

2022 PRE-LBAE MEETING

March 22, 2022



MARSHALL

CULTIVATING THE BEST IN US



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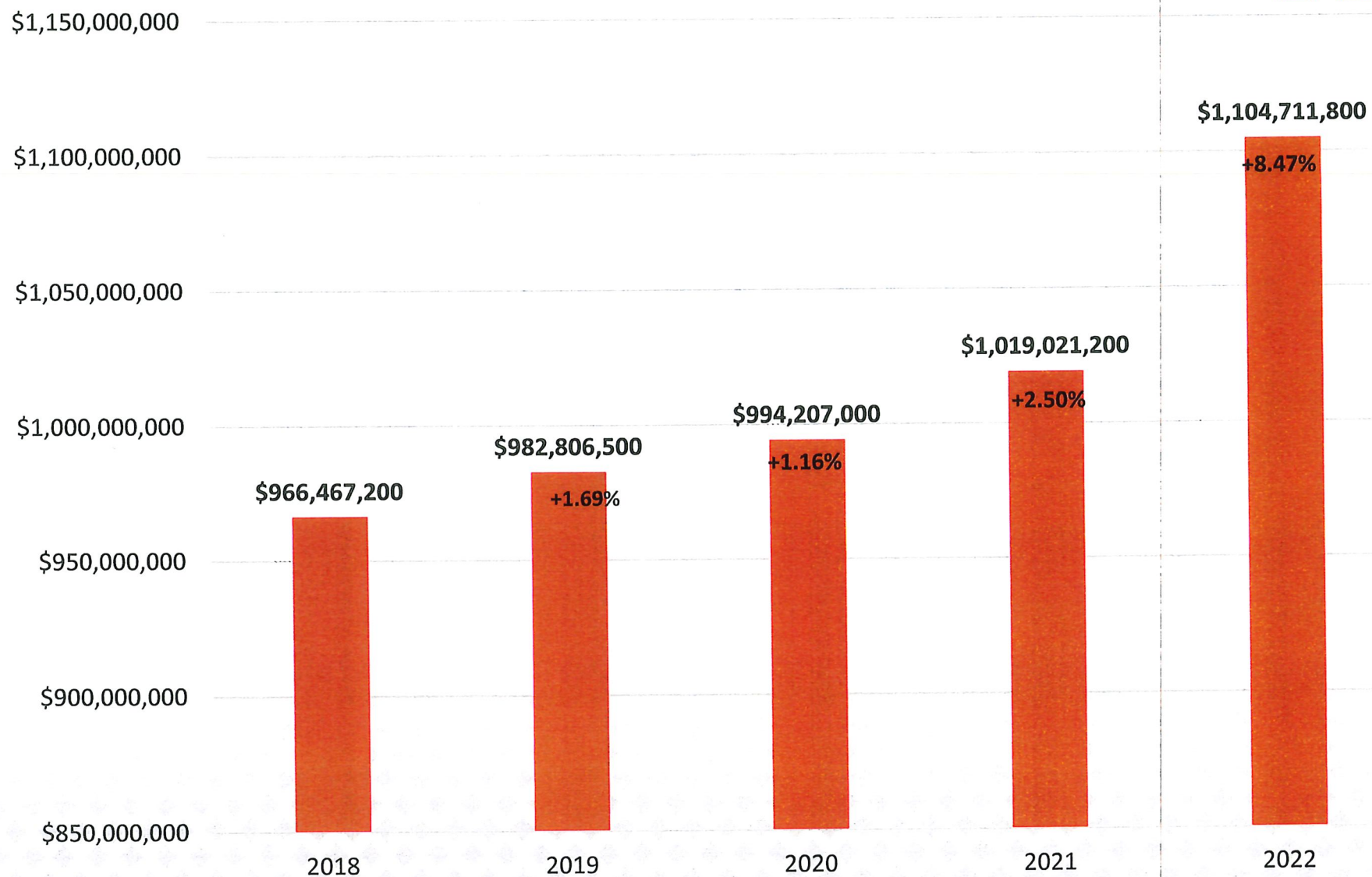
2022 Dates to remember



- March 25th , 2022 – Valuation Notices Mailed Out
- April 25th, 2022 – Local Board of Appeal and Equalization
 - City Hall @ 5:30pm
- May 10th, 2022 – Reconvene Meeting
 - Prior to regular Council Meeting @5:00pm
- June 21st, 2022 – Lyon County Board of Appeal and Equalization
 - Lyon County Government Room @6:30pm. Appointments Required



Total Estimated Market Value





Time Trend... what is it? and why?

The purpose of market condition adjustments (time trend) is to determine what the sale price would have been if it occurred at the same point in time as the assessment.

The basis for the sales ratio time trend method is that changes in market conditions are represented by changes in sale prices over time.

- Must have a minimum of thirty sales.
- Uses a 21-month sales period for the study.
- Uses simple linear regression of sales ratio.
- Is calculated, determined and issued by the Minnesota Department of Revenue.

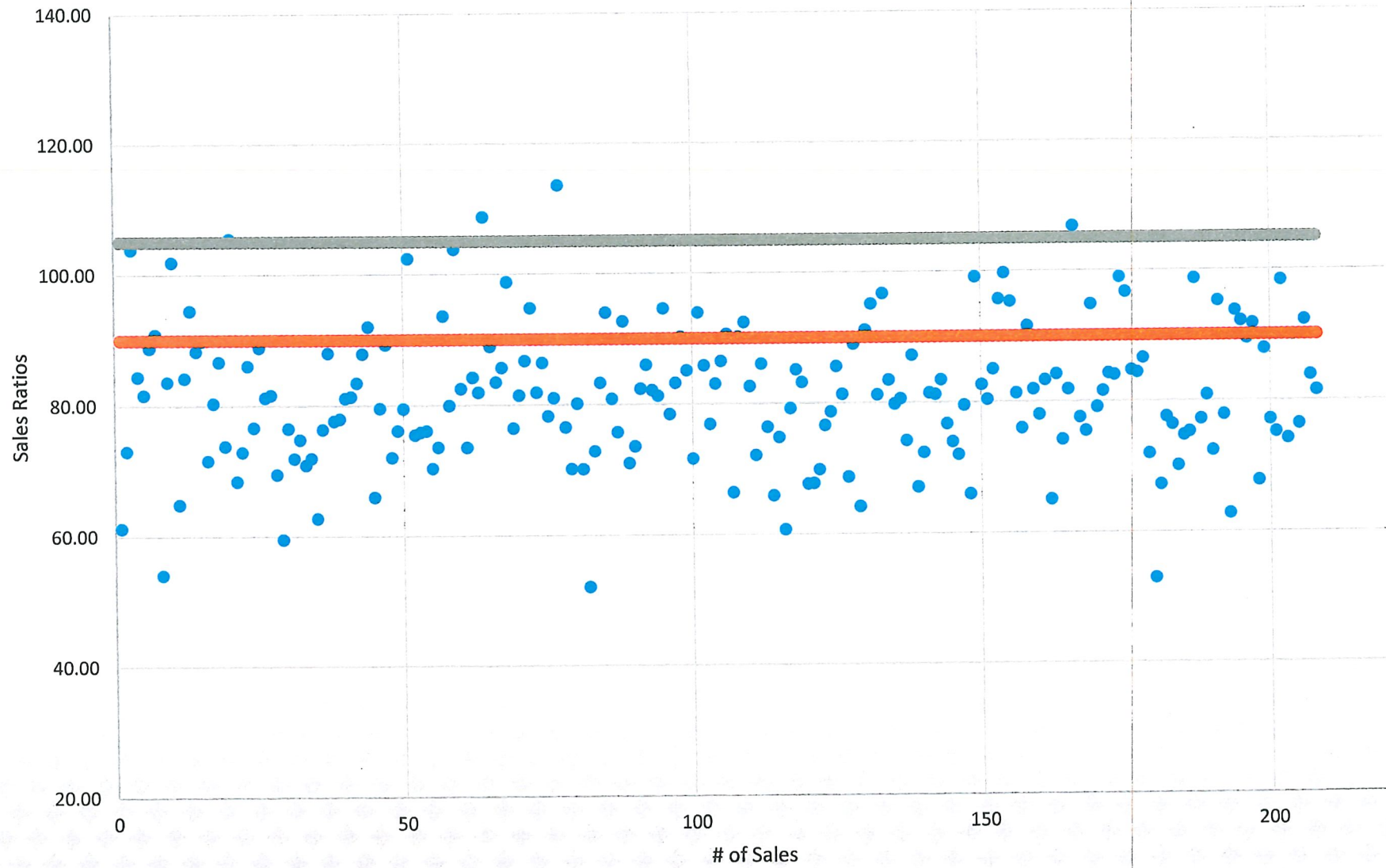
- $Annual\ Growth = (1 + Monthly\ Growth)^{12} - 1$



