

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.				
05-13-300-508-00	8955 DELLWOOD DR	03/28/24	\$350,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$350,000	\$177,700	50.77	\$355,351	\$5,691	\$344,309	\$339,146	1.015				
05-13-450-591-00	4209 SNOWBRIDGE TRL	11/07/24	\$270,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$270,000	\$134,300	49.74	\$268,490	\$8,531	\$261,469	\$252,143	1.037				
05-13-350-177-00	5251 PINECREST DR	12/19/23	\$220,000	WD	03-ARM'S LENGTH	\$220,000	\$87,900	39.95	\$175,882	\$4,437	\$215,563	\$206,064	1.046				
05-13-500-059-00	5647 WINTERSET DR	09/06/24	\$285,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$285,000	\$139,600	48.98	\$279,169	\$3,757	\$281,243	\$267,131	1.053				
05-13-450-091-00	11127 ALPINE VALLEY DR	09/05/24	\$289,500	WD	03-ARM'S LENGTH	\$289,500	\$140,300	48.46	\$280,627	\$4,074	\$285,426	\$268,238	1.064				
05-13-350-172-00	5177 PINECREST DR	10/22/24	\$179,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$179,000	\$84,800	47.37	\$169,413	\$5,212	\$173,788	\$159,264	1.091				
05-13-250-272-00	4743 WYNDHURST CT	03/28/25	\$297,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$297,000	\$159,600	53.74	\$319,259	\$9,692	\$287,308	\$261,901	1.097				
05-13-025-004-00	11190 OLDS RD	11/29/23	\$314,260	WD	03-ARM'S LENGTH	\$314,260	\$128,700	40.95	\$257,473	\$37,980	\$276,380	\$239,730	1.153				
05-13-300-298-00	8316 DELLWOOD DR	12/10/24	\$285,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$285,000	\$133,000	50.19	\$265,952	\$3,600	\$261,400	\$221,956	1.178				
05-13-350-323-00	5455 PINEVALLEY DR	09/25/23	\$255,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$255,000	\$90,700	35.57	\$181,467	\$8,945	\$246,055	\$207,358	1.187				
05-13-400-337-00	11179 PENCIL LAKE RD	10/28/24	\$200,000	WD	03-ARM'S LENGTH	\$200,000	\$87,000	43.50	\$173,958	\$3,308	\$196,692	\$165,519	1.188				
05-13-500-233-00	5556 SHADYSHORE PARKWAY	06/15/23	\$120,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$120,000	\$42,700	35.58	\$85,318	\$5,437	\$114,563	\$96,011	1.193				
05-13-019-016-00	6167 ALBA HWY	04/30/24	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$48,200	38.56	\$96,460	\$7,077	\$117,923	\$97,580	1.208				
05-13-029-009-40	4673 TUCKER RD	11/25/24	\$208,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$208,000	\$98,100	47.16	\$196,292	\$45,749	\$162,251	\$133,881	1.212				
05-13-325-228-00	9920 PINERIDGE DR	05/26/23	\$265,000	WD	03-ARM'S LENGTH	\$265,000	\$91,000	34.34	\$181,909	\$7,251	\$257,749	\$209,925	1.228				
05-13-425-023-00	9977 MISTYMORN CT	05/10/24	\$295,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$295,000	\$124,400	42.17	\$248,522	\$8,438	\$286,562	\$232,865	1.231				
05-13-400-185-00	11957 PENCIL LAKE RD	04/19/24	\$295,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$295,000	\$122,400	41.49	\$244,631	\$4,930	\$290,070	\$232,494	1.248				
05-13-300-332-00	5414 SANDALWOOD CIR	06/22/24	\$325,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$320,000	\$131,700	41.16	\$263,236	\$3,582	\$316,418	\$251,847	1.256				
05-13-450-462-00	11607 MILLS DR	08/04/23	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$86,700	38.53	\$173,369	\$4,571	\$220,629	\$173,688	1.270				
05-13-013-006-00	11405 ALBA HWY	05/25/23	\$251,000	WD	03-ARM'S LENGTH	\$251,000	\$91,400	36.41	\$182,766	\$13,553	\$237,447	\$183,131	1.297				
05-13-013-006-00	11405 ALBA HWY	01/26/24	\$255,000	QC	03-ARM'S LENGTH	\$255,000	\$91,200	35.76	\$182,392	\$14,644	\$240,356	\$183,131	1.312				
05-13-475-115-00	9223 VALLEYWAY DR	03/15/24	\$215,000	WD	03-ARM'S LENGTH	\$215,000	\$84,500	39.30	\$168,954	\$1,700	\$213,300	\$162,225	1.315				
05-13-425-004-00	5953 PINEVIEW DR	05/12/23	\$245,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$245,000	\$77,700	31.71	\$155,312	\$2,000	\$243,000	\$184,269	1.319				
