

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	9	0.963	9.721	1.025
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
CalCenWas*	10	0.930	7.047	1.011
DavOre*	9	0.988	9.585	1.050
North Bend	13	0.937	8.369	1.053
RRJacWay*	9	0.905	11.115	1.033

* - grouped townships

Residential Improved

	Sales	Median	COD	PRD
California	69	0.936	8.010	1.014
Center	151	0.921	9.044	1.000
Davis	30	0.911	8.136	1.007
North Bend	45	0.938	8.153	1.005
Oregon	75	0.910	7.699	0.993
JackRR*	29	0.918	7.896	1.014
Washington	58	0.914	7.849	0.996
Wayne	108	0.924	8.802	1.002

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	n/a
COD	n/a
PRD	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	MultiPar	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	
Center Township															
C75-2025-0012548	75-06-22-300-059.000-004	Y	Y	IndImp	None	Center	902	340	004	2/12/2025	1,500,000	146,500	970,400	1,116,900	0.745
C75-2022-0010552	75-06-34-400-071.000-003	N	Y	IndImp	None	Center	904	399	003	12/20/2022	148,000	107,700	67,600	175,300	1.184
C75-2022-0009889	75-06-34-400-074.000-003	N	Y	IndImp	None	Center	904	370	003	6/3/2022	100,000	32,700	62,800	95,500	0.955

LESS THAN 5 AVAILABLE SALES

insufficient sales for ratio study
 Median n/a
 COD n/a
 PRD n/a

NO INDUSTRIAL IMPROVED SALES IN THE FOLLOWING TOWNSHIPS

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

SDFID	Parcel Number	MultiPar	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
California Township														
C75-2022-0010263	75-10-23-500-013.500-002	N	Y	ComVac	None	California	904	400	002	6/23/2022	90,000	99,300	0	99,300
													1.103	
													insufficient sales for ratio study	
													Median	n/a
													COD	n/a
													PRD	n/a

LESS THAN 5 AVAILABLE SALES

Oregon Township														
C75-2023-0010855	75-03-25-400-030.200-009	N	Y	ComVac	None	Oregon	904	400	009	5/24/2023	20,000	21,000	0	21,000
													1.050	
													insufficient sales for ratio study	
													Median	n/a
													COD	n/a
													PRD	n/a

LESS THAN 5 AVAILABLE SALES

NO COMMERCIAL VACANT SALES IN THE FOLLOWING TOWNSHIPS

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

SDFID	Parcel Number	MultiPar	Primary	Study Section	Grouping	Township Name	Neighborhood	Property Class	Taxing District	Sale Date	Study Sale Price	Current Land AV	Current Improvement	Current Total AV	Ratio	Dev
All Townships																
C75-2025-0012392	75-02-24-402-003.000-016	N	Y	ComImp	ComImpAll	Davis	904	499	016	6/6/2025	10,000	5,500	5,000	10,500	1.050	0.102
C75-2024-0011973	75-03-19-103-009.100-017	N	Y	ComImp	ComImpAll	Oregon	904	420	017	12/27/2024	45,000	42,300	300	42,600	0.947	0.001
C75-2024-0011861	75-06-14-300-026.000-003	Y	Y	ComImp	ComImpAll	Center	904	499	003	10/25/2024	135,000	41,600	96,600	138,200	1.024	0.076
C75-2025-0012167	75-06-22-202-068.000-004	N	Y	ComImp	ComImpAll	Center	902	447	004	4/23/2025	25,000	11,200	14,500	25,700	1.028	0.080
C75-2024-0011975	75-06-22-204-032.000-004	N	Y	ComImp	ComImpAll	Center	902	499	004	12/30/2024	92,000	9,400	67,500	76,900	0.836	0.112
C75-2024-0011699	75-06-22-204-036.000-004	N	Y	ComImp	ComImpAll	Center	902	429	004	7/25/2024	65,000	11,400	57,700	69,100	1.063	0.115
C75-2025-0012487	75-06-22-204-090.000-004	N	Y	ComImp	ComImpAll	Center	902	499	004	10/1/2025	35,000	8,600	25,100	33,700	0.963	0.015
C75-2024-0011401	75-06-23-103-186.000-004	N	Y	ComImp	ComImpAll	Center	902	499	004	2/23/2024	210,000	49,200	114,800	164,000	0.781	0.167
C75-2025-0012532	75-06-26-101-010.100-004	N	Y	ComImp	ComImpAll	Center	901	429	004	10/22/2025	105,545	34,300	69,300	103,600	0.982	0.034
C75-2025-0012615	75-06-27-400-026.000-004	N	Y	ComImp	ComImpAll	Center	901	429	004	12/3/2025	87,500	16,000	46,500	62,500	0.714	0.234
C75-2025-0012355	75-06-33-303-039.000-003	N	Y	ComImp	ComImpAll	Center	904	429	003	7/23/2025	315,000	41,400	249,300	290,700	0.923	0.025
C75-2025-0012502	75-09-16-303-089.000-014	N	Y	ComImp	ComImpAll	Wayne	903	429	014	10/8/2025	69,000	20,700	44,700	65,400	0.948	0.000
C75-2025-0012108	75-09-17-404-102.000-014	N	Y	ComImp	ComImpAll	Wayne	903	430	014	3/19/2025	45,000	9,500	28,400	37,900	0.842	0.106
C75-2025-0012318	75-10-04-100-001.100-002	N	Y	ComImp	ComImpAll	California	904	455	002	7/1/2025	200,000	88,800	102,000	190,800	0.954	0.006
C75-2025-0012081	75-11-07-201-016.000-008	Y	Y	ComImp	ComImpAll	North Bend	904	430	014	1/28/2025	580,282	268,700	278,600	547,300	0.943	0.005
											2,019,327			1,858,900		1.077
													Median		0.948	15 Count
													COD		7.577	0.933 Mean
													PRD		1.014	0.921 Wtd Mean