Example

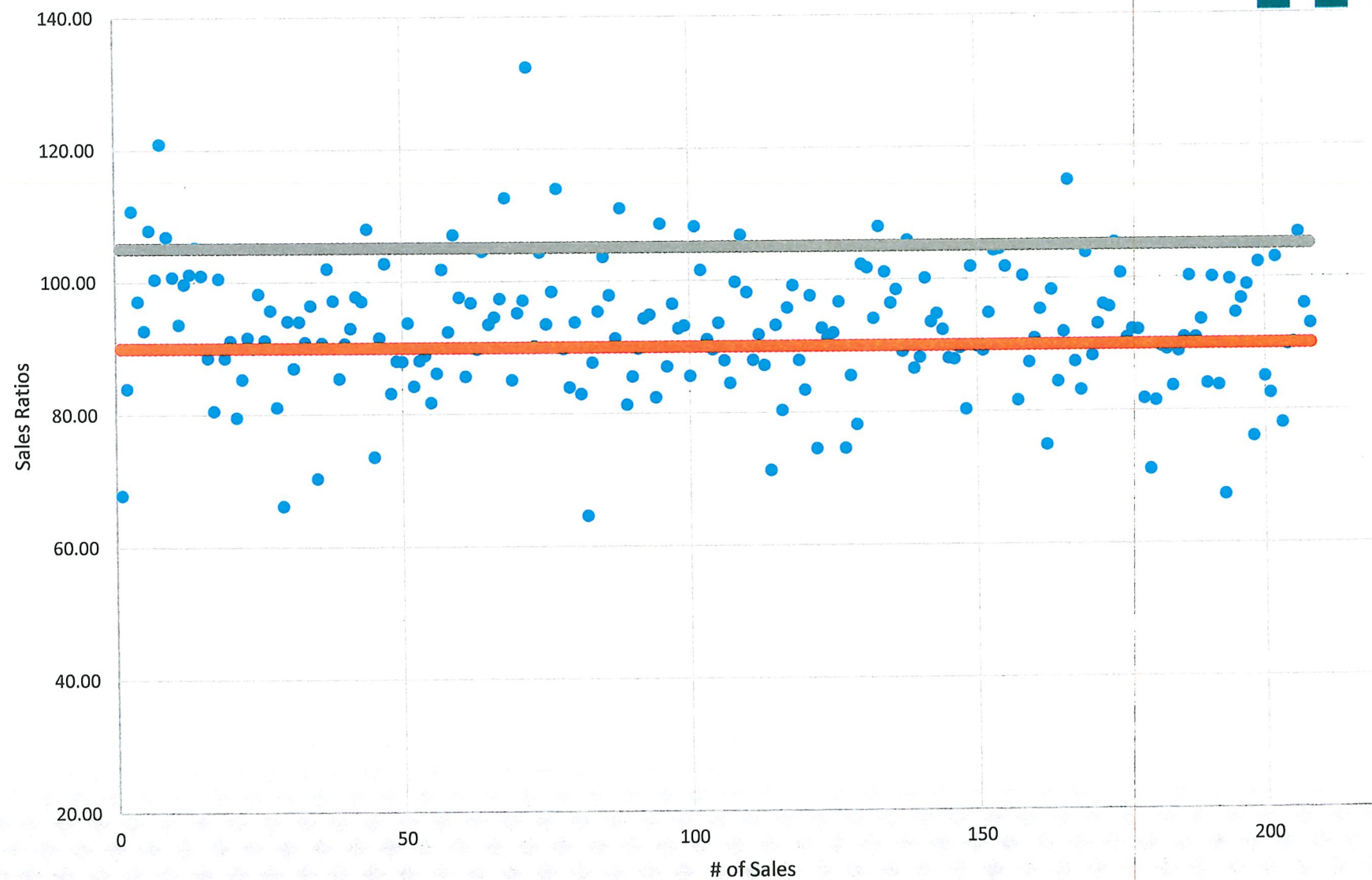
Sale Date	Sale Price	EMV	Raw Ratio	Annual /Monthly Time Adjustment	Time Ajdusted Sale Price	Market Adjusted Ratio
<i>forwarded to 1/2/2022</i>						
12/1/2020	\$ 200,000	\$ 180,000	90.00	9.6776 / .7728%	\$220,100	81.78
6/1/2021	\$ 206,000	\$ 180,000	87.38	9.6776 / .7728%	\$217,100	82.89
9/1/2021	\$ 208,000	\$ 180,000	86.54	9.6776 / .7728%	\$214,500	83.94
			Median 87.38	Median		82.89

