

2021 24 Month Sales Ratio Study for determining the 2022 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 ALPENA	City or Township Name 050 OSSINEKE TOWNSHIP
Class of Property (Ag., Comm., Res., etc.) <b style="text-align: center; font-size: 1.2em;">Agricultural	

2019 to 2020 Adjustment Modifier

1. Enter the assessed valuation after adjustment from the 2020 form L-4023 line 05.....	1. <u>19,689,400</u>
2. Enter the assessed valuation before adjustment from the 2020 form L-4023 line 03.....	2. <u>19,468,800</u>
3. 2019 to 2020 Adjustment Modifier. Divide line 1 by line 2.....	3. <u>1.0113</u>

2020 to 2021 Adjustment Modifier

4. Enter the assessed valuation after adjustment from the 2021 form L-4023 line 05.....	4. <u>20,120,500</u>
5. Enter the assessed valuation before adjustment from the 2021 form L-4023 line 03.....	5. <u>19,950,800</u>
6. 2020 to 2021 Adjustment Modifier. Divide line 4 by line 5.....	6. <u>1.0085</u>

2019 to 2021 Adjustment Modifier

7. 2019 to 2021 Adjustment Modifier. Multiply line 3 by line 6.....	7. <u>1.0199</u>
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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)
2019	4/19 - 9/19	5	367,900	1.0199	375,221	726,500	51.65%
2019	10/19 - 3/20	4	310,700	1.0199	316,883	518,300	61.14%
12 Month Total Sales		9	12 Month Total Sales		692,104	1,244,800	55.60%
2020	4/20 - 9/20	6	499,000	1.0085	503,242	1,006,900	49.98%
2020	10/20 - 3/21	3	194,900	1.0085	196,557	473,400	41.52%
12 Month Total Sales		9	12 Month Total Sales		699,799	1,480,300	47.27%
24 Month Total Sales		18	24 Month Total Sales		1,391,903	2,725,100	*24 Month Mean Adjusted Ratio
							51.44%

IMPORTANT: For Sales from April 2019 through March 2020, 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 2020 through March 2021. 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	H. Adjusted % Ratio (col.F/col.G)
2020	10/20 - 3/21	3	194,900	1.0085	196,557	473,400	41.52%
2021	4/21 - 9/21	9	621,000	1.0000	621,000	1,461,900	42.48%
12 Month Total Sales		12	12 Month Total Sales		817,557	1,935,300	**12 Month Aggregate Adjusted Ratio
							42.24%

IMPORTANT: For Sales from Oct. 2020 through Sept. 2021, 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).

2019 March Board of Review valuations are compared with sales transacted during the last three months of 2019 and those transacted in the first three months of 2020.

2020 March Board of Review valuations are compared with sales transacted during the last nine 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 April through September of 2021.

County: 04- ALPENA
Unit: 050 OSSINEKE TOWNSHIP
Class: Agricultural

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Grantor	Grantee	Sale Price	Adj. Sale Price	Assessment	Ratio	Mult
053-005-000-351-03	101	04/27/2019	530/114	WD	E01	SUISSE ALMA E & RICHARD A	DAVIDSON PATRICIA L	169,000	169,000	73,900	43.73	
053-007-000-111-00	101	04/05/2019	529/500	WD	E01	MCGREGOR GAIL &	DAVIDSON TREVOR	129,500	129,500	75,500	58.30	
053-017-000-061-00	101	08/23/2019	531/558	WD	E01	MANNING BARBARA S TRUST	MAREK BRIAN R	248,000	248,000	124,800	50.32	
053-020-000-351-00	101	07/26/2019	531/106	WD	E01	LESLIE GREGGORY	HATFIELD DENNIS	110,000	110,000	52,100	47.36	
053-023-000-052-00	101	08/16/2019	531/434	WD	E01	NEWHOUSE SARAH	CLAY KAYDEE L	70,000	70,000	41,600	59.43	
Totals 04/01/2019 - 09/30/2019				Conventional								
053-003-000-301-10	101	12/27/2019	533/383	WD	E01	REED DAVID W	RYAN MICHAEL A	35,000	35,000	15,200	43.43	
053-009-000-521-00 + Pcls 053-009-000-801-05	101	01/04/2020	539/136	WD	E01	RATZ THOMAS H ET AL	KONWAY MATTHEW & DAVID	235,000	235,000	168,100	71.53	
053-012-000-051-00	101	11/11/2019	532/696	WD	E01	HAKEN DEAN E & DAWN M	AUBE JOSHUA D	139,000	138,500	75,100	54.22	
053-033-000-310-00	101	01/24/2020	533/705	WD	E01	MCKENZIE SCOT R & BONNIE	DIEHL KIRK & MELANIE	110,000	109,800	52,300	47.63	
Totals 10/01/2019 - 03/31/2020				Conventional								
Totals 04/01/2019 - 03/31/2020				Conventional								

