

# Elmira Township 2023

## Part 1 - Land Value Analysis

The mass appraisal techniques used by assessors to estimate the market value for each parcel of taxable land require the assessor to make a determination of each parcel's land value. Part 1 of this document contains the analysis performed by the Elmira Township assessor to determine current land values. These land value conclusions have been used in the determination of assessed values for 2024. As required, the sales gathered and analyzed are from 4/1/2021 to 3/31/2023.

## Part 2 - Economic Condition Factor (ECF) Calculation

The mass appraisal techniques used by assessors to estimate the market value of the structures on a parcel require the assessor to keep record of the improvements on the parcel, determine the depreciated cost new based on the Michigan Assessors Manual, and then adjust that depreciated cost to the local market by applying a calculated Economic Condition Factor. Part 2 of this document contains the ECF calculations made by the Elmira Township assessor. These calculated ECFs have been used in the assessor's determination of assessed values for 2024. As required, the sales used in calculating 2023 assessments are from 4/1/2021 to 3/31/2023.

## Part 1 - Land Value Analysis

<b>2024 Elmira Village and Jordan Add-On Land Value \$72/FF</b>						
<b>Parcel Number</b>	<b>Street Address</b>	<b>Sale Date</b>	<b>Adj. Sale \$</b>	<b>Effec. Front</b>	<b>Depth</b>	<b>Dollars/FF</b>
061-100-000-011-00		5/21/2021	\$6,000	66	132	91
061-100-000-007-01		7/25/2022	\$6,500	91	99	71
061-100-000-145-00	2486 WEBSTER RD	10/11/2022	\$2,500	51	80	49
				208		72
<b>2023 Village and Jordan land value was \$72/FF</b>					Average	70
<b>Conclusion: as calculated \$72/FF</b>					Median	71

## 2023 Elmira Rural Vacant Land Analysis

### Used in Agricultural, Commercial, Industrial and Residential Classes.

Parcel Number	Street Address	Sale Date	Net Acre	\$/Acre	Other Parcels in Sale
060-023-200-005-04		5/18/2021	2.15	\$7,907	
060-023-200-025-02	2595 HALLOCK RD	8/16/2021	2.47	\$18,623	
061-230-000-014-00	1715 STONYCROFT RD	6/7/2022	4.983	\$5,017	
060-029-400-040-00		7/19/2021	9.26	\$1,080	060-029-400-045-00, 060-029-400-050
060-013-100-025-06	3156 TRUNK LN	7/15/2021	10	\$5,300	
060-021-300-020-00		10/8/2021	10	\$2,500	
060-013-400-025-02		4/9/2021	10.03	\$2,542	
060-036-400-005-05	3301 BLACKBERRY LN	11/4/2022	10.03	\$4,487	
060-028-100-015-00		3/18/2022	10.07	\$3,972	Neighbor
060-028-100-025-00	6625 ADLER DR	9/26/2022	10.07	\$3,029	Neighbor
060-030-200-015-04	1983 MT JACK RD	10/13/2023	12.58	\$5,167	
060-008-300-005-05	4345 WEBSTER	7/28/2023	13.32	\$4,017	
060-020-400-005-01		6/3/2021	15.86	\$3,783	
060-008-200-035-00		2/10/2023	20	\$2,600	060-008-200-040-00
060-036-100-020-04	TOWNLIN RD N	7/29/2022	20.061	\$5,433	
060-030-400-010-01		12/14/2021	25.08	\$2,053	
060-016-300-020-00	6690 PARMATER RD	7/13/2023	40	\$4,625	
060-009-300-005-04		4/19/2021	66	\$1,462	
		Totals:	291.964		
			Average	Average	
			per Net A	per SqFt=>	

