

Industrial Vacant

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

Industrial Improved

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

Commercial Vacant

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

Commercial Improved

	Sales	Median	COD	PRD
California	LESS THAN 5 SALES			
Center	11	0.933	9.222	1.057
Davis	LESS THAN 5 SALES			
Jackson	LESS THAN 5 SALES			
North Bend	LESS THAN 5 SALES			
Oregon	LESS THAN 5 SALES			
Railroad	LESS THAN 5 SALES			
Washington	LESS THAN 5 SALES			
Wayne	LESS THAN 5 SALES			

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

Residential Vacant	Sales	Median	COD	PRD
California	11	0.921	10.616	1.080
CenWas*	8	0.916	10.738	1.048
DavOre*	8	0.973	11.988	1.056
North Bend	9	0.942	11.197	1.025
RRJacWay*	13	0.906	16.950	1.004

* - grouped townships

Residential Improved	Sales	Median	COD	PRD
California	69	0.930	9.507	0.991
Center	172	0.922	8.885	1.006
Davis	29	0.953	8.873	1.012
Jackson	6	0.904	7.705	1.003
North Bend	45	0.911	9.393	1.005
Oregon	104	0.921	7.988	1.001
Railroad	15	0.909	7.732	0.998
Washington	51	0.936	8.398	0.994
Wayne	100	0.924	9.174	1.005

Parcel Number

Township

Neighborhood

Property Class

Taxing District

Sale Date

Sale Price

Land AV

Improve AV

Total AV

Ratio

LESS THAN 5 AVAILABLE SALES

insufficient sales for ratio study

Median

COD

PRD

n/a

n/a

n/a

NO INDUSTRIAL VACANT SALES IN THE FOLLOWING TOWNSHIPS (ALL)

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

SDFID	Parcel Number	MultiParcel	Primary	Study Section	Grouping	Township Name	Neighborhood	Property Class	Taxing District	Sale Date	Study Sale Price	Current Land AV	Current Improvement AV	Current Total AV
NO INDUSTRIAL IMPROVED SALES IN THE FOLLOWING TOWNSHIPS (ALL)						California Township								
						Center Township								
						Davis Township								
						Jackson Township								
						North Bend Township								
						Oregon Township								
						Railroad Township								
						Washington Township								
						Wayne Township								

SDFID	Parcel Number	MultiParcel	Primary	Study Section	Grouping	Township Name	Neighborhood	Property Class	Taxing District	Sale Date	Study Sale Price	Current Land AV	Current Improvement AV	Current Total AV
Oregon Township														
C75-2023-0010855	75-03-25-400-030.200-009	N	Y	ComVac	None	Oregon	904	400	009	5/24/2023	22,240	21,000	0	21,000 0.944
LESS THAN 5 AVAILABLE SALES													insufficient sales for ratio study	
													Median	n/a
													COD	n/a
													PRD	n/a

