

Industrial Vacant

	Sales	Median	COD	PRD
California	LESS THAN 5 SALES			
Center	LESS THAN 5 SALES			
Davis	LESS THAN 5 SALES			
Jackson	LESS THAN 5 SALES			
North Bend	LESS THAN 5 SALES			
Oregon	LESS THAN 5 SALES			
Railroad	LESS THAN 5 SALES			
Washington	LESS THAN 5 SALES			
Wayne	LESS THAN 5 SALES			

Industrial Improved

	Sales	Median	COD	PRD
California	LESS THAN 5 SALES			
Center	LESS THAN 5 SALES			
Davis	LESS THAN 5 SALES			
Jackson	LESS THAN 5 SALES			
North Bend	LESS THAN 5 SALES			
Oregon	LESS THAN 5 SALES			
Railroad	LESS THAN 5 SALES			
Washington	LESS THAN 5 SALES			
Wayne	LESS THAN 5 SALES			

Commercial Vacant

	Sales	Median	COD	PRD
California	LESS THAN 5 SALES			
Center	LESS THAN 5 SALES			
Davis	LESS THAN 5 SALES			
Jackson	LESS THAN 5 SALES			
North Bend	LESS THAN 5 SALES			
Oregon	LESS THAN 5 SALES			
Railroad	LESS THAN 5 SALES			
Washington	LESS THAN 5 SALES			
Wayne	LESS THAN 5 SALES			

For categories in which there were between 5 and 20 sales the Spearman Rank Test was performed and indicated that the vertical equity of the assessments are acceptable. (comparing Total Assessed Values to Sale Ratios)

Commercial Improved	Sales	Median	COD	PRD
California	LESS THAN 5 SALES			
Center	7	0.928	13.266	1.009
Davis	LESS THAN 5 SALES			
Jackson	LESS THAN 5 SALES			
North Bend	LESS THAN 5 SALES			
Oregon	LESS THAN 5 SALES			
Railroad	LESS THAN 5 SALES			
Washington	LESS THAN 5 SALES			
Wayne	6	0.917	11.474	1.093

Residential Vacant	Sales	Median	COD	PRD
California	6	0.905	12.344	1.036
Center	15	1.000	8.773	0.993
DavOre*	14	0.919	7.869	0.998
North Bend	23	0.978	7.848	0.997
RRJacWay*	7	0.913	18.174	1.066
Washington	6	0.953	12.852	1.043

* - grouped townships

Residential Improved	Sales	Median	COD	PRD
California	81	0.922	10.174	1.002
Center	193	0.925	8.941	1.010
Davis	37	0.905	9.707	1.013
Jackson	10	0.901	9.590	1.034
North Bend	54	0.912	8.852	1.018
Oregon	89	0.916	9.073	1.012
Railroad	21	0.934	8.463	1.015
Washington	56	0.901	10.409	1.004
Wayne	158	0.918	9.310	1.009

Parcel Number	Township	Neighborhood	Property Class	Taxing District	Sale Date	Sale Price	Land AV	Improve AV	Total AV	Ratio
Center Township										
75-06-21-200-011.000-004	Center	902	300	004	8/30/2022	24,000	22,800	0	22,800	0.950

insufficient sales for ratio study

LESS THAN 5 AVAILABLE SALES

Median n/a
 COD n/a
 PRD n/a

NO SALES IN THE FOLLOWING TOWNSHIPS

- California Township
- Davis Township
- Jackson Township
- North Bend Township
- Oregon Township
- Railroad Township
- Washington Township
- Wayne Township

Parcel Number	Township	Neighborhood	Property Class	Taxing District	Sale Date	Sale Price	Land AV	Improve AV	Total AV	Ratio
Center Township										
75-06-21-200-015.000-004	Center	902	340	004	7/14/2022	4,860,000	568,800	2850300	3,419,100	0.704
75-06-34-400-071.000-003	Center	904	399	003	12/20/2022	148,000	97,900	79400	177,300	1.198
75-06-34-400-074.000-003	Center	904	370	003	6/3/2022	100,000	29,800	64900	94,700	0.947

insufficient sales for ratio study

LESS THAN 5 AVAILABLE SALES

Median n/a
 COD n/a
 PRD n/a

NO SALES IN THE FOLLOWING TOWNSHIPS

- California Township
- Davis Township
- Jackson Township
- North Bend Township
- Oregon Township
- Railroad Township
- Washington Township
- Wayne Township