05-13-023-006-16	10245 OLDS RD	06/07/24	\$665,000	WD	03-ARM'S LENGTH	\$665,000	\$237,500	35.71	\$475,065	\$59,904	\$605,096	\$453,233	1.335				
05-13-450-462-00	11607 MILLS DR	05/17/24	\$235,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$235,000	\$91,400	38.89	\$182,784	\$6,231	\$228,769	\$171,244	1.336				
05-13-275-245-00	10743 SPRUCEDALE CIR	02/23/24	\$240,000	WD	03-ARM'S LENGTH	\$240,000	\$92,600	38.58	\$185,223	\$4,873	\$235,127	\$174,927	1.344				
05-13-020-017-00	3190 TOBIAS RD	10/17/24	\$195,000	PTA	03-ARM'S LENGTH	\$195,000	\$67,300	34.51	\$134,593	\$6,000	\$189,000	\$140,385	1.346				
05-13-400-130-01	11695 WESTMONTE DR	06/21/24	\$249,900	WD	03-ARM'S LENGTH	\$249,900	\$83,400	33.37	\$166,769	\$5,073	\$244,827	\$176,524	1.387				
05-13-150-034-00	4062 EAST ST	03/03/25	\$60,000	PTA	03-ARM'S LENGTH	\$60,000	\$25,900	43.17	\$51,792	\$23,683	\$36,317	\$25,438	1.428				
05-13-030-010-20	4205 EAST ST	02/14/25	\$218,000	WD	03-ARM'S LENGTH	\$218,000	\$83,600	38.35	\$167,284	\$4,200	\$213,800	\$147,587	1.449				
05-13-325-050-00	5469 HILLVIEW DR	05/30/24	\$255,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$255,000	\$90,700	35.57	\$181,027	\$6,800	\$248,200	\$168,988	1.469				
05-13-300-633-00	5239 SHADYHURST CT	10/10/24	\$275,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$275,000	\$96,400	35.05	\$192,677	\$7,423	\$267,577	\$179,684	1.489				
05-13-029-003-00	4141 BLACKBERRY LN	02/02/24	\$297,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$297,000	\$111,600	37.58	\$223,243	\$113,644	\$183,356	\$119,650	1.532				
05-13-029-004-00	4454 BLACKBERRY LN	02/02/24	\$297,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$297,000	\$111,600	37.58	\$223,243	\$113,644	\$183,356	\$119,650	1.532				
05-13-300-123-00	5638 FORESTGROVE DR	04/27/23	\$420,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$420,000	\$115,900	27.60	\$231,896	\$12,026	\$407,974	\$264,267	1.544				
05-13-300-104-00	5834 FORESTGROVE DR	08/21/24	\$232,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$232,000	\$77,000	33.19	\$153,948	\$3,400	\$228,600	\$146,021	1.566				
05-13-425-003-00	5975 PINEVIEW DR	11/06/23	\$145,000	QC	19-MULTI PARCEL ARM'S LENGTH	\$145,000	\$44,100	30.41	\$88,274	\$2,500	\$142,500	\$88,154	1.616				
05-13-300-458-00	5337 TORREYHILL CIR	05/28/24	\$165,000	WD	03-ARM'S LENGTH	\$165,000	\$51,900	31.45	\$103,717	\$1,700	\$163,300	\$98,950	1.650				
05-13-020-006-00	7060 STRAWBERRY LN	06/28/23	\$262,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$262,000	\$83,100	35.82	\$166,249	\$31,289	\$200,711	\$116,950	1.716				
05-13-500-032-00	5515 WINTERSET DR	09/04/24	\$365,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$365,000	\$103,100	28.25	\$206,139	\$3,860	\$361,140	\$196,197	1.841				
05-13-030-010-30	4227 EAST ST	03/27/25	\$245,900	WD	03-ARM'S LENGTH	\$245,900	\$74,600	30.34	\$149,148	\$7,819	\$238,081	\$127,900	1.861				
05-13-450-216-03	4156 LAMING CIR	11/20/24	\$455,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$455,000	\$136,100	29.91	\$272,180	\$25,148	\$439,852	\$223,558	1.923				
05-13-500-108-00	5942 SHADYSHORE PARKWAY	09/14/23	\$336,250	WD	03-ARM'S LENGTH	\$336,250	\$70,000	20.82	\$139,914	\$10,000	\$326,250	\$156,147	2.089				
05-13-475-120-00	4601 SNOWCREST TRL	06/28/24	\$332,000	WD	03-ARM'S LENGTH	\$332,000	\$82,800	24.94	\$165,521	\$5,276	\$326,724	\$155,427	2.102				
05-13-450-337-01	4252 GATES DR	10/24/24	\$398,000	WD	03-ARM'S LENGTH	\$393,000	\$101,800	25.90	\$203,699	\$5,400	\$387,600	\$179,456	2.160				
05-13-500-113-00	5898 SHADYSHORE PARKWAY	06/06/24	\$380,000	WD	03-ARM'S LENGTH	\$380,000	\$94,300	24.82	\$188,515	\$17,653	\$362,347	\$165,725	2.186				
Totals: \$12,471,810												\$12,431,810	\$4,580,300	\$9,159,102	\$11,740,405	\$8,525,557	E.C.F. => 1.377
												Sale. Ratio => 36.84	Ave. E.C.F. => 1.415	Used	1.377		
												Std. Dev. => 7.55					