NO COMMERCIAL IMPROVED SALES IN THE FOLLOWING TOWNSHIPS

Jackson Township

Railroad Township

Washington Township

SDFID	Parcel Number	MultiPar	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, Center & Washington Township																
C75-2024-0011982	75-10-15-300-020.100-002	N	Y	ResVac	CalCenWas	California	104	503	002	12/9/2024	169,280	154,300	0	154,300	0.912	0.019
C75-2024-0011394	75-10-24-400-017.000-002	N	Y	ResVac	CalCenWas	California	208	500	002	2/23/2024	27,550	28,700	0	28,700	1.042	0.112
C75-2024-0011762	75-10-24-400-020.000-002	N	Y	ResVac	CalCenWas	California	208	500	002	9/6/2024	26,800	20,100	0	20,100	0.750	0.180
C75-2025-0012047	75-10-29-300-036.000-001	N	Y	ResVac	CalCenWas	California	109	502	001	2/7/2025	92,500	81,100	0	81,100	0.877	0.053 added detached garage after sale
C75-2025-0012650	75-06-24-300-065.000-003	N	Y	ResVac	CalCenWas	Center	106	500	003	12/21/2025	17,000	16,500	0	16,500	0.971	0.040
C75-2025-0012631	75-06-24-300-066.000-003	N	Y	ResVac	CalCenWas	Center	106	500	003	11/18/2025	19,000	16,500	0	16,500	0.868	0.062
C75-2025-0012132	75-06-24-300-092.000-003	N	Y	ResVac	CalCenWas	Center	106	500	003	4/4/2025	31,000	28,600	0	28,600	0.923	0.008 added dwlg after sale
C75-2024-0011425	75-06-26-201-067.000-004	N	Y	ResVac	CalCenWas	Center	405	500	004	3/8/2024	20,900	20,100	0	20,100	0.962	0.032 added dwlg after sale
C75-2025-0012236	75-07-05-300-026.000-012	Y	Y	ResVac	CalCenWas	Washington	104	502	012	5/20/2025	250,000	234,400	0	234,400	0.938	0.008
C75-2024-0011675	75-07-31-400-059.000-012	N	Y	ResVac	CalCenWas	Washington	104	500	012	7/12/2024	16,215	17,400	0	17,400	1.073	0.143
											670,245			617,700		0.655
														Median	0.930	10 Count
														COD	7.047	0.931 Mean
														PRD	1.011	0.922 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	26,700	26,500	0	26,500	0.993	0.004 added dwlg after sale
C75-2025-0012363	75-03-11-204-048.000-009	N	Y	ResVac	DavOre	Oregon	303	500	009	8/1/2025	25,000	25,700	0	25,700	1.028	0.040
C75-2024-0011840	75-03-11-300-044.000-009	N	Y	ResVac	DavOre	Oregon	102	501	009	9/19/2024	29,960	22,500	0	22,500	0.751	0.237
C75-2025-0012181	75-03-11-402-020.000-009	N	Y	ResVac	DavOre	Oregon	305	500	009	4/28/2025	16,000	15,100	0	15,100	0.944	0.045
C75-2025-0012674	75-03-11-402-022.000-009	N	Y	ResVac	DavOre	Oregon	305	500	009	12/15/2025	13,500	15,000	0	15,000	1.111	0.123
C75-2024-0011649	75-03-11-402-025.000-009	N	Y	ResVac	DavOre	Oregon	305	500	009	6/26/2024	15,162	15,900	0	15,900	1.049	0.060
C75-2024-0011743	75-03-12-101-032.000-009	N	Y	ResVac	DavOre	Oregon	303	500	009	8/16/2024	8,600	8,500	0	8,500	0.988	0.000
C75-2025-0012535	75-03-16-200-006.100-009	N	Y	ResVac	DavOre	Oregon	102	501	009	10/30/2025	80,000	64,500	0	64,500	0.806	0.182
C75-2025-0012399	75-03-19-104-006.000-017	N	Y	ResVac	DavOre	Oregon	601	501	017	5/20/2025	7,500	6,200	0	6,200	0.827	0.162
											222,422			199,900		0.853
														Median	0.988	9 Count
														COD	9.585	0.944 Mean
														PRD	1.050	0.899 Wtd Mean
North Bend Township																
