

2022 24 Month Sales Ratio Study for determining the 2023 Starting Base

Use this form with your assessment/sales ratio study to determine the ratio and true cash value amounts entered on Form L-4018R, Analysis for Equalized Valuation (Form 603).

County Name HILLSDALE	City or Township Name CITY OF READING
Class of Property (Ag., Comm., Res., etc.) <div style="text-align: center; font-size: 1.2em; font-weight: bold;">Agricultural</div>	

2020 to 2021 Adjustment Modifier

- | | |
|--|-------------------|
| 1. Enter the assessed valuation after adjustment from the 2021 form L-4023 line 05..... | 1. <u>424,600</u> |
| 2. Enter the assessed valuation before adjustment from the 2021 form L-4023 line 03..... | 2. <u>419,000</u> |
| 3. 2020 to 2021 Adjustment Modifier. Divide line 1 by line 2..... | 3. <u>1.0134</u> |

2021 to 2022 Adjustment Modifier

- | | |
|--|-------------------|
| 4. Enter the assessed valuation after adjustment from the 2022 form L-4023 line 05..... | 4. <u>512,100</u> |
| 5. Enter the assessed valuation before adjustment from the 2022 form L-4023 line 03..... | 5. <u>483,100</u> |
| 6. 2021 to 2022 Adjustment Modifier. Divide line 4 by line 5..... | 6. <u>1.0600</u> |

2020 to 2022 Adjustment Modifier

- | | |
|---|------------------|
| 7. 2020 to 2022 Adjustment Modifier. Multiply line 3 by line 6..... | 7. <u>1.0742</u> |
|---|------------------|

24 Month Sales Study

A. Year of Assessment	B. Sales Period	C. Number of Sales	D. Total Assessed Value for Sales	E. Applicable Adjustment Modifier	F. Adjusted Assessed Value	G. Total Adjusted Prices	H. Adjusted % Ratio (col.F/col.G)
2020	4/20 - 9/20	0	0	1.0742	0	0	N/A
2020	10/20 - 3/21	0	0	1.0742	0	0	N/A
12 Month Total Sales		0	12 Month Total Sales		0	0	N/A
2021	4/21 - 9/21	0	0	1.0600	0	0	N/A
2021	10/21 - 3/22	0	0	1.0600	0	0	N/A
12 Month Total Sales		0	12 Month Total Sales		0	0	N/A
24 Month Total Sales		0	24 Month Total Sales		0	0	
*24 Month Mean Adjusted Ratio							N/A

IMPORTANT: For Sales from April 2020 through March 2021, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the 12 month 'Adjusted % Ratio'. Repeat this process for sales from April 2021 through March 2022. Finally, sum the two 'Adjusted % Ratios' and divide the result by 2 to get the 'Mean Adjusted Ratio'. The 'Mean Adjusted Ratio' in column H is carried to Form 603 (formerly Form L-4018).

12 Month Sales Study**L-4047**

A. Year of Assessment	B. Sales Period	C. Number of Sales	D. Total Assessed Value for Sales	E. Applicable Adjustment Modifier	F. Adjusted Assessed Value	G. Total Adjusted Prices	Adjusted % Ratio (col.F/col.G)
2021	10/21 - 3/22	0	0	1.0600	0	0	N/A
2022	4/22 - 9/22	0	0	1.0000	0	0	N/A
12 Month Total Sales		0	12 Month Total Sales		0	0	
**12 Month Aggregate Adjusted Ratio							N/A

IMPORTANT: For Sales from Oct. 2021 through Sept. 2022, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the '12 Month Aggregate Adjusted % Ratio'. The 'Aggregate Adjusted Ratio' in column H is carried to Form 603 (formerly Form L-4018).

2020 March Board of Review valuations are compared with sales transacted during the last three months of 2020 and those transacted in the first three months of 2021.

2021 March Board of Review valuations are compared with sales transacted during the last nine months of 2021 and those transacted in the first three months of 2022.

2022 March Board of Review valuations are compared with sales transacted during April through September of 2022.

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County Name HILLSDALE	City or Township Name CITY OF READING
Class of Property (Ag., Comm., Res., etc.) <div style="text-align: center; font-size: 1.2em; font-weight: bold;">Commercial</div>	

2020 to 2021 Adjustment Modifier

- | | |
|--|---------------------|
| 1. Enter the assessed valuation after adjustment from the 2021 form L-4023 line 05..... | 1. <u>2,499,000</u> |
| 2. Enter the assessed valuation before adjustment from the 2021 form L-4023 line 03..... | 2. <u>2,326,700</u> |
| 3. 2020 to 2021 Adjustment Modifier. Divide line 1 by line 2..... | 3. <u>1.0741</u> |

2021 to 2022 Adjustment Modifier

- | | |
|--|---------------------|
| 4. Enter the assessed valuation after adjustment from the 2022 form L-4023 line 05..... | 4. <u>2,916,400</u> |
| 5. Enter the assessed valuation before adjustment from the 2022 form L-4023 line 03..... | 5. <u>2,484,300</u> |
| 6. 2021 to 2022 Adjustment Modifier. Divide line 4 by line 5..... | 6. <u>1.1739</u> |

2020 to 2022 Adjustment Modifier

- | | |
|---|------------------|
| 7. 2020 to 2022 Adjustment Modifier. Multiply line 3 by line 6..... | 7. <u>1.2609</u> |
|---|------------------|

24 Month Sales Study

A. Year of Assessment	B. Sales Period	C. Number of Sales	D. Total Assessed Value for Sales	E. Applicable Adjustment Modifier	F. Adjusted Assessed Value	G. Total Adjusted Prices	H. Adjusted % Ratio (col.F/col.G)
2020	4/20 - 9/20	1	28,600	1.2609	36,062	57,190	63.06%
2020	10/20 - 3/21	1	49,000	1.2609	61,784	200,000	30.89%
12 Month Total Sales		2	12 Month Total Sales		97,846	257,190	38.04%
2021	4/21 - 9/21	2	55,200	1.1739	64,799	166,500	38.92%
2021	10/21 - 3/22	1	14,600	1.1739	17,139	29,198	58.70%
12 Month Total Sales		3	12 Month Total Sales		81,938	195,698	41.87%
24 Month Total Sales		5	24 Month Total Sales		179,784	452,888	
*24 Month Mean Adjusted Ratio							39.96%

IMPORTANT: For Sales from April 2020 through March 2021, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the 12 month 'Adjusted % Ratio'. Repeat this process for sales from April 2021 through March 2022. Finally, sum the two 'Adjusted % Ratios' and divide the result by 2 to get the 'Mean Adjusted Ratio'. The 'Mean Adjusted Ratio' in column H is carried to Form 603 (formerly Form L-4018).

12 Month Sales Study**L-4047**

A. Year of Assessment	B. Sales Period	C. Number of Sales	D. Total Assessed Value for Sales	E. Applicable Adjustment Modifier	F. Adjusted Assessed Value	G. Total Adjusted Prices	Adjusted % Ratio (col.F/col.G)
2021	10/21 - 3/22	1	14,600	1.1739	17,139	29,198	58.70%
2022	4/22 - 9/22	0	0	1.0000	0	0	N/A
12 Month Total Sales		1	12 Month Total Sales		17,139	29,198	
**12 Month Aggregate Adjusted Ratio							58.70%

IMPORTANT: For Sales from Oct. 2021 through Sept. 2022, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the '12 Month Aggregate Adjusted % Ratio'. The 'Aggregate Adjusted Ratio' in column H is carried to Form 603 (formerly Form L-4018).

2020 March Board of Review valuations are compared with sales transacted during the last three months of 2020 and those transacted in the first three months of 2021.

2021 March Board of Review valuations are compared with sales transacted during the last nine months of 2021 and those transacted in the first three months of 2022.

2022 March Board of Review valuations are compared with sales transacted during April through September of 2022.

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County Name HILLSDALE	City or Township Name CITY OF READING
Class of Property (Ag., Comm., Res., etc.) <div style="text-align: center; font-size: 1.2em; font-weight: bold;">Industrial</div>	

2020 to 2021 Adjustment Modifier

- | | |
|--|-------------------------|
| 1. Enter the assessed valuation after adjustment from the 2021 form L-4023 line 05..... | 1. <u>3,477,200</u> |
| 2. Enter the assessed valuation before adjustment from the 2021 form L-4023 line 03..... | 2. <u>3,493,900</u> |
| 3. 2020 to 2021 Adjustment Modifier. Divide line 1 by line 2..... | 3. <u>0.9952</u> |

2021 to 2022 Adjustment Modifier

- | | |
|--|-------------------------|
| 4. Enter the assessed valuation after adjustment from the 2022 form L-4023 line 05..... | 4. <u>3,659,800</u> |
| 5. Enter the assessed valuation before adjustment from the 2022 form L-4023 line 03..... | 5. <u>3,656,100</u> |
| 6. 2021 to 2022 Adjustment Modifier. Divide line 4 by line 5..... | 6. <u>1.0010</u> |

2020 to 2022 Adjustment Modifier

- | | |
|---|-------------------------|
| 7. 2020 to 2022 Adjustment Modifier. Multiply line 3 by line 6..... | 7. <u>0.9962</u> |
|---|-------------------------|

24 Month Sales Study

A. Year of Assessment	B. Sales Period	C. Number of Sales	D. Total Assessed Value for Sales	E. Applicable Adjustment Modifier	F. Adjusted Assessed Value	G. Total Adjusted Prices	H. Adjusted % Ratio (col.F/col.G)
2020	4/20 - 9/20	0	0	0.9962	0	0	N/A
2020	10/20 - 3/21	1	186,400	0.9962	185,692	580,000	32.02%
12 Month Total Sales		1	12 Month Total Sales		185,692	580,000	32.02%
2021	4/21 - 9/21	0	0	1.0010	0	0	N/A
2021	10/21 - 3/22	0	0	1.0010	0	0	N/A
12 Month Total Sales		0	12 Month Total Sales		0	0	N/A
24 Month Total Sales		1	24 Month Total Sales		185,692	580,000	
*24 Month Mean Adjusted Ratio							32.02%

IMPORTANT: For Sales from April 2020 through March 2021, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the 12 month 'Adjusted % Ratio'. Repeat this process for sales from April 2021 through March 2022. Finally, sum the two 'Adjusted % Ratios' and divide the result by 2 to get the 'Mean Adjusted Ratio'. The 'Mean Adjusted Ratio' in column H is carried to Form 603 (formerly Form L-4018).