NO COMMERCIAL VACANT SALES IN THE FOLLOWING TOWNSHIPS

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

SDFID	Parcel Number	MultiParcel	Primary	Study Section	Grouping	Township Name	Neighborhood	Property Class	Taxing District	Sale Date	Study Sale Price	Current Land AV	Current Improvement AV	Current Total AV	Ratio	Dev		
California Township																		
C75-2023-0010970	75-10-02-100-007.000-002	Y	Y	ComImp	None	California	904	499	002	7/14/2023	515,736	181,500	261,000	442,500	0.858			
C75-2023-0010715	75-10-20-200-012.000-001	N	Y	ComImp	None	California	904	420	001	3/20/2023	50,625	19,400	26,100	45,500	0.899			
														insufficient sales for ratio study				
														Median		n/a		
														COD		n/a		
														PRD		n/a		
Center Township																		
C75-2024-0011861	75-06-14-300-026.000-003	Y	Y	ComImp	None	Center	904	499	003	10/25/2024	135,000	41,600	97,900	139,500	1.033	0.100		
C75-2024-0011975	75-06-22-204-032.000-004	N	Y	ComImp	None	Center	902	499	004	12/30/2024	92,000	9,400	63,300	72,700	0.790	0.143		
C75-2023-0011269	75-06-22-204-035.000-004	Y	Y	ComImp	None	Center	902	499	004	11/30/2023	156,020	14,000	131,600	145,600	0.933	0.000		
C75-2024-0011699	75-06-22-204-036.000-004	N	Y	ComImp	None	Center	902	429	004	7/25/2024	65,000	11,400	59,700	71,100	1.094	0.161		
C75-2023-0011320	75-06-22-204-125.000-004	N	Y	ComImp	None	Center	902	499	004	12/20/2023	64,320	13,200	50,500	63,700	0.990	0.057		
C75-2024-0011401	75-06-23-103-186.000-004	N	Y	ComImp	None	Center	902	499	004	2/23/2024	210,000	49,200	116,900	166,100	0.791	0.142		
C75-2023-0011237	75-06-23-303-017.000-004	Y	Y	ComImp	None	Center	901	454	004	11/16/2023	539,500	252,700	180,300	433,000	0.803	0.131		
C75-2023-0011115	75-06-26-101-010.000-004	N	Y	ComImp	None	Center	901	429	004	8/7/2023	54,900	16,500	38,300	54,800	0.998	0.065		
C75-2023-0010686	75-06-26-102-011.000-004	Y	Y	ComImp	None	Center	902	442	004	3/1/2023	902,400	135,800	628,700	764,500	0.847	0.086		
C75-2023-0011006	75-06-26-300-006.100-004	N	Y	ComImp	None	Center	901	447	004	8/3/2023	208,810	93,900	105,900	199,800	0.957	0.024		
C75-2023-0010635	75-06-26-300-009.000-004	N	Y	ComImp	None	Center	901	442	004	2/8/2023	243,267	69,900	147,800	217,700	0.895	0.038		
														2,671,217		0.947		
														Median		0.933	11	Count
														COD		9.222	0.921	Mean
														PRD		1.057	0.872	Wtd Mean
Oregon Township																		
C75-2024-0011973	75-03-19-103-009.100-017	N	Y	ComImp	None	Oregon	904	420	017	12/27/2024	45,000	42,300	1,100	43,400	0.964			
														insufficient sales for ratio study				
														Median		n/a		
														COD		n/a		
														PRD		n/a		
Railroad Township																		
C75-2023-0010969	75-08-29-202-065.000-011	Y	Y	ComImp	None	Railroad	904	454	011	7/14/2023	60,610	17,100	48,900	66,000	1.089			
														insufficient sales for ratio study				
														Median		n/a		
														COD		n/a		
														PRD		n/a		
Wayne Township																		
C75-2023-0011155	75-09-01-202-015.000-013	N	Y	ComImp	None	Wayne	904	420	013	10/6/2023	73,305	15,100	59,100	74,200	1.012	0.107		
C75-2023-0010708	75-09-20-201-006.000-014	N	Y	ComImp	None	Wayne	903	430	014	3/17/2023	281,250	46,500	208,000	254,500	0.905	0.000		
C75-2023-0010973	75-09-20-201-009.000-014	N	Y	ComImp	None	Wayne	903	499	014	7/14/2023	110,200	38,800	52,000	90,800	0.824	0.081		
														464,755		0.188		
														Median		0.905	3	Count
														COD		6.935	0.914	Mean
														PRD		1.012	0.903	Wtd Mean