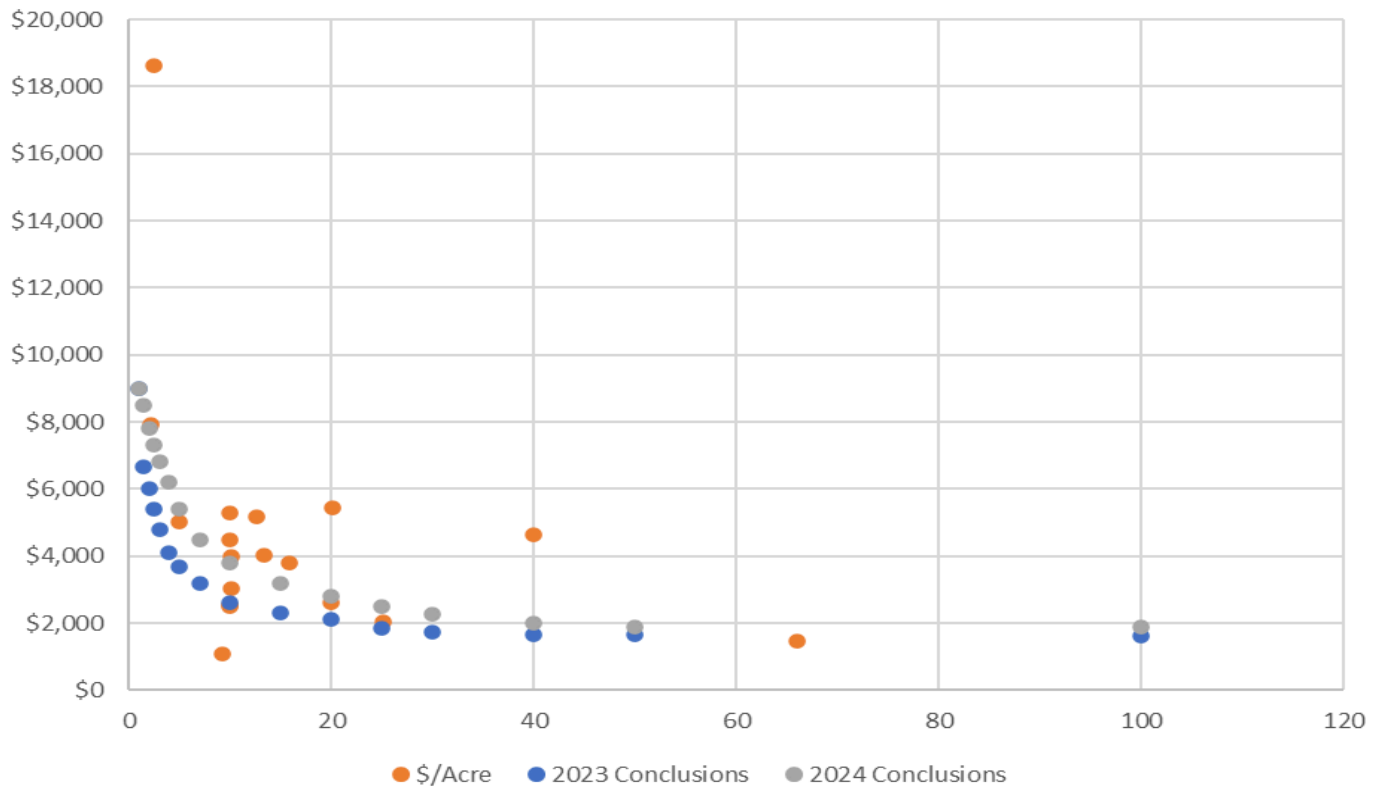
### Not Used

Parcel Number	Street Address	Sale Date	Net Acre	\$/Acre	Other Parcels in Sale
060-008-200-040-00	4691 WEBSTER	9/20/2022	20	2250	060-008-200-035-00 Not most recent
060-023-200-025-02	2595 HALLOCK RD	5/26/2023	2.47	0	Unknown price
060-027-300-025-02		11/14/2023	3	0	Unknown if related
060-035-300-055-01	4600 M-32 WEST	8/15/2022	13	2838	Acreage discrepancy
060-035-400-005-05	4238 M-32 W	7/21/2022	27.18	0	Unknown price
060-036-400-005-05	3301 BLACKBERRY LN	7/29/2022	10.03	3490	Not most recent sale
061-310-000-009-00	2686 PEREGRINE	11/7/2023	0	#DIV/0!	Unknown price
061-310-000-030-00		9/16/2021	0	#DIV/0!	Neighbor
061-310-000-041-00		5/10/2021	0	#DIV/0!	LC payoff
061-310-000-011-00	2750 PEREGRINE DR	5/13/2021			Not most recent sale
060-023-200-025-02	2595 HALLOCK RD	8/16/2021	2.47	\$18,623	Was improved before split
060-013-300-060-02	3110 LAKEVIEW DR	5/19/2023	2.81	\$22,400	Oulier

