

2026 Elmira Township Land & ECF Analysis

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 2026. As required, the sales gathered and analyzed are from 4/1/2023 to 3/31/2025.

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 2026. As required, the sales used in calculating 2026 assessments are from 4/1/2023 to 3/31/2025.

Part 1 - Land Value Analysis

Interior Conclusions

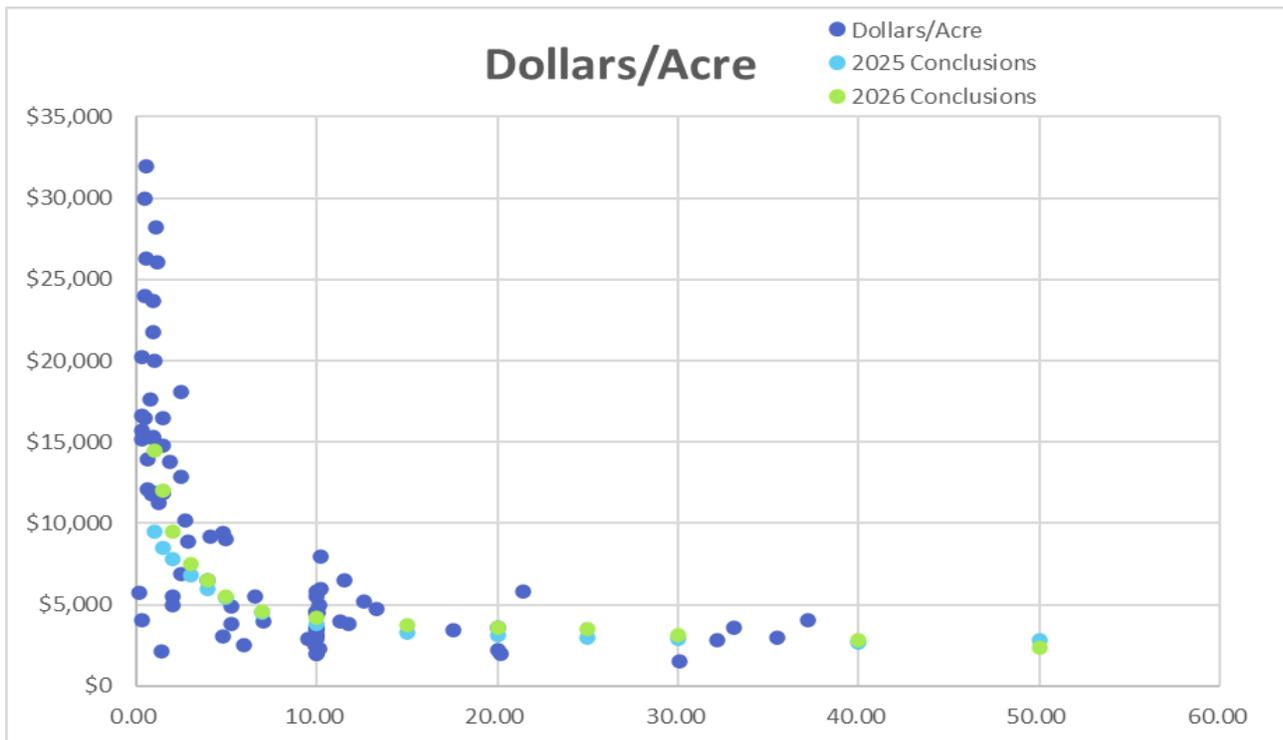
Acreage	2025	2025 \$/A	2026	2026 \$/A	\$ Increase	% Increase
1	\$9,500	9,500	14,500	14,500	\$5,000	53%
1.5	\$12,750	8,500	18,000	12,000	\$3,500	41%
2	\$15,600	7,800	19,000	9,500	\$1,700	22%
3	\$20,400	6,800	22,500	7,500	\$700	10%
4	\$24,000	6,000	26,000	6,500	\$500	8%
5	\$27,000	5,400	27,500	5,500	\$100	2%
7	\$31,500	4,500	32,200	4,600	\$100	2%
10	\$38,000	3,800	42,000	\$4,200	\$400	11%
15	\$49,500	3,300	56,250	3,750	\$450	14%
20	\$62,000	3,100	72,000	3,600	\$500	16%
25	\$75,000	3,000	87,500	3,500	\$500	17%
30	\$87,000	2,900	93,000	3,100	\$200	7%
40	\$108,000	2,700	112,000	2,800	\$100	4%
50	\$140,000	2,800	125,000	2,400	-\$400	-14%
100	\$225,000	2,250	235,000	2,350	\$100	4%

