

Industrial Vacant

	Sales	Median	COD	PRD
California	LESS THAN 5 SALES			
Center	LESS THAN 5 SALES			
Davis	LESS THAN 5 SALES			
Jackson	LESS THAN 5 SALES			
North Bend	LESS THAN 5 SALES			
Oregon	LESS THAN 5 SALES			
Railroad	LESS THAN 5 SALES			
Washington	LESS THAN 5 SALES			
Wayne	LESS THAN 5 SALES			

Industrial Improved

	Sales	Median	COD	PRD
California	LESS THAN 5 SALES			
Center	LESS THAN 5 SALES			
Davis	LESS THAN 5 SALES			
Jackson	LESS THAN 5 SALES			
North Bend	LESS THAN 5 SALES			
Oregon	LESS THAN 5 SALES			
Railroad	LESS THAN 5 SALES			
Washington	LESS THAN 5 SALES			
Wayne	LESS THAN 5 SALES			

Commercial Vacant

	Sales	Median	COD	PRD
California	LESS THAN 5 SALES			
Center	LESS THAN 5 SALES			
Davis	LESS THAN 5 SALES			
Jackson	LESS THAN 5 SALES			
North Bend	LESS THAN 5 SALES			
Oregon	LESS THAN 5 SALES			
Railroad	LESS THAN 5 SALES			
Washington	LESS THAN 5 SALES			
Wayne	LESS THAN 5 SALES			

For categories in which there were between 5 and 20 sales the Spearman Rank Test was performed and indicated that the vertical equity of the assessments are acceptable. (comparing Total Assessed Values to Sale Ratios)

Commercial Improved

	Sales	Median	COD	PRD
ComImpOther*	5	0.927	8.375	1.060
Center	10	0.925	8.175	1.030
Wayne	8	0.914	5.364	1.015

* - grouped townships

Residential Vacant

	Sales	Median	COD	PRD
California	10	0.940	10.877	1.082
Center	14	0.921	9.719	1.000
DavOre*	10	0.920	11.088	1.005
North Bend	19	0.903	9.184	1.017
RRJacWay*	7	0.921	15.881	1.042
Washington	6	0.929	8.025	1.002

* - grouped townships

Residential Improved

	Sales	Median	COD	PRD
California	73	0.920	9.482	1.003
Center	182	0.913	9.384	1.005
Davis	29	0.920	6.682	1.003
Jackson	10	0.927	8.657	1.004
North Bend	42	0.901	8.573	1.006
Oregon	105	0.916	9.351	1.012
Railroad	18	0.906	11.019	1.018
Washington	55	0.901	9.365	0.998
Wayne	115	0.917	9.266	1.005

Parcel Number

Township

Neighborhood

Property Class

Taxing District

Sale Date

Sale Price

Land AV

Improve AV

Total AV

Ratio

LESS THAN 5 AVAILABLE SALES

insufficient sales for ratio study

Median	n/a
COD	n/a
PRD	n/a

NO INDUSTRIAL VACANT SALES IN THE FOLLOWING TOWNSHIPS (ALL)

- California Township
- Center Township
- Davis Township
- Jackson Township
- North Bend Township
- Oregon Township
- Railroad Township
- Washington Township
- Wayne Township

SDFID	Parcel Number	MultiParcel	Primary	Study Section	Grouping	Township Name	Neighborhood	Property Class	Taxing District	Sale Date	Study Sale Price	Current Land AV	Current Improvement AV	Current Total AV	
Center Township															
C75-2022-0010552	75-06-34-400-071.000-003	N	Y	IndImp	None	Center	904	399	003	12/20/2022	154,068	102,800	69,800	172,600	1.120
C75-2022-0009889	75-06-34-400-074.000-003	N	Y	IndImp	None	Center	904	370	003	6/3/2022	106,300	31,300	67,800	99,100	0.932
													<i>insufficient sales for ratio study</i>		
													Median		n/a
													COD		n/a
													PRD		n/a

