

1

Analysis for Equalized Valuations - Real Property

County: Monroe County		City or Township: Whiteford Township					Year: 2025 / 2026	
Classification of Real Property	Assessed Value	No. of Parcels	Sample			Study Ratio	Projected True Cash Value	Study Type
			Assessed Value	Appraised Value				
Agricultural	60,520,400	82	11,442,200	25,313,168		45.20%	133,894,690	AS
Stratified	0	0	0	0			0	
Total	0	0	0	0		0.00%	0	
Commercial	31,711,191	62	18,237,900	39,229,039		46.49%	68,210,779	AS
Stratified	0	0	0	0			0	
Total	0	0	0	0		0.00%	0	
Industrial	11,982,300	40	9,546,500	24,178,467		39.48%	30,350,304	AS
Stratified	0	0	0	0			0	
Total	0	0	0	0		0.00%	0	
Residential	292,862,300	99	0	0		48.32%	606,089,197	SS
Stratified	0	0	0	0			0	
Total	0	0	0	0		0.00%	0	
Timber-Cutover	0	0	0	0		0.00%	0	NC
Stratified	0	0	0	0			0	
Total	0	0	0	0		0.00%	0	
Developmental	0	0	0	0		0.00%	0	NC
Stratified	0	0	0	0			0	
Total	0	0	0	0		0.00%	0	
TOTAL - REAL	397,076,191	283					838,544,970	

Study Types: AS - Appraisal Study SS - Sales Study ST - Stratified (explanation required) NC - None Classified ES - Estimated (explanation required)
Explanation:

Analysis for Equalized Valuations - Personal Property

County: Monroe County		City or Township: Whiteford Township				Year: 2025 / 2026	
Assessment Roll Classification	Assessed Value	No. of	Assessed Value	True Cash Value	Study	Projected True Cash Value	Study Type
Classification of		Sample					
Agricultural	0	0	0		0.00%	0	NC
Commercial	5,602,128	202	0		50.00%	11,204,256	RV
Industrial	1,466,490	8	0		50.00%	2,932,980	RV
Residential	0	0	0		0.00%	0	NC
Utility	10,653,928	11	0		50.00%	21,307,856	RV
TOTAL - PERSONAL	17,722,546	221				35,445,092	

Study Types: AU - Audit RV - Record Verification NC - None Classified NS - None Studied (explanation required) ES - Estimated (explanation required)
Explanation:

Appraisal Study List

Issued under authority of Public Act 206 of 1893

County	MONROE	City/Township	WHITEFORD	Study Year	2025	Equalization Year	2026
--------	--------	---------------	-----------	------------	------	-------------------	------

Classification
 Agricultural

Parcel Number	Owner Name	Class Code	Current Year Assessed Value	Appraised Value	Ratio
15 002 038 00	IOTT JAMES & MARY TRUST	102	58,400	127,440	45.83
15 003 006 01	IOTT JAMES E & MARY A LIV T	102	137,700	304,380	45.24
15 005 007 02	SOSS STEVEN & JACQUELINE	101	176,700	389,912	45.32
15 005 018 00	EISENMANN REVOCABLE TRU	102	96,500	210,600	45.82
15 005 019 00	PATTON LINDA S & STRAHAN	102	77,200	168,480	45.82
15 006 001 51	STRAHAN FAMILY LTD PARTN	102	47,000	150,128	31.31
15 007 002 01	GOVERNO JUDY L TRUST	101	342,800	804,650	42.60
15 007 004 01	LENNARD PATRICIA J (LE)	102	94,900	215,388	44.06
15 007 034 05	NORTHFORK INVESTMENTS L	102	88,500	77,796	113.76
15 007 034 20	NORTHFORK INVESTMENTS L	102	59,900	105,376	56.84
15 008 016 00	PATTON LINDA S & STRAHAN	102	64,600	146,376	44.13
15 009 001 00	IOTT PHILLIP D & TAMARA S F	102	61,100	133,200	45.87
15 010 016 10	IOTT PHILLIP & TAMARA TRUS	102	98,400	215,280	45.71
15 010 024 00	KLUMP MARGARET TRUST	102	94,400	200,981	46.97
15 011 047 01	SAHLOFF DONALD O & SHAR	102	136,000	298,159	45.61
15 012 053 40	OSBORN FARMS LLC	102	86,500	188,640	45.85