Adjusted Ratios to 2021 EMV



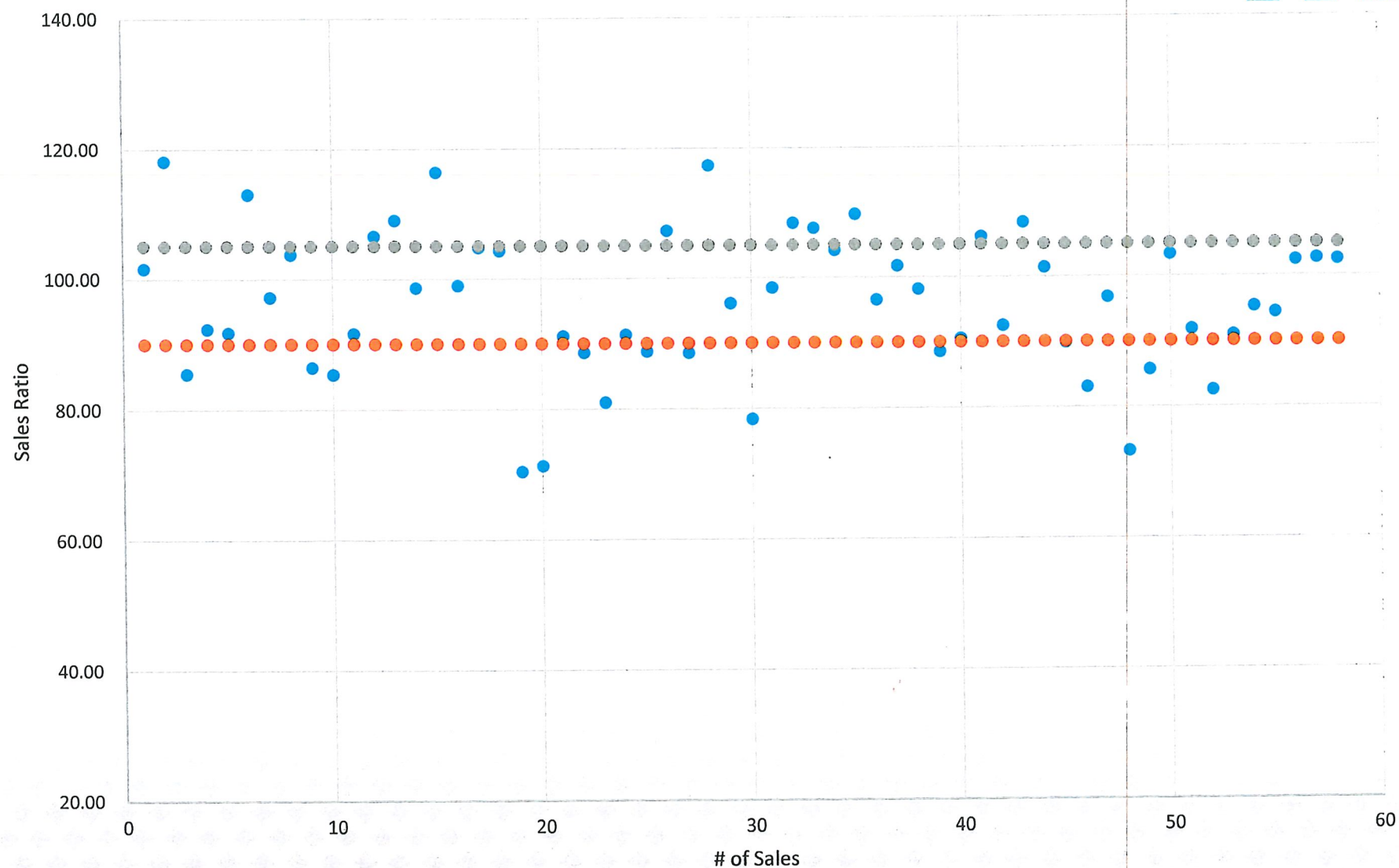


Adjusted Ratios to 2022 EMV



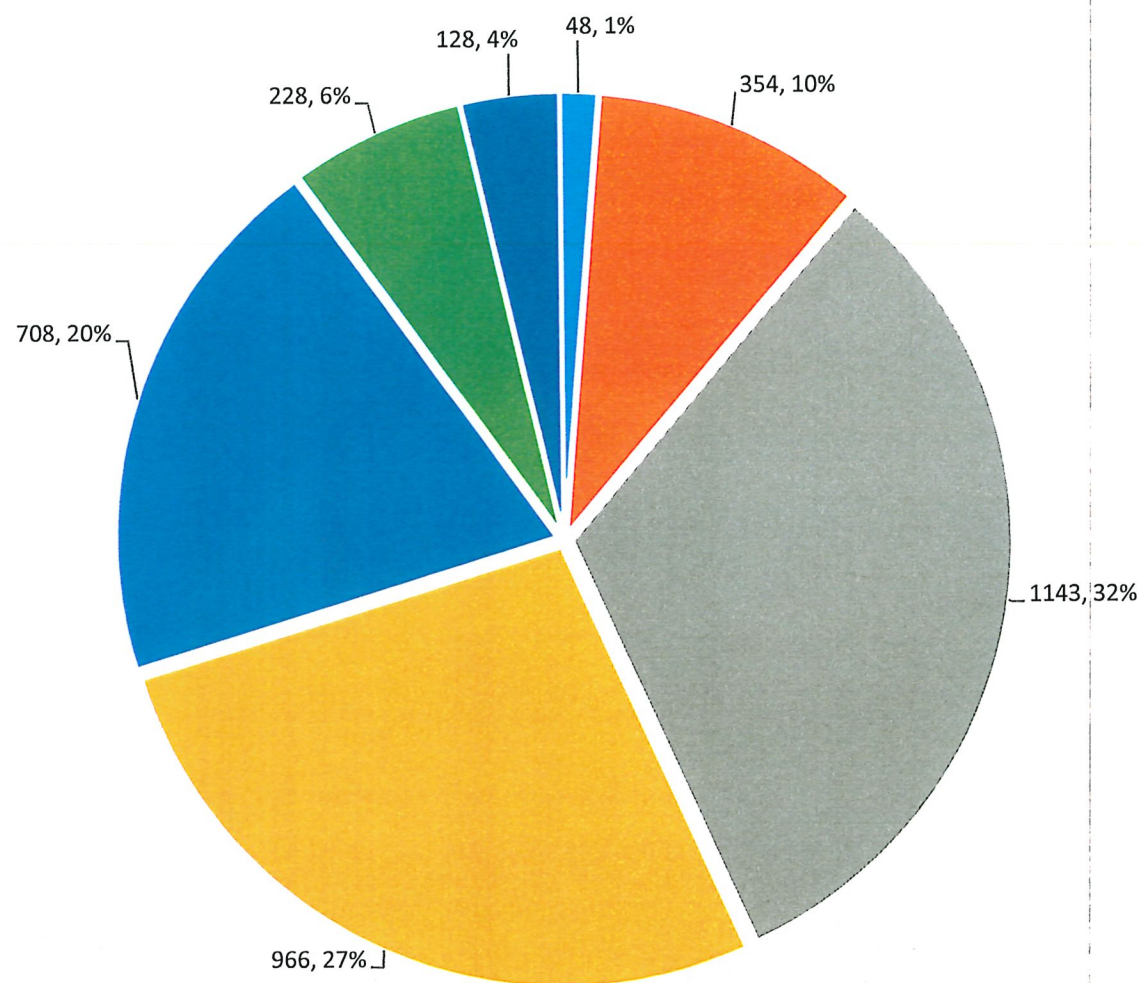


Current Sales Ratio with 2022 EMV





Valuation Increases



30-40%

20-30%

15-20%

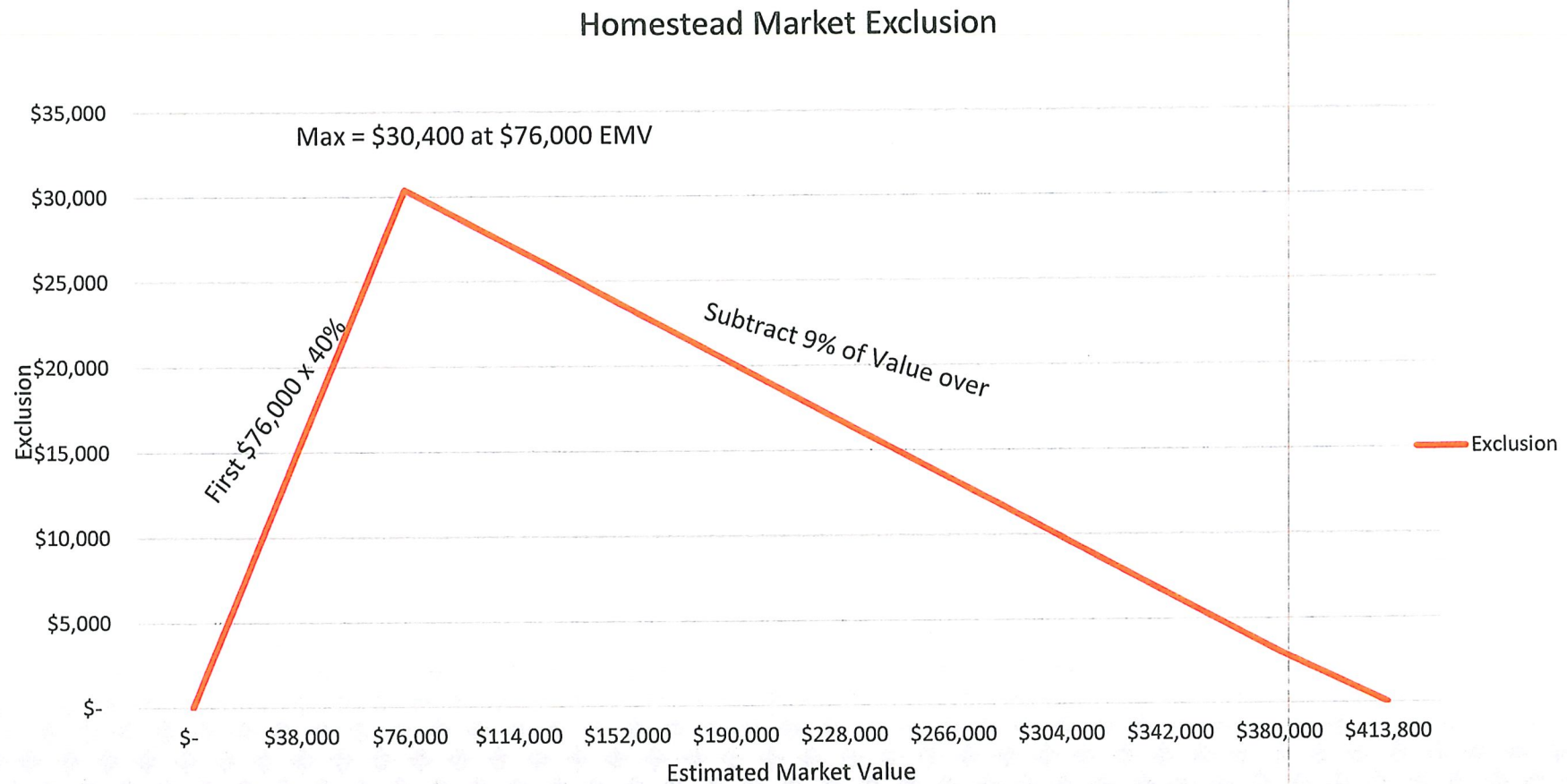
10-15%

5-10%

0-5%

-25 to 0%

Homestead Market Exclusion



Homestead Market Exclusion



ESTIMATED MARKET VALUE			
\$	208,700	\$	260,800
- \$	76,000	\$	76,000
= \$	132,700	\$	184,800
x	9.00%		9.00%
= \$	11,943	\$	16,632