Parcel Number	Township	Neighborhood	Property Class	Taxing District	Sale Date	Sale Price	Land AV	Improve AV	Total AV	Ratio
California Township 75-10-23-500-013.500-002	California	904	400	002	6/23/2022	90,000	90,200	0	90,200	1.002

insufficient sales for ratio study

LESS THAN 5 AVAILABLE SALES

Median n/a
 COD n/a
 PRD n/a

NO SALES IN THE FOLLOWING TOWNSHIPS

- Center Township
- Davis Township
- Jackson Township
- North Bend Township
- Oregon Township
- Railroad Township
- Washington Township
- Wayne Township

Parcel Number	Township	Neighborhood	Property Class	Taxing District	Sale Date	Sale Price	Land AV	Improve AV	Total AV	Ratio
California Township										
75-10-06-100-019.100-002	California	904	429	002	12/16/2022	850,000	153,200	631,100	784,300	0.923
75-10-23-400-014.000-002	California	904	430	002	1/28/2022	230,000	126,000	67,400	193,400	0.841

insufficient sales for ratio study

LESS THAN 5 AVAILABLE SALES

Median	n/a
COD	n/a
PRD	n/a

Parcel Number	Township	Neighborhood	Property Class	Taxing District	Sale Date	Sale Price	Land AV	Improve AV	Total AV	Ratio	AbsDev
Center Township											
75-06-22-204-036.000-004	Center	902	429	004	8/22/2022	65,000	10,300	50,300	60,600	0.932	0.004
75-06-22-204-048.000-004	Center	902	429	004	9/22/2022	35,000	3,400	21,300	24,700	0.706	0.222
75-06-22-204-054.000-004	Center	902	447	004	12/14/2021	17,177	2,600	16,800	19,400	1.129	0.202
75-06-22-204-066.000-004	Center	902	447	004	10/28/2021	54,968	6,500	44,500	51,000	0.928	0.000
75-06-22-204-127.000-004	Center	902	429	004	3/30/2021	48,150	6,200	38,400	44,600	0.926	0.002
75-06-23-303-092.000-004	Center	902	429	004	9/17/2021	120,865	30,100	43,600	73,700	0.610	0.318
75-06-26-300-006.100-004	Center	901	447	004	7/1/2022	189,995	85,400	112,500	197,900	1.042	0.114
						531,154			471,900		0.862
										0.928	7 Count
										13.266	0.896 Mean
										1.009	0.888 Wtd Mean

Davis Township										
75-02-23-100-001.000-015	Davis	904	430	015	12/9/2022	95,000	18,200	78,700	96,900	1.020

insufficient sales for ratio study

LESS THAN 5 AVAILABLE SALES

Median	n/a
COD	n/a
PRD	n/a

North Bend Township

75-11-07-201-008.000-008 NorthBend 904 499 008 5/14/2021 639,000 246,800 265,900 512,700 0.802

insufficient sales for ratio study

LESS THAN 5 AVAILABLE SALES

Median n/a
 COD n/a
 PRD n/a

Oregon Township

75-03-02-404-030.000-009 Oregon 904 429 009 9/24/2021 87,675 14,300 59,300 73,600 0.839

75-03-11-202-007.000-009 Oregon 904 421 009 8/20/2021 76,942 33,200 50,300 83,500 1.085

75-03-11-204-010.000-009 Oregon 904 440 009 6/11/2021 84,960 26,900 52,800 79,700 0.938

insufficient sales for ratio study

LESS THAN 5 AVAILABLE SALES

Median n/a
 COD n/a
 PRD n/a

Wayne Township

75-09-16-303-022.000-014 Wayne 903 499 014 12/12/2022 145,000 16,500 118,200 134,700 0.929 0.012

75-09-16-303-023.000-014 Wayne 903 480 014 1/5/2022 25,000 6,800 15,700 22,500 0.900 0.017

75-09-16-303-086.000-014 Wayne 903 480 014 9/28/2022 42,000 5,900 32,100 38,000 0.905 0.012

75-09-17-402-017.000-014 Wayne 903 480 014 1/5/2022 25,000 8,600 19,300 27,900 1.116 0.199

75-09-17-404-017.000-014 Wayne 903 442 014 11/28/2022 120,000 26,400 90,600 117,000 0.975 0.058

75-09-19-500-003.000-013 Wayne 903 429 014 8/20/2021 189,720 51,500 59,300 110,800 0.584 0.333