Small Lots \$14,500 except Eagle Point, Country Club #160, Village of Elmira (per acre) and Lakes

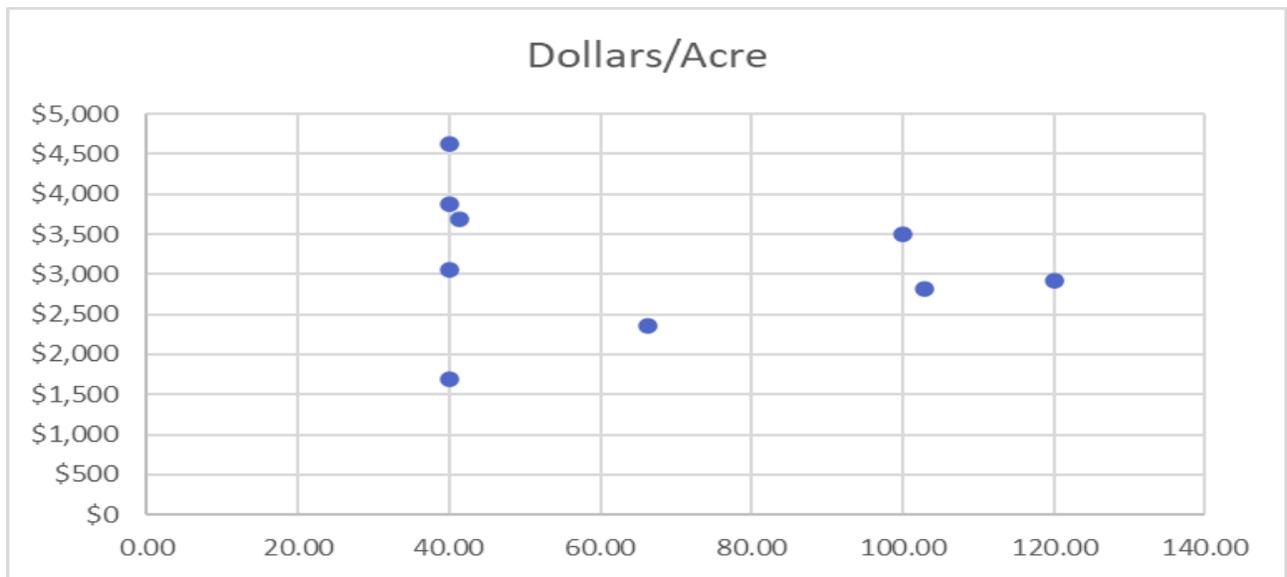
2026 Elmira Rural Interior Land Analysis

