

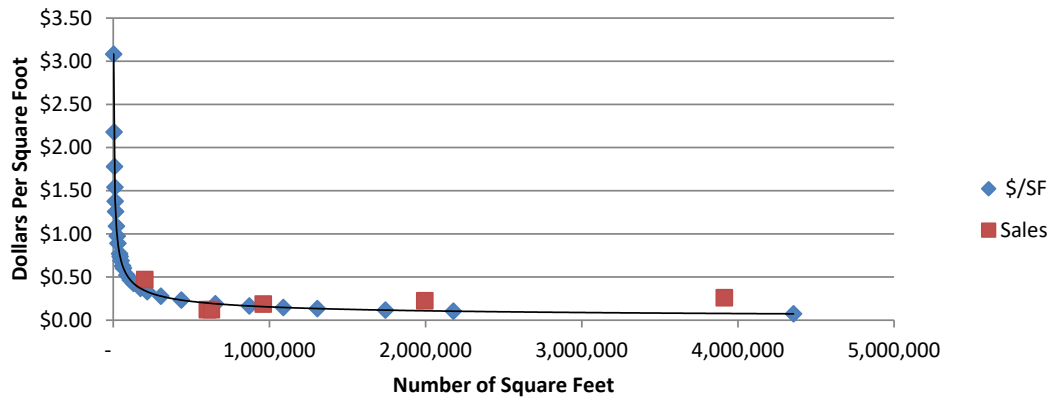
Berlin Township											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Agricultural		Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit
					Adj. Sale \$	Land Imp \$					
03 001 027 00	NEWPORT RD SOUTH	6/8/2023	\$ 1,032,000		\$1,032,000	\$ -	\$ 13,489	1.000	\$1,018,511	3,912,515.64	\$0.26
03 002 042 00	2552 NEWPORT RD	4/1/2022	\$ 450,000		\$450,000	\$ -	\$ -	-	\$450,000	1,994,612.40	\$0.23
03 005 032 20	NEWPORT RD	12/13/2023	\$ 73,320		\$73,320	\$ -	\$ -	-	\$73,320	602,609.04	\$0.12
03 005 032 30	TOLL RD	12/13/2023	\$ 76,537		\$76,537	\$ -	\$ -	-	\$76,537	627,699.60	\$0.12
03 007 080 00	TROMBLEY RD	5/16/2022	\$ 180,000		\$180,000	\$ -	\$ -	-	\$180,000	960,062.40	\$0.19
03 028 004 10	6860 SIGLER RD	4/14/2023	\$ 95,000		\$95,000	\$ -	\$ -	-	\$95,000	201,290.76	\$0.47
Unit of Comparison:										Average Sale Price Per Unit:	\$0.23
										Standard Deviation:	\$0.12
										Coefficient of Dispersion :	43%
<i>Land Value Was:</i>										Indicated Sale Price Per Unit:	See Land Rate Table

Berlin Township

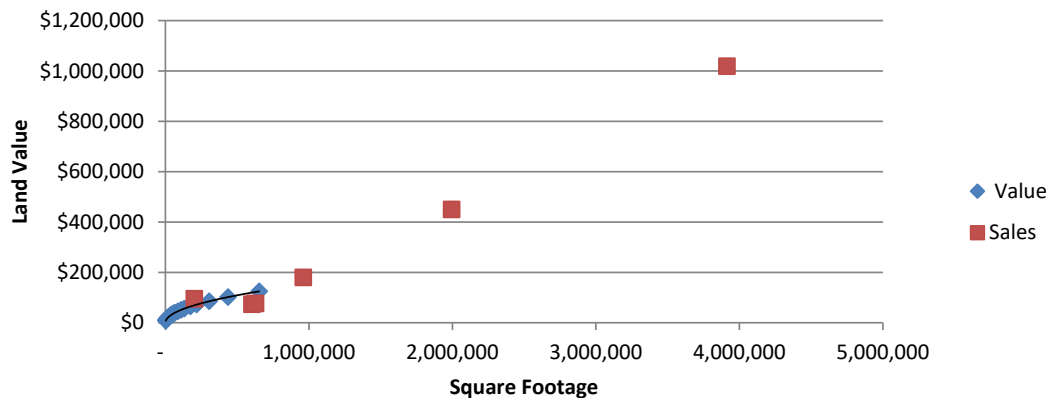
Ag. - Land Rate Table

Square Foot	\$/SF	Acres	\$/Acre	Value	Note
2,500	\$3.08	0.06	\$134,298	\$7,708	
5,000	\$2.18	0.11	\$94,963	\$10,900	
7,500	\$1.78	0.17	\$77,537	\$13,350	
10,000	\$1.54	0.23	\$67,149	\$15,415	
12,500	\$1.38	0.29	\$60,060	\$17,235	
15,000	\$1.26	0.34	\$54,827	\$18,880	
20,000	\$1.09	0.46	\$47,482	\$21,801	
25,000	\$0.97	0.57	\$42,469	\$24,374	
30,000	\$0.89	0.69	\$38,769	\$26,700	
40,000	\$0.77	0.92	\$33,575	\$30,831	
43,560	\$0.74	1.00	\$32,173	\$32,173	
50,000	\$0.69	1.15	\$30,030	\$34,470	
60,000	\$0.63	1.38	\$27,414	\$37,760	
65,340	\$0.60	1.50	\$26,269	\$39,404	
87,120	\$0.52	2.00	\$22,750	\$45,500	
108,900	\$0.47	2.50	\$20,348	\$50,871	
130,680	\$0.43	3.00	\$18,575	\$55,726	
174,240	\$0.37	4.00	\$16,087	\$64,347	
217,800	\$0.33	5.00	\$14,388	\$71,942	
304,920	\$0.28	7.00	\$12,160	\$85,123	
435,600	\$0.23	10.00	\$10,174	\$101,741	
653,400	\$0.19	15.00	\$8,307	\$124,607	
871,200	\$0.17	20.00	\$7,194	\$143,884	
1,089,000	\$0.15	25.00	\$6,435	\$160,867	
1,306,800	\$0.13	30.00	\$5,874	\$176,221	
1,742,400	\$0.12	40.00	\$5,087	\$203,482	
2,178,000	\$0.10	50.00	\$4,550	\$227,500	
4,356,000	\$0.07	100.00	\$3,217	\$321,734	

Dollars Per Square Foot



Square Foot Values



Berlin Township

Agricultural

Agricultural											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Land Value	Bldg Residual	Bldg Cost Manual	E.C.F	
03 001 027 00	NEWPORT RD SOUTH	6/8/2023	\$ 1,032,000.00	0.000%	\$1,032,000	\$0	\$302,546	\$729,454	\$13,489	54.077	
Totals:								\$729,454	\$13,489	54.077	
									Standard Deviation:	#DIV/0!	
									Coefficient of Dispersion :	0%	
ECF Was:		0.97								Adopted ECF:	1.000

[illegible]

03 001 027 00	NEWPORT RD SOUTH	6/8/2023	\$ 1,032,000.00	0%	\$1,032,000	\$ 158,000.00	0.153
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Standard Deviation: #DIV/0!

Price Related Differential:	1.000
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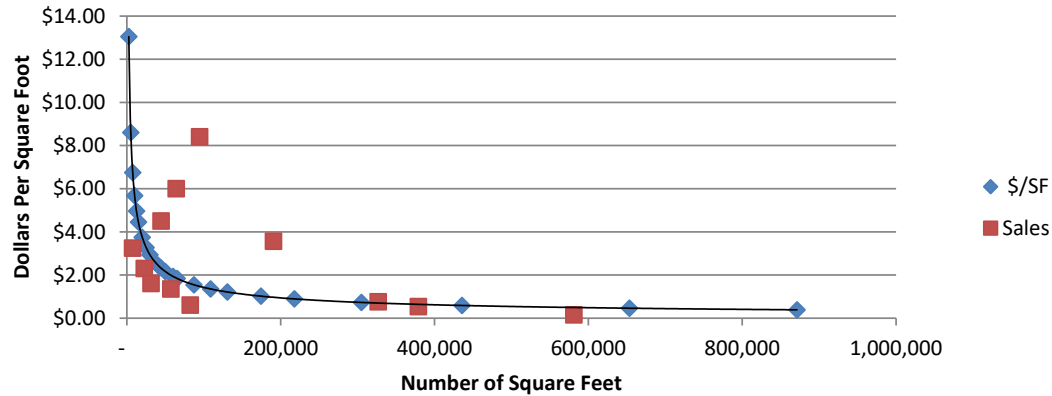
Berlin Township											
Commercial											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit
03 001 034 00	8593 SWAN CREEK RD	7/9/2024	\$ 800,000		\$800,000	\$ 71,647	\$ 298,665	1.152	\$384,291	64,033.20	\$6.00
03 006 100 60	TELEGRAPH RD	9/20/2023	\$ 680,400		\$680,400	\$ -	\$ -	-	\$680,400	190,618.56	\$3.57
03 006 121 00	TELEGRAPH RD	11/21/2023	\$ 77,500		\$77,500	\$ -	\$ -	-	\$77,500	57,063.60	\$1.36
01 023 040 70	TELEGRAPH RD	3/17/2024	\$ 50,000		\$50,000	\$ -	\$ -	-	\$50,000	82,328.40	\$0.61
03 008 056 00	5898 TROMBLEY RD	3/3/2025	\$ 200,000		\$200,000	\$ -	\$ -	-	\$200,000	44,387.64	\$4.51
07 009 025 00	N TELEGRAPH	12/23/2024	\$ 90,000		\$90,000	\$ -	\$ -	-	\$90,000	581,090.40	\$0.15
07 020 012 00	2717 N TELEGRAPH	4/10/2024	\$ 340,000		\$340,000	\$ -	\$ 250,000	1.152	\$52,000	22,564.08	\$2.30
07 076 003 50	2071 N TELEGRAPH	8/10/2023	\$ 2,177,000		\$2,177,000	\$ -	\$ 1,200,000	1.152	\$794,600	94,525.20	\$8.41
07 158 010 00	1756 N DIXIE	10/11/2023	\$ 160,000		\$160,000	\$ -	\$ 95,000	1.152	\$50,560	31,363.20	\$1.61
07 646 004 00	STEWART	10/30/2023	\$ 205,000		\$205,000	\$ -	\$ -	-	\$205,000	378,972.00	\$0.54
07 776 948 02	GRAND	3/28/2025	\$ 145,000		\$145,000	\$ -	\$ 105,000	1.152	\$24,040	7,405.20	\$3.25
07 897 003 00	1520 N TELEGRAPH	1/24/2025	\$ 1,200,000		\$1,200,000	\$ -	\$ 420,000	1.152	\$716,160	57,586.32	\$12.44
03 036 002 20	SWAN CREEK RD	3/28/2024	\$ 250,000		\$250,000	\$ -	\$ -	-	\$250,000	326,700.00	\$0.77
Unit of Comparison: Square Foot										Average Sale Price Per Unit:	\$1.84
										Standard Deviation:	\$3.47
										Coefficient of Dispersion :	116%
Land Value Was:										Indicated Sale Price Per Unit:	See Land Rate Table

Berlin Township

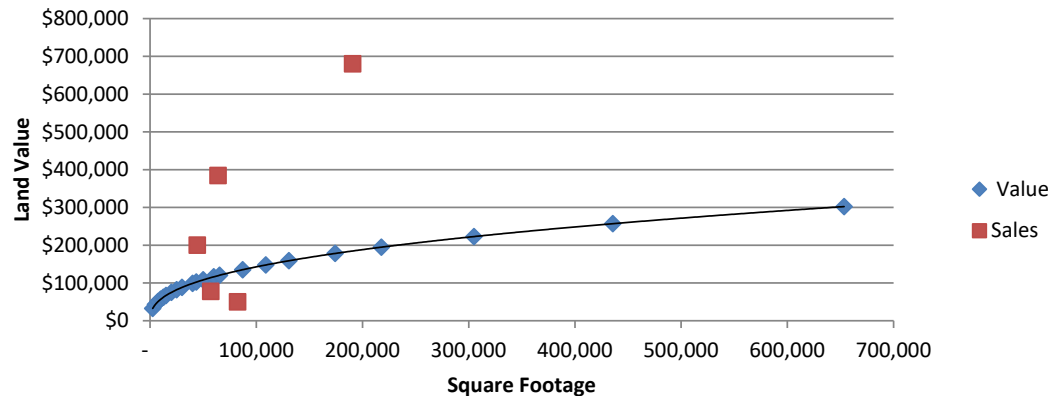
Commercial - Land Rate Table

Square Foot	\$/SF	Acres	\$/Acre	Value	Note
2,500	\$13.05	0.06	\$568,343	\$32,618	
5,000	\$8.61	0.11	\$374,967	\$43,040	
7,500	\$6.75	0.17	\$293,994	\$50,619	
10,000	\$5.68	0.23	\$247,386	\$56,792	
12,500	\$4.97	0.29	\$216,386	\$62,094	
15,000	\$4.45	0.34	\$193,963	\$66,792	
20,000	\$3.75	0.46	\$163,214	\$74,937	
25,000	\$3.28	0.57	\$142,761	\$81,934	
30,000	\$2.94	0.69	\$127,968	\$88,132	
40,000	\$2.47	0.92	\$107,681	\$98,880	
43,560	\$2.35	1.00	\$102,311	\$102,311	
50,000	\$2.16	1.15	\$94,187	\$108,112	
60,000	\$1.94	1.38	\$84,427	\$116,291	
65,340	\$1.84	1.50	\$80,217	\$120,326	
87,120	\$1.55	2.00	\$67,500	\$135,000	
108,900	\$1.36	2.50	\$59,042	\$147,604	
130,680	\$1.21	3.00	\$52,924	\$158,771	
174,240	\$1.02	4.00	\$44,533	\$178,134	
217,800	\$0.89	5.00	\$38,953	\$194,764	
304,920	\$0.73	7.00	\$31,832	\$222,823	
435,600	\$0.59	10.00	\$25,699	\$256,993	
653,400	\$0.46	15.00	\$20,150	\$302,244	
871,200	\$0.39	20.00	\$16,955	\$339,105	
1,089,000	\$0.34	25.00	\$14,831	\$370,764	
1,306,800	\$0.31	30.00	\$13,294	\$398,814	
1,742,400	\$0.26	40.00	\$11,186	\$447,451	
2,178,000	\$0.22	50.00	\$9,785	\$489,226	
4,356,000	\$0.15	100.00	\$6,455	\$645,538	

