DENISE/HASTED,	D SPARKS, RODERICK & DEANA	03-ARM'S LENGTH	208,000	208,000	78,300	37.64	
06 315 001 013	401	12/16/2021	1818/266	WD	DEFLT	WOODS, LOIS A ETAL SEE EXT COM	HOAGE, RONALD JR & AMBER	03-ARM'S LENGTH	350,000	350,000	112,700	32.20	
06 325 001 016 Fcls 06 325 001 014, 06 325 001 015, 06 325 001 017, 06 325 001 018	401	11/09/2021	1812/40	WD	DEFLT	HOUCHEN, HOWARD J ALSO INCLUDES 1812/39	HOOTON, MARK G & JULIE E	19-MULTI PARCEL ARM'	549,900	549,900	336,500	61.19	
06 325 001 029	401	10/08/2021	1809/357	WD	DEFLT	COLE, JIM E	SMITH, JAMES & BREANN	03-ARM'S LENGTH	265,000	265,000	83,100	31.36	

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

Parcel Number	Class	Sale Date	Libert/Page	Inst.	Neighl.	Grantor	Terms-of-Sale	Sale Price	Adj. Sale Price	Assessment	Ratio	Mult
06 008 300 012 08 6 3	401	09/07/2022	1834/806	WD	RAPP	POTES, ERIC & EMILY K	03-ARM'S LENGTH	260,000	260,000	70,600	27.15	
06 009 200 006 09 6 3	401	06/24/2022	1831/942	WD	DEFLT	HOLTON, CHARLES	JEMM, DONNA ANN & REBECCA	130,000	130,000	60,500	46.54	
06 013 300 004 13 6 3	401	07/07/2022	1831/754	WD	RAPP	SIGNOR(COOK), TERESA A SEE EXT COM	STOCKDALE, CALVIN J & KAT	341,000	341,000	156,400	45.87	
06 032 100 020 32 5 3	402	05/05/2022	1825/1156	WD	DEFLT	DWICK, CHRIS	SHEELY, KATHLEEN & GERALD	45,000	45,000	19,700	43.78	
06 032 200 005 32 5 3	401	09/08/2022	1833/592	WD	RAPP	TACKETT, MERLIN N DESC ERR? S/B GENESEE RD	SMITH, DONALD E & SUSAN E	139,000	139,000	74,400	53.53	
06 035 100 011 35 5 3	402	05/18/2022	1826/1170	WD	DEFLT	C & S LAND DEVELOPMENT	GODFREY, WALLACE J	36,000	36,000	9,700	26.94	
06 035 200 025 35 5 3	401	04/21/2022	1824/994	WD	RAPP	MANU, CONSTANCE SUE	DAGLOW FAMILY TRUST	175,000	175,000	94,200	53.83	
06 035 400 020 35 5 3	402	05/10/2022	1826/296	WD	DEFLT	EVERINGHAM, COREY A & BRE	THOMAS, CAROLYN D	45,000	45,000	18,000	40.00	
06 385 001 022	401	07/28/2022	1831/939	WD	DEFLT	PARKER, JAMES R II	BERNARD, KARL L & ALICE J	270,000	270,000	116,400	43.11	
06 395 001 011	402	09/30/2022	1834/521	WD	DEFLT	SEEVERS, GARY L	BALLINGER, NICHOLAS & KEL	17,500	17,500	11,000	62.86	
06 395 001 012	402	08/29/2022	1834/522	WD	DEFLT	C & S LAND DEVELOPMENT	BALLINGER, NICHOLAS & KEL	17,500	17,500	13,200	75.43	
06 395 001 019 + Pcls 06 395 001 020	401	05/16/2022	1826/712	WD	DEFLT	SMITH, DONALD H & SUSAN E	MALCHEFF, ADAM & JESSICA	432,500	432,500	122,500	28.32	
Totals 06/01/2022 - 09/30/2022												
06 006 400 012 06 6 3	401	03/15/2023	1846/103	WD	RAPP	CABLE, CINDY L	HOUSER, MELISSA	144,900	144,900	56,200	38.79	
06 009 300 004 09 6 3	401	12/06/2022	1840/899	WD	RAPP	SHRIVER, CLAYTON E	BAKER, CALEB A	135,000	135,000	70,800	52.44	
06 009 300 010 09 6 3	401	01/03/2023	1841/1237	WD	DEFLT	BUTCHER, KENNETH R & LIND	LAIRD, KARA	380,000	380,000	146,100	38.45	
06 013 400 003 13 6 3	401	03/09/2023	1845/613	WD	DEFLT	DAMSON, MATTHEW T & TINA	JORDAN, JARED D & HANNAH	335,000	335,000	124,500	37.16	
06 018 100 010 18 6 3	401	03/01/2023	1846/166	WD	DEFLT	FOSTER, JOSHUA & AMBER	KAUE, MICHAEL S & BROOKE	394,900	394,900	109,400	23.88	
06 018 400 014 18 6 3	401	02/13/2023	1844/53	WD	RAPP	WERTZ, CODY ALLEN	JOHNSON, GEORGE E	300,000	300,000	109,400	36.47	
06 325 001 037	401	03/07/2023	1845/403	WD	DEFLT	MILLS, DAVID C & SUSAN A	HOLMES, BRADLEY & BETH	205,000	205,000	95,700	46.68	
06 385 001 010	401	02/21/2023	1844/791	WD	DEFLT	TRACHSEL, VICTOR J/LINGER	MORGAN, WILLIAM & BRITTAN	425,000	425,000	102,500	24.12	
06 395 001 012	401	10/31/2022	1838/569	WD	DEFLT	HAWKINS, GARY & KATHRYN R	VESELLO, THOMAS J & SUSA	350,000	350,000	93,400	26.69	
06 390 001 012	402	11/30/2022	1840/558	WD	DEFLT	C & S LAND DEVELOPMENT	III FORSYTHE, CLARKE D & KARE	19,000	19,000	5,600	29.47	
06 395 001 013 + Pcls 06 395 001 014	402	11/09/2022	1839/281	WD	DEFLT	C & S LAND DEVELOPMENT	IN ALBRECHT, AARON S	33,600	33,600	7,400	22.02	
06 395 001 015	402	11/11/2022	1839/280	WD	DEFLT	SEEVERS, GARY L	ALBRECHT, AARON S	18,000	18,000	6,200	34.44	