Appraisal Study List

Classification
 Agricultural

Issued under authority of Public Act 206 of 1893

County	MONROE	City/Township	WHITEFORD	Study Year	2025	Equalization Year	2026
--------	--------	---------------	-----------	------------	------	-------------------	------

Parcel Number	Owner Name	Class Code	Current Year Assessed Value	Appraised Value	Ratio
15 024 023 30	SMITH CHARLES JR & ANNET	102	87,500	124,517	70.27
15 027 003 01	OHG LLC	102	217,800	466,488	46.69
15 028 014 70	DRESCHER WOLFGANG & LY	102	87,500	124,223	70.44
15 030 015 40	BIEBER SCOTT	102	102,200	219,619	46.54
15 031 001 20	AHLEMAN FAMILY TRUST	102	113,600	247,824	45.84
15 031 010 00	BIEBER RUSSELL L FAMILY F	101	213,700	473,632	45.12
15 034 045 20	HICKER PROPERTIES LLC	101	161,800	329,740	49.07
15 035 011 00	SHADE ROCK FARM LLC	101	341,400	797,023	42.83
15 001 018 00	IOTT KERRY B & MICHELLE M	102	227,700	497,286	45.79
15 001 043 00	DUNMYER REV TRUST	101	263,100	600,561	43.81
15 002 001 00	IOTT KERRY B & MICHELLE M	102	45,900	104,789	43.80
15 002 041 30	IOTT JAMES & MARY TRUST	102	45,000	98,215	45.82
15 003 010 40	LIEVENS GREGORY P & REBE	102	105,300	238,730	44.11
15 003 021 00	IOTT PHILLIP D & TAMARA S T	101	313,800	732,226	42.86
15 003 030 00	IOTT JAMES & MARY TRUST	101	126,700	300,321	42.19
15 004 004 01	LIEVENS GREGORY & REBEC	102	107,800	234,936	45.88

Appraisal Study List

Issued under authority of Public Act 206 of 1993

Classification
 Agricultural

L-4015a
 DB: Monroe County 2026
 Page 5

County	MONROE	City/Township	WHITEFORD	Study Year	2025	Equalization Year	2026
--------	--------	---------------	-----------	------------	------	-------------------	------

Parcel Number	Owner Name	Class Code	Current Year Assessed Value	Appraised Value	Ratio
15 017 001 30	SMITH ERIC M & EARLE JODIE	102	128,700	268,200	47.99
15 018 001 00	CAREY JOHN F & CARNS KIM	101	288,300	688,179	41.89
15 019 005 00	GOETZ WAYNE & CAROLYN (101	318,200	766,419	41.52
15 019 010 01	R AND R BAKOWSKI TRUST	102	109,400	229,608	47.65
15 021 001 10	STRAHAN GORDON TRUST	102	120,100	262,008	45.84
15 022 010 00	CONSEAR ALLEN H TRUST	101	32,200	69,048	46.63
15 022 026 00	HILL DOROTHY & RICHARD	102	241,700	513,000	47.12
15 024 023 40	SMITH CHARLES JR & ANNET	102	87,500	124,538	70.26
15 027 012 01	TROMBLY FARM LLC	102	273,700	606,845	45.10
15 029 018 02	RUETZ DOROTHY (TRUST)	101	398,800	934,704	42.67
15 030 006 00	BIEBER RUSSELL & SHERI	102	171,800	376,754	45.60
15 030 014 00	AHLEMAN FAMILY TRUST	102	121,000	262,080	46.17
15 031 008 01	BAUMGARTNER SANDRA K	102	97,800	165,454	59.11
15 031 015 00	KEYES DARLEN A TRUST	101	286,800	670,489	42.77
15 033 010 00	OBERLY DAVID L TRUST	101	239,300	556,452	43.00
15 033 029 00	CREQUE HAROLD CREDIT SH	101	206,600	494,484	41.78

*** ** Statistics for this group (82 in sample) *** **

Statistical Mean= 47.358 Median= 45.821 Maximum= 113.759 Minimum= 22.450

*** ** Statistics about Mean *** **

Normalized Average Deviation	=	0.10296	(Coefficient of Dispersion)
Average Squared Deviation	=	99.51873	(Variance)
Square Root of Squared Deviation	=	9.97591	(Standard Deviation)
Normalized Standard Deviation	=	0.21065	(Covariance)
2 Standard Deviation Range (Low)	=	27.40577	(High) = 67.30940