Used a combined study for AG due to lack of sales. Comparable properties in GT and LON were used to calculate ECF.

05-13-023-002-10	3298 PATTERSON RD	10/26/23	\$50,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$50,000	\$42,200	84.40	\$84,428	\$38,512	\$11,488	\$39,789	0.289
05-13-018-009-00	2559 S JORDAN RIVER RD	08/11/23	\$50,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$50,000	\$54,300	108.60	\$108,601	\$6,263	\$43,737	\$110,755	0.395
05-13-250-201-00	10518 TIMBERLANE DR	12/04/23	\$53,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$53,000	\$41,300	77.92	\$82,558	\$2,000	\$51,000	\$96,825	0.527
05-13-500-120-00	5834 SHADYSHORE PARKWAY	11/13/24	\$250,000	PTA	03-ARM'S LENGTH	\$250,000	\$186,200	74.48	\$372,368	\$35,964	\$214,036	\$326,289	0.656
05-13-475-115-00	9223 VALLEYWAY DR	09/11/23	\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$69,100	62.82	\$138,198	\$1,000	\$109,000	\$164,901	0.661
05-13-125-021-00	6112 ALBA HWY	08/20/24	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$39,800	66.33	\$79,647	\$5,012	\$54,988	\$81,479	0.675
05-13-500-188-00	5558 WINTERSET DR	11/07/24	\$158,000	WD	03-ARM'S LENGTH	\$158,000	\$113,200	71.65	\$226,404	\$5,776	\$152,224	\$213,994	0.711
05-13-300-038-00	8641 SPRINGDALE DR	02/12/24	\$130,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$130,000	\$74,900	57.62	\$149,574	\$16,875	\$113,125	\$136,381	0.829
05-13-029-009-30	4651 TUCKER RD	04/29/24	\$150,000	QC	03-ARM'S LENGTH	\$150,000	\$77,600	51.73	\$155,127	\$11,830	\$138,170	\$156,438	0.883
05-13-017-004-01	2210 S US 131	06/09/23	\$230,000	WD	03-ARM'S LENGTH	\$230,000	\$119,200	51.83	\$238,378	\$4,000	\$226,000	\$253,656	0.891
05-13-475-037-00	9618 VALLEYWAY DR	11/22/23	\$164,675	WD	19-MULTI PARCEL ARM'S LENGTH	\$164,675	\$90,400	54.90	\$180,435	\$10,858	\$153,817	\$164,478	0.935
05-13-300-230-00	8436 DELLWOOD DR	05/12/23	\$145,000	WD	03-ARM'S LENGTH	\$145,000	\$62,900	43.38	\$125,723	\$6,678	\$138,322	\$143,083	0.967
05-13-450-305-00	4411 GATES DR	04/03/23	\$251,500	WD	03-ARM'S LENGTH	\$251,500	\$108,300	43.06	\$216,586	\$1,430	\$250,070	\$258,601	0.967
05-13-125-023-00	4094 WALNUT ST	06/09/23	\$235,000	WD	03-ARM'S LENGTH	\$235,000	\$111,100	47.28	\$222,208	\$15,058	\$219,942	\$224,188	0.981

Star Commercial ECF Analysis 2026

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05-13-017-004-01	2210 S US 131	06/09/23	\$230,000	WD	03-ARM'S LENGTH	\$230,000	\$119,200	51.83	\$238,378	\$4,000	\$226,000	\$253,656	0.891
05-13-125-023-00	4094 WALNUT ST	06/09/23	\$235,000	WD	03-ARM'S LENGTH	\$235,000	\$111,100	47.28	\$222,208	\$15,058	\$219,942	\$224,188	0.981
05-13-025-004-00	11190 OLDS RD	11/29/23	\$314,260	WD	03-ARM'S LENGTH	\$314,260	\$128,700	40.95	\$257,473	\$37,880	\$276,380	\$239,730	1.153
05-13-019-016-00	6167 ALBA HWY	04/30/24	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$48,200	38.56	\$96,460	\$7,077	\$117,923	\$97,580	1.208
05-13-029-009-40	4673 TUCKER RD	11/25/24	\$208,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$208,000	\$98,100	47.16	\$196,292	\$45,749	\$162,251	\$133,881	1.212
05-13-013-006-00	11405 ALBA HWY	05/25/23	\$251,000	WD	03-ARM'S LENGTH	\$251,000	\$91,400	36.41	\$182,766	\$5,979	\$245,021	\$191,328	1.281
05-13-013-006-00	11405 ALBA HWY	01/26/24	\$255,000	QC	03-ARM'S LENGTH	\$255,000	\$91,200	35.76	\$182,392	\$7,136	\$247,864	\$191,328	1.295
05-13-023-006-16	10245 OLDS RD	06/07/24	\$665,000	WD	03-ARM'S LENGTH	\$665,000	\$237,500	35.71	\$475,065	\$34,641	\$630,359	\$480,812	1.311
05-13-020-017-00	3190 TOBIAS RD	10/17/24	\$195,000	PTA	03-ARM'S LENGTH	\$195,000	\$67,300	34.51	\$134,593	\$6,000	\$189,000	\$140,385	1.346
05-13-150-034-00	4062 EAST ST	03/03/25	\$60,000	PTA	03-ARM'S LENGTH	\$60,000	\$25,900	43.17	\$51,792	\$19,786	\$40,214	\$28,965	1.388
05-13-030-010-20	4205 EAST ST	02/14/25	\$218,000	WD	03-ARM'S LENGTH	\$218,000	\$83,600	38.35	\$167,284	\$4,200	\$213,800	\$147,587	1.449
05-13-029-003-00	4141 BLACKBERRY LN	02/02/24	\$297,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$297,000	\$111,600	37.58	\$223,243	\$112,256	\$184,744	\$121,165	1.525
05-13-029-004-00	4454 BLACKBERRY LN	02/02/24	\$297,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$297,000	\$111,600	37.58	\$223,243	\$112,256	\$184,744	\$121,165	1.525
05-13-020-006-00	7060 STRAWBERRY LN	06/28/23	\$262,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$232,000	\$83,100	35.82	\$166,249	\$31,289	\$200,711	\$116,950	1.716
05-13-030-010-30	4227 EAST ST	03/27/25	\$245,900	WD	03-ARM'S LENGTH	\$245,900	\$74,600	30.34	\$149,148	\$7,819	\$238,081	\$127,900	1.861
Totals:						\$3,828,160	\$1,483,100	38.74	\$2,966,586		\$3,377,034	\$2,616,619	
						Sale. Ratio =>		5.71				E.C.F. =>	1.291
												Ave. E.C.F. =>	1.343
													Used

Used a combined study for Commercial due to lack of sales. Comparable properties in GT and LON were used to calculate ECF.