NO COMMERCIAL IMPROVED SALES IN THE FOLLOWING TOWNSHIPS

Davis Township
Jackson Township
North Bend Township
Washington Township

SDFID	Parcel Number	MultiParcel	Primary	Study Section	Grouping	Township Name	Neighborhood	Property Class	Taxing District	Sale Date	Study Sale Price	Current Land AV	Current Improvement AV	Current Total AV	Ratio	Dev	
California Township		California Township															
C75-2023-0011111	75-10-05-300-023.100-002	N	Y	ResVac	None	California	104	501	002	8/15/2023	57,852	54,100	0	54,100	0.935	0.014	dwlg AFTER sale
C75-2023-0010961	75-10-12-204-001.600-002	N	Y	ResVac	None	California	202	501	002	7/10/2023	22,060	20,000	0	20,000	0.907	0.014	
C75-2023-0011236	75-10-13-302-021.100-002	N	Y	ResVac	None	California	203	500	002	9/11/2023	32,730	33,100	0	33,100	1.011	0.091	
C75-2024-0011982	75-10-15-300-020.100-002	N	Y	ResVac	None	California	208	503	002	12/9/2024	160,000	148,700	0	148,700	0.929	0.009	
C75-2023-0011291	75-10-17-300-048.000-002	N	Y	ResVac	None	California	104	500	002	6/29/2023	25,415	23,400	0	23,400	0.921	0.000	dwlg AFTER sale
C75-2023-0011309	75-10-17-300-053.000-002	N	Y	ResVac	None	California	104	500	002	12/28/2023	18,190	16,200	0	16,200	0.891	0.030	
C75-2023-0011106	75-10-23-203-021.000-002	Y	Y	ResVac	None	California	201	500	002	9/1/2023	245,925	253,600	0	253,600	1.031	0.110	dwlg AFTER sale
C75-2023-0011079	75-10-24-104-009.000-002	N	Y	ResVac	None	California	201	500	002	8/28/2023	295,271	200,500	0	200,500	0.679	0.242	dwlg AFTER sale
C75-2023-0011235	75-10-24-301-012.100-002	N	Y	ResVac	None	California	201	500	002	9/15/2023	299,750	206,100	0	206,100	0.688	0.233	dwlg AFTER sale
C75-2024-0011394	75-10-24-400-017.000-002	N	Y	ResVac	None	California	208	500	002	2/23/2024	25,000	27,600	0	27,600	1.104	0.183	
C75-2024-0011762	75-10-24-400-020.000-002	N	Y	ResVac	None	California	208	500	002	9/6/2024	25,000	19,300	0	19,300	0.772	0.149	
														1,207,193		1.075	
														Median	0.921	11	Count
														COD	10.616	0.897	Mean
														PRD	1.080	0.831	Wtd Mean
Center & Washington Township																	
C75-2023-0010950	75-06-23-103-161.000-004	Y	Y	ResVac	CenWas	Center	403	500	004	6/30/2023	16,575	18,600	0	18,600	1.122	0.206	dwlg AFTER sale (3 parcels comb into 2)
C75-2023-0011168	75-06-23-301-025.000-004	Y	Y	ResVac	CenWas	Center	403	500	004	10/16/2023	9,431	8,400	0	8,400	0.891	0.026	
C75-2023-0010745	75-06-23-303-061.000-004	N	Y	ResVac	CenWas	Center	403	500	004	2/14/2023	16,286	14,300	0	14,300	0.878	0.038	dwlg AFTER sale
C75-2024-0011425	75-06-26-201-067.000-004	N	Y	ResVac	CenWas	Center	405	500	004	3/8/2024	19,000	18,300	0	18,300	0.963	0.047	dwlg AFTER sale
C75-2023-0011267	75-06-26-202-130.000-004	N	Y	ResVac	CenWas	Center	406	501	004	12/1/2023	72,092	58,500	0	58,500	0.811	0.105	
C75-2024-0011845	75-06-36-100-027.000-003	N	Y	ResVac	CenWas	Center	105	501	003	10/17/2024	30,000	24,600	0	24,600	0.820	0.096	
C75-2023-0010997	75-07-16-300-063.000-012	Y	Y	ResVac	CenWas	Washington	105	500	012	7/8/2023	38,640	36,400	0	36,400	0.942	0.026	dwlg AFTER sale
C75-2024-0011675	75-07-31-400-059.000-012	N	Y	ResVac	CenWas	Washington	104	500	012	7/12/2024	15,000	17,400	0	17,400	1.160	0.244	
														217,024		0.787	
														Median	0.916	8	Count
														COD	10.738	0.948	Mean
														PRD	1.048	0.905	Wtd Mean
Davis & Oregon Township																	
C75-2024-0011951	75-03-01-100-044.200-009	N	Y	ResVac	DavOre	Oregon	102	501	009	10/1/2024	25,000	25,400	0	25,400	1.016	0.043	
C75-2023-0010891	75-03-02-404-023.000-009	N	Y	ResVac	DavOre	Oregon	304	500	009	6/9/2023	7,763	6,900	0	6,900	0.889	0.084	
C75-2023-0010999	75-03-02-404-031.000-009	Y	Y	ResVac	DavOre	Oregon	304	500	009	7/25/2023	9,900	9,200	0	9,200	0.929	0.043	