*** ** Statistics about Median *** **

Normalized Average Deviation	=	0.08937	(Coefficient of Dispersion)
Average Squared Deviation	=	101.90755	(Variance)
Square Root of Squared Deviation	=	10.09493	(Standard Deviation)
Normalized Standard Deviation	=	0.22031	(Covariance)
2 Standard Deviation Range (Low)	=	25.63161	(High) = 66.01132

Price Related Differential (PRD): 0.00000 PRD > 1 regressive, < 1 progressive.

Appraisal Study List

Issued under authority of Public Act 206 of 1893

County	MONROE	City/Township	WHITEFORD	Study Year	2025	Equalization Year	2026
--------	--------	---------------	-----------	------------	------	-------------------	------

Classification	Commercial
----------------	------------

Parcel Number	Owner Name	Class Code	Current Year Assessed Value	Appraised Value	Ratio
15 008 032 31	COMPONENTS PLUS INC	201	222,900	422,046	52.81
15 010 011 01	SSA. DELAWARE L.L.C. STOR	201	1,759,900	3,630,621	48.47
15 010 013 00	CRIST INVESTMENT COMPAN	201	329,100	701,900	46.89
15 010 035 00	SYLVANIA DELI, LLC	201	247,600	400,982	61.75
15 010 047 00	BIG DADDY'S BUILDING LLC	201	692,200	1,532,906	45.16
15 010 048 00	BIG DADDY'S BUILDING LLC	201	709,000	1,513,017	46.86
15 011 004 10	TOLEDO CAISSON CORPORA	202	51,200	117,378	43.62
15 011 004 20	TOLEDO CAISSON CORPORA	201	111,800	251,196	44.51
15 011 010 00	BISCHOFF INVESTMENT PRO	201	157,300	340,737	46.16
15 011 021 00	FISHER WING WAREHOUSE L	201	530,100	1,157,445	45.80
15 011 022 00	TOLEDO CAISSON CORPORA	201	521,000	1,105,860	47.11
15 013 032 00	DUX MOTORCYCLE CLUB	201	102,300	224,616	45.54
15 018 021 00	OTTAWA LAKE SPORTSMEN C	201	281,300	569,066	49.43
15 022 009 00	CONSEAR ALLEN H TRUST	201	91,700	165,705	55.34
15 022 015 00	LEONARD REAL ESTATE LLC	201	209,700	411,210	51.00
15 022 029 00	3 MILE PROPERTIES LLC	201	91,600	161,812	56.61

Appraisal Study List

Issued under authority of Public Act 206 of 1893

Classification
 Commercial

County	MONROE	City/Township	WHITEFORD	Study Year	2025	Equalization Year	2026
--------	--------	---------------	-----------	------------	------	-------------------	------

Parcel Number	Owner Name	Class Code	Current Year Assessed Value	Appraised Value	Ratio
15 070 018 00	CAPPELLINI TOHMAS & KATH	201	46,700	108,804	42.92
15 008 032 01	LEGACY GOLF COURSE PRO	201	1,363,900	3,161,791	43.14
15 011 005 00	CROOKED CREEK LLC	201	467,000	1,061,962	43.98
15 012 009 00	MADILEE INVESTMENTS LLC	201	55,200	155,020	35.61
15 012 094 00	HOWARD BRAHANEY MICHEL	201	59,700	131,069	45.55
15 012 107 00	GRAY GARAGE LLC	201	42,300	92,364	45.80
15 019 001 00	WHITEFORD VALLEY PROPER	201	407,400	1,286,870	31.66
15 019 066 00	BLACK NORMAN J	201	148,700	214,267	69.40
15 019 067 00	SPRADLING ARTHUR & JEAN	201	54,600	114,938	47.50
15 019 091 00	WODA MICHELLE L	201	124,800	251,943	49.54
15 022 020 00	3 MILE PROPERTIES LLC	201	145,700	255,577	57.01
15 025 014 00	CHERRYWOOD GOLF LLC	201	478,000	1,039,478	45.98
15 032 003 00	OTTAWA LAKE CO-OP ELEVA	201	698,000	1,594,210	43.78
15 033 011 00	KOLINSKI MARGARET F TRUS	201	658,400	1,386,963	47.47
15 033 013 40	L & H REAL ESTATE VENTURE	201	783,400	1,527,170	51.30
15 033 013 60	COUNTRYSIDE DISPOSAL INC	201	130,700	244,446	53.47