### After Study Period

Parcel Number	Street Address	Sale Date	Net Acre	\$/Acre	Other Parcels in Sale
061-160-000-052-00		4/6/2023	0.434	\$23,041	
060-013-300-060-02	3110 LAKEVIEW DR	5/19/2023	2.81	\$14,235	
060-016-300-020-00	6690 PARMATER RD	7/13/2023	40	\$4,625	
060-008-300-005-05	4345 WEBSTER	7/28/2023	13.32	\$4,017	
060-030-200-015-04	1983 MT JACK RD	10/13/2023	12.58	\$5,167	

## 2024 Land Values \$/A



### Conclusions

Acreage	2023	2023 \$/A	2024	2024 \$/A
1	\$9,000	\$9,000	\$9,000	\$9,000
1.5	\$10,000	\$6,667	\$12,750	\$8,500
2	\$12,000	\$6,000	\$15,600	\$7,800
2.5	\$13,500	\$5,400	\$18,250	\$7,300
3	\$14,400	\$4,800	\$20,400	\$6,800
4	\$16,400	\$4,100	\$24,800	\$6,200
5	\$18,500	\$3,700	\$27,000	\$5,400
7	\$22,400	\$3,200	\$31,500	\$4,500
10	\$26,000	\$2,600	\$38,000	\$3,800
15	\$34,500	\$2,300	\$48,000	\$3,200
20	\$42,000	\$2,100	\$56,000	\$2,800
25	\$46,250	\$1,850	\$62,500	\$2,500
30	\$52,500	\$1,750	\$67,500	\$2,250
40	\$66,000	\$1,650	\$80,000	\$2,000
50	\$82,500	\$1,650	\$95,000	\$1,900
100	\$160,000	\$1,600	\$190,000	\$1,900

## 2024 Lakes Land Value

Lake 27 (bigger size, all sports, over 100A) is comparable to Big Lake, Turtle Lake, Big Bear Lake, Opal Lake, Lake Arrowhead.  
 Medium lakes (under 100A) in Elmira Township Martin Lake, West Lake, Porcupine Lake, Deer Lake are comparable to Lake Louise, .  
 Small lakes and ponds frontage comparable to Little Bass, Fawn, Dodge.

### All Sports Lake in Elmira Township (Lake 27) and Other Lakes in Otsego County (over 100A)

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land Residual	Effec. FF	Depth	Net Acres	\$/A	Lake	Comment
032-170-000-038-03	1 Lot 1530 SHALLOW SHOF	04/05/21	\$85,000	\$85,000	91	190	0.37	\$934	Big Lake	Big over 100A
072-320-000-021-00	1 Lot	09/03/21	\$58,000	\$58,000	75	222	0.36	\$773	Arrowhead	Big over 100A
060-027-300-025-04		9/29/2021	\$87,000	\$87,000	86.9			\$1,001	LAKE 27	Big over 100A
				\$230,000	252.9			\$909		
								Average	\$903	
								Median	\$934	

**Conclusion: Lake 27 \$850/FF (previous year's 800/FF), less weight on neighbor**

### Medium (kayak) Lakes in Elmira Township (West Martin Lake, Porcupine Lake, Deer Lake) and Other Lakes in Otsego Cou

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land Residual	Effec. FF	Depth	Net Acres	\$/A	Lake	Comment
060-022-300-010-00	2085 WEST MARTIN LAKE F	3/30/2021	\$130,000	\$130,000	360	200	4.7	\$361	MARTIN LAKE/SMALL	Medium
032-140-000-020-00	1 Lot 8471 NORTHVALE RD	1/22/2021	\$20,000	\$20,000	66	138	0.2	\$303	Lake Louise	Medium
032-140-000-044-01	3 Lots 3144 HAVENWOOD	09/23/21	\$62,000	\$62,000	105	318	1.23	\$590	Lake Louise	Medium
061-300-000-007-01	5947 SHORE ORCHID DR	4/5/2022	\$58,000	\$58,000	220	253.5	1.28	\$264	WHITE TAIL ESTATES	Medium
				\$212,000	531			\$399		
								Average	\$418	
								Median	\$361	