05-13-018-009-00	2559 S JORDAN RIVER RD	08/11/23	\$50,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$50,000	\$54,300	108.60	\$108,601	\$6,263	\$43,737	\$110,765	0.395
05-13-125-021-00	6112 ALBA HWY	08/20/24	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$39,800	66.33	\$79,647	\$5,012	\$54,988	\$81,479	0.675
05-13-023-002-10	3298 PATTERSON RD	10/26/23	\$50,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$50,000	\$42,200	84.40	\$84,428	\$36,604	\$13,396	\$41,442	0.323
05-13-029-009-30	4651 TUCKER RD	04/29/24	\$150,000	QC	03-ARM'S LENGTH	\$150,000	\$77,600	51.73	\$155,127	\$11,830	\$138,170	\$156,438	0.883

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05-13-300-038-00	8641 SPRINGDALE DR	02/12/24	\$130,000	PTA	19-MULTI PARCEL ARMS LENGTH	\$130,000	\$74,900	57.62	\$149,574	\$16,875	\$113,125	\$136,381	0.829
05-13-425-016-00	9904 MISTYMORN CIR	11/29/23	\$181,600	WD	19-MULTI PARCEL ARMS LENGTH	\$181,600	\$86,700	47.74	\$173,331	\$7,947	\$173,653	\$198,779	0.874
05-13-029-009-30	4651 TUCKER RD	04/29/24	\$150,000	QC	03-ARM'S LENGTH	\$150,000	\$77,600	51.73	\$155,127	\$11,830	\$138,170	\$156,438	0.883
05-13-017-004-01	2210 S US 131	06/09/23	\$230,000	WD	03-ARM'S LENGTH	\$230,000	\$119,200	51.83	\$238,378	\$4,000	\$226,000	\$253,656	0.891
05-13-475-037-00	9618 VALLEYWAY DR	11/22/23	\$164,675	WD	19-MULTI PARCEL ARMS LENGTH	\$164,675	\$90,400	54.90	\$180,435	\$10,858	\$153,817	\$164,478	0.935
05-13-300-230-00	8436 DELLWOOD DR	05/12/23	\$145,000	WD	03-ARM'S LENGTH	\$145,000	\$62,900	43.38	\$125,723	\$6,065	\$138,935	\$143,820	0.966
05-13-450-305-00	4411 GATES DR	04/03/23	\$251,500	WD	03-ARM'S LENGTH	\$251,500	\$108,300	43.06	\$216,586	\$1,430	\$250,070	\$258,601	0.967
05-13-125-023-00	4094 WALNUT ST	06/09/23	\$235,000	WD	03-ARM'S LENGTH	\$235,000	\$111,100	47.28	\$222,208	\$15,058	\$219,942	\$224,188	0.981
05-13-300-508-00	8955 DELLWOOD DR	03/28/24	\$350,000	WD	19-MULTI PARCEL ARMS LENGTH	\$350,000	\$177,700	50.77	\$355,351	\$5,691	\$344,309	\$339,146	1.015
05-13-450-591-00	4209 SNOWRIDGE TRL	11/07/24	\$270,000	PTA	19-MULTI PARCEL ARMS LENGTH	\$270,000	\$134,300	49.74	\$268,490	\$8,531	\$261,469	\$252,143	1.037
05-13-350-177-00	5251 PINECREST DR	12/19/23	\$220,000	WD	03-ARM'S LENGTH	\$220,000	\$87,900	39.95	\$175,882	\$4,437	\$215,563	\$206,064	1.046
05-13-500-059-00	5647 WINTERSET DR	09/06/24	\$285,000	WD	19-MULTI PARCEL ARMS LENGTH	\$285,000	\$139,600	48.98	\$279,169	\$3,757	\$281,243	\$267,131	1.053
05-13-450-091-00	11127 ALPINE VALLEY DR	09/05/24	\$289,500	WD	03-ARM'S LENGTH	\$289,500	\$140,300	48.46	\$280,627	\$4,074	\$285,426	\$268,238	1.064
05-13-350-172-00	5177 PINECREST DR	10/22/24	\$179,000	WD	19-MULTI PARCEL ARMS LENGTH	\$179,000	\$84,800	47.37	\$169,413	\$5,212	\$173,788	\$159,264	1.091
05-13-250-272-00	4743 WYNDHURST CT	03/28/25	\$297,000	WD	19-MULTI PARCEL ARMS LENGTH	\$297,000	\$159,600	53.74	\$319,259	\$9,692	\$287,308	\$261,901	1.097
05-13-025-004-00	11190 OLDS RD	11/29/23	\$314,260	WD	03-ARM'S LENGTH	\$314,260	\$128,700	40.95	\$257,473	\$37,880	\$276,380	\$239,730	1.153
05-13-300-298-00	8316 DELLWOOD DR	12/10/24	\$255,000	WD	19-MULTI PARCEL ARMS LENGTH	\$255,000	\$133,000	50.19	\$265,952	\$3,600	\$261,400	\$221,956	1.178
05-13-350-323-00	5455 PINEVALLEY DR	09/25/23	\$285,000	WD	19-MULTI PARCEL ARMS LENGTH	\$285,000	\$90,700	35.57	\$181,467	\$6,945	\$246,055	\$207,358	1.187
05-13-400-337-00	11179 PENCIL LAKE RD	10/28/24	\$200,000	WD	03-ARM'S LENGTH	\$200,000	\$87,000	43.50	\$173,958	\$3,308	\$196,692	\$165,519	1.188
05-13-500-233-00	5556 SHADYSHORE PARKWAY	06/15/23	\$120,000	WD	19-MULTI PARCEL ARMS LENGTH	\$120,000	\$42,700	35.58	\$85,318	\$5,437	\$114,563	\$96,011	1.193
05-13-019-016-00	6187 ALBA HWY	04/30/24	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$49,200	38.56	\$96,460	\$7,077	\$117,923	\$97,580	1.208
05-13-029-009-40	4673 TUCKER RD	11/25/24	\$208,000	WD	19-MULTI PARCEL ARMS LENGTH	\$208,000	\$98,100	47.16	\$196,292	\$45,749	\$162,251	\$133,881	1.212
05-13-325-228-00	9920 PINERIDGE DR	05/26/23	\$265,000	WD	03-ARM'S LENGTH	\$265,000	\$91,000	34.34	\$181,909	\$7,251	\$257,749	\$209,925	1.228