12 Month Sales Study**L-4047**

A. Year of Assessment	B. Sales Period	C. Number of Sales	D. Total Assessed Value for Sales	E. Applicable Adjustment Modifier	F. Adjusted Assessed Value	G. Total Adjusted Prices	Adjusted % Ratio (col.F/col.G)
2021	10/21 - 3/22	0	0	1.0010	0	0	N/A
2022	4/22 - 9/22	0	0	1.0000	0	0	N/A
12 Month Total Sales		0	12 Month Total Sales		0	0	
**12 Month Aggregate Adjusted Ratio							N/A

IMPORTANT: For Sales from Oct. 2021 through Sept. 2022, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the '12 Month Aggregate Adjusted % Ratio'. The 'Aggregate Adjusted Ratio' in column H is carried to Form 603 (formerly Form L-4018).

2020 March Board of Review valuations are compared with sales transacted during the last three months of 2020 and those transacted in the first three months of 2021.

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County Name HILLSDALE	City or Township Name CITY OF READING
Class of Property (Ag., Comm., Res., etc.) Residential	

2020 to 2021 Adjustment Modifier

- | | |
|--|----------------------|
| 1. Enter the assessed valuation after adjustment from the 2021 form L-4023 line 05..... | 1. <u>12,019,700</u> |
| 2. Enter the assessed valuation before adjustment from the 2021 form L-4023 line 03..... | 2. <u>10,792,500</u> |
| 3. 2020 to 2021 Adjustment Modifier. Divide line 1 by line 2..... | 3. <u>1.1137</u> |

2021 to 2022 Adjustment Modifier

- | | |
|--|----------------------|
| 4. Enter the assessed valuation after adjustment from the 2022 form L-4023 line 05..... | 4. <u>12,654,100</u> |
| 5. Enter the assessed valuation before adjustment from the 2022 form L-4023 line 03..... | 5. <u>11,973,300</u> |
| 6. 2021 to 2022 Adjustment Modifier. Divide line 4 by line 5..... | 6. <u>1.0569</u> |

2020 to 2022 Adjustment Modifier

- | | |
|---|------------------|
| 7. 2020 to 2022 Adjustment Modifier. Multiply line 3 by line 6..... | 7. <u>1.1771</u> |
|---|------------------|

24 Month Sales Study

A. Year of Assessment	B. Sales Period	C. Number of Sales	D. Total Assessed Value for Sales	E. Applicable Adjustment Modifier	F. Adjusted Assessed Value	G. Total Adjusted Prices	H. Adjusted % Ratio (col.F/col.G)
2020	4/20 - 9/20	5	180,900	1.1771	212,937	409,200	52.04%
2020	10/20 - 3/21	10	336,200	1.1771	395,741	862,600	45.88%
12 Month Total Sales		15	12 Month Total Sales		608,678	1,271,800	47.86%
2021	4/21 - 9/21	15	565,900	1.0569	598,100	1,663,400	35.96%
2021	10/21 - 3/22	13	408,700	1.0569	431,955	1,317,800	32.78%
12 Month Total Sales		28	12 Month Total Sales		1,030,055	2,981,200	34.55%
24 Month Total Sales		43	24 Month Total Sales		1,638,733	4,253,000	
*24 Month Mean Adjusted Ratio							41.21%

IMPORTANT: For Sales from April 2020 through March 2021, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the 12 month 'Adjusted % Ratio'. Repeat this process for sales from April 2021 through March 2022. Finally, sum the two 'Adjusted % Ratios' and divide the result by 2 to get the 'Mean Adjusted Ratio'. The 'Mean Adjusted Ratio' in column H is carried to Form 603 (formerly Form L-4018).

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2021	10/21 - 3/22	13	408,700	1.0569	431,955	1,317,800	32.78%
2022	4/22 - 9/22	10	249,000	1.0000	249,000	973,900	25.57%
12 Month Total Sales		23	12 Month Total Sales		680,955	2,291,700	
**12 Month Aggregate Adjusted Ratio							29.71%

IMPORTANT: For Sales from Oct. 2021 through Sept. 2022, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the '12 Month Aggregate Adjusted % Ratio'. The 'Aggregate Adjusted Ratio' in column H is carried to Form 603 (formerly Form L-4018).

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2020 to 2021 Adjustment Modifier

- | | |
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| 1. Enter the assessed valuation after adjustment from the 2021 form L-4023 line 05..... | 1. <u>12,019,700</u> |
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2021 to 2022 Adjustment Modifier

- | | |
|--|----------------------|
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| 6. 2021 to 2022 Adjustment Modifier. Divide line 4 by line 5..... | 6. <u>1.0569</u> |

2020 to 2022 Adjustment Modifier

- | | |
|---|------------------|
| 7. 2020 to 2022 Adjustment Modifier. Multiply line 3 by line 6..... | 7. <u>1.1771</u> |
|---|------------------|

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2020	4/20 - 9/20	5	180,900	1.1771	212,937	409,200	52.04%
2020	10/20 - 3/21	10	336,200	1.1771	395,741	862,600	45.88%
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2021	4/21 - 9/21	15	565,900	1.0569	598,100	1,663,400	35.96%
2021	10/21 - 3/22	13	408,700	1.0569	431,955	1,317,800	32.78%
12 Month Total Sales		28	12 Month Total Sales		1,030,055	2,981,200	34.55%
24 Month Total Sales		43	24 Month Total Sales		1,638,733	4,253,000	
*24 Month Mean Adjusted Ratio							41.21%

IMPORTANT: For Sales from April 2020 through March 2021, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the 12 month 'Adjusted % Ratio'. Repeat this process for sales from April 2021 through March 2022. Finally, sum the two 'Adjusted % Ratios' and divide the result by 2 to get the 'Mean Adjusted Ratio'. The 'Mean Adjusted Ratio' in column H is carried to Form 603 (formerly Form L-4018).

12 Month Sales Study**L-4047**

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2021	10/21 - 3/22	13	408,700	1.0569	431,955	1,317,800	32.78%
2022	4/22 - 9/22	2	22,200	1.0000	22,200	74,000	30.00%
12 Month Total Sales		15	12 Month Total Sales		454,155	1,391,800	
**12 Month Aggregate Adjusted Ratio							32.63%

IMPORTANT: For Sales from Oct. 2021 through Sept. 2022, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the '12 Month Aggregate Adjusted % Ratio'. The 'Aggregate Adjusted Ratio' in column H is carried to Form 603 (formerly Form L-4018).

2020 March Board of Review valuations are compared with sales transacted during the last three months of 2020 and those transacted in the first three months of 2021.

2021 March Board of Review valuations are compared with sales transacted during the last nine months of 2021 and those transacted in the first three months of 2022.

2022 March Board of Review valuations are compared with sales transacted during April through September of 2022.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Agricultural

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Mult
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County: 30 HILLSDALE
Unit: CITY OF READING
Class: Commercial

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 110 002 079 23 7 4	201	12/16/2020	1782/990	WD	CAPP	GOWS COMM 3 MISC LLC	MEYER 2020 LLC	03-ARM'S LENGTH	200,000	200,000	49,000	24.50	
Totals 10/01/2020 - 03/31/2021									1	200,000	49,000	24.50	1.0000
Totals 04/01/2020 - 03/31/2021									1	200,000	49,000	24.50	1.0000

*** ** Statistics for this group (1 in sample) *** **

Statistical Mean= 24.500 Median= 24.500 Maximum= 24.500 Minimum= 24.500

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 24.50000 (High) = 24.50000

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 24.50000 (High) = 24.50000

Price Related Differential (PRD): 1.00000 PRD >1 regressive, < 1 progressive.