LESS THAN 5 AVAILABLE SALES

NO INDUSTRIAL IMPROVED SALES IN THE FOLLOWING TOWNSHIPS

- California Township
- Davis Township
- Jackson Township
- North Bend Township
- Oregon Township
- Railroad Township
- Washington Township
- Wayne Township

SDFID	Parcel Number	MultiParcel	Primary	Study Section	Grouping	Township Name	Neighborhood	Property Class	Taxing District	Sale Date	Study Sale Price	Current Land AV	Current Improvement AV	Current Total AV
California Township														
C75-2022-0010263	75-10-23-500-013.500-002	N	Y	ComVac	None	California	904	400	002	6/23/2022	95,490	94,800	0	94,800 0.993
													insufficient sales for ratio study	
													Median	n/a
													COD	n/a
													PRD	n/a
Oregon Township														
C75-2023-0010855	75-03-25-400-030.200-009	N	Y	ComVac	None	Oregon	904	400	009	5/24/2023	20,000	20,100	0	20,100 1.005
													insufficient sales for ratio study	
													Median	n/a
													COD	n/a
													PRD	n/a

LESS THAN 5 AVAILABLE SALES

LESS THAN 5 AVAILABLE SALES

NO COMMERCIAL VACANT SALES IN THE FOLLOWING TOWNSHIPS

- Center Township
- Davis Township
- Jackson Township
- North Bend Township
- Railroad Township
- Washington Township
- Wayne Township