**Conclusion: medium lakes \$375/FF.**

### Small Lakes & Ponds

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land Residual	Effec. FF	Depth	Net Acres	\$/A	Lake	Comment
091-175-000-012-00	8771 DENNIS LN	06/25/21	\$25,000	\$25,000	180	120	0.63	\$139	Dodge Lake	Small
072-180-000-252-00		10/27/21	\$20,000	\$20,000	75	200	0.68	\$267	Little Fawn Lake	Small
072-100-000-042-00	2 Lots	01/18/22	\$30,000	\$30,000	94	140	0.75	\$319	Little Lake Bear	Small
011-435-000-029-00	Lake Club Road	4/5/2023	\$75,000	\$75,000	315.49			\$238	O'Rourke Lake	Small 30A+
				\$150,000	664.49			\$226		
								Average	241	
								Median	252	

**Conclusion: small lakes and pond frontage \$200/FF.**

### Adjustments to lots with water influence

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land Residual	Net Acres	\$/A	Other Parcels in Sa	Comment
061-166-000-022-00	5750 DEER WOODS	8/27/2020	\$14,000	\$14,000	1.038	\$13,487		1 LARGER LOT OFF WATER
061-165-000-012-00	5845 NORTH RIDGE RD	10/28/2022	\$13,000	\$13,000	0.954	\$13,627	061-165-000-013-00	2 SMALL LOTS OFF WATER, DEER L

Calculations: \$9,000 per small lot multiplied by 135% adjustment equals

**Conclusion: \$12,150 per lot off water**

## 2024 Burdo Pines Vacant Land Analysis \$30,000 per lot

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Net Acres	Dollars/Acre
061-240-000-013-00	4375 BURDO PINES	1/4/2021	\$31,800	0.95	\$33,474
061-240-000-014-00	4401 BURDO PINES	9/2/2021	\$31,800	0.92	\$34,565

**Conclusions: \$30,000 per lot as calculated**

## 2024 Gaylord Country Club \$5,500 - 160, \$10,000 - 150

### Within Study Period

Parcel Number	Sale Date	Adj. Sale \$	# of Lots	\$/Lot	Other Parcels in Sale
061-160-000-047-00	4/22/2022	\$3,500	1	\$3,500	Neighbor
061-160-000-043-00	9/2/2022	\$9,000	1	\$9,000	
061-160-000-048-01	4/7/2022	\$6,000	1	\$6,000	
061-160-000-063-00	5/20/2022	\$7,000	2	\$3,500	061-160-000-064-00
		\$25,500	5	\$5,100	
			Average	\$5,500	
			Median	\$4,750	

### After Study Period

Parcel Number	Sale Date	Adj. Sale \$	# of Lots	\$/Lot	Other Parcels in Sale
061-160-000-052-00	4/6/2023	\$10,000	1	\$10,000	

### Before Study Period

Parcel Number	Sale Date	Adj. Sale \$	# of Lots	\$/Lot
061-150-000-002-00	10/9/2020	\$10,000	1	\$10,000

**Conclusion: \$5,500@160, \$10,000@150 per lot**

**2024 Martin Lake Condos \$135,000 per Limberlost, \$75,000 per Hidden Lake Unit**

**Within Study Period**

**Before Septic Repair**

<b>Parcel Number</b>	<b>Street Address</b>	<b>Sale Date</b>	<b>Adj. Sale \$</b>
061-185-000-009-00	1957 LIMBERLOST LN	4/9/2021	\$58,000
061-185-000-006-00	1941 LIMBERLOST LN	6/1/2021	\$40,000
061-185-000-001-00	1911 LIMBERLOST LN	9/15/2021	\$40,000
061-183-000-007-00	2059 WEST MARTIN LAKE RD	9/30/2021	\$72,000
		Totals:	\$210,000
		Average per unit	\$52,500

**After Septic Repair**

<b>Parcel Number</b>	<b>Street Address</b>	<b>Sale Date</b>	<b>Adj. Sale \$</b>
061-185-000-004-00	1935 LIMBERLOST LN	6/2/2022	\$150,000
061-185-000-002-00	1917 LIMBERLOST LN	7/6/2022	\$125,000
061-185-000-001-00	1911 LIMBERLOST LN	10/19/2022	\$135,800
		Totals:	\$410,800
		Average per unit	\$136,933
		Median	\$135,800

**Conclusion: \$135,000 per unit after septic repair, as calculated**

**After Study Period**

<b>Parcel Number</b>	<b>Street Address</b>	<b>Sale Date</b>	<b>Adj. Sale \$</b>
061-185-000-006-00	1941 LIMBERLOST LN	8/9/2023	\$132,000
061-185-000-003-00	1923 LIMBERLOST LN	8/11/2023	\$150,000
061-185-000-007-00	1949 LIMBERLOST LN	10/18/2023	\$150,000
061-185-000-005-00	1937 LIMBERLOST LN	11/13/2023	\$152,000
		Totals:	\$584,000
		Average per unit	\$146,000

## 2024 Land Value of Subdivision Lots: Franklin Farms, Glen Meadows

Due to lack of sales of vacant subdivision lots in some neighborhoods in Elmira Township, sales from other townships in Otsego County were analyzed to establish land value.