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DB: County Work 2023

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Commercial

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 050 001 002	201	06/09/2021	1797/1226	WD	CAPP	ELDER, ROBERT T & DANIELL	ODDOU PROPERTIES LLC	03-ARM'S LENGTH	149,500	149,500	42,000	28.09	
20 110 002 080 23 7 4	201	05/14/2021	1795/1143	WD	CAPP	HILLSDALE AGENCY INC	STROUPE, BEVERLY	03-ARM'S LENGTH	17,000	17,000	13,200	77.65	
Totals 04/01/2021 - 09/30/2021									2	166,500	55,200	33.15	1.0000
Totals 04/01/2021 - 03/31/2022									2	166,500	55,200	33.15	1.0000
Price Related Differential (PRD): 0.00000			PRD >1 regressive, < 1 progressive.										

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Commercial

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Mult
Totals 04/01/2020 - 03/31/2022							3	366,500	104,200	28.43 1.0000

*** ** Statistics for this group (3 in sample) *** **

Statistical Mean= 43.414 Median= 28.094 Maximum= 77.647 Minimum= 24.500

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.52570 (Coefficient of Dispersion)

Average Squared Deviation = 882.17742 (Variance)

Square Root of Squared Deviation = 29.70147 (Standard Deviation)

Normalized Standard Deviation = 0.68415 (Covariance)

2 Standard Deviation Range (Low) = -15.98938 (High) = 102.81651

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.63059 (Coefficient of Dispersion)

Average Squared Deviation = 1,234.22744 (Variance)

Square Root of Squared Deviation = 35.13157 (Standard Deviation)

Normalized Standard Deviation = 1.25052 (Covariance)

2 Standard Deviation Range (Low) = -42.16950 (High) = 98.35679

Price Related Differential (PRD): 1.52697 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Commercial

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 050 001 003	201	06/05/2020	UNRECORDED	LC	CAPP	EQUITY TRUST CO/COOK, RAN	112 S MAIN ST LLC	03-ARM'S LENGTH	350,000	350,000	28,600	8.17	
Totals 04/01/2020 - 09/30/2020									1	350,000	28,600	8.17	1.0000
Totals 04/01/2020 - 03/31/2021									1	350,000	28,600	8.17	0.2874

*** ** Statistics for this group (1 in sample) *** **

Statistical Mean= 8.171 Median= 8.171 Maximum= 8.171 Minimum= 8.171

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 8.17143 (High) = 8.17143

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 8.17143 (High) = 8.17143

Price Related Differential (PRD): 1.00000 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Commercial

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 040 001 009	201	12/07/2021	1824/911	MLC	CAPP	FLAUGHER, DALE R & KATHLE RAYMOND & RAYMOND LLC		03-ARM'S LENGTH	75,000	75,000	14,600	19.47	
NO TERMS AVAILABLE													
Totals 10/01/2021 - 03/31/2022									1	75,000	14,600	19.47	0.0000
Totals 04/01/2021 - 03/31/2022									1	75,000	14,600	19.47	0.6847

*** ** Statistics for this group (1 in sample) *** **

Statistical Mean= 19.467 Median= 19.467 Maximum= 19.467 Minimum= 19.467

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 19.46667 (High) = 19.46667

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 19.46667 (High) = 19.46667

Price Related Differential (PRD): 1.00000 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Commercial

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Mult
Totals 10/01/2021 - 09/30/2022							1	75,000	14,600	19.47 0.6847

*** ** Statistics for this group (1 in sample) *** **

Statistical Mean= 19.467 Median= 19.467 Maximum= 19.467 Minimum= 19.467

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 19.46667 (High) = 19.46667

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 19.46667 (High) = 19.46667

Price Related Differential (PRD): 1.00000 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Commercial

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Mult
Totals 04/01/2020 - 03/31/2022							2	425,000	43,200	10.16 0.3575

*** ** Statistics for this group (2 in sample) *** **

Statistical Mean= 13.819 Median= 13.819 Maximum= 19.467 Minimum= 8.171

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.40868 (Coefficient of Dispersion)

Average Squared Deviation = 63.79121 (Variance)

Square Root of Squared Deviation = 7.98694 (Standard Deviation)

Normalized Standard Deviation = 0.57797 (Covariance)

2 Standard Deviation Range (Low) = -2.15483 (High) = 29.79293

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.40868 (Coefficient of Dispersion)

Average Squared Deviation = 63.79121 (Variance)

Square Root of Squared Deviation = 7.98694 (Standard Deviation)

Normalized Standard Deviation = 0.57797 (Covariance)

2 Standard Deviation Range (Low) = -2.15483 (High) = 29.79293

Price Related Differential (PRD): 1.35951 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Commercial

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
< Totals for this Analysis >												
	# of Sales		Assessments	Sale Prices	Ratio							
Conventional	3		104,200	366,500	28.43							
Creative	2		43,200	86,388	10.16		(Before discounting, sales were = 425,000)					
Totals:	5		147,400	452,888	19.30		(Weighted)					
*** ** Statistics for this group (5 in sample) *** **												
Statistical Mean=	31.576	Median=	24.500	Maximum=	77.647	Minimum=	8.171					
*** ** Statistics about Mean *** **												
Normalized Average Deviation	=		0.58363	(Coefficient of Dispersion)								
Average Squared Deviation	=		719.78718	(Variance)								
Square Root of Squared Deviation	=		26.82885	(Standard Deviation)								
Normalized Standard Deviation	=		0.84967	(Covariance)								
2 Standard Deviation Range (Low)	=	-22.08194	(High)	=	85.23346							
*** ** Statistics about Median *** **												
Normalized Average Deviation	=		0.63757	(Coefficient of Dispersion)								
Average Squared Deviation	=		782.37015	(Variance)								
Square Root of Squared Deviation	=		27.97088	(Standard Deviation)								
Normalized Standard Deviation	=		1.14167	(Covariance)								
2 Standard Deviation Range (Low)	=	-31.44176	(High)	=	80.44176							

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Industrial

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 110 002 157 23 7 4	301	11/06/2020	1778/862	OTH	IAPP	HERITAGE PROPANE EXPRESS	KOSAN CRISPLANT MISSOURI	03-ARM'S LENGTH	850,000	580,000	186,400	32.14	
SEE EXT COM													
Totals 10/01/2020 - 03/31/2021									1	580,000	186,400	32.14	1.0000
Totals 04/01/2020 - 03/31/2021									1	580,000	186,400	32.14	1.0000

*** ** Statistics for this group (1 in sample) *** **

Statistical Mean= 32.138 Median= 32.138 Maximum= 32.138 Minimum= 32.138

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 32.13793 (High) = 32.13793

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 32.13793 (High) = 32.13793

Price Related Differential (PRD): 1.00000 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Industrial

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Mult
Totals 04/01/2020 - 03/31/2022							1	580,000	186,400	32.14 1.0000

*** ** Statistics for this group (1 in sample) *** **

Statistical Mean= 32.138 Median= 32.138 Maximum= 32.138 Minimum= 32.138

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 32.13793 (High) = 32.13793

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 32.13793 (High) = 32.13793

Price Related Differential (PRD): 1.00000 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Industrial

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Mult
< Totals for this Analysis > # of Sales Assessments Sale Prices Ratio											
Conventional		1		186,400		580,000		32.14			
Creative		0		0		0		50.00	(Before discounting, sales were = 0)		
Totals:		1		186,400		580,000		32.14	(Weighted)		
*** ** Statistics for this group (1 in sample) *** **											
Statistical Mean= 32.138 Median= 32.138 Maximum= 32.138 Minimum= 32.138											
*** ** Statistics about Mean *** **											
Normalized Average Deviation	=			0.00000		(Coefficient of Dispersion)					
Average Squared Deviation	=			0.00000		(Variance)					
Square Root of Squared Deviation	=			0.00000		(Standard Deviation)					
Normalized Standard Deviation	=			0.00000		(Covariance)					
2 Standard Deviation Range (Low) = 32.13793 (High) = 32.13793											
*** ** Statistics about Median *** **											
Normalized Average Deviation	=			0.00000		(Coefficient of Dispersion)					
Average Squared Deviation	=			0.00000		(Variance)					
Square Root of Squared Deviation	=			0.00000		(Standard Deviation)					
Normalized Standard Deviation	=			0.00000		(Covariance)					
2 Standard Deviation Range (Low) = 32.13793 (High) = 32.13793											

