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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
 Allen 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			39,036,000	20	1,982,400	5,185,827	38.23 %	102,108,292	AS
200 Commercial	AS			3,809,500	9	914,900	1,953,757	46.83 %	8,134,743	AS
300 Industrial	AS			4,282,700	6	4,282,700	9,286,975	46.12 %	9,286,975	AS 100% Sample
400 Residential	SS			51,853,300	40	0	0	42.39 %	122,324,369	SS
500 Timber-Cutover	NC			0	0	0	0	50.00 %	0	NC
600 Developmental	NC			0	0	0	0	50.00 %	0	NC
TOTAL - REAL				98,981,500	75				241,854,379	

AS: Appraisal Study
 NW: New Class
 NC: None Classified
 RA: Reappraisal
 OH: One Hundred % Study
 ES: Estimated Values (Explain):
 S1: One Year Sales Study
 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 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 2193 (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 4023s).
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		Allen 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	34,600	0	0	0	50.00%	69,200	RV
350 Industrial	RV	0	0	0	0	50.00%	0	RV
450 Residential	NC	0	0	0	0	50.00%	0	NC
550 Utility	RV	3,677,800	5	0	0	50.00%	7,355,600	RV
TOTAL - PERSONAL		3,712,400	5				7,424,800	

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: ALLEN TOWNSHIP
Class: Agricultural

Parcel Number	Owner's Name	Class	Assessment	Appraisal	Ratio
05 001 100 001 01 6 4	LEWIS, BRUCE	102	190,500	482,676	39.47
05 001 200 003 01 6 4	EDGINGTON, LARRY DEAN TRUST NO	102	15,300	40,801	37.50
05 001 200 004 01 6 4	LEWIS, BRUCE	102	76,000	194,450	39.08
05 001 200 009 01 6 4	EDGINGTON, LARRY DEAN TRUST NO	101	191,200	530,666	36.03
05 001 300 002 01 6 4	LEWIS BROTHERS LAND LLC	102	66,600	166,910	39.90
05 001 400 004 01 6 4	LEWIS, ROGER W	102	62,400	139,389	44.77
05 002 200 009 02 6 4	SANBORN, KEVIN & PEGGY FAMILY	101	147,400	366,447	40.22
05 002 300 003 02 6 4	LEWIS, BRUCE TRUST NO 1	101	165,400	455,806	36.29
05 002 400 002 02 6 4	LEWIS, BRUCE TRUST NO 1	101	64,400	165,402	38.94
05 003 100 010 03 6 4	MILLER, ROBERT B IRA	102	61,700	143,001	43.15
05 003 300 001 03 6 4	KOCHENDORFER, EDWIN & LORETTA	102	52,700	132,173	39.87
05 003 400 003 03 6 4	KOCHENDORFER, EDWIN & LORETTA	101	77,300	237,939	32.49
05 003 400 004 03 6 4	KOCHENDORFER, LORETTA	102	14,700	57,051	25.77
05 004 100 002 04 6 4	HOLCOMB, PEGGY E	102	23,500	59,400	39.56
05 004 200 001 04 6 4	LEWIS BROTHERS LAND LLC	102	96,600	242,727	39.80
05 004 300 001 04 6 4	SLOMINSKI, GARY G & JANET L	101	129,000	327,997	39.33
05 005 400 004 05 6 4	SOUTHWORTH, DONALD WILLIAM	101	98,000	279,108	35.11
05 006 200 002 06 6 4	KLINCK, DAVID & BARBARA	102	27,000	75,059	35.97
05 006 300 002 06 6 4	KIES, MARK J & SHERYL A FAMILY	102	354,200	920,776	38.47
05 008 400 002 08 6 4	MARSHALL, ERIC J FAMILY LVG TR	102	68,500	168,049	40.76

