STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

INDIANA GOVERNMENT CENTER NORTH
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INDIANAPOLIS, IN 46204
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February 16, 2009

The Honorable Terry LeMaster
Jay County Assessor
120 West Main Street, 1st Floor
Jay County Courthouse
Portland, IN 47371

Dear Mr. LeMaster:

RE: 2008 Annual Adjustment Ratio Study

The Department of Local Government Finance has reviewed the information and data you originally submitted for the Jay County 2008 ratio study as well as the supplemental information. The Department hereby approves the ratio study results based on the study presented without verifying the actual data in order to allow the preparation and delivery of the real property list to the County Auditor pursuant to IC 6-1.1-5-14.

Further studies may be warranted in order to ensure that the annual adjustment process was followed. Additionally, we would encourage you to use all possible sales, which lend greater validity to the sales ratio study.

In conjunction with our Data Analysis section, please continue to ensure your sales disclosure file database is compliant. For assessment year 2009, your 2007 and 2008 sales disclosure data files must be compliant with the rules of the DLGF.

If you have any questions or concerns, please feel free to contact Barry Wood, the Assessment Division Director, at (317) 232-3762 or by e-mail at Bwood@dlgf.in.gov.

Sincerely,

Timothy J. Rushenberg
Commissioner

cc: Barry Wood, Assessment Director

Jay County 2008 Trending

Overview

Jay County is a rural farming community with a small number of industrial properties located mainly in the city of Portland. The commercial properties are scattered throughout the small towns in the County, with the majority being located in the city of Portland.

Each ratio study is contained on a worksheet in the enclosed Excel spreadsheet. The tabs are self explanatory. The tab marked "Summary" lists the results of the study on a Township basis. There are separate tabs for each of the 7 property classes to be reviewed – residential vacant, residential improved, commercial vacant, commercial improved, industrial vacant, industrial improved and agriculture. All spreadsheets contain the thirteen entries required by 50 IAC 14-5-3 as well as the Median, COD and PRD.

In order to have an adequate amount of sales for a meaningful and reflective analysis, 2005 sales were included in the ratio study. A 2.00% per year (applied by month) time adjustment was applied to all of the 2005 sales.

Residential Improved and Vacant Analysis

The 2007 sales disclosure file had several valid residential vacant parcels; however upon investigation one-half of the parcels were part of an improved multi parcel sale. Due to limited number of sales in Bearcreek, Greene, Jackson, Jefferson, Knox, Madison, Noble, Penn, Pike, Richland and Wabash, these townships were grouped together to assure they are being fairly assessed. Wayne Township (which includes the city of Portland) has sufficient vacant residential sales to be evaluated on an individual basis.

All of the townships had sufficient residential improved sales to be evaluated on an individual basis.

The ratio study for the residential improved and vacant sales shows that all Townships meet the State requirements for the Median, COD and PRD.

Commercial Improved and Vacant Analysis

Due to the limited number of valid sales in any given township and the fact that the county is fairly consistent, the townships were grouped together for the commercial vacant and improved ratio studies. Also an analysis of the commercial land was completed and in all cases this land value was equal to or greater than the corresponding residential neighborhoods.

Commercial Improved and Commercial Vacant Median, COD and PRD fall with the state requirements on a countywide basis.

Industrial Improved and Vacant Analysis

The valid vacant industrial sales in the 2007 sales disclosure file were actually part of multi parcel improved sales. Thus, there were no industrial vacant sales. The industrial vacant land is similar to the commercial vacant land, which fell with in the state requirements. Furthermore, an analysis of the industrial land was completed and in all cases the industrial land value was equal to or greater than a corresponding residential land value.

There were only three valid industrial improved sales that occurred within the timeframe of this ratio study. Therefore an alternative method was also used.

As indicated by the rule "If assessing officials determine that there are insufficient sales of commercial or industrial property in a township or county to determine an annual adjustment factor, the county shall use one (1) or more of the following to derive annual adjustment factors or modify the values of commercial and industrial property . . ." Since there were only three sales, Marshall and Swift cost analysis was used. Using the Comparative Cost Multipliers and the Fort Wayne area along with the 3 building classes most predominate in the county from Marshall and Swift, a cost factor of 1.047 was calculated. This factor was the increase from January 1, 2006 to January 1, 2007. The factor was then applied to all of the industrial building improvements in the county. An additional year of depreciation was applied to these buildings. The total previous building values were then compared to an updated building value based on the Marshall and Swift factor resulting in the annual adjustment factor of 1.010. An annual adjustment factor of 1.01 will be applied to all the improvements of industrial properties.

With the factor applied to the three industrial sales, this class of property meets the state requirements for Median, COD and PRD.

Agricultural Vacant Ground Analysis

Assessment to Assessment Study

Thirty-five agricultural parcels were randomly selected from various townships within the County. These parcels were sorted by soil ID and soil type. The productivity factor of each entry was then multiplied by $1,200 (Agriculture ground base rate set by State) and then multiplied by the entry acreage. This amount was then divided by the acreage amount to produce a per acre price.

This assessment to assessment analysis shows that entries with the same soil type and soil productivity are priced at the same per acre rate.

Jay County

Township	Property Type	Number of Sales	Median	C O D	PRD
Bearcreek	Vacant Res	6	0.97	9.44	102.91%
	Improved Res	14	0.96	13.96	100.50%
Greene	Vacant Res	6	0.97	9.44	102.91%
	Improved Res	16	0.99	13.42	101.61%
Jackson	Vacant Res	6	0.97	9.44	102.91%
	Improved Res	6	0.95	11.17	99.04%
Jefferson	Vacant Res	6	0.97	9.44	102.91%
	Improved Res	11	0.95	11.99	102.10%
Knox	Vacant Res	6	0.97	9.44	102.91%
	Improved Res	7	0.97	10.96	102.20%
Madison	Vacant Res	6	0.97	9.44	102.91%
	Improved Res	10	0.96	14.78	100.08%
Noble	Vacant Res	6	0.97	9.44	102.91%
	Improved Res	10	0.95	12.59	98.12%
Penn	Vacant Res	6	0.97	9.44	102.91%
	Improved Res	18	0.95	13.38	100.54%
Pike	Vacant Res	6	0.97	9.44	102.91%
	Improved Res	16	0.97	12.40	101.02%
Richland	Vacant Res	6	0.97	9.44	102.91%
	Improved Res	91	0.95	13.79	101.55%
Wabash	Vacant Res	6	0.97	9.44	102.91%
	Improved Res	6	1.00	13.31	102.93%
Wayne	Vacant Res	22	0.97	16.41	101.56%
	Improved Res	270	0.96	12.96	102.12%
County	Vacant Com	3	0.97	6.76	98.45%
	Improved Com	22	0.97	15.86	102.65%
County	Vacant Ind	0	0.00	0.00	0.00%
	Improved Ind	3	0.94	5.51	98.24%

2007 pay 2008 Gross AV	35,423,200	
2008 pay 2009 Gross AV	36,463,700	2.94%
Gross Sales Price	38,182,000	95.50%

Parcel Number	DLGF Tax District	School District	Property Class	County Tax District	Township Name	Neighborhood Code	Grade	Condition	Date of Sale	Sale Price	Time Adjusted Sale Price	Assessed Value of Land	Assessed Value of Improvement	Total Assessed Value	Sales Ratio	Absolute Deviation
Bearcreek, Greene, Jackson, Jefferson, Knox, Madison, Noble, Penn, Pike, Richland and Wabash Vacant Residential																
38-12-08-101-024.000-027	38027	3945	501	380006	Madison	3827001			03/05/07	3,250	3,300	2,700	0	2,700	0.82	0.15
38-05-33-400-015.005-025	38025	3945	500	380005	Knox	3825001			01/06/05	4,800	5,000	4,600	0	4,600	0.92	0.05
38-11-08-300-017.001-029	38029	3945	500	380009	Pike	3829001			07/28/05	3,000	3,100	2,900	0	2,900	0.94	0.03
38-01-34-101-068.000-011	38011	3945	500	380008	Penn	3811001			04/30/06	2,448	2,400	2,400	0	2,400	1.00	0.03
38-09-11-102-003.002-030	38030	3945	500	380010	Richland	3830001			07/19/06	2,180	2,200	2,300	0	2,300	1.05	0.08
38-02-34-400-012.003-023	38023	3945	500	380003	Jackson	3823001			04/07/05	1,650	1,700	2,000	0	2,000	1.18	0.21
											17,700			16,900	5.90	0.55

Number of Sales	6
Mean	98.26%
Weighted Mean	95.48%
Median	0.97
Average Absolute Deviation	9.14
COD	9.44
PRD	102.91%

Wayne Vacant Residential																
38-07-30-400-044.000-033	38033	3945	500	380012	Wayne	3833002			06/16/06	1,900	1,900	1,200	0	1,200	0.63	0.33
38-07-20-101-065.000-034	38034	3945	500	380012	Wayne	3834019			06/26/07	15,950	16,000	10,500	0	10,500	0.66	0.31
38-07-20-201-025.000-034	38034	3945	500	380012	Wayne	3834019			08/16/05	4,050	4,200	2,800	0	2,800	0.67	0.30
38-07-21-204-015.000-034	38034	3945	500	380012	Wayne	3834003			01/17/06	10,000	10,000	6,800	0	6,800	0.68	0.29
38-07-17-404-062.000-034	38034	3945	500	380012	Wayne	3834002			02/15/06	6,100	6,100	5,100	0	5,100	0.84	0.13
38-07-20-203-027.002-034	38034	3945	500	380012	Wayne	3834017			08/25/07	19,000	19,000	16,400	0	16,400	0.86	0.10
38-07-20-401-064.000-034	38034	3945	500	380012	Wayne	3834006			01/31/06	9,400	9,400	8,300	0	8,300	0.88	0.08
38-07-20-401-064.000-034	38034	3945	500	380012	Wayne	3834006			01/27/06	9,400	9,400	8,300	0	8,300	0.88	0.08
38-07-15-400-019.002-033	38033	3945	500	380012	Wayne	3833002			02/28/06	1,000	1,000	900	0	900	0.90	0.07
38-07-20-203-027.003-034	38034	3945	500	380012	Wayne	3834017			08/25/07	18,000	18,000	16,700	0	16,700	0.93	0.04
38-07-28-203-034.000-034	38034	3945	500	380012	Wayne	3834046			06/07/05	2,540	2,600	2,500	0	2,500	0.96	0.00
38-07-28-203-039.000-034	38034	3945	500	380012	Wayne	3834046			12/07/06	13,970	14,000	13,600	0	13,600	0.97	0.00
38-07-20-201-106.000-034	38034	3945	500	380012	Wayne	3834019			02/17/06	7,448	7,400	7,300	0	7,300	0.99	0.02
38-07-28-302-006.000-033	38033	3945	500	380012	Wayne	3833002			08/17/05	7,420	7,600	7,600	0	7,600	1.00	0.03
38-07-20-102-021.001-034	38034	3945	500	380012	Wayne	3834019			09/18/07	5,000	5,000	5,600	0	5,600	1.12	0.15
38-07-17-404-092.000-034	38034	3945	500	380012	Wayne	3834002			03/28/05	10,000	10,300	11,600	0	11,600	1.13	0.16
38-07-20-102-006.000-034	38034	3945	500	380012	Wayne	3834019			06/27/05	7,700	7,900	9,200	0	9,200	1.16	0.20
38-07-32-101-007.005-033	38033	3945	501	380012	Wayne	3833006			10/08/07	22,000	22,000	25,800	0	25,800	1.17	0.21
38-07-28-203-038.000-034	38034	3945	500	380012	Wayne	3834046			12/17/06	2,700	2,700	3,200	0	3,200	1.19	0.22
38-07-28-203-038.000-034	38034	3945	500	380012	Wayne	3834046			09/22/06	2,700	2,700	3,200	0	3,200	1.19	0.22
38-07-20-201-106.000-034	38034	3945	500	380012	Wayne	3834019			06/20/05	5,800	6,000	7,300	0	7,300	1.22	0.25
38-07-28-302-004.000-034	38034	3945	500	380012	Wayne	3834010			08/27/05	1,590	1,600	2,000	0	2,000	1.25	0.28
											184,800			175,900	21.27	3.49

Number of Sales	22	
Mean	96.67%	
Weighted Mean	95.18%	
Median	0.97	
Average Absolute Deviation	15.86	
COD	16.41	16.41
PRD	101.56%	

Jay County

Bearcreek Improved Residential

Parcel Number	DLGF Tax District	School District	Property Class	County Tax District	Township Name	Neighborhood Code	Grade	Condition	Date of Sale	Sale Price	Time Adjusted Sale Price	Assessed Value of Land	Assessed Value of Improvement	Total Assessed Value	Sales Ratio	Absolute Deviation
38-03-17-204-032.000-021	35021	3945	510	350001	Bearcreek	3821001	D+1	F	11/09/06	39631	39,600	5,300	22,400	27700	0.70	0.26
38-03-17-301-002.000-021	35021	3945	510	350001	Bearcreek	3821001	D+2	G	10/27/05	60000	61,400	5,300	38,500	43800	0.71	0.24
38-03-17-301-040.000-021	35021	3945	510	350001	Bearcreek	3821001	D+1	G	08/11/06	62000	62,000	5,300	41,800	47100	0.76	0.20
38-03-17-103-019.000-021	35021	3945	510	350001	Bearcreek	3821001	D+1	VP	07/27/07	9000	9,000	5,300	1,900	7200	0.80	0.16
38-03-09-400-018.000-020	35020	3945	540	350001	Bearcreek	3820001	C	AV	09/13/06	35,000	35,000	11,600	18,400	30,000	0.86	0.10
38-03-14-100-007.000-020 / 38	35020	3945	510	350001	Bearcreek	3820001	C	G	09/27/06	71,200	71,200	11,200	55,600	66,800	0.94	0.02
38-03-09-200-003.002-020	35020	3945	511	350001	Bearcreek	3820001	C+2	AV	07/26/07	161,000	161,000	14,600	137,300	151,900	0.94	0.01
38-03-17-204-036.000-021	35021	3945	510	350001	Bearcreek	3821001	D+1	AV	08/11/05	41500	42,600	5,300	36,000	41300	0.97	0.01
38-03-17-103-016.000-021	35021	3945	510	350001	Bearcreek	3821001	C-1	G	08/18/05	46500	47,700	7,700	40,700	48400	1.01	0.06
38-03-17-103-035.000-021	35021	3945	510	350001	Bearcreek	3821001	D+2	AV	04/24/06	44000	44,000	10,600	36,900	47500	1.08	0.12
38-03-17-103-004.000-021	35021	3945	540	350001	Bearcreek	3821001	C	AV	09/28/06	25000	25,000	12,000	15,500	27500	1.10	0.14
38-03-18-200-010.000-020	35020	3945	541	350001	Bearcreek	3820001	D+1/C	AV	05/19/07	70,000	70,000	14,600	64,700	79,300	1.13	0.18
38-03-17-204-036.000-021	35021	3945	510	350001	Bearcreek	3821001	D+1	AV	02/18/05	35000	36,300	5,300	36,000	41300	1.14	0.18
38-03-17-402-012.000-021	35021	3945	510	350001	Bearcreek	3821001	D+2	G	11/14/07	30000	30,000	5,300	29,100	34400	1.15	0.19
											734,800			694,200	13.29	1.87

Number of Sales	14
Mean	94.95%
Weighted Mean	94.47%
Median	0.96
Average Absolute Deviation	13.35
COD	13.96
PRD	100.50%

Greene Improved Residential

Parcel Number	DLGF Tax District	School District	Property Class	County Tax District	Township Name	Neighborhood Code	Grade	Condition	Date of Sale	Sale Price	Time Adjusted Sale Price	Assessed Value of Land	Assessed Value of Improvement	Total Assessed Value	Sales Ratio	Absolute Deviation
38-06-27-100-005.000-022 / 38	38022	3945	510	380002	Greene	3822001	C	G	10/22/07	152,000	152,000	15,200	97,200	112,400	0.74	0.26
38-06-18-500-004.000-022	38022	3945	510	380002	Greene	3822001	D+2	G	04/22/06	69,500	69,500	12,500	40,800	53,300	0.77	0.23
38-06-18-300-008.000-022	38022	3945	510	380002	Greene	3822001	C	G	05/20/05	140,000	144,400	15,700	100,200	115,900	0.80	0.19
38-06-25-200-017.000-022	38022	3945	510	380002	Greene	3822001	C+1	G	06/29/06	125,000	125,000	14,500	86,700	101,200	0.81	0.19
38-06-18-500-004.000-022	38022	3945	510	380002	Greene	3822001	D+2	G	03/10/05	62,500	64,700	12,500	40,800	53,300	0.82	0.17
38-06-05-100-004.000-022 / 38	38022	3945	510	380002	Greene	3822001	C	G	04/14/06	125,000	125,000	18,200	88,100	106,300	0.85	0.14
38-06-32-101-005.000-022	38022	3945	510	380002	Greene	3822001	C+2	G	10/17/05	124,500	127,400	13,500	102,600	116,100	0.91	0.08
38-06-25-600-023.000-022	38022	3945	510	380002	Greene	3822001	C	AV	08/05/05	68,000	69,800	10,700	58,600	69,300	0.99	0.00
38-06-24-401-015.000-022	38022	3945	510	380002	Greene	3822002	D+2	AV	12/15/06	62,000	62,000	12,100	49,700	61,800	1.00	0.00
38-06-19-100-005.000-022	38022	3945	510	380002	Greene	3822001	C	G	11/16/06	117,000	117,000	12,800	104,200	117,000	1.00	0.01
38-06-24-300-019.000-022	38022	3945	510	380002	Greene	3822001	C-1	AV	09/28/05	80,000	81,900	14,600	68,500	83,100	1.01	0.02
38-06-24-403-008.000-022	38022	3945	510	380002	Greene	3822003	B-1	G	07/29/05	122,900	126,300	17,800	116,600	134,400	1.06	0.07
38-06-02-300-009.000-022 / 38	38022	3945	510	380002	Greene	3822001	C	G	01/05/07	80,000	80,000	12,000	74,900	86,900	1.09	0.09
38-06-19-100-005.000-022	38022	3945	510	380002	Greene	3822001	C	G	10/10/07	99,000	99,000	12,800	104,200	117,000	1.18	0.19
38-06-13-200-012.000-022	38022	3945	510	380002	Greene	3822001	C	G	12/07/05	66,500	67,900	11,300	70,800	82,100	1.21	0.21
38-06-13-400-026.000-022	38022	3945	510	380002	Greene	3822001	C	G	09/04/06	105,000	105,000	12,900	121,600	134,500	1.28	0.29
											1,616,900			1,544,600	15.53	2.14

Number of Sales	16
Mean	97.07%
Weighted Mean	95.53%
Median	0.99
Average Absolute Deviation	13.35
COD	13.42
PRD	101.61%