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County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 040 001 029	401	08/19/2020	1770/945	WD	DEFLT	DIX, CHAD M & MICHELLE M	WALLING, ELLIOTT	03-ARM'S LENGTH	124,900	124,900	37,300	29.86	
20 095 001 020	401	05/28/2020	1763/629	WD	DEFLT	WONDERS, DOUGLAS A	KIES, JOSHUA C & STACEY B	03-ARM'S LENGTH	32,900	32,900	33,600	102.13	
20 110 001 031 22 7 4	401	09/29/2020	1774/561	WD	DEFLT	MOHR, GARRETT	PAVKA, REBECCA	03-ARM'S LENGTH	128,000	128,000	41,100	32.11	
20 110 002 137 23 7 4	401	08/13/2020	1769/1124	WD	DEFLT	DODSON(FRY), MICHELLE	MCK ENTERPRISE LLC	03-ARM'S LENGTH	74,900	74,900	39,400	52.60	
Totals 04/01/2020 - 09/30/2020									4	360,700	151,400	41.97	1.0000
20 040 001 005	401	10/01/2020	1774/1062	WD	DEFLT	SOMMERS, MERVIN M & IVA L	RUIZ, JULIA KAYE	03-ARM'S LENGTH	92,500	92,500	34,100	36.86	
20 040 001 052 + Pcls 20 040 001 049, 20 040 001 048	401	03/26/2021	1790/868	WD	DEFLT	ADAMS, KAREN L	ODELL, MICHAEL D	19-MULTI PARCEL ARM'	77,900	77,900	27,800	35.69	
20 040 001 055	401	03/24/2021	1790/937	WD	DEFLT	MCKITTERICK(LIVENSFARGER)	BURNS, JAIMIE	03-ARM'S LENGTH	105,200	105,200	27,600	26.24	
20 065 001 047	401	10/13/2020	1775/1237	WD	DEFLT	SOUTHERN MICHIGAN PROPERT	CLABAUGH, CHRISTOPHER A &	03-ARM'S LENGTH	48,000	48,000	29,100	60.63	
20 085 001 007	401	01/08/2021	1783/561	WD	DEFLT	STEWART, CAROLYN E	UPHOLD, KELLY & CHARLES D	03-ARM'S LENGTH	65,000	65,000	28,300	43.54	
20 095 001 018	401	02/13/2021	1786/1184	WD	DEFLT	REINICHE, LARRY L TRUST	HARRIS, BRIAN	03-ARM'S LENGTH	25,000	25,000	25,400	101.60	
20 100 001 010	401	10/09/2020	1775/870	WD	DEFLT	SANDERS(WILKS), BRANDIE M SEE EXT COM	AGAN, ROSE MARY LIVING TR	03-ARM'S LENGTH	45,000	45,000	31,600	70.22	
20 110 001 050 22 7 4	401	11/12/2020	1779/361	WD	DEFLT	JOHNSTONE, JAMES M	FLORES-SPRAGUE, ZYIA RIAN	03-ARM'S LENGTH	104,000	104,000	20,700	19.90	
20 110 001 054 22 7 4	401	03/18/2021	1789/917	WD	DEFLT	FARNHAM, CHRISTOPHER C &	HATFIELD, THOMAS L	03-ARM'S LENGTH	230,000	230,000	77,900	33.87	
20 110 002 098 23 7 4	401	11/18/2020	1779/843	WD	DEFLT	WHEELER, ALBERT L	ALBRIGHT, EUGENIA	03-ARM'S LENGTH	70,000	70,000	33,700	48.14	
Totals 10/01/2020 - 03/31/2021									10	862,600	336,200	38.98	1.0000
Totals 04/01/2020 - 03/31/2021									14	1,223,300	487,600	39.86	1.0000

*** Statistics for this group (14 in sample) ***

Statistical Mean= 49.528 Median= 40.202 Maximum= 102.128 Minimum= 19.904

*** Statistics about Mean ***

Normalized Average Deviation	=	0.40248	(Coefficient of Dispersion)
Average Squared Deviation	=	675.70692	(Variance)
Square Root of Squared Deviation	=	25.99436	(Standard Deviation)
Normalized Standard Deviation	=	0.52484	(Covariance)
2 Standard Deviation Range (Low)	=	-2.46060	(High) = 101.51685

*** Statistics about Median ***

Normalized Average Deviation	=	0.46964	(Coefficient of Dispersion)
Average Squared Deviation	=	769.38079	(Variance)
Square Root of Squared Deviation	=	27.73771	(Standard Deviation)

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County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

DB: County Work 2023

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
Normalized Standard Deviation = 0.68996 (Covariance) 2 Standard Deviation Range (Low) = -15.27377 (High) = 95.67709											
Price Related Differential (PRD): 1.24257 PRD >1 regressive, < 1 progressive.											

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County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 040 001 045	401	06/11/2021	1798/403	WD	DEFLT	PIPER, VERNARD L & LINDA	HAYES, CHRISTOPHER L/STAM	03-ARM'S LENGTH	190,000	190,000	57,400	30.21	
20 040 001 065	401	05/27/2021	1797/218	WD	DEFLT	SHEELY, GERALD LYNN	RODRIGUEZ, RUDY & CHARLOT	03-ARM'S LENGTH	27,000	27,000	27,100	100.37	
20 045 001 017	401	09/22/2021	1808/311	WD	DEFLT	ESTEL, FRANK R	MAYNARD, JACOB/KRAMIC, MI	03-ARM'S LENGTH	123,000	123,000	35,400	28.78	
20 065 001 006	401	09/17/2021	1808/620	WD	DEFLT	REBECK, JESSICA K	SHAFER, TREVOR DUANE	03-ARM'S LENGTH	125,000	125,000	33,100	26.48	
20 065 001 062	401	09/24/2021	1807/835	WD	DEFLT	SHEELY, GERALD L & KATHLE	ROSE, CREG MICHEAL	03-ARM'S LENGTH	63,000	63,000	12,800	20.32	
20 070 001 002	401	04/26/2021	1794/132	WD	DEFLT	GRAHAM, LIZA M	WEST, MELISSA GRACE & AAR	03-ARM'S LENGTH	140,000	140,000	57,900	41.36	
20 075 001 035	401	05/14/2021	1796/194	WD	DEFLT	PATTERSON, TASHA S	MOUSSEAU, WAYNE	03-ARM'S LENGTH	140,000	140,000	48,200	34.43	
20 085 001 026	401	04/16/2021	1792/1163	WD	DEFLT	HASSENZAHL, RON	CHRONINGER, TRAVIS L	03-ARM'S LENGTH	61,000	61,000	31,800	52.13	
20 090 001 002	401	06/15/2021	1798/470	WD	DEFLT	HEINDEL, WILLIAM M	GOLLNICK, ANDREW & MEGAN	03-ARM'S LENGTH	34,000	34,000	22,300	65.59	
20 100 001 010	401	05/11/2021	1795/211	WD	DEFLT	AGAN, ROSE MARY LIVING TR	ERVANS, BRANDY L	03-ARM'S LENGTH	150,500	150,500	36,500	24.25	
20 110 001 056 22 7 4 + Pcls 20 110 001 057 22 7 4, 20 110 001 038 22 7 4	401	07/22/2021	1801/692	WD	DEFLT	BRENDEL, TED M & BRENDA J	HOLLEY, KEVIN	19-MULTI PARCEL ARM'	279,900	279,900	62,900	22.47	
20 110 002 062 23 7 4 + Pcls 20 110 002 047 23 7 4	401	05/05/2021	1794/1083	WD	DEFLT	BECKMAN(RIGNEY), DEBRA S	ADAMS, RICHARD L	19-MULTI PARCEL ARM'	43,000	43,000	49,000	113.95	
20 110 002 117 23 7 4	401	08/31/2021	1806/451	WD	DEFLT	RUHL, CHRISTOPHER R & AUT	MATHER, JUSTIN D	03-ARM'S LENGTH	134,000	134,000	26,000	19.40	
20 110 003 124 27 7 4	401	08/09/2021	1803/880	WD	DEFLT	COPE, JEANNE	ADAMS, AMANDA B/MANN, DAV	03-ARM'S LENGTH	132,000	132,000	52,600	39.85	
20 110 003 127 27 7 4 + Pcls 20 070 001 006	402	07/27/2021	1802/1179	WD	DEFLT	BRINER, JACK DEAN	ELDER, ROBERT & DANIELLE	19-MULTI PARCEL ARM'	21,000	21,000	12,900	61.43	
Totals 04/01/2021 - 09/30/2021									15	1,663,400	565,900	34.02	1.0000

20 045 001 030	401	01/07/2022	1817/185	WD	DEFLT	BATES, LAURIE A	BARKER, ELIZABETH	03-ARM'S LENGTH	75,000	75,000	35,100	46.80
20 045 001 036	401	03/28/2022	1822/902	WD	DEFLT	NICHOLS, RODNEY	RINARD, KARI JO	03-ARM'S LENGTH	129,000	129,000	21,100	16.36
20 065 001 013	401	10/22/2021	1811/320	WD	DEFLT	HAGEWOOD, MICHELLE A	BATER, TIFFANI E	03-ARM'S LENGTH	100,000	100,000	44,300	44.30
20 065 001 022	401	02/24/2022	1825/1245	WD	DEFLT	OWENS, MICHAEL L	STEMPIEN, KATHLENE	03-ARM'S LENGTH	59,900	59,900	20,300	33.89
20 085 001 006	401	11/10/2021	1813/355	WD	DEFLT	WARNER, SARA	FRANCO, DANIEL	03-ARM'S LENGTH	147,000	147,000	50,400	34.29
20 085 001 020	401	02/16/2022	1819/911	WD	DEFLT	DRUMM, SCOTT	COPE, JOY	03-ARM'S LENGTH	38,000	38,000	16,600	43.68
20 100 001 012	401	12/15/2021	1815/300	WD	DEFLT	B & D READING LLC	RODGER, AUSTIN	03-ARM'S LENGTH	117,000	117,000	40,200	34.36
20 110 002 070 23 7 4	401	10/05/2021	1808/964	WD	DEFLT	SMITH, JAMES D & BREANN E	THRYSELIUS, TRAVIS/PATE,	03-ARM'S LENGTH	120,000	120,000	24,300	20.25
20 110 002 135 23 7 4	401	03/10/2022	1821/349	WD	DEFLT	COOK, DALE B & BETTY S TR	CRAFT, LARRY E & SANDRA	03-ARM'S LENGTH	140,000	140,000	41,300	29.50
20 110 003 119 27 7 4	401	11/22/2021	1814/43	WD	DEFLT	YOU AND ME LLC	PINEDA, KARLA	03-ARM'S LENGTH	139,900	139,900	24,400	17.44