C75-2025-0012360	75-11-06-200-058.000-008	N	Y	ResVac	None	North Bend	117	500	008	7/31/2025	37,500	21,700	0	21,700	0.579	0.359
C75-2024-0011713	75-11-06-300-040.100-008	N	Y	ResVac	None	North Bend	204	500	008	8/6/2024	59,235	53,800	0	53,800	0.908	0.029
C75-2024-0011882	75-11-06-300-040.700-008	N	Y	ResVac	None	North Bend	204	500	008	11/1/2024	37,240	31,700	0	31,700	0.851	0.086 added dwlg after sale
C75-2025-0012242	75-11-06-300-040.800-008	N	Y	ResVac	None	North Bend	204	500	008	5/23/2025	33,000	31,700	0	31,700	0.961	0.023
C75-2025-0012490	75-11-06-300-040.900-008	N	Y	ResVac	None	North Bend	204	500	008	10/1/2025	36,500	31,700	0	31,700	0.868	0.069
C75-2024-0011485	75-11-08-100-001.200-008	N	Y	ResVac	None	North Bend	116	501	008	1/12/2024	77,560	72,700	0	72,700	0.937	0.000 added car shed after sale
C75-2024-0011958	75-11-18-104-028.000-008	Y	Y	ResVac	None	North Bend	205	500	008	12/13/2024	21,140	21,200	0	21,200	1.003	0.065
C75-2024-0011461	75-11-32-302-023.000-008	N	Y	ResVac	None	North Bend	114	500	008	3/24/2024	2,194	2,100	0	2,100	0.957	0.020
C75-2025-0012229	75-11-35-100-005.000-008	N	Y	ResVac	None	North Bend	114	501	008	5/16/2025	104,000	72,900	0	72,900	0.701	0.236
C75-2025-0012386	75-11-35-104-005.000-008	N	Y	ResVac	None	North Bend	114	500	008	8/18/2025	9,500	9,200	0	9,200	0.968	0.031
C75-2025-0012049	75-11-35-104-012.000-008	Y	Y	ResVac	None	North Bend	114	500	008	2/6/2025	15,000	14,400	0	14,400	0.960	0.023
C75-2025-0012485	75-11-35-304-054.000-008	N	Y	ResVac	None	North Bend	114	500	008	9/17/2025	1,705	1,600	0	1,600	0.938	0.001
C75-2025-0012221	75-11-35-402-024.000-008	N	Y	ResVac	None	North Bend	114	500	008	1/28/2025	5,000	4,300	0	4,300	0.860	0.077
											439,574			369,000		1.020
														Median	0.937	13 Count
														COD	8.369	0.884 Mean
														PRD	1.053	0.839 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	21,400	15,600	0	15,600	0.729	0.176 added dwlg after sale
C75-2024-0011937	75-08-29-201-007.000-011	N	Y	ResVac	RRJacWay	Railroad	109	501	011	11/27/2024	6,360	6,800	0	6,800	1.069	0.164
C75-2024-0011824	75-09-01-400-021.200-013	N	Y	ResVac	RRJacWay	Wayne	109	502	013	7/12/2024	102,695	86,100	0	86,100	0.838	0.067
C75-2024-0011871	75-09-02-200-028.100-013	N	Y	ResVac	RRJacWay	Wayne	109	501	013	10/29/2024	31,920	39,200	0	39,200	1.228	0.323
C75-2025-0012129	75-09-03-100-006.000-013	N	Y	ResVac	RRJacWay	Wayne	109	501	013	4/4/2025	95,795	83,800	0	83,800	0.875	0.030
C75-2024-0011475	75-09-15-101-022.000-013	N	Y	ResVac	RRJacWay	Wayne	107	501	013	4/2/2024	17,536	16,000	0	16,000	0.912	0.007
C75-2025-0012376	75-09-15-102-013.000-013	Y	Y	ResVac	RRJacWay	Wayne	108	500	013	8/5/2025	20,000	18,800	0	18,800	0.940	0.035
C75-2025-0012377	75-09-19-301-022.000-013	N	Y	ResVac	RRJacWay	Wayne	111	500	013	8/7/2025	20,000	18,100	0	18,100	0.905	0.000
C75-2024-0011517	75-09-22-400-150.000-013	N	Y	ResVac	RRJacWay	Wayne	111	500	013	4/25/2024	27,300	21,900	0	21,900	0.802	0.103 added dwlg after sale
											343,006			306,300		0.905
														Median	0.905	9 Count
														COD	11.115	0.922 Mean
														PRD	1.033	0.893 Wtd Mean