Dollars Per Square Foot



Square Foot Values



Berlin Township

Commercial											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Land Value	Bldg Residual	Bldg Cost Manual	E.C.F	
03 006 142 00	14544 TELEGRAPH RD	6/5/2024	\$ 475,000.00	0.000%	\$475,000	\$54,240	\$229,498	\$191,262	\$539,000	0.355	
01 034 035 10	9200 TELEGRAPH RD	4/7/2023	\$ 600,000.00	0.000%	\$600,000	\$0	\$201,779	\$398,221	\$473,000	0.842	
41 100 010 00	830 MONROE ST	3/7/2024	\$ 90,000.00	0.000%	\$90,000	\$0	\$56,832	\$33,168	\$50,000	0.663	
07 020 012 00	2717 N TELEGRAPH	4/10/2024	\$ 340,000.00	0.000%	\$340,000	\$0	\$78,525	\$261,475	\$250,000	1.046	
07 076 003 50	2071 N TELEGRAPH	8/10/2023	\$ 2,177,000.00	0.000%	\$2,177,000	\$0	\$139,285	\$2,037,715	\$1,200,000	1.698	
07 158 010 00	1756 N DIXIE	10/11/2023	\$ 160,000.00	0.000%	\$160,000	\$0	\$89,597	\$70,403	\$85,000	0.828	
Totals:								\$2,992,243	\$2,597,000	1.152	
										Standard Deviation:	0.452
										Coefficient of Dispersion :	37%
<i>ECF Was:</i>										Adopted ECF:	1.152

Commercial

Parcel Number	Street Address	Sale Date	Commercial		Adj.	Adj. Sale \$	Proposed AV	Sale Ratio
			Sale Price					
03 006 142 00	14544 TELEGRAPH RD	6/5/2024	\$ 475,000.00		0%	\$475,000	\$ 452,400.00	0.952
01 034 035 10	9200 TELEGRAPH RD	4/7/2023	\$ 600,000.00		0%	\$600,000	\$ 373,400.00	0.622
41 100 010 00	830 MONROE ST	3/7/2024	\$ 90,000.00		0%	\$90,000	\$ 57,200.00	0.636
07 020 012 00	2717 N TELEGRAPH	4/10/2024	\$ 340,000.00		0%	\$340,000	\$ 183,300.00	0.539
07 076 003 50	2071 N TELEGRAPH	8/10/2023	\$ 2,177,000.00		0%	\$2,177,000	\$ 761,000.00	0.350
07 158 010 00	1756 N DIXIE	10/11/2023	\$ 160,000.00		0%	\$160,000	\$ 93,800.00	0.586
							Aggregate Ratio:	50%
							Standard Deviation:	0.196
							Coefficient of Dispersion :	20.28%
							Price Related Differential:	1.228

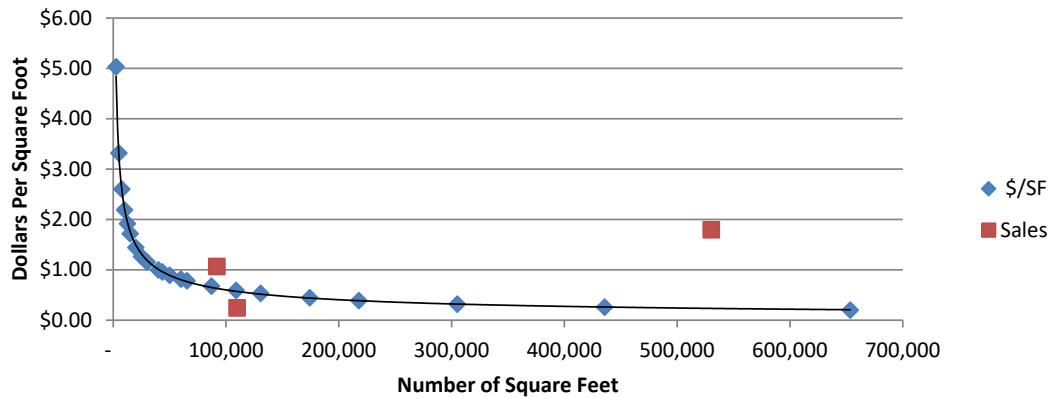
Berlin Township												
Industrial												
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit	
03 006 100 10	14667 TELEGRAPH RD	5/3/2022	\$ 1,750,000		\$1,750,000	\$ 225,641	\$ 535,056	1.068	\$952,920	530,125.20	\$1.80	
02 018 049 00	9411 SUMMERFIELD	3/3/2025	\$ 154,000		\$154,000	\$ -	\$ 119,000	1.068	\$26,908	109,771.20	\$0.25	
55 59 00417 002	601 DETROIT AVE	11/30/23	\$ 3,600,000		\$3,600,000	\$ 228,000	\$ 3,372,000	1.068	(\$229,296)	179,031.60	(\$1.28)	
02 036 046 40	130 REED	2/1/2025	\$ 883,000		\$883,000	\$ -	\$ 735,000	1.068	\$98,020	91,824.48	\$1.07	
Unit of Comparison:	Square Foot									Average Sale Price Per Unit:		\$0.93
										Standard Deviation:		\$1.14
										Coefficient of Dispersion :		149%
Land Value Was:										Indicated Sale Price Per Unit:		See Land Rate Table

Berlin Township

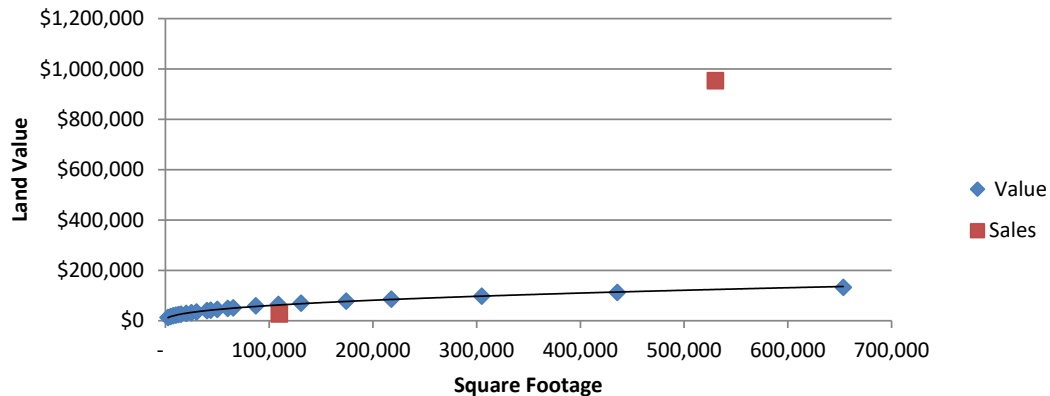
Industrial - Land Rate Table

Square Foot	\$/SF	Acres	\$/Acre	Value	Note
2,500	\$5.03	0.06	\$219,236	\$12,582	
5,000	\$3.32	0.11	\$144,642	\$16,603	
7,500	\$2.60	0.17	\$113,407	\$19,526	
10,000	\$2.19	0.23	\$95,428	\$21,907	
12,500	\$1.92	0.29	\$83,470	\$23,953	
15,000	\$1.72	0.34	\$74,820	\$25,765	
20,000	\$1.45	0.46	\$62,959	\$28,907	
25,000	\$1.26	0.57	\$55,069	\$31,606	
30,000	\$1.15	0.69	\$50,271	\$34,622	
40,000	\$1.00	0.92	\$43,536	\$39,978	
43,560	\$0.96	1.00	\$41,719	\$41,719	
50,000	\$0.89	1.15	\$38,940	\$44,697	
60,000	\$0.82	1.38	\$35,547	\$48,963	
65,340	\$0.78	1.50	\$34,064	\$51,095	
87,120	\$0.68	2.00	\$29,500	\$59,000	
108,900	\$0.59	2.50	\$25,803	\$64,508	
130,680	\$0.53	3.00	\$23,130	\$69,389	
174,240	\$0.45	4.00	\$19,463	\$77,851	
217,800	\$0.39	5.00	\$17,024	\$85,119	
304,920	\$0.32	7.00	\$13,912	\$97,382	
435,600	\$0.26	10.00	\$11,232	\$112,316	
653,400	\$0.20	15.00	\$8,806	\$132,092	
871,200	\$0.17	20.00	\$7,410	\$148,201	
1,089,000	\$0.15	25.00	\$6,482	\$162,038	
1,306,800	\$0.13	30.00	\$5,810	\$174,296	
1,742,400	\$0.11	40.00	\$4,889	\$195,553	
2,178,000	\$0.10	50.00	\$4,276	\$213,810	
4,356,000	\$0.06	100.00	\$2,821	\$282,124	

Dollars Per Square Foot



Square Foot Values



Berlin Township

Industrial										
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Land Value	Bldg Residual	ldg Cost Manu	E.C.F
02 018 049 00	9411 SUMMERFIELD	3/3/2025	\$ 154,000.00	0.000%	\$154,000	\$0	\$64,704	\$89,296	\$119,000	0.750
02 036 046 40	130 REED	2/1/2025	\$ 883,000.00	0.000%	\$883,000	\$0	\$60,190	\$822,810	\$735,000	1.119
Totals:								\$912,107	\$854,000	1.068
Standard Deviation:										0.261
Coefficient of Dispersion :										20%
<i>ECF Was:</i>								Adopted ECF:	1.068	

Industrial

Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Proposed AV	Sale Ratio
02 018 049 00	9411 SUMMERFIELD	3/3/2025	\$ 154,000.00	0%	\$154,000	\$ 95,900.00	0.623
02 036 046 40	130 REED	2/1/2025	\$ 883,000.00	0%	\$883,000	\$ 422,600.00	0.479
Aggregate Ratio:							50%
Standard Deviation:							0.102
Coefficient of Dispersion :							13.09%
Price Related Differential:							1.101

Berlin Township											
Estral Beach Waterfront											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit
44 015 041 00	7146 LAKESHORE DR	10/1/2024	\$ 430,000		\$430,000	\$ 5,626	\$ 265,314	1.000	\$159,060	0.20	\$86,000.00
44 015 117 00	7750 LAKESHORE DR	6/10/2024	\$ 440,000		\$440,000	\$ 11,785	\$ 281,182	1.000	\$147,033	0.20	\$88,000.00
44 015 117 00	7750 LAKESHORE DR	6/1/2023	\$ 425,000		\$425,000	\$ 11,785	\$ 281,182	1.000	\$132,033	0.20	\$85,000.00
44 015 025 00	6988 LAKESHORE DR	4/27/2023	\$ 305,000		\$305,000	\$ 8,167	\$ 198,509	1.000	\$98,324	0.20	\$61,000.00
44 015 011 00	6886 LAKESHORE DR	10/21/2024	\$ 352,000		\$352,000	\$ 4,859	\$ 242,932	1.000	\$104,209	0.20	\$70,400.00
Unit of Comparison: Allocation										Average Sale Price Per Unit:	\$640,658.59
										Standard Deviation:	\$10,580.43
										Coefficient of Dispersion :	12%
Land Value Was:										Indicated Sale Price Per Unit:	\$81,500.00

Berlin Township

Estral Beach Waterfront										
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Land Value	Bldg Residual	ldg Cost Manu	E.C.F
44 015 025 00	6988 LAKESHORE DR	4/27/2023	\$ 305,000.00	0.000%	\$305,000	\$8,167	\$81,500	\$215,333	\$198,509	1.085
44 015 117 00	7750 LAKESHORE DR	6/10/2024	\$ 440,000.00	0.000%	\$440,000	\$11,785	\$81,500	\$346,715	\$281,182	1.233
44 015 041 00	7146 LAKESHORE DR	10/1/2024	\$ 430,000.00	0.000%	\$430,000	\$5,626	\$81,500	\$342,874	\$265,314	1.292
44 015 117 00	7750 LAKESHORE DR	6/1/2023	\$ 425,000.00	0.000%	\$425,000	\$11,785	\$81,500	\$331,715	\$281,182	1.180
44 015 011 00	6886 LAKESHORE DR	10/21/2024	\$ 352,000.00	0.000%	\$352,000	\$4,859	\$81,500	\$265,641	\$242,932	1.093
Totals:								\$1,502,278	\$1,269,119	1.184
Standard Deviation:										0.089
Coefficient of Dispersion :										6%
<i>ECF Was:</i> 1.273									Adopted ECF:	1.184

Berlin Township

Estral Beach Waterfront

Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Proposed AV	Sale Ratio
44 015 025 00	6988 LAKESHORE DR	4/27/2023	\$ 305,000.00	0%	\$305,000	\$ 162,300.00	0.532
44 015 117 00	7750 LAKESHORE DR	6/10/2024	\$ 440,000.00	0%	\$440,000	\$ 213,100.00	0.484
44 015 041 00	7146 LAKESHORE DR	10/1/2024	\$ 430,000.00	0%	\$430,000	\$ 200,600.00	0.467
44 015 117 00	7750 LAKESHORE DR	6/1/2023	\$ 425,000.00	0%	\$425,000	\$ 213,100.00	0.501
44 015 011 00	6886 LAKESHORE DR	10/21/2024	\$ 352,000.00	0%	\$352,000	\$ 187,000.00	0.531

Aggregate Ratio: 50%

Standard Deviation: 0.029

Coefficient of Dispersion : 4.56%

Price Related Differential: 1.006

Berlin Township												
Eagle Pointe												
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit	
03 061 063 00	8429 COBBLESTONE DR	6/13/2024	\$ 39,000		\$39,000	\$ -	\$ -	-	\$39,000	1.00	\$39,000.00	
03 061 110 00	8127 HUNTERS RIDGE DR	10/11/2024	\$ 32,000		\$32,000	\$ -	\$ -	-	\$32,000	1.00	\$32,000.00	
03 061 117 00	8213 HUNTERS RIDGE DR	5/14/2024	\$ 47,000		\$47,000	\$ -	\$ -	-	\$47,000	1.00	\$47,000.00	
03 061 190 00	8560 COBBLESTONE DR	10/10/2024	\$ 32,500		\$32,500	\$ -	\$ -	-	\$32,500	1.00	\$32,500.00	
Unit of Comparison:	Site Value									Average Sale Price Per Unit:	\$37,625.00	
										Standard Deviation:	\$6,076.34	
										Coefficient of Dispersion :	15%	
Land Value Was:										Indicated Sale Price Per Unit:	\$37,600.00	

Eagle Pointe

ECF Was: 0.768

Eagle Pointe

Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Proposed AV	Sale Ratio
03 061 054 00	8360 HEARTWOOD DR	6/4/2024	\$ 564,900.00	0%	\$564,900	\$ 279,800.00	0.495
03 061 064 00	8441 COBBLESTONE DR	9/30/2024	\$ 492,000.00	0%	\$492,000	\$ 260,100.00	0.529
03 061 066 00	8465 COBBLESTONE DR	12/13/2024	\$ 508,950.00	0%	\$508,950	\$ 272,500.00	0.535
03 061 063 00	8429 COBBLESTONE DR	6/24/2024	\$ 534,200.00	0%	\$534,200	\$ 237,700.00	0.445