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 110 003 132 27 7 4 + Pcls 20 070 001 012	401	01/19/2022	1817/742	WD	DEFLT	ZOLL, EDWARD L & ANDREA A	BROWN, HAROLD T III	19-MULTI PARCEL ARM'	147,000	147,000	32,700	22.24	
20 110 003 147 27 7 4	401	01/24/2022	1817/1251	WD	DEFLT	RICKMAN, LYNN ANN	FERREBEE, STEPHANY	03-ARM'S LENGTH	98,000	98,000	49,400	50.41	
Totals 10/01/2021 - 03/31/2022									12	1,310,800	400,100	30.52	1.0000
Totals 04/01/2021 - 03/31/2022									27	2,974,200	966,000	32.48	1.0000

*** ** Statistics for this group (27 in sample) *** **

Statistical Mean= 39.798 Median= 34.286 Maximum= 113.953 Minimum= 16.357

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.41337 (Coefficient of Dispersion)

Average Squared Deviation = 551.91807 (Variance)

Square Root of Squared Deviation = 23.49294 (Standard Deviation)

Normalized Standard Deviation = 0.59031 (Covariance)

2 Standard Deviation Range (Low) = -7.18803 (High) = 86.78371

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.45053 (Coefficient of Dispersion)

Average Squared Deviation = 583.47020 (Variance)

Square Root of Squared Deviation = 24.15513 (Standard Deviation)

Normalized Standard Deviation = 0.70452 (Covariance)

2 Standard Deviation Range (Low) = -14.02454 (High) = 82.59597

Price Related Differential (PRD): 1.22533 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 040 001 051	401	08/25/2022	1833/897	WD	DEFLT	O'DELL, BRIAN D & SELINDA	WELCH, SHAWN	03-ARM'S LENGTH	7,000	7,000	21,800	311.43	
20 045 001 005 + Pcls 20 110 003 118 27 7 4	401	05/23/2022	1827/387	WD	DEFLT	ELLER ACQUISITIONS LLC	CRANK, TODD R II/CRANK, T	19-MULTI PARCEL ARM'	140,000	140,000	33,400	23.86	
20 045 001 010	401	09/14/2022	1835/317	WD	DEFLT	MCCLELLAN, LANCE A/LUCAS	FINK, TERRI LEE & RANDALL	03-ARM'S LENGTH	175,000	175,000	51,700	29.54	
20 045 001 020	402	04/22/2022	1824/963	WD	DEFLT	ADAMS, RICHARD L	MARTIN, CLARENCE JON JR &	03-ARM'S LENGTH	14,000	14,000	4,000	28.57	
20 045 001 022	401	05/19/2022	1826/1128	WD	DEFLT	BLONDE, ROXANNE M	MOBLEY, DERECK	03-ARM'S LENGTH	99,900	99,900	35,200	35.24	
20 075 001 013	401	04/08/2022	1824/402	WD	DEFLT	MESSENGER, MICHAEL L & SH	MICHIGAN ST PROPERTY LLC	03-ARM'S LENGTH	60,000	60,000	18,200	30.33	
20 085 001 028	401	09/08/2022	1834/1068	WD	DEFLT	GEORGE, CINDY	MERCKLE, JACK L III & PAI	03-ARM'S LENGTH	187,000	187,000	22,800	12.19	
20 100 001 022	401	08/03/2022	1832/685	WD	DEFLT	CROOK, CHRISTINA S	MAYNARD, WILLIAM L/ESHAM,	03-ARM'S LENGTH	147,500	147,500	24,000	16.27	
20 110 001 039 22 7 4	401	07/11/2022	1831/505	WD	DEFLT	ADAMS, RICH	HOLLEY, KEVIN	03-ARM'S LENGTH	17,000	17,000	10,000	58.82	
20 110 002 061 23 7 4	401	07/18/2022	1831/352	WD	DEFLT	FREDERICK, CALEB	SARVER, PATTI A	03-ARM'S LENGTH	126,500	126,500	27,900	22.06	
Totals 04/01/2022 - 09/30/2022									10	973,900	249,000	25.57	1.0000
Totals 10/01/2021 - 09/30/2022									22	2,284,700	649,100	28.41	1.0000

*** ** Statistics for this group (22 in sample) *** **

Statistical Mean= 43.720 Median= 29.938 Maximum= 311.429 Minimum= 12.193

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.60959 (Coefficient of Dispersion)

Average Squared Deviation = 3,722.39793 (Variance)

Square Root of Squared Deviation = 61.01146 (Standard Deviation)

Normalized Standard Deviation = 1.39552 (Covariance)

2 Standard Deviation Range (Low) = -78.30335 (High) = 165.74248

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.73677 (Coefficient of Dispersion)

Average Squared Deviation = 3,921.37119 (Variance)

Square Root of Squared Deviation = 62.62085 (Standard Deviation)

Normalized Standard Deviation = 2.09168 (Covariance)

2 Standard Deviation Range (Low) = -95.30361 (High) = 155.17980

Price Related Differential (PRD): 1.53884 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
Totals 04/01/2020 - 03/31/2022							41	4,197,500	1,453,600	34.63	1.0000

*** ** Statistics for this group (41 in sample) *** **

Statistical Mean= 43.120 Median= 34.429 Maximum= 113.953 Minimum= 16.357

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.41585 (Coefficient of Dispersion)

Average Squared Deviation = 600.17372 (Variance)

Square Root of Squared Deviation = 24.49844 (Standard Deviation)

Normalized Standard Deviation = 0.56814 (Covariance)

2 Standard Deviation Range (Low) = -5.87651 (High) = 92.11726

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.48815 (Coefficient of Dispersion)

Average Squared Deviation = 677.60989 (Variance)

Square Root of Squared Deviation = 26.03094 (Standard Deviation)

Normalized Standard Deviation = 0.75609 (Covariance)

2 Standard Deviation Range (Low) = -17.63331 (High) = 86.49045

Price Related Differential (PRD): 1.24517 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 045 001 033 + Pcls 20 090 001 031	402	06/12/2020	1764/636	LC	DEFLT	MILLER, SHAWN P & ANGELA \$3,000 DN - 8% INT	BURGER, CLIFF & JESSICA	19-MULTI PARCEL ARM'	48,500	48,500	29,500	60.82	
Totals 04/01/2020 - 09/30/2020									1	48,500	29,500	60.82	1.0000
Totals 04/01/2020 - 03/31/2021									1	48,500	29,500	60.82	1.0000

*** ** Statistics for this group (1 in sample) *** **

Statistical Mean= 60.825 Median= 60.825 Maximum= 60.825 Minimum= 60.825

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 60.82474 (High) = 60.82474

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 60.82474 (High) = 60.82474

Price Related Differential (PRD): 1.00000 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 110 002 159 23 7 4	401	11/05/2021	1815/96	LC	DEFLT	CUTCHALL, EUGENE & DARLEN MCDONOUGH, SHAYLA/GEBHARD \$500 DN - 0% INT		03-ARM'S LENGTH	7,000	7,000	8,600	122.86	
Totals 10/01/2021 - 03/31/2022									1	7,000	8,600	122.86	0.0000
Totals 04/01/2021 - 03/31/2022									1	7,000	8,600	122.86	1.0000

*** ** Statistics for this group (1 in sample) *** **

Statistical Mean= 122.857 Median= 122.857 Maximum= 122.857 Minimum= 122.857

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 122.85714 (High) = 122.85714

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 122.85714 (High) = 122.85714

Price Related Differential (PRD): 1.00000 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Mult
Totals 10/01/2021 - 09/30/2022							1	7,000	8,600	122.86 1.0000

*** ** Statistics for this group (1 in sample) *** **

Statistical Mean= 122.857 Median= 122.857 Maximum= 122.857 Minimum= 122.857

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 122.85714 (High) = 122.85714

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 122.85714 (High) = 122.85714

Price Related Differential (PRD): 1.00000 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Mult
Totals 04/01/2020 - 03/31/2022							2	55,500	38,100	68.65 1.0000

*** ** Statistics for this group (2 in sample) *** **

Statistical Mean= 91.841 Median= 91.841 Maximum= 122.857 Minimum= 60.825

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.33772 (Coefficient of Dispersion)

Average Squared Deviation = 1,924.00921 (Variance)

Square Root of Squared Deviation = 43.86353 (Standard Deviation)

Normalized Standard Deviation = 0.47760 (Covariance)

2 Standard Deviation Range (Low) = 4.11388 (High) = 179.56800

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.33772 (Coefficient of Dispersion)

Average Squared Deviation = 1,924.00921 (Variance)

Square Root of Squared Deviation = 43.86353 (Standard Deviation)

