

**2025 Commercial Group ECF Analysis for 2026 Assessments - Secord Township**

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Dev. by Mean (%)	Land Value	Other Parcels in Sale	Land Table	Property Class
120-004-200-001-03	4861 M-18	01/23/24	\$97,000	WD	03-ARM'S LENGTH	\$97,000	\$71,900	74.12	\$151,845	\$65,337	\$31,663	\$127,218	0.249	38.9847	\$56,672		RURAL HWY	201
160-012-400-051-00	406 S ROSS ST	09/21/23	\$124,000	LC	03-ARM'S LENGTH	\$124,000	\$64,700	52.18	\$176,007	\$88,353	\$35,647	\$128,903	0.277	36.2194	\$79,504		MEDIUM CITY	201
080-014-203-001-12	2240 MCCLURE CEMETERY ROAD	12/13/23	\$269,000	LC	19-MULTI PARCEL ARM'S LENGTH	\$269,000	\$186,200	61.78	\$418,162	\$40,456	\$228,544	\$555,450	0.411	22.7278	\$27,790	080-014-203-001-11	RURAL COMMERCIAL	201
160-001-400-010-02	3433 S M18	04/12/24	\$175,000	WD	03-ARM'S LENGTH	\$175,000	\$128,000	73.14	\$197,247	\$121,599	\$53,401	\$111,247	0.480	15.8714	\$106,636		MEDIUM CITY	201
120-036-101-005-00	901 N M-18	02/07/24	\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$54,300	49.36	\$141,146	\$38,272	\$71,728	\$146,554	0.489	14.9303	\$38,033		RURAL HWY	201
160-050-004-021-00	125 W BROWN ST	10/12/23	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$45,200	47.58	\$109,787	\$43,694	\$51,306	\$97,196	0.528	11.0872	\$34,766		MEDIUM CITY	201
170-050-009-001-00	124 E MAPLE STREET	08/01/23	\$89,000	MLC	03-ARM'S LENGTH	\$89,000	\$51,200	57.53	\$95,374	\$64,046	\$24,954	\$46,071	0.542	9.7088	\$58,886		MEDIUM CITY	201
170-060-004-004-01	343 W CEDAR AVENUE	12/27/23	\$115,800	LC	03-ARM'S LENGTH	\$115,800	\$51,400	44.39	\$130,507	\$41,422	\$74,378	\$131,007	0.568	7.0996	\$40,209		URBAN CENTER	201
110-009-200-005-01	27 E M61	05/18/24	\$115,000	WD	03-ARM'S LENGTH	\$115,000	\$63,600	55.30	\$125,266	\$59,499	\$55,501	\$96,716	0.574	6.4881	\$40,904		RURAL HWY	201
170-602-401-001-10	220 M18	11/28/23	\$108,000	WD	03-ARM'S LENGTH	\$108,000	\$35,200	32.59	\$109,979	\$95,637	\$12,363	\$21,091	0.586	5.2566	\$94,697		URBAN CENTER	201
170-060-004-003-01	327 W CEDAR AVENUE	05/04/23	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$40,500	40.50	\$110,169	\$32,827	\$67,173	\$113,738	0.591	4.8142	\$32,827		URBAN CENTER	201
030-045-000-006-00	1239 ESTEY	10/18/24	\$63,950	WD	03-ARM'S LENGTH	\$63,950	\$47,600	74.43	\$67,100	\$36,349	\$27,601	\$45,222	0.610	2.8392	\$35,056		SMALL VILLAGE/LAKE COMM	201
160-050-004-020-00	127 W BROWN ST	04/28/23	\$375,000	WD	03-ARM'S LENGTH	\$375,000	\$152,400	40.64	\$398,018	\$69,100	\$305,900	\$483,703	0.632	0.6322	\$56,949		MEDIUM CITY	201
170-050-011-006-00	234 W CEDAR AVENUE	11/01/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$63,000	52.50	\$126,141	\$20,802	\$99,198	\$154,910	0.640	0.1622	\$20,802		MEDIUM CITY	201