*** ** Statistics for this group (62 in sample) *** **

Statistical Mean= 48.249 Median= 46.874 Maximum= 87.891 Minimum= 31.658

*** ** Statistics about Mean *** **

Normalized Average Deviation	=	0.12386	(Coefficient of Dispersion)
Average Squared Deviation	=	78.56012	(Variance)
Square Root of Squared Deviation	=	8.86341	(Standard Deviation)
Normalized Standard Deviation	=	0.18370	(Covariance)
2 Standard Deviation Range (Low)	=	30.52237	(High) = 65.97603

*** ** Statistics about Median *** **

Normalized Average Deviation	=	0.12321	(Coefficient of Dispersion)
Average Squared Deviation	=	80.48364	(Variance)
Square Root of Squared Deviation	=	8.97127	(Standard Deviation)
Normalized Standard Deviation	=	0.19139	(Covariance)
2 Standard Deviation Range (Low)	=	28.93098	(High) = 64.81605

Price Related Differential (PRD) : 0.00000 PRD > 1 regressive, < 1 progressive.

Appraisal Study List

Issued under authority of Public Act 206 of 1993

Classification Industrial

L-4015a

DB: Monroe County 2026
 Page 1

County	MONROE	City/Township	WHITEFORD	Study Year	2025	Equalization Year	2026
--------	--------	---------------	-----------	------------	------	-------------------	------

Parcel Number	Owner Name	Class Code	Current Year Assessed Value	Appraised Value	Ratio
15 006 013 10	PLAINS LPG SERVICES LP	302	170,900	389,793	43.84
15 026 023 00	MICHIGAN MATERIALS & AGG	302	792,000	1,873,562	42.27
15 026 025 01	MICHIGAN MATERIALS & AGG	301	94,600	228,290	41.44
15 026 025 10	CONSUMERS ENERGY CO.	301	25,600	61,592	41.56
15 026 027 00	MICHIGAN MATERIALS & AGG	301	137,500	384,600	35.75
15 034 002 81	GLOBAL BUILDER SUPPLY LL	301	42,500	126,314	33.65
15 034 037 10	AMERICAN UNDERGROUND S	301	268,500	819,062	32.78
15 027 020 00	LRN INVESTMENTS LLC	301	653,900	2,167,741	30.17
15 027 021 00	LRN INVESTMENTS LLC	301	534,300	1,912,577	27.94
15 034 001 20	MIDWEST RESERVE LLC	301	1,834,300	4,302,425	42.63
15 020 013 00	CONSUMERS POWER CO	302	10,200	35,522	28.71
15 025 030 00	MICHIGAN MATERIALS & AGG	302	52,600	82,800	63.53
15 025 038 00	MICHIGAN MATERIALS & AGG	302	270,600	580,960	46.58
15 025 039 00	MICHIGAN MATERIALS & AGG	302	197,700	429,292	46.05
15 025 045 00	MICHIGAN MATERIALS & AGG	302	43,200	113,679	38.00
15 026 002 00	MICHIGAN MATERIALS & AGG	302	76,300	156,816	48.66

2025 24 Month Sales Ratio Study for determining the 2026 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 MONROE	City or Township Name WHITEFORD
Class of Property (Ag., Comm., Res., etc.) Residential	

2023 to 2024 Adjustment Modifier

1. Enter the assessed valuation after adjustment from the 2024 form L-4023 line 05.....	1. <u>278,899,800</u>
2. Enter the assessed valuation before adjustment from the 2024 form L-4023 line 03.....	2. <u>253,878,900</u>
3. 2023 to 2024 Adjustment Modifier. Divide line 1 by line 2.....	3. <u>1.0986</u>

2024 to 2025 Adjustment Modifier

4. Enter the assessed valuation after adjustment from the 2025 form L-4023 line 05.....	4. <u>289,391,800</u>
5. Enter the assessed valuation before adjustment from the 2025 form L-4023 line 03.....	5. <u>283,591,000</u>
6. 2024 to 2025 Adjustment Modifier. Divide line 4 by line 5.....	6. <u>1.0205</u>