Normalized Standard Deviation = 0.47760 (Covariance)

2 Standard Deviation Range (Low) = 4.11388 (High) = 179.56800

Price Related Differential (PRD): 1.33784 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Mult
< Totals for this Analysis > # of Sales Assessments Sale Prices Ratio										
Conventional		51		1,702,600	5,171,400	32.92				
Creative		2		38,100	55,500	68.65	(Before discounting, sales were = 55,500)			
Totals:		53		1,740,700	5,226,900	50.79	(Weighted)			
*** ** Statistics for this group (53 in sample) *** **										
Statistical Mean= 47.546 Median= 34.359 Maximum= 311.429 Minimum= 12.193										
*** ** Statistics about Mean *** **										
Normalized Average Deviation	=			0.53367	(Coefficient of Dispersion)					
Average Squared Deviation	=			2,019.04150	(Variance)					
Square Root of Squared Deviation	=			44.93375	(Standard Deviation)					
Normalized Standard Deviation	=			0.94506	(Covariance)					
2 Standard Deviation Range (Low)	=	-42.32167	(High)	=	137.41331					
*** ** Statistics about Median *** **										
Normalized Average Deviation	=			0.65029	(Coefficient of Dispersion)					
Average Squared Deviation	=			2,196.27846	(Variance)					
Square Root of Squared Deviation	=			46.86447	(Standard Deviation)					
Normalized Standard Deviation	=			1.36397	(Covariance)					
2 Standard Deviation Range (Low)	=	-59.36996	(High)	=	128.08791					

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County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

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DB: County Work 2023

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 040 001 029	401	08/19/2020	1770/945	WD	DEFLT	DIX, CHAD M & MICHELLE M	WALLING, ELLIOTT	03-ARM'S LENGTH	124,900	124,900	37,300	29.86	
20 095 001 020	401	05/28/2020	1763/629	WD	DEFLT	WONDERS, DOUGLAS A	KIES, JOSHUA C & STACEY B	03-ARM'S LENGTH	32,900	32,900	33,600	102.13	
20 110 001 031 22 7 4	401	09/29/2020	1774/561	WD	DEFLT	MOHR, GARRETT	PAVKA, REBECCA	03-ARM'S LENGTH	128,000	128,000	41,100	32.11	
20 110 002 137 23 7 4	401	08/13/2020	1769/1124	WD	DEFLT	DODSON(FRY), MICHELLE	MCK ENTERPRISE LLC	03-ARM'S LENGTH	74,900	74,900	39,400	52.60	
Totals 04/01/2020 - 09/30/2020			Conventional						4	360,700	151,400	41.97	1.0000
20 040 001 005	401	10/01/2020	1774/1062	WD	DEFLT	SOMMERS, MERVIN M & IVA L	RUIZ, JULIA KAYE	03-ARM'S LENGTH	92,500	92,500	34,100	36.86	
20 040 001 052 + Pcls 20 040 001 049, 20 040 001 048	401	03/26/2021	1790/868	WD	DEFLT	ADAMS, KAREN L	ODELL, MICHAEL D	19-MULTI PARCEL ARM'S LENGTH	77,900		77,900	27,800	35.69
20 040 001 055	401	03/24/2021	1790/937	WD	DEFLT	MCKITTERICK(LIVENSFARGER)	BURNS, JAIMIE	03-ARM'S LENGTH	105,200	105,200	27,600	26.24	
20 065 001 047	401	10/13/2020	1775/1237	WD	DEFLT	SOUTHERN MICHIGAN PROPERT	CLABAUGH, CHRISTOPHER A &	03-ARM'S LENGTH	48,000	48,000	29,100	60.63	
20 085 001 007	401	01/08/2021	1783/561	WD	DEFLT	STEWART, CAROLYN E	UPHOLD, KELLY & CHARLES D	03-ARM'S LENGTH	65,000	65,000	28,300	43.54	
20 095 001 018	401	02/13/2021	1786/1184	WD	DEFLT	REINICHE, LARRY L TRUST	HARRIS, BRIAN	03-ARM'S LENGTH	25,000	25,000	25,400	101.60	
20 100 001 010	401	10/09/2020	1775/870	WD	DEFLT	SANDERS(WILKS), BRANDIE M SEE EXT COM	AGAN, ROSE MARY LIVING TR	03-ARM'S LENGTH	45,000	45,000	31,600	70.22	
20 110 001 050 22 7 4	401	11/12/2020	1779/361	WD	DEFLT	JOHNSTONE, JAMES M	FLORES-SPRAGUE, ZYIA RIAN	03-ARM'S LENGTH	104,000	104,000	20,700	19.90	
20 110 001 054 22 7 4	401	03/18/2021	1789/917	WD	DEFLT	FARNHAM, CHRISTOPHER C &	HATFIELD, THOMAS L	03-ARM'S LENGTH	230,000	230,000	77,900	33.87	
20 110 002 098 23 7 4	401	11/18/2020	1779/843	WD	DEFLT	WHEELER, ALBERT L	ALBRIGHT, EUGENIA	03-ARM'S LENGTH	70,000	70,000	33,700	48.14	
Totals 10/01/2020 - 03/31/2021			Conventional						10	862,600	336,200	38.98	1.0000
Totals 04/01/2020 - 03/31/2021			Conventional						14	1,223,300	487,600	39.86	1.0000

*** Statistics for this group (14 in sample) ***

Statistical Mean= 49.528 Median= 40.202 Maximum= 102.128 Minimum= 19.904

*** Statistics about Mean ***

Normalized Average Deviation	=	0.40248	(Coefficient of Dispersion)
Average Squared Deviation	=	675.70692	(Variance)
Square Root of Squared Deviation	=	25.99436	(Standard Deviation)
Normalized Standard Deviation	=	0.52484	(Covariance)
2 Standard Deviation Range (Low)	=	-2.46060	(High) = 101.51685

*** Statistics about Median ***

Normalized Average Deviation	=	0.46964	(Coefficient of Dispersion)
Average Squared Deviation	=	769.38079	(Variance)
Square Root of Squared Deviation	=	27.73771	(Standard Deviation)

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County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

DB: County Work 2023

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
Normalized Standard Deviation = 0.68996 (Covariance) 2 Standard Deviation Range (Low) = -15.27377 (High) = 95.67709											
Price Related Differential (PRD): 1.24257 PRD >1 regressive, < 1 progressive.											