150-007-300-005-00	3945 M18	10/27/23	\$200,000	MLC	03-ARM'S LENGTH	\$200,000	\$51,300	25.65	\$205,407	\$104,812	\$95,188	\$147,934	0.643	0.4714	\$94,328		MEDIUM CITY	201
050-003-203-003-00	1402 W M61	05/03/23	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$29,800	37.25	\$82,517	\$26,515	\$53,485	\$82,356	0.649	1.0702	\$26,515		RURAL COMMERCIAL	201
170-050-009-004-01	128 N SILVERLEAF STREET	01/09/24	\$135,000	LC	03-ARM'S LENGTH	\$135,000	\$36,700	27.19	\$138,623	\$55,295	\$79,705	\$122,541	0.650	1.1699	\$55,216		MEDIUM CITY	201
070-010-100-005-10	796 N M30	08/29/24	\$500,000	WD	03-ARM'S LENGTH	\$500,000	\$202,700	40.54	\$501,897	\$160,678	\$339,322	\$501,793	0.676	3.7484	\$88,492		MEDIUM CITY	201
170-601-200-010-10	1234 W CEDAR AVENUE	10/04/23	\$525,000	WD	03-ARM'S LENGTH	\$525,000	\$175,700	33.47	\$527,199	\$117,218	\$407,782	\$602,913	0.676	3.7617	\$100,953		URBAN CENTER	201
150-192-000-018-00	5837 S M30	08/21/23	\$115,000	WD	03-ARM'S LENGTH	\$115,000	\$56,600	49.22	\$111,942	\$41,099	\$73,901	\$104,181	0.709	7.0617	\$30,558		SMALL VILLAGE/LAKE COMM	201
160-001-300-002-03	3352 S M18	12/13/24	\$285,000	LC	03-ARM'S LENGTH	\$285,000	\$140,400	49.26	\$253,794	\$92,757	\$192,243	\$236,819	0.812	17.3036	\$69,057		SMALL VILLAGE/LAKE COMM	201
050-005-100-009-00	2134 W M61	03/06/24	\$350,000	LC	03-ARM'S LENGTH	\$350,000	\$115,800	33.09	\$320,092	\$178,357	\$171,643	\$208,434	0.823	18.4754	\$113,398		RURAL HWY	201
080-031-200-006-00	750 N M18	10/16/23	\$168,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$168,000	\$56,600	33.69	\$188,492	\$63,722	\$104,278	\$116,800	0.893	25.4056	\$61,899	170-110-000-001-00	MEDIUM CITY	201
040-131-007-001-00	4475 WILDWOOD	02/16/24	\$275,000	WD	03-ARM'S LENGTH	\$275,000	\$60,300	21.93	\$211,889	\$35,094	\$239,906	\$259,993	0.923	28.4006	\$28,573		SMALL VILLAGE/LAKE COMM	201
150-013-404-001-03	4448 S M30	09/14/23	\$340,000	WD	03-ARM'S LENGTH	\$340,000	\$93,000	27.35	\$279,198	\$128,921	\$211,079	\$220,996	0.955	31.6392	\$111,301		MEDIUM CITY	201
130-015-404-002-00	993 SECORD DAM	12/03/24	\$144,000	LC	03-ARM'S LENGTH	\$144,000	\$46,400	32.22	\$115,440	\$58,089	\$85,911	\$84,340	1.019	37.9895	\$55,113		RURAL COMMERCIAL	201
<b>Totals:</b>			<b>\$5,073,750</b>			<b>\$5,073,750</b>	<b>\$2,100,500</b>		<b>\$5,293,238</b>		<b>\$3,193,800</b>	<b>\$4,948,124</b>		<b>0.6721</b>				
									Sale. Ratio =>			<b>E.C.F. as Calculated =&gt;</b>		<b>0.645</b>				
									Std. Dev. =>	14.96		Ave. E.C.F. =>		0.639				

Due to only finding one Commercial sale during the two-year study period, sales from neighboring townships with Gladwin County were collected and included with the one sale in Secord. The calculated ECF has been applied.