Totals: 20 1,982,400 5,185,827 38.23

Class Totals: 101 7
102 13

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

Statistical Mean= 38.124 Median= 39.207 Maximum= 44.767 Minimum= 25.766

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

Normalized Average Deviation = 0.07269 (Coefficient of Dispersion)
Average Squared Deviation = 15.95267 (Variance)
Square Root of Squared Deviation = 3.99408 (Standard Deviation)
Normalized Standard Deviation = 0.10477 (Covariance)
2 Standard Deviation Range (Low) = 30.13543 (High) = 46.11175

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

Normalized Average Deviation = 0.06528 (Coefficient of Dispersion)
Average Squared Deviation = 17.18848 (Variance)
Square Root of Squared Deviation = 4.14590 (Standard Deviation)
Normalized Standard Deviation = 0.10574 (Covariance)
2 Standard Deviation Range (Low) = 30.91531 (High) = 47.49891

Price Related Differential (PRD): 0.99729 PRD > 1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: ALLEN TOWNSHIP
Class: Commercial

Parcel Number	Owner's Name	Class	Assessment	Appraisal	Ratio
05 003 300 006 03 6 4	MCCLEMENTS, STEVEN B & CAROL L	201	35,100	89,870	39.06
05 017 200 017 17 6 4	NEWSOME, MILDFORD & VADA	201	502,700	1,094,463	45.93
05 017 200 021 17 6 4	FRIEND, JEFFERY LYNN	201	95,400	195,465	48.81
05 017 200 024 17 6 4	ALLEN ANTIQUE BARN & CONVENTIO	201	165,500	348,730	47.46
05 017 200 029 17 6 4	AAA STORAGE BY U LLC	201	23,800	47,709	49.89
05 017 200 039 17 6 4	SHEELY, GERALD & KATHLEEN	202	13,800	16,762	82.33
05 018 300 013 18 6 4	SOURS, WILLIAM J	201	11,400	11,691	97.51
05 075 001 003	SAGE, KAREN D	201	57,800	136,619	42.31
05 075 001 004	FALATER, JOE	202	9,400	12,448	75.51
Totals:					
		9	914,900	1,953,757	46.83
Class Totals:					
	201	7			
	202	2			

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

Statistical Mean= 58.756 Median= 48.807 Maximum= 97.511 Minimum= 39.056

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

Normalized Average Deviation = 0.29912 (Coefficient of Dispersion)
 Average Squared Deviation = 433.36108 (Variance)
 Square Root of Squared Deviation = 20.81733 (Standard Deviation)
 Normalized Standard Deviation = 0.35430 (Covariance)
 Standard Deviation Range (Low) = 17.12085 (High) = 100.39016

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

Normalized Average Deviation = 0.29706 (Coefficient of Dispersion)
 Average Squared Deviation = 544.71235 (Variance)
 Square Root of Squared Deviation = 23.33907 (Standard Deviation)
 Normalized Standard Deviation = 0.47819 (Covariance)
 2 Standard Deviation Range (Low) = 2.12854 (High) = 95.48484

Price Related Differential (PRD): 1.25472 PRD > 1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: ALLEN TOWNSHIP
Class: Industrial

Parcel Number	Owner's Name	Class	Assessment	Appraisal	Ratio	
05 007 200 002 07 6 4	CONAGRA FOODS INC	301	127,600	321,748	39.66	
05 007 300 001 07 6 4	CONAGRA FOODS INC	301	4,031,100	8,647,107	46.62	
05 007 300 006 07 6 4	CONAGRA FOODS INC	302	400	858	46.62	
05 010 400 010 10 6 4	CONSUMERS ENERGY COMPANY	302	10,000	20,010	49.98	
05 018 300 003 18 6 4	CONSUMERS ENERGY COMPANY	301	7,000	19,150	36.55	
05 035 100 005 35 6 4	SOUTHERN MICHIGAN PROPERTIES I	301	106,600	278,102	38.33	
Totals:			6	4,282,700	9,286,975	46.12
Class Totals:		301	4			
		302	2			