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Per Lot Price	Land Residual	Net Acres	\$/A	Other Parcels in Sale	Comments
023-190-006-044-00	5979 BEAR LAKE RD	09/16/22	\$9,000	\$9,000	\$9,000	0.40	\$22,500		
011-705-000-056-00		11/04/22	\$10,000	\$10,000	\$10,000	0.42	\$23,810		
011-425-000-059-00	976 KRYSTAL MEADOWS LN	06/25/21	\$14,000	\$14,000	\$14,000	0.46	\$30,435		
023-190-010-031-00	6436 BEAR LAKE DR	12/10/21	\$7,300	\$3,650	\$7,300	0.48	\$15,208		
023-220-000-358-00	13005 TAMARACK ST	10/01/21	\$5,600	\$5,600	\$5,600	0.48	\$11,667		
023-190-010-031-00	6436 BEAR LAKE DR	07/01/22	\$21,500	\$10,750	\$21,500	0.48	\$44,792		
032-200-000-161-00	3572 BIRCHDALE DR	10/13/21	\$6,000	\$6,000	\$6,000	0.50	\$12,000	032-200-000-162-00	
			Average per Lot	\$8,429	\$73,400	Average per A	\$22,916		
<b>Conclusion: \$9,000 per lot as calculated</b>			Median per Lot	\$9,000	\$9,175 per Lot	Median per A	\$22,500		

### Adjustments to lots with water influence

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land Residual	Net Acres	\$/A	Other Parcels in Sale	Comment	
061-166-000-022-00	5750 DEER WOODS	8/27/2020	\$14,000	\$14,000	1.038	\$13,487		1 LARGER LOT OFF WATER	135%
061-165-000-012-00	5845 NORTH RIDGE RD	10/28/2022	\$13,000	\$13,000	0.954	\$13,627	061-165-000-013-00	2 SMALL LOTS OFF WATER	136%

Calculations: \$9,000 per small lot multiplied by 135% adjustment equals

**Conclusion: \$12,150 per lot off water**

## Part 2 - Economic Condition Factor Calculation

### 2024 Elmira Agricultural ECF 0.712

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land + Yard	Bldg. Resid	Cost Man. \$	E.C.F.
060-032-200-005-03	597 MT JACK RD	1/28/2022	\$185,000		\$52,294	\$105,271	0.497
060-031-300-020-03	94 FRANCKOWIAK	10/15/2021	\$214,900	\$27,000	\$187,900	232087.1226	0.810
<b>Conclusion: ECF 0.734 as calculated</b>					\$240,194	\$337,358	0.712

## 2024 Elmira Commercial & Industrial ECF

Due to no sales in Elmira Township, sales from other townships in the county were used to establish ECF

Parcel Number	Sale Date	Adj. Sale \$	Land + Yard	Bldg. Resid	Cost Man. \$	E.C.F.
023-170-016-011-00	2/24/2023	\$75,000	\$8,115	\$66,885	\$71,710	0.933
042-022-200-020-00	2/11/2022	\$50,000	\$19,298	\$30,702	\$31,185	0.985
042-027-300-005-04	9/16/2022	\$250,000	\$46,166	\$203,834	\$212,910	0.957
045-100-000-016-00	11/17/2022	\$130,000	\$35,848	\$94,152	\$131,854	0.714
091-460-000-170-01	9/8/2021	\$180,000	\$25,150	\$154,850	\$207,638	0.746
				\$550,423	\$655,297	0.840