Jay County

Jackson Improved Residential

Parcel Number	DLGF Tax District	School District	Property Class	County Tax District	Township Name	Neighborhood Code	Grade	Condition	Date of Sale	Sale Price	Time Adjusted Sale Price	Assessed Value of Land	Assessed Value of Improvement	Total Assessed Value	Sales Ratio	Absolute Deviation
38-02-32-100-006.000-023	35023	3945	510	350003	Jackson	3823001	D	F	02/27/06	105,500	105,500	16,100	70,100	86,200	0.82	0.14
38-02-25-200-002.000-023 / 36	35023	3945	541	350003	Jackson	3823001	D+2	AV	10/26/07	18,100	18,100	14,400	700	15,100	0.83	0.12
38-02-28-200-002.001-023	35023	3945	510	350003	Jackson	3823001	D+2	AV	09/30/05	56,500	57,900	11,700	42,000	53,700	0.93	0.03
38-02-06-300-008.000-023	35023	3945	510	350003	Jackson	3823001	C-1	AV	11/05/05	90,241	92,200	12,100	78,400	90,500	0.98	0.03
38-02-32-300-010.000-023	35023	3945	510	350003	Jackson	3823001	D+2	G	10/04/06	85,000	85,000	12,900	70,700	83,600	0.98	0.03
38-02-16-300-012.000-023	35023	3945	510	350003	Jackson	3823001	C-1	G	01/28/06	75,000	75,000	12,600	81,400	94,000	1.25	0.30
											433,700			423,100	5.80	0.64

Number of Sales	6
Mean	96.62%
Weighted Mean	97.56%
Median	0.95
Average Absolute Deviation	10.66
COD	11.17
PRD	99.04%

Jefferson Improved Residential

38-10-01-100-006.000-024	38024	3945	510	380004	Jefferson	3824001	C-1	G	11/30/05	61,000	62,300	13,100	29,200	42,300	0.68	0.28
38-10-30-400-010.000-024	38024	3945	510	380004	Jefferson	3824001	C	G	11/16/07	98,000	98,000	11,600	63,200	74,800	0.76	0.19
38-10-09-100-007.000-024	38024	3945	510	380004	Jefferson	3824001	D	G	02/02/07	50,000	50,000	17,000	27,200	44,200	0.88	0.07
38-10-35-300-011.000-024	38024	3945	510	380004	Jefferson	3824001	B-1	G	07/06/05	154,500	158,900	13,100	133,000	146,100	0.92	0.04
38-10-35-300-011.000-024	38024	3945	510	380004	Jefferson	3824001	B-1	G	09/16/06	155,000	155,000	13,100	133,000	146,100	0.94	0.01
38-10-23-200-002.000-024	38024	3945	510	380004	Jefferson	3824001	C	AV	10/11/07	82,000	82,000	11,600	66,700	78,300	0.95	0.00
38-10-32-100-003.000-024	38024	3945	540	380004	Jefferson	3824001	D-1	F	07/12/07	48,596	48,600	9,200	39,100	48,300	0.99	0.04
38-10-11-400-018.000-024	38024	3945	540	380004	Jefferson	3824001	E	F	11/04/05	29,900	30,600	11,600	20,000	31,600	1.03	0.08
38-10-32-100-006.000-024	38024	3945	510	380004	Jefferson	3824001	C	AV	09/16/05	62,000	63,500	14,600	53,300	67,900	1.07	0.11
38-10-13-200-005.000-024	38024	3945	510	380004	Jefferson	3824001	D+2	AV	05/18/06	69,951	70,000	17,600	60,100	77,700	1.11	0.16
38-10-17-100-006.000-024	38024	3945	510	380004	Jefferson	3824001	C	G	10/15/07	50,000	50,000	12,500	49,600	62,100	1.24	0.29
											868,900			819,400	10.59	1.26

Number of Sales	11
Mean	96.28%
Weighted Mean	94.30%
Median	0.95
Average Absolute Deviation	11.45
COD	11.99
PRD	102.10%

Knox Improved Residential

38-05-21-300-007.000-025	38025	3945	510	380005	Knox	3825001	C	G	02/08/07	108,500	108,500	14,000	79,700	93,700	0.86	0.11
38-05-15-200-001.000-025	38025	3945	510	380005	Knox	3825001	C-1	G	07/20/06	76,000	76,000	14,000	57,600	71,600	0.94	0.03
38-05-33-400-021.000-025	38025	3945	510	380005	Knox	3825001	C+1	AV	07/07/06	109,000	109,000	11,100	91,900	103,000	0.94	0.03
38-05-22-400-015.000-025	38025	3945	510	380005	Knox	3825001	D+2	G	10/01/07	116,000	116,000	16,800	95,900	112,700	0.97	0.00
38-05-27-100-005.000-025	38025	3945	510	380005	Knox	3825001	C	AV	07/12/07	53,910	53,900	15,100	42,000	57,100	1.06	0.09
38-05-03-100-004.000-025	38025	3945	510	380005	Knox	3825001	C	G	08/11/05	90,000	92,400	14,600	93,600	108,200	1.17	0.20
38-05-01-200-002.000-025	38025	3945	510	380005	Knox	3825001	C	AV	07/20/07	56,500	56,500	15,100	56,400	71,500	1.27	0.29
											612,300			617,800	7.22	0.75

Number of Sales	7
Mean	103.12%
Weighted Mean	100.90%
Median	0.97
Average Absolute Deviation	10.65
COD	10.96
PRD	102.20%

Jay County

Madison Improved Residential

Parcel Number	DLGF Tax District	School District	Property Class	County Tax District	Township Name	Neighborhood Code	Grade	Condition	Date of Sale	Sale Price	Time Adjusted Sale Price	Assessed Value of Land	Assessed Value of Improvement	Total Assessed Value	Sales Ratio	Absolute Deviation
38-12-20-100-006.000-026	35026	3945	510	350006	Madison	3826001	D+2	AV	07/27/07	67,500	67,500	14,900	34,600	49,500	0.73	0.23
38-12-10-300-013.000-026	35026	3945	510	350006	Madison	3826001	D+2	P	04/03/07	36,264	36,300	11,600	15,700	27,300	0.75	0.21
38-12-10-300-013.000-026	35026	3945	510	350006	Madison	3826001	D+2	P	12/14/06	33,500	33,500	11,600	15,700	27,300	0.81	0.14
38-12-05-404-041.000-027	35027	3945	510	350006	Madison	3827001	C-1	AV	09/27/06	54,500	54,500	4,400	42,000	46,400	0.85	0.11
38-12-30-300-009.001-026	35026	3945	540	350006	Madison	3826001	D-1	F	03/10/05	67,150	69,500	14,600	49,100	63,700	0.92	0.04
38-12-08-101-001.000-027 / 38	35027	3945	510	350006	Madison	3827001	C-1	AV	04/29/06	69,500	69,500	7,000	62,600	69,600	1.00	0.04
38-12-28-100-004.000-026	35026	3945	510	350006	Madison	3826001	D+2	AV	05/10/07	60,000	60,000	13,600	48,800	62,400	1.04	0.08
38-12-06-400-009.001-026	35026	3945	510	350006	Madison	3826001	C	G	09/20/07	86,000	86,000	13,100	76,600	89,700	1.04	0.08
38-12-28-100-004.000-026	35026	3945	510	350006	Madison	3826001	D+2	AV	08/24/07	55,000	55,000	13,600	48,800	62,400	1.13	0.18
38-12-05-404-044.000-027	35027	3945	510	350006	Madison	3827001	D	AV	04/05/07	30,000	30,000	4,400	33,600	38,000	1.27	0.31
											561,800			536,300	9.55	1.42

Number of Sales	10
Mean	95.54%
Weighted Mean	95.46%
Median	0.96
Average Absolute Deviation	14.17
COD	14.78
PRD	100.08%

Noble Improved Residential

38-08-31-200-003.002-028	38028	3945	510	380007	Noble	3828001	D+1	G	12/31/07	62,700	62,700	12,000	35,300	47,300	0.75	0.20
38-08-31-200-003.002-028	38028	3945	510	380007	Noble	3828001	D+1	G	05/10/07	60,500	60,500	12,000	35,300	47,300	0.78	0.17
38-08-08-200-001.000-028	38028	3945	510	380007	Noble	3828001	C	G	10/24/07	100,000	100,000	13,500	70,500	84,000	0.84	0.11
38-08-14-100-005.001-028 / 38	38028	3945	511	380007	Noble	3828001	C	G	06/19/07	100,000	100,000	13,400	76,600	90,000	0.90	0.05
38-08-05-300-008.000-028	38028	3945	510	380007	Noble	3828001	C	AV	11/25/05	80,000	81,700	13,100	62,100	75,200	0.92	0.03
38-08-21-300-015.000-028	38028	3945	510	380007	Noble	3828001	C-1	G	06/20/06	67,000	67,000	14,600	51,200	65,800	0.98	0.03
38-08-18-400-013.000-028 / 38	38028	3945	510	380007	Noble	3828001	C	AV	08/01/06	144,000	144,000	17,200	134,900	152,100	1.06	0.10
38-08-05-200-001.000-028	38028	3945	511	380007	Noble	3828001	C	F	06/05/07	66,000	66,000	15,300	55,700	71,000	1.08	0.12
38-08-11-600-011.000-028	38028	3945	510	380007	Noble	3828001	C	AV	06/26/06	120,000	120,000	13,100	119,200	132,300	1.10	0.15
38-08-10-100-004.002-028	38028	3945	510	380007	Noble	3828001	C-1	AV	09/21/06	94,000	94,000	12,100	98,600	110,700	1.18	0.23
											895,900			875,700	9.59	1.20

Number of Sales	10
Mean	95.91%
Weighted Mean	97.75%
Median	0.95
Average Absolute Deviation	11.98
COD	12.59
PRD	98.12%

Jay County

Penn Improved Residential

Parcel Number	DLGF Tax District	School District	Property Class	County Tax District	Township Name	Neighborhood Code	Grade	Condition	Date of Sale	Sale Price	Time Adjusted Sale Price	Assessed Value of Land	Assessed Value of Improvement	Total Assessed Value	Sales Ratio	Absolute Deviation
38-01-34-104-034.000-011	38011	3945	510	380008	Penn	3811001	D+2	AV	09/27/07	41,050	41,100	6,400	26,000	32,400	0.79	0.17
38-01-27-403-030.000-011 / 38	38011	3945	510	380008	Penn	3811001	C-1	G	05/23/06	69,000	69,000	7,800	48,000	55,800	0.81	0.14
38-01-27-403-027.000-011	38011	3945	510	380008	Penn	3811001	D+1	AV	06/21/07	51,320	51,300	8,500	34,500	43,000	0.84	0.12
38-01-15-100-004.000-010	38010	3945	540	380008	Penn	3810001	E+1	F	07/19/06	25,000	25,000	8,700	12,300	21,000	0.84	0.11
38-01-25-400-011.000-010	38010	3945	511	380008	Penn	3810001	C	G	04/26/07	113,800	113,800	16,100	79,800	95,900	0.84	0.11
38-01-34-102-078.000-011 / 38	38011	3945	510	380008	Penn	3811001	D+1	AV	10/11/07	44,000	44,000	16,300	21,500	37,800	0.86	0.09
38-01-34-104-005.000-011	38011	3945	510	380008	Penn	3811001	E+1	AV	07/30/07	35,000	35,000	8,500	22,600	31,100	0.89	0.06
38-01-34-300-002.000-010	38010	3945	510	380008	Penn	3810001	C	AV	01/18/05	151,000	156,700	14,400	126,600	141,000	0.90	0.05
38-01-17-100-003.000-010	38010	3945	510	380008	Penn	3810001	D+2	F	08/20/07	49,650	49,700	12,700	34,200	46,900	0.94	0.01
38-01-34-104-058.000-011	38011	3945	510	380008	Penn	3811001	C+2	AV	06/21/06	90,000	90,000	12,800	73,900	86,700	0.96	0.01
38-01-26-303-013.000-011 / 38	38011	3945	540	380008	Penn	3811001	C	AV	11/07/07	25,000	25,000	9,200	15,700	24,900	1.00	0.04
38-01-34-101-069.000-011	38011	3945	510	380008	Penn	3811001	D+2	AV	07/21/06	42,052	42,100	8,700	33,600	42,300	1.00	0.05
38-01-34-102-045.000-011	38011	3945	510	380008	Penn	3811001	D+1	G	12/30/05	42,500	43,300	6,400	39,400	45,800	1.06	0.10
38-01-27-403-013.000-011	38011	3945	510	380008	Penn	3811001	C	AV	06/10/05	57,000	58,700	6,400	57,900	64,300	1.10	0.14
38-01-33-300-009.000-010	38010	3945	510	380008	Penn	3810001	C+2	AV	08/04/05	89,900	92,300	12,300	94,500	106,800	1.16	0.20
38-01-34-403-002.000-010	38010	3945	510	380008	Penn	3810001	C	AV	05/16/07	90,000	90,000	15,700	90,900	106,600	1.18	0.23
38-01-34-101-026.000-011	38011	3945	510	380008	Penn	3811001	D+1	AV	11/02/06	24,600	24,600	4,500	26,200	30,700	1.25	0.29
38-01-34-103-007.000-011	38011	3945	510	380008	Penn	3811001	C+2	AV	06/17/06	51,000	51,000	6,400	59,800	66,200	1.30	0.34
											1,102,600			1,079,200	17.71	2.30

Number of Sales	18
Mean	98.41%
Weighted Mean	97.88%
Median	0.95
Average Absolute Deviation	12.75
COD	13.38
PRD	100.54%

Pike Improved Residential

38-11-18-300-010.000-029 / 38	38029	3945	510	380009	Pike	3829001	C	F	07/24/07	90,000	90,000	17,400	37,600	55,000	0.61	0.36
38-11-01-300-013.000-029	38029	3945	510	380009	Pike	3829001	C	G	04/15/05	100,350	103,700	15,100	57,800	72,900	0.70	0.27
38-11-14-300-012.000-029	38029	3945	510	380009	Pike	3829001	D+2	AV	09/19/05	58,500	59,900	13,100	31,400	44,500	0.74	0.23
38-11-12-300-020.000-029	38029	3945	510	380009	Pike	3829001	C-1	AV	08/04/06	78,000	78,000	11,800	46,700	58,500	0.75	0.22
38-11-08-100-003.000-029	38029	3945	510	380009	Pike	3829001	C	AV	04/06/06	93,000	93,000	12,200	68,100	80,300	0.86	0.11
38-11-21-300-016.000-029	38029	3945	510	380009	Pike	3829001	C-1	AV	08/26/05	75,000	76,900	13,800	54,600	68,400	0.89	0.08
38-11-23-300-012.000-029	38029	3945	510	380009	Pike	3829001	C	G	03/01/07	125,000	125,000	16,900	101,900	118,800	0.95	0.02
38-11-16-300-010.000-029	38029	3945	510	380009	Pike	3829001	C-1	G	05/08/06	59,800	59,800	14,700	43,300	58,000	0.97	0.00
38-11-21-200-007.000-029	38029	3945	510	380009	Pike	3829001	C-1	G	02/03/06	66,000	66,000	17,600	46,700	64,300	0.97	0.00
38-11-08-100-003.000-029	38029	3945	510	380009	Pike	3829001	C	AV	06/20/07	82,000	82,000	12,200	68,100	80,300	0.98	0.01
38-11-12-300-020.000-029	38029	3945	510	380009	Pike	3829001	C-1	AV	04/01/05	57,000	58,900	11,800	46,700	58,500	0.99	0.02
38-11-33-300-012.000-029	38029	3945	510	380009	Pike	3829001	D	F	10/20/06	45,000	45,000	14,700	30,700	45,400	1.01	0.04
38-11-08-100-003.000-029	38029	3945	510	380009	Pike	3829001	C	AV	08/25/06	75,000	75,000	12,200	68,100	80,300	1.07	0.10
38-11-08-100-003.000-029	38029	3945	510	380009	Pike	3829001	C	AV	08/25/06	75,000	75,000	12,200	68,100	80,300	1.07	0.10
38-11-03-300-013.000-029	38029	3945	510	380009	Pike	3829001	C	AV	11/10/06	49,000	49,000	11,600	42,900	54,500	1.11	0.14
38-11-23-300-012.000-029	38029	3945	510	380009	Pike	3829001	C	G	10/05/07	99,000	99,000	16,900	101,900	118,800	1.20	0.23
											1,236,200			1,138,800	14.89	1.93

Number of Sales	16
Mean	93.06%
Weighted Mean	92.12%
Median	0.97
Average Absolute Deviation	12.06
COD	12.40
PRD	101.02%