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

Statistical Mean= 42.959 Median= 43.138 Maximum= 49.975 Minimum= 36.554

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

Normalized Average Deviation = 0.11123 (Coefficient of Dispersion)
 Average Squared Deviation = 29.87111 (Variance)
 Square Root of Squared Deviation = 5.46545 (Standard Deviation)
 Normalized Standard Deviation = 0.12722 (Covariance)
 2 Standard Deviation Range (Low) = 32.02846 (High) = 53.89025

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

Normalized Average Deviation = 0.11077 (Coefficient of Dispersion)
 Average Squared Deviation = 29.90946 (Variance)
 Square Root of Squared Deviation = 5.46895 (Standard Deviation)
 Normalized Standard Deviation = 0.12678 (Covariance)
 2 Standard Deviation Range (Low) = 32.20023 (High) = 54.07604

Price Related Differential (PRD): 0.93157 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 HILLSDALE	City or Township Name ALLEN TOWNSHIP
Class of Property (Ag.,Comm.,Res.,etc.) Residential	

2021 to 2022 Adjustment Modifier

1. Enter the assessed valuation after adjustment from the 2022 form L-4023 line 05.....	1. <u>45,858,000</u>
2. Enter the assessed valuation before adjustment from the 2022 form L-4023 line 03.....	2. <u>43,751,557</u>
3. 2021 to 2022 Adjustment Modifier. Divide line 1 by line 2.....	3. <u>1.0481</u>

2022 to 2023 Adjustment Modifier

4. Enter the assessed valuation after adjustment from the 2023 form L-4023 line 05.....	4. <u>51,393,400</u>
5. Enter the assessed valuation before adjustment from the 2023 form L-4023 line 03.....	5. <u>45,885,400</u>
6. 2022 to 2023 Adjustment Modifier. Divide line 4 by line 5.....	6. <u>1.1200</u>

2021 to 2023 Adjustment Modifier

7. 2021 to 2023 Adjustment Modifier. Multiply line 3 by line 6.....	7. <u>1.1739</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)
2021	4/21 - 9/21	12	822,300	1.1739	965,298	2,094,400	46.09%
2021	10/21 - 3/22	8	470,900	1.1739	552,790	1,274,165	43.38%
12 Month Total Sales		20	12 Month Total Sales		1,518,088	3,368,565	45.07%
2022	4/22 - 9/22	13	875,200	1.1200	980,224	2,557,500	38.33%
2022	10/22 - 3/23	7	386,900	1.1200	433,328	1,002,750	43.21%
12 Month Total Sales		20	12 Month Total Sales		1,413,552	3,560,250	39.70%
24 Month Total Sales		40	24 Month Total Sales		2,931,640	6,928,815	
*24 Month Mean Adjusted Ratio							42.39%

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	7	386,900	1.1200	433,328	1,002,750	43.21%
2023	4/23 - 9/23	13	1,091,000	1.0000	1,091,000	3,221,300	33.87%
12 Month Total Sales		20	12 Month Total Sales		1,524,328	4,224,050	
**12 Month Aggregate Adjusted Ratio							36.09%