2023 to 2025 Adjustment Modifier

7. 2023 to 2025 Adjustment Modifier. Multiply line 3 by line 6.....	7. <u>1.1211</u>
---	------------------

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)
2023	4/23 - 9/23	32	3,573,500	1.1211	4,006,251	8,262,700	48.49%
2023	10/23 - 3/24	21	2,528,500	1.1211	2,834,701	5,677,640	49.93%
12 Month Total Sales		53	12 Month Total Sales		6,840,952	13,940,340	49.07%
2024	4/24 - 9/24	23	4,342,600	1.0205	4,431,623	8,731,535	50.75%
2024	10/24 - 3/25	23	2,783,200	1.0205	2,840,256	6,557,318	43.31%
12 Month Total Sales		46	12 Month Total Sales		7,271,879	15,288,853	47.56%
24 Month Total Sales		99	24 Month Total Sales		14,112,831	29,229,193	
*24 Month Mean Adjusted Ratio							48.32%

IMPORTANT: For Sales from April 2023 through March 2024, 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 2024 through March 2025. 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)
2024	10/24 - 3/25	23	2,783,200	1.0205	2,840,256	6,557,318	43.31%
2025	4/25 - 9/25	26	4,024,300	1.0000	4,024,300	9,387,600	42.87%
12 Month Total Sales		49	12 Month Total Sales		6,864,556	15,944,918	
**12 Month Aggregate Adjusted Ratio							43.05%

IMPORTANT: For Sales from Oct. 2024 through Sept. 2025, 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).

2023 March Board of Review valuations are compared with sales transacted during the last three months of 2023 and those transacted in the first three months of 2024.

2024 March Board of Review valuations are compared with sales transacted during the last nine months of 2024 and those transacted in the first three months of 2025.

2025 March Board of Review valuations are compared with sales transacted during April through September of 2025.

Parcel Number	Class	Sale Date	Libert/Page	Inst. Neigh. Adj.	Sale Price Assessment	Ratio	Mult
15 001 008 00	401	05/01/2023	2023R07156	WD 00001	551,000	206,600	37.86
15 001 010 00	401	09/19/2023	2023R14106	WD 00001	275,000	139,600	50.76
15 004 017 30 + Pcls 15 004 020 10	401	04/07/2023	2023R05975	WD 00001	365,900	217,300	59.39
15 005 028 60	401	04/07/2023	2023R05771	WD DEFLT	720,000	302,300	41.99
15 008 012 00	401	09/25/2023	2023R14302	WD 00001	120,000	76,100	63.42
15 009 029 40	401	08/04/2023	2023R12411	WD 00001	430,000	172,500	40.12
15 011 033 10	401	06/23/2023	2023R10147	WD 00001	238,000	98,800	41.51
15 012 068 00	401	07/25/2023	2023R11120	WD 00001	103,500	40,700	39.32
15 012 099 00	401	04/07/2023	2023R04970	WD 00001	250,000	130,600	52.24
15 013 003 20 + Pcls 15 013 003 30	402	04/28/2023	2023R06887	LC	175,000	74,400	42.51
15 013 027 00	401	08/25/2023	2023R12873	WD 00001	230,500	91,400	39.65
15 018 006 30	401	07/28/2023	2023R11406	WD DEFLT	630,000	233,800	37.11
15 019 049 00	401	04/27/2023	2023R07835	WD 00001	161,000	54,800	34.04
15 019 065 00 + Pcls 15 019 074 00	401	05/31/2023	2023R08783	WD 00001	260,000	98,500	37.88
15 019 081 00	401	06/02/2023	2023R08530	LC 00001	32,000	27,000	84.38
15 019 084 00	401	09/29/2023	2023R14719	WD 00099	106,000	63,300	59.72
15 021 024 81	401	07/26/2023	2023R11195	WD	599,000	209,400	34.96
15 023 056 00	401	09/28/2023	2023R14461	WD 00001	332,500	126,400	38.02
15 023 061 10	401	09/22/2023	2023R14482	WD	402,000	174,800	43.48
15 023 081 00	401	08/15/2023	2023R12288	WD 00001	160,000	83,500	52.19
15 024 032 00 + Pcls 15 024 032 10	401	09/29/2023	2023R14458	WD 00001	154,000	111,700	72.53
15 025 002 00	401	04/03/2023	2023R04461	WD 00001	265,000	89,800	33.89
15 028 017 20	401	06/13/2023	2023R09133	WD 00001	141,500	84,300	59.58
15 028 020 10	402	08/25/2023	2023R12979	WD	96,000	43,700	45.52