546,720 450,900 0.631

Median 0.917 6 Count
 COD 11.474 0.901 Mean
 PRD 1.093 0.825 Wtd Mean

NO SALES IN THE FOLLOWING TOWNSHIPS

Jackson Township

Railroad Township

Washington Township

Parcel Number	Township	Neighborhood	Property Class	Taxing District	Sale Date	Sale Price	Land AV	Improve AV	Total AV	Ratio	AbsDev
California Township											
75-10-01-403-016.200-002	California	104	501	002	2/17/2021	10,008	11,900	0	11,900	1.189	0.284
75-10-17-300-053.000-002	California	104	500	002	2/23/2021	9,999	8,200	0	8,200	0.820	0.085
75-10-21-200-008.000-002	California	104	501	002	7/21/2022	38,000	32,900	0	32,900	0.866	0.039
75-10-24-104-009.000-002	California	201	500	002	3/24/2021	199,080	148,500	0	148,500	0.746	0.159
75-10-24-301-012.000-002	California	201	500	002	5/27/2021	315,100	305,400	0	305,400	0.969	0.065 land split AFTER sale
75-10-24-302-084.000-002	California	208	500	002	7/12/2021	48,960	46,200	0	46,200	0.944	0.039
						621,147			553,100		0.670
								Median		0.905	6 Count
								COD		12.344	0.922 Mean
								PRD		1.036	0.890 Wtd Mean

Center Township											
Parcel Number	Township	Neighborhood	Property Class	Taxing District	Sale Date	Sale Price	Land AV	Improve AV	Total AV	Ratio	AbsDev
75-06-23-101-093.000-004	Center	402	500	004	8/24/2022	10,500	7,600	0	7,600	0.724	0.276
75-06-23-302-029.000-004	Center	403	500	004	6/10/2022	17,900	15,600	0	15,600	0.872	0.128
75-06-23-400-019.000-004	Center	406	503	004	4/12/2022	71,000	81,100	0	81,100	1.142	0.142
75-06-23-404-001.000-004	Center	406	502	004	7/22/2022	45,000	42,500	0	42,500	0.944	0.056
75-06-24-300-054.000-003	Center	106	500	003	10/22/2021	20,885	22,900	0	22,900	1.097	0.097
75-06-24-300-055.000-003	Center	106	500	003	4/22/2022	23,000	23,000	0	23,000	1.000	0.000 added dwlg AFTER sale
75-06-24-300-056.000-003	Center	106	500	003	7/29/2022	23,000	22,600	0	22,600	0.983	0.017
75-06-24-300-057.000-003	Center	106	500	003	3/7/2022	29,000	30,100	0	30,100	1.038	0.038
75-06-24-300-059.000-003	Center	106	500	003	9/10/2021	19,404	20,000	0	20,000	1.031	0.031
75-06-24-300-060.000-003	Center	106	500	003	1/18/2022	19,000	20,000	0	20,000	1.053	0.053
75-06-24-300-062.000-003	Center	106	500	003	6/15/2021	38,220	37,100	0	37,100	0.971	0.029 added dwlg AFTER sale
75-06-26-201-060.000-004	Center	405	500	004	5/13/2021	15,921	18,300	0	18,300	1.149	0.149
75-06-26-201-063.000-004	Center	405	500	004	5/13/2021	15,921	15,900	0	15,900	0.999	0.001
75-06-34-200-053.000-003	Center	105	501	003	5/20/2022	50,000	35,900	0	35,900	0.718	0.282
75-06-35-200-009.400-003	Center	105	502	004	7/9/2021	76,160	77,400	0	77,400	1.016	0.016
						474,911			470,000		1.316
								Median		1.000	15 Count
								COD		8.773	0.982 Mean
								PRD		0.993	0.990 Wtd Mean

Davis & Oregon Township (DavOre)											
Parcel Number	Township	Neighborhood	Property Class	Taxing District	Sale Date	Sale Price	Land AV	Improve AV	Total AV	Ratio	AbsDev
75-02-24-300-030.100-016	Davis	601	500	016	12/21/2021	15,915	15,400	0	15,400	0.968	0.048
75-02-24-404-060.100-016	Davis	601	501	016	2/25/2022	10,000	9,500	0	9,500	0.950	0.031
75-03-02-200-010.102-009	Oregon	102	501	009	11/7/2022	22,500	20,600	0	20,600	0.916	0.004
75-03-11-202-035.000-009	Oregon	304	500	009	1/21/2022	15,500	11,800	0	11,800	0.761	0.158
75-03-11-204-072.000-009	Oregon	301	500	009	6/21/2021	49,095	44,600	0	44,600	0.908	0.011
75-03-11-300-094.000-009	Oregon	102	500	009	10/12/2022	14,000	12,300	0	12,300	0.879	0.041
75-03-11-402-033.000-009	Oregon	305	500	009	8/30/2021	17,280	16,800	0	16,800	0.972	0.053
75-03-11-402-034.000-009	Oregon	305	500	009	7/7/2021	19,602	18,100	0	18,100	0.923	0.004
75-03-11-402-054.000-009	Oregon	305	500	009	12/3/2021	14,896	16,300	0	16,300	1.094	0.175
75-03-22-400-022.000-009	Oregon	102	501	009	8/31/2022	50,000	48,700	0	48,700	0.974	0.055
75-03-23-303-006.000-009	Oregon	102	500	009	2/18/2022	22,000	20,500	0	20,500	0.932	0.012 added dwlg AFTER sale
75-03-24-400-043.000-009	Oregon	102	501	009	4/27/2021	22,000	14,100	0	14,100	0.641	0.279
75-03-30-400-021.000-009	Oregon	101	501	009	11/17/2021	16,005	12,900	0	12,900	0.806	0.113
75-03-31-200-002.200-009	Oregon	101	502	009	3/29/2021	71,825	63,900	0	63,900	0.890	0.030
						360,618			325,500		1.013
								Median		0.919	14 Count
								COD		7.869	0.901 Mean
								PRD		0.998	0.903 Wtd Mean