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: ALLEN 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
05 009 400 029 09 6 4	401	04/01/2021	1792/991	WD DEFLT DOWN, KENDRICK L & TRACY WILLIAMS, KATHY/GARBLE, W 19-MULTI PARCEL ARM'			235,000	235,000	123,500	52.55	
+ Pcls 05 075 001 167,		05 075 001 168, 05 075 001 164,		05 009 400 028 09 6 4, 05 009 400 027 09 6 4	SSR EXT COM						
05 017 100 004 17 6 4	401	07/08/2021	1800/888	WD RAPP CURTIS, PHILLIP J	SARKISIAN, LORRIE/DOUGHER	03-ARM'S LENGTH	125,000	125,000	37,200	29.76	
05 027 300 015 27 6 4	401	04/01/2021	1791/462	LC RAPP MARSH, DANIEL L & DEBRA D SEMMLER, BYRON D		03-ARM'S LENGTH	25,000	25,000	17,600	70.40	
				\$4,000 DN - 6% INT							
05 032 300 014 32 6 4	401	06/18/2021	1799/440	WD RAPP KIRKINGBURG, JASON K	ANDRES, CODY	03-ARM'S LENGTH	140,000	140,000	61,000	43.57	
05 032 400 022 32 6 4	401	07/07/2021	1801/574	WD DEFLT JOHNSON, SUSAN M	DOTTON, THOMAS G	03-ARM'S LENGTH	129,500	129,500	49,900	38.53	
05 033 400 024 33 6 4	401	05/06/2021	1794/1178	WD DEFLT LONGFIELD, MARY R REV LIV WILLIAMS, JOHN/IAN		03-ARM'S LENGTH	139,900	139,900	54,100	38.67	
05 040 001 015	401	07/22/2021	1801/1125	WD DEFLT HALL FAMILY TRUST	HANNA, CONNIE & CHRISTOPH	19-MULTI PARCEL ARM'	282,000	282,000	155,500	55.14	
+ Pcls 05 040 001 006				LOT 6 & 15							
05 040 001 028	401	09/16/2021	1806/1246	WD DEFLT HARVEY, HERBIE P & TERESA MITCHELL, BRIAN E & MEGAN		03-ARM'S LENGTH	535,000	535,000	140,800	26.32	
05 075 001 013	401	07/22/2021	1802/691	WD DEFLT RISHER, ASHLEY R	MILLER, TIMOTHY & ASHLEY	03-ARM'S LENGTH	100,000	100,000	62,300	62.30	
05 075 001 014	401	04/08/2021	1792/386	WD DEFLT RAFFERTY, MARK T	CARTER, KELLY	19-MULTI PARCEL ARM'	90,000	90,000	45,200	50.22	
+ Pcls 05 075 001 016											
05 075 001 096	401	09/03/2021	1807/229	WD DEFLT WRIGHT, JESSICA	KNISELY, SHAWN & ZACHARY	03-ARM'S LENGTH	148,000	148,000	41,000	27.70	
05 075 001 127	401	07/23/2021	1801/713	WD DEFLT CRODILL, DOANE P	VANAREN, AUSTIN	19-MULTI PARCEL ARM'	145,000	145,000	34,200	23.59	
+ Pcls 05 075 001 104											
Totals 04/01/2021 - 09/30/2021 Conventional											
05 007 300 009 07 6 4	401	03/11/2022	1821/736	WD RAPP RINGIE, RALPH J & JENNIFER TOMPKINS, DEVON & KAYLIN		03-ARM'S LENGTH	216,000	216,000	56,600	26.20	
05 020 200 002 20 6 4	401	10/14/2021	1809/629	WD DEFLT MATKINS, ROBERT E & BARBA SUTHERLAND, EDWARD		19-MULTI PARCEL ARM'	1,200,000	75,165	28,500	37.92	
+ Pcls 05 020 200 003 20 6 4,		05 020 400 001 20 6 4									
05 024 200 008 24 6 4	401	11/29/2021	1814/271	WD RAPP JACKS, TINA M	IADIWALA, ISHMAIL	03-ARM'S LENGTH	157,000	157,000	47,700	30.38	
05 035 400 005 35 6 4	401	01/31/2022	1818/835	WD RAPP BARVE, WILLIAM R & REBECC WILSON, LARRY A JR & ANIS		03-ARM'S LENGTH	195,000	195,000	75,200	38.56	
05 050 001 030	401	11/23/2021	1813/208	WD DEFLT RINGER, JACQUELIN I REVOC DUDLEY-ORSMAN, SHEILA M		19-MULTI PARCEL ARM'	85,000	85,000	40,000	47.06	
+ Pcls 05 050 001 009											
05 050 001 020	401	10/06/2021	1808/699	WD DEFLT FINCH, JEFFREY R & DEANNA DUFFEY, MICHAEL DALE		03-ARM'S LENGTH	251,000	251,000	85,700	34.14	
05 075 001 019	401	11/16/2021	1814/437	WD RFP 1844/127 SSR EXT COM							
+ Pcls 05 075 001 018				DEFILT VINING, SHANE	CRANDALL, JOSHUA	19-MULTI PARCEL ARM'	95,000	95,000	23,100	24.32	
05 075 001 051	401	02/04/2022	1818/1020	WD DEFLT BAILEY, ANDY FAMILY TRUST NOTER, KATHRYN/BROWN, TR		03-ARM'S LENGTH	200,000	200,000	114,100	57.05	
Totals 10/01/2021 - 03/31/2022 Conventional											
							8	1,274,165	470,900	36.96	1.0000