							ELMIRA SALES
Vacant land sales in Elmira and 5 neighboring townships							
Parcel Number	Street Address	Sale Date	Sale \$	Acres	Dollars/Acre	Township	Other Parcels in Sale
011-570-006-023-01		01/12/24	\$1,200	0.21	\$5,714	Bagley Twp	
061-100-000-061-00	8973 M-32 WEST	12/12/23	\$5,000	0.30	\$16,667	Elmira Twp	
011-565-000-019-00	5975 BENT TREE DR	04/19/23	\$5,000	0.33	\$15,152	Bagley Twp	
011-410-000-003-00		09/11/23	\$5,500	0.35	\$15,714	Bagley Twp	
011-520-000-955-00		01/30/24	\$1,500	0.37	\$4,054	Bagley Twp	
081-170-000-017-00		09/28/23	\$7,500	0.37	\$20,270	Livingston Twp	
011-435-000-038-00		05/26/23	\$7,900	0.48	\$16,458	Bagley Twp	
011-320-000-041-00		05/15/23	\$12,000	0.50	\$24,000	Bagley Twp	
011-818-000-007-00	125 PARADISE DR	05/23/24	\$15,000	0.50	\$30,000	Bagley Twp	
011-425-000-012-00		04/30/24	\$17,900	0.56	\$31,964	Bagley Twp	
011-340-000-045-00		04/24/24	\$15,000	0.57	\$26,316	Bagley Twp	
011-360-000-013-00		10/17/23	\$7,500	0.62	\$12,097	Bagley Twp	
011-410-000-002-00		10/17/23	\$9,500	0.68	\$13,971	Bagley Twp	
061-160-000-047-00		03/21/24	\$13,400	0.76	\$17,632	Elmira Twp	
011-100-000-054-00		03/26/24	\$10,000	0.85	\$11,765	Bagley Twp	
011-566-000-027-01	5790 BENT TREE DR	07/25/23	\$20,000	0.92	\$21,739	Bagley Twp	
080-029-100-055-03	1320 MAVERICK DR	08/18/23	\$14,000	0.92	\$15,217	Livingston Twp	
011-155-000-012-01		08/20/24	\$22,000	0.93	\$23,656	Bagley Twp	
011-690-012-009-00		06/14/24	\$15,000	0.98	\$15,306	Bagley Twp	
011-240-000-086-00		03/07/25	\$20,000	1.00	\$20,000	Bagley Twp	
081-220-000-003-00	167 PRAY RD	11/07/24	\$31,570	1.12	\$28,188	Livingston Twp	
010-029-200-010-03		09/26/23	\$13,500	1.14	\$11,842	Bagley Twp	
010-002-300-010-04	895 KRYS RD	09/25/24	\$30,000	1.15	\$26,087	Bagley Twp	
010-002-200-030-00		08/24/23	\$14,000	1.24	\$11,290	Bagley Twp	
011-520-000-778-01		10/20/23	\$3,000	1.40	\$2,143	Bagley Twp	
061-310-000-014-00	2882 PEREGRINE DR	03/04/24	\$18,000	1.52	\$11,842	Elmira Twp	
061-310-000-015-00		05/21/24	\$22,500	1.52	\$14,803	Elmira Twp	
061-310-000-033-00	2707 PEREGRINE DR	08/22/24	\$25,000	1.52	\$16,447	Elmira Twp	
061-310-000-037-00	2857 PEREGRINE DR	03/21/24	\$18,000	1.52	\$11,842	Elmira Twp	
080-020-200-020-01	2785 MURNER RD	01/30/25	\$26,000	1.89	\$13,757	Livingston Twp	
071-012-200-010-00	3775 VAN TYLE RD	11/10/23	\$10,000	2.00	\$5,000	Hayes North	
080-016-100-020-04	80 SNOW RIDGE LANE	09/18/24	\$11,000	2.00	\$5,500	Livingston Twp	
071-022-400-010-06	5050 OLD STUMP RD	08/16/24	\$17,000	2.47	\$6,883	Hayes North	
008-026-012-15		12/1/2023	\$45,261	2.50	\$18,104	Hudson Twp	008-026-012-25
080-029-200-025-02	1875 ALLIS RD	08/10/23	\$32,500	2.52	\$12,897	Livingston Twp	
010-030-100-030-07		07/27/23	\$28,000	2.74	\$10,219	Bagley Twp	
071-003-400-010-00		11/16/23	\$25,500	2.86	\$8,916	Hayes North	
071-035-100-020-02		07/10/23	\$25,500	3.94	\$6,472	Hayes North	
071-008-100-005-10		05/24/24	\$38,000	4.12	\$9,223	Hayes North	
008-026-023-30		4/5/2024	\$45,387	4.80	\$9,456	Hudson Twp	
080-016-300-010-08		05/17/24	\$15,000	4.85	\$3,093	Livingston Twp	
008-013-005-45		6/29/2023	\$45,106	5.00	\$9,021	Hudson Twp	
010-012-400-005-15		05/28/24	\$20,000	5.28	\$3,788	Bagley Twp	
071-009-300-005-16	6447 CATALINA TRL	05/28/24	\$25,900	5.28	\$4,905	Hayes North	
042-027-400-055-00	7191 OLD 27 N	01/27/25	\$15,000	6.00	\$2,500	Corwith Twp West	
010-012-400-005-30		05/28/24	\$36,000	6.57	\$5,477	Bagley Twp	
010-034-100-025-01	715 SCENIC TRL	08/26/24	\$28,000	7.03	\$3,983	Bagley Twp	
010-033-400-045-00		11/06/23	\$28,000	9.56	\$2,929	Bagley Twp	
071-028-400-010-00	4675 LINDSEY LN	09/20/23	\$25,000	9.93	\$2,518	Hayes North	
060-008-200-045-00	4661 WEBSTER RD	08/30/23	\$58,450	10.00	\$5,845	Elmira	
060-002-100-005-04	4200 HANCOCK WOO	11/15/2024	\$35,000	10	\$3,500	Elmira Twp	
060-002-100-005-05		5/10/2024	\$20,000	10	\$2,000	Elmira Twp	
071-013-200-105-00		01/27/25	\$35,000	10.00	\$3,500	Hayes North	
071-028-200-015-00	OLD STUMP RD	11/22/24	\$35,000	10.00	\$3,500	Hayes North	