Jay County

Richland Improved Residential

Parcel Number	DLGF Tax District	School District	Property Class	County Tax District	Township Name	Neighborhood Code	Grade	Condition	Date of Sale	Sale Price	Time Adjusted Sale Price	Assessed Value of Land	Assessed Value of Improvement	Total Assessed Value	Sales Ratio	Absolute Deviation
38-09-23-104-018.000-031	35031	3945	510	350010	Richland	3831004	C	G	04/27/07	85,250	85,300	3,600	49,000	52,600	0.62	0.33
38-09-14-404-042.000-031	35031	3945	510	350010	Richland	3831001	D+1	AV	01/22/07	59,200	59,200	6,000	32,600	38,600	0.65	0.30
38-09-14-401-000.000-031	35031	3945	510	350010	Richland	3831001	D+2	G	12/07/06	37,000	37,000	5,600	20,000	25,600	0.69	0.26
38-09-23-401-004.000-031	35031	3945	510	350010	Richland	3831004	D+2	AV	06/12/06	39,500	39,500	4,000	24,600	28,600	0.72	0.22
38-09-13-303-022.000-031	35031	3945	510	350010	Richland	3831001	C	AV	08/13/07	77,500	77,500	11,500	45,300	56,800	0.73	0.21
38-09-17-201-027.000-014	38014	3945	510	380010	Richland	3814004	D-1	AV	05/31/06	52,000	52,000	5,600	33,000	38,600	0.74	0.21
38-09-08-103-097.000-014	38014	3945	510	380010	Richland	3814001	D+1	AV	05/23/06	41,000	41,000	2,700	27,800	30,500	0.74	0.20
38-09-04-303-011.000-014	38014	3945	510	380010	Richland	3814001	D+2	G	07/03/07	49,000	49,000	5,600	31,700	37,300	0.76	0.19
38-09-08-402-014.000-014	38014	3945	510	380010	Richland	3814001	D+1	G	05/18/07	56,000	56,000	5,300	37,400	42,700	0.76	0.18
38-09-08-103-080.000-014	38014	3945	510	380010	Richland	3814001	D+2	G	03/28/07	85,000	85,000	5,800	59,100	64,900	0.76	0.18
38-09-23-201-011.000-031	35031	3945	540	350010	Richland	3831003	B	AV	05/04/06	62,695	62,700	5,300	43,100	48,400	0.77	0.18
38-09-25-100-004.000-030	38030	3945	510	380010	Richland	3830001	D+2	AV	04/13/06	49,900	49,900	10,900	28,000	38,900	0.78	0.17
38-09-14-404-009.000-031	35031	3945	510	350010	Richland	3831001	C	AV	01/20/06	90,000	90,000	9,800	60,400	70,200	0.78	0.17
38-09-04-300-030.024-014	38014	3945	510	380010	Richland	3814001	C	AV	10/02/06	102,000	102,000	9,700	71,100	80,800	0.79	0.16
38-09-13-302-016.000-031	35031	3945	510	350010	Richland	3831001	D+1	G	09/21/06	55,760	55,800	5,500	38,800	44,300	0.79	0.15
38-09-24-201-003.000-031	35031	3945	510	350010	Richland	3831001	D+1	AV	11/01/06	50,502	50,500	9,500	30,700	40,200	0.80	0.15
38-09-28-300-014.000-030 / 38	38030	3945	510	380010	Richland	3830001	C	AV	05/25/07	130,000	130,000	16,700	89,700	106,400	0.82	0.13
38-09-24-202-075.000-031	35031	3945	510	350010	Richland	3831001	E+2	VP	03/17/05	3,250	3,400	1,800	1,000	2,800	0.82	0.12
38-09-13-200-001.002-030	38030	3945	510	380010	Richland	3830001	C	AV	04/17/06	153,000	153,000	15,500	111,600	127,100	0.83	0.12
38-09-24-202-123.000-031	35031	3945	510	350010	Richland	3831001	D	G	06/15/05	28,540	29,400	5,900	18,600	24,500	0.83	0.11
38-09-08-401-079.000-014	38014	3945	510	380010	Richland	3814003	C	AV	09/13/07	84,895	84,900	10,400	60,700	71,900	0.85	0.10
38-09-08-101-069.000-014	38014	3945	510	380010	Richland	3814001	C-1	AV	10/04/05	48,500	49,700	4,500	37,600	42,100	0.85	0.10
38-09-09-203-041.000-014	38014	3945	510	380010	Richland	3814001	D+2	G	11/26/07	45,800	45,800	3,700	36,000	39,700	0.87	0.08
38-09-08-304-021.000-014	38014	3945	510	380010	Richland	3814004	C-1	AV	11/24/06	52,900	52,900	5,200	40,700	45,900	0.87	0.08
38-09-24-202-020.000-031	35031	3945	510	350010	Richland	3831001	D+2	G	11/10/06	42,500	42,500	7,500	29,600	37,100	0.87	0.07
38-09-08-401-079.000-014	38014	3945	510	380010	Richland	3814003	C	AV	06/28/05	79,500	81,800	10,400	60,700	71,900	0.88	0.07
38-09-24-201-025.000-031	35031	3945	540	350010	Richland	3831001	D+2	AV	05/10/06	20,000	20,000	8,900	8,700	17,600	0.88	0.07
38-09-14-404-045.000-031	35031	3945	510	350010	Richland	3831001	D+2	F	09/21/06	45,000	45,000	10,900	28,700	39,600	0.88	0.07
38-09-08-104-133.000-014	38014	3945	510	380010	Richland	3814001	D	AV	07/26/07	43,000	43,000	4,500	33,500	38,000	0.88	0.06
38-09-13-303-040.000-031	35031	3945	510	350010	Richland	3831001	D+1	G	09/15/05	50,000	51,200	5,500	39,900	45,400	0.89	0.06
38-09-08-401-070.000-014	38014	3945	510	380010	Richland	3814003	C	AV	08/31/07	79,000	79,000	10,600	58,800	70,100	0.89	0.06
38-09-08-101-091.000-014	38014	3945	510	380010	Richland	3814001	C	AV	06/06/06	46,200	46,200	4,800	36,300	41,100	0.89	0.06
38-09-08-404-042.000-014	38014	3945	510	380010	Richland	3814003	C	AV	08/30/06	142,500	142,500	10,500	115,200	127,100	0.89	0.06
38-09-13-304-005.000-031	35031	3945	510	350010	Richland	3831001	D+1	G	06/29/07	40,900	40,900	12,400	24,300	36,700	0.90	0.05
38-09-09-201-009.000-014	38014	3945	510	380010	Richland	3814001	C	AV	01/24/06	79,000	79,000	8,600	62,600	71,200	0.90	0.05
38-09-11-102-006.000-030	38030	3945	510	380010	Richland	3830001	C	G	06/13/05	114,800	118,200	12,300	94,300	106,600	0.90	0.05
38-09-14-404-066.000-031	35031	3945	510	350010	Richland	3831001	C-1	G	10/30/06	66,800	66,800	10,900	49,900	60,800	0.91	0.04
38-09-08-402-105.000-014 / 38	38014	3945	510	380010	Richland	3814001	C-1	AV	09/13/06	58,000	58,000	8,800	44,000	52,800	0.91	0.04
38-09-09-203-075.000-014	38014	3945	510	380010	Richland	3814001	C	AV	01/25/07	53,613	53,600	6,100	43,000	49,100	0.92	0.03
38-09-08-103-045.000-014	38014	3945	510	380010	Richland	3814001	D+1	AV	07/06/06	29,000	29,000	3,000	24,000	27,000	0.93	0.02
38-09-17-201-015.000-014	38014	3945	510	380010	Richland	3814004	C	AV	08/12/05	65,000	66,700	7,100	55,100	62,200	0.93	0.01
38-09-08-404-007.000-014	38014	3945	510	380010	Richland	3814003	C+1	AV	02/08/06	72,900	72,900	11,400	56,200	68,300	0.94	0.01
38-09-04-300-028.000-014	38014	3945	510	380010	Richland	3814001	C-1	AV	08/10/07	65,000	65,000	10,100	50,800	60,900	0.94	0.01
38-09-13-304-010.000-030	38030	3945	510	380010	Richland	3830001	D+2	AV	11/09/07	56,500	56,500	13,100	39,900	53,000	0.94	0.01
38-09-09-100-018.000-014	38014	3945	510	380010	Richland	3814001	C+2	AV	12/14/07	200,000	200,000	16,800	171,500	188,300	0.94	0.01
38-09-01-200-001.004-030	38030	3945	541	380010	Richland	3830001	D+2	A	03/03/06	38,000	38,000	20,300	15,700	36,000	0.95	0.00
38-09-11-102-007.000-030	38030	3945	510	380010	Richland	3830001	C	G	07/10/06	104,680	104,700	11,200	88,700	99,900	0.95	0.01
38-09-23-201-022.001-031	35031	3945	510	350010	Richland	3831003	C	AV	08/02/07	67,475	67,500	5,300	59,300	64,600	0.96	0.01
38-09-08-401-017.000-014	38014	3945	510	380010	Richland	3814001	C	G	12/20/07	63,000	63,000	6,900	54,000	60,900	0.97	0.02
38-09-23-102-014.000-031	35031	3945	540	350010	Richland	3831002	C	AV	07/16/07	15,000	15,000	9,000	5,700	14,700	0.98	0.03
38-09-24-302-023.000-031 / 38	35031	3945	510	350010	Richland	3831004	D+1	G	10/18/07	35,493	35,500	4,800	30,000	34,800	0.98	0.03
38-09-04-300-029.012-014	38014	3945	510	380010	Richland	3814001	C	AV	02/18/05	63,900	66,200	6,200	58,800	65,000	0.98	0.03
38-09-08-402-123.000-014	38014	3945	510	380010	Richland	3814001	D+2	AV	05/10/07	46,900	46,900	8,200	38,000	46,200	0.99	0.04
38-09-24-203-008.000-031	35031	3945	510	350010	Richland	3831001	C-1	G	03/02/06	59,370	59,400	10,500	48,400	58,900	0.99	0.04
38-09-23-102-061.001-031	35031	3945	510	350010	Richland	3831002	C	AV	05/14/05	76,000	78,400	8,000	70,000	78,000	0.99	0.05
38-09-08-404-043.000-014	38014	3945	510	380010	Richland	3814003	C	AV	12/20/05	65,750	67,100	10,500	55,800	66,800	1.00	0.05
38-09-24-302-025.000-031	35031	3945	510	350010	Richland	3831004	D+2	AV	05/20/05	70,000	72,200	3,900	68,400	72,300	1.00	0.05
38-09-04-300-030.026-014	38014	3945	510	380010	Richland	3814001	C	AV	05/25/05	70,000	72,200	9,000	63,400	72,400	1.00	0.06
38-09-23-200-015.000-031	35031	3945	510	350010	Richland	3831001	C	AV	12/26/07	90,000	90,000	8,900	82,300	91,200	1.01	0.07
38-09-09-202-023.000-014	38014	3945	510	380010	Richland	3814001	D+1	AV	02/13/06	45,500	45,500	3,300	43,400	46,700	1.03	0.08
38-09-24-203-060.001-031 / 38	35031	3945	510	350010	Richland	3831004	C	AV	12/13/07	55,000	55,000	6,100	51,200	57,300	1.04	0.09
38-09-08-103-079.000-014	38014	3945	510	380010	Richland	3814001	D+1	G	03/26/05	31,000	32,100	3,800	29,800	33,600	1.05	0.10
38-09-23-201-020.000-031	35031	3945	510	350010	Richland	3831003	C	G	08/10/07	78,000	78,000	13,400	68,400	81,800	1.05	0.10
38-09-08-103-050.000-014	38014	3945	510	380010	Richland	3814001	D+1	AV	04/05/05	28,000	28,900	5,400	25,000	30,400	1.05	0.10
38-09-08-404-027.000-014	38014	3945	510	380010	Richland	3814003	C	AV	03/08/07	52,275	52,300	11,100	43,600	55,200	1.06	0.11
38-09-17-201-027.002-014	38014	3945	510	380010	Richland	3814004	D+2	AV	11/15/05	26,000	26,600	4,800	23,400	28,200	1.06	0.11
38-09-14-404-037.000-031 / 38	35031	3945	510	350010	Richland	3831001	D+1	AV	06/23/06	53,750	53,800	9,100	48,400	57,500	1.07	0.12
38-09-24-202-068.000-031	35031	3945	510	350010	Richland	3831001	D+2	G	04/12/07	39,900	39,900	5,500	37,300	42,800	1.07	0.13
38-09-24-302-015.000-031	35031	3945	510	350010	Richland	3831004	D+1	AV	06/22/07	20,000	20,000	3,100	18,400	21,500	1.08	0.13
38-09-08-402-091.000-014	38014	3945	510	380010	Richland	3814001	D	G	01/11/05	23,400	24,300	3,800	22,600	26,400	1.09	0.14
38-09-14-404-075.000-031	35031	3945	510	350010	Richland	3831001	C-1	G	08/09/05	59,000	60,600	5,500	60,600	66,100	1.09	0.14
38-09-24-201-020.000-031	35031	3945	510	350010	Richland	3831001	C	G	12/29/06	78,000	78,000	19,500	65,800	85,300	1.09	0.15
38-09-24-202-079.000-031	35031	3945	510	350010	Richland	3831001	C	AV	09/20/07	76,000	76,000	5,700	77,500	83,200	1.09	0.15
38-09-14-403-001.000-031 / 38	35031	3945	510	350010	Richland	3830001	C-1	G	12/13/07	88,000	88,000	19,900	78,900	98,800	1.12	0.18
38-09-08-401-077.000-014 / 38	38014	3945	510	380010	Richland	3814003	C+1	AV	02/09/07	90,000	90,000	20,000	81,400	102,400	1.14	0.19
38-09-08-104-150.000-014	38014	3945	510	380010	Richland	3814001	D+1	G	02/17/05	40,000	41,400	4,500	42,700	47,200	1.14	0.19
38-09-13-303-030.000-031	35031	3945	510	350010	Richland	3831001	C-1	G	11/16/07	60,000	60,000	5,500	63,400	68,900	1.15	0.20
38-09-08-402-055.000-014	38014	3945	510	380010	Richland	3814001	D+1	AV	05/16/05	36,100	37,200	4,500	38,300	42,800	1.15	0.20
38-09-04-300-029.005-014	38014	3945	510	380010	Richland	3814001	C	AV	08/30/05	55,500	56,900	6,000	58,600	65,600	1.15	0.20
38-09-08-404-055.000-030	38030	3945	510	380010	Richland	3830001	C	AV	10/31/05	55,000	56,200	6,300	58,700	65,000	1.16	0.21
38-09-08-402-099.000-014	38014	3945	510	380010	Richland	3814001	D+2	AV	02/04/05	33,000	34,200	6,800	33,000	39,800	1.16	0.22
38-09-09-100-012.002-030	38030	3945	540	380010	Richland	3830001	B	AV	02/23/06	60,000	60,000	12,800	57,200	70,000	1.17	0.22
38-09-23-201-013.000-031	35031	3945	540	350010	Richland	3831003	B	AV	11/27/07	16,600	16,600	5,300	14,600	19,900	1.20	0.25
38-09-08-401-016.000-014	38014	3945	510	380010	Richland	3814001	B-1	F	03/23/06	105,300	105,300	7,800	120,300	128,100	1.22	0.27
38-09-08-404-060.000-030	38030	3945	510	380010	Richland	3830001	C-1	F	01/19/06	55,200	55,200	8,000	60,700	68,700	1.24	0.30
38-09-08-304-031.000-014	38014	3945	510	380010	Richland	3814004	C-1	AV	04/06/05	34,000	35,100	4,500	39,600	44,100	1.26	0.31
38-09-08-101-090.000-014	38014	3945	510	380010	Richland	3814001	D+2	F	06/22/06	18,000	18,000	4,800	18,400	23,200	1.29	0.34
38-09-08-401-082.000-014	38014	3945	510	380010	Richland	3814003	C-1	AV	09/14/07	55,000	55,000	9,600	60,800	71,200	1.29	0.35
38-09-08-401-036.000-014	38014	3945	510	380010	Richland	3814001	C-1	AV	10/12/07	46,950	47,000	4,000	57,000	61,000	1.30	0.35
38-09-24-203-019.000-031 / 38	35031	3945	510	350010	Richland	3831001	D+1	AV	08/03/07	50,000	50,000	33,000	33,600	66,600	1.33	0.38
38-09-09-302-054.000-014	38014	3945	510	380010	Richland	3814001	C-1	AV	03/29/07	37,000	37,000	5,700	44,200	49,900	1.35	0.40
											5,489,500			5,235,000	88.13	11.89

Number of Sales	91
Mean	96.84%
Weighted Mean	95.36%
Median	0.95
Average Absolute Deviation	13.07
COD	13.79
PRD	101.55%

Wabash Improved Residential

38-04-21-400-007.000-032	38032	3945	510	380011	Wabash	3832001	C	AV	09/10/07	103,600	103,600	14,400	54,400	68,800	0.66	0.33
38-04-33-100-002.000-032 / 38	38032	3945	510	380011	Wabash	3832001	C	AV	09/24/05	87,500	89,600	13,000	61,000	74,000	0.83	0.17
38-04-17-100-008.000-032	38032	3945	510	380011	Wabash	3832001	C-1	AV	09/15/06	54,750	54,800	7,700	44,500	52,200	0.95	0.05
38-04-05-400-015.000-032	38032	3945	510	380011	Wabash	3832001	C	AV	06/02/06	58,000	58,000	16,900	43,700	60,600	1.04	0.05
38-04-03-700-012.000-032	38032	3945	510	380011	Wabash	3832001	C-1	AV	10/20/07	45,000	45,000	14,100	34,300	48,400	1.08	0.08
38-04-03-400-009.000-032 / 38	38032	3945	510	380011	Wabash	3832001	C-1/C	AV	12/19/06	95,000	95,000	25,500	80,900	106,400	1.12	0.12
											446,000			410,400	5.68	0.80

Number of Sales	6
Mean	94.72%
Weighted Mean	92.02%
Median	1.00
Average Absolute Deviation	13.30
COD	13.91
PRD	102.93%