County: 30 HILLSDALE
Unit: ALLEN 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 04/01/2021 - 03/31/2022			Conventional				20	3,368,565	1,293,200	38.39	1.0000

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

Statistical Mean= 40.720 Median= 38.548 Maximum= 70.400 Minimum= 23.586

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

Normalized Average Deviation = 0.27638 (Coefficient of Dispersion)

Average Squared Deviation = 186.41489 (Variance)

Square Root of Squared Deviation = 13.65338 (Standard Deviation)

Normalized Standard Deviation = 0.33530 (Covariance)

2 Standard Deviation Range (Low) = 13.41289 (High) = 68.02643

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

Normalized Average Deviation = 0.28104 (Coefficient of Dispersion)

Average Squared Deviation = 191.37712 (Variance)

Square Root of Squared Deviation = 13.83991 (Standard Deviation)

Normalized Standard Deviation = 0.35887 (Covariance)

2 Standard Deviation Range (Low) = 10.88064 (High) = 66.21628

Price Related Differential (PRD): 1.06068 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: ALLEN 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
05 005 400 002 05 6 4	401	09/02/2022	1834/1179	WD RAPP LITSEY, ASHLEIGH/PTINNEGAN	JOHN/STIENMA,	03-ARMY'S LENGTH	143,000	143,000	24,600	17.20	
05 009 400 029 09 6 4 + Pcls 05 075 001 167	401	06/06/2022	1828/410	WD DEFLT WILLIAMS, KATHY/GAMBLE,	W TEPFT, COLTEN	19-MULTI PARCEL ARM'	225,000	225,000	93,700	41.64	
05 013 200 012 13 6 4	401	09/20/2022	1835/961	WD RAPP PAVN, DAVID A	SHARPE, JOSEPH	03-ARMY'S LENGTH	199,900	199,900	74,700	37.37	
05 013 400 014 13 6 4	401	05/16/2022	1826/933	WD DEFLT WILSON, DAVID & TANIA	FOOTY, DOUGLAS R & PAMELA	03-ARMY'S LENGTH	170,000	170,000	54,400	32.00	
05 016 200 008 16 6 4	401	07/07/2022	1830/1005	WD DEFLT RICKMAN, GRANT A	HARRON, KEISEY E/SUTTON,	03-ARMY'S LENGTH	118,500	118,500	100,200	84.56	
05 018 200 017 18 6 4	401	04/01/2022	1823/547	WD RAPP RAKOCY, CHAD A & KERRI A	LAPERR, ALLISON & JONATHA	03-ARMY'S LENGTH	320,000	320,000	97,300	30.41	
05 024 200 008 24 6 4	401	07/18/2022	1831/370	WD RAPP LADIWALA, ISHWATI	MYERS, STEVEN M	03-ARMY'S LENGTH	186,300	186,300	49,000	28.30	
05 024 200 015 24 6 4 + Pcls 05 024 200 014 24 6 4	401	05/02/2022	1825/944	WD DEFLT NICHOLS, JERRY L & SHELLI	RUBIN, KYLE & CHRISSEA	19-MULTI PARCEL ARM'	39,900	39,900	26,100	65.41	
05 026 200 001 26 6 4	401	06/22/2022	1829/1081	WD RAPP WAGLERS, JACOB & FANNIE	WHELIPIREY, RICHARD	03-ARMY'S LENGTH	240,000	240,000	53,800	22.42	
05 027 400 027 27 6 4	401	06/17/2022	1829/500	WD DEFLT GORDON, ANITA & DALLAS	WEIKEL, ANNE	03-ARMY'S LENGTH	205,000	205,000	81,600	39.80	