County: 58 MONROE
Unit: WHITEFORD
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Adj.	Sale Price Assessment	Ratio	Mult
15 033 005 70	402	04/07/2023	2023R06475	WD	102,000	44,700	43.82
					AFFIDAVIT FILED		
15 035 008 00	401	06/14/2023	2023R10143	WD	00001	392,000	147,200 37.55
15 070 009 00	401	05/12/2023	2023R07817	WD	00001	172,500	100,900 58.49
15 070 009 10	401	09/21/2023	2023R14217	WD	00001	198,500	81,900 41.26
					JOINT TENANTS		
15 070 014 10	402	08/09/2023	2023R13336	WD	00001	69,900	28,800 41.20
15 150 010 00	401	04/07/2023	2023R05708	WD	00001	235,000	89,000 37.87
15 180 007 00	401	09/12/2023	2023R14232	WD	00001	189,900	69,800 36.76
15 210 025 00	401	07/19/2023	2023R11002	WD	00001	105,000	57,900 55.14
Totals 04/01/2023 - 09/30/2023							
			Conventional		32	8,262,700	3,573,500 43.25 1.0000
15 009 033 20	402	03/12/2024	2024R03734	WD		75,995	37,200 48.95
15 012 066 00	401	01/19/2024	2024R01135	WD	00001	120,000	41,100 34.25
15 013 005 30	401	10/06/2023	2023R15141	WD		656,900	254,000 38.67
					JOINT TENANTS		
15 014 027 10	401	03/22/2024	2024R04307	WD	00001	300,000	162,300 54.10
15 015 008 00	401	10/06/2023	2023R15057	WD	00001	220,000	110,100 50.05
15 015 023 00	401	11/09/2023	2023R17550	WD	00001	195,000	101,300 51.95
15 015 032 01	401	10/18/2023	2023R15603	WD		164,000	102,600 62.56
15 016 011 00	401	02/08/2024	2024R02169	WD	00001	246,745	108,200 43.85
15 017 010 10	401	01/18/2024	2024R00803	WD		80,000	35,900 44.88
15 018 006 40	401	10/04/2023	2023R15293	WD	DEFLT	592,000	260,400 43.99
15 019 038 00	401	12/06/2023	2023R18123	WD	00001	203,000	88,800 43.74
					JOINT TENANTS		
15 019 082 00	401	11/30/2023	2023R17687	WD	00001	105,000	67,000 63.81
15 023 081 00	401	12/15/2023	2023R18812	WD	00001	279,000	83,500 29.93
15 024 004 00	401	03/21/2024	2024R03892	WD	00001	680,000	227,200 33.41
15 024 013 00	401	01/05/2024	2024R01420	WD	00001	170,000	67,800 39.88
15 025 016 10	401	01/19/2024	2024R02433	WD		305,000	140,600 46.10

County: 58 MONROE
Unit: WHITEFORD
Class: Residential

Parcel Number	Class	Sale Date	Librer/Page	Inst. Neigh. Adj.	Sale Price Assessment	Ratio	Mult		
15 028 020 01	401	10/10/2023	2023R15212		240,000	94,800	39.50		
15 029 020 50	401	10/12/2023	2023R15329	WD	600,000	300,100	50.02		
15 034 030 10	401	02/26/2024	2024R02708	WD	185,000	74,800	40.43		
15 040 023 00	401	10/13/2023	2023R15436	WD	120,000	85,300	71.08		
+ Pcls 15 040 024 00									
15 150 004 00	401	10/10/2023	2023R16158	WD	140,000	85,500	61.07		
Totals 10/01/2023 - 03/31/2024				Conventional	21	5,677,640	2,528,500	44.53	1.0000
Totals 04/01/2023 - 03/31/2024				Conventional	53	13,940,340	6,102,000	43.77	1.0000