Jay County

Wayne Improved Residential

Parcel Number	DLGF Tax District	School District	Property Class	County Tax District	Township Name	Neighborhood Code	Grade	Condition	Date of Sale	Sale Price	Time Adjusted Sale Price	Assessed Value of Land	Assessed Value of Improvement	Total Assessed Value	Sales Ratio	Absolute Deviation
38-07-20-402-034.000-034	35034	3945	510	350012	Wayne	3834014	D	VG	10/19/07	65,000	65,000	6,800	30,800	37,600	0.58	0.39
38-07-21-203-093.000-034	35034	3945	510	350012	Wayne	3834004	D+1	AV	08/15/06	71,696	71,700	5,800	41,100	46,900	0.65	0.31
38-07-20-101-013.000-034	35034	3945	510	350012	Wayne	3834019	D+1	F	06/24/05	26,000	26,800	8,100	9,600	17,700	0.66	0.30
38-07-21-201-050.000-034	35034	3945	510	350012	Wayne	3834004	C-1	AV	01/31/07	51,300	51,300	9,100	25,000	34,100	0.66	0.30
38-07-21-204-045.000-034	35034	3945	510	350012	Wayne	3834004	C-1	AV	03/04/05	84,000	87,000	7,700	51,800	59,500	0.68	0.28
38-07-28-303-001.000-034	35034	3945	510	350012	Wayne	3834010	C+2	AV	06/13/07	205,000	205,000	26,300	115,800	142,100	0.69	0.27
38-07-21-303-067.001-034	35034	3945	510	350012	Wayne	3834006	D+1	AV	05/22/07	64,500	64,500	8,000	36,800	44,800	0.69	0.27
38-07-21-204-045.000-034	35034	3945	510	350012	Wayne	3834004	C-1	AV	03/03/06	85,194	85,200	7,700	51,800	59,500	0.70	0.27
38-07-21-204-054.000-034	35034	3945	540	350012	Wayne	3834004	C	AV	02/18/05	45,000	46,600	8,600	25,000	33,600	0.72	0.24
38-07-29-101-103.000-034	35034	3945	510	350012	Wayne	3834006	D+1	G	06/26/06	44,000	44,000	9,000	22,900	31,900	0.73	0.24
38-07-21-303-011.000-034	35034	3945	510	350012	Wayne	3834006	D+1	AV	05/29/07	52,500	52,500	10,200	27,900	38,100	0.73	0.24
38-07-17-400-029.118-034	35034	3945	551	350012	Wayne	3834019	C+1	AV	08/05/05	149,900	154,000	12,300	100,500	112,800	0.73	0.23
38-07-20-201-117.000-034	35034	3945	510	350012	Wayne	3834019	D+2	G	09/22/05	59,655	61,100	8,900	35,900	44,800	0.73	0.23
38-07-21-204-071.000-034	35034	3945	510	350012	Wayne	3834004	D+2	G	06/27/06	59,201	59,200	8,900	34,700	43,600	0.74	0.23
38-07-17-400-029.119-034	35034	3945	551	350012	Wayne	3834019	C+1	AV	11/21/05	149,900	153,100	12,300	100,500	112,800	0.74	0.23
38-07-21-204-060.000-034	35034	3945	510	350012	Wayne	3834004	D+2	AV	04/30/07	55,000	55,000	6,700	33,900	40,600	0.74	0.23
38-07-21-204-050.000-034	35034	3945	510	350012	Wayne	3834004	C	AV	03/04/05	119,800	124,000	19,100	72,800	91,900	0.74	0.22
38-07-21-303-072.000-034	35034	3945	510	350012	Wayne	3834006	D+1	G	01/31/05	56,000	58,100	9,000	34,200	43,200	0.74	0.22
38-07-20-102-062.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	05/18/05	89,000	91,800	11,700	57,000	68,700	0.75	0.22
38-07-20-103-033.000-034	35034	3945	510	350012	Wayne	3834019	D+1	AV	11/27/07	67,500	67,500	9,000	41,700	50,700	0.75	0.21
38-07-21-204-009.000-034	35034	3945	510	350012	Wayne	3834004	D+1	AV	10/06/06	66,000	66,000	9,500	40,200	49,700	0.75	0.21
38-07-27-200-003.001-033	38033	3945	510	380012	Wayne	3833002	C	AV	06/12/07	186,000	186,000	18,600	121,900	140,500	0.76	0.21
38-07-17-404-057.000-034 / 3E	35034	3945	510	350012	Wayne	3834002	D	G	01/12/06	44,650	44,700	11,500	22,500	34,000	0.76	0.20
38-07-20-304-002.000-034	35034	3945	510	350012	Wayne	3834013	C	AV	04/27/07	124,500	124,500	17,600	77,200	94,800	0.76	0.20
38-07-20-102-084.000-034	35034	3945	510	350012	Wayne	3834019	D+1	G	12/27/06	95,000	95,000	11,200	61,400	72,600	0.76	0.20
38-07-21-202-104.000-034	35034	3945	510	350012	Wayne	3834004	D+2	G	12/28/07	55,000	55,000	4,200	38,000	42,200	0.77	0.20
38-07-20-102-053.000-034	35034	3945	510	350012	Wayne	3834019	C-1	AV	10/05/06	83,000	83,000	11,200	52,600	63,800	0.77	0.20
38-07-20-201-059.000-034	35034	3945	510	350012	Wayne	3834019	D+1	AV	09/01/05	46,000	47,200	8,600	27,900	36,500	0.77	0.19
38-07-20-201-069.000-034	35034	3945	510	350012	Wayne	3834019	C	AV	04/07/06	135,000	135,000	13,400	91,200	104,600	0.77	0.19
38-07-20-404-063.000-034	35034	3945	510	350012	Wayne	3834006	D+2	G	03/23/07	64,905	64,900	9,000	41,300	50,300	0.78	0.19
38-07-17-400-029.120-034	35034	3945	550	350012	Wayne	3834019	C+1	AV	05/14/07	149,900	149,900	15,900	100,500	116,400	0.78	0.19
38-07-36-400-009.001-033	38033	3945	510	380012	Wayne	3833002	C	G	05/02/06	152,000	152,000	24,600	94,300	118,900	0.78	0.18
38-07-29-104-022.000-034	35034	3945	510	350012	Wayne	3834010	C-1	AV	07/31/06	80,000	80,000	8,800	53,900	62,700	0.78	0.18
38-07-20-104-052.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	01/25/06	85,000	85,000	11,200	55,500	66,700	0.78	0.18
38-07-28-202-059.000-034	35034	3945	510	350012	Wayne	3834006	D+1	F	03/20/06	50,000	50,000	9,500	29,900	39,400	0.79	0.18
38-07-08-400-027.000-033	38033	3945	510	380012	Wayne	3833002	C	G	07/12/06	108,894	108,900	17,400	68,700	86,100	0.79	0.17
38-07-21-102-043.000-034	35034	3945	510	350012	Wayne	3834004	D+1	F	01/18/05	44,000	45,700	8,400	28,100	36,500	0.80	0.17
38-07-20-204-029.000-034	35034	3945	510	350012	Wayne	3834019	D+2	G	01/14/05	62,900	65,300	9,000	43,600	52,600	0.81	0.16
38-07-31-201-001.000-033	38033	3945	510	380012	Wayne	3833009	C	AV	09/13/07	137,000	137,000	31,000	79,700	110,700	0.81	0.16
38-07-17-401-067.001-034	35034	3945	510	350012	Wayne	3834002	D+1	G	11/01/07	47,000	47,000	13,900	24,100	38,000	0.81	0.16
38-07-20-204-075.000-034	35034	3945	510	350012	Wayne	3834019	D+1	AV	06/01/06	55,520	55,500	9,400	35,700	45,100	0.81	0.15
38-07-20-204-133.000-034	35034	3945	510	350012	Wayne	3834019	D+1	G	04/07/07	48,000	48,000	8,300	30,800	39,100	0.81	0.15
38-07-21-201-050.000-034	35034	3945	510	350012	Wayne	3834004	C-1	AV	06/03/05	40,605	41,800	9,100	25,000	34,100	0.82	0.15
38-07-20-203-012.000-034	35034	3945	510	350012	Wayne	3834017	C-1	AV	11/08/05	70,000	71,500	12,500	45,900	58,400	0.82	0.15
38-07-04-200-005.000-033	38033	3945	510	380012	Wayne	3833002	C-1	AV	04/13/05	110,000	113,600	24,600	68,300	92,900	0.82	0.15
38-07-20-104-053.000-034	35034	3945	510	350012	Wayne	3834019	C	AV	02/10/05	92,620	96,000	11,200	67,500	78,700	0.82	0.14
38-07-21-400-011.000-033	38033	3945	510	380012	Wayne	3833002	C	AV	09/15/05	140,000	143,500	17,000	100,700	117,700	0.82	0.14
38-07-21-302-069.000-034	35034	3945	510	350012	Wayne	3834006	C	G	10/18/07	96,900	96,900	12,400	67,100	79,500	0.82	0.14
38-07-20-102-028.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	04/03/06	63,000	63,000	14,000	38,800	52,800	0.84	0.13
38-07-21-204-098.000-034	35034	3945	510	350012	Wayne	3834004	C	AV	06/02/06	99,000	99,000	13,000	70,400	83,400	0.84	0.12
38-07-21-204-068.000-034	35034	3945	510	350012	Wayne	3834004	C	AV	07/24/06	115,500	115,500	9,000	88,500	97,500	0.84	0.12
38-07-20-103-169.000-034 / 3E	35034	3945	510	350012	Wayne	3834019	D+1	G	03/01/07	56,402	56,400	13,200	34,900	48,100	0.85	0.11
38-07-19-104-043.000-034	35034	3945	510	350012	Wayne	3834015	C-1	AV	04/07/06	68,500	68,500	10,300	48,500	58,800	0.86	0.11
38-07-18-300-015.000-033	38033	3945	510	380012	Wayne	3833002	C+2	AV	01/22/07	134,000	134,000	22,400	92,700	115,100	0.86	0.10
38-07-21-102-009.000-034	35034	3945	510	350012	Wayne	3834004	D+2	AV	08/31/05	72,000	73,800	11,600	51,800	63,400	0.86	0.10
38-07-21-204-040.000-034	35034	3945	510	350012	Wayne	3834004	D+2	AV	06/19/07	55,000	55,000	8,800	38,500	47,300	0.86	0.10
38-07-19-101-050.000-034	35034	3945	510	350012	Wayne	3834020	C	G	09/21/07	90,000	90,000	22,300	55,100	77,400	0.86	0.10
38-07-21-201-090.000-034	35034	3945	510	350012	Wayne	3834004	C+1	AV	07/27/06	80,000	80,000	11,600	57,300	68,900	0.86	0.10
38-07-33-300-019.001-033	38033	3945	510	380012	Wayne	3833002	C	AV	06/30/05	147,500	151,800	17,600	113,300	130,900	0.86	0.10
38-07-28-204-029.000-034	35034	3945	510	350012	Wayne	3834008	D+1	G	12/13/07	55,659	55,700	11,700	36,400	48,100	0.86	0.10
38-07-08-400-012.000-033	38033	3945	510	380012	Wayne	3833002	D+2	AV	04/12/07	64,505	64,500	17,700	38,100	55,800	0.87	0.10
38-07-21-303-077.000-034	35034	3945	510	350012	Wayne	3834006	D+2	AV	02/10/05	40,500	42,000	7,500	29,000	36,500	0.87	0.09
38-07-32-404-017.000-033	38033	3945	510	380012	Wayne	3833008	C	AV	08/04/05	140,000	143,800	23,300	101,900	125,200	0.87	0.09
38-07-21-201-060.000-034	35034	3945	510	350012	Wayne	3834004	C	G	08/06/07	96,300	96,300	18,200	65,700	83,900	0.87	0.09
38-07-20-202-081.000-034	35034	3945	510	350012	Wayne	3834020	C	AV	08/02/07	82,185	82,200	12,300	59,600	71,900	0.87	0.09
38-07-20-102-097.000-034	35034	3945	510	350012	Wayne	3834019	D+1	F	10/27/05	50,000	51,100	6,200	38,600	44,800	0.88	0.09
38-07-17-300-029.102-034	35034	3945	550	350012	Wayne	3834019	C+1	AV	06/25/07	119,000	119,000	15,900	88,500	104,400	0.88	0.09
38-07-20-201-088.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	04/07/05	51,300	53,000	8,900	37,600	46,500	0.88	0.09
38-07-20-103-149.000-034	35034	3945	510	350012	Wayne	3834019	C-1	AV	04/17/06	77,000	77,000	15,400	52,200	67,600	0.88	0.09
38-07-32-100-009.019-033	38033	3945	510	380012	Wayne	3833006	C+2	AV	12/06/06	212,000	212,000	38,600	148,100	186,700	0.88	0.08
38-07-21-102-031.000-034	35034	3945	510	350012	Wayne	3834004	D+2	AV	07/13/07	65,000	65,000	9,000	48,500	57,500	0.88	0.08
38-07-28-302-017.000-034	35034	3945	510	350012	Wayne	3834010	C+2	G	05/12/07	174,900	174,900	26,300	128,600	154,900	0.88	0.08
38-07-28-201-031.000-034	35034	3945	510	350012	Wayne	3834006	C	G	07/15/05	119,000	122,300	16,500	92,200	108,700	0.89	0.08
38-07-29-101-100.000-034	35034	3945	510	350012	Wayne	3834006	D+1	F	12/13/07	26,500	26,500	8,600	15,000	23,600	0.89	0.07
38-07-29-201-020.000-034	35034	3945	510	350012	Wayne	3834012	C	G	02/28/07	69,150	69,200	8,400	53,400	61,800	0.89	0.07
38-07-31-400-023.007-033 / 3E	38033	3945	510	380012	Wayne	3833007	B	AV	06/30/06	225,000	225,000	40,400	160,600	201,000	0.89	0.07
38-07-17-300-029.101-034	35034	3945	551	350012	Wayne	3834019	C+1	AV	04/08/06	117,700	117,700	15,900	89,300	105,200	0.89	0.07
38-07-20-204-020.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	10/11/07	54,900	54,900	8,700	40,400	49,100	0.89	0.07
38-07-16-303-007.000-034	35034	3945	510	350012	Wayne	3834001	D+2	AV	06/22/07	49,730	49,700	8,900	35,700	44,600	0.90	0.07
38-07-21-203-014.000-034	35034	3945	510	350012	Wayne	3834004	C+1	AV	02/23/07	124,650	124,700	12,100	99,900	112,000	0.90	0.07
38-07-20-102-044.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	11/15/06	43,000	43,000	11,700	27,000	38,700	0.90	0.06
38-07-17-400-029.116-034	35034	3945	551	350012	Wayne	3834019	C+1	AV	09/01/06	125,000	125,000	12,300	100,500	112,800	0.90	0.06
38-07-32-100-009.007-033	38033	3945	510	380012	Wayne	3833006	C+1	AV	09/26/07	155,000	155,000	36,200	103,800	140,000	0.90	0.06
38-07-21-304-007.000-034	35034	3945	510	350012	Wayne	3834006	D+1	AV	07/18/07	55,000	55,000	22,500	27,300	49,800	0.91	0.06
38-07-22-301-015.005-033	38033	3945	540	380012	Wayne	3833002	D-1	F	09/28/06	124,504	124,500	16,000	96,800	112,800	0.91	0.06
38-07-29-101-006.000-034	35034	3945	510	350012	Wayne	3834006	D+1	AV	07/06/07	43,000	43,000	7,400	31,600	39,000	0.91	0.06
38-07-20-104-003.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	05/20/05	84,000	86,600	13,400	65,200	78,600	0.91	0.06
38-07-26-200-004.000-033	38033	3945	510	380012	Wayne	3833002	C	G	09/12/06	115,300	115,300	20,300	84,400	104,700	0.91	0.06
38-07-29-401-011.000-034	35034	3945	510	350012	Wayne	3834010	C-1	AV	07/24/07	55,000	55,000	10,500	39,500	50,000	0.91	0.05
38-07-20-201-105.000-034 / 3E	35034	3945	510	350012	Wayne	3834019	D+2	AV	02/15/06	53,200	53,200	15,900	32,500	48,400	0.91	0.05
38-07-17-404-097.000-034	35034	3945	510	350012	Wayne	3834002	D	G	11/01/06	20,000	20,000	6,100	12,100	18,200	0.91	0.05
38-07-29-403-009.000-033 / 3E	38033	3945	510	380012	Wayne	3833001	C+1	G	05/31/07	121,500	121,500	26,200	84,500	110,700	0.91	0.05
38-07-20-201-084.000-034	35034	3945	510	350012	Wayne	3834019	C-1	G	09/07/05	58,236	59,700	8,600	45,800	54,400	0.91	0.05
38-07-35-100-005.000-033	38033	3945	510	380012	Wayne	3833002	D+2	G	05/31/06	100,000	100,000	21,300	70,000	91,300	0.91	0.05
38-07-20-203-037.000-034	35034	3945	510	350012	Wayne	3834017	C	G	03/26/07	65,000	65,000	12,400	47,000	59,400	0.91	0.05
38-07-22-301-004.000-033	38033	3945	510	380012	Wayne	3833002	C+1	AV	08/26/05	119,000	122,100	17,400	94,300	111,700	0.91	0.05
38-07-16-303-018.000-034	35034	3945	540	350012	Wayne	3834001	C	AV	09/19/06	68,500	68,500	8,700	54,100	62,800	0.92	0.05
38-07-17-400-029.122-034	35034	3945	550	350012	Wayne	3834019	C+1	AV	06/13/07	123,000	123,000	12,300	100,500	112,800	0.92	0.05
38-07-15-400-025.000-033 / 3E	38033	3945	510	380012	Wayne	3833002	C	AV	12/06/07	104,000	104,000	13,400	82,000	95,400	0.92	0.05
38-07-20-102-023.000-034	35034	3945	510	350012	Wayne	3834019	C-1	AV	06/08/05	92,500	95,300	15,000	72,600	87,600	0.92	0.04
38-07-21-202-112.000-034	35034	3945	510	350012	Wayne	3834004	D+2	AV	09/26/05	75,500	77,300	11,600	59,500	71,100	0.92	0.04
38-07-20-103-041.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	01/25/06	35,000	35,000	8,300	23,900	32,200	0.92	0.04
38-07-20-103-041.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	01/25/06	35,000	35,000	8,300	23,900	32,200	0.92	0.04
38-07-29-104-020.000-034	35034	3945	510	350012	Wayne	3834010	C	AV	10/18/07	79,000	79,000	17,500	55,200	72,700	0.92	0.04
38-07-30-400-043.000-033	38033	3945	510	380012	Wayne	3833002	C	G	02/07/05	130,000	134,700	16,800	107,300	124,100	0.92	0.04
38-07-20-102-031.000-034	35034	3945	510	350012	Wayne	3834019	C	AV	09/12/06	83,100	83,100	16,700	59,900	76,600	0.92	0.04
38-07-20-202-059.000-034	35034	3945	510	350012	Wayne	3834020	C-1	AV	10/01/05	65,000	66,600	12,300	49,100	61,400	0.92	0.04
38-07-19-101-020.000-034	35034	3945	510	350012	Wayne	3834020	C+1	G	02/01/06	85,000	85,000	17,900	60,500	78,400	0.92	0.04
38-07-29-203-003.007-034	35034	3945	510	350012	Wayne	3834011	C	AV	03/09/06	84,000	84,000	7,300	70,200	77,500	0.92	0.04
38-07-21-204-109.000-034	35034	3945	510	350012	Wayne	3834004	C	G	10/10/07	91,000	91,000	9,400	74,700	84,100	0.92	0.04
38-07-21-204-094.000-034	35034	3945	510	350012	Wayne	3834004	D+1	AV	07/18/06	65,000	65,000	11,200	49,000	60,200	0.93	0.04
38-07-22-400-019.000-033 / 3E	38033	3945	510	380012	Wayne	3833002	E+2	AV	10/15/07	75,600	75,600	13,300	57,100	70,400	0.93	0.03
38-07-21-204-051.000-034	35034	3945	510	350012	Wayne	3834004	C	AV	12/07/05	110,000	112,300	11,200	93,400	104,600	0.93	0.03
38-07-17-404-046.000-034	35034	3945	510	350012	Wayne	3834002	D	G	04/24/06	37,500	37,500	6,100	28,900	35,000	0.93	0.03
38-07-19-104-048.000-034	35034	3945	510	350012	Wayne	3834015	C	AV	04/30/07	72,900	72,900	14,600	53,900	68,500	0.94	0.02
38-07-17-300-029.112-034	35034	3945	551	350012	Wayne	3834019	C+1	AV	07/28/05	116,000	119,200	15,900	96,700	112,600	0.94	0.02
38-07-20-202-009.000-034	35034	3945	510	350012	Wayne	3834020	C	AV	07/01/05	78,500	80,800	16,700	59,700	76,400	0.95	0.02
38-07-21-201-018.000-034	35034	3945	510	350012	Wayne	3834004	C-1	AV	05/26/07	50,000	50,000	15,100	32,200	47,300	0.95	0.02

