

# 2024 ECF Study

2024 Residential/Agricultural ECF

Parcel Number	Street Address	Sale Date	Sale Price	Inst.	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost/Man. \$	E.C.F.	ECF Area	Other Parcels in Sale	Land Table
022-028-300-035-00	11236 SPARR RD	11/19/21	\$50,000	WD	\$50,000	\$19,440	\$30,560	\$39,169	0.780	00001		ACREAGE, RESIDENTIAL
022-031-100-005-06	388 GINGELL RD	10/28/22	\$110,000	LC	\$110,000	\$29,698	\$80,302	\$97,500	0.824	00001		ACREAGE, RESIDENTIAL
021-011-100-010-00	13820 BECKETT RD	11/11/21	\$150,000	WD	\$150,000	\$19,695	\$130,305	\$155,159	0.840	00001		ACREAGE, RESIDENTIAL
022-031-200-015-01	905 SAWYER RD	10/20/23	\$240,000	WD	\$240,000	\$21,094	\$218,906	\$258,090	0.848	00001		ACREAGE, RESIDENTIAL
020-009-100-015-00	11750 OLD STATE RD	12/30/22	\$176,000	WD	\$176,000	\$31,415	\$144,585	\$164,531	0.879	00001		ACREAGE, RESIDENTIAL
021-035-300-040-00	11828 FIVE POINT TRL	02/28/22	\$106,000	WD	\$106,000	\$35,383	\$70,617	\$77,519	0.911	00001		ACREAGE, RESIDENTIAL
022-028-300-060-00	11410 SPARR RD	06/10/22	\$60,000	WD	\$60,000	\$22,110	\$104,790	\$105,963	0.989	00001	022-028-300-070-00	ACREAGE, RESIDENTIAL
021-029-200-005-01	10266 FAIRGRIEVE RD	02/24/23	\$161,000	WD	\$161,000	\$14,777	\$45,223	\$44,591	1.014	00001		ACREAGE, RESIDENTIAL
023-280-000-020-00	14932 TENTH AVE	08/26/22	\$137,500	WD	\$137,500	\$21,526	\$139,474	\$136,294	1.023	00001		ACREAGE, RESIDENTIAL
022-031-200-025-04	621 SAWYER RD	11/04/22	\$185,000	LC	\$185,000	\$10,172	\$127,328	\$48,959	1.042	00001		ACREAGE, RESIDENTIAL
021-021-200-010-11	11003 HETHERTON RD	04/08/21	\$173,000	WD	\$173,000	\$11,307	\$161,693	\$149,560	1.081	00001	021-016-300-010-02, 021-020-100-005-05	ACREAGE, RESIDENTIAL
023-270-000-104-00	3233 DAGON RD	05/06/22	\$209,000	WD	\$209,000	\$15,449	\$193,551	\$173,374	1.116	00027		ACREAGE, RESIDENTIAL
022-023-400-020-00	13722 SPARR RD	12/01/21	\$138,500	WD	\$138,500	\$15,937	\$122,563	\$107,569	1.139	00001		ACREAGE, RESIDENTIAL
023-140-000-035-00	9840 MOORE DR	01/03/22	\$190,000	WD	\$190,000	\$33,531	\$156,469	\$134,847	1.160	00001		ACREAGE, RESIDENTIAL
Totals:			\$2,212,900		\$2,212,900		\$1,777,361	\$1,815,785				
								E.C.F. =>	0.979			
								Ave. E.C.F. =>	0.979			

Reasonable number of sales in time period.  
 Agricultural and Residential ECF have trended the same.  
 Conclusion of 0.979 ECF was applied to:  
 ALL AREAS  
 AGRICULTURAL

2024 MOBILE ECF

Parcel Number	Street Address	Sale Date	Sale Price	Inst.	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost/Man. \$	ECF	Building Style	Land Value	Other Parcels in Sale	Land Table
021-014-100-005-04	13429 HETHERTON RD	04/14/23	\$155,000	WD	\$155,000	\$113,681	\$41,319	\$63,403	0.652	C	\$110,381		ACREAGE, RESIDENTIAL
050-020-100-010-04	2831 MARQUARDT RD	12/20/19	\$101,000	WD	\$101,000	\$22,327	\$78,673	\$131,316	0.599				
030-009-300-025-00	7658 ALLEN RD	11/03/21	\$70,000	WD	\$70,000	\$58,874	\$11,126	\$48,492	0.229		\$11.45		RESIDENTIAL,ACREAGE
<b>Totals:</b>			<b>\$326,000</b>		<b>\$326,000</b>		<b>\$131,118</b>	<b>\$243,211</b>					
								<b>ECF =&gt;</b>	<b>0.539</b>				
								<b>Avg. E.C.F. =&gt;</b>	<b>0.493</b>				

Limited sales of mobile homes.  
 Calculated ECF is higher than historical results.  
 ECF was adjusted for each neighborhood  
 to reflect differences for those areas.  
 Conclusion of 0.40 to 0.50 ECF was applied to all  
 applicable areas of mobile homes.