*** Statistics for this group (9 in sample) ***

Statistical Mean= 52.884 Median= 50.323 Maximum= 71.532 Minimum= 43.429

Normalized Average Deviation = 0.13425 (Coefficient of Dispersion)
 Average Squared Deviation = 82.44700 (Variance)
 Square Root of Squared Deviation = 9.08003 (Standard Deviation)
 Normalized Standard Deviation = 0.17170 (Covariance)
 2 Standard Deviation Range (Low) = 34.72439 (High) = 71.04452

*** Statistics about Mean ***
 *** Statistics about Median ***
 Normalized Average Deviation = 0.13542 (Coefficient of Dispersion)
 Average Squared Deviation = 89.83061 (Variance)
 Square Root of Squared Deviation = 9.47790 (Standard Deviation)
 Normalized Standard Deviation = 0.18834 (Covariance)
 2 Standard Deviation Range (Low) = 31.36678 (High) = 69.27838

Price Related Differential (PRD): 0.97009 PRD >1 regressive, < 1 progressive.

County: 04- ALPENA
Unit: 050 OSSINEKE TOWNSHIP
Class: Agricultural

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh.	Grantor	Grantee	Sale Price	Adj. Sale Price	Assessment	Ratio	Mult
051-001-000-301-00 + Pcls 051-001-000-101-00	102	08/14/2020	536/714	WD E05	SCISLOWICZ ROBERT & IRENE	GILMET JOHN F	308,000	308,000	194,200	63.05	
053-002-000-151-02	102	09/30/2020	537/577	WD E01	HARKO STAN & BARBARA	KIRKER LESLEY NICOLE	60,000	60,000	32,200	53.67	
053-005-000-301-12	101	08/31/2020	537/12	WD E05	SINKLER LAURA J	TERBUSH CHRISTOPHER ET UX	84,900	84,900	36,200	42.64	
053-008-000-301-02	101	06/02/2020	535/521	WD E01	ROZNOWSKI BRUCE A & AMY	COFFMAN DWAYNE & HILARY	239,000	239,000	101,800	42.59	
053-010-000-825-00	101	05/27/2020	535/442	WD E01	COFFMAN HILARY DIANE	EGELSKI LESLIE A	125,000	125,000	56,100	44.88	
053-029-000-051-00	101	07/01/2020	536/9	WD E01	GOLDER BARBARA L ET AL	STACER KARL & DARLENE	190,000	190,000	78,500	41.32	
Totals 04/01/2020 - 09/30/2020											
Conventional											
052-006-000-601-01	101	12/31/2020	539/152	WD E01	SCHULTZ CHRISTENE TRUST	BEEVERS JONATHAN K & ARTE	320,000	314,500	132,100	42.00	
052-006-000-651-00	101	01/26/2021	539/551	WD E01	FRIEND JACK & DEBORAH	HANNIGAN JOHN H & MARY A	144,900	144,900	59,600	41.13	
053-009-000-221-00	102	03/31/2021	540/981	WD E01	HANDJIS GUS	LASZLO JAMES H	14,000	14,000	3,200	22.86	
Totals 10/01/2020 - 03/31/2021											
Conventional											
Totals 04/01/2020 - 03/31/2021											
Conventional											

*** Statistics for this group (9 in sample) ***

Statistical Mean= 43.793 Median= 42.594 Maximum= 63.052 Minimum= 22.857

Normalized Average Deviation = 0.15334 (Coefficient of Dispersion)
 Average Squared Deviation = 115.88505 (Variance)
 Square Root of Squared Deviation = 10.76499 (Standard Deviation)
 Normalized Standard Deviation = 0.24581 (Covariance)
 2 Standard Deviation Range (Low) = 22.26325 (High) = 65.32322

Normalized Average Deviation = 0.14851 (Coefficient of Dispersion)
 Average Squared Deviation = 117.50259 (Variance)
 Square Root of Squared Deviation = 10.83986 (Standard Deviation)
 Normalized Standard Deviation = 0.25449 (Covariance)
 2 Standard Deviation Range (Low) = 20.91442 (High) = 64.27387

Price Related Differential (PRD): 0.93424 PRD >1 regressive, < 1 progressive.

County: 04- ALPENA
Unit: 050 OSSINEKE TOWNSHIP
Class: Agricultural

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh.	Grantor	Grantee	Sale Price Adj.	Sale Price Assessment	Ratio	Mult	
052-012-000-075-02	101	06/25/2021	542/451	WD E01	RAYCA PHYLLIS A	BLACKABY WARK E & KRISTI	159,000	85,300	53.65		
052-024-000-071-00	102	08/10/2021	543/246	WD E01	LISKE C DARWIN	HIGGINS CAROL	56,000	27,700	49.46		
053-004-000-021-01	101	05/26/2021	541/893	WD E01	RASMUSSEN KYLE D	SPIGELMYRE WALTER C	110,000	40,900	37.18		
053-004-000-021-02	102	04/21/2021	541/319	WD E01	RASMUSSEN KYLE D	ZBYTOWSKI RYAN	36,900	21,000	56.91		
053-004-000-081-00	101	05/26/2021	541/878	WD E01	SCHILLER RON L	SUMERIX ANDREW & AMANDA	350,000	146,500	41.86		
053-005-000-021-05	101	07/26/2021	543/84	WD E01	GARRETT LARRY E & BEVRELE	SCHERER LARRY & MARIA	184,000	80,500	43.75		
053-005-000-871-00	101	06/29/2021	542/448	WD E01	MALANEY MICHAEL P & PATRI	FITZPATRICK DAMIEN &	60,000	32,000	53.33		
053-016-000-603-00	101	09/14/2021	543/828	WD E01	DEGEN RANDY L ET UX	WHITE LORING Q	261,000	78,000	29.89		
053-017-000-601-05	101	06/28/2021	542/412	WD E01	KAUTZ ROLAND W & MARILYN VIA PERSONAL REP DAULT REBECCA	RIOJAS JESSE & STEWART MA	245,000	109,100	44.53		
Totals 04/01/2021 - 09/30/2021							9	1,461,900	621,000	42.48	1.0000
Totals 10/01/2020 - 09/30/2021							12	1,935,300	815,900	42.16	1.0000

*** ** Statistics for this group (12 in sample) *** **

Statistical Mean= 43.046 Median= 42.877 Maximum= 56.911 Minimum= 22.857

*** ** Statistics about Mean *** **
 Normalized Average Deviation = 0.16788 (Coefficient of Dispersion)
 Average Squared Deviation = 97.79106 (Variance)
 Square Root of Squared Deviation = 9.88894 (Standard Deviation)
 Normalized Standard Deviation = 0.22973 (Covariance)
 2 Standard Deviation Range (Low) = 23.26819 (High) = 62.82394

*** ** Statistics about Median *** **
 Normalized Average Deviation = 0.16855 (Coefficient of Dispersion)
 Average Squared Deviation = 97.82239 (Variance)
 Square Root of Squared Deviation = 9.89052 (Standard Deviation)
 Normalized Standard Deviation = 0.23067 (Covariance)
 2 Standard Deviation Range (Low) = 23.09555 (High) = 62.65763

Price Related Differential (PRD): 1.02104 PRD >1 regressive, < 1 progressive.

County: 04- ALPENA
Unit: 050 OSSINEKE TOWNSHIP
Class: Agricultural

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Sale Price Adj.	Sale Price Assessment	Ratio	Mult
Totals	04/01/2019 - 03/31/2021		Conventional			18	2,725,100	1,372,500	50.37 1.0000

*** Statistics for this group (18 in sample) ***

Statistical Mean= 48.339 Median= 46.122 Maximum= 71.532 Minimum= 22.857

Normalized Average Deviation = 0.16585 (Coefficient of Dispersion)
 Average Squared Deviation = 115.21077 (Variance)
 Square Root of Squared Deviation = 10.73363 (Standard Deviation)
 Normalized Standard Deviation = 0.22205 (Covariance)
 2 Standard Deviation Range (Low) = 26.87159 (High) = 69.80610

Normalized Average Deviation = 0.16977 (Coefficient of Dispersion)
 Average Squared Deviation = 120.41511 (Variance)
 Square Root of Squared Deviation = 10.97338 (Standard Deviation)
 Normalized Standard Deviation = 0.23792 (Covariance)
 2 Standard Deviation Range (Low) = 24.17505 (High) = 68.06858

Price Related Differential (PRD): 0.95977 PRD >1 regressive, < 1 progressive.

County: 04- ALPENA
Unit: 050 OSSINEKE TOWNSHIP
Class: Agricultural

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Sale Price	Adj. Sale Price	Assessment	Ratio	Mult
< Totals for this Analysis >										
Conventional	27		1,993,500	4,187,000	47.61					
Creative	0		0	0	50.00					(Before discounting, sales were = 0)
Totals:	27		1,993,500	4,187,000	47.61					(Weighted)
*** Statistics for this group (27 in sample) ***										
Statistical Mean=	47.432	Median=	44.880	Maximum=	71.532	Minimum=	22.857			
Normalized Average Deviation	=	*** Statistics about Mean ***	0.15981	(Coefficient of Dispersion)						
Average Squared Deviation	=	100.26295	(Variance)							
Square Root of Squared Deviation	=	10.01314	(Standard Deviation)							
Normalized Standard Deviation	=	0.21111	(Covariance)							
2 Standard Deviation Range (Low)	=	27.40557	(High)	=	67.45812					
*** Statistics about Median ***										
Normalized Average Deviation	=	0.16668	(Coefficient of Dispersion)							
Average Squared Deviation	=	107.02532	(Variance)							
Square Root of Squared Deviation	=	10.34530	(Standard Deviation)							
Normalized Standard Deviation	=	0.23051	(Covariance)							
2 Standard Deviation Range (Low)	=	24.18939	(High)	=	65.57061					