+24.96%

\$	30,400	\$	30,400
- \$	11,943	\$	16,632
= \$	18,457	\$	13,768

TAXABLE MARKET VALUE			
\$	208,700	\$	260,800
- \$	18,457	\$	13,768
= \$	190,243	\$	247,032

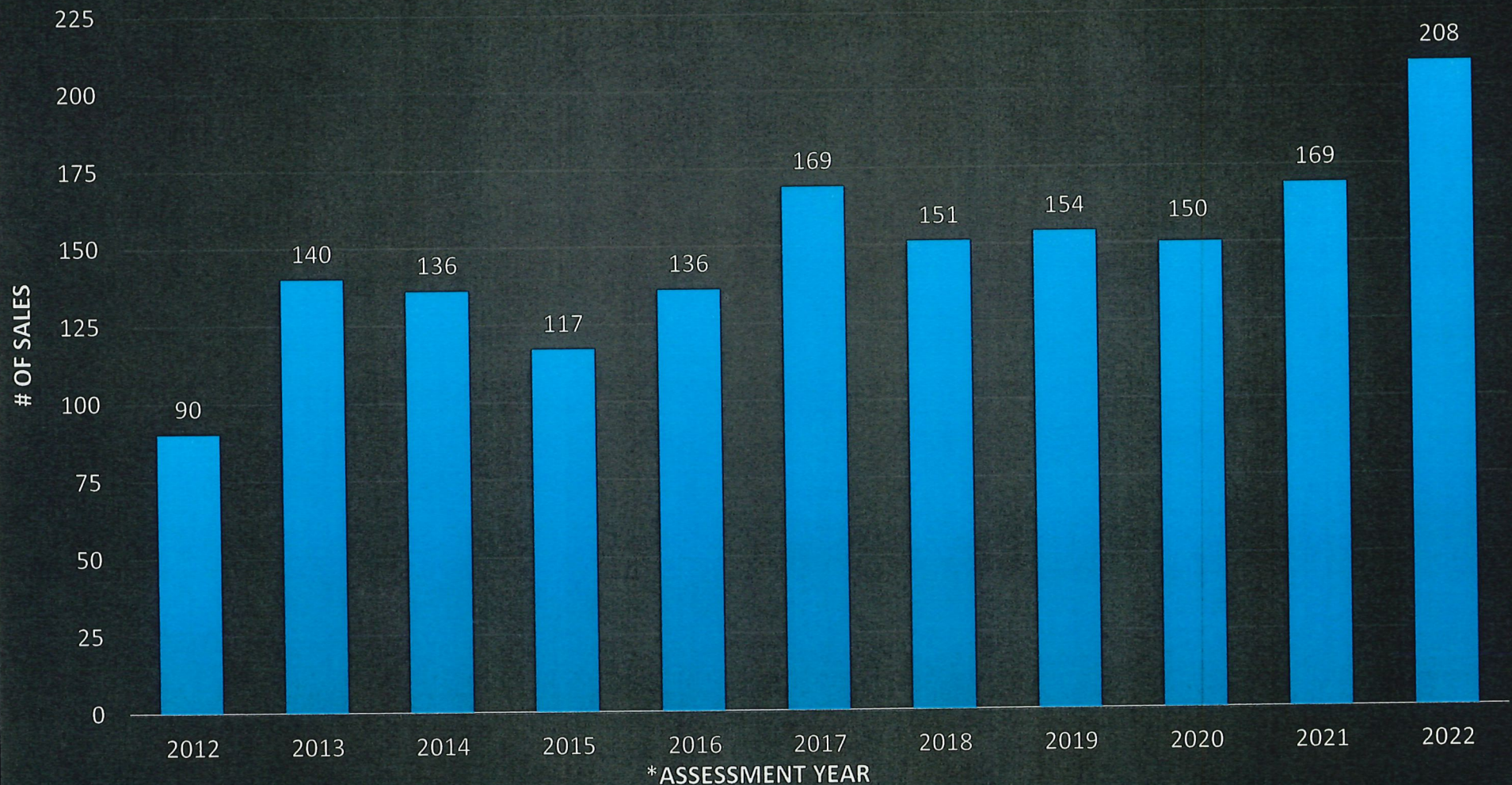
+29.85%

This chart illustrates the number of residential sales by assessment year from 2012 to 2022 (average of 147 per year). The 2022 study period includes 208 qualified sales.

The study year for the 2022 assessment is **October 1, 2020, to September 30, 2021**



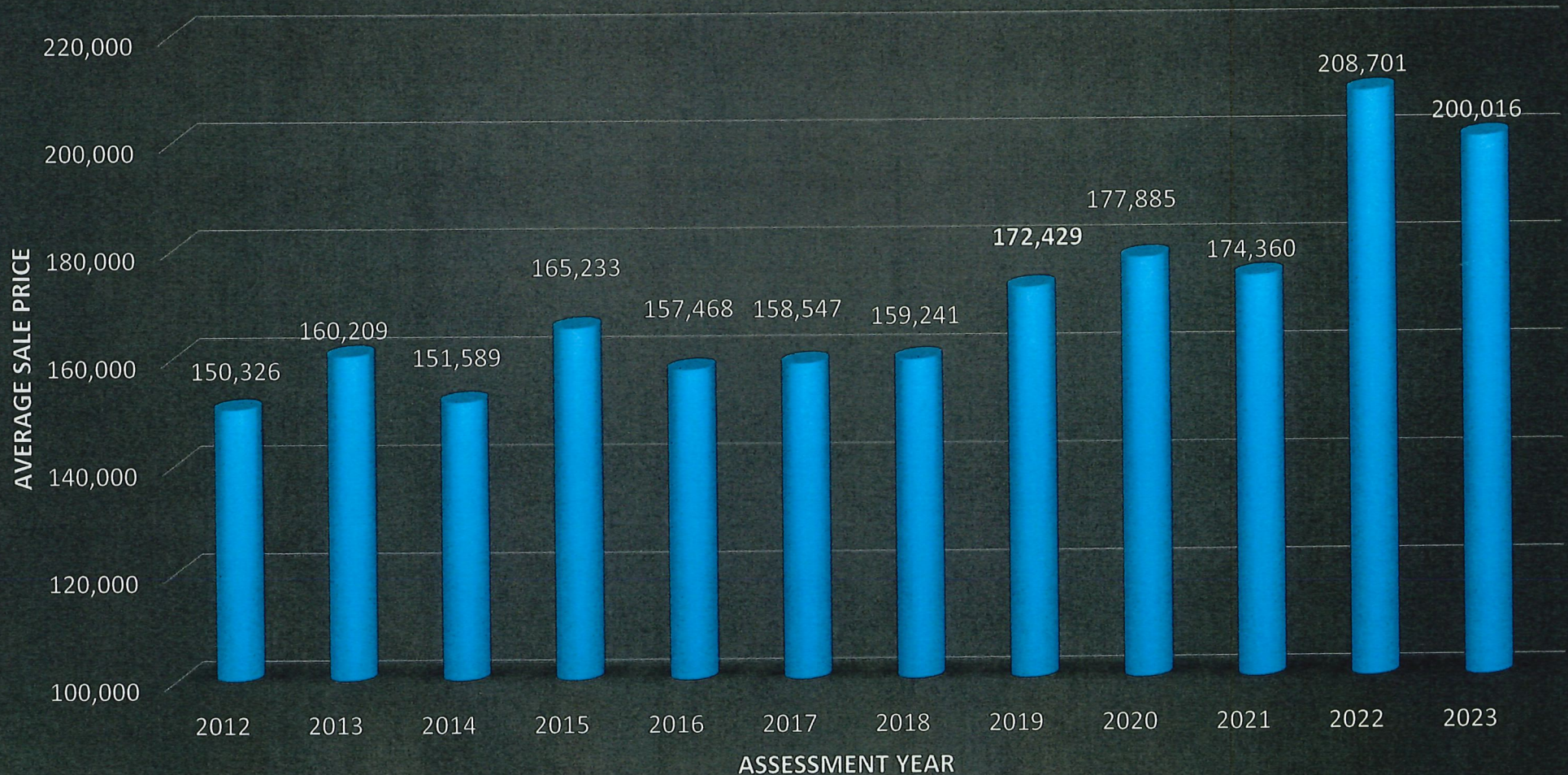
OF RESIDENTIAL SALES BY ASSESSMENT YEAR*

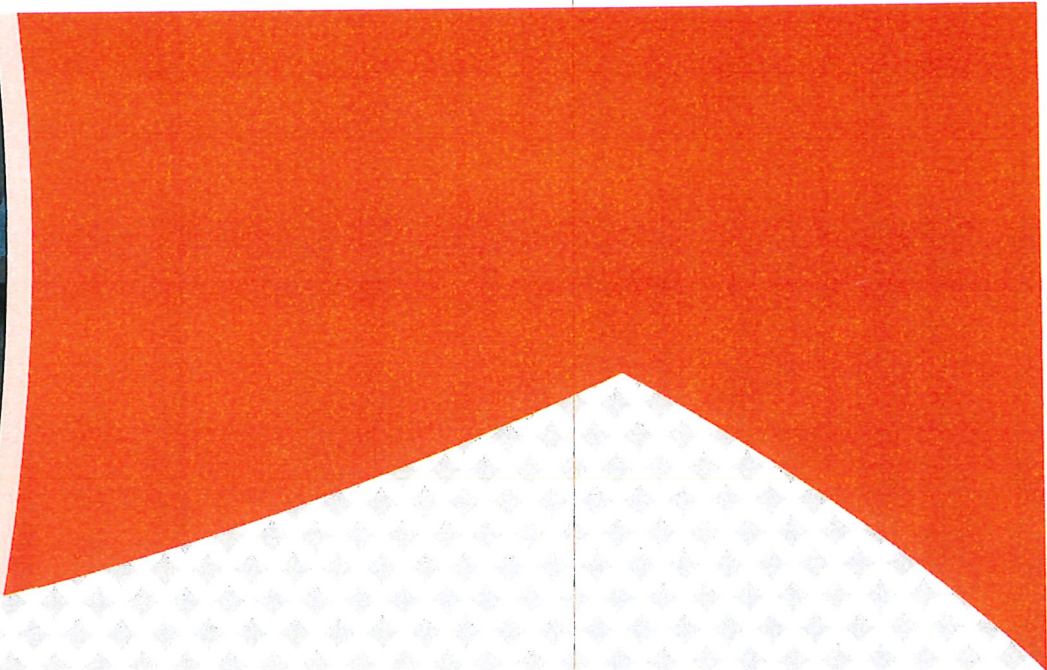




City of Marshall 2012 – 2021 AVERAGE RESIDENTIAL SELLING PRICE

58 sales
10-1-2021 –
3/14/2022





Questions?