2024 Big Bear and West Twin Lk waterfront ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Building Style	Other Parcels in Sale	Land Table
020-001-200-035-01	6101 WILLIAM H KELLY RD	09/30/21	\$550,000	WD	\$550,000	\$133,859	\$416,141	\$373,950	1.113	C		BIG BEAR LAKE, WFT
020-001-300-010-03	14462 SOUTH SHORE DR	08/16/22	\$290,000	WD	\$290,000	\$123,584	\$166,416	\$82,020	2.029	D		BIG BEAR LAKE, WFT
020-001-400-020-00	14440 SOUTH SHORE DR	06/23/22	\$397,700	WD	\$397,700	\$144,375	\$253,325	\$136,748	1.852	CD		BIG BEAR LAKE, WFT
020-002-100-025-00	6315 WESTSHORE LN	10/18/23	\$500,000	WD	\$500,000	\$147,903	\$352,097	\$174,341	2.020	C		BIG BEAR LAKE, WFT
<b>Totals:</b>			<b>\$1,737,700</b>		<b>\$1,737,700</b>		<b>\$1,187,979</b>	<b>\$767,059</b>				
								<b>E.C.F. =&gt;</b>	<b>1.549</b>			
								<b>Ave. E.C.F. =&gt;</b>	<b>1.753</b>			

Reasonable number of sales in time period.  
 Big Bear and West Twin have been the same for the last few years.  
 Conclusion of 1.55 ECF was applied to:  
 BIG BEAR LAKE WFT  
 WEST TWIN WFT

2024 All Average Lake ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost/Man. \$	E.C.F.	Building Style	Other Parcels in Sale	Land Table
021-025-200-015-01	4100 OTTAWA TRL	09/17/21	\$185,000	WD	\$185,000	\$166,098	\$42,075	\$142,925	\$104,221	1.371	WATERFRONT		TOMAHAWK TRAILS
023-120-000-044-01	13388 CAULKINS LAKE RD	05/24/22	\$230,000	WD	\$230,000	\$251,941	\$99,896	\$130,104	\$121,636	1.070	WATERFRONT		CAULKINS LK,WFT
023-260-000-017-00	4410 OTTAWA TRL	10/13/21	\$339,000	WD	\$339,000	\$291,510	\$28,007	\$310,993	\$221,431	1.404	WATERFRONT		TOMAHAWK TRAILS
023-260-000-019-00	4422 OTTAWA TRL	10/05/21	\$135,000	WD	\$135,000	\$69,480	\$33,635	\$101,365	\$89,613	1.131	WATERFRONT	023-260-000-020-00	TOMAHAWK TRAILS
<b>Totals:</b>			<b>\$889,000</b>		<b>\$889,000</b>	<b>\$779,029</b>		<b>\$685,387</b>	<b>\$536,901</b>	<b>1.277</b>			
										E.C.F. =>			
										Avg. E.C.F. =>	1.244		

Several lakes in twp with similar size and characteristics are evaluated together.

Conclusion of 1.27 ECF was applied to:

- DOUGLAS LAKE, WFT
- CLEAR LK, WFT
- CAULKINS LK
- DIXON HILLTOP, WFT
- TOMAHAWK TRAILS
- TRAVERSE LAKES

2024 HEFFERNANS AND JR TREVAS ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Mar. \$	E.C.F.	Building Style	Other Parcels In Sale	Land Table
023-100-023-008-00	14849 TENTH AVE	07/26/21	\$135,000	WD	\$135,000	\$95,093	\$13,401	\$121,599	\$74,265	1.637	CD		HEFFERNANS SUB, OFF WATER
023-100-028-021-00	14836 THIRTEENTH AVE	05/27/21	\$274,900	WD	\$274,900	\$233,734	\$20,015	\$254,885	\$194,290	1.312	BC		HEFFERNANS SUB, OFF WATER
023-280-000-008-00	14952 TWELFTH AVE	02/04/22	\$78,000	WD	\$78,000	\$82,440	\$10,816	\$67,184	\$57,299	1.173	D		ACREAGE, RESIDENTIAL
023-280-000-020-00	14932 TENTH AVE	08/26/22	\$137,500	WD	\$137,500	\$163,493	\$10,172	\$127,328	\$122,657	1.038	C		ACREAGE, RESIDENTIAL
<b>Totals:</b>			<b>\$625,400</b>		<b>\$625,400</b>	<b>\$574,760</b>		<b>\$570,996</b>	<b>\$448,511</b>	<b>1.273</b>			
										<b>Ave. E.C.F. =&gt;</b>	<b>1.290</b>		

