

PARCEL NUMBER	SALE DATE	SALE PRICE	LAND VALUE	MISC DEDEC	RESIDUAL	STC COST	ECF	BLDG SQ FT	PP SQ FT
11-05-300-043	Oct-21	759,000	159,691	9,511	589,798	618,771	0.95	10,400 \$	72.98
11-05-303-008	Mar-21	795,000	157,344	15,937	621,719	766,834	0.81	16,350 \$	48.62
08-28-101-002	Mar-22	1,394,400	142,180	24,883	1,227,337	1,122,248	1.09	23,292 \$	59.87
11-08-101-015(&006)	Dec-21	1,800,000	257,631	24,555	1,517,814	1,287,536	1.18	23,360 \$	77.05
16-29-300-009	Dec-21	1,250,000	174,240	35,309	1,040,451	964,070	1.08	22,800 \$	54.82
		5,998,400					<b>1.02</b>	<b>96,202 \$</b>	<b>20.78</b>

**IND BLDGS UNDER 25,000 SF**

IND BLDGS UNDER 25,000 sf

<b>2022 ECF</b>	<b>1.06</b>
<b>2023 ECF</b>	<b>1.00</b>

PARCEL NUMBER	SALE DATE	SALE PRICE	LAND VALUE	MISC DEDEC	RESIDUAL	STC COST	ECF	BLDG SQ FT	PP SQ FT
11-08-100-023	Oct-21	2,541,000	401,492	22,902	2,116,606	2,447,035	0.86	54,084	47
11-08-201-012	Apr-20	3,500,000	340,020	88,121	3,071,859	2,485,741	1.24	62,680	56
11-15-200-028	Sep-20	1,400,000	234,222	39,877	1,125,901	1,409,050	0.80	35,560	39
		<b>6,041,000</b>			<b>6,314,366</b>	<b>6,341,826</b>	<b>0.97</b>	<b>50,775</b>	<b>47</b>

IND BLDGS over 25,000 sf

**IND BLDGS over 25,000 SF**

**2022 ECF 0.75**  
**2023 ECF 0.90**

Parcel Number	SALE DATE	SALE PRICE	LAND VALUE	MISCEL VALUE	RESIDUAL	STC COST	ECF
11-13-400-013	Sep-20	349,000	57,000	270	291,730	316,063	0.92
11-29-200-012	Feb-20	250,000	58,500	628	190,872	190,040	1.00
11-32-400-027	20-Sep	200,000	63,000	1366	135,634	168442	0.81
11-29-200-019	20-Jul	197,000	57,000	4109	135,891	133447	1.02
11-02-100-007	21-Mar	290,000	63,000		227,000	236776	0.96
11-01-200-069	21-Dec	325,000	63,000	2332	259,668	228615	1.14
11-03-100-013	21-Oct	324,900	62,040	6410	256,450	230967	1.11
11-30-100-042	21-Jun	232,000	63,438		168,562	165186	1.02
11-14-400-017	21-Sep	305,000	57,720	928	246,352	205081	1.20
					1,912,159	1,874,617	1.02

**AG**

**2022 ECF**

**0.98**

**2023 ECF**

**1.00**

PARCEL #	SALE DATE	SALE PRICE	LAND VALUE	MISC DED	RESIDUAL	STC COST	ECF	BLDG SQ F	PP SQ. FT
12-33-303-005	May-20	875000	124146	41743	709111	987595	0.72	8156	107.28
11-13-100-002	Jun-20	762500	239190	27240	496070	389005	1.28	4050	188.27
12-32-300-056	Apr-20	965000	308749	54162	602089	917234	0.66	6165	156.53
08-22-300-037	May-21	865500	283576	34390	547534	720010	0.76	5268	164.29
12-33-302-013	May-21	937500	159625	7418	770457	681111	1.13	5773	162.39
11-13-400-021 & 022	Jul-20	940000	294730	28803	616467	895783	0.69	14666	64.09 2 bldgs
11-10-400-003	Sep-21	367000	170341	6818	189841	217020	0.87	2000	183.50
12-33-301-083	Jan-22	1,500,000	472626	46282	981092	1655050	0.59	16000	93.75
12-19-101-014	Feb-22	1275000	185203	37478	1052319	1108724	0.95	11068	115.20
08-28-100-011	Nov-21	600000	221124	12501	366375	510502	0.72	2584	232.20
12-04-300-046	Dec-21	750000	186132	36987	526881	1000816	0.53	8184	91.64
					1,945,575	2,620,042	0.81		111.37

ECF area 2012 (office) & 2017 (Banks)