05 032 100 001 32 6 4	401	06/22/2022	1829/499	WD DEFLT HAYES, JEFFERY D & LORI S	JEFFERY, DONNA & JAMES	03-ARMY'S LENGTH	335,000	335,000	70,700	21.10	
05 050 001 006	401	07/25/2022	1831/1235	WD DEFLT JOHNSON, K/BARNER, D/BAHN	CLANSON, DAVID H & SRAH	03-ARMY'S LENGTH	209,900	209,900	90,900	43.31	
05 075 001 145 + Pcls 05 075 001 146	401	09/01/2022	1834/467	WD DEFLT GIBSON, CHASE & CHASELYN	JOHSON, CONEY/BROOKS, NIC	19-MULTI PARCEL ARM'	165,000	165,000	58,200	35.27	
Totals 04/01/2022 - 09/30/2022 Conventional											
05 017 100 015 17 6 4	402	01/20/2023	1842/1048	WD DEFLT JOHNSON, FRANK & KAREN	SMALL, GUY L & JODY M	03-ARMY'S LENGTH	52,000	52,000	31,100	59.81	
05 027 200 017 27 6 4 + Pcls 05 027 200 018 27 6 4	401	12/01/2022	1840/1236	WD DEFLT GUILLEY, JOHN A ESTATE	TITTS, JAMES DONALD	08-ESTATE	95,000	95,000	36,200	38.11	
05 033 300 020 33 6 4	401	10/03/2022	1836/454	WD RAPP EASTERLING, AMBERLYNN & N	BAUDE, JUDITH	03-ARMY'S LENGTH	130,000	130,000	39,700	29.77	
05 060 001 007 + Pcls 05 032 400 017 32 6 4	401	12/16/2022	1841/699	WD DEFLT MCBAIN, RUSSELL W & ROSEBA	KOKENSPARGER, LANCE & BAR	19-MULTI PARCEL ARM'	296,000	296,000	77,700	26.25	
05 060 001 008 + Pcls 05 032 400 016 32 6 4	401	10/28/2022	1838/887	WD DEFLT MCBAIN, RUSSELL & ROSEANN	CHAMER, STEVEN & PATTI/HI	19-MULTI PARCEL ARM'	180,000	180,000	96,700	53.72	
05 075 001 031	401	11/07/2022	1838/1057	WD DEFLT RIFE, RONALD D & LORI L/C	KONSTANER, BRADLEY & JACQ	03-ARMY'S LENGTH	135,000	135,000	54,900	40.67	
05 075 001 081	401	02/28/2023	1845/16	WD DEFLT DEBOE, JOHN A	ORTIS, ROGER	03-ARMY'S LENGTH	114,750	114,750	51,600	44.97	
Totals 10/01/2022 - 03/31/2023 Conventional											
							7	1,002,750	386,900	38.58	1.0000
Totals 04/01/2022 - 03/31/2023 Conventional											
							20	3,560,250	1,262,100	35.45	1.0000

County: 30 HILLSDALE
Unit: ALLEN TOWNSHIP
Class: Residential

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

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

Statistical Mean= 39.504 Median= 37.737 Maximum= 84.557 Minimum= 17.203

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

Normalized Average Deviation = 0.29959 (Coefficient of Dispersion)
Average Squared Deviation = 268.52097 (Variance)
Square Root of Squared Deviation = 16.38661 (Standard Deviation)
Normalized Standard Deviation = 0.41480 (Covariance)
2 Standard Deviation Range (Low) = 6.73117 (High) = 72.27761

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

Normalized Average Deviation = 0.30991 (Coefficient of Dispersion)
Average Squared Deviation = 271.80914 (Variance)
Square Root of Squared Deviation = 16.48664 (Standard Deviation)
Normalized Standard Deviation = 0.43688 (Covariance)
2 Standard Deviation Range (Low) = 4.76370 (High) = 70.71024