*** Statistics for this group (53 in sample) ***

Statistical Mean= 46.913 Median= 43.744 Maximum= 94.375 Minimum= 29.928

*** Statistics about Mean ***
 Normalized Average Deviation = 0.19560 (Coefficient of Dispersion)
 Average Squared Deviation = 130.49248 (Variance)
 Square Root of Squared Deviation = 11.42333 (Standard Deviation)
 Normalized Standard Deviation = 0.24350 (Covariance)
 2 Standard Deviation Range (Low) = 24.06597 (High) = 69.75929

*** Statistics about Median ***
 Normalized Average Deviation = 0.19691 (Coefficient of Dispersion)
 Average Squared Deviation = 140.72679 (Variance)
 Square Root of Squared Deviation = 11.86283 (Standard Deviation)
 Normalized Standard Deviation = 0.27119 (Covariance)
 2 Standard Deviation Range (Low) = 20.01818 (High) = 67.46951

Price Related Differential (PRD): 1.07174 PRD >1 regressive, < 1 progressive.

County: 58 MONROE
Unit: WHITEFORD
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Adj.	Sale Price	Assessment	Ratio	Mult
15 001 045 00	401	07/30/2024	2024R11528	WD	00088	JOINT TENANTS	799,900	358,200	44.78	
15 002 017 00	401	05/02/2024	2024R07180	WD	00001		210,000	75,900	36.14	
15 007 034 50	401	06/17/2024	2024R09071	WD			845,000	417,200	49.37	
15 009 015 00	401	07/10/2024	2024R10289	WD	00001		132,500	73,800	55.70	
15 021 024 82	402	04/30/2024	2024R06502	WD			83,000	43,900	52.89	
15 023 079 00	401	08/01/2024	2024R11995	WD	00001		302,000	121,400	40.20	
15 023 081 00	401	08/29/2024	2024R14201	WD	00001		279,000	140,300	50.29	
15 024 024 00	401	04/04/2024	2024R04324	WD	00001		645,000	378,800	58.73	
15 024 037 10	401	09/06/2024	2024R13205	WD	00001		1,230,000	761,000	61.87	
15 025 006 00	401	08/19/2024	2024R15673	WD	00001	JOINT TENANTS	175,000	92,700	52.97	
15 026 001 00	401	05/29/2024	2024R08081	WD	00001		255,000	116,800	45.80	
15 031 012 20	401	06/03/2024	2024R08539	WD	DEFLT		750,000	351,700	46.89	
15 035 005 00	401	09/06/2024	2024R13706	WD	00001		322,500	130,400	40.43	
15 036 005 20	401	04/17/2024	2024R05854	WD			608,735	292,600	48.07	
15 040 035 00	401	08/29/2024	2024R12971	WD	00001		200,000	117,100	58.55	
15 050 047 00	402	05/06/2024	2024R07366	WD	00001	HUSBAND & WIFE	5,000	3,000	60.00	
15 070 004 00	401	07/01/2024	2024R09959	WD	00001		235,000	91,200	38.81	
15 070 017 10	401	07/08/2024	2024R09919	WD	00001		264,900	91,700	34.62	
15 140 011 00	401	04/26/2024	2024R06512	WD	00001		285,000	97,100	34.07	
15 150 001 00	401	06/04/2024	2024R08581	WD	00001		425,000	226,400	53.27	
15 150 016 00	401	05/31/2024	2024R08035	WD	00001		290,000	106,800	36.83	
15 210 008 01	401	07/25/2024	2024R10986	WD			175,000	75,500	43.14	
15 210 042 00	401	04/30/2024	2024R07355	WD	00001		214,000	179,100	83.69	
Totals 04/01/2024 - 09/30/2024										
				Conventional		23	8,731,535	4,342,600	49.73	1.0000
15 002 019 10	402	11/07/2024	2024R16936	WD	00001		122,500	78,200	63.84	
15 004 012 10	401	12/18/2024	2024R19069	WD			150,000	82,700	55.13	