Jay County

Parcel Number	DLGF Tax District	School District	Property Class	County Tax District	Township Name	Neighborhood Code	Grade	Condition	Date of Sale	Sale Price	Time Adjusted Sale Price	Assessed Value of Land	Assessed Value of Improvement	Total Assessed Value	Sales Ratio	Absolute Deviation
38-07-20-102-037.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	05/01/06	74,500	74,500	11,600	58,900	70,500	0.95	0.02
38-07-20-202-059.000-034	35034	3945	510	350012	Wayne	3834020	C-1	AV	02/20/07	64,750	64,800	12,300	49,100	61,400	0.95	0.02
38-07-20-401-015.000-034 / 3E	35034	3945	510	350012	Wayne	3834006	D+1	AV	07/06/07	40,000	40,000	6,600	31,400	38,000	0.95	0.01
38-07-20-202-008.000-034	35034	3945	510	350012	Wayne	3834020	C	AV	05/23/07	86,000	86,000	16,700	65,000	81,700	0.95	0.01
38-07-29-403-026.000-033	38033	3945	510	380012	Wayne	3833001	C+1	G	09/07/07	118,000	118,000	15,500	96,800	112,300	0.95	0.01
38-07-28-203-037.000-034 / 3E	35034	3945	510	350012	Wayne	3834046	C	AV	09/22/06	91,000	91,000	28,200	58,500	86,700	0.95	0.01
38-07-31-100-005.008-033	38033	3945	510	380012	Wayne	3833002	C+1	AV	08/20/07	165,000	165,000	20,900	136,700	157,600	0.96	0.01
38-07-21-102-003.000-034	35034	3945	510	350012	Wayne	3834004	D+1	AV	12/27/05	36,000	36,700	9,300	25,800	35,100	0.96	0.01
38-07-21-402-004.000-034	35034	3945	510	350012	Wayne	3834004	C-1	AV	08/15/05	52,500	53,900	16,000	35,600	51,600	0.96	0.01
38-07-33-202-012.000-033	38033	3945	510	380012	Wayne	3833005	D+2	G	07/20/07	65,000	65,000	22,600	39,700	62,300	0.96	0.01
38-07-20-202-078.000-034	35034	3945	510	350012	Wayne	3834020	C	AV	10/31/06	71,440	71,400	12,300	56,200	68,500	0.96	0.00
38-07-16-302-083.000-034	35034	3945	510	350012	Wayne	3834001	D+2	AV	06/08/06	38,000	38,000	5,100	31,400	36,500	0.96	0.00
38-07-20-103-104.000-034	35034	3945	510	350012	Wayne	3834019	C	AV	12/31/07	85,000	85,000	11,200	70,500	81,700	0.96	0.00
38-07-20-202-007.000-034	35034	3945	510	350012	Wayne	3834020	C	AV	11/22/06	80,000	80,000	16,700	60,200	76,900	0.96	0.00
38-07-20-401-096.000-034	35034	3945	510	350012	Wayne	3834006	D+2	AV	11/04/05	65,000	66,400	8,400	55,500	63,900	0.96	0.00
38-07-20-103-113.000-034	35034	3945	520	350012	Wayne	3834019	C-1	F	10/28/05	60,000	61,400	12,500	46,600	59,100	0.96	0.00
38-07-21-203-051.000-034	35034	3945	510	350012	Wayne	3834004	C	AV	04/30/07	85,000	85,000	11,600	70,300	81,900	0.96	0.00
38-07-21-301-026.000-034	35034	3945	510	350012	Wayne	3834004	C-1	G	07/08/05	70,500	72,500	8,800	61,100	69,900	0.96	0.00
38-07-20-103-033.000-034	35034	3945	510	350012	Wayne	3834019	D+1	AV	10/16/07	52,500	52,500	9,000	41,700	50,700	0.97	0.00
38-07-20-204-064.000-034	35034	3945	510	350012	Wayne	3834019	D+1	AV	06/09/05	37,500	38,600	8,900	28,400	37,300	0.97	0.00
38-07-21-202-080.000-034	35034	3945	510	350012	Wayne	3834004	C-1	G	07/21/06	72,000	72,000	7,900	61,700	69,600	0.97	0.00
38-07-19-101-027.000-034	35034	3945	510	350012	Wayne	3834020	C	G	11/21/05	89,052	91,000	18,800	69,300	88,100	0.97	0.00
38-07-20-304-037.000-034	35034	3945	510	350012	Wayne	3834013	C-1	G	06/10/05	70,000	72,100	8,900	61,000	69,900	0.97	0.01
38-07-20-202-009.000-034	35034	3945	510	350012	Wayne	3834020	C	AV	08/08/07	78,500	78,500	16,700	59,700	76,400	0.97	0.01
38-07-19-104-049.000-034	35034	3945	510	350012	Wayne	3834015	D+2	G	08/11/05	50,000	51,300	15,100	34,900	50,000	0.97	0.01
38-07-20-103-096.000-034	35034	3945	510	350012	Wayne	3834019	C+1	AV	08/10/06	103,956	104,000	12,400	89,000	101,400	0.98	0.01
38-07-29-201-024.027-034	35034	3945	510	350012	Wayne	3834012	C	AV	01/21/06	84,900	84,900	8,600	74,300	82,900	0.98	0.01
38-07-28-204-009.002-034	35034	3945	510	350012	Wayne	3834006	C-1	AV	03/16/06	72,175	72,200	8,200	62,300	70,500	0.98	0.01
38-07-20-204-123.000-034	35034	3945	510	350012	Wayne	3834019	D	AV	07/18/07	44,000	44,000	8,600	34,400	43,000	0.98	0.01
38-07-01-100-006.000-033	38033	3945	510	380012	Wayne	3833002	C	G	05/04/06	120,500	120,500	19,400	98,400	117,800	0.98	0.01
38-07-28-201-028.000-034	35034	3945	510	350012	Wayne	3834006	D+2	AV	09/06/05	45,000	46,100	10,400	34,700	45,100	0.98	0.01
38-07-21-303-083.000-034	35034	3945	510	350012	Wayne	3834006	C-1	AV	03/12/07	49,000	49,000	8,900	39,100	48,000	0.98	0.02
38-07-20-202-030.000-034	35034	3945	510	350012	Wayne	3834020	C	AV	05/03/06	93,000	93,000	16,700	74,500	91,200	0.98	0.02
38-07-21-103-010.000-034	35034	3945	510	350012	Wayne	3834004	D+1	AV	04/27/07	38,000	38,000	8,700	28,600	37,300	0.98	0.02
38-07-32-404-031.000-033	38033	3945	510	380012	Wayne	3833008	C+1	AV	02/27/07	99,000	99,000	24,100	73,100	97,200	0.98	0.02
38-07-33-202-016.000-033	38033	3945	510	380012	Wayne	3833005	B-1	G	03/17/07	164,700	164,700	28,900	133,000	161,900	0.98	0.02
38-07-21-204-063.000-034	35034	3945	510	350012	Wayne	3834004	C-1	G	08/30/06	118,600	118,600	8,400	108,200	116,600	0.98	0.02
38-07-20-201-124.000-034	35034	3945	510	350012	Wayne	3834019	C-1	AV	08/17/05	60,000	61,600	8,600	52,100	60,700	0.99	0.02
38-07-28-204-030.000-034	35034	3945	510	350012	Wayne	3834008	D+1	G	03/14/07	39,331	39,300	7,100	31,700	38,800	0.99	0.02
38-07-29-101-093.000-034	35034	3945	510	350012	Wayne	3834006	D+1	G	06/01/07	41,500	41,500	7,100	34,000	41,100	0.99	0.03
38-07-20-203-042.000-034	35034	3945	510	350012	Wayne	3834017	D+1	G	01/25/07	62,559	62,600	23,000	39,000	62,000	0.99	0.03
38-07-21-204-044.000-034	35034	3945	510	350012	Wayne	3834004	C	G	07/17/07	86,178	86,200	10,200	75,200	85,400	0.99	0.03
38-07-17-404-046.000-034	35034	3945	510	350012	Wayne	3834002	D	G	04/26/07	35,250	35,300	6,100	28,900	35,000	0.99	0.03
38-07-20-201-097.000-034	35034	3945	510	350012	Wayne	3834019	D	AV	04/20/05	25,000	25,800	8,900	16,700	25,600	0.99	0.03
38-07-20-202-014.000-034	35034	3945	510	350012	Wayne	3834020	C	AV	11/17/05	80,000	81,700	16,700	64,400	81,100	0.99	0.03
38-07-33-202-016.000-033	38033	3945	510	380012	Wayne	3833005	B-1	G	06/01/05	158,000	162,800	28,900	133,000	161,900	0.99	0.03
38-07-19-104-049.000-034	35034	3945	510	350012	Wayne	3834015	D+2	G	12/29/06	50,193	50,200	15,100	34,900	50,000	1.00	0.03
38-07-21-204-079.000-034	35034	3945	510	350012	Wayne	3834004	B	F	08/07/06	80,000	80,000	19,900	63,300	80,200	1.00	0.04
38-07-20-103-075.000-034	35034	3945	510	350012	Wayne	3834019	C+1	G	08/29/06	86,200	86,200	9,900	76,900	86,800	1.01	0.04
38-07-28-203-031.000-034	35034	3945	510	350012	Wayne	3834046	C	G	06/14/05	112,000	115,300	18,900	97,400	116,300	1.01	0.04
38-07-20-203-030.000-034	35034	3945	510	350012	Wayne	3834017	C-1	AV	08/05/05	49,000	50,300	12,700	38,300	51,000	1.01	0.05
38-07-21-201-013.000-034	35034	3945	510	350012	Wayne	3834004	C+1	G	02/15/06	121,000	121,000	20,400	102,300	122,700	1.01	0.05
38-07-18-200-004.000-033	38033	3945	510	380012	Wayne	3833002	C	AV	01/05/06	110,733	110,700	19,000	93,400	112,400	1.02	0.05
38-07-21-204-044.000-034	35034	3945	510	350012	Wayne	3834004	C	G	07/06/07	84,000	84,000	10,200	75,200	85,400	1.02	0.05
38-07-21-103-035.000-034	35034	3945	510	350012	Wayne	3834004	C+1	AV	04/25/05	82,000	84,700	15,300	70,900	86,200	1.02	0.05
38-07-20-101-026.000-034	35034	3945	510	350012	Wayne	3834019	C	G	02/10/06	84,630	84,600	11,200	74,900	86,100	1.02	0.05
38-07-21-301-030.000-034	35034	3945	510	350012	Wayne	3834004	D+1	AV	07/12/06	32,744	32,700	8,800	24,500	33,300	1.02	0.05
38-07-20-304-031.000-034	35034	3945	510	350012	Wayne	3834013	C-1	AV	10/04/06	65,000	65,000	8,900	57,300	66,200	1.02	0.05
38-07-27-300-015.000-033	38033	3945	511	380012	Wayne	3833002	C	AV	06/10/05	78,000	80,300	19,200	62,600	81,800	1.02	0.05
38-07-28-302-005.000-034 / 3E	35034	3945	511	350012	Wayne	3834010	D+1	F	09/14/07	51,592	51,600	36,100	16,500	52,600	1.02	0.06
38-07-21-204-083.000-034	35034	3945	510	350012	Wayne	3834004	D+1	G	04/23/07	57,500	57,500	9,000	49,700	58,700	1.02	0.06
38-07-30-400-044.000-033 / 3E	38033	3945	510	380012	Wayne	3833002	C	AV	06/01/06	198,000	198,000	17,900	184,600	202,500	1.02	0.06
38-07-33-202-002.000-033	38033	3945	510	380012	Wayne	3833005	D+2	AV	08/30/07	61,650	61,700	27,200	36,100	63,300	1.03	0.06
38-07-15-400-019.002-033 / 3E	38033	3945	510	380012	Wayne	3833002	C-1	AV	02/21/06	97,500	97,500	14,000	86,400	100,400	1.03	0.07
38-07-29-104-089.000-034	35034	3945	510	350012	Wayne	3834010	C+1	AV	09/06/06	85,000	85,000	14,000	73,700	87,700	1.03	0.07
38-07-21-302-014.000-034	35034	3945	510	350012	Wayne	3834006	D+1	G	04/09/07	38,000	38,000	7,800	31,500	39,300	1.03	0.07
38-07-21-301-005.000-034	35034	3945	510	350012	Wayne	3834004	C	AV	07/06/06	58,000	58,000	8,300	51,800	60,100	1.04	0.07
38-07-16-302-068.000-034	35034	3945	510	350012	Wayne	3834001	D+2	AV	11/15/06	24,000	24,000	3,700	21,300	25,000	1.04	0.08
38-07-21-204-016.000-034	35034	3945	510	350012	Wayne	3834004	C	G	02/12/07	90,000	90,000	10,000	84,100	94,100	1.05	0.08
38-07-19-101-059.000-034	35034	3945	510	350012	Wayne	3834020	C	AV	05/19/07	100,000	100,000	22,300	82,500	104,800	1.05	0.08
38-07-20-401-065.000-034 / 3E	35034	3945	510	350012	Wayne	3834006	D+1	AV	04/03/07	55,000	55,000	23,200	34,800	58,000	1.05	0.09
38-07-31-400-024.003-033	38033	3945	540	380012	Wayne	3833002	B	AV	08/17/07	84,500	84,500	19,200	70,000	89,200	1.06	0.09
38-07-17-400-029.120-034	35034	3945	550	350012	Wayne	3834019	C+1	AV	02/22/07	110,000	110,000	15,900	100,500	116,400	1.06	0.09
38-07-17-400-029.121-034	35034	3945	550	350012	Wayne	3834019	C+1	AV	02/28/07	110,000	110,000	15,900	100,500	116,400	1.06	0.09
38-07-25-400-017.000-033 / 3E	38033	3945	599	380012	Wayne	3833002	C-1	G	02/01/07	80,000	80,000	19,300	65,400	84,700	1.06	0.09
38-07-20-201-100.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	09/22/06	53,600	53,600	15,900	41,000	56,900	1.06	0.10
38-07-21-400-010.000-033	38033	3945	510	380012	Wayne	3833002	C	AV	07/05/07	110,000	110,000	17,000	100,100	117,100	1.06	0.10
38-07-28-302-002.000-034 / 3E	35034	3945	510	350012	Wayne	3834010	C+1	AV	10/18/06	135,000	135,000	33,800	110,200	144,000	1.07	0.10
38-07-19-101-067.000-034	35034	3945	510	350012	Wayne	3834020	C	G	10/07/05	84,000	86,000	22,500	69,500	92,000	1.07	0.11
38-07-21-102-008.000-034	35034	3945	510	350012	Wayne	3834004	D	AV	05/11/07	38,500	38,500	9,300	32,000	41,300	1.07	0.11
38-07-21-204-098.000-034	35034	3945	510	350012	Wayne	3834004	C	AV	11/04/05	76,000	77,700	13,000	70,400	83,400	1.07	0.11
38-07-28-202-002.000-034	35034	3945	510	350012	Wayne	3834006	D+2	AV	08/21/06	50,000	50,000	9,700	44,100	53,800	1.08	0.11
38-07-21-303-018.000-034	35034	3945	510	350012	Wayne	3834006	C	G	04/18/05	52,000	53,700	7,500	50,500	58,000	1.08	0.12
38-07-31-100-008.000-033 / 3E	38033	3945	510	380012	Wayne	3833002	C+2	G	05/22/07	122,000	122,000	18,500	113,700	132,200	1.08	0.12
38-07-33-100-004.000-033	38033	3945	510	380012	Wayne	3833002	C+1	AV	06/23/05	89,500	92,100	17,400	82,500	99,900	1.08	0.12
38-07-21-204-124.000-034	35034	3945	510	350012	Wayne	3834004	C	AV	12/26/07	75,000	75,000	10,300	71,200	81,500	1.09	0.12
38-07-21-204-100.000-034	35034	3945	510	350012	Wayne	3834004	C-1	G	05/01/06	80,000	80,000	8,200	78,800	87,000	1.09	0.12
38-07-21-204-059.000-034	35034	3945	510	350012	Wayne	3834004	C	AV	07/18/06	57,000	57,000	6,700	55,500	62,200	1.09	0.13
38-07-19-101-056.000-034	35034	3945	510	350012	Wayne	3834020	C	AV	08/26/05	88,868	91,200	22,500	77,500	100,000	1.10	0.13
38-07-02-300-013.000-033	38033	3945	510	380012	Wayne	3833002	D+2	AV	07/08/05	70,000	72,000	19,200	59,800	79,000	1.10	0.13
38-07-20-304-022.000-034	35034	3945	510	350012	Wayne	3834013	C-1	G	07/24/07	63,500	63,500	9,400	60,300	69,700	1.10	0.13
38-07-24-200-006.000-033	38033	3945	510	380012	Wayne	3833002	C	G	05/05/06	95,000	95,000	20,100	84,200	104,300	1.10	0.13
38-07-28-202-049.000-034	35034	3945	510	350012	Wayne	3834006	D+2	AV	07/18/05	35,100	36,100	15,000	24,700	39,700	1.10	0.14
38-07-29-403-017.000-033	38033	3945	510	380012	Wayne	3833001	B	G	08/26/06	161,000	161,000	18,400	159,000	177,400	1.10	0.14
38-07-28-202-084.000-034	35034	3945	510	350012	Wayne	3834006	C	F	07/28/06	54,839	54,800	17,700	42,700	60,400	1.10	0.14
38-07-20-201-111.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	07/28/05	38,000	39,000	8,900	34,100	43,000	1.10	0.14
38-07-21-204-038.000-034	35034	3945	510	350012	Wayne	3834004	D+1	G	10/20/06	34,000	34,000	8,800	28,700	37,500	1.10	0.14
38-07-29-101-108.000-034	35034	3945	510	350012	Wayne	3834006	C-1	G	05/06/06	77,000	77,000	9,900	75,400	85,300	1.11	0.14
38-07-31-202-004.000-033	38033	3945	510	380012	Wayne	3833009	C+2	AV	01/07/05	99,000	102,800	30,900	83,200	114,100	1.11	0.15
38-07-20-404-014.000-034	35034	3945	540	350012	Wayne	3834006	B	AV	08/22/07	60,500	60,500	9,000	58,200	67,200	1.11	0.15
38-07-20-103-094.000-034	35034	3945	510	350012	Wayne	3834019	D+1	G	08/02/07	40,000	40,000	10,200	34,300	44,500	1.11	0.15
38-07-20-201-033.000-034	35034	3945	510	350012	Wayne	3834019	C-1	AV	04/01/06	45,000	45,000	10,200	40,100	50,300	1.12	0.15
38-07-21-203-097.000-034	35034	3945	510	350012	Wayne	3834004	B	AV	02/25/05	130,000	134,600	13,000	137,800	150,800	1.12	0.16
38-07-32-101-008.000-033	38033	3945	510	380012	Wayne	3833006	C	AV	10/11/06	125,000	125,000	40,600	99,800	140,400	1.12	0.16
38-07-20-101-051.000-034	35034	3945	510	350012	Wayne	3834019	D+2	G	02/09/06	51,850	51,900	13,300	45,100	58,400	1.13	0.16
38-07-20-201-093.000-034 / 3E	35034	3945	510	350012	Wayne	3834019	D+1	AV	05/22/06	70,644	70,600	16,600	62,900	79,500	1.13	0.16
38-07-33-204-006.000-033	38033	3945	510	380012	Wayne	3833002	C	AV	09/29/05	81,000	83,000	16,300	77,200	93,500	1.13	0.16
38-07-20-101-067.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	08/26/06	40,000	40,000	11,200	34,100	45,300	1.13	0.17
38-07-20-203-020.000-034	35034	3945	510	350012	Wayne	3834017	C	G	10/28/05	99,500	101,800	25,500	89,800	115,300	1.13	0.17
38-07-20-404-041.000-034	35034	3945	510	350012	Wayne	3834006	C-1	AV	10/26/06	41,060	41,100	6,500	40,100	46,600	1.13	0.17
38-07-20-101-062.000-034	35034	3945	510	350012	Wayne	3834019	D	AV	12/23/06	35,000	35,000	6,800	32,900	39,700	1.13	0.17
38-07-28-202-029.000-034	35034	3945	510	350012	Wayne	3834006	C-1	AV	06/23/06	53,000	53,000	13,700	46,500	60,200	1.14	0.17
38-07-20-102-008.000-034	35034	3945	510	350012	Wayne	3834019	C	G	06/28/07	86,000	86,000	14,200	83,600	97,800	1.14	0.17
38-07-28-204-035.000-034	35034	3945	510	350012	Wayne	3834008	D+1	AV	01/24/06	47,350	47,400	18,500	35,500	54,000	1.14	0.18
38-07-29-104-019.000-034	35034	3945	510	350012	Wayne	3834010	C	AV	02/01/07	69,350	69,400	10,500	69,100	79,600	1.15	0.18
38-07-20-404-046.000-034	35034	3945	510	350012	Wayne	3834006	D+1	AV	08/28/07	27,400	27,400	9,000	22,500	31,500	1.15	0.19
38-07-20-103-058.000-034	35034	3945	510	350012	Wayne	3834019	D+1	AV	01/27/05	32,000	33,200	6,800	31,600	38,400	1.16	0.19
38-07-21-102-010.000-034 / 3E	35034	3945	510	350012	Wayne	3834004	C	AV	06/28/06	86,000	86,000	24,800	75,100	99,900	1.16	0.20
38-07-29-104-002.004-034	35034	3945	540	350012	Wayne	3834010	B	AV	10/12/07	84,650	84,700	21,800	76,700	98,500	1.16	0.20