071-029-100-005-00		10/23/24	\$31,000	10.00	\$3,100	Hayes North	
008-024-002-20	11700 WOODWARD F	2/2/2024	\$45,324	10.00	\$4,532	Hudson Twp	
008-031-001-00		5/3/2024	\$45,415	10.00	\$4,542	Hudson Twp	
008-034-023-35		12/27/2024	\$45,653	10.00	\$4,565	Hudson Twp	
008-034-023-45		5/23/2024	\$45,435	10.00	\$4,544	Hudson Twp	
008-034-023-70		8/15/2024	\$45,519	10.00	\$4,552	Hudson Twp	
042-001-200-035-00		09/24/24	\$20,000	10.01	\$1,998	Corwith Twp West	
042-002-100-055-00	1242 NORTHLAND TR	07/03/23	\$29,000	10.01	\$2,897	Corwith Twp West	
071-011-300-025-00	4816 VACATION LANI	02/01/24	\$45,000	10.01	\$4,496	Hayes North	
071-022-400-005-06	3868 BIG SKY TRL	12/20/24	\$35,000	10.01	\$3,497	Hayes North	
080-014-400-005-12	3223 RIVER DR	11/10/23	\$31,500	10.01	\$3,147	Livingston Twp	
060-036-400-005-05	3415 BLACKBERRY LN	06/11/24	\$55,000	10.03	\$5,484	Elmira	
008-013-009-60		11/22/2023	\$45,252	10.08	\$4,489	Hudson Twp	
080-016-100-070-00		01/06/25	\$50,000	10.11	\$4,946	Livingston Twp	
071-033-400-015-00		04/10/23	\$23,500	10.16	\$2,313	Hayes North	
071-026-100-005-10	4005 MULBERRY LN	05/30/24	\$61,000	10.25	\$5,951	Hayes North	
071-026-100-005-28	4777 MULBERRY LN	08/22/24	\$82,000	10.26	\$7,992	Hayes North	
008-020-005-50	STUDER RD	6/7/2023	\$45,084	11.30	\$3,992	Hudson Twp	008-020-005-55
060-036-100-020-07	TOWNLINE RD N	7/15/2024	\$75,000	11.5	\$6,522	Elmira Twp	
008-031-001-45	6385 REYNOLDS RD (F	7/10/2023	\$45,117	11.77	\$3,833	Hudson Twp	
060-030-200-015-04	1983 MT JACK RD	10/13/2023	\$65,000	12.58	\$5,167	Elmira Twp	
060-008-300-005-05	4345 WEBSTER	8/2/2024	\$63,500	13.32	\$4,767	Elmira Twp	
080-015-400-010-01		03/06/24	\$59,900	17.58	\$3,407	Livingston Twp	
042-005-100-010-05		09/12/23	\$72,500	20.00	\$3,625	Corwith Twp West	
008-022-003-20		7/27/2023	\$45,134	20.06	\$2,250	Hudson Twp	008-022-003-15
071-007-100-005-07		04/25/24	\$40,000	20.20	\$1,980	Hayes North	
010-001-200-010-16		10/28/24	\$125,000	21.39	\$5,844	Bagley Twp	
008-013-005-15		7/30/2024	\$45,503	30.06	\$1,514	Hudson Twp	008-013-005-10, 008-013-005-20
003-010-003-15		11/25/2024	\$90,000	32.20	\$2,795	Chandler Twp	
071-009-200-005-01		09/13/24	\$120,000	33.06	\$3,630	Hayes North	
003-017-024-00		12/15/2023	\$105,000	35.50	\$2,958	Chandler Twp	
042-020-100-005-01	1637 MCGREGOR RD	11/29/24	\$149,900	37.16	\$4,034	Corwith Twp West	