Aggregate Ratio: 50%

Standard Deviation: 0.041

Coefficient of Dispersion : 6.05%

Price Related Differential: 1.002

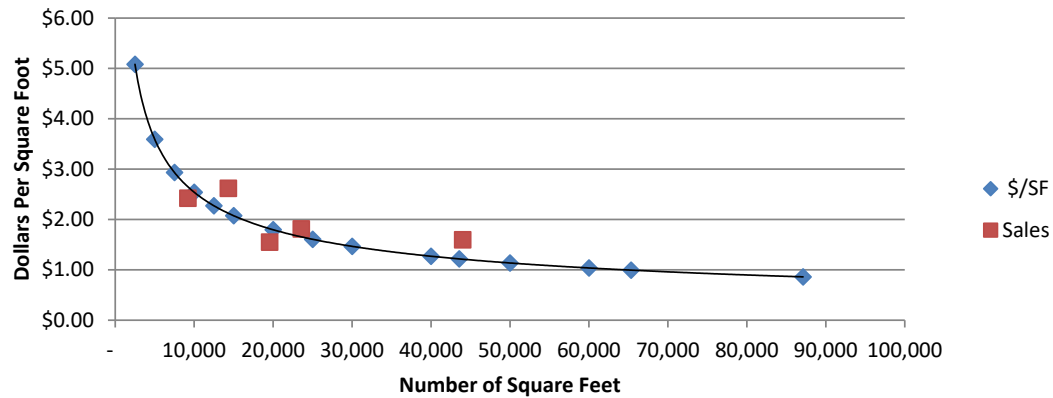
Berlin Township											
Village of Estral Beach											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit
44 010 009 00	7151 LAKEVIEW BLVD	4/14/2023	\$ 150,000		\$150,000	\$ 500	\$ 115,654	1.100	\$22,281	9,191.16	\$2.42
44 015 145 00	7401 CANAL ST	8/23/2024	\$ 120,000		\$120,000	\$ 1,500	\$ 73,587	1.100	\$37,555	14,331.24	\$2.62
44 015 196 00	7395 CENTER ST	7/28/2025	\$ 242,500		\$242,500	\$ 3,906	\$ 153,040	1.100	\$70,250	43,995.60	\$1.60
44 010 068 02	7531 ERIE ST	2/14/2025	\$ 210,000		\$210,000	\$ 2,633	\$ 149,651	1.100	\$42,751	23,565.96	\$1.81
44 015 220 00	7122 CENTER ST	1/13/2025	\$ 180,000		\$180,000	\$ 4,645	\$ 131,850	1.100	\$30,320	19,558.44	\$1.55
Unit of Comparison: Square Foot										Average Sale Price Per Unit:	\$1.84
										Standard Deviation:	\$0.44
										Coefficient of Dispersion :	23%
Land Value Was:										Indicated Sale Price Per Unit:	\$0.00

Berlin Township

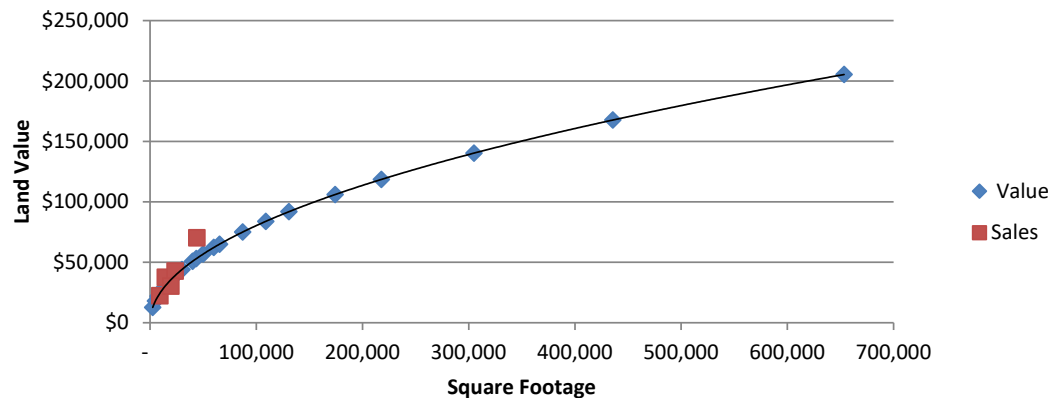
Estral Beach - Land Rate Table

Square Foot	\$/SF	Acres	\$/Acre	Value	Note
2,500	\$5.08	0.06	\$221,371	\$12,705	
5,000	\$3.59	0.11	\$156,533	\$17,967	
7,500	\$2.93	0.17	\$127,808	\$22,006	
10,000	\$2.54	0.23	\$110,685	\$25,410	
12,500	\$2.27	0.29	\$99,000	\$28,409	
15,000	\$2.07	0.34	\$90,374	\$31,121	
20,000	\$1.80	0.46	\$78,266	\$35,935	
25,000	\$1.61	0.57	\$70,004	\$40,177	
30,000	\$1.47	0.69	\$63,904	\$44,011	
40,000	\$1.27	0.92	\$55,343	\$50,820	
43,560	\$1.22	1.00	\$53,033	\$53,033	
50,000	\$1.14	1.15	\$49,500	\$56,818	
60,000	\$1.04	1.38	\$45,187	\$62,241	
65,340	\$0.99	1.50	\$43,301	\$64,952	
87,120	\$0.86	2.00	\$37,500	\$75,000	
108,900	\$0.77	2.50	\$33,541	\$83,853	
130,680	\$0.70	3.00	\$30,619	\$91,856	
174,240	\$0.61	4.00	\$26,517	\$106,066	
217,800	\$0.54	5.00	\$23,717	\$118,585	
304,920	\$0.46	7.00	\$20,045	\$140,312	
435,600	\$0.38	10.00	\$16,771	\$167,705	
653,400	\$0.31	15.00	\$13,693	\$205,396	
871,200	\$0.27	20.00	\$11,859	\$237,171	
1,089,000	\$0.24	25.00	\$10,607	\$265,165	
1,306,800	\$0.22	30.00	\$9,682	\$290,474	
1,742,400	\$0.19	40.00	\$8,385	\$335,410	
2,178,000	\$0.17	50.00	\$7,500	\$375,000	
4,356,000	\$0.12	100.00	\$5,303	\$530,330	

Dollars Per Square Foot



Square Foot Values



Village of Estral Beach

ECF Was: 0.762

Village of Estral Beach

Village of Estral Beach							
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Proposed AV	Sale Ratio
44 010 009 00	7151 LAKEVIEW BLVD	4/14/2023	\$ 150,000.00	0%	\$150,000	\$ 76,000.00	0.507
44 015 145 00	7401 CANAL ST	8/23/2024	\$ 120,000.00	0%	\$120,000	\$ 56,400.00	0.470
44 015 220 00	7122 CENTER ST	1/13/2025	\$ 180,000.00	0%	\$180,000	\$ 92,600.00	0.514
						Aggregate Ratio:	50%
						Standard Deviation:	0.024
						Coefficient of Dispersion :	3.56%
						Price Related Differential:	0.994

Berlin Township

Lillian											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit
03 073 003 00	5525 LEANN CT	6/10/2022	\$ 200,000	8.000%	\$216,000	\$ 8,212	\$ 147,676	1.000	\$60,112	0.25	\$54,000.00
03 073 012 00	8774 LILLIAN DR	8/30/2022	\$ 227,000	8.000%	\$245,160	\$ 11,642	\$ 169,444	1.000	\$64,074	0.25	\$61,290.00
03 073 055 00	8785 LILLIAN DR	10/14/2022	\$ 172,000	8.000%	\$185,760	\$ 3,536	\$ 136,374	1.000	\$45,850	0.25	\$46,440.00
03 073 068 00	8686 BOMIEA RD	8/23/2023	\$ 185,000		\$185,000	\$ 4,262	\$ 116,528	1.000	\$64,210	0.25	\$46,250.00
Unit of Comparison: Allocation										Average Sale Price Per Unit:	\$234,246.45
										Standard Deviation:	\$6,210.48
										Coefficient of Dispersion :	11%
<i>Land Value Was:</i>										Indicated Sale Price Per Unit:	\$51,100.00

Berlin Township

Lillian										
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Land Value	Bldg Residual	ldg Cost Manu	E.C.F
03 073 003 00	5525 LEANN CT	6/10/2022	\$ 200,000.00	8.000%	\$216,000	\$8,212	\$51,100	\$156,688	\$147,676	1.061
03 073 012 00	8774 LILLIAN DR	8/30/2022	\$ 227,000.00	8.000%	\$245,160	\$11,642	\$51,100	\$182,418	\$169,444	1.077
03 073 055 00	8785 LILLIAN DR	10/14/2022	\$ 172,000.00	8.000%	\$185,760	\$3,536	\$51,100	\$131,124	\$136,374	0.962
03 073 068 00	8686 BOMIEA RD	8/23/2023	\$ 185,000.00	0.000%	\$185,000	\$4,262	\$51,100	\$129,638	\$116,528	1.113
Totals:								\$599,868	\$570,022	1.052
Standard Deviation:										0.065
Coefficient of Dispersion :										4%
<i>ECF Was:</i>								Adopted ECF:	1.052	

Berlin Township

Lillian								
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Proposed AV	Sale Ratio	
03 073 003 00	5525 LEANN CT	6/10/2022	\$ 200,000.00	8%	\$216,000	\$ 107,400.00	0.497	
03 073 012 00	8774 LILLIAN DR	8/30/2022	\$ 227,000.00	8%	\$245,160	\$ 120,500.00	0.492	
03 073 055 00	8785 LILLIAN DR	10/14/2022	\$ 172,000.00	8%	\$185,760	\$ 99,100.00	0.533	
03 073 068 00	8686 BOMIEA RD	8/23/2023	\$ 185,000.00	0%	\$185,000	\$ 89,000.00	0.481	
Aggregate Ratio:							50%	
Standard Deviation:							0.023	
Coefficient of Dispersion :							3.30%	
Price Related Differential:							1.002	