C75-2024-0011840	75-03-11-300-044.000-009	N	Y	ResVac	DavOre	Oregon	102	501	009	9/19/2024	28,000	21,600	0	21,600	0.771	0.201	
C75-2023-0010804	75-03-11-402-021.000-009	N	Y	ResVac	DavOre	Oregon	305	500	009	4/25/2023	15,652	15,900	0	15,900	1.016	0.043	
C75-2024-0011649	75-03-11-402-025.000-009	N	Y	ResVac	DavOre	Oregon	305	500	009	6/26/2024	14,000	16,700	0	16,700	1.193	0.220	
C75-2024-0011743	75-03-12-101-032.000-009	N	Y	ResVac	DavOre	Oregon	303	500	009	8/16/2024	8,000	8,500	0	8,500	1.063	0.090	
C75-2023-0011065	75-03-16-200-006.100-009	N	Y	ResVac	DavOre	Oregon	102	501	009	6/15/2023	44,320	33,900	0	33,900	0.765	0.208	
														152,635		0.933	
														Median	0.973	8	Count
														COD	11.988	0.955	Mean
														PRD	1.056	0.905	Wtd Mean
North Bend Township																	
C75-2023-0010866	75-11-06-200-058.000-008	N	Y	ResVac	None	North Bend	117	500	008	5/26/2023	33,249	20,800	0	20,800	0.626	0.316	
C75-2023-0011265	75-11-06-300-031.000-008	N	Y	ResVac	None	North Bend	116	502	008	12/4/2023	99,975	78,000	0	78,000	0.780	0.162	
C75-2024-0011713	75-11-06-300-040.100-008	N	Y	ResVac	None	North Bend	204	500	008	8/6/2024	55,000	51,800	0	51,800	0.942	0.000	
C75-2024-0011882	75-11-06-300-040.700-008	N	Y	ResVac	None	North Bend	204	500	008	11/1/2024	35,000	30,400	0	30,400	0.869	0.073	
C75-2024-0011485	75-11-08-100-001.200-008	N	Y	ResVac	None	North Bend	116	501	008	1/12/2024	70,000	69,800	0	69,800	0.997	0.055	
C75-2024-0011958	75-11-18-104-028.000-008	Y	Y	ResVac	None	North Bend	205	500	008	12/13/2024	20,000	21,200	0	21,200	1.060	0.118	
C75-2024-0011461	75-11-32-302-023.000-008	N	Y	ResVac	None	North Bend	114	500	008	3/24/2024	2,000	2,000	0	2,000	1.000	0.058	
C75-2023-0010769	75-11-32-401-001.000-008	Y	Y	ResVac	None	North Bend	114	500	008	4/11/2023	10,089	8,000	0	8,000	0.793	0.149	
C75-2023-0010947	75-11-35-402-032.000-008	N	Y	ResVac	None	North Bend	114	501	008	6/30/2023	11,050	10,600	0	10,600	0.959	0.017	
														336,363		0.949	
														Median	0.942	9	Count
														COD	11.197	0.892	Mean
														PRD	1.025	0.870	Wtd Mean
Railroad, Jackson & Wayne Township																	
C75-2024-0011797	75-05-25-300-012.200-007	N	Y	ResVac	RRJacWay	Jackson	108	500	007	9/23/2024	20,000	14,900	0	14,900	0.745	0.161	
C75-2024-0011964	75-05-25-300-012.300-007	Y	Y	ResVac	RRJacWay	Railroad	108	500	007	12/20/2024	32,000	29,000	0	29,000	0.906	0.000	
C75-2024-0011654	75-08-27-300-012.100-011	N	Y	ResVac	RRJacWay	Railroad	109	501	011	6/27/2024	38,000	20,300	0	20,300	0.534	0.372	
C75-2024-0011937	75-08-29-201-007.000-011	N	Y	ResVac	RRJacWay	Railroad	109	501	011	11/27/2024	6,000	6,500	0	6,500	1.083	0.177	
C75-2024-0011824	75-09-01-400-021.200-013	N	Y	ResVac	RRJacWay	Wayne	109	502	013	7/12/2024	95,000	82,600	0	82,600	0.869	0.037	
C75-2024-0011871	75-09-02-200-028.100-013	N	Y	ResVac	RRJacWay	Wayne	109	501	013	10/29/2024	30,000	37,600	0	37,600	1.253	0.347	
C75-2024-0011475	75-09-15-101-022.000-013	N	Y	ResVac	RRJacWay	Wayne	107	501	013	4/2/2024	16,000	15,400	0	15,400	0.963	0.056	
C75-2023-0011104	75-09-15-104-017.000-013	N	Y	ResVac	RRJacWay	Wayne	107	500	014	9/6/2023	4,914	3,400	0	3,400	0.692	0.214	
C75-2024-0011412	75-09-19-301-036.000-013	Y	Y	ResVac	RRJacWay	Wayne	111	500	013	2/27/2024	25,000	26,800	0	26,800	1.072	0.166	dwlg AFTER sale
C75-2024-0011517	75-09-22-400-150.000-013	N	Y	ResVac	RRJacWay	Wayne	111	500	013	4/25/2024	25,000	21,900	0	21,900	0.876	0.030	
C75-2023-0010903	75-09-24-200-013.100-013	N	Y	ResVac	RRJacWay	Wayne	109	501	013	6/14/2023	88,640	83,000	0	83,000	0.936	0.030	PFBs AFTER sale
C75-2023-0011337	75-09-28-400-035.200-013	N	Y	ResVac	RRJacWay	Wayne	109	501	013	9/28/2023	21,760	25,500</					

[illegible]

[illegible]

[illegible]

[illegible]