**Conclusion: ECF 0.840 as calculated**



## 2024 Elmira Residential Interior ECF 0.889

**Within Study Period**

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Bldg. Residual	Cost Man. \$	E.C.F.	Building Style	Other Parcels in Sale
061-100-000-070-00	8762 M-32WEST	11/28/2023	\$185,000	\$159,350	\$360,977	0.441	RAN CH	061-100-000-070-00
060-032-200-005-03	597 MT JACK RD	1/28/2022	\$185,000	\$52,294	\$96,879	0.540	FARM	
061-100-000-045-00	2367 WEBSTER RD	3/3/2023	\$70,000	\$50,937	\$91,670	0.556	RAN CH	
061-100-000-053-00	8944 M-32WEST	9/2/2021	\$69,000	\$58,487	\$90,173	0.649	RAN CH	061-100-000-119-00
060-013-400-020-04	3300 TOWNLINE RD N	4/22/2021	\$450,000	\$366,898	\$537,291	0.683	ONE STORY PLUS	
060-016-100-005-00	602L THEISEN RD	6/30/2021	\$305,000	\$242,241	\$337,753	0.717	ONE STORY PLUS	
060-013-200-020-00	3745 SHAFF RD	2/24/2022	\$60,000	\$20,258	\$28,087	0.721	MOBILE & AFRAME	
060-023-200-005-05	2877 HALLOCK RD	6/15/2021	\$200,000	\$183,605	\$252,680	0.727	RAN CH	
060-036-300-015-00	3722 M-32WEST	1/7/2022	\$135,000	\$106,574	\$145,240	0.734	ONE STORY PLUS	
060-013-400-025-03	3397 TRUNK LN	10/27/2021	\$200,000	\$159,687	\$214,001	0.746	DOUBLE WIDE	
060-022-100-010-02	2627 CYNTHIA LN	1/31/2022	\$330,000	\$266,050	\$355,206	0.749	ONE STORY PLUS	
060-030-200-020-04	1445 MT JACK RD	7/9/2021	\$220,000	\$190,348	\$252,546	0.754	TWO STORY	
060-036-100-020-06	590 TOWNLINE RD N	2/17/2023	\$59,950	\$23,878	\$31,138	0.767		
061-168-000-010-00	5057 HALLENIUS RD #10	3/1/2023	\$235,000	\$231,500	\$301,430	0.768	ONE STORY PLUS	
061-200-000-018-00	212 CAMP TEN RD	9/5/2021	\$235,000	\$183,711	\$234,333	0.784	RAN CH	061-200-000-019-00
060-022-300-060-03	1998 WEST MARTIN LAKE F	11/22/2021	\$243,000	\$204,840	\$257,897	0.794	RAN CH	
060-026-400-015-04	4480 HALLENIUS RD	11/2/2021	\$379,000	\$294,739	\$359,964	0.819	TWO STORY	060-026-400-015-02, 060-026-400-015-03
060-025-100-010-00	3447 ALLI S RD	1/13/2022	\$186,000	\$142,485	\$173,953	0.819	RAN CH	
060-028-100-160-01	6336 WEST LAKE DR	11/18/2021	\$350,000	\$275,213	\$335,007	0.822	ONE STORY PLUS	
060-036-100-015-04	3412 BLACKBERRY LN	7/20/2022	\$225,000	\$186,720	\$223,755	0.834	RAN CH	
060-028-100-090-00	6427 WEST LAKE DR	7/6/2021	\$338,700	\$290,944	\$344,999	0.843	RAN CH	
061-100-000-005-00	2401 DIVISION ST	1/29/2024	\$98,000	\$81,043	\$95,911	0.845	RAN CH	061-100-000-008-00
060-009-400-015-04	6248 THEISEN RD	12/14/2022	\$260,000	\$173,906	\$205,790	0.845	DOUBLE WIDE	
061-310-000-021-00	2773 SOARING DR	12/1/2021	\$285,000	\$255,323	\$297,699	0.858	RAN CH	
060-021-200-010-04	2855 CAMP TEN RD	8/4/2022	\$227,500	\$199,632	\$231,957	0.861	RAN CH	
061-310-000-012-00	2802 PEREGRINE DR	9/28/2021	\$311,500	\$284,523	\$327,800	0.868	RAN CH	
061-240-000-015-00	4441 BURDO PINES SOUTH	4/11/2022	\$314,000	\$278,573	\$318,354	0.875	RAN CH	
061-168-000-003-00	5057 HALLENIUS RD #3	12/2/2021	\$175,000	\$171,500	\$195,394	0.878	ONE STORY PLUS	