Berlin Township												
Residential Outlots												
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$ /Unit	
03 001 001 00	8563 S NEWPORT RD	9/15/2023	\$ 130,000		\$130,000	\$ -	\$ 77,568	1.170	\$39,246	6,838.92	\$5.74	
03 001 046 00	8696 SWAN CREEK RD	12/17/2024	\$ 170,000		\$170,000	\$ -	\$ 73,532	1.170	\$83,967	10,236.60	\$8.20	
03 004 019 20	N DIXIE HWY	1/21/2025	\$ 30,000		\$30,000	\$ -	\$ -	-	\$30,000	45,738.00	\$0.66	
03 005 016 00	8741 BOMIEA RD	9/27/2023	\$ 155,000		\$155,000	\$ -	\$ 95,601	1.170	\$43,147	13,024.44	\$3.31	
03 005 030 31	BOMIEA RD	1/30/2024	\$ 50,000		\$50,000	\$ -	\$ -	-	\$50,000	178,421.76	\$0.28	
03 005 030 32	8888 BOMIEA RD	6/13/2024	\$ 515,000		\$515,000	\$ 1,000	\$ 414,763	1.170	\$28,728	217,800.00	\$0.13	
03 005 040 10	8494 ARMSTRONG RD	5/31/2024	\$ 365,000		\$365,000	\$ 14,122	\$ 235,266	1.170	\$75,617	93,087.72	\$0.81	
03 006 013 00	8148 N DIXIE HWY	11/27/2024	\$ 205,000		\$205,000	\$ -	\$ 117,266	1.170	\$67,799	12,806.64	\$5.29	
03 006 043 10	4776 ANTEAU RD	6/18/2024	\$ 465,000		\$465,000	\$ 12,284	\$ 348,264	1.170	\$45,247	233,917.20	\$0.19	
03 006 125 00	14783 TELEGRAPH RD	9/5/2024	\$ 175,000		\$175,000	\$ 7,832	\$ 120,482	1.170	\$26,204	246,114.00	\$0.11	
03 006 153 20	4064 WILL CARLETON	9/29/2023	\$ 650,000		\$650,000	\$ 9,484	\$ 491,531	1.170	\$65,425	782,729.64	\$0.08	
03 007 023 00	SWAN CREEK RD	9/8/2023	\$ 50,000		\$50,000	\$ -	\$ -	-	\$50,000	16,814.16	\$2.97	
03 007 024 00	SWAN CREEK RD	9/8/2023	\$ 50,000		\$50,000	\$ -	\$ -	-	\$50,000	16,814.16	\$2.97	
03 007 048 00	7452 SWAN CREEK RD	9/20/2024	\$ 196,000		\$196,000	\$ 11,662	\$ 140,170	1.170	\$20,339	10,149.48	\$2.00	
03 007 058 20	7923 N DIXIE HWY	4/27/2023	\$ 235,340		\$235,340	\$ 2,267	\$ 112,883	1.170	\$101,000	32,670.00	\$3.09	
03 007 063 20	4715 SOUTH ST	10/25/2024	\$ 305,000		\$305,000	\$ -	\$ 203,757	1.170	\$66,604	69,260.40	\$0.96	
03 007 067 00	7794 N DIXIE HWY	6/12/2024	\$ 214,000		\$214,000	\$ 4,172	\$ 140,328	1.170	\$45,644	12,632.40	\$3.61	
03 007 070 00	7720 N DIXIE HWY	5/17/2023	\$ 255,000		\$255,000	\$ -	\$ 179,925	1.170	\$44,488	24,785.64	\$1.79	
03 007 095 00	4613 CARLETON ROCKWOC	8/30/2023	\$ 361,000		\$361,000	\$ 14,684	\$ 204,491	1.170	\$107,062	217,800.00	\$0.49	
03 007 117 40	4038 DAUNCY RD	8/7/2023	\$ 355,000		\$355,000	\$ -	\$ 208,989	1.170	\$110,483	101,930.40	\$1.08	
03 007 153 00	4945 CARLETON ROCKWOC	3/19/2025	\$ 275,000		\$275,000	\$ 1,307	\$ 141,144	1.170	\$108,555	76,230.00	\$1.42	
03 008 013 00	FORREST AVE	8/15/2023	\$ 228,000		\$228,000	\$ -	\$ 13,840	1.170	\$211,808	46,434.96	\$4.56	
03 008 091 60	ARMSTRONG RD	9/4/2024	\$ 179,000		\$179,000	\$ -	\$ -	-	\$179,000	338,896.80	\$0.53	
03 009 034 00	6339 TROMBLEY RD	11/15/2024	\$ 382,000		\$382,000	\$ -	\$ 201,393	1.170	\$146,371	120,225.60	\$1.22	
03 009 034 10	TROMBLEY RD	11/15/2024	\$ 382,000		\$382,000	\$ -	\$ -	-	\$382,000	118,918.80	\$3.21	
03 009 036 10	7890 STRONG RD	5/29/2024	\$ 440,000		\$440,000	\$ 7,055	\$ 318,525	1.170	\$60,271	217,800.00	\$0.28	
03 018 017 00	4520 CARLETON ROCKWOC	6/14/2024	\$ 256,000		\$256,000	\$ 3,516	\$ 119,957	1.170	\$112,134	108,900.00	\$1.03	
03 018 029 00	4822 CARLETON ROCKWOC	5/5/2023	\$ 356,000		\$356,000	\$ 3,600	\$ 220,904	1.170	\$93,942	217,800.00	\$0.43	
03 018 030 00	4850 CARLETON ROCKWOC	5/4/2023	\$ 95,000		\$95,000	\$ -	\$ -	-	\$95,000	217,800.00	\$0.44	
03 019 034 50	11601 ARMSTRONG RD	8/11/2023	\$ 431,000		\$431,000	\$ 5,503	\$ 306,248	1.170	\$67,187	230,258.16	\$0.29	
03 020 029 00	11430 ARMSTRONG RD	12/29/2023	\$ 370,000		\$370,000	\$ 19,091	\$ 271,612	1.170	\$33,123	63,162.00	\$0.52	
03 020 030 00	11422 ARMSTRONG RD	12/29/2023	\$ 100,000		\$100,000	\$ -	\$ 34,534	1.170	\$59,595	119,790.00	\$0.50	
03 021 015 00	11495 HAGGERMAN RD	6/26/2023	\$ 307,000		\$307,000	\$ 2,461	\$ 204,201	1.170	\$65,623	130,680.00	\$0.50	
03 021 018 00	11134 N DIXIE HWY	6/6/2024	\$ 300,000		\$300,000	\$ 1,874	\$ 177,651	1.170	\$90,275	56,628.00	\$1.59	
03 021 029 00	N DIXIE HWY	7/13/2023	\$ 81,000		\$81,000	\$ -	\$ -	-	\$81,000	216,928.80	\$0.37	
03 021 031 00	N DIXIE HWY	7/13/2023	\$ 81,000		\$81,000	\$ -	\$ -	-	\$81,000	108,900.00	\$0.74	
03 022 004 00	11280 HAGGERMAN RD	5/22/2024	\$ 276,000		\$276,000	\$ -	\$ 161,365	1.170	\$87,202	217,800.00	\$0.40	
03 022 019 00	11211 WASSANOVA RD	6/20/2023	\$ 484,000		\$484,000	\$ 41,426	\$ 341,301	1.170	\$43,252	204,732.00	\$0.21	
03 027 023 00	7010 SIGLER RD	11/25/2024	\$ 285,000		\$285,000	\$ -	\$ 212,421	1.170	\$36,468	43,037.28	\$0.85	
03 027 029 00	7100 SIGLER RD	7/18/2024	\$ 304,000		\$304,000	\$ 8,382	\$ 216,616	1.170	\$42,177	52,968.96	\$0.80	
03 027 036 70	LABO RD	2/20/2025	\$ 155,000		\$155,000	\$ -	\$ -	-	\$155,000	338,591.88	\$0.46	
03 028 001 30	6269 LABO RD	9/18/2023	\$ 500,000		\$500,000	\$ 4,154	\$ 400,970	1.170	\$26,711	119,005.92	\$0.22	
03 028 004 10	6860 SIGLER RD	4/14/2023	\$ 95,000		\$95,000	\$ -	\$ -	-	\$95,000	201,290.76	\$0.47	
03 028 011 21	10250 TURNER LANE	4/26/2024	\$ 60,000		\$60,000	\$ -	\$ 17,079	1.170	\$40,017	108,900.00	\$0.37	
03 028 012 10	6701 LABO RD	10/13/2023	\$ 295,000		\$295,000	\$ 675	\$ 178,813	1.170	\$85,114	453,895.20	\$0.19	
03 028 021 00	6159 LABO RD	5/22/2024	\$ 325,000		\$325,000	\$ 2,962	\$ 204,736	1.170	\$82,496	217,800.00	\$0.38	
03 029 008 15	10457 N DIXIE HWY	4/20/2023	\$ 216,500		\$216,500	\$ -	\$ 181,453	1.170	\$4,200	218,235.60	\$0.02	
03 029 010 10	5995 LABO RD	3/15/2024	\$ 250,000		\$250,000	\$ -	\$ 208,238	1.170	\$6,362	131,986.80	\$0.05	
03 030 001 00	10781 ARMSTRONG RD	12/4/2023	\$ 52,500		\$52,500	\$ -	\$ 33,611	1.170	\$13,175	54,450.00	\$0.24	
03 031 007 02	LABO RD	9/20/2023	\$ 27,750		\$27,750	\$ -	\$ -	-	\$27,750	66,472.56	\$0.42	
03 032 003 00	9229 N DIXIE HWY	7/19/2024	\$ 405,000		\$405,000	\$ 43,987	\$ 264,908	1.170	\$51,070	54,885.60	\$0.93	
03 032 005 55	5418 LABO RD	2/27/2025	\$ 500,000		\$500,000	\$ -	\$ 333,781	1.170	\$109,477	217,800.00	\$0.50	
03 033 018 20	6690 LABO RD	1/14/2025	\$ 407,500		\$407,500	\$ -	\$ 238,304	1.170	\$128,684	104,979.60	\$1.23	
03 033 027 01	9382 N DIXIE HWY	8/2/2023	\$ 400,000		\$400,000	\$ 8,127	\$ 250,896	1.170	\$98,325	117,612.00	\$0.84	
03 033 033 01	6164 LABO RD	9/9/2024	\$ 375,000		\$375,000	\$ -	\$ 261,438	1.170	\$69,118	98,881.20	\$0.70	
03 033 051 02	9520 N DIXIE HWY	8/23/2024	\$ 365,000		\$365,000	\$ 8,500	\$ 177,160	1.170	\$149,223	202,946.04	\$0.74	
03 033 051 02	9520 N DIXIE HWY	4/22/2024	\$ 275,000		\$275,000	\$ 8,500	\$ 177,160	1.170	\$59,223	202,946.04	\$0.29	
03 033 055 00	9890 CHINAVARE	8/16/2024	\$ 180,000		\$180,000	\$ -	\$ 98,569	1.170	\$64,674	435,600.00	\$0.15	
03 034 008 00	7644 LABO RD	12/28/2023	\$ 450,000		\$450,000	\$ 27,316	\$ 321,773	1.170	\$46,209	82,764.00	\$0.56	
03 045 014 10	8102 S HURON RIVER DR	9/22/2023	\$ 170,000		\$170,000	\$ 1,000	\$ 128,674	1.170	\$18,452	5,009.40	\$3.68	
03 090 012 00	3581 NIEDERMEIER	8/21/2023	\$ 218,000		\$218,000	\$ 4,581	\$ 154,394	1.170	\$32,778	7,361.64	\$4.45	
03 095 012 00	11039 U S TURNPIKE	6/27/2024	\$ 190,000		\$190,000	\$ -	\$ 153,530	1.170	\$10,370	82,154.16	\$0.13	
03 100 004 00	14985 TOLEDO ST	1/25/2024	\$ 145,000		\$145,000	\$ 1,851	\$ 107,647	1.170	\$17,202	6,011.28	\$2.86	
03 110 027 00	7030 SCHULER	6/26/2023	\$ 123,000		\$123,000	\$ -	\$ 87,146	1.170	\$21,039	5,749.92	\$3.66	

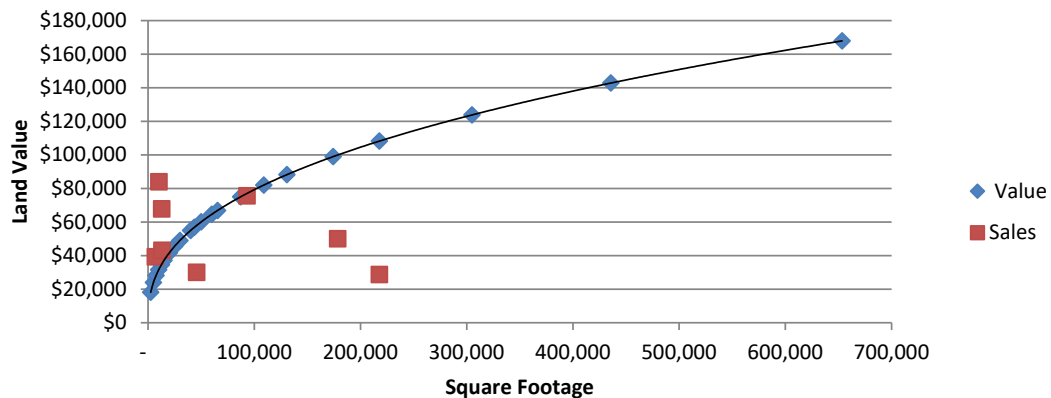
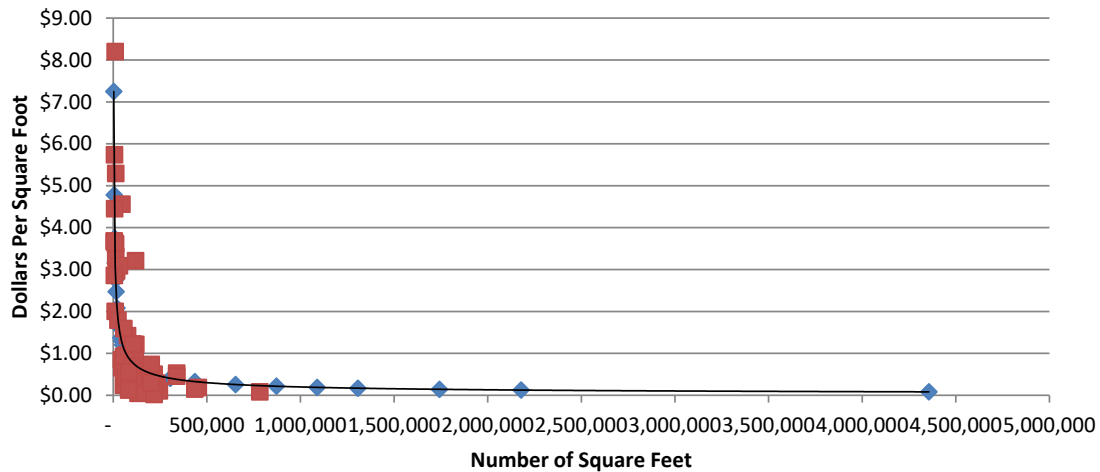
Unit of Comparison: Square Foot										Average Sale Price Per Unit:	\$0.53
										Standard Deviation:	\$1.65
										Coefficient of Dispersion :	205%
Land Value Was:										Indicated Sale Price Per Unit:	See Land Rate Table

Berlin Township

Residential Outlots - Land Rate Table

Square Foot	\$/SF	Acres	\$/Acre	Value	Note
2,500	\$7.25	0.06	\$315,746	\$18,121	
5,000	\$4.78	0.11	\$208,315	\$23,911	
7,500	\$3.75	0.17	\$163,330	\$28,122	
10,000	\$3.16	0.23	\$137,436	\$31,551	
12,500	\$2.76	0.29	\$120,214	\$34,497	
15,000	\$2.47	0.34	\$107,757	\$37,107	
20,000	\$2.08	0.46	\$90,674	\$41,632	
25,000	\$1.82	0.57	\$79,312	\$45,519	
30,000	\$1.63	0.69	\$71,093	\$48,962	
40,000	\$1.37	0.92	\$59,823	\$54,934	
43,560	\$1.30	1.00	\$56,839	\$56,839	
50,000	\$1.20	1.15	\$52,326	\$60,062	
60,000	\$1.08	1.38	\$46,904	\$64,606	
65,340	\$1.02	1.50	\$44,565	\$66,848	
87,120	\$0.86	2.00	\$37,500	\$75,000	
108,900	\$0.75	2.50	\$32,801	\$82,002	
130,680	\$0.67	3.00	\$29,402	\$88,206	
174,240	\$0.57	4.00	\$24,741	\$98,963	
217,800	\$0.50	5.00	\$21,640	\$108,202	
304,920	\$0.41	7.00	\$17,684	\$123,791	
435,600	\$0.33	10.00	\$14,277	\$142,774	
653,400	\$0.26	15.00	\$11,194	\$167,914	
871,200	\$0.22	20.00	\$9,420	\$188,391	
1,089,000	\$0.19	25.00	\$8,239	\$205,980	
1,306,800	\$0.17	30.00	\$7,385	\$221,563	
1,742,400	\$0.14	40.00	\$6,215	\$248,584	
2,178,000	\$0.12	50.00	\$5,436	\$271,792	
4,356,000	\$0.08	100.00	\$3,586	\$358,632	

Dollars Per Square Foot



Residential Outlots

ECF Was:	1.155	Adopted ECF:	1.170
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Berlin Township

Residential Outlots							
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Proposed AV	Sale Ratio
03 005 040 10	8494 ARMSTRONG RD	5/31/2024	\$ 365,000.00	0%	\$365,000	\$ 183,100.00	0.502
03 007 048 00	7452 SWAN CREEK RD	9/20/2024	\$ 196,000.00	0%	\$196,000	\$ 103,700.00	0.529
03 007 063 20	4715 SOUTH ST	10/25/2024	\$ 305,000.00	0%	\$305,000	\$ 153,300.00	0.503
03 007 067 00	7794 N DIXIE HWY	6/12/2024	\$ 214,000.00	0%	\$214,000	\$ 101,500.00	0.474
03 007 070 00	7720 N DIXIE HWY	5/17/2023	\$ 255,000.00	0%	\$255,000	\$ 127,900.00	0.502
03 007 095 00	4613 CARLETON ROCKWO	8/30/2023	\$ 361,000.00	0%	\$361,000	\$ 181,000.00	0.501
03 018 029 00	4822 CARLETON ROCKWO	5/5/2023	\$ 356,000.00	0%	\$356,000	\$ 185,100.00	0.520
03 005 016 00	8741 BOMIEA RD	9/27/2023	\$ 155,000.00	0%	\$155,000	\$ 68,500.00	0.442
03 021 018 00	11134 N DIXIE HWY	6/6/2024	\$ 300,000.00	0%	\$300,000	\$ 136,400.00	0.455
03 022 004 00	11280 HAGGERMAN RD	5/22/2024	\$ 276,000.00	0%	\$276,000	\$ 148,500.00	0.538
03 027 023 00	7010 SIGLER RD	11/25/2024	\$ 285,000.00	0%	\$285,000	\$ 152,500.00	0.535
03 027 029 00	7100 SIGLER RD	7/18/2024	\$ 304,000.00	0%	\$304,000	\$ 161,600.00	0.532
03 032 003 00	9229 N DIXIE HWY	7/19/2024	\$ 405,000.00	0%	\$405,000	\$ 208,000.00	0.514
03 032 005 55	5418 LABO RD	2/27/2025	\$ 500,000.00	0%	\$500,000	\$ 249,300.00	0.499
03 033 018 20	6690 LABO RD	1/14/2025	\$ 407,500.00	0%	\$407,500	\$ 179,700.00	0.441
03 007 117 40	4038 DAUNCY RD	8/7/2023	\$ 355,000.00	0%	\$355,000	\$ 162,100.00	0.457
03 033 027 01	9382 N DIXIE HWY	8/2/2023	\$ 400,000.00	0%	\$400,000	\$ 193,000.00	0.483
03 033 033 01	6164 LABO RD	9/9/2024	\$ 375,000.00	0%	\$375,000	\$ 192,300.00	0.513
03 034 008 00	7644 LABO RD	12/28/2023	\$ 450,000.00	0%	\$450,000	\$ 238,500.00	0.530
03 045 014 10	8102 S HURON RIVER DR	9/22/2023	\$ 170,000.00	0%	\$170,000	\$ 87,700.00	0.516
03 090 012 00	3581 NIEDERMEIER	8/21/2023	\$ 218,000.00	0%	\$218,000	\$ 106,500.00	0.489
03 100 004 00	14985 TOLEDO ST	1/25/2024	\$ 145,000.00	0%	\$145,000	\$ 76,700.00	0.529
03 110 027 00	7030 SCHULER	6/26/2023	\$ 123,000.00	0%	\$123,000	\$ 63,500.00	0.516