**County: 30 HILLSDALE**  
**Unit: FAYETTE 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
06 006 400 022 06 6 3 + Pcls 06 006 400 024 06 6 3	401	06/08/2023	1851/810	WD	DEFLT MORSE, SEE EXT COMMENTS	BRADLEY A & BRITTA MORTON, SEE EXT COMMENTS	KIRK ALBERT & PAU 19-MULTI PARCEL ARM'		79,595	79,595	25,300	31.79	
06 006 400 023 06 6 3	401	06/08/2023	1851/808	WD	RAPP MORSE, SEE EXT COMMENTS	ERITTANY L/LEWIS, SEE EXT COMMENTS	MORTON, KIRK ALBERT & PAU 03-ARM'S LENGTH		273,405	273,405	104,100	38.08	
06 013 200 003 13 6 3	401	05/17/2023	1850/646	WD	RAPP STEWART, SEE EXT COMMENTS	ROBERT C JR/FRUH BENJAMINS, SEE EXT COMMENTS	JOSEPH & EMMA 03-ARM'S LENGTH		295,000	295,000	130,200	44.14	
06 015 400 005 15 6 3	401	07/10/2023	1853/474	WD	RAPP OWENS, SEE EXT COMMENTS	PATRICK MAMMALLOFY BULLER, SEE EXT COMMENTS	KEITH A & DONNA K 03-ARM'S LENGTH		222,000	222,000	88,500	39.86	
06 016 100 001 16 6 3	401	09/11/2023	1857/972	WD	DEFLT REED, SEE EXT COMMENTS	JUSTIN STEWARD, SEE EXT COMMENTS	BRYCE M 03-ARM'S LENGTH		91,500	91,500	93,600	102.30	
06 016 300 007 16 6 3	401	07/14/2023	1855/796	WD	DEFLT RAGUCKAS, SEE EXT COMMENTS	JODY M/IRISH, A EICHER, SEE EXT COMMENTS	MERV 03-ARM'S LENGTH		75,000	75,000	69,800	93.07	
06 031 200 011 31 5 3	401	09/18/2023	1858/237	WD	RAPP GREENWALD, SEE EXT COMMENTS	JAMES C LEHMAN, SEE EXT COMMENTS	BROCK TIMOTHY 03-ARM'S LENGTH		195,000	195,000	74,100	38.00	
06 032 200 005 32 5 3	401	09/21/2023	1856/893	WD	RAPP SMITH, DESC ERR? S/B	DONALD H & SUSAN E CONDE, GENESESE RD	RONALD & DEBORAH 03-ARM'S LENGTH		179,000	179,000	68,800	38.44	
06 033 100 030 33 5 3	401	06/02/2023	1851/477	WD	DEFLT MCNEH, SEE EXT COMMENTS	ARTHUR A KOBERSKI, SEE EXT COMMENTS	ANDREW & CAROLI 03-ARM'S LENGTH		399,900	399,900	138,000	34.51	
06 340 001 026	401	05/19/2023	1850/735	WD	DEFLT SIMMONS, SEE EXT COMMENTS	BRIAN J DAVIDSON, SEE EXT COMMENTS	JOHN & HEIDI 03-ARM'S LENGTH		379,000	379,000	81,200	21.42	
06 380 001 005 + Pcls 06 380 001 006	402	09/23/2023	1856/600	WD	DEFLT HOSAN, SEE EXT COMMENTS	JAY D & MARSHA A GOW, SEE EXT COMMENTS	RONNIE M & CONNIE J 19-MULTI PARCEL ARM'		10,000	10,000	9,900	99.00	