MARSHALL

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MARK BUYSSE
LYON COUNTY ASSESSOR
607 WEST MAIN ST
MARSHALL, MN. 56258
507-537-6731

Property ID Number: 27-144016-0

Property Description:
LOT-016 BLK-001
CARR ESTATES PLAT 09112003
607 COUGAR CT

LYON COUNTY

MARSHALL CITY

VALUATION NOTICE

2022 Values for Taxes Payable in

2023

Property tax notices are delivered on the following schedule:

Valuation and Classification Notice

Step
1

Classification:
Estimated Market Value:
Homestead Exclusion:
Taxable Market Value:

RES HSTD
290,000
11,140
278,860

03002315 2315 1 AV 0.426
T5 P1

34850

607 COUGAR CT
MARSHALL MN 56258-5502

Step
2

Proposed Taxes Notice

2023 Proposed Tax:

Coming November 2022

Step
3

Property Tax Statement

1st Half Taxes:
2nd Half Taxes:
Total Taxes Due in 2023:

Coming March 2023

The time to appeal or question your
CLASSIFICATION or VALUATION is NOW!

It will be too late when proposed taxes are sent.

Your Property's Classification(s) and Values

Taxes Payable in 2022
Assessment Year 2021

Taxes Payable in 2023
Assessment Year 2022

The assessor has determined your property's classification(s) to be:

RES HSTD

RES HSTD

☐ If this box is checked, your classification has changed from last year's assessment.

The assessor has estimated your property's market value to be:

Estimated Market Value (EMV) 246,700 290,000

Several factors can reduce the amount that is subject to tax:

Green Acres Value Deferral
Rural Preserve Value Deferral
Open Space Deferral -Wetland/Native Prairie Deferral
Platted Vacant Land Deferral
Exclusion for Veterans With Disabilities
Mold Damage Exclusion
Homestead Market Value Exclusion

15,037 11,140

Taxable Market Value (TMV) 231,663 278,860

The following values (if any) are reflected in your estimated and taxable market values:

New Improvement Value

The classification(s) of your property affect the rate at which your value is taxed.

The following meetings are available to discuss or appeal your value and classification:

Local Board of Appeal and Equalization/Open Book
MONDAY APRIL 25, 2022
5:30 PM - MARSHALL CITY HALL
MUST ATTEND LOCAL BAE BEFORE
ATTENDING COUNTY BAE

County Board of Appeal and Equalization Meeting
JUNE 21, 2022 6:30 PM
LYON COUNTY GOVERNMENT CENTER
COMMISSIONERS ROOM
- APPOINTMENTS ARE REQUIRED

VISIT OUR WEBSITE AT WWW.LYONC.O.ORG
APPEALING AT THE LOCAL LEVEL IS A PREREQUISITE BEFORE APPEALING AT THE
COUNTY LEVEL

How to Respond

If you believe your valuation and property class are correct, it is not necessary to contact your assessor or attend any listed meetings.

If you have concerns about the information on this notice, please contact your **assessor**. If your questions or concerns are not resolved, more formal appeal options are available.

Please read the back of this notice for important information about the formal appeal process.

Address	Parcel Number	Map #	Style	Year Blt	Square Foot	Sale Date	Recorded Sale Price	Adj Sale Price - Time - PP - Points - Adjtd to 2022	2021 EMV	2021 RATIO	2022 EMV	2022 RATIO
218 London Road	27-600135-0	4	1.00	1967	1,340	5.21	255,000	\$266,066	161,500	60.70	213,600	80.28
220 London Road	27-600143-0	4	1.50	1900	1,296	4.21	196,300	\$202,944	160,700	79.18	194,300	95.74
401 7th Street North	27-599031-0	5	1.00	1910	556	6.21	50,000	\$52,768	47,600	90.21	52,600	99.68
424 7th Street North	27-599069-0 27-599070-0	5	1.00	1968	1,418	4.21	120,000	\$128,609	110,600	86.00	118,000	91.75
426 1/2 7th Street North	27-599072-0	5	1.50	1950	816	6.21	130,000	\$137,197	104,800	76.39	119,500	87.10
107 Fremont Street	27-258013-0	6	1.00	1966	940	11.20	138,000	\$148,799	127,400	85.62	144,800	97.31
601 Winifred Drive	27-806001-0	6	1.00	1960	1,038	9.21	160,000	\$165,003	122,400	74.18	139,300	84.42
611 Winifred Drive	27-806004-0	6	1.00	1953	894	7.21	115,750	\$121,222	99,200	81.83	111,400	91.90
227 High Street North	27-174001-0	7	1.00	1948	1,178	9.21	153,000	\$157,784	122,900	77.89	134,700	85.37
502 High Street North	27-256011-0	7	1.00	1962	1,160	6.21	193,000	\$200,730	164,300	81.85	180,100	89.72
709 5th Street North	27-256017-0	7	5.00	1918	1,024	2.21	71,000	\$77,274	84,000	108.70	80,700	104.43
807 6th Street North	27-257010-0	7	1.00	1928	891	7.21	75,000	\$78,545	69,800	88.87	73,400	93.45
800 Oak Street	27-257014-0	7	3.00	2003	1,118	12.20	208,000	\$225,471	188,100	83.43	213,100	94.51
1002 4th Street North	27-415006-1	7	1.50	1933	1,328	4.21	65,100	\$69,770	79,200	113.52	79,500	113.95
1004 4th Street North	27-599093-0	7	1.00	1946	672	9.21	88,000	\$90,752	59,800	65.89	64,700	71.29
505 Hudson Avenue	27-638005-0	7	3.00	1983	856	8.21	160,000	\$160,043	136,900	85.54	147,100	91.91
409 Hudson Avenue	27-745003-0	7	1.50	1890	964	2.21	90,000	\$94,579	93,700	99.07	96,300	101.82
406 Mason Street	27-745026-0	7	1.00	1934	705	11.20	80,000	\$89,103	73,600	82.60	80,000	89.78
400 Walnut Street	27-757011-0	7	2.00	1900	976	9.21	175,000	\$178,410	151,600	84.97	169,200	94.84
406 High Street North	27-757016-0	7	1.50	1930	1,168	2.21	135,000	\$146,929	140,600	95.69	153,100	104.20
611 4th Street North	27-757027-0	7	1.50	1930	789	3.21	102,500	\$110,702	110,300	99.64	115,600	104.42
400 Elm Street	27-757033-0	7	1.50	1935	975	11.20	124,500	\$134,507	128,200	95.31	136,900	101.78
404 4th Street N	27-757045-0	7	2.00	1900	1,079	6.21	209,700	\$221,310	179,900	81.29	199,200	90.01
308 High Street North	27-757061-0	7	2.00	1941	908	8.21	190,250	\$196,676	149,400	75.96	160,500	81.61
304 High Street North	27-757063-0	7	1.00	1941	1,040	12.20	120,000	\$132,630	121,400	91.53	133,100	100.35
309 Walnut Street	27-757082-0	7	1.50	1920	408	1.21	55,000	\$58,513	47,900	81.86	51,100	87.33
511 Harriett Drive	27-630026-0	8	3.00	2005	1,084	10.20	225,000	\$249,173	196,000	78.66	227,200	91.18
1229 Fairview Street East	27-135005-0	9	5.00	1978	1,008	1.21	160,000	\$171,974	138,100	80.30	138,500	80.54
1233 Fairview Street East	27-135007-0	9	1.00	1977	1,152	6.21	112,000	\$117,145	101,500	86.64	117,700	100.47
1107 Fairview Street	27-136018-0	9	3.00	1979	960	12.20	177,000	\$195,630	144,400	73.81	173,100	88.48
224 Legion Field Road	27-510011-0	11	4.00	1995	1,376	12.20	196,500	\$217,182	158,200	72.84	190,300	87.62
228 Legion Field Road	27-600096-0	11	3.00	1956	1,136	6.21	175,000	\$179,148	134,000	74.80	166,900	93.16
1203 Dublin Street	27-710021-0	11	1.00	2003	1,580	11.20	268,000	\$294,598	245,700	83.40	297,700	101.05