Aggregate Ratio: 50%

Standard Deviation: 0.030

Coefficient of Dispersion : 4.63%

Price Related Differential: 1.001

Berlin Township

Newport Creek											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit
03 077 016 00	9063 NEWPORT CREEK RD	3/28/2025	\$ 295,000		\$295,000	\$ 2,000	\$ 241,228	1.000	\$51,772	1.00	\$51,772.20
03 077 035 00	9040 ROCKHILL LANE	12/5/2024	\$ 315,000		\$315,000	\$ 5,728	\$ 246,376	1.000	\$62,896	1.00	\$62,895.69
03 077 036 00	9044 ROCKHILL LANE	8/10/2023	\$ 275,000		\$275,000	\$ 2,000	\$ 219,429	1.000	\$53,571	1.00	\$53,571.28
03 077 054 00	9066 ROCKHILL LANE	2/26/2025	\$ 300,000		\$300,000	\$ 7,390	\$ 232,317	1.000	\$60,293	1.00	\$60,293.25
03 077 055 00	9070 ROCKHILL LANE	1/3/2025	\$ 299,900		\$299,900	\$ 6,405	\$ 241,684	1.000	\$51,811	1.00	\$51,810.52
03 077 105 00	4079 STONE POST RD	5/12/2023	\$ 250,000		\$250,000	\$ 2,000	\$ 211,327	1.000	\$36,673	1.00	\$36,673.13
03 077 111 00	4055 STONE POST RD	10/23/2023	\$ 257,000		\$257,000	\$ 5,998	\$ 205,581	1.000	\$45,421	1.00	\$45,421.14
03 077 115 00	4039 STONE POST RD	4/16/2024	\$ 265,000		\$265,000	\$ 6,449	\$ 204,698	1.000	\$53,853	1.00	\$53,852.83
03 077 121 00	4015 STONE POST RD	1/9/2025	\$ 269,900		\$269,900	\$ 6,111	\$ 206,995	1.000	\$56,794	1.00	\$56,794.23
03 077 247 00	9015 LOGGERS RUN	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 248 00	9339 SANDSTONE DRIVE	4/4/2024	\$ 69,160		\$69,160	\$ -	\$ -	-	\$69,160	1.00	\$69,160.00
03 077 249 00	9043 SANDSTONE DRIVE	4/4/2024	\$ 53,352		\$53,352	\$ -	\$ -	-	\$53,352	1.00	\$53,352.00
03 077 250 00	9045 SANDSTONE DRIVE	4/4/2024	\$ 63,341		\$63,341	\$ -	\$ -	-	\$63,341	1.00	\$63,341.00
03 077 251 00	9049 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 252 00	9053 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 253 00	9057 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 254 00	9061 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 255 00	9065 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 256 00	9069 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 257 00	9073 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 258 00	9077 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 259 00	9081 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 260 00	9085 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 261 00	9087 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 263 00	9105 STONEHILL DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 268 00	9070 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 270 00	9062 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 271 00	9058 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 272 00	9054 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 273 00	9050 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 274 00	9046 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 275 00	9040 SANDSTONE DRIVE	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 276 00	9045 LOGGERS RUN	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 307 00	9048 LOGGERS RUN	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 308 00	9044 LOGGERS RUN	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 309 00	9040 LOGGERS RUN	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 310 00	9036 LOGGERS RUN	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 311 00	9032 LOGGERS RUN	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 314 00	9018 LOGGERS RUN	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 077 315 00	9014 LOGGERS RUN	4/4/2024	\$ 59,280		\$59,280	\$ -	\$ -	-	\$59,280	1.00	\$59,280.00
03 078 019 00	8863 RAILWOOD DR	10/16/2023	\$ 285,000		\$285,000	\$ 13,122	\$ 218,964	1.000	\$52,914	1.00	\$52,914.41
03 078 020 00	8867 RAILWOOD DR	7/17/2023	\$ 265,000		\$265,000	\$ 7,236	\$ 204,058	1.000	\$53,706	1.00	\$53,705.75
03 078 023 00	8879 RAILWOOD DR	5/3/2024	\$ 295,000		\$295,000	\$ 7,349	\$ 233,294	1.000	\$54,357	1.00	\$54,357.31
03 078 040 00	8846 MIKADO DR	4/17/2024	\$ 295,000		\$295,000	\$ 5,178	\$ 232,453	1.000	\$57,369	1.00	\$57,369.33

Unit of Comparison: **Site Value**

Average Sale Price Per Unit: \$57,661.91

Standard Deviation: \$4,840.98

Coefficient of Dispersion : 5%

Indicated Sale Price Per Unit: **\$57,700.00**

Land Value Was:

Berlin Township

Newport Creek

Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Land Value	Bldg Residual	Idg Cost Manu	E.C.F
03 077 016 00	9063 NEWPORT CREEK RD	3/28/2025	\$ 295,000.00	0.000%	\$295,000	\$2,000	\$57,700	\$235,300	\$241,228	0.975
03 077 035 00	9040 ROCKHILL LANE	12/5/2024	\$ 315,000.00	0.000%	\$315,000	\$5,728	\$57,700	\$251,572	\$246,376	1.021
03 077 036 00	9044 ROCKHILL LANE	8/10/2023	\$ 275,000.00	0.000%	\$275,000	\$2,000	\$57,700	\$215,300	\$219,429	0.981
03 077 054 00	9066 ROCKHILL LANE	2/26/2025	\$ 300,000.00	0.000%	\$300,000	\$7,390	\$57,700	\$234,910	\$232,317	1.011
03 077 055 00	9070 ROCKHILL LANE	1/3/2025	\$ 299,900.00	0.000%	\$299,900	\$6,405	\$57,700	\$235,795	\$241,684	0.976
03 077 105 00	4079 STONE POST RD	5/12/2023	\$ 250,000.00	0.000%	\$250,000	\$2,000	\$57,700	\$190,300	\$211,327	0.901
03 077 111 00	4055 STONE POST RD	10/23/2023	\$ 257,000.00	0.000%	\$257,000	\$5,998	\$57,700	\$193,302	\$205,581	0.940
03 077 115 00	4039 STONE POST RD	4/16/2024	\$ 265,000.00	0.000%	\$265,000	\$6,449	\$57,700	\$200,851	\$204,698	0.981
03 077 121 00	4015 STONE POST RD	1/9/2025	\$ 269,900.00	0.000%	\$269,900	\$6,111	\$57,700	\$206,089	\$206,995	0.996
03 078 019 00	8863 RAILWOOD DR	10/16/2023	\$ 285,000.00	0.000%	\$285,000	\$13,122	\$57,700	\$214,178	\$218,964	0.978
03 078 020 00	8867 RAILWOOD DR	7/17/2023	\$ 265,000.00	0.000%	\$265,000	\$7,236	\$57,700	\$200,064	\$204,058	0.980
03 078 023 00	8879 RAILWOOD DR	5/3/2024	\$ 295,000.00	0.000%	\$295,000	\$7,349	\$57,700	\$229,951	\$233,294	0.986
03 078 040 00	8846 MIKADO DR	4/17/2024	\$ 295,000.00	0.000%	\$295,000	\$5,178	\$57,700	\$232,122	\$232,453	0.999
03 077 248 00	9339 SANDSTONE DRIVE	9/26/2024	\$ 349,880.00	0.000%	\$349,880	\$3,600	\$57,700	\$288,580	\$319,723	0.903
03 077 249 00	9043 SANDSTONE DRIVE	3/7/2025	\$ 330,990.00	0.000%	\$330,990	\$3,461	\$57,700	\$269,829	\$293,094	0.921
03 077 252 00	9053 SANDSTONE DRIVE	2/14/2025	\$ 337,490.00	0.000%	\$337,490	\$3,600	\$57,700	\$276,190	\$314,643	0.878
03 077 254 00	9061 SANDSTONE DRIVE	2/5/2025	\$ 337,900.00	0.000%	\$337,900	\$3,045	\$57,700	\$277,155	\$330,154	0.839
03 077 256 00	9069 SANDSTONE DRIVE	2/24/2025	\$ 335,490.00	0.000%	\$335,490	\$3,600	\$57,700	\$274,190	\$318,367	0.861
03 077 263 00	9105 STONEHILL DRIVE	2/26/2025	\$ 346,990.00	0.000%	\$346,990	\$3,600	\$57,700	\$285,690	\$332,416	0.859
03 077 270 00	9062 SANDSTONE DRIVE	12/6/2024	\$ 330,000.00	0.000%	\$330,000	\$3,600	\$57,700	\$268,700	\$303,533	0.885
03 077 271 00	9058 SANDSTONE DRIVE	3/18/2025	\$ 344,991.00	0.000%	\$344,991	\$3,738	\$57,700	\$283,553	\$320,629	0.884
03 077 272 00	9054 SANDSTONE DRIVE	1/30/2025	\$ 327,490.00	0.000%	\$327,490	\$3,738	\$57,700	\$266,052	\$305,184	0.872
03 077 273 00	9050 SANDSTONE DRIVE	11/27/2024	\$ 347,490.00	0.000%	\$347,490	\$3,600	\$57,700	\$286,190	\$329,660	0.868
03 077 274 00	9046 SANDSTONE DRIVE	3/21/2025	\$ 324,490.00	0.000%	\$324,490	\$3,600	\$57,700	\$263,190	\$303,747	0.866
03 077 275 00	9040 SANDSTONE DRIVE	8/30/2024	\$ 353,490.00	0.000%	\$353,490	\$3,600	\$57,700	\$292,190	\$323,578	0.903
03 077 307 00	9048 LOGGERS RUN	10/29/2024	\$ 344,990.00	0.000%	\$344,990	\$3,600	\$57,700	\$283,690	\$321,316	0.883
03 077 308 00	9044 LOGGERS RUN	9/26/2024	\$ 338,990.00	0.000%	\$338,990	\$3,877	\$57,700	\$277,413	\$293,726	0.944
03 077 309 00	9040 LOGGERS RUN	12/13/2024	\$ 319,990.00	0.000%	\$319,990	\$3,600	\$57,700	\$258,690	\$309,512	0.836
03 077 310 00	9036 LOGGERS RUN	3/3/2025	\$ 320,990.00	0.000%	\$320,990	\$3,600	\$57,700	\$259,690	\$292,920	0.887
03 077 311 00	9032 LOGGERS RUN	11/7/2024	\$ 345,000.00	0.000%	\$345,000	\$3,600	\$57,700	\$283,700	\$323,578	0.877
03 077 315 00	9014 LOGGERS RUN	12/19/2024	\$ 324,990.00	0.000%	\$324,990	\$3,738	\$57,700	\$263,552	\$307,612	0.857
03 077 088 00	4152 STONE POST RD	10/24/2024	\$ 339,000.00	0.000%	\$339,000	\$2,975	\$57,700	\$278,325	\$316,269	0.880
03 077 131 00	4046 STONE POST RD	8/21/2024	\$ 349,900.00	0.000%	\$349,900	\$7,464	\$57,700	\$284,736	\$324,660	0.877
03 077 170 00	9107 NEWPORT CREEK RD	3/31/2025	\$ 318,000.00	0.000%	\$318,000	\$5,295	\$57,700	\$255,005	\$297,125	0.858
03 077 191 00	9037 ROCK HARBOR DR	7/27/2023	\$ 320,000.00	0.000%	\$320,000	\$3,775	\$57,700	\$258,525	\$301,335	0.858
03 077 247 00	9015 LOGGERS RUN	12/30/2024	\$ 307,990.00	0.000%	\$307,990	\$3,600	\$57,700	\$246,690	\$283,866	0.869
03 077 264 00	9090 SANDSTONE DRIVE	10/19/2023	\$ 334,475.00	0.000%	\$334,475	\$4,008	\$57,700	\$272,767	\$309,336	0.882
03 077 265 00	9082 SANDSTONE DRIVE	11/1/2023	\$ 336,750.00	0.000%	\$336,750	\$3,563	\$57,700	\$275,487	\$309,450	0.890
03 077 266 00	9078 SANDSTONE DRIVE	4/19/2024	\$ 352,300.00	0.000%	\$352,300	\$6,710	\$57,700	\$287,890	\$332,519	0.866
03 077 269 00	9066 SANDSTONE DRIVE	9/30/2024	\$ 339,900.00	0.000%	\$339,900	\$3,600	\$57,700	\$278,600	\$318,084	0.876
03 077 123 00	4007 STONE POST RD	8/19/2024	\$ 281,500.00	0.000%	\$281,500	\$3,508	\$57,700	\$220,292	\$248,435	0.887
03 077 141 00	4086 STONE POST RD	10/20/2023	\$ 327,000.00	0.000%	\$327,000	\$16,367	\$57,700	\$252,933	\$290,608	0.870
03 077 150 00	9163 LANTERN WAY	5/6/2024	\$ 340,000.00	0.000%	\$340,000	\$5,484	\$57,700	\$276,816	\$310,583	0.891
03 077 158 00	9127 LANTERN WAY	5/10/2024	\$ 375,000.00	0.000%	\$375,000	\$8,776	\$57,700	\$308,524	\$337,636	0.914
03 077 165 00	4086 CROOKED LANE	8/16/2024	\$ 320,000.00	0.000%	\$320,000	\$7,668	\$57,700	\$254,632	\$290,016	0.878
03 077 179 00	9080 NEWPORT CREEK RD	9/8/2023	\$ 239,900.00	0.000%	\$239,900	\$5,431	\$57,700	\$176,769	\$196,288	0.901