North Bend Township

75-11-06-300-040.000-008	North Bend	204	500	008	10/21/2022	27,900	27,400	0	27,400	0.982	0.004
75-11-06-300-040.100-008	North Bend	204	500	008	10/29/2021	49,220	48,700	0	48,700	0.989	0.011
75-11-06-300-040.300-008	North Bend	204	500	008	6/30/2021	24,961	24,300	0	24,300	0.974	0.004
75-11-06-300-040.400-008	North Bend	204	500	008	7/30/2021	24,847	24,300	0	24,300	0.978	0.000
75-11-06-300-040.500-008	North Bend	204	500	008	10/13/2021	24,572	24,300	0	24,300	0.989	0.011
75-11-06-300-040.600-008	North Bend	204	500	008	4/1/2021	24,200	24,300	0	24,300	1.004	0.026
75-11-06-300-040.700-008	North Bend	204	500	008	5/6/2021	24,728	24,300	0	24,300	0.983	0.005
75-11-06-304-004.000-008	North Bend	204	500	008	3/23/2022	30,000	22,800	0	22,800	0.760	0.218
75-11-06-304-007.000-008	North Bend	204	500	008	1/29/2021	22,300	22,700	0	22,700	1.018	0.040
75-11-06-304-028.000-008	North Bend	204	500	008	9/25/2021	16,140	14,100	0	14,100	0.874	0.104
75-11-06-304-033.000-008	North Bend	204	500	008	2/4/2022	15,000	14,100	0	14,100	0.940	0.038
75-11-07-201-010.800-008	North Bend	202	500	008	4/13/2022	37,000	32,800	0	32,800	0.886	0.092
75-11-07-201-010.900-008	North Bend	202	500	008	3/4/2022	37,000	34,100	0	34,100	0.922	0.056
75-11-07-201-010.902-008	North Bend	202	500	008	6/24/2022	85,500	88,600	0	88,600	1.036	0.058
75-11-07-201-010.906-008	North Bend	202	500	008	3/1/2022	39,500	40,100	0	40,100	1.015	0.037
75-11-07-201-010.910-008	North Bend	202	500	008	1/17/2022	39,000	40,100	0	40,100	1.028	0.050
75-11-07-201-010.911-008	North Bend	202	500	008	1/17/2022	39,000	40,100	0	40,100	1.028	0.050
75-11-07-402-002.000-008	North Bend	116	501	008	9/19/2022	65,000	49,600	0	49,600	0.763	0.215
75-11-07-402-020.000-008	North Bend	205	500	008	9/1/2022	29,492	25,400	0	25,400	0.861	0.117
75-11-08-300-023.302-008	North Bend	116	501	008	12/2/2022	27,000	21,900	0	21,900	0.811	0.167
75-11-18-104-007.200-008	North Bend	205	501	008	6/2/2022	27,500	26,300	0	26,300	0.956	0.022 added pole barn AFTER sale
75-11-20-200-030.000-008	North Bend	115	501	008	5/26/2022	29,600	33,100	0	33,100	1.118	0.140
75-11-35-401-007.000-008	North Bend	114	500	008	10/6/2021	25,776	17,500	0	17,500	0.679	0.299

765,234	720,900	1.765
Median	0.978	23 Count
COD	7.848	0.939 Mean
PRD	0.997	0.942 Wtd Mean

Railroad, Jackson & Wayne Townships (RRJacWay)