05-13-425-023-00	9977 MISTYMORN CT	05/10/24	\$295,000	WD	19-MULTI PARCEL ARMS LENGTH	\$295,000	\$124,400	42.17	\$248,522	\$8,438	\$286,562	\$232,865	1.231
05-13-400-185-00	11957 PENCIL LAKE RD	04/19/24	\$295,000	WD	19-MULTI PARCEL ARMS LENGTH	\$295,000	\$122,400	41.49	\$244,631	\$4,930	\$290,070	\$232,494	1.248
05-13-300-332-00	5414 SANDALWOOD CIR	06/22/24	\$325,000	WD	19-MULTI PARCEL ARMS LENGTH	\$325,000	\$131,700	41.46	\$263,236	\$3,582	\$316,418	\$251,847	1.256
05-13-450-462-00	11607 MILLS DR	08/04/23	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$86,700	38.53	\$173,369	\$4,371	\$220,629	\$173,688	1.270
05-13-013-006-00	11405 ALBA HWY	05/25/23	\$251,000	WD	03-ARM'S LENGTH	\$251,000	\$91,400	36.41	\$182,766	\$5,979	\$245,021	\$191,328	1.281
05-13-013-006-00	11405 ALBA HWY	01/26/24	\$255,000	QC	03-ARM'S LENGTH	\$255,000	\$91,200	35.76	\$182,392	\$7,136	\$247,864	\$191,328	1.295
05-13-023-006-16	10245 OLDS RD	06/07/24	\$665,000	WD	03-ARM'S LENGTH	\$665,000	\$237,500	35.71	\$475,065	\$34,641	\$630,359	\$480,812	1.311
05-13-475-115-00	9223 VALLEYWAY DR	03/15/24	\$215,000	WD	03-ARM'S LENGTH	\$215,000	\$84,500	39.30	\$168,954	\$1,700	\$213,300	\$162,225	1.315
05-13-425-004-00	5953 PINEVIEW DR	05/12/23	\$245,000	WD	19-MULTI PARCEL ARMS LENGTH	\$245,000	\$77,700	31.71	\$155,312	\$2,000	\$243,000	\$184,269	1.319
05-13-450-462-00	11607 MILLS DR	05/17/24	\$235,000	WD	19-MULTI PARCEL ARMS LENGTH	\$235,000	\$91,400	38.89	\$182,784	\$6,231	\$228,769	\$171,244	1.336
05-13-275-245-00	10743 SPRUCEDALE CIR	02/23/24	\$240,000	WD	03-ARM'S LENGTH	\$240,000	\$92,600	38.58	\$185,223	\$4,873	\$235,127	\$174,927	1.344
05-13-400-130-01	11695 WESTMONTE DR	10/17/24	\$195,000	PTA	03-ARM'S LENGTH	\$195,000	\$67,300	34.51	\$134,593	\$6,000	\$189,000	\$140,385	1.346
05-13-020-017-00	3190 TOBIAS RD	06/21/24	\$249,900	WD	03-ARM'S LENGTH	\$249,900	\$83,400	33.37	\$166,769	\$5,073	\$244,827	\$176,524	1.387
05-13-400-130-01	11695 WESTMONTE DR	03/03/25	\$60,000	PTA	03-ARM'S LENGTH	\$60,000	\$25,900	43.17	\$51,792	\$19,786	\$40,214	\$28,965	1.388
05-13-030-010-20	4205 EAST ST	02/14/25	\$218,000	WD	03-ARM'S LENGTH	\$218,000	\$83,600	38.35	\$167,284	\$4,200	\$213,800	\$147,587	1.449
05-13-325-050-00	5469 HILLVIEW DR	05/30/24	\$255,000	PTA	19-MULTI PARCEL ARMS LENGTH	\$255,000	\$90,700	35.57	\$181,027	\$6,800	\$248,200	\$168,988	1.469
05-13-300-633-00	5239 SHADYHURST CT	10/10/24	\$275,000	PTA	19-MULTI PARCEL ARMS LENGTH	\$275,000	\$96,400	35.05	\$192,677	\$7,423	\$267,577	\$179,684	1.489
05-13-029-003-00	4141 BLACKBERRY LN	02/02/24	\$297,000	WD	19-MULTI PARCEL ARMS LENGTH	\$297,000	\$111,600	37.58	\$223,243	\$112,256	\$184,744	\$121,165	1.525
05-13-029-004-00	4454 BLACKBERRY LN	02/02/24	\$297,000	WD	19-MULTI PARCEL ARMS LENGTH	\$297,000	\$111,600	37.58	\$223,243	\$112,256	\$184,744	\$121,165	1.525
05-13-300-123-00	5638 FORESTGROVE DR	04/27/23	\$420,000	WD	19-MULTI PARCEL ARMS LENGTH	\$420,000	\$115,900	27.60	\$231,896	\$12,026	\$407,974	\$264,267	1.544
05-13-300-104-00	5834 FORESTGROVE DR	08/21/24	\$232,000	WD	19-MULTI PARCEL ARMS LENGTH	\$232,000	\$77,000	33.19	\$153,948	\$3,400	\$228,600	\$146,021	1.566
05-13-425-003-00	5975 PINEVIEW DR	11/06/23	\$145,000	QC	03-ARM'S LENGTH	\$145,000	\$44,100	30.41	\$88,274	\$1,700	\$142,500	\$88,154	1.616
05-13-400-458-00	5337 TORREYHILL CIR	05/28/24	\$165,000	WD	03-ARM'S LENGTH	\$165,000	\$51,900	31.45	\$103,717	\$1,500	\$163,300	\$98,950	1.650
05-13-020-006-00	7060 STRAWBERRY LN	06/28/23	\$282,000	WD	19-MULTI PARCEL ARMS LENGTH	\$282,000	\$83,100	35.82	\$166,249	\$31,289	\$200,711	\$116,950	1.716
05-13-500-032-00	5515 WINTERSET DR	09/04/24	\$365,000	WD	19-MULTI PARCEL ARMS LENGTH	\$365,000	\$103,100	28.25	\$206,139	\$3,860	\$361,140	\$196,197	1.841
05-13-030-010-30	4227 EAST ST	03/27/25	\$245,900	WD	03-ARM'S LENGTH	\$245,900	\$74,600	30.34	\$149,148	\$7,819	\$238,081	\$127,900	1.861
05-13-450-216-03	4156 LAMING CIR	11/20/24	\$455,000	WD	19-MULTI PARCEL ARMS LENGTH	\$455,000	\$136,100	29.91	\$272,180	\$25,148	\$429,852	\$223,558	1.923
Totals:						\$12,478,335	\$4,962,500	39.77	\$9,922,815	\$11,798,214	\$9,455,674	E.C.F. =>	1.248
							Sale. Ratio =>	7.52	Ave. E.C.F. =>	Used			1.276
							Std. Dev. =>						1.248