2022 ECF 0.80  
2023 ECF 0.82

PARCEL #	SALE DATE	SALE PRICE	LAND VALU	MISC DED	RESIDUAL	STC COST	ECF	BLDG SQ FT	PP SQ. FT	
11-06-200-056	Aug-20	340000	265631	12894	61,475	201,017	0.31	2,718	125.09	old pizza hut
11-06-201-066	Aug-20	235000	108762	6405	119,833	251,677	0.48	6020	39.04	
11-05-300-018	Dec-20	1500000	415643	16074	1,068,283	949,770	1.12	10028	149.58	pier one
11-06-200-061	Jun-22	2,500,000	709370	87014	1,703,616	2,723,828	0.63	43858	57.00	Great escape
11-06-100-027	Jan-22	700,000	343628	22806	333,566	303,798	1.10	4952	141.36	old big boy

ECF area: 2014 (Main)

0.73

2022 1.0000  
2023 1.0000

11-15-200-033	Dec-21	4500000	206910	156400	4,136,690	1,855,567	2.23	45648	98.58	Flex
11-05-400-030	Dec-21	1004000	319052	9430	675,518	233,083	2.90	3124	321.38	Old payless

PARCEL #	SALE DATE	SALE PRICE	LAND VALUE	MISC DED	RESIDUAL	STC COST	ECF	# units	PP SQ. FT
18-31-200-085	Aug-20	972,000	160,000	6400	805,600	741,768	1.09	16	60,750
05-11-400-013	Mar-21	297,500	48,000		249,500	233,182	1.07	4	74,375
06-12-300-012	Jul-22	326,400	83,500		242,900	142,947	1.70	2	163,200
17-35-203-114	Jul-22	3,000,000	408,000	189265	2,402,735	2,722,745	0.88	68	44,118
18-31-207-014	Jun-22	622,000	60,000	4680	557,320	289,238	1.93	4	155,500
18-30-202-121&122	Dec-20	13,650,000	946,000	43200	12,660,800	11,074,813	1.14	72	189,583
17-36-401-026 & 405-024	Sep-20	1,080,000	160,000	12538	907,462	1,017,385	0.89	16	67,500

17,826,317 1.09

ECF area: APARTMENTS

2022 ECF 1.0200  
2023 ECF 1.1000

05-10-403-039	Aug-22	1,100,000	90,000	6000	1,004,000	413,052	2.43	12	91,667
17-35-100-051	Aug-22	4,700,000	330,000	8800	4,361,200	1,874,629	2.33	44	106,818

Land value for Apartments \$10,000 per unit

PARCEL #	SALE DATE	SALE PRICE	LAND VALUE	MISC DED	RESIDUAL	STC COST	ECF	BLDG SQ FT	PP SQ. FT	
08-21-100-024	Aug-20	675000	313632	24695	336,673	311,877.0	1.08	6408	105.34	
12-33-302-043	Aug-20	1,000,000	201,668	35,160	763,172	479,248.0	1.59	1,080	925.93	car wash
12-32-201-128	Jul-20	620,000	135,417	18,856	465,727	333,757.0	1.40	6,480	95.68	car wash mini lube
12-32-106-036	Jul-20	800,000	173,510	7,253	619,237	458,428.0	1.35	3,672	217.86	
12-29-400-020	Feb-22	450,000	105,098	11,018	333,884	246,349.0	1.36	3,000	150.00	
12-32-201-097	Nov-21	585,000	171,039	6,456	407,505	296,772.0	1.37	5,420	107.93	
12-32-102-057	Dec-21	799,900	65,691	8,966	725,243	445,314.0	1.63	9,180	87.14	
					3,651,441	2,571,745	1.40			

ECF area: 2015 (service)

2022	1.05
2023	1.10

PARCEL #	SALE DATE	SALE PRICE	LAND VALUE	MISC DED	RESIDUAL	STC COST	ECF	BLDG SQ FT	PP SQ. FT
11-05-400-027	Dec-20	1,000,000	496387	73152	430,461	439,375	0.98	3,803	262.95 Wendy's
18-30-100-031	Dec-20	842500	240714	27418	574,368	522559	1.10	3138	268.48
14-22-404-021	May-22	750000	44276	14080	691,644	423746	1.63	2976	252.02
					1,004,829		1.24		195.86

ECF area: RESTURANTS

2022 ECF 0.9000  
2023 ECF 0.9000

Not enough sales info to make an adjustment



PARCEL #	SALE DATE	SALE PRICE	LAND VALUE	MISC DED	RESIDUAL	STC COST	ECF	BLDG SQ FT	PP SQ. FT
15-20-202-024	Sep-20	450000	63640	13100	373,260	283287	1.32	2192	205.29 gas
11-05-400-038	Oct-22	2075000	334516	41047	1,699,437	943703	1.80	4250	488.24 gas
						ECF	1.56		
11-28-301-012	Jan-21	450000	116160	17021	316,819	387120	0.82	4362	103.16 no gas

ECF area: conv with /without Gas

	With GAS	2022 ECF	1.40
		2023 ECF	1.50
(No Change)	Without Gas	2022 ECF	1.40
		2023 ECF	1.40