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223 London Road	27-710026-0	11	1.00	2003	1,103	1.21	214,600	\$229,484	183,100	79.79	221,200	96.39
224 Athens Avenue	27-710035-0	11	1.00	2002	1,055	3.21	222,000	\$239,764	193,100	80.54	235,900	98.39
225 Rainbow Drive	27-710081-0	11	3.00	2001	1,084	2.21	224,900	\$244,773	181,600	74.19	218,000	89.06
312 Warsaw Circle	27-711004-0	11	1.00	1968	1,542	6.21	280,000	\$276,104	240,700	87.18	292,200	105.83
307 Brussels Court	27-711029-0	11	1.00	2018	1,708	7.21	292,500	\$295,854	198,400	67.06	255,900	86.50
311 Oslo Avenue	27-711072-0	11	1.00	2019	1,432	6.21	200,000	\$211,073	152,700	72.34	186,100	88.17
1113 Stockholm Av	27-711075-0	11	3.00	2017	1,120	9.21	250,000	\$247,505	201,500	81.41	247,800	100.12
106 1/2 1st Street N	27-110002-0	13	1.00	1910	722	7.21	57,000	\$59,694	48,700	81.58	55,300	92.64
604 Main Street West	27-111003-0	13	1.50	1910	532	9.21	57,750	\$59,556	54,100	90.84	59,800	100.41
608 Main Street W	27-111005-0	13	1.50	1928	1,456	6.21	106,000	\$111,869	60,400	53.99	135,200	120.86
615 Lyon Street West	27-111013-0	13	2.00	1900	1,248	8.21	92,700	\$93,447	78,100	83.58	99,800	106.80
601 Lyon Street West	27-111019-0 27-111019-1	13	2.00	1900	1,559	8.21	320,000	\$332,557	338,700	101.85	334,900	100.70
205 5th Street North	27-677151-0	13	2.00	1890	1,355	5.21	218,500	\$232,379	159,500	68.64	173,200	74.53
502 Lyon Street West	27-677161-0	13	2.00	1920	912	7.21	167,000	\$174,894	155,600	88.97	149,500	85.48
400 5th Street N	27-825001-0	13	2.00	1885	1,223	4.21	120,000	\$128,609	111,300	86.54	118,500	92.14
406 5th Street North	27-825004-0	13	2.00	1908	1,272	8.21	240,000	\$248,378	178,800	71.99	203,100	81.77
615 Marshall Street West	27-825061-0	13	2.00	1897	624	6.21	147,500	\$152,500	80,700	52.92	108,500	71.15
903 Pine Avenue	27-198011-0	14	1.00	1960	1,302	6.21	158,000	\$166,747	139,000	83.36	162,900	97.69
900 Pine Avenue	27-198024-0	14	1.00	1960	1,196	6.21	132,500	\$139,836	122,800	87.82	135,700	97.04
707 College Drive East	27-472006-0	14	1.00	1956	1,040	9.21	170,000	\$173,253	121,500	70.13	145,400	83.92
1107 Birch Street	27-598047-3	14	1.00	2008	2,395	6.21	370,000	\$388,374	351,900	90.61	341,300	87.88
215 Hill Street North	27-794019-0	14	4.00	1956	1,196	6.21	157,500	\$166,009	129,500	78.01	151,000	90.96
1003 Pine Avenue	27-918007-0	14	1.00	1962	1,296	8.21	215,000	\$223,437	168,300	75.32	203,300	90.99
402 Minnesota Street North	27-918024-0	14	4.00	1960	1,820	11.20	165,000	\$180,991	178,500	98.62	181,400	100.23
1004 Birch Street	27-918032-0	14	4.00	1960	1,026	7.21	155,110	\$162,442	125,400	77.20	147,700	90.92
301 4th Street South	27-100007-0	17	1.00	1890	876	11.20	120,000	\$129,645	79,400	61.24	88,000	67.88
403 Lynd Street	27-100024-0	17	1.50	1939	1,080	7.21	150,000	\$151,854	110,900	73.03	127,400	83.90
407 Saratoga Street West	27-100037-0	17	1.50	1890	840	9.21	65,000	\$67,033	69,600	103.83	74,200	110.69
118 4th Street South	27-100044-0	17	1.50	1936	792	8.21	134,000	\$139,258	117,500	84.38	135,200	97.09
604 Kendall Street	27-289010-0	17	1.00	1940	776	10.20	79,500	\$85,993	84,900	98.73	96,800	112.57
604 Peltier Street	27-289017-0	17	1.00	1938	664	8.21	65,000	\$67,031	51,200	76.38	57,000	85.04
415 4th Street South, C1	27-800042-0	17	6.00	1982	1,524	5.21	158,551	\$168,622	140,400	83.26	160,800	95.36
415 4th Street South, D1	27-800043-0	17	6.00	1982	1,526	6.21	250,000	\$263,841	171,600	65.04	197,500	74.86

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415 4th Street, Unit B2	27-800045-1	17	6.00	1982	1,610	5.21	167,500	\$178,139	149,900	84.15	175,000	98.24
318 College Drive West	27-115009-0	18	1.00	1930	816	5.21	61,500	\$62,748	40,700	64.86	58,700	93.55
316 Lawrence Street	27-177011-0	18	1.00	1945	540	3.21	65,000	\$68,095	55,200	81.06	61,700	90.61
312 Lawrence Street	27-177013-0	18	1.00	1938	651	10.20	96,000	\$107,750	87,600	81.30	100,100	92.90
405 2ND St South	27-309002-0	18	1.00	1940	720	9.21	68,000	\$68,323	55,900	81.82	61,600	90.16
115 Grimes Street	27-309003-0	18	1.00	2001	1,200	11.20	120,000	\$133,655	115,400	86.34	139,400	104.30
503 2nd Street South	27-520003-0	18	1.00	1951	714	3.21	82,000	\$86,942	72,400	83.27	82,900	95.35
409 2nd Street South	27-604007-0	18	1.00	1950	1,280	8.21	150,000	\$155,366	132,200	85.09	154,000	99.12
114 Maple Street W	27-604013-0	18	1.00	1940	787	4.21	56,000	\$60,017	49,900	83.14	52,700	87.81
406 1st St South	27-604052-0	18	1.00	1940	868	7.21	135,000	\$139,287	94,200	67.63	116,100	83.35
118 Redwood Street East	27-110019-0	19	2.00	1925	1,020	9.21	172,500	\$175,832	156,100	88.78	189,500	107.77
108 Park Avenue	27-496001-0	19	2.00	1928	1,300	8.21	331,015	\$344,004	275,600	80.12	322,400	93.72
101 Park Avenue	27-496006-0	19	2.00	1910	1,272	1.21	255,000	\$269,259	188,700	70.08	223,300	82.93
110 High Street South	27-496019-0	19	2.00	1937	954	8.21	270,000	\$280,595	146,000	52.03	181,300	64.61
200 Whitney Street South	27-540006-0	19	1.00	1954	1,202	5.21	198,000	\$210,577	170,200	80.83	205,900	97.78
402 Charles Avenue	27-540039-0	19	1.00	1938	1,052	6.21	163,500	\$169,808	128,600	75.73	155,000	91.28
205 Whitney Street South	27-541013-0	19	2.00	1945	801	5.21	165,000	\$174,417	161,600	92.65	193,500	110.94
401 Whitney Street South	27-541026-0	19	1.00	1941	894	4.21	125,000	\$131,288	93,200	70.99	106,700	81.27
307 Jean Avenue	27-599009-0	19	1.00	1953	1,289	8.21	200,000	\$207,848	138,000	66.39	175,500	84.44
119 Redwood Street East	27-599047-0	19	1.00	1970	1,264	2.21	138,500	\$149,650	138,300	92.42	159,800	106.78
107 Redwood Street East	27-599059-0	19	1.00	1948	1,074	3.21	180,000	\$189,306	136,500	72.11	166,400	87.90
206 Redwood Street West	27-677223-0	19	1.00	1965	1,172	10.20	135,000	\$151,524	138,000	91.07	154,900	102.23
1104 Skyline Drive	27-121017-0	20	1.00	1994	1,464	4.21	271,900	\$289,262	243,400	84.15	288,200	99.63
1203 Morningside Circle	27-121032-0	20	2.00	1989	1,936	12.20	435,000	\$458,679	433,200	94.45	463,900	101.14
305 Bruce Street South	27-121037-0	20	4.00	1955	1,692	6.21	234,600	\$243,874	215,200	88.24	256,400	105.14
1110 Horizon Drive	27-121046-0	20	1.00	1993	2,370	4.21	432,500	\$454,953	408,700	89.83	459,200	100.93
608 Jefferson Circle	27-141044-0	20	3.00	1977	1,148	7.21	175,000	\$183,272	193,300	105.47	166,900	91.07
1102 Washington Avenue	27-141050-0	20	1.00	1974	1,426	10.20	230,000	\$257,029	175,700	68.36	204,400	79.52
505 Garden Circle	27-708009-0	20	3.00	1985	1,400	6.21	212,500	\$224,265	213,200	95.07	228,100	101.71
611 VanBuren Street	27-708036-0 27-708037-0 27-708038-1	20	1.00	1978	1,738	7.21	375,500	\$385,396	312,800	81.16	362,500	94.06
1204 Evergreen Avenue	27-708041-0	20	3.00	1984	1,922	10.20	290,000	\$314,833	304,300	96.65	339,800	107.93
1216 Parkside Drive	27-714018-0	20	1.00	1983	1,138	7.21	214,500	\$224,640	182,300	81.15	210,000	93.48