Totals: \$11,725,969 \$13,008,003 0.901

Standard Deviation: 0.051

Coefficient of Dispersion : 5%

Adopted ECF: 0.901

ECF Was: 0.927

Newport Creek

Aggregate Ratio:	50%
Standard Deviation:	0.021
Coefficient of Dispersion :	3.53%
Price Related Differential:	0.998

Berlin Township											
Newport Estates											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit
03 063 023 00	9228 MAPLE RIDGE DR	9/29/2023	\$ 307,500		\$307,500	\$ 6,495	\$ 251,317	1.000	\$49,688	1.00	\$49,687.73
03 063 060 00	9175 APPLE CIDER LANE	8/4/2023	\$ 292,000		\$292,000	\$ 8,979	\$ 245,863	1.000	\$37,158	1.00	\$37,157.55
03 063 086 00	9469 MAPLE RIDGE DR	9/28/2023	\$ 335,000		\$335,000	\$ 7,938	\$ 287,516	1.000	\$39,546	1.00	\$39,545.94
03 063 130 00	9505 OLDE HICKORY LANE	1/16/2025	\$ 355,000		\$355,000	\$ 49,190	\$ 265,301	1.000	\$40,509	1.00	\$40,508.78
03 063 115 00	3025 WHISPERING PINES DF	5/31/2024	\$ 325,000		\$325,000	\$ 5,150	\$ 277,263	1.000	\$42,587	1.00	\$42,587.06
Unit of Comparison:	Site Value									Average Sale Price Per Unit:	\$41,897.41
										Standard Deviation:	\$4,268.23
										Coefficient of Dispersion :	8%
Land Value Was:										Indicated Sale Price Per Unit:	\$41,900.00

Berlin Township

Newport Estates										
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Land Value	Bldg Residual	Bldg Cost Manual	E.C.F
03 063 023 00	9228 MAPLE RIDGE DR	9/29/2023	\$ 307,500.00	0.000%	\$307,500	\$6,495	\$41,900	\$259,105	\$251,317	1.031
03 063 060 00	9175 APPLE CIDER LANE	8/4/2023	\$ 292,000.00	0.000%	\$292,000	\$8,979	\$41,900	\$241,121	\$245,863	0.981
03 063 063 00	9129 APPLE CIDER LANE	4/2/2024	\$ 309,000.00	0.000%	\$309,000	\$6,374	\$41,900	\$260,726	\$269,240	0.968
03 063 086 00	9469 MAPLE RIDGE DR	9/28/2023	\$ 335,000.00	0.000%	\$335,000	\$7,938	\$41,900	\$285,162	\$287,516	0.992
03 063 130 00	9505 OLDE HICKORY LANE	1/16/2025	\$ 355,000.00	0.000%	\$355,000	\$49,190	\$41,900	\$263,910	\$265,301	0.995
03 063 115 00	3025 WHISPERING PINES DR	5/31/2024	\$ 325,000.00	0.000%	\$325,000	\$5,150	\$41,900	\$277,950	\$277,263	1.002
03 063 137 00	9423 OLDE HICKORY LANE	1/17/2025	\$ 292,000.00	0.000%	\$292,000	\$3,746	\$41,900	\$246,354	\$250,870	0.982
03 063 031 00	9191 MAPLE RIDGE DR	9/27/2024	\$ 320,000.00	0.000%	\$320,000	\$2,902	\$41,900	\$275,198	\$294,675	0.934
03 063 068 00	9037 MAPLE RIDGE DR	3/3/2025	\$ 311,000.00	0.000%	\$311,000	\$2,500	\$41,900	\$266,600	\$285,836	0.933
03 063 167 00	9253 BIRCH POINTE DRIVE	11/8/2023	\$ 330,000.00	0.000%	\$330,000	\$6,457	\$41,900	\$281,643	\$294,289	0.957
Totals:								\$2,657,769	\$2,722,171	0.976
Standard Deviation:										0.031
Coefficient of Dispersion :										2%
<i>ECF Was:</i> 0.964								Adopted ECF:		0.976

Newport Estates

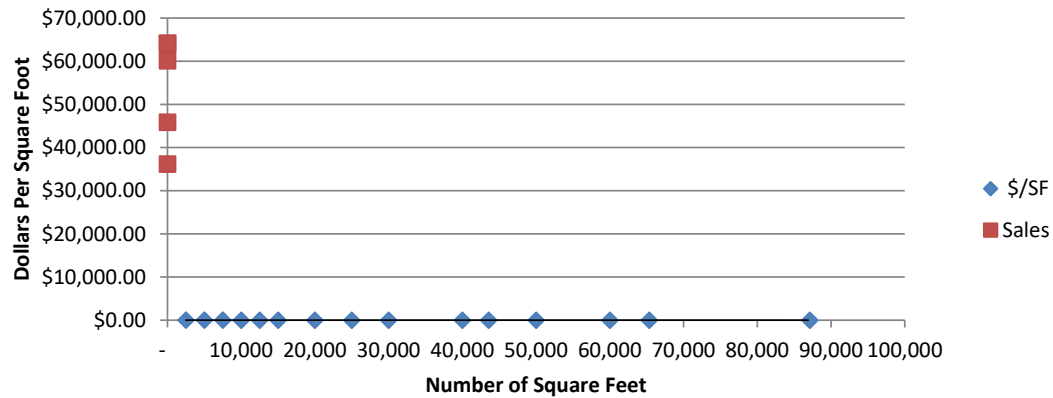
Berlin Township											
Newport Woods											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit
03 002 020 00	8747 HAZELWOOD	8/25/2023	\$ 296,000		\$296,000	\$ 14,314	\$ 245,514	1.000	\$36,172	1.00	\$36,172.05
03 073 003 00	5525 LEANN CT	6/10/2022	\$ 200,000	8.000%	\$216,000	\$ 8,212	\$ 147,676	1.000	\$60,112	1.00	\$60,111.69
03 073 012 00	8774 LILLIAN DR	8/30/2022	\$ 227,000	8.000%	\$245,160	\$ 11,642	\$ 169,444	1.000	\$64,074	1.00	\$64,074.14
03 073 055 00	8785 LILLIAN DR	10/14/2022	\$ 172,000	8.000%	\$185,760	\$ 3,536	\$ 136,374	1.000	\$45,850	1.00	\$45,850.31
03 073 068 00	8686 BOMIEA RD	8/23/2023	\$ 185,000		\$185,000	\$ 4,262	\$ 116,528	1.000	\$64,210	1.00	\$64,210.30
Unit of Comparison:	Site Value									Average Sale Price Per Unit:	\$54,083.70
										Standard Deviation:	\$11,200.98
										Coefficient of Dispersion :	17%
Land Value Was:										Indicated Sale Price Per Unit:	\$54,100.00

Berlin Township

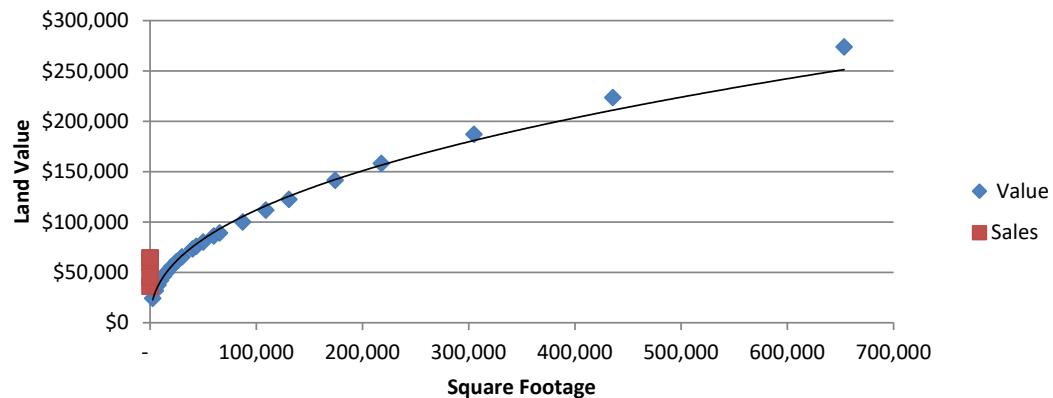
Newport Woods - Land Rate Table

Square Foot	\$/SF	Acres	\$/Acre	Value	Note
2,500	\$9.66	0.06	\$420,995	\$24,162	
5,000	\$6.38	0.11	\$277,753	\$31,882	
7,500	\$5.00	0.17	\$217,773	\$37,495	
10,000	\$4.21	0.23	\$183,249	\$42,068	
12,500	\$3.68	0.29	\$160,286	\$45,996	
15,000	\$3.30	0.34	\$143,677	\$49,475	
20,000	\$2.78	0.46	\$120,899	\$55,509	
25,000	\$2.43	0.57	\$105,749	\$60,692	
30,000	\$2.18	0.69	\$94,791	\$65,283	
40,000	\$1.83	0.92	\$79,764	\$73,245	
43,560	\$1.74	1.00	\$75,786	\$75,786	
50,000	\$1.60	1.15	\$69,768	\$80,083	
60,000	\$1.44	1.38	\$62,539	\$86,142	
65,340	\$1.36	1.50	\$59,420	\$89,130	
87,120	\$1.15	2.00	\$50,000	\$100,000	
108,900	\$1.03	2.50	\$44,721	\$111,803	
130,680	\$0.94	3.00	\$40,825	\$122,474	
174,240	\$0.81	4.00	\$35,355	\$141,421	
217,800	\$0.73	5.00	\$31,623	\$158,114	
304,920	\$0.61	7.00	\$26,726	\$187,083	
435,600	\$0.51	10.00	\$22,361	\$223,607	
653,400	\$0.42	15.00	\$18,257	\$273,861	
871,200	\$0.36	20.00	\$15,811	\$316,228	
1,089,000	\$0.32	25.00	\$14,142	\$353,553	
1,306,800	\$0.30	30.00	\$12,910	\$387,298	
1,742,400	\$0.26	40.00	\$11,180	\$447,214	
2,178,000	\$0.23	50.00	\$10,000	\$500,000	
4,356,000	\$0.16	100.00	\$7,071	\$707,107	

Dollars Per Square Foot



Square Foot Values



Berlin Township

Newport Woods

Newport Woods										
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Land Value	Bldg Residual	ldg Cost Manu	E.C.F
03 002 020 00	8747 HAZELWOOD	8/25/2023	\$ 296,000.00	0.000%	\$296,000	\$14,314	\$54,100	\$227,586	\$245,514	0.927
03 073 003 00	5525 LEANN CT	6/10/2022	\$ 200,000.00	8.000%	\$216,000	\$8,212	\$54,100	\$153,688	\$147,676	1.041
03 073 012 00	8774 LILLIAN DR	8/30/2022	\$ 227,000.00	8.000%	\$245,160	\$11,642	\$54,100	\$179,418	\$169,444	1.059
03 073 055 00	8785 LILLIAN DR	10/14/2022	\$ 172,000.00	8.000%	\$185,760	\$3,536	\$54,100	\$128,124	\$136,374	0.940
03 073 068 00	8686 BOMIEA RD	8/23/2023	\$ 185,000.00	0.000%	\$185,000	\$4,262	\$54,100	\$126,638	\$116,528	1.087
Totals:								\$815,454	\$815,536	1.000
Standard Deviation:										0.073
Coefficient of Dispersion :										6%
ECF Was:	0.964	Adopted ECF:								1.000

ECF Was: 0.964

Berlin Township								
Newport Woods								
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Proposed AV	Sale Ratio	
03 002 020 00	8747 HAZELWOOD	8/25/2023	\$ 296,000.00	0%	\$296,000	\$ 157,000.00	0.530	
03 073 003 00	5525 LEANN CT	6/10/2022	\$ 200,000.00	8%	\$216,000	\$ 105,000.00	0.486	
03 073 012 00	8774 LILLIAN DR	8/30/2022	\$ 227,000.00	8%	\$245,160	\$ 117,600.00	0.480	
03 073 055 00	8785 LILLIAN DR	10/14/2022	\$ 172,000.00	8%	\$185,760	\$ 97,000.00	0.522	
03 073 068 00	8686 BOMIEA RD	8/23/2023	\$ 185,000.00	0%	\$185,000	\$ 87,400.00	0.472	
Aggregate Ratio:							50%	
Standard Deviation:							0.026	
Coefficient of Dispersion :							4.63%	
Price Related Differential:							0.996	

Berlin Township											
North Park Condos											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit
03 130 012 00	8694 W PARK RIDGE CIRCLE	6/7/2024	\$ 279,900		\$279,900	\$ 3,356	\$ 244,177	1.030	\$25,042	0.30	\$83,970.00
03 130 013 00	8720 W PARK RIDGE CIRCLE	10/30/2023	\$ 300,000		\$300,000	\$ 4,628	\$ 275,874	1.030	\$11,222	0.30	\$90,000.00
03 130 010 02	8719 E PARK RIDGE CIRCLE	4/9/2024	\$ 252,000		\$252,000	\$ 3,607	\$ 239,184	1.030	\$2,033	0.30	\$75,600.00
Unit of Comparison: Allocation										Average Sale Price Per Unit:	\$42,551.63
										Standard Deviation:	\$5,904.59
										Coefficient of Dispersion :	6%
Land Value Was:										Indicated Sale Price Per Unit:	\$42,600.00

Berlin Township

North Park Condos

North Park Condos										
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Land Value	Bldg Residual	Idg Cost Manu	E.C.F
03 130 012 00	8694 W PARK RIDGE CIRCLE	6/7/2024	\$ 279,900.00	0.000%	\$279,900	\$3,356	\$42,600	\$233,944	\$244,177	0.958
03 130 013 00	8720 W PARK RIDGE CIRCLE	10/30/2023	\$ 300,000.00	0.000%	\$300,000	\$4,628	\$42,600	\$252,772	\$275,874	0.916
03 130 005 00	8763 E PARK RIDGE CIRCLE	1/15/2025	\$ 329,900.00	0.000%	\$329,900	\$3,720	\$42,600	\$283,580	\$304,697	0.931
Totals:								\$770,296	\$824,748	0.934
Standard Deviation:										0.021
Coefficient of Dispersion :										2%
ECF Was:	0.927	Adopted ECF:								0.934

ECF Was: 0.927

North Park Condos

[illegible]