100 A and larger							
Parcel Number	Street Address	Sale Date	Sale \$	Acres	Dollars/Acre	Township	Other Parcels in Sale
042-011-200-045-00		4/7/2023	\$122,500	40.00	\$3,063	Corwith Twp West	
060-019-400-005-00		11/13/2024	\$155,000	40	\$3,875	Elmira Twp	
060-016-300-020-00	6690 PARMATER RD	07/13/23	\$185,000	40.00	\$4,625	Elmira Twp	
080-005-300-010-00		02/29/24	\$68,000	40.00	\$1,700	Livingston Twp	
010-033-100-010-02	497 CHARLES BRINK F	10/25/23	\$152,500	41.35	\$3,688	Bagley Twp	
042-033-400-005-10		07/13/23	\$156,000	66.31	\$2,353	Corwith Twp West	
042-024-200-005-00		01/08/25	\$350,000	100.00	\$3,500	Corwith Twp West	Old shed on property
042-002-200-005-00		9/4/2024	\$290,000	102.77	\$2,822	Corwith Twp West	
042-033-200-015-00		6/5/2024	\$350,000	120.00	\$2,917	Corwith Twp West	
			\$1,829,000	590.43	\$3,098		



2026 Gaylord Country Club #160 \$7,800, #150 small lot rate

Used for Gaylord County Club #160									
Parcel Number	Street Address	Sale Date	Sale \$	Acres	\$/Acre	Other Parcels in Sale	# of Lots	\$/Lot	Comments
061-160-000-047-00		3/21/2024	\$13,400	0.764	\$17,539	061-160-000-048-01	2	\$6,700	Within Study Period
061-160-000-052-00		4/6/2023	\$10,000	0.434	\$23,041		1	\$10,000	Within Study Period
061-160-000-063-00		4/10/2025	\$15,000	0.881	\$17,026	061-160-000-064-00	2	\$7,500	After Study Period
061-160-000-081-00	956 FAIRWAY DR	10/27/2025	\$16,500	0.983	\$16,785	061-160-000-082-00	2	\$8,250	After Study Period
		Totals:	\$54,900	3.062	\$17,929		7	\$7,843	
Conclusion #160: as calculated \$6,500/Lot									
Conclusion #150: regular small lots \$14,500/Lot									

2026 Eagle Point Land Value \$18,000 per Lot

2026 Eagle Point Land Value \$18,000 per Lot							
Used for Eagle Poing Subdivision							
Within Study Period							
Parcel Number	Street Address	Sale Date	Instr.	Adj. Sale \$	# of Lots	\$/Lot	Other Parcels in Sale
061-310-000-002-00		5/24/2024	19-MULTI	\$36,000	2	\$18,000	061-310-000-003-00
061-310-000-013-00		3/4/2024	WD	\$18,000	1	\$18,000	
061-310-000-014-00	2882 PEREGRINE	3/4/2024	WD	\$18,000	1	\$18,000	
061-310-000-015-00		5/24/2024	PTA	\$22,500	1	\$22,500	
061-310-000-017-00	2881 SOARING DR	11/17/2023	WD	\$40,000	2	\$20,000	061-310-000-018-00
061-310-000-033-00	2707 PEREGRINE	8/22/2024	WD	\$25,000	1	\$25,000	
061-310-000-037-00		3/21/2024	WD	\$18,000	1	\$18,000	
				\$177,500	9	\$19,722	
					Average	\$19,929	
Conclusion: \$18,000 as calculated					Median	\$18,000	

2026 Martin Lake Condos \$152,000

2026 Martin Lake Condos \$152,000			
Used in Martin Lake and Limberlost Condos			
Within Study Period			
Parcel Number	Street Address	Sale Date	Adj. Sale \$
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
061-183-000-003-00	2023 WEST MARTIN LAKE RD	3/22/2024	\$133,500
061-185-000-007-00	1949 LIMBERLOST LN	11/15/2024	\$175,000
061-183-000-002-00	2015 WEST MARTIN LAKE RD	3/14/2025	\$170,500
		Totals:	\$1,063,000
	Average per condo		\$151,857
Conclusion: \$152,000 per unit, as calculated			