Jay County

Parcel Number	DLGF Tax District	School District	Property Class	County Tax District	Township Name	Neighborhood Code	Grade	Condition	Date of Sale	Sale Price	Time Adjusted Sale Price	Assessed Value of Land	Assessed Value of Improvement	Total Assessed Value	Sales Ratio	Absolute Deviation
38-07-21-204-101.000-034	35034	3945	510	350012	Wayne	3834004	C-1	G	06/30/07	66,200	66,200	8,200	69,100	77,300	1.17	0.20
38-07-19-101-039.000-034	35034	3945	510	350012	Wayne	3834020	C	AV	08/05/05	66,201	68,000	21,900	57,800	79,700	1.17	0.21
38-07-19-101-007.002-034	35034	3945	540	350012	Wayne	3834020	D+1	AV	04/01/07	83,000	83,000	28,900	69,300	98,200	1.18	0.22
38-07-20-103-050.000-034	35034	3945	510	350012	Wayne	3834019	D+1	AV	06/15/07	38,000	38,000	13,900	31,200	45,100	1.19	0.22
38-07-20-201-086.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	05/25/05	44,000	45,400	8,600	45,300	53,900	1.19	0.22
38-07-21-302-040.000-034	35034	3945	510	350012	Wayne	3834006	D+1	F	04/27/06	22,500	22,500	10,300	16,500	26,800	1.19	0.23
38-07-22-302-007.000-033	38033	3945	510	380012	Wayne	3833002	C+1	G	12/05/05	102,000	104,100	16,800	107,500	124,300	1.19	0.23
38-07-20-102-020.000-034	35034	3945	510	350012	Wayne	3834019	C	AV	11/16/06	60,000	60,000	11,700	60,400	72,100	1.20	0.24
38-07-21-202-070.000-034	35034	3945	510	350012	Wayne	3834004	C	G	12/29/06	92,000	92,000	11,600	99,400	111,000	1.21	0.24
38-07-20-304-003.000-034	35034	3945	510	350012	Wayne	3834013	C	AV	05/18/07	64,000	64,000	11,500	65,800	77,300	1.21	0.24
38-07-20-102-100.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	04/13/07	61,000	61,000	11,200	62,700	73,900	1.21	0.25
38-07-16-303-027.001-034	35034	3945	510	350012	Wayne	3834001	C-1	AV	06/19/07	50,000	50,000	8,700	52,700	61,400	1.23	0.26
38-07-28-202-074.000-034	35034	3945	510	350012	Wayne	3834006	D	AV	04/05/07	22,250	22,300	7,700	19,700	27,400	1.23	0.26
38-07-21-204-033.000-034	35034	3945	510	350012	Wayne	3834004	D+1	AV	08/08/05	42,500	43,600	9,300	44,300	53,600	1.23	0.27
38-07-20-401-065.000-034 / 38	35034	3945	510	350012	Wayne	3834006	D+1	AV	01/27/06	47,000	47,000	23,200	34,800	58,000	1.23	0.27
38-07-21-201-014.000-034	35034	3945	510	350012	Wayne	3834004	C-1	G	07/24/06	95,000	95,000	27,300	90,200	117,500	1.24	0.27
38-07-20-101-035.000-034	35034	3945	510	350012	Wayne	3834019	C-1	G	09/19/07	53,000	53,000	9,300	56,600	65,900	1.24	0.28
38-07-22-301-005.000-033	38033	3945	510	380012	Wayne	3833002	C+1	AV	12/11/06	65,315	65,300	17,400	63,900	81,300	1.25	0.28
38-07-20-204-033.000-034	35034	3945	510	350012	Wayne	3834019	D+1	AV	12/06/06	32,000	32,000	8,700	31,600	40,300	1.26	0.30
38-07-20-204-033.000-034	35034	3945	510	350012	Wayne	3834019	D+1	AV	12/06/06	32,000	32,000	8,700	31,600	40,300	1.26	0.30
38-07-21-303-064.000-034	35034	3945	510	350012	Wayne	3834006	D+1	G	09/15/06	35,000	35,000	9,000	35,300	44,300	1.27	0.30
38-07-20-102-100.000-034	35034	3945	510	350012	Wayne	3834019	D+2	AV	12/05/05	57,000	58,200	11,200	62,700	73,900	1.27	0.31
38-07-21-203-129.000-034	35034	3945	510	350012	Wayne	3834004	C+1	VG	10/18/05	80,000	81,900	11,600	93,100	104,700	1.28	0.31
38-07-20-102-043.000-034	35034	3945	510	350012	Wayne	3834019	D+2	G	04/11/06	52,500	52,500	11,700	56,000	67,700	1.29	0.33
38-07-19-104-038.000-034	35034	3945	510	350012	Wayne	3834015	C-1	AV	05/01/07	45,000	45,000	10,000	49,400	59,400	1.32	0.36
38-07-20-102-076.000-034	35034	3945	510	350012	Wayne	3834019	D+1	F	12/28/07	28,000	28,000	14,000	23,200	37,200	1.33	0.36
38-07-29-101-017.000-034	35034	3945	510	350012	Wayne	3834006	D+1	G	11/23/07	23,000	23,000	9,000	21,600	30,600	1.33	0.37
38-07-28-203-029.000-034	35034	3945	510	350012	Wayne	3834006	D+1	AV	06/06/07	27,500	27,500	10,200	27,600	37,800	1.37	0.41
38-07-21-204-052.000-034	35034	3945	510	350012	Wayne	3834004	C-1	AV	07/24/06	41,000	41,000	9,900	47,100	57,000	1.39	0.43
38-07-32-404-031.000-033	38033	3945	510	380012	Wayne	3833008	C+1	AV	06/01/06	69,372	69,400	24,100	73,100	97,200	1.40	0.44
38-07-34-300-009.000-033 / 38	38033	3945	510	380012	Wayne	3833002	C	AV	11/14/07	100,000	100,000	19,300	127,200	146,500	1.47	0.50
38-07-17-404-041.000-034	35034	3945	510	350012	Wayne	3834002	D	AV	09/12/07	17,500	17,500	8,700	17,000	25,700	1.47	0.50
38-07-21-301-011.000-034	35034	3945	510	350012	Wayne	3834004	D+1	AV	09/13/07	40,567	40,600	15,900	49,900	65,800	1.62	0.66
											20,968,300			20,113,100	264.47	33.72

Number of Sales	270
Mean	97.95%
Weighted Mean	95.92%
Median	0.96
Average Absolute Deviation	12.49
COD	12.96
PRD	102.12%

Parcel Number	DLGF Tax District	School District	Property Class	County Tax District	Township Name	Neighborhood Code	Grade	Condition	Date of Sale	Sale Price	Time Adjusted Sale Price	Assessed Value of Land	Assessed Value of Improvement	Total Assessed Value	Sales Ratio	Absolute Deviation
38-07-09-400-008.001-034	38034	3945	400	380012	Wayne	3834043			02/18/05	11,971	12,400	11,400	0	11,400	0.92	0.05
38-07-20-104-137.000-034	38034	3945	400	380012	Wayne	3834039			08/17/06	33,000	33,000	31,900	0	31,900	0.97	0.00
38-07-20-104-136.000-034	38034	3945	400	380012	Wayne	3834039			11/07/05	28,000	28,600	31,900	0	31,900	1.12	0.15
											74,000			75,200	3.00	0.20

Number of Sales	3
Mean	100.05%
Weighted Mean	101.62%
Median	0.97
Average Absolute Deviation	6.53
COD	6.76
PRD	98.45%

Parcel Number	DLGF Tax District	School District	Property Class	County Tax District	Township Name	Neighborhood Code	Grade	Condition	Date of Sale	Sale Price	Time Adjusted Sale Price	Assessed Value of Land	Assessed Value of Improvement	Total Assessed Value	Sales Ratio	Absolute Deviation
38-07-21-203-022.000-034	38034	3945	429	380012	Wayne	3834038	C-1	G	08/29/07	65,000	65,000	7,000	30,700	37,700	0.58	0.39
38-07-20-404-065.000-034 / 38	38034	3945	499	380012	Wayne	3834036	C	F	01/17/07	140,000	140,000	29,300	57,200	86,500	0.62	0.35
38-07-17-404-037.000-034	38034	3945	425	380012	Wayne	3834042	C+1	A	10/20/06	295,000	295,000	62,100	130,300	192,400	0.65	0.31
38-07-20-104-079.000-034	38034	3945	429	380012	Wayne	3834038	C	A	01/25/06	45,000	45,000	6,100	28,800	34,900	0.78	0.19
38-07-21-203-104.000-034	38034	3945	429	380012	Wayne	3834038	C	A	09/20/07	290,000	290,000	35,400	201,400	236,800	0.82	0.15
38-09-23-101-088.000-031	38031	3945	429	380010	Richland	3831012	C	F	06/29/07	46,500	46,500	6,600	32,300	38,900	0.84	0.13
38-09-08-304-063.000-014	38014	3945	499	380010	Richland	3814012	D+1	A	04/11/05	30,000	31,000	7,600	18,500	26,100	0.84	0.12
38-09-08-104-186.000-014	38014	3945	429	380010	Richland	3814008	C	A	09/28/07	15,000	15,000	1,700	11,000	12,700	0.85	0.12
38-09-08-104-186.000-014	38014	3945	429	380010	Richland	3814008	C	A	11/07/07	15,000	15,000	1,700	11,000	12,700	0.85	0.12
38-09-08-104-002.000-014	38014	3945	429	380010	Richland	3814008	C	A	06/16/06	50,000	50,000	17,300	26,000	43,300	0.87	0.10
38-09-24-202-126.000-031	38031	3945	429	380010	Richland	3931012	C	F	09/12/06	17,000	17,000	3,700	12,600	16,300	0.96	0.01
38-07-21-203-055.000-034	38034	3945	429	380012	Wayne	3834038	C	G	02/05/07	32,500	32,500	6,400	25,200	31,600	0.97	0.01
38-07-20-101-048.001-034	38034	3945	420	380012	Wayne	3834040	D+1	A	09/05/06	270,000	270,000	40,700	224,800	265,500	0.98	0.02
38-07-17-404-103.000-034	38034	3945	499	380012	Wayne	3834002	E	F	10/14/06	34,000	34,000	11,900	23,000	34,900	1.03	0.06
38-07-21-203-026.000-034	38034	3945	447	380012	Wayne	3834040	C	A	12/05/05	66,450	67,800	15,800	54,800	70,600	1.04	0.08
38-07-17-100-006.001-034 / 38	38034	3945	410	380012	Wayne	3834022	C+1	A	04/14/07	615,500	615,500	97,500	562,600	660,100	1.07	0.11
38-07-20-401-011.000-034	38034	3945	420	380012	Wayne	3834040	C	A	03/12/07	35,000	35,000	11,800	25,900	37,700	1.08	0.11
38-09-08-103-112.000-014	38014	3945	429	380010	Richland	3814014	D+2	A	09/06/06	25,000	25,000	3,500	23,500	27,000	1.08	0.11
38-01-34-102-059.000-011 / 38	38011	3945	429	380008	Penn	3811008	D	F	03/30/07	40,000	40,000	15,300	29,000	44,300	1.11	0.14
38-09-23-101-075.001-031	38031	3945	499	380010	Richland	3831012	C	A	10/24/06	35,000	35,000	10,900	29,200	40,100	1.15	0.18
38-07-20-104-121.000-034 / 38	38034	3945	429	380012	Wayne	3834038	C	A	04/20/06	50,000	50,000	12,800	45,700	58,500	1.17	0.20
38-09-08-104-004.000-014	38014	3945	429	380010	Richland	3814008	D+1	A	07/17/06	37,800	37,800	11,100	39,200	50,300	1.33	0.37
											2,252,100			2,058,900	20.65	3.37

Number of Sales	22
Mean	93.84%
Weighted Mean	91.42%
Median	0.97
Average Absolute Deviation	15.31
COD	15.86
PRD	102.65%

Parcel Number	DLGF Tax District	School District	Property Class	County Tax District	Township Name	Neighborhood Code	Grade	Condition	Date of Sale	Sale Price	Time Adjusted Sale Price	Assessed Value of Land	Assessed Value of Improvement	Total Assessed Value	Sales Ratio	Absolute Deviation

0 Sales in the County

Parcel Number	DLGF Tax District	School District	Property Class	County Tax District	Township Name	Neighborhood Code	Grade	Condition	Date of Sale	Sale Price	Time Adjusted Sale Price	Assessed Value of Land	Assessed Value of Improvement	Total Assessed Value	Sales Ratio	Absolute Deviation
38-07-20-300-002.000-034	38034	3945	399	380012	Wayne	3834028	C	A	06/27/05	225,000	231,500	69,700	126,400	196,100	0.85	0.09
38-07-20-401-001.000-034 /	38034	3945	340	380012	Wayne	3834028	D	F	02/16/07	45,000	45,000	29,700	12,500	42,200	0.94	0.00
38-07-16-303-002.000-034	38034	3945	340	380012	Wayne	3834028	C	A	03/14/06	410,000	410,000	68,800	342,100	410,900	1.00	0.06
											686,500			649,200	2.79	0.16

Number of Sales	3
Mean	92.90%
Weighted Mean	94.57%
Median	0.94
Average Absolute Deviation	5.17
COD	5.51
PRD	98.24%

Annual Industrial Adjustment Factor Calculation

Parcel Number	Neighborhood Code	Property Class	Effective Year Built	Current Physical Depreciation	Replacement Cost New	Replacement Cost less Physical Depreciation	Replacement Cost New x M & S Cost Factor	Adjusted Physical Depreciation	Replacement Cost New less Adjusted Physical Depreciation
38-01-25-200-001.002-010	3810003	380	2001	12%	32,250	28,400	33,800	15%	28,900
38-01-26-400-009.000-010	3810003	380	1995	28%	110,220	79,400	115,400	31%	80,200
38-01-27-403-010.000-011	3811001	310	1968	80%	95,460	19,100	99,900	80%	20,000
38-01-27-404-001.001-011	3811006	340	1998	19%	146,090	118,300	153,000	22%	120,100
38-01-27-404-017.000-011	3811006	340	1961	80%	192,890	38,600	202,000	80%	40,400
38-01-34-102-028.000-011	3811008	390	1948	80%	48,200	9,600	50,500	80%	10,100
38-01-34-102-029.000-011	3811008	310	1950	80%	631,370	126,300	661,000	80%	132,200
38-01-34-104-066.000-011	3811006	340	1995	28%	50,980	36,700	53,400	31%	37,100
38-03-17-100-002.001-021	3821004	370	2001	12%	240,520	211,700	251,800	15%	215,300
38-03-17-100-002.002-021	3821004	370	1995	28%	137,220	98,800	143,700	31%	99,900
38-03-17-204-006.000-021	3821006	370	1989	46%	58,210	31,400	60,900	49%	31,400
38-03-17-204-042.000-021	3821004	399	1948	80%	122,430	24,500	128,200	80%	25,600
38-06-25-800-005.000-022	3822005	380	1974	80%	52,140	10,400	54,600	80%	10,900
38-06-25-800-005.000-022	3822005	380	1971	80%	54,310	10,900	56,900	80%	11,400
38-06-25-800-005.000-022	3822005	380	1974	80%	98,900	19,800	103,500	80%	20,700
38-06-25-800-005.000-022	3822005	380	1980	74%	110,950	28,800	116,200	77%	27,300
38-06-25-800-005.000-022	3822005	380	2007	0%	159,790	159,800	167,300	3%	163,100
38-06-25-900-022.003-022	3822005	399	2006	0%	226,560	226,600	237,200	3%	231,300
38-06-25-900-022.003-022	3822005	399	2006	0%	299,440	299,400	313,500	3%	305,700
38-07-08-400-025.000-034	3834044	340	1983	44%	2,771,380	1,552,000	2,901,600	47%	1,552,400
38-07-09-300-007.001-034	3834044	330	1995	18%	929,570	762,200	973,300	21%	773,800
38-07-09-300-007.002-034	3834044	340	2007	0%	448,670	448,700	469,800	3%	458,100
38-07-09-300-007.002-034	3834044	340	1998	19%	1,371,700	1,111,100	1,436,200	22%	1,127,400
38-07-09-300-007.003-034	3834044	340	2004	4%	80,320	77,100	84,100	7%	78,600
38-07-09-300-007.003-034	3834044	340	2001	7%	655,740	609,800	686,600	10%	621,400
38-07-09-300-012.000-034	3834044	340	1980	74%	44,100	11,500	46,200	77%	10,900
38-07-09-300-012.000-034	3834044	340	1980	62%	2,426,410	922,000	2,540,500	65%	901,900
38-07-09-400-007.000-034	3834044	399	2001	12%	946,690	833,100	991,200	15%	847,500
38-07-16-200-001.000-034	3834028	330	1986	56%	1,401,580	616,700	1,467,500	59%	609,000
38-07-16-200-004.000-034	3834028	340	1986	37%	375,650	236,700	393,300	40%	237,900
38-07-16-200-004.000-034	3834028	340	2004	3%	558,580	541,800	584,800	6%	552,600
38-07-16-200-004.000-034	3834028	340	1977	78%	1,718,880	378,200	1,799,700	80%	359,900
38-07-16-200-005.000-034	3834044	340	1968	80%	206,020	41,200	215,700	80%	43,100
38-07-16-200-005.000-034	3834044	340	1968	77%	1,728,480	397,600	1,809,700	80%	371,000
38-07-16-200-023.000-034	3834028	370	1971	72%	512,650	143,500	536,700	75%	136,900
38-07-16-300-033.000-034	3834028	330	1995	28%	24,930	17,900	26,100	31%	18,100