061-168-000-008-00	5057 HALLENIUS RD #8	8/19/2022	\$285,000	\$281,500	\$317,461	0.887	ONE STORY PLUS	
061-240-000-010-00	4440 BURDO PINES	5/20/2022	\$267,500	\$224,109	\$250,037	0.896	RAN CH	
060-036-100-015-01	3474 BLACKBERRY LN	6/29/2022	\$425,000	\$358,163	\$398,777	0.898	TWO STORY	
060-026-300-010-03	5139 M-32WEST	9/6/2022	\$205,000	\$171,551	\$187,654	0.914	RAN CH	
060-016-300-010-04	6900 PARMATER RD	9/26/2022	\$279,900	\$239,896	\$259,753	0.924	DOUBLE WIDE	
060-016-100-005-00	602L THEISEN RD	7/14/2022	\$375,000	\$312,241	\$337,753	0.924	ONE STORY PLUS	
061-310-000-010-00	2716 PEREGRINE DR	8/25/2021	\$46,000	\$33,500	\$36,104	0.928	RAN CH	GRG ONLY
060-023-200-005-13	4863 PARMATER RD	8/30/2022	\$235,000	\$188,743	\$202,251	0.933	RAN CH	060-023-200-005-12
061-100-000-070-00	8762 M-32WEST	11/28/2023	\$185,000	\$171,695	\$180,488	0.951	RAN CH	061-100-000-042-00
060-013-300-035-00	3159 SHAFF RD	10/15/2021	\$230,000	\$198,219	\$207,102	0.957	TRILEVEL	
061-240-000-009-00	4476 BURDO PINES	7/25/2022	\$290,000	\$241,983	\$247,329	0.978	RAN CH	
061-110-007-001-00	8729 SANBORN ST	6/2/2023	\$118,000	\$103,208	\$103,532	0.997	RAN CH	
061-310-000-020-00	2809 SOARING DRIVE	1/21/2022	\$335,000	\$318,707	\$315,782	1.009	ONE STORY PLUS	
060-025-300-010-09	3890 HALLENIUS RD	7/1/2022	\$475,000	\$409,461	\$404,816	1.011	ONE STORY PLUS	
060-020-100-005-07	2630 CAMP TEN RD	7/8/2022	\$345,000	\$312,844	\$307,242	1.018	ONE STORY PLUS	
060-019-200-020-02	2507 BUELL RD	11/29/2022	\$135,000	\$115,244	\$112,738	1.022	ONE STORY PLUS	
061-230-000-019-00	1557 STONYCROFT RD	10/15/2021	\$230,000	\$202,774	\$196,649	1.031	TWO STORY	
060-035-400-005-04	4138 M-32WEST	1/19/2022	\$268,000	\$229,200	\$221,420	1.035	DOUBLE WIDE	
060-036-400-005-07	3460 BLACKBERRY LN	6/1/2022	\$240,000	\$194,016	\$185,757	1.044	DOUBLE WIDE	
060-022-100-005-01	5175 PARMATER RD	3/7/2023	\$685,000	\$544,530	\$498,526	1.092	TWO STORY	
061-170-000-007-00	2454 HALLOCK RD	11/3/2022	\$196,000	\$184,360	\$166,420	1.108	RAN CH	
060-013-300-055-02	3974 PARMATER RD	9/3/2021	\$190,000	\$171,120	\$147,209	1.162	ONE STORY PLUS	
061-168-000-006-00	5057 HALLENIUS RD #6	3/28/2022	\$236,000	\$232,500	\$199,145	1.167	ONE STORY PLUS	
060-035-100-005-05	4241 HALLENIUS RD	4/29/2022	\$450,000	\$366,499	\$313,759	1.168	ONE STORY PLUS	
060-027-100-005-00	5031 EAST MARTIN LAKE D	10/13/2022	\$152,000	\$147,869	\$122,798	1.204	RAN CH	
060-022-400-030-02	5715 M-32WEST	8/5/2022	\$180,000	\$143,419	\$116,645	1.230	RAN CH	
061-110-007-005-00	2111 HARVEST ST	1/30/2023	\$130,000	\$112,894	\$87,854	1.285	ONE STORY PLUS	
060-013-300-055-02	3974 PARMATER RD	9/9/2021	\$210,000	\$191,120	\$147,209	1.298	ONE STORY PLUS	
				\$11,536,624	\$12,970,090	0.889		
					Average ECF	0.899		
					Median ECF	0.882		
					St Dev	0.179		
Conclusion: ECF 0.889 as calculate d						Low	0.532	
						High	1.247	