Sales for this area are within historical conclusion of being higher than other Residential off water subdivisions. Properties are located close to access points for Big Bear Lake conclusion of 1.27 ECF was applied to: HEFFERNANS SUB, OFF WATER JR TREVAS SILVER BEACH



2024 Little Bear Lake waterfront ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Building Style	Other Parcels in Sale	Land Table
023-210-000-001-00	13830 ISLAND DR	07/07/22	\$200,000	WD	\$200,000	\$367,385	\$73,937	\$126,063	\$209,606	0.601	C		LITTLE BEAR LK,WFT
023-180-002-054-00	13668 BALSAM ST	06/28/21	\$94,000	WD	\$94,000	\$145,332	\$54,170	\$39,830	\$65,116	0.612	D		LITTLE BEAR LK,WFT
023-180-001-002-00	6522 BEACH RD	04/27/21	\$289,000	WD	\$289,000	\$353,992	\$105,215	\$183,785	\$177,698	1.034	C		LITTLE BEAR LK,WFT
023-190-005-030-00	6049 HONEY LN	08/06/21	\$180,000	WD	\$180,000	\$209,355	\$56,404	\$123,596	\$109,251	1.131	CD		LITTLE BEAR LK,WFT
023-190-003-007-01	13588 BALSAM ST	07/01/22	\$325,000	WD	\$325,000	\$329,571	\$112,130	\$212,870	\$179,223	1.188	CD	023-190-003-008-00, 023-190-002-038-00	LITTLE BEAR LK,WFT
023-180-001-186-00	5900 STAR RD	08/06/21	\$390,000	WD	\$390,000	\$447,505	\$53,425	\$336,575	\$281,486	1.196	C		LITTLE BEAR LK,WFT
023-180-002-029-00	6832 BEACH RD	10/03/22	\$129,500	WD	\$129,500	\$137,264	\$50,007	\$79,493	\$62,326	1.275	CD		LITTLE BEAR LK,WFT
023-190-005-016-00	6940 PENNY AVE	05/26/22	\$334,000	WD	\$334,000	\$316,475	\$96,742	\$237,258	\$156,952	1.512	C		LITTLE BEAR LK,WFT
023-190-005-018-00	6175 HONEY LN	09/10/21	\$250,000	WD	\$250,000	\$297,349	\$56,707	\$193,293	\$124,148	1.557	C		LITTLE BEAR LK,WFT
023-180-002-086-00	6191 HONEY LN	07/09/21	\$335,000	WD	\$335,000	\$297,349	\$67,438	\$267,562	\$164,222	1.629	C		LITTLE BEAR LK,WFT
023-190-003-005-00	13608 BALSAM ST	08/29/22	\$355,000	WD	\$355,000	\$276,937	\$56,475	\$298,525	\$157,473	1.896	CD		LITTLE BEAR LK,WFT
023-180-002-086-00	6958 WALNUT AVE	07/30/21	\$235,000	WD	\$235,000	\$175,808	\$16,240	\$218,760	\$113,977	1.919	C		LITTLE BEAR LK,WFT
023-180-002-095-00	6891 BEACH RD	10/10/22	\$335,000	WD	\$335,000	\$253,851	\$53,483	\$281,517	\$143,120	1.967	C		LITTLE BEAR LK,WFT
023-190-005-031-00	6039 HONEY LN	08/02/23	\$250,000	WD	\$250,000	\$184,103	\$56,133	\$193,867	\$96,617	2.007	CD	023-190-007-033-00	LITTLE BEAR LK,WFT
023-190-004-008-00	6619 HONEY LN	08/25/23	\$370,000	WD	\$370,000	\$273,101	\$54,481	\$315,519	\$156,157	2.021	C		LITTLE BEAR LK,WFT
Totals:			\$4,071,500		\$4,071,500	\$3,998,542	\$3,108,513	\$2,197,372		1.415			
									E.C.F. =>	1.436			
									Ave. E.C.F. =>	1.436			

Many sales within time period.  
 Calculated ECF is within reason of current trends.  
 Conclusion of 1.41 ECF was applied to:  
 LITTLE BEAR LK, WFT