2026 Lakes Land Value \$370/FF Small, \$850/FF Lake 27

2026 Lakes Land Value \$370/FF Small, \$850/FF Lake 27							
Within Study Period in Elmira Township							
Vacant							
Parcel Number	Street Address	Sale Date	Adj. Sale \$	Sale \$	Front Feet	\$/FF	Other Parcels in Sale
060-024-200-010-03	3695 PARMATER ROAD	9/25/2024	\$70,000	\$70,000	211.59	\$331	
061-220-000-013-00		5/7/2024	\$38,000	\$38,000	150.00	\$253	061-220-000-014-00, 061-220-000-016-00
Improved - land residual method							
Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land Residu	Front Feet	\$/FF	Other Parcels in Sale
060-024-200-010-05	2838 LITTLE PINE LN	2/5/2024	\$575,000	\$71,978	165	\$436	
061-220-000-007-00	5334 EAST MARTIN LAKE	10/30/2024	\$477,500	\$139,534	300	\$465	061-220-000-003-00, 061-220-000-006-00
		Totals:	\$3,089,500	\$511,792			
Conclusion for small lake: \$370/FF					Average FF	\$371	
Not Used - outliers							
Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land Residu	Front Feet	\$/FF	Other Parcels in Sale
061-220-000-019-00	5376 EAST MARTIN LAKE	9/6/2023	\$235,000	\$92,264	50	\$1,845	
061-300-000-009-00	5967 SHORE ORCHID DR	11/24/2025	\$649,000	\$100,152	85.03	\$1,178	
Lake 27 - land residual method							
Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land Residu	Front Feet	\$/FF	Other Parcels in Sale
060-027-300-060-01	5392 HALLENIUS RD	1/2/2025	\$470,000	\$246,718	236.94	\$1,041	
061-210-000-004-00	1257 WEST MARTIN LAKE	10/24/2023	\$556,000	\$223,143	100	\$2,231	
		Totals:	\$1,026,000	\$469,861	336.94		
					Average FF	\$1,636	
Conclusion: \$850, last year's rate \$800, trends based on land residual method (less accurate)							

Part 2 - Economic Condition Factor (ECF) Calculation

2026 Elmira Agricultural ECF 0.792

2026 Elmira Agricultural ECF 0.792							
Due to no new sales of agricultural properties, some sales from before study period were used.							
Parcel Number	Sale Date	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	ECF	
021-033-200-020-00	11/07/22	\$130,000	\$38,106	\$91,894	\$121,362	0.757	
022-031-200-015-01	10/20/23	\$240,000	\$25,260	\$214,740	\$235,932	0.910	
031-010-100-020-05	06/23/23	\$393,000	\$108,618	\$284,382	\$286,678	0.992	
031-018-300-005-03	11/17/22	\$340,000	\$261,799	\$78,201	\$138,799	0.563	
050-017-100-010-00	07/05/22	\$300,000	\$172,248	\$127,752	\$147,129	0.868	
050-034-300-010-00	10/25/22	\$225,000	\$82,961	\$142,039	\$166,663	0.852	
060-009-400-015-04	12/14/22	\$260,000	\$109,686	\$150,314	\$172,669	0.871	
080-007-100-005-14	10/21/22	\$850,000	\$702,101	\$147,899	\$293,466	0.504	
				\$1,237,221	\$1,562,698	0.792	
Conclusion: 0.792 as calculated					Average ECF	0.790	

2026 Elmira Commercial & Industrial ECF 0.989

Sales from other townships in Otsego County were used to establish ECF

Parcel Number	Address	Sale Date	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	ECF
031-007-100-010-00	70 BIG LAKE	09/01/23	\$364,900	\$32,140	\$332,760	\$344,778	0.965
090-002-100-005-14	3 OPAL LAKE	01/24/25	\$225,000	\$19,263	\$205,737	\$223,151	0.922
091-410-002-006-00	7159 OLD 27	09/29/23	\$430,000	\$89,694	\$340,306	\$329,557	1.033
091-460-000-182-00	0483 OLD 27	09/06/23	\$288,000	\$111,906	\$176,094	\$168,695	1.044
					\$1,054,897	\$1,066,181	0.989

Conclusion: 0.979 as calculated

2026 Elmira Glen Meadows & Old Colony ECF 1.249

Parcel Number	Street Address	Sale Date	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	ECF Area
061-140-000-014-00	222 OLD COLONY RD	12/6/2024	\$18,036	\$201,964	\$137,216	1.472	FRANK
061-140-000-038-00	179 BRANDYWINE LN	2/3/2025	\$16,241	\$178,759	\$119,657	1.494	FRANK
061-115-000-010-00	3470 GLEN MEADOWS DR	3/28/2024	\$18,133	\$331,867	\$218,886	1.516	GLEN
061-115-000-017-00	201 GLEN WOODS TRL	7/2/2024	\$19,790	\$328,210	\$238,343	1.377	GLEN
061-115-000-022-00	265 GLEN WOODS TRL	6/5/2023	\$24,816	\$297,684	\$263,785	1.129	GLEN
061-115-000-028-00	303 GLEN WOODS TRL	6/12/2023	\$21,074	\$328,926	\$309,067	1.064	GLEN
061-115-000-032-00	335 GLEN WOODS TRL	8/21/2023	\$20,319	\$309,681	\$250,069	1.238	GLEN
061-115-000-052-00	3636 GLEN MEADOWS DR	5/1/2023	\$18,495	\$256,505	\$233,349	1.099	GLEN
061-115-000-059-00	3820 GLEN MEADOWS DR	6/26/2023	\$22,842	\$252,158	\$201,123	1.254	GLEN
061-115-000-063-00	3875 GLEN MEADOWS DR	9/15/2023	\$19,529	\$300,471	\$246,726	1.218	GLEN
061-115-000-077-00	3565 GLEN MEADOWS DR	5/22/2024	\$19,066	\$230,934	\$213,889	1.080	GLEN
061-115-000-079-00	3527 GLEN MEADOWS DR	6/18/2024	\$22,550	\$237,450	\$184,418	1.288	GLEN
061-115-000-085-00	3377 GLEN MEADOWS DR	10/23/2024	\$19,190	\$300,810	\$230,311	1.306	GLEN
				\$3,555,419	\$2,846,839	1.249	