Used a combined study for General Township due to lack of sales. Comparable properties in LON were used to calculate ECF.

Star Township LON ECF Analysis 2026

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost/Man. \$	E.C.F.
05-13-275-245-00	10743 SPRUCEDALE CIR	02/23/24	\$240,000	WD	03-ARM'S LENGTH	\$240,000	\$92,600	38.58	\$185,223	\$4,873	\$235,127	\$174,927	1.344
05-13-475-115-00	9223 VALLEYWAY DR	03/15/24	\$215,000	WD	03-ARM'S LENGTH	\$215,000	\$84,500	39.30	\$168,954	\$1,700	\$213,300	\$162,225	1.315
05-13-450-462-00	11607 MILLS DR	08/04/23	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$86,700	38.53	\$173,369	\$4,371	\$220,629	\$173,688	1.270
05-13-300-458-00	5337 TORREYHILL CIR	05/28/24	\$165,000	WD	03-ARM'S LENGTH	\$165,000	\$51,900	31.45	\$103,717	\$1,700	\$163,300	\$98,950	1.650
05-13-350-177-00	5251 PINECREST DR	12/19/23	\$220,000	WD	03-ARM'S LENGTH	\$220,000	\$87,900	39.95	\$175,862	\$4,437	\$215,563	\$206,064	1.046
05-13-325-228-00	9920 PINERIDGE DR	05/26/23	\$265,000	WD	03-ARM'S LENGTH	\$265,000	\$91,000	34.34	\$181,909	\$7,251	\$257,749	\$209,925	1.228
05-13-400-337-00	11179 PENCIL LAKE RD	10/28/24	\$200,000	WD	03-ARM'S LENGTH	\$200,000	\$87,000	43.50	\$173,958	\$3,308	\$196,692	\$165,519	1.188
05-13-450-091-00	11127 ALPINE VALLEY DR	09/05/24	\$289,500	WD	03-ARM'S LENGTH	\$289,500	\$140,300	48.46	\$280,627	\$4,074	\$285,426	\$268,238	1.064
05-13-450-305-00	4411 GATES DR	04/03/23	\$251,500	WD	03-ARM'S LENGTH	\$251,500	\$108,300	43.06	\$216,586	\$1,430	\$250,070	\$258,601	0.967
05-13-300-230-00	8436 DELLWOOD DR	05/12/23	\$145,000	WD	03-ARM'S LENGTH	\$145,000	\$62,900	43.38	\$125,723	\$6,065	\$138,935	\$143,820	0.966
Totals:						\$2,216,000	\$893,100	40.30	\$1,785,948	\$2,176,791	\$1,861,956	E.C.F. =>	1.169
						Sale. Ratio =>	4.88			Ave. E.C.F. =>	1.204		
						Std. Dev. =>			Used				

LON ECF Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost/Man. \$	E.C.F.
05-13-500-120-00	5834 SHADYSHORE PARKWAY	11/13/24	\$250,000	PTA	03-ARM'S LENGTH	\$250,000	\$186,200	74.48	\$372,368	\$35,964	\$214,036	\$326,289	0.656
05-13-475-115-00	9223 VALLEYWAY DR	09/11/23	\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$69,100	62.82	\$138,198	\$1,000	\$109,000	\$164,901	0.661
05-13-500-188-00	5558 WINTERSET DR	11/07/24	\$158,000	WD	03-ARM'S LENGTH	\$158,000	\$113,200	71.65	\$226,404	\$5,776	\$152,224	\$213,994	0.711
05-13-500-113-00	5898 SHADYSHORE PARKWAY	06/06/24	\$380,000	WD	03-ARM'S LENGTH	\$380,000	\$94,300	24.82	\$188,515	\$17,653	\$362,347	\$165,725	2.186
05-13-475-120-00	4601 SNOWCREST TRL	06/28/24	\$332,000	WD	03-ARM'S LENGTH	\$332,000	\$82,800	24.94	\$165,521	\$5,276	\$326,724	\$155,427	2.102
05-13-500-108-00	5942 SHADYSHORE PARKWAY	09/14/23	\$336,250	WD	03-ARM'S LENGTH	\$336,250	\$70,000	20.82	\$139,914	\$10,000	\$326,250	\$156,147	2.089