County: 30 HILLSDALE

Unit: CITY OF READING

Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 040 001 045	401	06/11/2021	1798/403	WD	DEFLT	PIPER, VERNARD L & LINDA	HAYES, CHRISTOPHER L/STAM	03-ARM'S LENGTH	190,000	190,000	57,400	30.21	
20 040 001 065	401	05/27/2021	1797/218	WD	DEFLT	SHEELY, GERALD LYNN	RODRIGUEZ, RUDY & CHARLOT	03-ARM'S LENGTH	27,000	27,000	27,100	100.37	
20 045 001 017	401	09/22/2021	1808/311	WD	DEFLT	ESTEL, FRANK R	MAYNARD, JACOB/KRAMIC, MI	03-ARM'S LENGTH	123,000	123,000	35,400	28.78	
20 065 001 006	401	09/17/2021	1808/620	WD	DEFLT	REBECK, JESSICA K	SHAFER, TREVOR DUANE	03-ARM'S LENGTH	125,000	125,000	33,100	26.48	
20 065 001 062	401	09/24/2021	1807/835	WD	DEFLT	SHEELY, GERALD L & KATHLE	ROSE, CREG MICHEAL	03-ARM'S LENGTH	63,000	63,000	12,800	20.32	
20 070 001 002	401	04/26/2021	1794/132	WD	DEFLT	GRAHAM, LIZA M	WEST, MELISSA GRACE & AAR	03-ARM'S LENGTH	140,000	140,000	57,900	41.36	
20 075 001 035	401	05/14/2021	1796/194	WD	DEFLT	PATTERSON, TASHA S	MOUSSEAU, WAYNE	03-ARM'S LENGTH	140,000	140,000	48,200	34.43	
20 085 001 026	401	04/16/2021	1792/1163	WD	DEFLT	HASSENZAHN, RON	CHRONINGER, TRAVIS L	03-ARM'S LENGTH	61,000	61,000	31,800	52.13	
20 090 001 002	401	06/15/2021	1798/470	WD	DEFLT	HEINDEL, WILLIAM M	GOLLNICK, ANDREW & MEGAN	03-ARM'S LENGTH	34,000	34,000	22,300	65.59	
20 100 001 010	401	05/11/2021	1795/211	WD	DEFLT	AGAN, ROSE MARY LIVING TR	ERVANS, BRANDY L	03-ARM'S LENGTH	150,500	150,500	36,500	24.25	
20 110 001 056 22 7 4 + Pcls 20 110 001 057 22 7 4, 20 110 001 038 22 7 4	401	07/22/2021	1801/692	WD	DEFLT	BRENDEL, TED M & BRENDA J	HOLLEY, KEVIN	19-MULTI PARCEL ARM'S LENGTH	279,900		279,900	62,900	22.47
20 110 002 062 23 7 4 + Pcls 20 110 002 047 23 7 4	401	05/05/2021	1794/1083	WD	DEFLT	BECKMAN(RIGNEY), DEBRA S	ADAMS, RICHARD L	19-MULTI PARCEL ARM'S LENGTH	43,000		43,000	49,000	113.95
20 110 002 117 23 7 4	401	08/31/2021	1806/451	WD	DEFLT	RUHL, CHRISTOPHER R & AUT	MATHER, JUSTIN D	03-ARM'S LENGTH	134,000	134,000	26,000	19.40	
20 110 003 124 27 7 4	401	08/09/2021	1803/880	WD	DEFLT	COPE, JEANNE	ADAMS, AMANDA B/MANN, DAV	03-ARM'S LENGTH	132,000	132,000	52,600	39.85	
20 110 003 127 27 7 4 + Pcls 20 070 001 006	402	07/27/2021	1802/1179	WD	DEFLT	BRINER, JACK DEAN	ELDER, ROBERT & DANIELLE	19-MULTI PARCEL ARM'S LENGTH	21,000		21,000	12,900	61.43
Totals 04/01/2021 - 09/30/2021									15	1,663,400	565,900	34.02	1.0000
20 045 001 030	401	01/07/2022	1817/185	WD	DEFLT	BATES, LAURIE A	BARKER, ELIZABETH	03-ARM'S LENGTH	75,000	75,000	35,100	46.80	
20 045 001 036	401	03/28/2022	1822/902	WD	DEFLT	NICHOLS, RODNEY	RINARD, KARI JO	03-ARM'S LENGTH	129,000	129,000	21,100	16.36	
20 065 001 013	401	10/22/2021	1811/320	WD	DEFLT	HAGEWOOD, MICHELLE A	BATER, TIFFANI E	03-ARM'S LENGTH	100,000	100,000	44,300	44.30	
20 065 001 022	401	02/24/2022	1825/1245	WD	DEFLT	OWENS, MICHAEL L	STEMPIEN, KATHLENE	03-ARM'S LENGTH	59,900	59,900	20,300	33.89	
20 085 001 006	401	11/10/2021	1813/355	WD	DEFLT	WARNER, SARA	FRANCO, DANIEL	03-ARM'S LENGTH	147,000	147,000	50,400	34.29	
20 085 001 020	401	02/16/2022	1819/911	WD	DEFLT	DRUMM, SCOTT	COPE, JOY	03-ARM'S LENGTH	38,000	38,000	16,600	43.68	
20 100 001 012	401	12/15/2021	1815/300	WD	DEFLT	B & D READING LLC	RODGER, AUSTIN	03-ARM'S LENGTH	117,000	117,000	40,200	34.36	
20 110 002 070 23 7 4	401	10/05/2021	1808/964	WD	DEFLT	SMITH, JAMES D & BREANN E	THRYSELIUS, TRAVIS/PATE,	03-ARM'S LENGTH	120,000	120,000	24,300	20.25	
20 110 002 135 23 7 4	401	03/10/2022	1821/349	WD	DEFLT	COOK, DALE B & BETTY S TR	CRAFT, LARRY E & SANDRA	03-ARM'S LENGTH	140,000	140,000	41,300	29.50	
20 110 003 119 27 7 4	401	11/22/2021	1814/43	WD	DEFLT	YOU AND ME LLC	PINEDA, KARLA	03-ARM'S LENGTH	139,900	139,900	24,400	17.44	

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 110 003 132 27 7 4 + Pcls 20 070 001 012	401	01/19/2022	1817/742	WD	DEFLT	ZOLL, EDWARD L & ANDREA A	BROWN, HAROLD T III	19-MULTI PARCEL ARM'S LENGTH	147,000		147,000	32,700	22.24
20 110 003 147 27 7 4	401	01/24/2022	1817/1251	WD	DEFLT	RICKMAN, LYNN ANN	FERREBEE, STEPHANY	03-ARM'S LENGTH	98,000		98,000	49,400	50.41
Totals 10/01/2021 - 03/31/2022									12	1,310,800	400,100	30.52	1.0000
Totals 04/01/2021 - 03/31/2022									27	2,974,200	966,000	32.48	1.0000

*** ** Statistics for this group (27 in sample) *** **

Statistical Mean= 39.798 Median= 34.286 Maximum= 113.953 Minimum= 16.357

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.41337 (Coefficient of Dispersion)
Average Squared Deviation = 551.91807 (Variance)
Square Root of Squared Deviation = 23.49294 (Standard Deviation)
Normalized Standard Deviation = 0.59031 (Covariance)
2 Standard Deviation Range (Low) = -7.18803 (High) = 86.78371

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.45053 (Coefficient of Dispersion)
Average Squared Deviation = 583.47020 (Variance)
Square Root of Squared Deviation = 24.15513 (Standard Deviation)
Normalized Standard Deviation = 0.70452 (Covariance)
2 Standard Deviation Range (Low) = -14.02454 (High) = 82.59597

Price Related Differential (PRD): 1.22533 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 045 001 020	402	04/22/2022	1824/963	WD	DEFLT	ADAMS, RICHARD L	MARTIN, CLARENCE JON JR &	03-ARM'S LENGTH	14,000	14,000	4,000	28.57	
20 075 001 013	401	04/08/2022	1824/402	WD	DEFLT	MESSENGER, MICHAEL L & SH	MICHIGAN ST PROPERTY LLC	03-ARM'S LENGTH	60,000	60,000	18,200	30.33	
Totals 04/01/2022 - 09/30/2022									2	74,000	22,200	30.00	1.0000
Totals 10/01/2021 - 09/30/2022									14	1,384,800	422,300	30.50	1.0000

*** ** Statistics for this group (14 in sample) *** **

Statistical Mean= 32.316 Median= 32.112 Maximum= 50.408 Minimum= 16.357

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.27193 (Coefficient of Dispersion)

Average Squared Deviation = 120.72010 (Variance)

Square Root of Squared Deviation = 10.98727 (Standard Deviation)

Normalized Standard Deviation = 0.33999 (Covariance)

2 Standard Deviation Range (Low) = 10.34147 (High) = 54.29055

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.27367 (Coefficient of Dispersion)

Average Squared Deviation = 120.76510 (Variance)

Square Root of Squared Deviation = 10.98932 (Standard Deviation)

Normalized Standard Deviation = 0.34222 (Covariance)

2 Standard Deviation Range (Low) = 10.13294 (High) = 54.09021

Price Related Differential (PRD): 1.05970 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
Totals 04/01/2020 - 03/31/2022							41	4,197,500	1,453,600	34.63	1.0000

*** ** Statistics for this group (41 in sample) *** **

Statistical Mean= 43.120 Median= 34.429 Maximum= 113.953 Minimum= 16.357

*** ** Statistics about Mean *** **

Normalized Average Deviation	=	0.41585	(Coefficient of Dispersion)
Average Squared Deviation	=	600.17372	(Variance)
Square Root of Squared Deviation	=	24.49844	(Standard Deviation)
Normalized Standard Deviation	=	0.56814	(Covariance)
2 Standard Deviation Range (Low)	=	-5.87651	(High) = 92.11726

*** ** Statistics about Median *** **

Normalized Average Deviation	=	0.48815	(Coefficient of Dispersion)
Average Squared Deviation	=	677.60989	(Variance)
Square Root of Squared Deviation	=	26.03094	(Standard Deviation)
Normalized Standard Deviation	=	0.75609	(Covariance)
2 Standard Deviation Range (Low)	=	-17.63331	(High) = 86.49045

Price Related Differential (PRD): 1.24517 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 045 001 033 + Pcls 20 090 001 031	402	06/12/2020	1764/636	LC	DEFLT	MILLER, SHAWN P & ANGELA \$3,000 DN - 8% INT	BURGER, CLIFF & JESSICA	19-MULTI PARCEL ARM'S LENGTH	48,500		48,500	29,500	60.82
Totals 04/01/2020 - 09/30/2020									1	48,500	29,500	60.82	1.0000
Totals 04/01/2020 - 03/31/2021									1	48,500	29,500	60.82	1.0000

*** ** Statistics for this group (1 in sample) *** **

Statistical Mean= 60.825 Median= 60.825 Maximum= 60.825 Minimum= 60.825

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)
Average Squared Deviation = 0.00000 (Variance)
Square Root of Squared Deviation = 0.00000 (Standard Deviation)
Normalized Standard Deviation = 0.00000 (Covariance)
2 Standard Deviation Range (Low) = 60.82474 (High) = 60.82474

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)
Average Squared Deviation = 0.00000 (Variance)
Square Root of Squared Deviation = 0.00000 (Standard Deviation)
Normalized Standard Deviation = 0.00000 (Covariance)
2 Standard Deviation Range (Low) = 60.82474 (High) = 60.82474

Price Related Differential (PRD): 1.00000 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
20 110 002 159 23 7 4	401	11/05/2021	1815/96	LC	DEFLT	CUTCHALL, EUGENE & DARLEN MCDONOUGH, SHAYLA/GEBHARD \$500 DN - 0% INT		03-ARM'S LENGTH	7,000	7,000	8,600	122.86	
Totals 10/01/2021 - 03/31/2022									1	7,000	8,600	122.86	0.0000
Totals 04/01/2021 - 03/31/2022									1	7,000	8,600	122.86	1.0000