Conclusion: ECF 1.249 as calculated

2026 Golf View Villas 1.35

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Bldg. Residual	Cost Man. \$	E.C.F.	Comments
061-168-000-001-00	5057 HALLENIUS RD #1	7/24/2024	\$265,000	\$261,500	\$202,566	1.291	
061-168-000-002-00	5057 HALLENIUS RD #2	9/24/2025	\$210,000	\$206,500	\$127,078	1.625	After Study Period
		Totals:	\$475,000	\$468,000	\$329,644		
						E.C.F. =>	1.420
						Ave. E.C.F. =	1.458

Conclusion: ECF 1.35 based on trends

2026 Elmira Lakes ECF 1.223

Parcel Number	Street Address	Sale Date	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Other Parcels in Sale
060-013-300-055-01	3924 PARMATER RD	11/8/2024	\$60,616	\$214,384	\$184,897	1.159	
060-024-200-010-05	2838 LITTLE PINE LN	2/5/2024	\$68,902	\$506,098	\$467,989	1.081	
060-027-300-060-01	5392 HALLENIUS RD	1/2/2025	\$197,667	\$272,333	\$188,412	1.445	
061-210-000-004-00	1257 WEST MARTIN LAKE	10/24/2023	\$84,825	466175	\$287,243	1.623	
061-220-000-007-00	5334 EAST MARTIN LAKE	10/30/2024	\$103,716	\$373,784	\$305,233	1.225	061-220-000-003-00, 061-220-000-006-00
061-220-000-019-00	5376 EAST MARTIN LAKE	9/6/2023	\$20,047	\$214,953	\$130,739	1.644	
061-300-000-015-00	1668 GOLDEN RIDGE LN	8/29/2024	\$35,654	\$564,346	\$535,089	1.055	
061-300-000-018-00	1722 GOLDEN RIDGE LN	6/15/2023	\$23,288	\$421,712	\$380,655	1.108	
				\$3,033,785	\$2,480,258	1.223	