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
05-13-300-230-00	8436 DELLWOOD DR	05/12/23	\$145,000	WD	03-ARM'S LENGTH	\$145,000	\$62,900	43.38	\$125,723	\$6,678	\$138,322	\$143,083	0.967
05-13-450-305-00	4411 GATES DR	04/03/23	\$251,500	WD	03-ARM'S LENGTH	\$251,500	\$108,300	43.06	\$216,586	\$1,430	\$250,070	\$258,601	0.967
05-13-125-023-00	4094 WALNUT ST	06/09/23	\$235,000	WD	03-ARM'S LENGTH	\$235,000	\$111,100	47.28	\$222,208	\$15,058	\$219,942	\$224,188	0.981
05-13-300-508-00	8955 DELLWOOD DR	03/28/24	\$350,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$350,000	\$177,700	50.77	\$355,351	\$5,691	\$344,309	\$339,146	1.015
05-13-450-591-00	4209 SNOWDRIDGE TRL	11/07/24	\$270,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$270,000	\$134,300	49.74	\$268,490	\$8,531	\$261,469	\$252,143	1.037
05-13-350-177-00	5251 PINECREST DR	12/19/23	\$220,000	WD	03-ARM'S LENGTH	\$220,000	\$87,900	39.95	\$175,882	\$4,437	\$215,563	\$206,064	1.046
05-13-500-059-00	5647 WINTERSET DR	09/06/24	\$285,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$285,000	\$139,600	48.98	\$279,169	\$3,757	\$281,243	\$267,131	1.053
05-13-450-091-00	11127 ALPINE VALLEY DR	09/05/24	\$289,500	WD	03-ARM'S LENGTH	\$289,500	\$140,300	48.46	\$280,627	\$4,074	\$285,426	\$268,238	1.064
05-13-350-172-00	5177 PINECREST DR	10/22/24	\$179,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$179,000	\$84,800	47.37	\$169,413	\$5,212	\$173,788	\$159,264	1.091
05-13-250-272-00	4743 WYNDHURST CT	03/28/25	\$297,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$297,000	\$159,600	53.74	\$319,259	\$9,692	\$287,308	\$261,901	1.097
05-13-025-004-00	11190 OLDS RD	11/29/23	\$314,260	WD	03-ARM'S LENGTH	\$314,260	\$128,700	40.95	\$257,473	\$37,880	\$276,380	\$239,730	1.153
05-13-350-323-00	5455 PINEVALLEY DR	09/25/23	\$265,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$265,000	\$133,000	50.19	\$265,952	\$3,600	\$261,400	\$221,956	1.178
05-13-400-337-00	11179 PENCIL LAKE RD	10/28/24	\$255,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$255,000	\$90,700	35.57	\$181,467	\$8,945	\$246,055	\$207,358	1.187
05-13-500-233-00	5556 SHADYSHORE PARK	06/15/23	\$200,000	WD	03-ARM'S LENGTH	\$200,000	\$87,000	43.50	\$173,958	\$3,308	\$196,692	\$165,519	1.188
05-13-019-016-00	6167 ALBA HWY	04/30/24	\$120,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$120,000	\$42,700	35.58	\$85,318	\$5,437	\$114,563	\$96,011	1.193
05-13-029-009-40	4673 TUCKER RD	01/25/24	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$48,200	38.56	\$96,460	\$7,077	\$117,923	\$97,580	1.208
05-13-325-228-00	9920 PINERIDGE DR	05/26/23	\$268,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$268,000	\$98,100	47.16	\$196,292	\$45,749	\$162,251	\$133,881	1.212
05-13-425-029-00	9977 MISTY MORN CT	05/10/24	\$295,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$295,000	\$124,400	42.17	\$248,522	\$8,438	\$257,749	\$209,925	1.228
05-13-400-185-00	11957 PENCIL LAKE RD	04/19/24	\$295,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$295,000	\$122,400	41.49	\$244,631	\$4,930	\$290,070	\$232,865	1.231
05-13-300-332-00	5414 SANDALWOOD CIR	06/22/24	\$325,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$325,000	\$131,700	41.16	\$263,236	\$3,582	\$316,418	\$232,494	1.248
05-13-450-462-00	11607 MILLS DR	08/04/23	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$86,700	38.53	\$173,369	\$4,371	\$220,629	\$173,688	1.256
05-13-013-006-00	11405 ALBA HWY	05/25/23	\$251,000	WD	03-ARM'S LENGTH	\$251,000	\$91,400	36.41	\$182,766	\$13,553	\$237,447	\$183,131	1.297
05-13-013-006-00	11405 ALBA HWY	01/26/24	\$255,000	QC	03-ARM'S LENGTH	\$255,000	\$91,200	35.76	\$182,392	\$14,644	\$240,356	\$183,131	1.312
05-13-475-115-00	9223 VALLEYWAY DR	03/15/24	\$215,000	WD	03-ARM'S LENGTH	\$215,000	\$84,500	39.30	\$168,954	\$1,700	\$213,300	\$162,225	1.315
05-13-425-004-00	5953 PINEVIEW DR	05/12/23	\$245,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$245,000	\$77,700	31.71	\$155,312	\$2,000	\$243,000	\$184,269	1.319