Parcel Number	Neighborhood Code	Property Class	Effective Year Built	Current Physical Depreciation	Replacement Cost New	Replacement Cost less Physical Depreciation	Replacement Cost New x M & S Cost Factor	Adjusted Physical Depreciation	Replacement Cost New less Adjusted Physical Depreciation
38-07-16-300-033.000-034	3834028	330	1968	0%	35,440	35,400	37,100	3%	36,200
38-07-16-300-033.000-034	3834028	330	1968	80%	60,220	12,000	63,100	80%	12,600
38-07-16-300-033.000-034	3834028	330	1941	80%	69,770	14,000	73,000	80%	14,600
38-07-16-300-033.000-034	3834028	330	1944	80%	93,010	18,600	97,400	80%	19,500
38-07-16-300-033.000-034	3834028	330	1962	80%	143,200	28,600	149,900	80%	30,000
38-07-16-300-033.000-034	3834028	330	1977	41%	361,110	213,100	378,100	44%	213,600
38-07-16-300-033.000-034	3834028	330	1944	80%	525,050	105,000	549,700	80%	109,900
38-07-16-300-033.000-034	3834028	330	1950	80%	756,750	151,400	792,300	80%	158,500
38-07-16-300-033.000-034	3834028	330	1926	80%	1,539,740	307,900	1,612,100	80%	322,400
38-07-16-300-033.000-034	3834028	330	1926	80%	1,706,010	341,200	1,786,200	80%	357,200
38-07-16-303-002.000-034	3834028	340	1959	80%	1,417,660	283,500	1,484,300	80%	296,900
38-07-16-303-045.000-034	3834028	340	1980	52%	220,280	105,700	230,600	55%	104,900
38-07-16-304-003.000-034	3834044	340	2006	0%	27,430	27,400	28,700	3%	28,000
38-07-16-304-003.000-034	3834044	340	1986	37%	2,429,490	1,530,600	2,543,700	40%	1,538,900
38-07-16-304-012.000-034	3834028	340	1966	80%	81,100	16,200	84,900	80%	17,000
38-07-16-304-012.000-034	3834028	340	2004	4%	85,450	82,000	89,500	7%	83,700
38-07-16-304-012.000-034	3834028	340	1971	72%	1,106,680	309,900	1,158,700	75%	295,500
38-07-16-600-020.000-034	3834028	340	1977	59%	3,266,040	1,339,100	3,419,500	62%	1,316,500
38-07-17-100-014.000-034	3834044	330	1995	22%	1,840,940	1,435,900	1,927,500	25%	1,455,300
38-07-17-100-018.000-034	3834044	340	1980	52%	869,940	417,600	910,800	55%	414,400
38-07-17-401-021.000-034	3834028	340	1971	72%	350,410	98,100	366,900	75%	93,600
38-07-17-401-033.000-034	3834040	370	1983	65%	37,140	13,000	38,900	68%	12,600
38-07-17-500-013.000-034	3834044	340	1986	37%	4,369,260	2,752,600	4,574,600	40%	2,767,600
38-07-17-500-021.000-034	3834044	330	2008	0%	368,410	368,400	385,700	3%	376,100
38-07-17-500-021.000-034	3834044	330	2006	0%	1,025,560	1,025,600	1,073,800	3%	1,047,000
38-07-17-500-021.000-034	3834044	330	2004	3%	1,263,770	1,225,900	1,323,200	6%	1,250,400
38-07-17-500-021.000-034	3834044	330	1992	24%	6,434,280	4,890,100	6,736,700	27%	4,951,500
38-07-18-200-008.000-033	3833012	340	1984	65%	131,450	46,000	137,600	68%	44,700
38-07-19-300-033.000-033	3833012	310	1983	44%	244,850	137,100	256,400	47%	137,200
38-07-19-300-033.000-033	3833012	310	1926	80%	610,470	122,100	639,200	80%	127,800
38-07-19-300-033.000-033	3833012	310	1967	80%	915,710	183,100	958,700	80%	191,700
38-07-19-300-033.000-033	3833012	310	2004	3%	985,240	955,700	1,031,500	6%	974,800
38-07-19-400-024.001-034	3834022	340	1995	18%	80,440	66,000	84,200	21%	66,900
38-07-19-400-024.001-034	3834022	340	1995	18%	104,380	85,600	109,300	21%	86,900
38-07-19-400-024.001-034	3834022	340	1995	18%	4,935,550	4,047,200	5,167,500	21%	4,108,200
38-07-20-103-107.000-034	3834019	370	1926	80%	63,380	12,700	66,400	80%	13,300
38-07-20-104-046.000-034	3834028	310	2001	15%	60,650	51,600	63,500	18%	52,400
38-07-20-104-046.000-034	3834028	310	2006	0%	116,750	116,800	122,200	3%	119,100
38-07-20-104-046.000-034	3834028	310	1948	80%	219,880	44,000	230,200	80%	46,000
38-07-20-300-002.000-034	3834028	399	2001	9%	88,560	80,600	92,700	12%	82,000
38-07-20-401-001.000-034	3834028	340	1938	80%	1,074,460	214,900	1,125,000	80%	225,000
38-07-20-401-063.000-034	3834028	340	1962	80%	1,360,430	272,100	1,424,400	80%	284,900
38-07-20-402-002.000-034	3834028	340	1957	80%	150,470	30,100	157,500	80%	31,500
38-07-20-402-004.000-034	3834028	340	1984	65%	192,200	67,300	201,200	68%	65,400
38-07-20-402-004.000-034	3834028	340	1992	24%	262,550	199,500	274,900	27%	202,100
38-07-20-402-005.000-034	3834028	350	1968	80%	49,580	9,900	51,900	80%	10,400
38-07-20-402-005.000-034	3834028	350	2001	6%	112,120	105,400	117,400	9%	107,400
38-07-20-402-006.000-034	3834028	370	1926	80%	1,521,410	304,300	1,592,900	80%	318,600
38-07-20-404-025.000-034	3834028	340	1961	80%	52,450	10,500	54,900	80%	11,000
38-07-20-404-025.000-034	3834028	340	1953	80%	61,210	12,200	64,100	80%	12,800
38-07-20-404-025.000-034	3834028	340	1971	72%	2,101,560	588,400	2,200,300	75%	561,100
38-07-21-202-011.000-034	3834028	370	1995	28%	59,960	43,200	62,800	31%	43,600
38-07-30-300-024.000-033	3833012	380	1986	56%	126,890	55,800	132,900	59%	55,200
38-09-08-201-004.000-014	3814010	330	1926	80%	69,150	13,800	72,400	80%	14,500
38-09-08-201-004.000-014	3814010	330	1965	80%	194,040	38,800	203,200	80%	40,600
38-09-08-201-004.000-014	3814010	330	1932	80%	297,480	59,500	311,500	80%	62,300
38-09-08-201-004.000-014	3814010	330	1977	78%	333,820	73,400	349,500	80%	69,900
38-09-08-201-004.000-014	3814010	330	1950	80%	639,120	127,800	669,200	80%	133,800
38-09-08-201-004.000-014	3814010	330	1953	80%	8,001,900	1,600,400	8,378,000	80%	1,675,600

Parcel Number	Neighborhood Code	Property Class	Effective Year Built	Current Physical Depreciation	Replacement Cost New	Replacement Cost less Physical Depreciation	Replacement Cost New x M & S Cost Factor	Adjusted Physical Depreciation	Replacement Cost New less Adjusted Physical Depreciation
38-09-09-100-005.001-014	3814006	340	1995	18%	727,750	596,800	762,000	21%	605,800
38-09-09-100-026.000-014	3814010	330	1974	80%	52,900	10,600	55,400	80%	11,100
38-09-09-100-026.000-014	3814010	330	1971	80%	89,840	18,000	94,100	80%	18,800
38-09-09-100-026.000-014	3814010	330	1974	67%	2,119,860	699,600	2,219,500	70%	676,900
38-09-09-100-028.000-014	3814010	340	2004	6%	320,940	301,700	336,000	9%	307,400
38-09-09-102-005.000-014	3814010	370	2004	4%	499,270	479,300	522,700	7%	488,700
38-09-09-301-001.000-014	3814010	399	1968	80%	48,190	9,600	50,500	80%	10,100
38-09-09-301-001.000-014	3814010	399	1995	28%	61,480	44,300	64,400	31%	44,800
38-09-09-301-001.000-014	3814010	399	1926	80%	224,660	44,900	235,200	80%	47,000
38-09-09-301-001.000-014	3814010	399	1938	80%	1,274,040	254,800	1,333,900	80%	266,800
38-09-09-301-001.000-014	3814010	399	2001	7%	3,539,770	3,292,000	3,706,100	10%	3,354,000
38-09-09-301-001.000-014	3814010	399	1962	80%	8,084,280	1,616,900	8,464,200	80%	1,692,800
38-09-09-301-001.000-014	3814010	399	1968	77%	8,856,050	2,036,900	9,272,300	80%	1,900,800
38-09-09-400-034.000-030	3830003	390	1974	80%	20,910	4,200	21,900	80%	4,400
38-09-09-400-034.000-030	3830003	390	1967	80%	38,800	7,800	40,600	80%	8,100
38-09-09-400-034.000-030	3830003	390	1967	80%	51,030	10,200	53,400	80%	10,700
38-09-09-400-034.000-030	3830003	390	1971	80%	168,370	33,700	176,300	80%	35,300
38-09-09-400-034.000-030	3830003	390	1986	56%	219,850	96,700	230,200	59%	95,500
38-09-13-304-003.000-030	3830003	340	1961	80%	794,600	158,900	831,900	80%	166,400
38-09-23-101-096.000-031	3831008	300	1926	80%	310,620	62,100	325,200	80%	65,000
38-09-23-101-096.002-031	3831008	340	1926	80%	28,980	5,800	30,300	80%	6,100
38-09-23-101-096.002-031	3831008	340	2008	0%	59,010	59,000	61,800	3%	60,300
38-09-23-200-014.003-030	3830005	310	1998	19%	40,020	32,400	41,900	22%	32,900
38-09-26-100-009.002-030	3830005	310	1998	19%	34,010	27,500	35,600	22%	27,900
38-10-09-200-004.101-024	3824002	399	2004	4%	163,460	156,900	171,100	7%	160,000
38-10-09-200-004.101-024	3824002	399	2004	4%	163,460	156,900	171,100	7%	160,000
38-11-09-300-019.000-029	3829003	399	2001	12%	202,350	178,100	211,900	15%	181,200
38-12-34-100-003.003-026	3826002	370	2001	15%	58,740	49,900	61,500	18%	50,700
						47,649,700			48,102,700
						Annual Adjustment Factor for Industrials			1.010
								Rounded	**1.01**

Parcel Number	Property Class	Total AC	Land Type	Soil I.D.	Measured AC	Production Factor	Total Acre Value with Factor	Per Acre Value per Soil Type per Factor	Township Name	School District	Township Number	DLGF Number
38-02-30-300-008.001-023	199	58.26	Non-tillable	Bla	0.1300	0.85	130	1,000	Jackson	3945	380003	38023
38-06-20-900-001.000-022	101	12.16	Non-tillable	Bla	1.4210	0.85	1,450	1,020	Greene	3945	380002	38022
38-07-18-300-027.001-033	100	71.70	Non-tillable	Bla	0.2680	0.85	270	1,007	Wayne	3945	380012	38033
38-01-22-100-003.000-010	101	37.53	Tillable	Bla	11.7700	0.85	12,010	1,020	Penn	3945	380008	38010
38-01-24-700-015.000-010	101	171.00	Tillable	Bla	1.4800	0.85	1,510	1,020	Penn	3945	380008	38010
38-01-36-200-002.000-010	199	80.00	Tillable	Bla	13.0100	0.85	13,270	1,020	Penn	3945	380008	38010
38-02-08-400-011.000-023	100	160.00	Tillable	Bla	0.6800	0.85	690	1,015	Jackson	3945	380003	38023
38-02-30-300-008.001-023	199	58.26	Tillable	Bla	28.8580	0.85	29,440	1,020	Jackson	3945	380003	38023
38-03-16-200-003.000-020	101	40.00	Tillable	Bla	10.3500	0.85	10,560	1,020	Bearcreek	3945	380001	38020
38-03-26-200-001.000-020	100	80.00	Tillable	Bla	32.0300	0.85	32,670	1,020	Bearcreek	3945	380001	38020
38-03-60-700-008.000-020	199	51.82	Tillable	Bla	0.0920	0.85	90	978	Bearcreek	3945	380001	38020
38-04-04-800-008.000-032	101	114.72	Tillable	Bla	49.1600	0.85	50,140	1,020	Wabash	3945	380011	38032
38-04-17-200-003.000-032	101	37.74	Tillable	Bla	22.8400	0.85	23,300	1,020	Wabash	3945	380011	38032
38-04-30-100-003.000-032	101	80.00	Tillable	Bla	7.0700	0.85	7,210	1,020	Wabash	3945	380011	38032
38-05-01-100-005.000-025	199	160.00	Tillable	Bla	63.3700	0.85	64,640	1,020	Knox	3945	380005	38025
38-05-12-300-005.001-025	100	155.00	Tillable	Bla	52.6600	0.85	53,710	1,020	Knox	3945	380005	38025
38-05-23-300-009.000-025	100	77.00	Tillable	Bla	10.8000	0.85	11,020	1,020	Knox	3945	380005	38025
38-06-02-200-002.000-022	100	82.84	Tillable	Bla	54.6300	0.85	55,720	1,020	Greene	3945	380002	38022
38-06-15-100-004.000-022	101	80.00	Tillable	Bla	53.1700	0.85	54,230	1,020	Greene	3945	380002	38022
38-06-20-900-001.000-022	101	12.16	Tillable	Bla	3.7950	0.85	3,870	1,020	Greene	3945	380002	38022
38-07-18-300-027.001-033	100	71.70	Tillable	Bla	32.2630	0.85	32,910	1,020	Wayne	3945	380012	38033
38-07-26-700-020.000-033	199	120.50	Tillable	Bla	39.7900	0.85	40,590	1,020	Wayne	3945	380012	38033
38-08-02-400-010.000-028	100	80.00	Tillable	Bla	20.2000	0.85	20,600	1,020	Noble	3945	380007	38028
38-08-20-200-001.001-028	199	98.70	Tillable	Bla	59.8660	0.85	61,060	1,020	Noble	3945	380007	38028
38-08-34-500-002.000-028	199	152.50	Tillable	Bla	40.7900	0.85	41,610	1,020	Noble	3945	380007	38028
38-09-01-400-010.000-030	199	80.00	Tillable	Bla	31.3500	0.85	31,980	1,020	Richland	3945	380010	38030
38-09-17-900-009.000-030	101	107.86	Tillable	Bla	56.6900	0.85	57,820	1,020	Richland	3945	380010	38030
38-09-22-700-013.001-030	101	115.00	Tillable	Bla	17.9200	0.85	18,280	1,020	Richland	3945	380010	38030
38-10-05-100-006.000-024	101	87.94	Tillable	Bla	4.7570	0.85	4,850	1,020	Jefferson	3945	380004	38024
38-10-15-800-003.000-024	101	87.13	Tillable	Bla	35.4700	0.85	36180	1,020	Jefferson	3945	380004	38024
38-10-35-500-005.000-024	100	82.67	Tillable	Bla	54.1600	0.85	55240	1,020	Jefferson	3945	380004	38024
38-11-12-100-005.001-029	100	38.00	Tillable	Bla	5.8170	0.85	5930	1,019	Pike	3945	380009	38029
38-11-23-200-001.000-029	199	53.04	Tillable	Bla	6.7000	0.85	6830	1,019	Pike	3945	380009	38029
38-11-31-100-004.000-029	100	76.86	Tillable	Bla	31.6900	0.85	32320	1,020	Pike	3945	380009	38029
38-12-06-400-010.000-026	100	78.79	Tillable	Bla	21.3400	0.85	21770	1,020	Madison	3945	380006	38026
38-12-15-200-002.000-026	100	80.00	Tillable	Bla	10.3400	0.85	10550	1,020	Madison	3945	380006	38026
38-12-35-300-004.000-026	101	120.00	Tillable	Bla	2.3340	0.85	2380	1,020	Madison	3945	380006	38026
38-03-26-200-001.000-020	100	80.00	Woodland	Bla	0.0500	0.85	50	1,000	Bearcreek	3945	380001	38020
38-04-04-800-008.000-032	101	114.72	Woodland	Bla	1.9000	0.85	1,940	1,021	Wabash	3945	380011	38032
38-04-30-100-003.000-032	101	80.00	Woodland	Bla	0.5600	0.85	570	1,018	Wabash	3945	380011	38032
38-05-23-300-009.000-025	100	77.00	Woodland	Bla	16.6200	0.85	16,950	1,020	Knox	3945	380005	38025
38-07-26-700-020.000-033	199	120.50	Woodland	Bla	6.9400	0.85	7,080	1,020	Wayne	3945	380012	38033
38-08-34-500-002.000-028	199	152.50	Woodland	Bla	6.8800	0.85	7,020	1,020	Noble	3945	380007	38028
38-09-01-400-010.000-030	199	80.00	Woodland	Bla	3.1300	0.85	3,190	1,019	Richland	3945	380010	38030
38-10-05-100-006.000-024	101	87.94	Woodland	Bla	1.3370	0.85	1,360	1,017	Jefferson	3945	380004	38024
38-10-15-800-003.000-024	101	87.13	Woodland	Bla	3.8600	0.85	3940	1,021	Jefferson	3945	380004	38024
38-11-12-100-005.001-029	100	38.00	Woodland	Bla	5.0100	0.85	5110	1,020	Pike	3945	380009	38029
38-11-31-100-004.000-029	100	76.86	Woodland	Bla	5.8600	0.85	5980	1,020	Pike	3945	380009	38029
38-01-24-700-015.000-010	101	171.00	Tillable	Bo	65.0500	1.02	79,620	1,224	Penn	3945	380008	38010
38-01-36-200-002.000-010	199	80.00	Tillable	Bo	39.2600	1.02	48,050	1,224	Penn	3945	380008	38010
38-02-08-400-011.000-023	100	160.00	Tillable	Bo	17.6900	1.02	21,650	1,224	Jackson	3945	380003	38023
38-01-24-700-015.000-010	101	171.00	Woodland	Bo	1.3000	1.02	1,590	1,223	Penn	3945	380008	38010
38-01-36-200-002.000-010	199	80.00	Woodland	Bo	2.6100	1.02	3,190	1,222	Penn	3945	380008	38010
38-03-60-700-008.000-020	199	51.82	Woodland	Bo	0.1010	1.02	120	1,188	Bearcreek	3945	380001	38020
38-05-01-100-005.000-025	199	160.00	Tillable	Ee	10.1900	1.02	12,470	1,224	Knox	3945	380005	38025
38-05-12-300-005.001-025	100	155.00	Tillable	Ee	28.0100	1.02	34,280	1,224	Knox	3945	380005	38025
38-06-15-100-004.000-022	101	80.00	Tillable	Ee	4.2600	1.02	5,210	1,223	Greene	3945	380002	38022
38-11-23-200-001.000-029	199	53.04	Tillable	Ee	0.0800	1.02	100	1,250	Pike	3945	380009	38029
38-12-06-400-010.000-026	100	78.79	Tillable	Ee	8.7500	1.02	10710	1,224	Madison	3945	380006	38026