Conclusion: ECF 1.223 as calculated

2026 Elmira Residential Interior ECF 1.073

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Bldg. Residua	Cost Man. \$	E.C.F.	Other Parcels in Sale
060-001-300-020-00	3760 MARTINDALE RD	3/26/2024	\$90,000	\$44,348	\$48,841	0.908	
060-004-300-005-02	5297 CAMP TEN RD	12/27/2024	\$575,000	\$526,600	\$436,519	1.206	
060-008-100-015-00	4856 CAMP TEN RD	9/14/2023	\$218,500	\$141,972	\$88,501	1.604	
060-008-400-005-05	7202 THEISEN RD	4/21/2023	\$235,000	\$188,971	\$194,019	0.974	
060-009-300-015-00	6720 THEISEN RD	7/14/2023	\$255,000	\$235,213	\$211,725	1.111	
060-013-100-005-01	3051 THEISEN RD	2/13/2025	\$300,000	\$262,666	\$228,686	1.149	
060-013-400-010-01	3420 TOWNLINE RD N	12/15/2023	\$101,100	\$43,880	\$63,580	0.690	060-013-400-010-02
060-013-400-025-01	3293 TRUNK LN	8/19/2024	\$290,000	\$244,353	\$235,969	1.036	
060-016-100-020-00	6275 THEISEN RD	8/16/2024	\$330,000	\$220,882	\$211,299	1.045	
060-018-200-015-00	3615 BUELL RD	7/19/2024	\$328,000	\$278,302	\$239,120	1.164	
060-025-400-045-00	3226 HALLENIUS RD	1/18/2024	\$249,900	\$217,564	\$218,809	0.994	
060-026-100-020-00	1736 STONYCROFT RD	1/18/2024	\$384,000	\$300,226	\$260,362	1.153	060-026-100-020-02
060-026-100-020-03	1600 STONYCROFT RD	12/20/2023	\$370,000	\$311,177	\$235,862	1.319	060-026-100-020-04
060-026-400-020-00	4230 HALLENIUS RD	8/8/2023	\$635,555	\$508,614	\$361,716	1.406	
060-028-100-065-00	6711 WEST LAKE DR	10/1/2024	\$253,000	\$206,602	\$202,604	1.020	
060-028-100-150-00	1728 HILL DR	7/25/2023	\$515,000	\$393,722	\$472,436	0.833	060-028-100-145-00
060-030-300-010-00	1729 MT JACK RD	8/9/2024	\$389,100	\$324,231	\$241,633	1.342	
060-032-100-005-01	7487 SKOP	3/14/2024	\$210,000	\$153,325	\$172,861	0.887	
060-032-100-005-06	514 CAMP TEN RD	7/12/2024	\$950,000	\$815,038	\$874,732	0.932	
060-035-200-045-00	526 BURDO RD	12/1/2023	\$199,000	\$167,162	\$156,157	1.070	
060-035-400-005-18	4471 RAVENS WAY	12/17/2024	\$415,000	\$386,217	\$326,167	1.184	
060-036-400-005-08	3457 BLACKBERRY LN	4/5/2023	\$179,000	\$136,886	\$174,500	0.784	
061-100-000-005-00	2401 DIVISION ST	2/21/2025	\$179,500	\$170,633	\$127,941	1.334	
061-100-000-019-01	2423 CHALMERS ST	8/30/2024	\$250,000	\$239,211	\$202,074	1.184	
061-100-000-070-00	8762 M-32 WEST	11/28/2023	\$185,000	\$170,760	\$367,604	0.465	061-100-000-070-00
061-110-007-001-00	8729 SANBORN ST	6/2/2023	\$118,000	\$107,031	\$103,912	1.030	
061-110-007-005-00	2111 HARVEST ST	8/31/2023	\$180,000	\$164,834	\$129,982	1.268	
061-150-000-011-00	630 WOODSIDE LN	12/14/2023	\$349,000	\$316,730	\$315,051	1.005	
061-160-000-041-01	5355 HALLENIUS RD	4/26/2024	\$424,000	\$402,000	\$403,746	0.996	
061-160-000-055-00	5312 GOLFVIEW LN	9/30/2024	\$309,000	\$295,597	\$225,652	1.310	
061-160-000-061-00	5353 GOLFVIEW LN	2/10/2025	\$490,000	\$450,145	\$407,908	1.104	061-160-000-062-00
061-168-000-001-00	5057 HALLENIUS RD #1	7/24/2024	\$265,000	\$261,500	\$202,566	1.291	
061-170-000-004-00	2368 HALLOCK RD	4/3/2023	\$79,900	\$59,374	\$122,725	0.484	
061-200-000-018-00	212 CAMP TEN RD	5/11/2023	\$259,900	\$205,071	\$232,594	0.882	061-200-000-019-00
061-230-000-010-00	1795 STONYCROFT RD	8/5/2024	\$174,900	\$143,677	\$136,717	1.051	
061-240-000-011-00	4400 BURDO PINES	8/18/2023	\$385,000	\$363,554	\$315,661	1.152	
061-240-000-012-00	4376 BURDO PINE S	1/3/2024	\$410,000	\$395,500	\$315,661	1.253	
061-310-000-009-00	2686 PEREGRINE	2/14/2025	\$384,900	\$362,348	\$287,025	1.262	
061-310-000-020-00	2809 SOARING DRIVE	4/18/2023	\$360,500	\$338,773	\$322,334	1.051	
061-310-000-034-00	2751 PEREGRINE DR	1/17/2024	\$379,900	\$350,282	\$312,345	1.121	
061-310-000-036-00	2827 PEREGRINE DR	4/4/2024	\$389,900	\$364,862	\$293,264	1.244	
061-310-000-043-00	2734 SOARING	5/17/2023	\$515,000	\$486,387	\$479,725	1.014	
				\$11,756,220	\$10,960,587	1.073	
					St Dev	0.222	
					High	1.516	
					Low	0.629	

Conclusion: ECF 1.073 as calculated