Address	Parcel Number	Map #	Style	Year Blt	Square Foot	Sale Date	Recorded Sale Price	Adj Sale Price - Time - PP - Points - Adjtd to 2022	2021 EMV	2021 RATIO	2022 EMV	2022 RATIO
502 Adobe Road	27-716012-0	20	1.00	1992	1,434	5.21	293,500	\$311,079	223,900	71.98	273,300	87.86
612 Adobe Circle	27-716020-0	20	2.00	1988	1,406	10.20	353,333	\$396,581	315,200	79.48	355,300	89.59
603 Prospect Circle	27-716024-0	20	4.00	1989	1,376	4.21	310,000	\$329,023	217,000	65.95	264,200	80.30
308 Carrow Street	27-837013-1	20	1.00	1970	1,400	9.21	245,000	\$252,661	196,100	77.61	226,500	89.65
1310 Horizon Drive	27-837059-0	20	3.00	1978	1,640	3.21	240,000	\$253,805	194,000	76.44	226,400	89.20
1409 Parkside Drive	27-528033-0	21	1.00	1980	1,040	12.20	118,800	\$131,304	123,400	93.98	136,000	103.58
1300 Parkside Drive	27-714020-0	21	1.00	1982	1,280	11.20	163,500	\$179,321	149,500	83.37	169,900	94.75
1312 Parkside Drive	27-714025-0	21	1.00	1984	1,006	12.20	175,000	\$191,209	146,700	76.72	176,500	92.31
1213 Prospect Road	27-716007-0	21	1.00	1992	988	5.21	177,000	\$188,243	139,200	73.95	165,700	88.02
106 Circle Drive	27-160004-0	22	4.00	1967	1,622	7.21	224,250	\$232,756	177,600	76.30	211,100	90.70
303 Lyon Street East	27-346010-0	22	1.00	1969	1,296	4.21	185,000	\$195,592	153,000	78.22	182,800	93.46
307 Redwood Street East	27-346017-1	22	3.00	1978	1,440	8.21	234,000	\$241,104	195,200	80.96	237,100	98.34
502 Bruce Street South	27-894019-0	22	1.00	1967	1,910	10.20	289,900	\$323,139	226,600	70.12	270,300	83.65
701 Kennedy Street	27-895003-0	22	1.50	1967	1,246	4.21	280,000	\$284,010	212,300	74.75	252,500	88.91
106 Parkview Drive	27-156003-0	23	4.00	1959	1,064	7.21	170,750	\$178,821	126,700	70.85	162,400	90.82
602 Paul Street	27-156006-0	23	3.00	1983	988	5.21	196,000	\$208,450	149,900	71.91	200,900	96.38
417 College Drive West	27-156029-0	23	1.50	1890	880	8.21	106,000	\$115,454	72,400	62.71	81,200	70.33
607 James Avenue West	27-206004-0	24	1.00	1952	1,284	11.20	158,000	\$168,740	155,200	91.98	182,100	107.92
709 Marguerite Avenue	27-206015-0	24	1.00	1956	1,146	4.21	157,500	\$168,799	111,300	65.94	124,100	73.52
614 James Avenue West	27-206026-0	24	1.00	1940	804	8.21	107,500	\$107,042	85,100	79.50	97,900	91.46
712 Marguerite Avenue	27-206050-0	24	1.00	1957	1,160	10.20	157,500	\$174,533	155,700	89.21	179,200	102.67
716 Marguerite Avenue	27-206052-0	24	1.00	1957	1,355	8.21	185,000	\$190,701	137,300	72.00	158,500	83.11
621 Southview Drive West	27-206083-0	24	1.00	1957	1,120	5.21	185,000	\$196,326	149,400	76.10	172,700	87.97
615 Southview Drive West	27-206086-0	24	1.00	1955	1,080	8.21	184,000	\$187,063	148,600	79.44	164,400	87.88
610 Donita Avenue	27-207009-0	24	1.00	1900	910	8.21	115,600	\$119,097	121,900	102.35	111,600	93.71
606 Donita Avenue	27-207011-0	24	2.00	1900	911	3.21	145,000	\$153,363	115,700	75.44	129,100	84.18
611 Donita Avenue	27-208009-0	24	1.00	1962	1,040	1.21	172,500	\$184,258	139,800	75.87	162,200	88.03
501 Donita Avenue	27-208019-0	24	1.00	1960	1,284	7.21	195,000	\$203,694	154,900	76.05	180,800	88.76
617 Kathryn Avenue	27-209030-0	24	3.00	1964	952	9.21	219,000	\$221,331	155,500	70.26	180,800	81.69
620 Thomas Avenue	27-210002-0	24	1.00	1965	1,288	12.20	205,000	\$226,577	166,600	73.53	195,100	86.11
602 Thomas Avenue West	27-210010-0	24	1.00	1968	1,752	10.20	160,000	\$179,023	167,500	93.56	182,200	101.77
621 Thomas Avenue West	27-210024-0	24	1.00	1967	1,040	2.21	180,000	\$186,546	149,000	79.87	172,300	92.36
620 Elaine Avenue	27-211002-0	24	1.00	1968	1,260	7.21	169,500	\$177,512	184,200	103.77	189,900	106.98
402 Elaine Avenue	27-211022-0	24	1.00	1976	1,032	2.21	175,000	\$190,464	157,000	82.43	185,800	97.55

Address	Parcel Number	Map #	Style	Year Blt	Square Foot	Sale Date	Recorded Sale Price	Adj Sale Price - Time - PP - Points - Adjtd to 2022	2021 EMV	2021 RATIO	2022 EMV	2022 RATIO
403 Elaine Avenue	27-211044-0	24	1.00	1975	1,454	6.21	230,000	\$242,206	178,000	73.49	207,400	85.63
1004 Cheryl Avenue	27-213002-0	24	3.00	1977	816	1.21	119,000	\$125,504	105,600	84.14	121,400	96.73
407 1st Street South	27-302004-0	24	1.00	1959	1,350	5.21	210,000	\$223,339	181,800	81.40	212,500	95.15
410 Lawrence Street	27-302009-0	24	1.00	1959	1,160	12.20	127,000	\$136,499	118,300	86.67	132,500	97.07
200 Robert Street	27-303006-0	24	1.00	1962	1,120	2.21	122,500	\$133,325	126,300	94.73	176,500	132.38
112 George Street	27-569002-0	24	1.00	1966	1,156	4.21	192,000	\$198,271	145,900	73.59	169,500	85.49
202 Gray Place West	27-570006-0	24	1.00	1967	1,208	11.20	155,000	\$172,638	142,100	82.31	154,900	89.73
301 Gray Place West	27-570010-0	24	1.00	1967	1,360	6.21	160,000	\$162,737	139,900	85.97	153,400	94.26
601-603 Williams Street	27-571001-0	24	5.00	1967	1,636	1.21	171,900	\$188,536	154,800	82.11	178,800	94.84
600-602 1st Street South	27-571003-0	24	5.00	1966	1,642	2.21	170,000	\$179,580	145,900	81.25	147,900	82.36
104 James Avenue West	27-571009-0	24	1.00	1969	1,820	11.20	220,000	\$243,921	230,700	94.58	264,800	108.56
113 Gray Place West	27-571032-0	24	1.00	1969	1,296	9.21	189,000	\$189,063	148,300	78.44	164,500	87.01
107 Gray Place West	27-571035-0	24	1.00	1969	1,534	2.21	215,000	\$229,645	191,000	83.17	221,500	96.45
706-708 2nd Street South	27-572007-0	24	5.00	1969		8.21	135,000	\$140,297	126,600	90.24	130,100	92.73
105 Southview Drive West	27-572035-0	24	3.00	1971	960	11.20	165,000	\$176,035	149,800	85.10	164,000	93.16
802 1st Street South	27-572038-0	24	1.00	1980	1,428	9.21	300,000	\$305,514	218,800	71.62	261,300	85.53
803 2nd Street South	27-572045-0	24	1.00	1975	1,484	11.20	137,900	\$152,056	142,800	93.91	164,400	108.12
106 Kathryn Avenue	27-573005-0	24	4.00	1976	1,400	8.21	246,000	\$252,535	216,700	85.81	256,300	101.49
112 Thomas Avenue West	27-573023-0	24	1.00	1978	1,176	8.21	222,500	\$229,152	176,200	76.89	208,700	91.07
202 DeSchepper Street	27-925044-0	24	3.00	1978	1,056	9.21	184,000	\$185,629	150,100	80.86	173,800	93.63
207 Robert Street	27-925054-0	24	1.00	1976	1,104	8.21	144,500	\$184,912	133,900	72.41	155,300	83.99
307 Main Street East	27-599054-0	25	1.50	1890	544	9.21	75,000	\$77,345	63,900	82.62	75,900	98.13
406 Main Street E	27-604078-0 27-604139-0	25	1.50	1932	864	7.21	131,975	\$134,067	90,800	67.73	130,800	97.56
505 Main Street East	27-604114-0	25	1.00	1870	912	6.21	92,000	\$91,817	64,100	69.81	68,400	74.50
205 Main Street East	27-677220-0	25	1.50	1900	880	3.21	120,000	\$125,498	80,500	64.14	98,000	78.09
134 E Street	27-147018-0	26	1.00	1951	768	11.20	125,000	\$135,326	80,500	59.49	89,600	66.21
109 G Street	27-170005-0	26	1.00	1956	816	3.21	110,000	\$116,642	102,600	87.96	118,900	101.94
109 H Street	27-170022-0	26	1.00	1972	1,056	8.21	124,000	\$126,268	98,000	77.61	122,600	97.10
103 F Street	27-440002-0	26	1.00	1948	1,002	9.21	130,000	\$134,065	102,600	76.53	120,300	89.73
802 Brian Street	27-651020-0	26	1.00	1957	1,204	10.20	140,000	\$157,136	127,700	81.27	151,800	96.60
109 E Street	27-751005-0	26	1.00	1945	840	4.21	90,000	\$96,456	77,500	80.35	86,000	89.16
1502 Westwood Drive	27-972007-0	28	3.00	1978	1,166	9.21	297,000	\$306,287	207,500	67.75	232,700	75.97
1303 Westwod Drive	27-972043-0	28	2.00	1981	1,568	12.20	305,000	\$335,996	295,200	87.86	343,500	102.23