SDFID	Parcel Number	MultiParcel	Primary	Study Section	Grouping	Township Name	Neighborhood	Property Class	Taxing District	Sale Date	Study Sale Price	Current Land AV	Current Improvement AV	Current Total AV	Ratio	Dev
All Townships EXCEPT Center & Wayne																
C75-2023-0010970	75-10-02-100-007.000-002	Y	Y	ComImp	ComImpOther	California	904	499	002	7/14/2023	468,000	173,300	238,800	412,100	0.881	0.046
C75-2022-0010526	75-10-06-100-019.100-002	N	Y	ComImp	ComImpOther	California	904	429	002	12/16/2022	884,850	160,800	659,100	819,900	0.927	0.000
C75-2023-0010715	75-10-20-200-012.000-001	N	Y	ComImp	ComImpOther	California	904	420	001	3/20/2023	45,000	18,500	22,700	41,200	0.916	0.011
C75-2022-0010484	75-02-23-100-001.000-015	N	Y	ComImp	ComImpOther	Davis	904	430	015	12/9/2022	98,990	19,100	79,400	98,500	0.995	0.068
C75-2023-0010969	75-08-29-202-065.000-011	Y	Y	ComImp	ComImpOther	Railroad	904	454	011	7/14/2023	55,000	16,300	49,100	65,400	1.189	0.262
											1,551,840			1,437,100		0.388
													Median		0.927	5 Count
													COD		8.375	0.981 Mean
													PRD		1.060	0.926 Wtd Mean
Center Township																
C75-2023-0011269	75-06-22-204-035.000-004	Y	Y	ComImp	None	Center	902	499	004	11/30/2023	145,000	13,300	116,200	129,500	0.893	0.031
C75-2022-0010154	75-06-22-204-036.000-004	N	Y	ComImp	None	Center	902	429	004	8/22/2022	68,510	10,900	52,300	63,200	0.922	0.002
C75-2022-0010333	75-06-22-204-048.000-004	N	Y	ComImp	None	Center	902	499	004	9/22/2022	36,785	3,600	25,300	28,900	0.786	0.139
C75-2023-0011320	75-06-22-204-125.000-004	N	Y	ComImp	None	Center	902	499	004	12/20/2023	60,000	12,600	43,000	55,600	0.927	0.002
C75-2023-0010770	75-06-23-103-181.000-004	Y	Y	ComImp	None	Center	901	455	004	4/13/2023	195,000	123,100	91,100	214,200	1.098	0.174
C75-2023-0011237	75-06-23-303-017.000-004	Y	Y	ComImp	None	Center	901	454	004	11/16/2023	500,000	241,200	159,700	400,900	0.802	0.123
C75-2023-0011115	75-06-26-101-010.000-004	N	Y	ComImp	None	Center	901	429	004	8/7/2023	50,000	15,800	34,600	50,400	1.008	0.083
C75-2023-0010686	75-06-26-102-011.000-004	Y	Y	ComImp	None	Center	902	442	004	3/1/2023	800,000	129,600	567,500	697,100	0.871	0.053
C75-2023-0011006	75-06-26-300-006.100-004	N	Y	ComImp	None	Center	901	447	004	8/3/2023	190,000	89,600	111,700	201,300	1.059	0.135
C75-2023-0010635	75-06-26-300-009.000-004	N	Y	ComImp	None	Center	901	442	004	2/8/2023	214,900	66,800	134,700	201,500	0.938	0.013
											2,260,195			2,042,600		0.756
													Median		0.925	10 Count
													COD		8.175	0.930 Mean
													PRD		1.030	0.904 Wtd Mean
Wayne Township																
C75-2023-0011155	75-09-01-202-015.000-013	N	Y	ComImp	None	Wayne	904	420	013	10/6/2023	67,500	14,400	54,100	68,500	1.015	0.101
C75-2022-0010532	75-09-16-303-022.000-014	N	Y	ComImp	None	Wayne	903	499	014	12/12/2022	151,090	17,300	117,300	134,600	0.891	0.023
C75-2022-0010171	75-09-16-303-023.000-014	N	Y	ComImp	None	Wayne	903	480	014	1/5/2022	26,975	7,100	16,400	23,500	0.871	0.043
C75-2022-0010322	75-09-16-303-086.000-014	N	Y	ComImp	None	Wayne	903	429	014	9/28/2022	44,100	6,200	33,500	39,700	0.900	0.014
C75-2022-0010172	75-09-17-402-017.000-014	N	Y	ComImp	None	Wayne	903	480	014	1/5/2022	26,975	9,000	20,200	29,200	1.082	0.168
C75-2022-0010514	75-09-17-404-017.000-014	N	Y	ComImp	None	Wayne	903	442	014	11/28/2022	125,160	27,700	90,600	118,300	0.945	0.031
C75-2023-0010708	75-09-20-201-006.000-014	N	Y	ComImp	None	Wayne	903	430	014	3/17/2023	250,000	44,400	185,600	230,000	0.920	0.006
C75-2023-0010973	75-09-20-201-009.000-014	N	Y	ComImp	None	Wayne	903	499	014	7/14/2023	100,000	37,100	53,700	90,800	0.908	0.006
											791,800			734,600		0.392
													Median		0.914	8 Count
													COD		5.364	0.942 Mean
													PRD		1.015	0.928 Wtd Mean

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in financial reporting.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It highlights the need for rigorous data collection procedures and the use of appropriate statistical tools to interpret the results.

3. The third part of the document focuses on the analysis of the collected data. It discusses the various statistical tests and models used to identify trends, patterns, and relationships within the data set.

4. The fourth part of the document discusses the implications of the findings and the potential applications of the research. It highlights the importance of communicating the results effectively to the relevant stakeholders.

5. The fifth part of the document concludes the report and provides a summary of the key findings and recommendations. It emphasizes the need for continued research and monitoring to ensure the long-term success of the project.

6. The sixth part of the document discusses the limitations of the study and the potential areas for future research. It highlights the need for more comprehensive data collection and more advanced analytical techniques.

7. The seventh part of the document provides a detailed list of references and sources used in the research. It includes books, articles, and online resources that provide additional information on the topics discussed in the report.

8. The eighth part of the document provides a detailed list of appendices and supplementary materials. It includes data tables, charts, and other supporting documents that provide additional information on the topics discussed in the report.