05-13-023-006-16	10245 OLDS RD	06/07/24	\$665,000	WD	03-ARM'S LENGTH	\$665,000	\$237,500	35.71	\$475,065	\$59,904	\$605,096	\$453,233	1.335
05-13-450-462-00	11607 MILLS DR	05/17/24	\$235,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$235,000	\$91,400	38.89	\$182,784	\$6,231	\$228,769	\$171,244	1.336
05-13-275-245-00	10743 SPRUCEDALE CIR	02/23/24	\$240,000	WD	03-ARM'S LENGTH	\$240,000	\$92,600	38.58	\$185,223	\$4,873	\$235,127	\$174,927	1.344
05-13-020-017-00	3190 TOBIAS RD	10/17/24	\$195,000	PTA	03-ARM'S LENGTH	\$195,000	\$67,300	34.51	\$134,593	\$6,000	\$189,000	\$140,385	1.346
05-13-400-130-01	11695 WESTMONTE DR	06/21/24	\$249,900	WD	03-ARM'S LENGTH	\$249,900	\$83,400	33.37	\$166,769	\$5,073	\$244,827	\$176,524	1.387
05-13-150-034-00	4062 EAST ST	03/03/25	\$60,000	PTA	03-ARM'S LENGTH	\$60,000	\$25,900	43.17	\$51,792	\$23,683	\$36,317	\$25,438	1.428
05-13-030-010-20	4205 EAST ST	02/14/25	\$218,000	WD	03-ARM'S LENGTH	\$218,000	\$83,600	38.35	\$167,284	\$4,200	\$213,800	\$147,587	1.449
05-13-325-050-00	5469 HILLVIEW DR	05/30/24	\$255,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$255,000	\$90,700	35.57	\$181,027	\$6,800	\$248,200	\$168,988	1.469
05-13-300-633-00	5239 SHADYHURST CT	10/10/24	\$275,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$275,000	\$96,400	35.05	\$192,677	\$7,423	\$267,577	\$179,684	1.489
05-13-029-003-00	4141 BLACKBERRY LN	02/02/24	\$297,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$297,000	\$111,600	37.58	\$223,243	\$113,644	\$183,356	\$119,650	1.532
05-13-029-004-00	4454 BLACKBERRY LN	02/02/24	\$297,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$297,000	\$111,600	37.58	\$223,243	\$113,644	\$183,356	\$119,650	1.532
05-13-300-104-00	5834 FORESTGROVE DR	08/21/24	\$232,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$232,000	\$77,000	33.19	\$153,948	\$3,400	\$228,600	\$146,021	1.566
05-13-425-003-00	5975 PINEVIEW DR	11/06/23	\$145,000	QC	19-MULTI PARCEL ARM'S LENGTH	\$145,000	\$44,100	30.41	\$88,274	\$2,500	\$142,500	\$88,154	1.616
05-13-300-458-00	5337 TORREYHILL CIR	06/28/23	\$165,000	WD	03-ARM'S LENGTH	\$165,000	\$51,900	31.45	\$103,717	\$1,700	\$163,300	\$98,950	1.650
05-13-020-006-00	7060 STRAWBERRY LN	06/28/24	\$262,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$262,000	\$83,100	35.82	\$166,249	\$31,289	\$200,711	\$116,950	1.716
05-13-500-032-00	5515 WINTERSET DR	09/04/24	\$365,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$365,000	\$103,100	28.25	\$206,139	\$3,860	\$361,140	\$196,197	1.841
05-13-030-010-30	4227 EAST ST	03/27/25	\$245,900	WD	03-ARM'S LENGTH	\$245,900	\$74,600	30.34	\$149,148	\$7,819	\$238,081	\$127,900	1.861
05-13-450-216-03	4156 LAMING CIR	11/20/24	\$455,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$455,000	\$136,100	29.91	\$272,180	\$25,148	\$429,852	\$223,558	1.923
05-13-500-108-00	5942 SHADYSHORE PARK	09/14/23	\$336,250	WD	03-ARM'S LENGTH	\$336,250	\$70,000	20.82	\$139,914	\$10,000	\$326,250	\$156,147	2.089
05-13-475-120-00	4601 SNOWCREST TRL	06/28/24	\$332,000	WD	03-ARM'S LENGTH	\$332,000	\$82,800	24.94	\$165,521	\$5,276	\$326,724	\$155,427	2.102
05-13-450-337-01	4252 GATES DR	10/24/24	\$398,000	WD	03-ARM'S LENGTH	\$398,000	\$101,800	25.90	\$203,699	\$5,400	\$387,600	\$179,456	2.160
05-13-500-113-00	5898 SHADYSHORE PARK	06/06/24	\$380,000	WD	03-ARM'S LENGTH	\$380,000	\$94,300	24.82	\$188,515	\$17,653	\$362,347	\$165,725	2.186
Totals:						\$12,643,310	\$4,746,700		\$9,491,723		\$11,940,765	\$8,887,162	
						Sale. Ratio =>	37.54		E.C.F. =>				1.344
						Std. Dev. =>	7.45		Ave. E.C.F. =>				1.385
									Used				1.344

Used a combined study for SW and DW due to lake of sales. Comparable properties in GT and LON were used to calculate ECF.

Outliers

05-13-300-123-00	5638 FORESTGROVE DR	04/27/23	WD	\$420,000	19-MULTI PARCEL ARM'S LENGTH	\$420,000	\$115,900	27.60	\$231,896	\$12,026	\$407,974	\$264,267	1.544
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