Totals	04/01/2023 - 09/30/2023	Conventional	11	2,199,400	882,500	40.17	1.0000
Totals	10/01/2022 - 09/30/2023	Conventional	23	4,939,800	1,795,600	36.35	1.0000

\*\*\* Statistics for this group (23 in sample) \*\*\*  
 Statistical Mean = 43.096 Median = 38.000 Maximum = 102.295 Minimum = 21.425  
 Normalized Average Deviation = 0.36127 (Coefficient of Dispersion)  
 Average Squared Deviation = 536.60738 (Variance)  
 Square Root of Squared Deviation = 23.16479 (Standard Deviation)  
 Normalized Standard Deviation = 0.53752 (Covariance)  
 2 S-Standard Deviation Range (Low) = -3.23356 (High) = 89.42559  
 \*\*\* Statistics about Median \*\*\*  
 Normalized Average Deviation = 0.35394 (Coefficient of Dispersion)  
 Average Squared Deviation = 563.75721 (Variance)  
 Square Root of Squared Deviation = 23.74357 (Standard Deviation)  
 Normalized Standard Deviation = 0.62483 (Covariance)  
 2 S-Standard Deviation Range (Low) = -3.48714 (High) = 85.48714  
 Price Related Differential (PRD): 1.18560 2RD -1 regressive, < 1 progressive.

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

Parcel Number	Class	Sale Date	Libert/Page	Inst. Neigh. Grantor	Terms-of-Sale	Grantee	Sale Price	Adj. Sale Price	Assessment	Ratio	Mult
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< Totals for this Analysis > # of Sales Assessments Sale Prices Ratio

Conventional	60	4,384,300	11,539,855	37.99							
Creative	0	0	0	50.00							
Totals:	60	4,384,300	11,539,855	37.99							

\*\*\* Statistics for this group (60 in sample) \*\*\*

Statistical Mean= 43.063 Median= 38.616 Maximum= 102.295 Minimum= 17.531

\*\*\* Statistics about Mean \*\*\*  
 Normalized Average Deviation = 0.29464 (Coefficient of Dispersion)  
 Average Squared Deviation = 327.45683 (Variance)  
 Square Root of Squared Deviation = 18.09577 (Standard Deviation)  
 Normalized Standard Deviation = 0.42022 (Covariance)  
 2 S-standard Deviation Range (Low) = 6.87140 (High) = 79.25447

\*\*\* Statistics about Median \*\*\*  
 Normalized Average Deviation = 0.31551 (Coefficient of Dispersion)  
 Average Squared Deviation = 347.56381 (Variance)  
 Square Root of Squared Deviation = 18.64307 (Standard Deviation)  
 Normalized Standard Deviation = 0.48278 (Covariance)  
 2 S-standard Deviation Range (Low) = 1.33024 (High) = 75.90250