Price Related Differential (PRD) : 1.11438 PRD > 1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: ALLEN 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
05 002 400 004 02 6 4	401	07/21/2023	1854/325	WD RAPP BAUER, DAVID MOHAN & JULI TWITTMAYER, ANDREW R & EL	03-ARM'S LENGTH		297,400	297,400	86,700	29.15	
05 005 400 002 05 6 4	401	08/14/2023	1856/1030	WD RAPP STEINMA, JOHN/STEINMA, DOUGHERTY, JOHN C	03-ARM'S LENGTH		170,000	170,000	27,800	16.35	
05 008 200 004 08 6 4	401	08/06/2023	1857/1006	WD DEFLT BOMERSOX, CHARLES THOMAS MARTINEZ, SAMIR SELIM	19-MULTI PARCEL ARM'		127,000	127,000	74,400	58.58	
+ Pcls 05 008 200 009 08 6 4											
05 009 400 028 09 6 4	401	05/17/2023	1850/237	WD DEFLT WILLIAMS, KATHY/GANBLE, W TERRY, COLTEN	19-MULTI PARCEL ARM'		75,000	75,000	39,100	52.13	
+ Pcls 05 075 001 164, 05 075 001 168, 05 009 400 027 09 6 4											
05 013 200 011 13 6 4	401	05/12/2023	1849/1200	WD DEFLT WALTERS, RAY F & DEBORAH SCHRIEBER, JAMES & MEGAN	03-ARM'S LENGTH		380,000	380,000	94,200	24.79	
05 017 100 004 17 6 4	401	09/27/2023	1859/310	WD RAPP SARKISIAN, LORRIE/DOUGHER ROBERTS, COOPER J	03-ARM'S LENGTH		159,500	159,500	43,700	27.40	
05 017 200 026 17 6 4	401	09/19/2023	1858/238	WD DEFLT SKIBA, VALENTINE & SANDRA BAUER, CRAIG ANTHONY	03-ARM'S LENGTH		305,900	305,900	92,600	30.27	
05 023 100 011 23 6 4	401	09/15/2023	1858/160	WD RAPP BURLEIM, ANTHONY E	LALD, CHRISTOPHER & NICH 03-ARM'S LENGTH		75,000	75,000	36,300	48.40	
05 029 100 008 29 6 4	401	08/10/2023	1856/205	WD RAPP BEADIE, CAROL M IRREVOCAB ARHTSREGGR, CONNOR & MORG 03-ARM'S LENGTH	03-ARM'S LENGTH		285,000	285,000	123,600	43.37	
05 033 300 023 33 6 4	401	07/06/2023	1853/264	WD DEFLT DANIELS, JAMES E & CAROL 1784 S ALLEN LLC	03-ARM'S LENGTH		850,000	850,000	246,900	29.05	
05 035 100 015 35 6 4	402	05/05/2023	1849/279	WD DEFLT BURRELL, ALAN JON	MILLER, ROBERT P LIVING T 19-MULTI PARCEL ARM'		16,500	16,500	9,000	54.55	
+ Pcls 05 035 100 019 35 6 4											
05 036 300 004 36 6 4	401	08/17/2023	1856/375	WD RAPP PRESSLER, PATSY	AMBRUSTER, SCOTT F 03-ARM'S LENGTH		130,000	130,000	50,500	38.85	
Totals 04/01/2023 - 09/30/2023			Conventional				12	2,871,300	924,800	32.21	1.0000
Totals 10/01/2022 - 09/30/2023			Conventional				19	3,874,050	1,311,700	33.86	1.0000

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

Statistical Mean= 39.272 Median= 38.846 Maximum= 59.808 Minimum= 16.353

*** Statistics about Mean ***

Normalized Average Deviation = 0.27538 (Coefficient of Dispersion)

Average Squared Deviation = 164.55540 (Variance)