2024 Elm Mac Hills ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Building Style	Other Parcels in Sale	Land Table
022-017-300-025-00	3261 TIMBER TRL	06/27/22	\$180,000	WD	\$180,000	\$172,509	\$31,828	\$148,172	\$165,507	0.895	MODULAR		ELMAC HILLS ACREAGE
022-018-300-005-00	9030 SHELL RD	05/06/21	\$415,000	WD	\$415,000	\$365,130	\$22,895	\$392,105	\$412,331	0.951	BC	022-018-300-005-01	ELMAC HILLS ACREAGE
022-018-400-010-00	3088 TIMBER TRL	09/06/23	\$289,900	WD	\$289,900	\$231,508	\$38,868	\$251,032	\$226,635	1.108	MODULAR		ELMAC HILLS ACREAGE
023-160-000-016-00	9479 BIRCH RUN RD	08/03/22	\$282,000	WD	\$282,000	\$188,414	\$10,892	\$271,108	\$197,247	1.374	C	023-160-000-015-00	ELMAC HILLS
023-160-000-058-00	3173 DEER TRL	09/13/22	\$117,500	WD	\$117,500	\$133,109	\$8,840	\$108,660	\$155,336	0.700	MODULAR		ELMAC HILLS
023-160-000-058-00	3173 DEER TRL	02/23/23	\$120,706	LC	\$120,706	\$133,109	\$8,840	\$111,866	\$155,336	0.720	MODULAR		ELMAC HILLS
<b>Totals:</b>			<b>\$1,405,106</b>		<b>\$1,405,106</b>	<b>\$1,223,779</b>		<b>\$1,282,943</b>	<b>\$1,312,393</b>	<b>0.978</b>			
									<b>E.C.F. =&gt;</b>	<b>0.978</b>			
									<b>Ave. E.C.F. =&gt;</b>	<b>0.958</b>			

This area is usually slightly below Residential Acreage ECF.  
 Average ECF is showing fairly less than Calculated ECF.  
 Conclusion of 0.97 ECF was applied to:  
 ELMAC HILLS



2024 Village of Johannesburg ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Other Parcels in Sale	Land Table
023-170-009-006-00	2910 BIRCH ST	12/30/21	\$50,000	WD	\$50,000	\$65,609	\$5,805	\$44,195	\$65,004	0.680		VILLAGE OF JOHANNESBURG
023-170-022-005-00	10846 M-32 EAST	02/18/22	\$107,000	WD	\$107,000	\$82,236	\$7,860	\$99,140	\$80,843	1.226		VILLAGE OF JOHANNESBURG
<b>Totals:</b>			<b>\$157,000</b>		<b>\$157,000</b>	<b>\$147,845</b>		<b>\$143,335</b>	<b>\$145,848</b>	<b>0.983</b>		
										E.C.F. =>	<b>0.983</b>	
										Ave. E.C.F. =>	<b>0.953</b>	

Limited sales and varied results for each.

This area has always been very similar to Residential Acreage ECF.

Conclusion of 0.98 was applied to:

VILLAGE OF JOHANNESBURG

2024 Commercial/Industrial ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land + Yard	Bidgr. Residual	Cost Man. \$	E.C.F.	Other Parcels in Sale	Land Table
080-032-400-035-03	1244 WINIFRED RD	12/09/22	\$150,000	WD	\$150,000	\$20,125	\$129,875	\$127,909	1.015		COMMERCIAL
080-003-400-025-00	5216 OLD 27 NORTH	08/08/22	\$575,000	WD	\$575,000	\$259,123	\$315,877	\$375,310	0.958		
081-210-000-049-00	1129 ANNA DR	06/01/22	\$20,000	WD	\$20,000	\$8,625	\$11,375	\$16,243	0.700		COMMERCIAL
Totals:			\$745,000		\$745,000		\$457,127	\$519,461			
									E.C.F. =>	0.880	
									Ave. E.C.F. =>	0.891	

With limited sales, ECF conclusion is with in normal trends.  
 2024 ECF of 0.88 was applied to:  
 COMMERCIAL  
 INDUSTRIAL

2024 ANR FACILITY ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Other Parcels In Sale	Land Table	
080-032-400-035-03	1244 WINIFRED RD	12/09/22	\$150,000	WD	\$150,000	\$20,125	\$129,875	\$127,909	1.015		COMMERCIAL	
080-033-100-015-00	905 N CENTER AVE	03/31/22	\$750,000	WD	\$750,000	\$110,021	\$639,979	\$966,753	0.662	080-033-100-025-00	COMMERCIAL	
081-210-000-049-00	1129 ANNA DR	06/01/22	\$20,000	WD	\$20,000	\$8,625	\$11,375	\$16,243	0.700		COMMERCIAL	
<b>Totals:</b>			<b>\$920,000</b>		<b>\$920,000</b>		<b>\$781,229</b>	<b>\$1,110,905</b>				
									E.C.F. =>	0.703		
									Ave. E.C.F. =>	0.793		

With no sales of gas compression facilities, few sales to compare.  
 ANR facility is located on east line of county and township.  
 Based on information from company,  
 This facility would be torn down and reverted to  
 vacant land when closed.  
 An ECF lower than typical commercial and industrial conclusion is appropriate.  
 ECF conclusion of 0.70 was applied to:  
 ANR