75-08-32-200-032.000-011	Railroad	109	501	011	8/12/2021	10,830	11,900	0	11,900	1.099	0.049 added PPMH AFTER sale (homesite)
75-09-04-100-010.000-013	Wayne	109	501	013	11/4/2021	10,049	10,700	0	10,700	1.065	0.015
75-09-16-302-016.000-014	Wayne	502	501	014	6/1/2021	7,665	6,800	0	6,800	0.887	0.163
75-09-24-200-005.300-013	Wayne	109	501	013	1/31/2022	10,000	10,500	0	10,500	1.050	0.000
75-09-24-200-013.100-013	Wayne	109	501	013	9/16/2021	64,620	57,600	0	57,600	0.891	0.159
75-09-24-200-013.101-013	Wayne	109	501	013	4/26/2021	22,020	18,900	0	18,900	0.858	0.192 added dwlg AFTER sale
75-09-24-200-013.102-013	Wayne	109	502	013	4/26/2021	55,050	65,200	0	65,200	1.184	0.134 added dwlg AFTER sale

180,234	181,600	0.711
Median	1.050	7 Count
COD	9.676	1.005 Mean
PRD	0.997	1.008 Wtd Mean

Washington Township

75-07-02-300-025.000-012	Washington	104	501	012	8/5/2022	69,500	33,800	0	33,800	0.486	0.427
75-07-10-300-034.200-012	Washington	104	501	012	5/12/2021	10,980	10,900	0	10,900	0.993	0.079
75-07-17-400-027.000-012	Washington	104	501	012	4/15/2022	20,000	27,000	0	27,000	1.350	0.437 added dwlg AFTER sale
75-07-20-200-004.000-012	Washington	104	502	012	4/18/2022	60,000	60,900	0	60,900	1.015	0.102
75-07-25-100-002.102-012	Washington	104	501	012	4/11/2022	26,000	20,700	0	20,700	0.796	0.117
75-07-30-300-009.100-012	Washington	104	502	012	8/29/2022	90,000	82,200	0	82,200	0.913	0.000
75-07-30-300-009.200-012	Washington	104	502	012	9/29/2022	90,000	82,200	0	82,200	0.913	0.000

366,480	317,700	1.162
Median	0.913	7 Count
COD	18.174	0.924 Mean
PRD	1.066	0.867 Wtd Mean

TABLE 1			
Year	Total	Category	
		Subcategory A	Subcategory B
1999	115	65	50
2000	120	70	50
2001	125	75	50
2002	130	80	50
2003	135	85	50
2004	140	90	50
2005	145	95	50
2006	150	100	50
2007	155	105	50
2008	160	110	50
2009	165	115	50
2010	170	120	50
2011	175	125	50
2012	180	130	50
2013	185	135	50
2014	190	140	50
2015	195	145	50
2016	200	150	50
2017	205	155	50
2018	210	160	50
2019	215	165	50
2020	220	170	50
2021	225	175	50
2022	230	180	50
2023	235	185	50
2024	240	190	50
2025	245	195	50
2026	250	200	50
2027	255	205	50
2028	260	210	50
2029	265	215	50
2030	270	220	50
2031	275	225	50
2032	280	230	50
2033	285	235	50
2034	290	240	50
2035	295	245	50
2036	300	250	50
2037	305	255	50
2038	310	260	50
2039	315	265	50
2040	320	270	50
2041	325	275	50
2042	330	280	50
2043	335	285	50
2044	340	290	50
2045	345	295	50
2046	350	300	50
2047	355	305	50
2048	360	310	50
2049	365	315	50
2050	370	320	50
2051	375	325	50
2052	380	330	50
2053	385	335	50
2054	390	340	50
2055	395	345	50
2056	400	350	50
2057	405	355	50
2058	410	360	50
2059	415	365	50
2060	420	370	50
2061	425	375	50
2062	430	380	50
2063	435	385	50
2064	440	390	50
2065	445	395	50
2066	450	400	50
2067	455	405	50
2068	460	410	50
2069	465	415	50
2070	470	420	50
2071	475	425	50
2072	480	430	50
2073	485	435	50
2074	490	440	50
2075	495	445	50
2076	500	450	50
2077	505	455	50
2078	510	460	50
2079	515	465	50
2080	520	470	50
2081	525	475	50
2082	530	480	50
2083	535	485	50
2084	540	490	50
2085	545	495	50
2086	550	500	50
2087	555	505	50
2088	560	510	50
2089	565	515	50
2090	570	520	50
2091	575	525	50
2092	580	530	50
2093	585	535	50
2094	590	540	50
2095	595	545	50
2096	600	550	50
2097	605	555	50
2098	610	560	50
2099	615	565	50
2100	620	570	50