Address	Parcel Number	Map #	Style	Year Blt	Square Foot	Sale Date	Recorded Sale Price	Adj Sale Price - Time - PP - Points - Adjtd to 2022	2021 EMV	2021 RATIO	2022 EMV	2022 RATIO
1504 Pinehurst Road	27-973004-0	28	1.50	1980	1,576	12.20	279,900	\$302,033	232,800	77.08	256,700	84.99
1404 Pinehurst Avenue	27-973009-0	28	4.00	1986	1,307	1.21	252,500	\$272,988	205,300	75.20	225,100	82.46
1302 Pinehurst Road	27-973014-0	28	1.00	1984	2,193	4.21	335,000	\$353,673	347,800	98.34	364,100	102.95
1407 Ridgeway Road	27-973031-0	28	1.50	2004	2,217	12.20	509,000	\$552,626	410,000	74.19	430,900	77.97
1307 Ridgeway Road	27-973035-0	28	1.50	1991	3,064	1.21	525,000	\$570,324	513,000	89.95	512,100	89.79
705 Elizabeth Street	27-143018-0 27-143023-0	29	4.00	2017	1,357	9.21	360,000	\$371,257	270,500	72.86	316,600	85.28
602 Elizabeth Street	27-143054-0	29	4.00	2008	1,995	9.21	375,000	\$386,726	332,600	86.00	354,100	91.56
1244 Patricia Court	27-574014-0	29	2.00	1997	1,596	5.21	396,102	\$421,262	349,800	83.04	377,200	89.54
1216 Patricia Court	27-574024-4	29	3.00	1999	1,136	11.20	197,000	\$219,417	189,700	86.46	205,200	93.52
1102 Eastwood Avenue	27-824007-0	29	1.00	1995	1,742	2.21	215,975	\$231,250	228,700	98.90	243,600	105.34
1100 Travis Road	27-824016-0	29	6.00	1993	1,276	5.21	110,000	\$116,987	113,100	96.68	117,800	100.69
1104 Travis Road	27-824017-0	29	6.00	1993	1,276	2.21	126,000	\$136,046	115,200	84.68	123,700	90.93
1109 Eastwood Avenue	27-824030-0	29	6.00	1997	1,458	7.21	205,000	\$214,691	181,100	84.35	198,000	92.23
705 Viking Drive	27-929014-0	29	1.00	1991	2,093	4.21	287,500	\$304,909	290,400	95.24	305,100	100.06
610 Saratoga Street South	27-930013-0	29	1.00	2001	1,414	4.21	250,000	\$258,289	201,100	77.86	216,200	83.70
706 Saratoga Street South	27-931009-0	29	3.00	1997	1,174	7.21	262,500	\$274,909	172,500	62.75	185,000	67.29
814 Viking Circle	27-933008-0	29	1.00	1998	2,266	6.21	420,000	\$441,142	413,500	93.73	439,700	99.67
811 Viking Drive	27-933021-0	29	2.00	1998	2,672	10.20	450,000	\$504,519	464,900	92.15	477,500	94.64
1112 David Drive	27-937004-0	29	1.00	2002	1,442	10.20	245,000	\$274,988	246,000	89.46	266,100	96.77
1125 David Drive	27-937032-0	29	1.00	2012	1,412	7.21	252,500	\$260,396	238,900	91.74	257,400	98.85
807 Hackberry Drive	27-812021-0	30	1.00	1970	1,104	8.21	145,200	\$145,494	155,400	106.81	167,100	114.85
501 Dogwood Avenue	27-812033-0	30	1.00	1974	1,596	1.21	234,000	\$252,258	195,700	77.58	220,500	87.41
902 Woodfern Drive	27-812046-0	30	3.00	1978	1,144	3.21	189,250	\$204,394	154,300	75.49	169,900	83.12
1103 Colombine Drive	27-813029-0	30	3.00	1980	936	10.20	155,000	\$173,972	164,900	94.79	180,600	103.81
1100 Silvervine Drive	27-813032-0	30	3.00	1986	816	10.20	193,500	\$217,184	171,800	79.10	191,700	88.27
502 Dogwood Avenue	27-813037-0	30	1.00	1982	1,896	11.20	304,900	\$329,503	268,700	81.55	306,700	93.08
804 Southview Court W	27-814003-0	30	1.00	1998	1,196	9.21	218,000	\$219,638	185,000	84.23	210,900	96.02
810 Southview Ct W	27-814006-0	30	3.00	2002	1,124	7.21	215,000	\$221,917	186,400	84.00	212,300	95.67
709 Scott Street	27-132001-1	31	1.00	2018	1,740	7.21	329,000	\$340,363	243,600	71.57	301,200	88.49
605 Cougar Court	27-144015-0	31	1.00	2013	1,556	12.20	320,000	\$353,680	271,000	76.62	318,100	89.94
610 Mercedes Drive	27-144055-0	31	1.00	2005	2,134	1.21	382,850	\$414,417	368,000	88.80	406,800	98.16
715 Scott Street	27-144068-0	31	1.00	2004	2,314	5.21	474,000	\$504,108	409,200	81.17	459,400	91.13
515 Viper Circle	27-145015-0	31	3.00	2014	1,856	12.20	307,500	\$335,996	274,000	81.55	321,400	95.66

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506 Continental Street	27-145032-0	31	3.00	2013	1,474	7.21	376,006	\$393,780	273,300	69.40	319,200	81.06
600 Genesis Avenue	27-148022-0	31	3.00	2001	1,120	2.21	183,500	\$199,715	152,700	76.46	187,800	94.03
602 Genesis Avenue	27-148023-0	31	4.00	2002	1,052	8.21	223,200	\$231,958	166,700	71.87	201,600	86.91
1410 Floyd Wild Drive	27-152005-0	31	2.00	1920	1,536	5.21	220,000	\$226,530	169,400	74.78	212,800	93.94
1401 Saratoga Street South	27-604130-0	31	1.00	1965	1,282	5.21	185,500	\$197,283	151,100	76.59	182,800	92.66
1504 Ellis Avenue	27-826003-0	31	1.00	2015	1,788	10.20	365,000	\$402,829	270,800	67.22	328,200	81.47
1300 Ellis Avenue	27-983009-0	31	1.00	2005	1,344	7.21	236,500	\$247,680	189,200	76.39	223,100	90.08
1304 Ellis Avenue	27-983011-0	31	1.00	2004	1,252	4.21	167,500	\$177,373	163,600	92.24	189,300	106.72
901B Windstar Street	27-993002-0	31	6.00	2014	1,821	10.20	253,000	\$282,283	236,500	83.78	270,800	95.93
801B Windstar Street	27-993008-0	31	6.00	2016	1,838	12.20	278,750	\$298,418	243,100	81.46	277,300	92.92

Avg Sale Price	\$208,701
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81.27	Average	92.63
81.26	Median	92.50