## 2024 Elmira Glen Meadows & Old Colony ECF 1.040

Within study period						
Parcel Number	Street Address	Sale Date	Adj. Sale \$	Bldg. Residua	Cost Man. \$	E.C.F.
061-115-000-008-00	3426 GLEN MEADOWS DR	4/27/2022	\$275,000	\$261,996	\$219,008	1.196
061-115-000-010-00	3470 GLEN MEADOWS DR	6/20/2022	\$306,500	\$293,799	\$210,249	1.397
061-115-000-014-00	3550 GLEN MEADOWS DR	11/18/2022	\$255,000	\$241,351	\$220,531	1.094
061-115-000-037-00	344 GLEN WOODS TRL	6/29/2021	\$222,500	\$204,787	\$234,230	0.874
061-115-000-046-00	278 GLEN WOODS TRL	7/19/2021	\$235,000	\$218,847	\$236,182	0.927
061-140-000-010-00	201 OLD COLONY RD	9/23/2021	\$167,000	\$153,502	\$158,760	0.967
061-140-000-023-00	162 BRANDYWINE LN	1/23/2023	\$196,456	\$185,516	\$167,851	1.105
061-140-000-030-00	82 BRANDYWINE LN	8/5/2021	\$168,000	\$155,525	\$147,654	1.053
061-140-000-032-00	110 OLD COLONY RD	7/23/2021	\$166,000	\$142,902	\$164,740	0.867
061-140-000-034-00	97 BRANDYWINE LN	6/3/2021	\$155,000	\$140,980	\$136,075	1.036
061-115-000-048-00	264 GLEN WOODS TRL	8/10/2021	\$239,500	\$220,327	\$222,683	0.989
061-115-000-051-00	3610 GLEN MEADOWS DR	2/18/2022	\$200,000	\$183,649	\$221,106	0.831
061-115-000-056-01	3776 GLEN MEADOWS DR	4/8/2022	\$250,000	\$237,218	\$207,262	1.145
061-115-000-058-00	3812 GLEN MEADOWS DR	4/29/2022	\$235,000	\$216,284	\$254,431	0.850
061-115-000-070-00	3675 GLEN MEADOWS DR	9/22/2022	\$268,568	\$256,568	\$214,190	1.198
061-115-000-075-00	3601 GLEN MEADOWS DR	5/27/2022	\$210,000	\$197,425	\$189,785	1.040
061-115-000-081-00	3451 GLEN MEADOWS DR	1/13/2023	\$265,000	\$249,761	\$219,429	1.138
				\$3,560,437	\$3,424,165	1.040
<b>Conclusion: ECF 1.040 as calculated</b>						

## 2024 Elmira Lakes ECF 1.009

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Bldg. Residual	Cost Man. \$	E.C.F.	Other Parcels in Sale	Land Table	Comments
061-165-000-007-00	5984 NORTH RIDGERD	8/12/2022	\$695,000	\$611,358	\$772,366	0.792	061-165-000-006-00, 061-165-000	DEER LAKE	
060-027-200-005-01	1993 WEST MARTIN LAKE RD	11/2/2022	\$333,000	\$224,151	\$189,984	1.180		MARTIN LAKE/MEDIUM LAKES	
060-013-300-005-00	3797 PORCUPINE LAKE TRAIL	6/23/2022	\$159,000	\$113,280	\$104,722	1.082		MARTIN LAKE/MEDIUM LAKES	
061-166-000-031-00	5993 NORTH RIDGE RD	8/26/2021	\$540,000	\$516,147	\$475,528	1.085		DEER LAKE	
060-027-200-068-09	1434 WEST MARTIN LAKE RD	2/22/2022	\$745,000	\$532,617	\$460,568	1.156	061-300-000-001-00	WHITE TAIL ESTATES	
061-220-000-023-00	5408 EAST MARTIN LAKE DR	7/15/2022	\$250,000	\$180,770	\$155,818	1.160	061-220-000-026-00, 061-220-000	MARTIN LAKE/MEDIUM LAKES	
				\$2,178,323	\$2,158,986	1.009			
Not Used									
Parcel Number	Street Address	Sale Date	Adj. Sale \$	Bldg. Residual	Cost Man. \$	E.C.F.	Other Parcels in Sale	Land Table	Comments
061-166-000-029-00	5847 DEER WOODS DR	5/27/2021	\$180,000	\$146,069	\$369,706	0.395		DEER LAKE	Construction after sale
<b>Conclusion: ECF 1.009 as calculated</b>									