Berlin Township											
Pheasant Run											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit
03 093 019 00	4566 PHEASANT RUN LANE	8/16/2024	\$ 345,000		\$345,000	\$ 17,719	\$ 292,531	1.000	\$34,750	1.00	\$34,749.66
03 093 046 00	4375 PHEASANT RUN LANE	6/23/2023	\$ 305,000		\$305,000	\$ 6,857	\$ 249,819	1.000	\$48,324	1.00	\$48,324.30
03 093 145 00	4198 SWANRIDGE TRAIL	1/21/2025	\$ 379,000		\$379,000	\$ 5,529	\$ 336,996	1.000	\$36,475	1.00	\$36,475.09
03 093 145 00	4198 SWANRIDGE TRAIL	4/17/2024	\$ 34,000		\$34,000	\$ -	\$ -	-	\$34,000	1.00	\$34,000.00
Unit of Comparison: Site Value										Average Sale Price Per Unit:	\$38,387.26
										Standard Deviation:	\$5,806.92
										Coefficient of Dispersion :	14%
Land Value Was:										Indicated Sale Price Per Unit:	\$38,400.00

Pheasant Run

ECF Was: 0.964

Berlin Township

Pheasant Run								
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Proposed AV	Sale Ratio	
03 093 019 00	4566 PHEASANT RUN LANI	8/16/2024	\$ 345,000.00	0%	\$345,000	\$ 178,900.00	0.519	
03 093 046 00	4375 PHEASANT RUN LANI	6/23/2023	\$ 305,000.00	0%	\$305,000	\$ 151,400.00	0.496	
03 093 145 00	4198 SWANRIDGE TRAIL	1/21/2025	\$ 379,000.00	0%	\$379,000	\$ 195,700.00	0.516	
03 093 081 00	4386 QUAIL RIDGE LANE	6/11/2024	\$ 360,000.00	0%	\$360,000	\$ 168,500.00	0.468	
Aggregate Ratio:							50%	
Standard Deviation:							0.023	
Coefficient of Dispersion :							3.48%	
Price Related Differential:							1.000	

Berlin Township

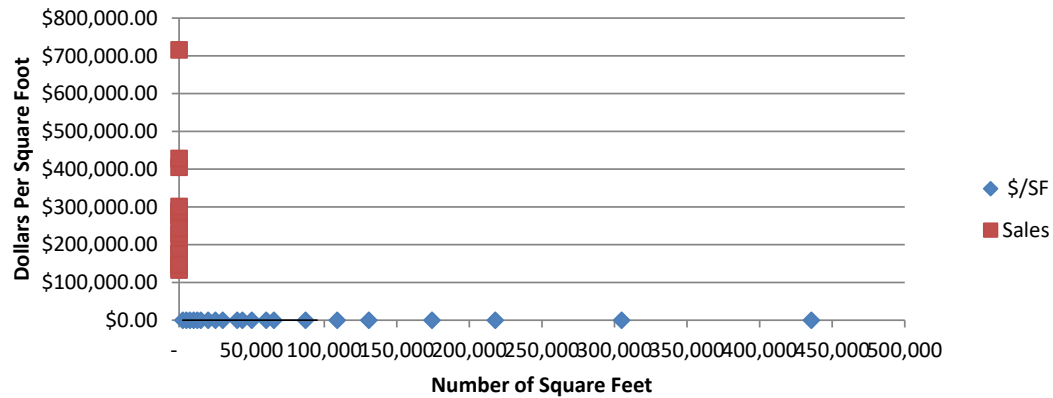
Village of South Rockwood											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit
48 008 006 20	ARMSTRONG RD - REAR	9/4/2024	\$ 179,000		\$179,000	\$ —	\$ —	—	\$179,000	0.25	\$44,750.00
48 009 020 00	6116 PARK BLVD	9/10/2024	\$ 165,000		\$165,000	\$ 1,000	\$ 93,075	1.000	\$70,925	0.25	\$41,250.00
48 009 023 00	6060 EDWARDS	11/27/2024	\$ 148,000		\$148,000	\$ 3,221	\$ 75,426	1.000	\$69,353	0.25	\$37,000.00
48 016 024 10	6696 S HURON RIVER DR	11/9/2023	\$ 195,000		\$195,000	\$ 2,545	\$ 141,867	1.000	\$50,588	0.25	\$48,750.00
48 040 066 00	6233 CUSTER AVE	9/27/2024	\$ 195,000		\$195,000	\$ 1,437	\$ 92,345	1.000	\$101,218	0.25	\$48,750.00
48 040 107 10	GILDERSLEEVE	9/25/2023	\$ 44,000		\$44,000	\$ —	\$ —	—	\$44,000	0.25	\$11,000.00
48 040 116 00	6212 CUSTER AVE	10/17/2023	\$ 195,000		\$195,000	\$ 2,840	\$ 85,038	1.000	\$107,122	0.25	\$48,750.00
48 045 011 00	13355 STATE PARK	6/22/2023	\$ 199,900		\$199,900	\$ 500	\$ 127,131	1.000	\$72,269	0.25	\$49,975.00
48 045 019 00	13340 BEAUBIEN ST	5/2/2024	\$ 212,000		\$212,000	\$ 5,084	\$ 149,782	1.000	\$57,134	0.25	\$53,000.00
48 045 023 00	6172 EDWARDS	2/14/2025	\$ 186,500		\$186,500	\$ 500	\$ 151,376	1.000	\$34,624	0.25	\$46,625.00
48 045 026 00	13240 BEAUBIEN ST	6/28/2024	\$ 175,000		\$175,000	\$ 1,000	\$ 140,790	1.000	\$33,210	0.25	\$43,750.00
48 045 027 00	13232 BEAUBIEN ST	7/26/2023	\$ 230,000		\$230,000	\$ 2,356	\$ 152,316	1.000	\$75,328	0.25	\$57,500.00
48 050 007 00	5975 S HURON RIVER DR	7/12/2024	\$ 191,000		\$191,000	\$ 6,099	\$ 124,114	1.000	\$60,787	0.25	\$47,750.00
48 050 009 00	5991 S HURON RIVER DR	11/3/2023	\$ 100,000		\$100,000	\$ 3,868	\$ 52,231	1.000	\$43,901	0.25	\$25,000.00
48 055 009 00	6908 CHESTER ST	9/1/2023	\$ 195,000		\$195,000	\$ 500	\$ 157,680	1.000	\$36,820	0.25	\$48,750.00
Unit of Comparison: Allocation										Average Sale Price Per Unit:	\$276,341.36
										Standard Deviation:	\$11,295.10
										Coefficient of Dispersion :	17%
Land Value Was:										Indicated Sale Price Per Unit:	\$45,600.00

Berlin Township

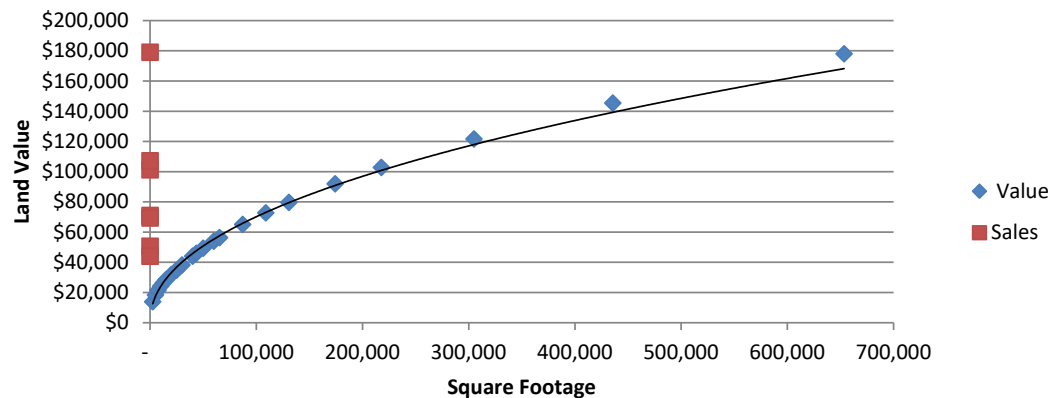
Village of South Rockwood - Land Rate Table

Square Foot	\$/SF	Acres	\$/Acre	Value	Note
2,500	\$5.54	0.06	\$241,531	\$13,862	
5,000	\$3.66	0.11	\$159,351	\$18,291	
7,500	\$2.87	0.17	\$124,939	\$21,512	
10,000	\$2.41	0.23	\$105,132	\$24,135	
12,500	\$2.11	0.29	\$91,958	\$26,388	
15,000	\$1.89	0.34	\$82,429	\$28,385	
20,000	\$1.59	0.46	\$69,361	\$31,846	
25,000	\$1.39	0.57	\$60,670	\$34,820	
30,000	\$1.27	0.69	\$55,384	\$38,143	
40,000	\$1.10	0.92	\$47,964	\$44,044	
43,560	\$1.06	1.00	\$45,962	\$45,962	
50,000	\$0.98	1.15	\$42,900	\$49,242	
60,000	\$0.90	1.38	\$39,162	\$53,942	
65,340	\$0.86	1.50	\$37,528	\$56,292	
87,120	\$0.75	2.00	\$32,500	\$65,000	
108,900	\$0.67	2.50	\$29,069	\$72,672	
130,680	\$0.61	3.00	\$26,536	\$79,608	
174,240	\$0.53	4.00	\$22,981	\$91,924	
217,800	\$0.47	5.00	\$20,555	\$102,774	
304,920	\$0.40	7.00	\$17,372	\$121,604	
435,600	\$0.33	10.00	\$14,534	\$145,344	
653,400	\$0.27	15.00	\$11,867	\$178,010	
871,200	\$0.24	20.00	\$10,277	\$205,548	
1,089,000	\$0.21	25.00	\$9,192	\$229,810	
1,306,800	\$0.19	30.00	\$8,391	\$251,744	
1,742,400	\$0.17	40.00	\$7,267	\$290,689	
2,178,000	\$0.15	50.00	\$6,500	\$325,000	
4,356,000	\$0.11	100.00	\$4,596	\$459,619	

Dollars Per Square Foot



Square Foot Values



Berlin Township

Village of South Rockwood

Village of South Rockwood										
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Land Value	Bldg Residual	ldg Cost Manu	E.C.F
48 009 020 00	6116 PARK BLVD	9/10/2024	\$ 165,000.00	0.000%	\$165,000	\$1,000	\$45,600	\$118,400	\$93,075	1.272
48 045 011 00	13355 STATE PARK	6/22/2023	\$ 199,900.00	0.000%	\$199,900	\$500	\$45,600	\$153,800	\$127,131	1.210
48 045 019 00	13340 BEAUBIEN ST	5/2/2024	\$ 212,000.00	0.000%	\$212,000	\$5,084	\$45,600	\$161,316	\$149,782	1.077
48 045 027 00	13232 BEAUBIEN ST	7/26/2023	\$ 230,000.00	0.000%	\$230,000	\$2,356	\$45,600	\$182,044	\$152,316	1.195
48 050 007 00	5975 S HURON RIVER DR	7/12/2024	\$ 191,000.00	0.000%	\$191,000	\$6,099	\$45,600	\$139,301	\$124,114	1.122
48 037 004 00	7136 S HURON RIVER DR	1/24/2025	\$ 380,070.00	0.000%	\$380,070	\$14,993	\$45,600	\$319,477	\$304,306	1.050
48 017 002 20	5342 CARLETON ROCKWOO	6/21/2023	\$ 330,000.00	0.000%	\$330,000	\$3,663	\$45,600	\$280,737	\$219,754	1.278
48 040 111 00	6172 CUSTER AVE	9/13/2024	\$ 266,000.00	0.000%	\$266,000	\$1,332	\$45,600	\$219,068	\$169,037	1.296
							Totals:	\$1,574,143	\$1,339,514	1.175
							Standard Deviation:		0.095	
							Coefficient of Dispersion :		7%	
<i>ECF Was:</i>	<i>1.268</i>								Adopted ECF:	1.175

Village of South Rockwood

Berlin Township

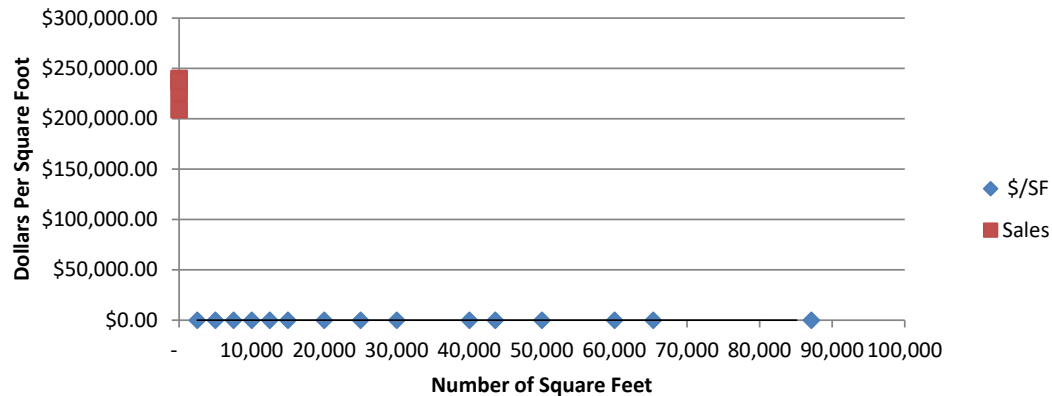
South Rockwood River Front											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit
48 015 004 00	7215 S HURON RIVER DR	7/19/2024	\$ 262,000		\$262,000	\$ 15,239	\$ 143,648	1.324	\$56,571	0.25	\$65,500.00
48 015 016 00	7015 S HURON RIVER DR	5/8/2023	\$ 60,000		\$60,000	\$ —	\$ —	—	\$60,000	0.25	\$15,000.00
48 050 045 00	6011 PARK BLVD	12/18/2024	\$ 240,000		\$240,000	\$ 2,089	\$ 134,936	1.324	\$59,256	0.25	\$60,000.00
48 050 046 00	5997 PARK BLVD	8/19/2024	\$ 250,000		\$250,000	\$ —	\$ 149,331	1.324	\$52,286	0.25	\$62,500.00
Unit of Comparison: Allocation										Average Sale Price Per Unit:	\$228,112.15
										Standard Deviation:	\$20,731.92
										Coefficient of Dispersion :	29%
Land Value Was:										Indicated Sale Price Per Unit:	\$57,000.00