Square Root of Squared Deviation = 12.82791 (Standard Deviation)

Normalized Standard Deviation = 0.32664 (Covariance)

2 Standard Deviation Range (Low) = 13.61659 (High) = 64.92825

*** Statistics about Median ***

Normalized Average Deviation = 0.27783 (Coefficient of Dispersion)

Average Squared Deviation = 164.74720 (Variance)

Square Root of Squared Deviation = 12.83539 (Standard Deviation)

Normalized Standard Deviation = 0.33042 (Covariance)

2 Standard Deviation Range (Low) = 13.17538 (High) = 64.51693

Price Related Differential (PRD): 1.15989 PRD > 1 regressive, < 1 Progressive.

County: 30 HILLSDALE
Unit: ALLEN TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Libers/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Mult
Totals 04/01/2021 - 03/31/2023			Conventional				40	6,928,815	2,555,300	36.88 1.0000

*** Statistics for this group (40 in sample) ***

Statistical Mean= 40.112 Median= 38.319 Maximum= 84.557 Minimum= 17.203

*** Statistics about Mean ***

Normalized Average Deviation = 0.28743 (Coefficient of Dispersion)
 Average Squared Deviation = 222.01411 (Variance)
 Square Root of Squared Deviation = 14.90014 (Standard Deviation)
 Normalized Standard Deviation = 0.37146 (Covariance)
 Z Standard Deviation Range (Low) = 10.31175 (High) = 69.91230

*** Statistics about Median ***

Normalized Average Deviation = 0.29452 (Coefficient of Dispersion)
 Average Squared Deviation = 225.21134 (Variance)
 Square Root of Squared Deviation = 15.01037 (Standard Deviation)
 Normalized Standard Deviation = 0.39172 (Covariance)
 Z Standard Deviation Range (Low) = 8.29829 (High) = 68.33979

Price Related Differential (PRD): 1.08766 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: ALLEN TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Libert/Page	Inst.	Neigh.	Grantor	Terms-Of-Sale	Sale Price	Adj. Sale Price	Price Assessment	Ratio	Mult
05 021 300 009 21 6 4	401	08/28/2023	1856/1123	MIC	DRETT	ENGEL, THOMAS H		350,000	350,000	166,200	47.49	0.0000
					MEMO OF IC	KIERMAYER, JUSTIN B & ASHT. 03-ARM'S LENGTH						
Totals 04/01/2023 - 09/30/2023												
								1	350,000	166,200	47.49	0.0000
Totals 10/01/2022 - 09/30/2023												
								1	350,000	166,200	47.49	1.0000

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

Statistical Mean	Median	Maximum	Minimum
47.486	47.486	47.486	47.486
*** 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)	=	47.48571	(High)
*** 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)	=	47.48571	(High)

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

L-4015
County: 30 HILLSDALE
Unit: ALLEN TOWNSHIP
Class: Residential

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

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

Conventional	52	3,480,100	9,800,115	35.51
Creative	1	166,200	350,000	47.49
Totals:	53	3,646,300	10,150,115	41.50 (Weighted)

*** Statistics for this group (53 in sample) ***
 Statistical Mean= 39.714 Median= 38.533 Maximum= 84.557 Minimum= 16.353

*** Statistics about Mean ***
 Normalized Average Deviation = 0.28817 (Coefficient of Dispersion)
 Average Squared Deviation = 207.30252 (Variance)
 Square Root of Squared Deviation = 14.39880 (Standard Deviation)
 Normalized Standard Deviation = 0.36254 (Covariance)
 2 Standard Deviation Range (Low) = 10.91823 (High) = 68.51024

*** Statistics about Median ***
 Normalized Average Deviation = 0.29343 (Coefficient of Dispersion)
 Average Squared Deviation = 208.72511 (Variance)
 Square Root of Squared Deviation = 14.44732 (Standard Deviation)
 Normalized Standard Deviation = 0.37494 (Covariance)
 2 Standard Deviation Range (Low) = 9.63817 (High) = 67.42746