*** ** Statistics for this group (1 in sample) *** **

Statistical Mean= 122.857 Median= 122.857 Maximum= 122.857 Minimum= 122.857

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 122.85714 (High) = 122.85714

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 122.85714 (High) = 122.85714

Price Related Differential (PRD): 1.00000 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price Adj.	Sale Price Assessment	Ratio	Mult
Totals 10/01/2021 - 09/30/2022							1	7,000	8,600	122.86 1.0000

*** ** Statistics for this group (1 in sample) *** **

Statistical Mean= 122.857 Median= 122.857 Maximum= 122.857 Minimum= 122.857

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 122.85714 (High) = 122.85714

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.00000 (Coefficient of Dispersion)

Average Squared Deviation = 0.00000 (Variance)

Square Root of Squared Deviation = 0.00000 (Standard Deviation)

Normalized Standard Deviation = 0.00000 (Covariance)

2 Standard Deviation Range (Low) = 122.85714 (High) = 122.85714

Price Related Differential (PRD): 1.00000 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
Totals 04/01/2020 - 03/31/2022							2	55,500	38,100	68.65	1.0000

*** ** Statistics for this group (2 in sample) *** **

Statistical Mean= 91.841 Median= 91.841 Maximum= 122.857 Minimum= 60.825

*** ** Statistics about Mean *** **

Normalized Average Deviation = 0.33772 (Coefficient of Dispersion)

Average Squared Deviation = 1,924.00921 (Variance)

Square Root of Squared Deviation = 43.86353 (Standard Deviation)

Normalized Standard Deviation = 0.47760 (Covariance)

2 Standard Deviation Range (Low) = 4.11388 (High) = 179.56800

*** ** Statistics about Median *** **

Normalized Average Deviation = 0.33772 (Coefficient of Dispersion)

Average Squared Deviation = 1,924.00921 (Variance)

Square Root of Squared Deviation = 43.86353 (Standard Deviation)

Normalized Standard Deviation = 0.47760 (Covariance)

2 Standard Deviation Range (Low) = 4.11388 (High) = 179.56800

Price Related Differential (PRD): 1.33784 PRD >1 regressive, < 1 progressive.

County: 30 HILLSDALE
Unit: CITY OF READING
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh.	Grantor	Grantee	Terms-of-Sale	Sale Price	Adj.Sale Price	Assessment	Ratio	Mult
< Totals for this Analysis >	# of Sales		Assessments	Sale Prices	Ratio							
Conventional	43		1,475,800	4,271,500	34.55							
Creative	2		38,100	55,500	68.65	(Before discounting, sales were = 55,500)						
Totals:	45		1,513,900	4,327,000	51.60	(Weighted)						
*** ** Statistics for this group (45 in sample) *** **												
Statistical Mean= 44.678 Median= 34.429 Maximum= 122.857 Minimum= 16.357												
*** ** Statistics about Mean *** **												
Normalized Average Deviation		=	0.43721		(Coefficient of Dispersion)							
Average Squared Deviation		=	703.27975		(Variance)							
Square Root of Squared Deviation		=	26.51942		(Standard Deviation)							
Normalized Standard Deviation		=	0.59356		(Covariance)							
2 Standard Deviation Range (Low)		=	-8.36058	(High)	=	97.71711						
*** ** Statistics about Median *** **												
Normalized Average Deviation		=	0.52530		(Coefficient of Dispersion)							
Average Squared Deviation		=	810.72369		(Variance)							
Square Root of Squared Deviation		=	28.47321		(Standard Deviation)							
Normalized Standard Deviation		=	0.82702		(Covariance)							
2 Standard Deviation Range (Low)		=	-22.51785	(High)	=	91.37499						

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name Hillsdale County				City/Township Name (check appropriate box) Reading City				<input checked="" type="checkbox"/> City <input type="checkbox"/> Township		Study Year 2022	Equalization Year 2023
Assessment Roll Classification					Sample			% Ratio Assessments to Appraisals	Projected True Cash Value	Remarks	
Class of Real Property	Study Type	Stratified Study	Combined Study	Assessed Value	No. of Parcels	Assessed Value	True Cash Value				
100 Agricultural	AS			512,100	18	512,100	1,025,328	49.94 %	1,025,328	AS 100% Sample	
200 Commercial	AS			2,955,500	7	246,700	561,424	43.94 %	6,726,218	AS	
300 Industrial	AS			4,357,400	5	758,800	1,566,432	48.44 %	8,995,458	AS	
400 Residential	S2			12,733,300	43	0	0	41.21 %	30,898,568	SS	
500 Timber-Cutover	NC			0	0	0	0	50.00 %	0	NC	
600 Developmental	NC			0	0	0	0	50.00 %	0	NC	
TOTAL - REAL				20,558,300	73				47,645,572		
Study Type Codes											
AS: Appraisal Study		NC: None Classified		OH: One Hundred % Study		S1: One Year Sales Study		S2: Two Year Sales Study			
NW: New Class		RA: Reappraisal		ES: Estimated Values (Explain): _____							

INSTRUCTIONS, Page 1:

Enter county name.

Enter Unit name and check the appropriate box for township or city.

Enter study year followed by equalization year.

For the following, enter into the appropriate field within each classification of real property, the study results of each study conducted.

Study type: Enter the two character code/s that best identify the study type/s used to obtain the projected true cash value for the classification. NOTE: The two character codes to be used can be found under the "Study Type Codes" heading of this form.

Stratified Study: If a stratified study is used, check this box and follow the instructions on page 2 of this form.

Combined Study: If a combined study is used, check this box and follow the instructions on page 3 of this form.

Assessed Value: Enter the current year's ending Assessed Value of the classification from the 2164 (L-4023).

No. of Parcels: Enter the number of parcels included in the study sample.

Sample Assessed Value: Enter the assessed value of the appraisal study sample when study type "AS" is used. If "OH" is also selected this value must match Assessed Value of the classification. **NOTE:** No data entry required if using a sales study, stratified study or combined study.

Sample True Cash Value: Enter the true cash value of the appraisal study sample when study type "AS" is used. NOTE: No data entry required if using a sales study, stratified study or combined study.

% Ratio Assessments to Appraisals: Enter the ratio by dividing the "Assessed Value by the "True Cash Value" of the appraisal study sample when study type "AS" is used. The ratio will be rounded to four decimals and displayed using two decimals (0.4975 displayed as 49.75) NOTE: If using a sales study, enter the applicable ratio from the form 2793 (L-4017/L-4047). If using a stratified or combined study, then the resulting "Study % Ratio" for the classification is used from page 2 for a Stratified Study or from page 3 for a Combined Study.

Projected True Cash Value: Enter the projected true cash value by dividing "Assessed Value" of the classification by the "% Ratio Assessment to Appraisals". NOTE: If using a stratified or combined study, then the total projected true cash value for the classification is used from page 2 for a Stratified Study or from page 3 for a Combined Study.

Remarks: Enter brief remarks relating to the study if applicable.

Study Type Codes: If "ES" was selected as a study type, please give a brief explanation why the estimated value was used.

INSTRUCTIONS: County Summary (Total Recap)

Enter county name.

Enter study year followed by equalization year.

For the following, enter into the appropriate field within each classification of real property, the study results of each study conducted.

Study type: No entry required.

Stratified Study: No entry required.

Combined Study: No entry required.

Assessed Value: Enter the total current year's ending Assessed Value of the classification from the 2164 (L-4023). This is the sum of all the assessed value for the classification from the current year individual unit 2164's (L 4023's).

No. of Parcels: Enter the total number of study parcels included in the classification.

Sample Assessed Value: No entry required.

Sample True Cash Value: No entry required.

% Ratio Assessments to Appraisals: Enter the ratio by dividing the total Assessed Value of the classification by the total Projected True Cash Value of the classification. The ratio will be rounded to four decimals and displayed using two decimals (0.4975 displayed as 49.75).

Projected True Cash Value: Enter the total Projected True Cash Value by summing the projected true cash values of the individual units in the classification.

Remarks: Enter brief remarks relating to the study if applicable.

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name Hillsdale County				City/Township Name (check appropriate box) Reading City <input checked="" type="checkbox"/> City <input type="checkbox"/> Township			Year 2023	
				Sample				
Class of Personal Property	Study Type	Unit Ending Assessed Value	No. of Parcels	Assessed Value	True Cash Value	Study % Ratio	Unit Starting True Cash Value	Remarks
150 Agricultural	NC	0	0	0	0	50.00%	0	NC
250 Commercial	RV	178,200	1	0	0	50.00%	356,400	RV
350 Industrial	RV	1,084,900	3	0	0	50.00%	2,169,800	RV
450 Residential	NC	0	0	0	0	50.00%	0	NC
550 Utility	RV	1,077,300	1	0	0	50.00%	2,154,600	RV
TOTAL - PERSONAL		2,340,400	5				4,680,800	

AS: Appraisal Study

AU: Audit

CT: Class Transfer

ES: Estimated Values (Explain): _____

NC: None Classified

NW: New Class

OH: 100%

RV: Review

S1: One Year Sales Study

S2: Two Year Sales Study

Remarks:
