

City of Fremont

ECF Studies for 2026 Base Rates

As Prepared by Precise Tax Assessment LLC

Seth M. Lattimore CAE – MMAO R-9289

Assessor Explanation of Economic Condition Factors

To fairly assess property values, the assessor divides the community into “assessing neighborhoods.” These neighborhoods are not political districts or planning zones, and they do not change tax rates. They are simply a tool used to reflect the smaller differences in the larger area, being the entire city.

Properties within an assessing neighborhood tend to:

- Sell for similar price ranges
- Be influenced by the same location factors (such as schools, waterfront, traffic, or nearby services)
- Attract similar buyers

By grouping similar properties together, the assessor can compare apples to apples, which helps ensure assessments are uniform, accurate, and fair. Each neighborhood is analyzed for an Economic Condition Factor (ECF). The ECF is relationship between the reproduction cost of an improvement and the residual sale price of that improvement. Every improvement is valued using a cost manual approved annually by the State Tax Commission and is produced by a third-party company, Marshall Swift.

$$\frac{\text{Sale Price} - \text{Land (Bldg. Residual Cost)}}{\text{Reproduction Cost} - \text{Depreciation (Manual \$)}}$$

Within the City of Fremont, we have 10 Residential neighborhoods and 4 Commercial / Industrial. Within each neighborhood manufactured homes and condominiums have separate ECFs as they are valued with a separate cost manual.

The analysis provided on the next pages includes: each neighborhood code listed in bold, including the average neighborhood sale price, assessment ratio and calculated ECF. Your neighborhood ECF code can clearly be observed on the property record card or by asking the assessor.

A map is also provided to visualize the neighborhood boundaries.

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Parcel Number	Street Address	Sale Date	Sale Price	Asd/Adj. Sale	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
17-02-321-002	834 LAKEVIEW DR	07/12/24	\$385,000	39.01	\$130,264	\$254,736	\$148,931	1.710
17-02-320-010	717 LAKEVIEW DR	01/24/24	\$375,000	31.76	\$79,546	\$295,454	\$187,858	1.573
17-02-321-010	802 LAKEVIEW DR	07/12/24	\$400,000	43.93	\$138,788	\$261,212	\$183,331	1.425
West (Fremont Lake)			\$386,667	38.23		\$811,402	\$520,120	1.560
13-36-304-028	434 MARY LANE	06/26/23	\$340,000	28.44	\$36,825	\$303,175	\$237,693	1.275
13-36-304-012	467 MARY LANE	04/29/25	\$290,000	35.55	\$37,035	\$252,965	\$210,735	1.200
13-36-304-030	420 MARY LANE	08/25/25	\$242,000	39.50	\$37,770	\$204,230	\$192,046	1.063
13-36-304-031	418 MARY LANE	04/14/25	\$235,000	39.87	\$37,770	\$197,230	\$187,803	1.050
13-36-304-007	457 MARY LANE	05/23/24	\$280,000	39.14	\$36,930	\$243,070	\$236,309	1.029
13-36-304-025	428 MARY LANE	09/18/23	\$210,000	37.81	\$36,825	\$173,175	\$188,707	0.918
13-36-304-026	430 MARY LANE	03/28/25	\$220,000	43.55	\$36,825	\$183,175	\$202,264	0.906
13-36-304-008	459 MARY LANE	05/01/24	\$225,000	44.04	\$36,930	\$188,070	\$210,116	0.895
13-36-304-008	459 MARY LANE	07/26/23	\$220,000	39.55	\$36,930	\$183,070	\$210,116	0.871
13-36-304-025	428 MARY LANE	06/04/25	\$197,000	47.51	\$36,825	\$160,175	\$188,707	0.849
13-36-304-027	432 MARY LANE	08/03/23	\$190,000	41.74	\$36,825	\$153,175	\$189,220	0.810
13-36-304-039	429 MARY LANE	12/14/23	\$220,000	43.14	\$37,350	\$182,650	\$232,509	0.786
Hillcrest Condos			\$239,083	39.99		\$2,120,985	\$2,248,532	0.943
13-36-465-006	14 MEADOW HILLS LN	07/03/24	\$137,000	32.85	\$9,927	\$127,073	\$87,279	1.456
13-36-465-004	10 MEADOW HILLS LN	08/22/24	\$65,000	73.54	\$9,927	\$55,073	\$93,289	0.590
Meadow Hills			\$101,000	53.19		\$182,146	\$180,568	1.009

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13-36-450-012	201 BADEN PLACE	05/28/24	\$225,000	52.27	\$21,815	\$203,185	\$205,491	0.989
13-36-450-011	202 BADEN PLACE	02/09/24	\$385,000	51.48	\$21,130	\$363,870	\$368,482	0.987
13-36-400-051	1035 E MAIN ST	04/15/25	\$259,000	35.79	\$45,778	\$213,222	\$140,625	1.516
17-02-232-010	114 E SHERIDAN ST	07/21/25	\$353,000	9.26	\$17,500	\$335,500	\$228,381	1.469
17-01-179-009	531 SEMINOLE DR	07/25/24	\$260,000	33.65	\$25,679	\$234,321	\$160,282	1.462
17-01-300-023	506 APACHE DR	08/30/24	\$192,000	31.67	\$25,930	\$166,070	\$117,150	1.418
17-01-179-003	608 ARBORETUM DR	08/15/25	\$379,000	39.47	\$36,549	\$342,451	\$248,172	1.380
17-01-179-015	631 SEMINOLE DR	12/15/23	\$332,500	31.58	\$37,639	\$294,861	\$214,007	1.378
17-01-177-007	531 CHIPPEWA DR	07/17/24	\$294,500	36.47	\$21,146	\$273,354	\$201,753	1.355
17-01-181-001	532 SEMINOLE DR	05/20/24	\$299,500	37.10	\$26,186	\$273,314	\$209,029	1.308
17-01-182-008	625 APACHE DR	06/30/25	\$350,000	44.54	\$27,789	\$322,211	\$251,809	1.280
17-01-179-008	604 CHEROKEE DR	01/16/24	\$200,000	32.70	\$25,289	\$174,711	\$138,347	1.263
17-01-177-006	521 CHIPPEWA DR	04/18/24	\$239,900	41.10	\$20,438	\$219,462	\$182,601	1.202
13-36-400-051	1035 E MAIN ST	11/15/23	\$210,000	32.48	\$45,778	\$164,222	\$140,625	1.168
17-01-126-014	638 E MAIN ST	06/13/25	\$275,000	46.44	\$57,642	\$217,358	\$194,420	1.118
17-01-329-006	678 APACHE DR	08/09/24	\$365,000	48.08	\$30,197	\$334,803	\$310,414	1.079
17-01-126-008	518 E MAIN ST	08/09/24	\$230,000	44.78	\$71,288	\$158,712	\$148,563	1.068
17-01-129-009	216 SOUTHWOODS ST	06/10/25	\$335,000	50.75	\$32,589	\$302,411	\$286,627	1.055
17-01-129-014	705 E OAK ST	09/15/23	\$319,000	46.52	\$32,064	\$286,936	\$278,417	1.031
17-01-179-013	611 SEMINOLE DR	07/10/23	\$320,000	42.34	\$26,457	\$293,543	\$286,545	1.024
East and Garten Haus			\$291,170	39.42		\$5,174,517	\$4,311,739	1.200
13-36-390-027	607 E MAIN ST	04/24/25	\$162,500	44.49	\$17,932	\$144,568	\$121,990	1.185
13-36-390-026	617 E MAIN ST	02/23/24	\$175,000	35.60	\$19,903	\$155,097	\$136,553	1.136
East Towne / Rex St Condos			\$168,750	40.05		\$299,665	\$258,543	1.159

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13-36-170-021	841 HILLCREST AVE	10/04/24	\$359,000	38.19	\$33,316	\$325,684	\$230,072	1.416
13-36-170-006	428 LEWIS LN	06/30/23	\$430,000	40.47	\$44,298	\$385,702	\$318,092	1.213
13-35-298-002	921 N DARLING AVE	08/01/24	\$145,000	45.24	\$31,672	\$113,328	\$93,987	1.206
13-36-100-021	445 LEWIS LN	03/01/24	\$402,000	40.35	\$76,713	\$325,287	\$270,627	1.202
13-35-299-003	848 N DARLING AVE	07/24/24	\$399,000	50.35	\$56,010	\$342,990	\$298,216	1.150
13-35-298-015	821 N DARLING AVE	10/02/23	\$240,000	40.04	\$34,115	\$205,885	\$179,459	1.147
13-36-100-031	1019 RAMSHORN DR	01/27/25	\$150,000	57.67	\$41,995	\$108,005	\$104,591	1.033
13-36-177-005	934 CLUB VIEW DR	12/29/23	\$300,000	52.70	\$32,993	\$267,007	\$260,133	1.026
Ramshorn Hills / Club View			\$303,125	45.63		\$2,073,888	\$1,755,177	1.182
13-35-160-012	945 N VALLEY AVE	08/07/25	\$336,000	41.55	\$40,788	\$295,212	\$211,620	1.395
13-35-160-022	836 N VALLEY AVE	09/26/24	\$305,900	39.33	\$22,919	\$282,981	\$207,618	1.363
13-35-160-010	927 N VALLEY AVE	11/27/24	\$360,000	50.00	\$41,120	\$318,880	\$275,701	1.157
StoneyCreek Subs			\$333,967	43.62		\$897,073	\$694,939	1.291
13-35-427-023	412 N DARLING AVE	07/16/25	\$122,000	78.52	\$34,519	\$87,481	\$128,639	0.680
17-03-278-013	1231 W LAKE DR	04/05/24	\$82,000	69.88	\$28,694	\$53,306	\$85,689	0.622
13-36-357-006	336 E DAYTON ST	10/13/23	\$72,500	61.24	\$10,890	\$61,610	\$102,963	0.598
13-34-480-017	317 WESTWOOD AVE	08/08/23	\$145,000	75.24	\$38,063	\$106,937	\$185,101	0.578
17-02-126-017	121 S GERBER AVE	10/23/23	\$70,000	60.57	\$10,990	\$59,010	\$116,324	0.507
13-35-356-001	122 LINDEN AVE	07/01/24	\$99,900	21.32	\$9,128	\$90,772	\$36,902	2.460
17-01-120-002	310 S STEWART AVE	07/21/25	\$100,000	27.30	\$8,717	\$91,283	\$45,809	1.993
13-35-351-018	234 N STONE RD	03/17/25	\$195,000	31.03	\$16,214	\$178,786	\$91,423	1.956
17-02-111-009	541 W OAK ST	09/26/24	\$216,000	24.86	\$17,487	\$198,513	\$104,842	1.893
13-35-351-013	221 LINDEN AVE	02/12/25	\$141,000	29.08	\$10,441	\$130,559	\$73,919	1.766
13-36-355-003	316 E ELM ST	08/11/25	\$172,000	33.49	\$14,731	\$157,269	\$89,276	1.762
13-36-354-008	210 N DECKER	06/05/25	\$230,000	32.52	\$12,537	\$217,463	\$123,801	1.757
17-01-152-014	630 S STEWART AVE	10/24/24	\$195,200	30.89	\$21,341	\$173,859	\$99,193	1.753
13-35-330-003	206 W 44TH ST	06/20/25	\$209,000	37.08	\$15,469	\$193,531	\$112,299	1.723
17-02-276-053	16 E PINE ST	07/15/25	\$279,000	35.66	\$20,447	\$258,553	\$150,103	1.723
13-35-400-018	401 N DIVISION AVE	02/13/24	\$206,000	27.86	\$15,459	\$190,541	\$113,511	1.679

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13-35-353-013	124 FREMONT AVE	10/24/24	\$105,000	34.76	\$29,029	\$75,971	\$46,661	1.628
17-02-205-001	134 W SHERIDAN ST	06/10/25	\$225,000	36.36	\$11,228	\$213,772	\$173,204	1.234
13-36-352-008	445 E CHERRY ST	06/30/25	\$210,000	40.33	\$13,944	\$196,056	\$143,344	1.368
13-36-301-008	710 N STEWART AVE	05/29/25	\$211,000	35.36	\$23,461	\$187,539	\$218,742	0.857
13-35-329-007	705 ILLINOIS AVE	09/09/24	\$220,000	35.73	\$20,333	\$199,667	\$147,461	1.354
17-02-205-003	124 W SHERIDAN ST	08/08/23	\$126,000	25.56	\$10,850	\$115,150	\$83,779	1.374
13-36-354-009	405 E ELM ST	02/20/25	\$265,000	35.13	\$15,065	\$249,935	\$180,701	1.383
13-35-330-001	736 ILLINOIS AVE	05/20/24	\$220,000	36.50	\$12,320	\$207,680	\$145,442	1.428
13-35-478-006	313 N STEWART AVE	06/18/25	\$200,000	38.60	\$13,693	\$186,307	\$131,894	1.413
17-01-153-026	411 APACHE DR	04/30/25	\$295,000	34.10	\$46,877	\$248,123	\$172,366	1.440
13-35-487-006	23 N STEWART AVE	05/31/24	\$200,000	33.45	\$8,311	\$191,689	\$129,334	1.482
17-02-239-006	34 E OAK ST	07/03/24	\$256,000	36.68	\$11,406	\$244,594	\$166,151	1.472
17-01-152-008	518 S STEWART AVE	03/07/25	\$245,000	32.16	\$25,341	\$219,659	\$150,693	1.458
13-35-328-001	418 W 44TH ST	12/29/23	\$160,000	33.63	\$20,370	\$139,630	\$96,541	1.446
13-35-454-004	39 W ELM ST	09/10/24	\$194,000	39.54	\$19,659	\$174,341	\$120,829	1.443
17-02-180-003	216 WOODROW ST	07/18/25	\$191,000	42.25	\$13,136	\$177,864	\$123,321	1.442
17-02-276-022	422 S DIVISION AVE	08/09/23	\$160,000	32.56	\$13,528	\$146,472	\$103,087	1.421
13-36-355-009	112 N STEWART AVE	05/21/24	\$158,000	40.76	\$15,343	\$142,657	\$100,611	1.418
13-35-478-005	319 N STEWART AVE	12/20/24	\$175,000	40.23	\$13,013	\$161,987	\$114,589	1.414
13-35-351-010	222 N STONE RD	06/27/25	\$95,000	43.26	\$11,070	\$83,930	\$59,511	1.410
17-02-231-010	27 E MAPLE ST	02/05/25	\$181,300	32.71	\$10,230	\$171,070	\$121,440	1.409
17-02-111-006	209 S LAKE AVE	07/30/25	\$245,000	41.31	\$15,637	\$229,363	\$163,381	1.404
17-02-135-002	428 W OAK ST	04/04/25	\$185,000	38.97	\$14,372	\$170,628	\$121,658	1.403
17-02-208-005	110 W MAPLE ST	05/19/25	\$258,000	33.88	\$15,268	\$242,732	\$175,167	1.386
17-01-120-017	325 E PINE ST	10/04/24	\$251,500	36.62	\$14,936	\$236,564	\$171,134	1.382
17-02-211-006	215 S DIVISION AVE	04/25/25	\$250,000	46.60	\$10,065	\$239,935	\$174,862	1.372
17-03-228-012	1040 LEO ST	12/19/23	\$199,900	33.27	\$16,105	\$183,795	\$134,353	1.368
17-01-151-001	402 S STEWART AVE	09/23/24	\$156,000	36.60	\$15,789	\$140,211	\$102,563	1.367
13-35-351-015	211 LINDEN AVE	05/12/25	\$205,000	42.29	\$26,340	\$178,660	\$130,831	1.366
17-02-213-006	22 W OAK ST	04/19/24	\$188,000	43.35	\$14,768	\$173,232	\$127,957	1.354
13-36-352-008	445 E CHERRY ST	06/28/23	\$180,000	34.17	\$13,944	\$166,056	\$123,344	1.346

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13-35-100-039	841 N WEAVER AVE	06/18/25	\$280,000	45.29	\$34,160	\$245,840	\$182,936	1.344
17-02-239-004	22 E OAK ST	03/28/24	\$175,000	27.43	\$11,160	\$163,840	\$122,152	1.341
13-36-355-021	336 E ELM ST	06/08/23	\$240,000	37.13	\$29,065	\$210,935	\$158,271	1.333
17-02-207-017	117 S DIVISION AVE	02/23/24	\$285,000	35.05	\$16,089	\$268,911	\$202,119	1.330
17-02-276-011	122 E PINE ST	06/18/24	\$185,000	34.16	\$16,005	\$168,995	\$127,037	1.330
17-01-115-007	408 E MAPLE ST	10/06/23	\$235,000	39.36	\$21,250	\$213,750	\$160,899	1.328
17-02-132-014	409 W OAK ST	07/28/23	\$165,000	39.27	\$19,258	\$145,742	\$109,713	1.328
13-35-481-003	216 E CHERRY ST	02/14/24	\$180,000	33.94	\$14,623	\$165,377	\$125,034	1.323
17-02-253-004	116 WOODROW ST	08/30/24	\$145,000	42.97	\$15,513	\$129,487	\$98,001	1.321
17-01-153-013	455 APACHE DR	10/24/24	\$300,000	41.73	\$34,893	\$265,107	\$201,753	1.314
17-01-151-012	430 S STEWART AVE	06/17/25	\$252,000	45.10	\$23,946	\$217,054	\$165,719	1.310
13-35-426-008	326 N DIVISION AVE	08/29/24	\$135,000	37.33	\$11,494	\$123,506	\$94,558	1.306
13-35-483-011	119 E DAYTON ST	06/27/25	\$255,000	47.33	\$18,338	\$236,662	\$181,825	1.302
13-36-351-009	321 N DECKER	07/11/25	\$280,000	49.11	\$27,186	\$252,814	\$196,438	1.287
13-36-351-011	351 E CHERRY ST	07/11/25	\$280,000	49.11	\$27,186	\$252,814	\$196,438	1.287
17-03-228-014	1034 LEO ST	05/20/25	\$205,000	40.73	\$24,423	\$180,577	\$140,329	1.287
17-02-126-017	121 S GERBER AVE	04/01/24	\$160,000	27.25	\$10,990	\$149,010	\$116,324	1.281
13-35-477-003	127 E CHERRY ST	09/06/24	\$170,000	42.06	\$12,942	\$157,058	\$122,751	1.279
17-02-176-003	414 W PINE ST	09/05/24	\$298,000	42.32	\$18,342	\$279,658	\$221,665	1.262
13-35-427-030	517 N STEWART AVE	06/26/24	\$223,000	44.53	\$14,763	\$208,237	\$165,892	1.255
13-35-454-006	27 W ELM ST	10/20/23	\$213,000	27.09	\$20,168	\$192,832	\$153,777	1.254
13-35-100-023	303 W 44TH ST	07/12/23	\$330,000	40.39	\$36,250	\$293,750	\$234,518	1.253
17-02-276-019	417 S STEWART AVE	10/20/23	\$220,000	37.36	\$23,170	\$196,830	\$157,213	1.252
17-02-199-008	609 S WEAVER AVE	06/30/23	\$170,000	35.24	\$20,408	\$149,592	\$119,544	1.251
13-35-480-005	103 E ELM ST	08/20/25	\$295,000	49.02	\$12,993	\$282,007	\$225,781	1.249
17-02-276-001	404 S DIVISION AVE	04/11/25	\$222,000	47.39	\$11,280	\$210,720	\$168,711	1.249
17-02-251-003	124 W PINE ST	08/19/25	\$150,000	46.87	\$15,731	\$134,269	\$107,514	1.249
13-34-480-007	205 JERETTE AVE	11/15/24	\$235,000	48.43	\$19,201	\$215,799	\$174,358	1.238
17-02-206-001	133 W MAPLE ST	05/09/25	\$263,500	55.18	\$21,835	\$241,665	\$196,204	1.232
13-35-332-004	206 MICHIGAN ST	08/28/25	\$272,000	50.40	\$46,551	\$225,449	\$183,654	1.228
13-35-455-005	110 W ELM ST	11/11/24	\$130,000	47.38	\$10,812	\$119,188	\$98,297	1.213

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13-36-351-012	333 E CHERRY ST	03/08/24	\$255,000	43.80	\$32,152	\$222,848	\$183,950	1.211
13-35-353-002	618 STATE ST	10/20/23	\$150,000	33.07	\$11,233	\$138,767	\$116,088	1.195
13-35-330-012	733 N WEAVER AVE	10/16/23	\$229,900	44.02	\$19,797	\$210,103	\$177,938	1.181
13-34-480-021	1040 STATE ST	12/20/23	\$252,000	39.60	\$43,075	\$208,925	\$177,335	1.178
17-01-152-013	616 S STEWART AVE	11/27/24	\$225,000	55.42	\$31,834	\$193,166	\$164,536	1.174
17-02-176-007	419 S GERBER AVE	11/03/23	\$350,000	0.00	\$37,443	\$312,557	\$266,847	1.171
13-35-484-010	223 E DAYTON ST	02/20/25	\$135,000	45.04	\$9,765	\$125,235	\$107,267	1.168
13-36-301-003	734 N STEWART AVE	05/30/25	\$261,000	53.79	\$20,700	\$240,300	\$205,988	1.167
13-35-454-004	39 W ELM ST	07/06/23	\$160,000	37.69	\$19,659	\$140,341	\$120,829	1.161
17-02-276-033	605 S STEWART AVE	08/28/23	\$210,000	35.19	\$32,140	\$177,860	\$153,850	1.156
13-34-481-012	923 REX ST	09/11/23	\$249,000	42.57	\$27,922	\$221,078	\$192,063	1.151
17-02-205-007	103 S MECHANIC AVE	08/21/24	\$187,900	46.04	\$13,752	\$174,148	\$152,534	1.142
17-01-115-009	210 S STEWART AVE	07/29/25	\$133,900	58.85	\$9,405	\$124,495	\$109,437	1.138
13-35-327-001	736 MICHIGAN ST	06/16/23	\$220,000	46.50	\$38,808	\$181,192	\$160,635	1.128
13-35-356-006	114 LINDEN AVE	12/31/23	\$90,000	44.67	\$11,063	\$78,937	\$70,822	1.115
13-35-456-007	123 N DIVISION AVE	12/08/23	\$185,000	41.95	\$11,325	\$173,675	\$156,721	1.108
17-01-130-038	214 EAST AVE	08/09/23	\$320,000	48.28	\$22,176	\$297,824	\$269,606	1.105
13-35-351-015	211 LINDEN AVE	09/11/23	\$170,000	38.35	\$26,340	\$143,660	\$130,831	1.098
17-02-235-001	204 S DIVISION AVE	08/28/23	\$175,000	44.06	\$10,469	\$164,531	\$150,205	1.095
13-35-427-015	523 N STEWART AVE	07/06/23	\$217,000	47.47	\$20,121	\$196,879	\$181,743	1.083
17-02-160-005	520 W PINE ST	11/17/23	\$208,000	45.00	\$19,308	\$188,692	\$176,028	1.072
17-02-205-007	103 S MECHANIC AVE	01/05/24	\$177,000	40.51	\$13,752	\$163,248	\$152,534	1.070
17-01-101-024	401 E MAPLE ST	10/20/23	\$325,000	49.78	\$34,652	\$290,348	\$274,962	1.056
17-03-228-020	1023 ALAN ST	09/13/23	\$236,000	51.48	\$27,478	\$208,522	\$200,485	1.040
13-36-354-010	409 E ELM ST	08/25/23	\$100,000	44.20	\$11,570	\$88,430	\$85,533	1.034
13-35-484-009	217 E DAYTON ST	10/04/24	\$170,000	60.82	\$8,905	\$161,095	\$141,624	1.137
17-02-231-010	27 E MAPLE ST	02/09/24	\$122,500	37.88	\$10,230	\$112,270	\$101,440	1.107
17-01-153-026	411 APACHE DR	04/24/24	\$192,000	50.99	\$46,877	\$145,123	\$142,366	1.019
17-02-235-002	210 S DIVISION AVE	10/22/24	\$100,000	62.50	\$10,230	\$89,770	\$104,876	0.856
13-35-100-039	841 N WEAVER AVE	10/03/24	\$175,000	71.94	\$34,160	\$140,840	\$142,936	0.985
Typical Residential			\$200,694	41.40		\$17,231,632	\$13,789,727	1.250

ECF Studies for 2026 Base Rates

Parcel Number	Street Address	Sale Date	Sale Price	Asd/Adj. Sale	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
13-35-427-007	710 N DARLING AVE	11/25/24	\$155,000	50.26	\$24,503	\$130,497	\$99,944	1.306
17-01-126-023	453 E MAPLE ST	06/28/23	\$153,000	39.93	\$19,114	\$133,886	\$106,112	1.262
17-03-280-008	1035 W LAKE DR	06/07/24	\$230,000	27.26	\$32,511	\$197,489	\$124,005	1.593
Mobile Homes						\$461,872	\$330,061	1.399

ECF Studies for 2026 Base Rates

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Bldg. Residual	Cost Man. \$	E.C.F.
13-34-400-081	1231 W MAIN ST	03/13/25	\$722,000	WD	\$722,000	\$408,987	\$592,536	0.690
13-34-400-082	1117 W MAIN ST	05/22/25	\$2,350,000	WD	\$2,350,000	\$1,722,459	\$2,017,280	0.854
13-34-483-013	921 W MAIN ST	10/05/24	\$1,600,000	WD	\$1,600,000	\$891,575	\$1,187,495	0.751
17-03-100-028	1454 W MAIN ST	06/09/23	\$1,300,000	WD	\$1,300,000	\$934,355	\$1,176,964	0.794
						\$3,957,376	\$4,974,275	0.796
13-35-458-022	11 W MAIN ST	06/20/25	\$82,000	WD	\$82,000	\$73,585	\$110,050	0.669
13-35-458-023	9 W MAIN ST	11/14/25	\$85,000	WD	\$85,000	\$65,071	\$127,040	0.512
13-35-485-012	11 E MAIN ST	08/22/24	\$100,000	WD	\$100,000	\$80,071	\$139,037	0.576
17-02-203-012	18 W MAIN ST	10/04/24	\$165,000	WD	\$165,000	\$135,506	\$182,072	0.744
17-02-203-017	6 W MAIN ST	12/17/24	\$155,000	WD	\$155,000	\$138,260	\$200,574	0.689
						\$492,493	\$758,773	0.649
17-03-200-054	115 S STONE RD	10/08/25	\$520,000	WD	\$520,000	\$287,208	\$804,498	0.357
17-02-207-021	28 W SHERIDAN ST	05/29/25	\$200,000	WD	\$200,000	\$155,091	\$180,505	0.859
17-02-209-001	224 S WEAVER AVE	01/31/25	\$191,000	WD	\$191,000	\$172,957	\$181,508	0.953
17-02-400-005	911 S STEWART AVE	06/26/23	\$400,000	MLC	\$400,000	\$303,291	\$325,909	0.931
						\$631,339	\$687,922	0.918
17-02-254-008	505 S DIVISION AVE	08/15/23	\$400,000	WD	\$400,000	\$343,926	\$384,045	0.896
Totals:			\$8,270,000		\$8,270,000	\$10,793,550	\$14,030,481	
E.C.F. =>								0.769
Ave. E.C.F. =>								0.743

Industrial buildings Applied at .750 across all tables

	As Calc	Factored to Equal	0.95
Commercial East and Non Hwy	0.918	0.872	
Commercial Downtown	0.649	0.617	
Highway West	0.796	0.756	
Industrial	0.896	0.851	