Berlin Township

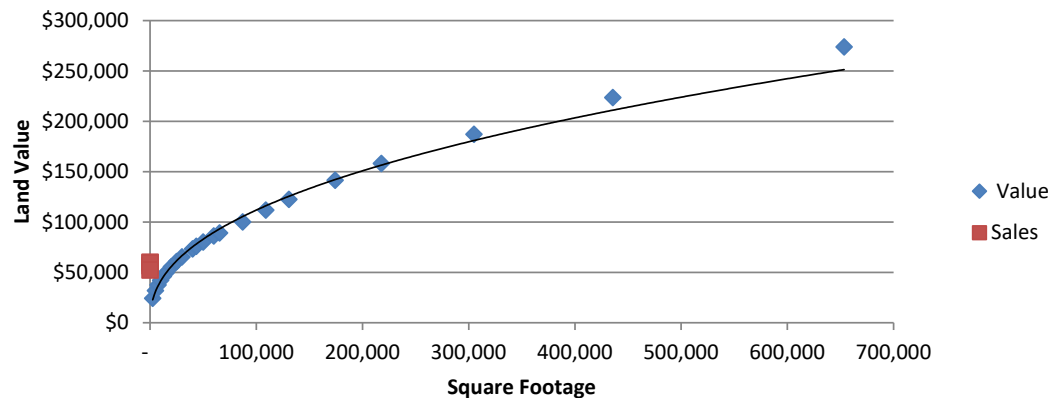
South Rockwood River - Land Rate Table

Square Foot	\$/SF	Acres	\$/Acre	Value	Note
2,500	\$9.66	0.06	\$420,995	\$24,162	
5,000	\$6.38	0.11	\$277,753	\$31,882	
7,500	\$5.00	0.17	\$217,773	\$37,495	
10,000	\$4.21	0.23	\$183,249	\$42,068	
12,500	\$3.68	0.29	\$160,286	\$45,996	
15,000	\$3.30	0.34	\$143,677	\$49,475	
20,000	\$2.78	0.46	\$120,899	\$55,509	
25,000	\$2.43	0.57	\$105,749	\$60,692	
30,000	\$2.18	0.69	\$94,791	\$65,283	
40,000	\$1.83	0.92	\$79,764	\$73,245	
43,560	\$1.74	1.00	\$75,786	\$75,786	
50,000	\$1.60	1.15	\$69,768	\$80,083	
60,000	\$1.44	1.38	\$62,539	\$86,142	
65,340	\$1.36	1.50	\$59,420	\$89,130	
87,120	\$1.15	2.00	\$50,000	\$100,000	
108,900	\$1.03	2.50	\$44,721	\$111,803	
130,680	\$0.94	3.00	\$40,825	\$122,474	
174,240	\$0.81	4.00	\$35,355	\$141,421	
217,800	\$0.73	5.00	\$31,623	\$158,114	
304,920	\$0.61	7.00	\$26,726	\$187,083	
435,600	\$0.51	10.00	\$22,361	\$223,607	
653,400	\$0.42	15.00	\$18,257	\$273,861	
871,200	\$0.36	20.00	\$15,811	\$316,228	
1,089,000	\$0.32	25.00	\$14,142	\$353,553	
1,306,800	\$0.30	30.00	\$12,910	\$387,298	
1,742,400	\$0.26	40.00	\$11,180	\$447,214	
2,178,000	\$0.23	50.00	\$10,000	\$500,000	
4,356,000	\$0.16	100.00	\$7,071	\$707,107	

Dollars Per Square Foot



Square Foot Values



Berlin Township

South Rockwood River Front										
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Land Value	Bldg Residual	ldg Cost Manu	E.C.F
48 015 004 00	7215 S HURON RIVER DR	7/19/2024	\$ 262,000.00	0.000%	\$262,000	\$15,239	\$57,000	\$189,761	\$143,648	1.321
48 050 045 00	6011 PARK BLVD	12/18/2024	\$ 240,000.00	0.000%	\$240,000	\$2,089	\$57,000	\$180,911	\$134,936	1.341
48 050 046 00	5997 PARK BLVD	8/19/2024	\$ 250,000.00	0.000%	\$250,000	\$0	\$57,000	\$193,000	\$149,331	1.292
Totals:								\$563,672	\$427,915	1.317
Standard Deviation:										0.024
Coefficient of Dispersion :										1%
ECF Was:	1.282									
									Adopted ECF:	1.317

Berlin Township

South Rockwood River Front								
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Proposed AV	Sale Ratio	
48 015 004 00	7215 S HURON RIVER DR	7/19/2024	\$ 262,000.00	0%	\$262,000	\$ 130,700.00	0.499	
48 050 045 00	6011 PARK BLVD	12/18/2024	\$ 240,000.00	0%	\$240,000	\$ 118,400.00	0.493	
48 050 046 00	5997 PARK BLVD	8/19/2024	\$ 250,000.00	0%	\$250,000	\$ 126,900.00	0.508	
Aggregate Ratio:							50%	
Standard Deviation:							0.007	
Coefficient of Dispersion :							1.03%	
Price Related Differential:							1.000	

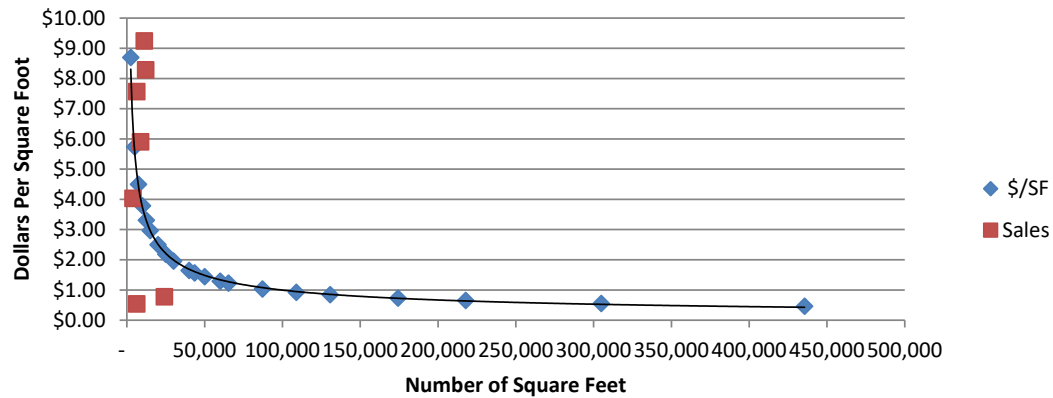
Berlin Township											
Township Waterfront											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit
03 007 088 10	7950 SWAN CREEK RD	11/3/2023	\$ 296,000		\$296,000	\$ 13,347	\$ 263,940	1.000	\$18,713	24,088.68	\$0.78
03 009 078 10	6198 BRANCHEAU RD	4/15/2024	\$ 257,000		\$257,000	\$ 500	\$ 156,883	1.000	\$99,617	12,022.56	\$8.29
03 008 042 00	6020 LILY PATCH	9/24/2024	\$ 155,000		\$155,000	\$ -	\$ 107,211	1.000	\$47,789	6,316.20	\$7.57
03 008 042 00	6020 LILY PATCH	2/29/2024	\$ 110,624		\$110,624	\$ -	\$ 107,211	1.000	\$3,413	6,316.20	\$0.54
03 008 073 00	7128 STARR LANE	8/16/2023	\$ 45,000		\$45,000	\$ -	\$ 29,195	1.000	\$15,805	3,920.40	\$4.03
03 007 003 00	7834 SWAN CREEK RD	7/7/2023	\$ 168,000		\$168,000	\$ 3,902	\$ 112,383	1.000	\$51,715	8,755.56	\$5.91
03 115 021 00	7618 WATER ST	8/4/2023	\$ 222,000		\$222,000	\$ 16,053	\$ 102,880	1.000	\$103,067	11,151.36	\$9.24
Unit of Comparison: Square Foot										Average Sale Price Per Unit:	\$4.69
										Standard Deviation:	\$3.26
										Coefficient of Dispersion :	49%
Land Value Was:										Indicated Sale Price Per Unit:	See Land Rate Table

Berlin Township

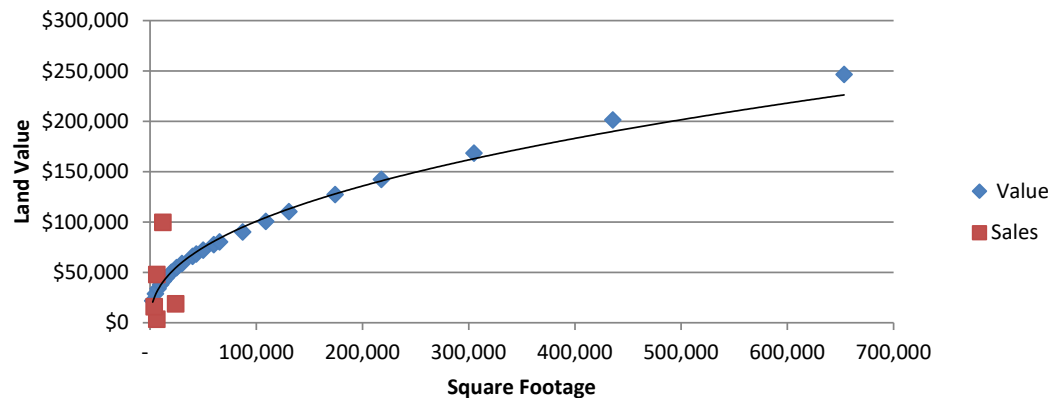
Township Waterfront - Land Rate Table

Square Foot	\$/SF	Acres	\$/Acre	Value	Note
2,500	\$8.70	0.06	\$378,895	\$21,746	
5,000	\$5.74	0.11	\$249,978	\$28,693	
7,500	\$4.50	0.17	\$195,996	\$33,746	
10,000	\$3.79	0.23	\$164,924	\$37,861	
12,500	\$3.31	0.29	\$144,257	\$41,396	
15,000	\$2.97	0.34	\$129,309	\$44,528	
20,000	\$2.50	0.46	\$108,809	\$49,958	
25,000	\$2.18	0.57	\$95,174	\$54,622	
30,000	\$1.96	0.69	\$85,312	\$58,755	
40,000	\$1.65	0.92	\$71,787	\$65,920	
43,560	\$1.57	1.00	\$68,207	\$68,207	
50,000	\$1.44	1.15	\$62,792	\$72,075	
60,000	\$1.29	1.38	\$56,285	\$77,528	
65,340	\$1.23	1.50	\$53,478	\$80,217	
87,120	\$1.03	2.00	\$45,000	\$90,000	
108,900	\$0.92	2.50	\$40,249	\$100,623	
130,680	\$0.84	3.00	\$36,742	\$110,227	
174,240	\$0.73	4.00	\$31,820	\$127,279	
217,800	\$0.65	5.00	\$28,460	\$142,302	
304,920	\$0.55	7.00	\$24,054	\$168,375	
435,600	\$0.46	10.00	\$20,125	\$201,246	
653,400	\$0.38	15.00	\$16,432	\$246,475	
871,200	\$0.33	20.00	\$14,230	\$284,605	
1,089,000	\$0.29	25.00	\$12,728	\$318,198	
1,306,800	\$0.27	30.00	\$11,619	\$348,569	
1,742,400	\$0.23	40.00	\$10,062	\$402,492	
2,178,000	\$0.21	50.00	\$9,000	\$450,000	
4,356,000	\$0.15	100.00	\$6,364	\$636,396	

Dollars Per Square Foot



Square Foot Values



Township Waterfront

ECF Was: 1.192

Berlin Township							
Township Waterfront							
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Proposed AV	Sale Ratio
03 007 088 10	7950 SWAN CREEK RD	11/3/2023	\$ 296,000.00	0%	\$296,000	#REF!	#REF!
03 009 078 10	6198 BRANCHEAU RD	4/15/2024	\$ 257,000.00	0%	\$257,000	\$ 113,600.00	0.442
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
						Aggregate Ratio:	#REF!
						Standard Deviation:	#REF!
						Coefficient of Dispersion :	#REF!
						Price Related Differential:	#REF!

Berlin Township											
Westburn Villas											
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Bldg \$	Est. ECF	Land Residual	# of Units or %	\$/Unit
48 085 114 00	5933 PURPLE MARTIN DRIVE	2/7/2024	\$ 325,000		\$325,000	\$ 5,984	\$ 292,700	1.000	\$26,316	0.15	\$48,750.00
03 130 012 00	8694 W PARK RIDGE CIRCLE	6/7/2024	\$ 279,900		\$279,900	\$ 3,356	\$ 244,177	1.000	\$32,367	0.15	\$41,985.00
03 130 013 00	8720 W PARK RIDGE CIRCLE	10/30/2023	\$ 300,000		\$300,000	\$ 4,628	\$ 275,874	1.000	\$19,498	0.15	\$45,000.00
48 085 091 00	5954 PURPLE MARTIN DRIVE	11/18/2022	\$ 300,000		\$300,000	\$ 5,853	\$ 358,400	1.000	(\$64,253)	0.15	\$45,000.00
48 085 121 00	5959 PURPLE MARTIN DRIVE	8/25/2023	\$ 289,000		\$289,000	\$ 6,776	\$ 306,500	1.000	(\$24,276)	0.15	\$43,350.00
Unit of Comparison: Allocation										Average Sale Price Per Unit:	(\$13,797.33)
										Standard Deviation:	\$2,267.50
										Coefficient of Dispersion :	4%
Land Value Was:										Indicated Sale Price Per Unit:	\$44,900.00

Berlin Township

Westburn Villas

Westburn Villas										
Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Land Imp \$	Land Value	Bldg Residual	Idg Cost Manu	E.C.F
48 085 114 00	5933 PURPLE MARTIN DRIVE	2/7/2024	\$ 325,000.00	0.000%	\$325,000	\$5,984	\$44,900	\$274,116	\$292,700	0.937
03 130 012 00	8694 W PARK RIDGE CIRCLE	6/7/2024	\$ 279,900.00	0.000%	\$279,900	\$3,356	\$44,900	\$231,644	\$244,177	0.949
03 130 013 00	8720 W PARK RIDGE CIRCLE	10/30/2023	\$ 300,000.00	0.000%	\$300,000	\$4,628	\$44,900	\$250,472	\$275,874	0.908
03 130 010 02	8719 E PARK RIDGE CIRCLE	4/9/2024	\$ 252,000.00	0.000%	\$252,000	\$3,607	\$44,900	\$203,493	\$239,184	0.851
Totals:								\$959,725	\$1,051,935	0.912
								Standard Deviation:		0.044
								Coefficient of Dispersion :		3%
ECF Was:		1.000		Adopted ECF: 0.912						

ECF Was: 1.000

Berlin Township**Westburn Villas**

Parcel Number	Street Address	Sale Date	Sale Price	Adj.	Adj. Sale \$	Proposed AV	Sale Ratio
48 085 114 00	5933 PURPLE MARTIN DRIV	2/7/2024	\$ 325,000.00	0%	\$325,000	\$ 159,000.00	0.489
03 130 012 00	8694 W PARK RIDGE CIRCLE	6/7/2024	\$ 279,900.00	0%	\$279,900	\$ 135,500.00	0.484
03 130 013 00	8720 W PARK RIDGE CIRCLE	10/30/2023	\$ 300,000.00	0%	\$300,000	\$ 150,600.00	0.502
03 130 010 02	8719 E PARK RIDGE CIRCLE	4/9/2024	\$ 252,000.00	0%	\$252,000	\$ 133,400.00	0.529

Aggregate Ratio: 50%

Standard Deviation: 0.020

Coefficient of Dispersion : 2.93%

Price Related Differential: 1.002