Parcel Number	Property Class	Total AC	Land Type	Soil I.D.	Measured AC	Production Factor	Total Acre Value with Factor	Per Acre Value per Soil Type per Factor	Township Name	School District	Township Number	DLGF Number
38-05-01-100-005.000-025	199	160.00	Woodland	Ee	13.5400	1.02	16,570	1,224	Knox	3945	380005	38025
38-05-12-300-005.001-025	100	155.00	Woodland	Ee	2.1000	1.02	2,570	1,224	Knox	3945	380005	38025
38-09-01-400-010.000-030	199	80.00	Woodland	Ee	6.0300	1.02	7,380	1,224	Richland	3945	380010	38030
38-05-01-100-005.000-025	199	160.00	Tillable	Ef	4.4900	0.85	4,580	1,020	Knox	3945	380005	38025
38-06-15-100-004.000-022	101	80.00	Tillable	Ef	2.4400	0.85	2,490	1,020	Greene	3945	380002	38022
38-01-24-700-015.000-010	101	171.00	Tillable	ElA	1.7000	0.64	1,310	771	Penn	3945	380008	38010
38-06-15-100-004.000-022	101	80.00	Tillable	ElA	5.6300	0.64	4,320	767	Greene	3945	380002	38022
38-01-24-700-015.000-010	101	171.00	Tillable	EnB3	1.9300	0.51	1,180	611	Penn	3945	380008	38010
38-01-36-200-002.000-010	199	80.00	Tillable	EnB3	6.7100	0.51	4,110	613	Penn	3945	380008	38010
38-02-08-400-011.000-023	100	160.00	Tillable	EnB3	0.9100	0.51	560	615	Jackson	3945	380003	38023
38-05-12-300-005.001-025	100	155.00	Tillable	EnB3	1.8200	0.51	1,110	610	Knox	3945	380005	38025
38-01-36-200-002.000-010	199	80.00	Tillable	EnC3	7.4500	0.50	4,470	600	Penn	3945	380008	38010
38-01-36-200-002.000-010	199	80.00	Woodland	EnC3	0.0500	0.50	30	600	Penn	3945	380008	38010
38-03-60-700-008.000-020	199	51.82	Non-tillable	GsB3	0.9090	0.55	600	660	Bearcreek	3945	380001	38020
38-10-05-100-006.000-024	101	87.94	Non-tillable	GsB3	1.4750	0.55	970	658	Jefferson	3945	380004	38024
38-01-22-100-003.000-010	101	37.53	Tillable	GsB3	24.7000	0.55	16,300	660	Penn	3945	380008	38010
38-01-24-700-015.000-010	101	171.00	Tillable	GsB3	13.6500	0.55	9,010	660	Penn	3945	380008	38010
38-02-08-400-011.000-023	100	160.00	Tillable	GsB3	29.4600	0.55	19,440	660	Jackson	3945	380003	38023
38-02-20-200-005.000-023	101	60.00	Tillable	GsB3	12.0600	0.55	7,960	660	Jackson	3945	380003	38023
38-02-30-300-008.001-023	199	58.26	Tillable	GsB3	11.3200	0.55	7,470	660	Jackson	3945	380003	38023
38-03-16-200-003.000-020	101	40.00	Tillable	GsB3	15.5000	0.55	10,230	660	Bearcreek	3945	380001	38020
38-03-26-200-001.000-020	100	80.00	Tillable	GsB3	28.8000	0.55	19,010	660	Bearcreek	3945	380001	38020
38-03-60-700-008.000-020	199	51.82	Tillable	GsB3	12.2810	0.55	8,110	660	Bearcreek	3945	380001	38020
38-04-04-800-008.000-032	101	114.72	Tillable	GsB3	7.2100	0.55	4,760	660	Wabash	3945	380011	38032
38-04-17-200-003.000-032	101	37.74	Tillable	GsB3	3.0100	0.55	1,990	661	Wabash	3945	380011	38032
38-04-30-100-003.000-032	101	80.00	Tillable	GsB3	35.9900	0.55	23,750	660	Wabash	3945	380011	38032
38-05-01-100-005.000-025	199	160.00	Tillable	GsB3	42.3600	0.55	27,960	660	Knox	3945	380005	38025
38-05-12-300-005.001-025	100	155.00	Tillable	GsB3	43.7200	0.55	28,860	660	Knox	3945	380005	38025
38-05-23-300-009.000-025	100	77.00	Tillable	GsB3	30.6200	0.55	20,210	660	Knox	3945	380005	38025
38-06-02-200-002.000-022	100	82.84	Tillable	GsB3	14.2600	0.55	9,410	660	Greene	3945	380002	38022
38-06-20-900-001.000-022	101	12.16	Tillable	GsB3	0.4270	0.55	280	656	Greene	3945	380002	38022
38-08-02-400-010.000-028	100	80.00	Tillable	GsB3	41.8200	0.55	27,600	660	Noble	3945	380007	38028
38-08-20-200-001.001-028	199	98.70	Tillable	GsB3	0.4500	0.55	300	667	Noble	3945	380007	38028
38-08-34-500-002.000-028	199	152.50	Tillable	GsB3	23.6900	0.55	15,640	660	Noble	3945	380007	38028
38-09-01-400-010.000-030	199	80.00	Tillable	GsB3	28.9600	0.55	19,110	660	Richland	3945	380010	38030
38-09-17-900-009.000-030	101	107.86	Tillable	GsB3	1.1900	0.55	790	664	Richland	3945	380010	38030
38-09-22-700-013.001-030	101	115.00	Tillable	GsB3	80.9300	0.55	53,410	660	Richland	3945	380010	38030
38-10-05-100-006.000-024	101	87.94	Tillable	GsB3	19.9960	0.55	13200	660	Jefferson	3945	380004	38024
38-10-15-800-003.000-024	101	87.13	Tillable	GsB3	26.9700	0.55	17800	660	Jefferson	3945	380004	38024
38-10-35-500-005.000-024	100	82.67	Tillable	GsB3	23.0800	0.55	15230	660	Jefferson	3945	380004	38024
38-11-12-100-005.001-029	100	38.00	Tillable	GsB3	15.4340	0.55	10190	660	Pike	3945	380009	38029
38-11-23-200-001.000-029	199	53.04	Tillable	GsB3	20.0790	0.55	13250	660	Pike	3945	380009	38029
38-11-31-100-004.000-029	100	76.86	Tillable	GsB3	12.0500	0.55	7950	660	Pike	3945	380009	38029
38-12-06-400-010.000-026	100	78.79	Tillable	GsB3	17.7900	0.55	11740	660	Madison	3945	380006	38026
38-12-15-200-002.000-026	100	80.00	Tillable	GsB3	53.7100	0.55	35450	660	Madison	3945	380006	38026
38-12-35-300-004.000-026	101	120.00	Tillable	GsB3	46.9840	0.55	31010	660	Madison	3945	380006	38026
38-01-24-700-015.000-010	101	171.00	Woodland	GsB3	19.4700	0.55	12,850	660	Penn	3945	380008	38010
38-02-20-200-005.000-023	101	60.00	Woodland	GsB3	0.7900	0.55	520	658	Jackson	3945	380003	38023
38-02-20-200-005.000-023	101	60.00	Woodland	GsB3	1.0100	0.55	670	663	Jackson	3945	380003	38023
38-03-60-700-008.000-020	199	51.82	Woodland	GsB3	10.7690	0.55	7,110	660	Bearcreek	3945	380001	38020
38-05-01-100-005.000-025	199	160.00	Woodland	GsB3	1.5300	0.55	1,010	660	Knox	3945	380005	38025
38-05-23-300-009.000-025	100	77.00	Woodland	GsB3	1.4700	0.55	970	660	Knox	3945	380005	38025
38-08-02-400-010.000-028	100	80.00	Woodland	GsB3	17.3600	0.55	11,460	660	Noble	3945	380007	38028
38-09-01-400-010.000-030	199	80.00	Woodland	GsB3	5.1800	0.55	3,420	660	Richland	3945	380010	38030
38-10-05-100-006.000-024	101	87.94	Woodland	GsB3	12.6990	0.55	8,380	660	Jefferson	3945	380004	38024
38-10-15-800-003.000-024	101	87.13	Woodland	GsB3	13.8200	0.55	9120	660	Jefferson	3945	380004	38024
38-11-23-200-001.000-029	199	53.04	Woodland	GsB3	0.6140	0.55	410	668	Pike	3945	380009	38029
38-12-35-300-004.000-026	101	120.00	Woodland	GsB3	1.0810	0.55	710	657	Madison	3945	380006	38026
38-10-05-100-006.000-024	101	87.94	Non-tillable	GsC3	0.1160	0.50	70	603	Jefferson	3945	380004	38024

Parcel Number	Property Class	Total AC	Land Type	Soil I.D.	Measured AC	Production Factor	Total Acre Value with Factor	Per Acre Value per Soil Type per Factor	Township Name	School District	Township Number	DLGF Number
38-01-24-700-015.000-010	101	171.00	Tillable	GsC3	0.1700	0.50	100	588	Penn	3945	380008	38010
38-02-08-400-011.000-023	100	160.00	Tillable	GsC3	34.6100	0.50	20,770	600	Jackson	3945	380003	38023
38-02-20-200-005.000-023	101	60.00	Tillable	GsC3	7.1700	0.50	4,300	600	Jackson	3945	380003	38023
38-05-12-300-005.001-025	100	155.00	Tillable	GsC3	7.7400	0.50	4,640	599	Knox	3945	380005	38025
38-09-01-400-010.000-030	199	80.00	Tillable	GsC3	3.1800	0.50	1,910	601	Richland	3945	380010	38030
38-10-05-100-006.000-024	101	87.94	Tillable	GsC3	5.2320	0.50	3,140	600	Jefferson	3945	380004	38024
38-10-15-800-003.000-024	101	87.13	Tillable	GsC3	3.5800	0.50	2150	601	Jefferson	3945	380004	38024
38-11-23-200-001.000-029	199	53.04	Tillable	GsC3	7.1110	0.50	4270	600	Pike	3945	380009	38029
38-12-06-400-010.000-026	100	78.79	Tillable	GsC3	5.6300	0.50	3380	600	Madison	3945	380006	38026
38-12-35-300-004.000-026	101	120.00	Tillable	GsC3	64.6330	0.50	38780	600	Madison	3945	380006	38026
38-05-01-100-005.000-025	199	160.00	Woodland	GsC3	3.9800	0.50	2,390	601	Knox	3945	380005	38025
38-09-01-400-010.000-030	199	80.00	Woodland	GsC3	3.7000	0.50	2,220	600	Richland	3945	380010	38030
38-10-05-100-006.000-024	101	87.94	Woodland	GsC3	1.5070	0.50	900	597	Jefferson	3945	380004	38024
38-11-23-200-001.000-029	199	53.04	Woodland	GsC3	1.2500	0.50	750	600	Pike	3945	380009	38029
38-02-08-400-011.000-023	100	160.00	Tillable	MaA	6.9400	1.02	8,490	1,223	Jackson	3945	380003	38023
38-02-20-200-005.000-023	101	60.00	Tillable	MaA	8.8200	1.02	10,800	1,224	Jackson	3945	380003	38023
38-01-24-700-015.000-010	101	171.00	Tillable	MaB2	33.4700	0.98	39,360	1,176	Penn	3945	380008	38010
38-01-24-700-015.000-010	101	171.00	Tillable	MaB2	12.5800	0.98	14,790	1,176	Penn	3945	380008	38010
38-02-08-400-011.000-023	100	160.00	Tillable	MaB2	1.9800	0.98	2,330	1,177	Jackson	3945	380003	38023
38-02-20-200-005.000-023	101	60.00	Tillable	MoD3	17.9800	0.50	10,790	600	Jackson	3945	380003	38023
38-12-06-400-010.000-026	100	78.79	Tillable	MoD3	8.8200	0.50	5290	600	Madison	3945	380006	38026
38-02-20-200-005.000-023	101	60.00	Woodland	MoD3	7.3200	0.50	4,390	600	Jackson	3945	380003	38023
38-04-04-800-008.000-032	101	114.72	Classified Forest	Pm	0.7300	1.06	930	1,274	Wabash	3945	380011	38032
38-06-20-900-001.000-022	101	12.16	Non-tillable	Pm	0.2010	1.06	260	1,294	Greene	3945	380002	38022
38-07-18-300-027.001-033	100	71.70	Non-tillable	Pm	0.0790	1.06	100	1,266	Wayne	3945	380012	38033
38-10-05-100-006.000-024	101	87.94	Non-tillable	Pm	0.3380	1.06	430	1,272	Jefferson	3945	380004	38024
38-01-22-100-003.000-010	101	37.53	Tillable	Pm	1.1300	1.06	1,440	1,274	Penn	3945	380008	38010
38-02-08-400-011.000-023	100	160.00	Tillable	Pm	10.3000	1.06	13,100	1,272	Jackson	3945	380003	38023
38-02-30-300-008.001-023	199	58.26	Tillable	Pm	15.3270	1.06	19,500	1,272	Jackson	3945	380003	38023
38-03-16-200-003.000-020	101	40.00	Tillable	Pm	10.6400	1.06	13,530	1,272	Bearcreek	3945	380001	38020
38-03-26-200-001.000-020	100	80.00	Tillable	Pm	19.2300	1.06	24,460	1,272	Bearcreek	3945	380001	38020
38-03-60-700-008.000-020	199	51.82	Tillable	Pm	11.9510	1.06	15,200	1,272	Bearcreek	3945	380001	38020
38-04-04-800-008.000-032	101	114.72	Tillable	Pm	44.4500	1.06	56,540	1,272	Wabash	3945	380011	38032
38-04-17-200-003.000-032	101	37.74	Tillable	Pm	10.0400	1.06	12,770	1,272	Wabash	3945	380011	38032
38-04-30-100-003.000-032	101	80.00	Tillable	Pm	35.3400	1.06	44,950	1,272	Wabash	3945	380011	38032
38-05-01-100-005.000-025	199	160.00	Tillable	Pm	14.2000	1.06	18,060	1,272	Knox	3945	380005	38025
38-05-12-300-005.001-025	100	155.00	Tillable	Pm	18.2000	1.06	23,150	1,272	Knox	3945	380005	38025
38-05-23-300-009.000-025	100	77.00	Tillable	Pm	7.7900	1.06	9,910	1,272	Knox	3945	380005	38025
38-06-02-200-002.000-022	100	82.84	Tillable	Pm	15.3600	1.06	19,540	1,272	Greene	3945	380002	38022
38-06-15-100-004.000-022	101	80.00	Tillable	Pm	11.4100	1.06	14,510	1,272	Greene	3945	380002	38022
38-06-20-900-001.000-022	101	12.16	Tillable	Pm	1.9390	1.06	2,470	1,274	Greene	3945	380002	38022
38-07-18-300-027.001-033	100	71.70	Tillable	Pm	37.3490	1.06	47,510	1,272	Wayne	3945	380012	38033
38-07-26-700-020.000-033	199	120.50	Tillable	Pm	67.0800	1.06	85,330	1,272	Wayne	3945	380012	38033
38-08-02-400-010.000-028	100	80.00	Tillable	Pm	0.3900	1.06	500	1,282	Noble	3945	380007	38028
38-08-20-200-001.001-028	199	98.70	Tillable	Pm	37.7000	1.06	47,950	1,272	Noble	3945	380007	38028
38-08-34-500-002.000-028	199	152.50	Tillable	Pm	78.8300	1.06	100,270	1,272	Noble	3945	380007	38028
38-09-01-400-010.000-030	199	80.00	Tillable	Pm	2.4560	1.06	3,120	1,270	Richland	3945	380010	38030
38-09-17-900-009.000-030	101	107.86	Tillable	Pm	50.8500	1.06	64,680	1,272	Richland	3945	380010	38030
38-09-22-700-013.001-030	101	115.00	Tillable	Pm	15.1600	1.06	19,280	1,272	Richland	3945	380010	38030
38-10-05-100-006.000-024	101	87.94	Tillable	Pm	4.5790	1.06	5820	1,271	Jefferson	3945	380004	38024
38-10-15-800-003.000-024	101	87.13	Tillable	Pm	4.9500	1.06	6300	1,273	Jefferson	3945	380004	38024
38-10-35-500-005.000-024	100	82.67	Tillable	Pm	5.1500	1.06	6550	1,272	Jefferson	3945	380004	38024
38-11-12-100-005.001-029	100	38.00	Tillable	Pm	11.8280	1.06	15050	1,272	Pike	3945	380009	38029

Parcel Number	Property Class	Total AC	Land Type	Soil I.D.	Measured AC	Production Factor	Total Acre Value with Factor	Per Acre Value per Soil Type per Factor	Township Name	School District	Township Number	DLGF Number
38-11-23-200-001.000-029	199	53.04	Tillable	Pm	7.2700	1.06	9250	1,272	Pike	3945	380009	38029
38-11-31-100-004.000-029	100	76.86	Tillable	Pm	20.7100	1.06	26340	1,272	Pike	3945	380009	38029
38-12-06-400-010.000-026	100	78.79	Tillable	Pm	17.3000	1.06	22010	1,272	Madison	3945	380006	38026
38-12-15-200-002.000-026	100	80.00	Tillable	Pm	15.4700	1.06	19680	1,272	Madison	3945	380006	38026
38-12-35-300-004.000-026	101	120.00	Tillable	Pm	2.2010	1.06	2800	1,272	Madison	3945	380006	38026
38-02-30-300-008.001-023	199	58.26	Woodland	Pm	0.1770	1.06	230	1,299	Jackson	3945	380003	38023
38-03-26-200-001.000-020	100	80.00	Woodland	Pm	1.3000	1.06	1,650	1,269	Bearcreek	3945	380001	38020
38-03-60-700-008.000-020	199	51.82	Woodland	Pm	12.7790	1.06	16,250	1,272	Bearcreek	3945	380001	38020
38-04-04-800-008.000-032	101	114.72	Woodland	Pm	6.4200	1.06	8,170	1,273	Wabash	3945	380011	38032
38-05-23-300-009.000-025	100	77.00	Woodland	Pm	7.1600	1.06	9,110	1,272	Knox	3945	380005	38025
38-07-18-300-027.001-033	100	71.70	Woodland	Pm	0.0110	1.06	10	909	Wayne	3945	380012	38033
38-07-26-700-020.000-033	199	120.50	Woodland	Pm	5.4000	1.06	6,870	1,272	Wayne	3945	380012	38033
38-08-34-500-002.000-028	199	152.50	Woodland	Pm	4.3200	1.06	5,500	1,273	Noble	3945	380007	38028
38-10-05-100-006.000-024	101	87.94	Woodland	Pm	2.3540	1.06	2,990	1,270	Jefferson	3945	380004	38024
38-11-12-100-005.001-029	100	38.00	Woodland	Pm	2.7800	1.06	3540	1,273	Pike	3945	380009	38029
38-11-31-100-004.000-029	100	76.86	Woodland	Pm	4.0800	1.06	5190	1,272	Pike	3945	380009	38029
38-12-35-300-004.000-026	101	120.00	Woodland	Pm	1.8020	1.06	2290	1,271	Madison	3945	380006	38026
38-09-22-700-013.001-030	101	115.00	Tillable	So	0.0500	1.06	60	1,200	Richland	3945	380010	38030
38-04-04-800-008.000-032	101	114.72	Classified Forest	St	14.5300	1.02	17,780	1,224	Wabash	3945	380011	38032
38-02-08-400-011.000-023	100	160.00	Tillable	St	36.0900	1.02	44,170	1,224	Jackson	3945	380003	38023
38-10-05-100-006.000-024	101	87.94	Tillable	St	11.7410	1.02	14,370	1,224	Jefferson	3945	380004	38024
38-10-05-100-006.000-024	101	87.94	Woodland	St	8.9000	1.02	10,890	1,224	Jefferson	3945	380004	38024
38-01-24-700-015.000-010	101	171.00	Tillable	Ud	15.1900	0.50	9,110	600	Penn	3945	380008	38010
38-06-15-100-004.000-022	101	80.00	Tillable	Ud	2.3900	0.50	1,430	598	Greene	3945	380002	38022
38-01-24-700-015.000-010	101	171.00	Woodland	Ud	8.3600	0.50	5,020	600	Penn	3945	380008	38010
38-02-08-400-011.000-023	100	160.00	Tillable	Wa	7.9500	0.68	6,490	816	Jackson	3945	380003	38023
38-01-24-700-015.000-010	101	171.00	Tillable	Wh	1.7600	1.11	2,340	1,330	Penn	3945	380008	38010
38-01-36-200-002.000-010	199	80.00	Tillable	Wh	9.2600	1.11	12,330	1,332	Penn	3945	380008	38010
38-02-08-400-011.000-023	100	160.00	Tillable	Wh	9.3300	1.11	12,430	1,332	Jackson	3945	380003	38023
38-01-36-200-002.000-010	199	80.00	Woodland	Wh	4.6600	1.11	6,210	1,333	Penn	3945	380008	38010