County: 58 MONROE
Unit: WHITEFORD
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Adj.	Sale Price	Assessment	Ratio	Mult
15 009 026 00	401	11/22/2024	2024R17499	WD	00001		257,000	115,700	45.02	
15 013 011 00	401	03/05/2025	2025R06628	OTH	DEFLT		360,000	127,600	35.44	
					FIDUCIARY DEED					
15 014 026 20	402	01/07/2025	2025R00852	WD	DEFLT		180,000	74,100	41.17	
15 016 005 00	402	12/03/2024	2024R18445	WD			150,000	71,800	47.87	
15 016 020 20	401	11/25/2024	2024R17861	WD		JOINT TENANTS	645,000	249,100	38.62	
15 017 019 60	401	11/22/2024	2024R17711	WD			599,999	298,000	49.67	
15 023 120 00	401	10/15/2024	2024R15581	WD	00001		129,900	69,000	53.12	
					NEW COURT ORDERED LEGAL					
15 023 121 00	402	10/25/2024	2024R16346	WD	00001		67,500	31,300	46.37	
15 024 020 00	401	10/18/2024	2024R15640	WD	00001		637,500	253,800	39.81	
15 032 001 30	402	01/29/2025	2025R02318	WD	00001		190,000	94,700	49.84	
					AFFIDAVIT FILED					
+ Pcls 15 032 001 50										
15 033 008 10	401	11/13/2024	2024R17006	WD	00001		306,700	100,400	32.74	
15 033 031 10	401	01/15/2025	2025R00854	WD	00001		655,000	282,100	43.07	
15 035 005 00	401	01/17/2025	2025R01002	WD	00001		311,000	130,400	41.93	
15 036 037 00	401	12/20/2024	2024R19245	WD	00001		100,000	55,600	55.60	
15 040 049 01	401	02/19/2025	2025R02537	WD			405,219	168,000	41.46	
15 040 050 10	401	12/04/2024	2024R18217	WD	00001		265,000	114,200	43.09	
15 100 057 00	402	02/28/2025	2025R03000	WD	DEFLT		30,000	6,300	21.00	
15 150 006 00	401	01/10/2025	2025R00741	WD	00001		295,000	114,600	38.85	
15 150 011 00	401	12/16/2024	2024R18813	WD	00001		230,000	103,200	44.87	
15 180 008 00	401	02/05/2025	2025R01766	WD	00001		235,000	100,200	42.64	
15 190 005 00	401	10/29/2024	2024R16239	WD	00001		235,000	62,200	26.47	
Totals 10/01/2024 - 03/31/2025			Conventional		23		6,557,319	2,783,200	42.44	1.0000
Totals 04/01/2024 - 03/31/2025			Conventional		46		15,288,853	7,125,800	46.61	1.0000

*** Statistics for this group (46 in sample) ***

County: 58 MONROE
Unit: WHITEFORD
Class: Residential

Parcel Number Class Sale Date Liber/Page Inst. Neigh. Adj. Sale Price Assessment Ratio Mult

Statistical Mean= 46.190 Median= 44.945 Maximum= 83.692 Minimum= 21.000

*** *** Statistics about Mean *** ***
Normalized Average Deviation = 0.17296 (Coefficient of Dispersion)
Average Squared Deviation = 114.41255 (Variance)
Square Root of Squared Deviation = 10.69638 (Standard Deviation)
Normalized Standard Deviation = 0.23158 (Covariance)
2 Standard Deviation Range (Low) = 24.79690 (High) = 67.58242

*** *** Statistics about Median *** ***
Normalized Average Deviation = 0.17624 (Coefficient of Dispersion)
Average Squared Deviation = 115.99740 (Variance)
Square Root of Squared Deviation = 10.77021 (Standard Deviation)
Normalized Standard Deviation = 0.23963 (Covariance)
2 Standard Deviation Range (Low) = 23.40409 (High) = 66.48493

Price Related Differential (PRD) : 0.99103 PRD >1 regressive, < 1 progressive.

County: 58 MONROE

Unit: WHITEFORD

Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Adj.	Sale Price	Assessment	Ratio	Mult
15 001 036 00	401	07/11/2025	2025R11730	WD	DEFLT		265,000	120,500	45.47	
15 004 024 00	401	07/10/2025	2025R11321	WD	DEFLT		455,000	192,500	42.31	
15 006 010 10	401	09/19/2025	2025R15776	WD	DEFLT	JOINT TENANTS	360,000	143,600	39.89	
15 008 003 00 + Pcls 15 008 003 10	401	04/02/2025	2025R06797	WD	DEFLT		384,000	174,200	45.36	
15 008 016 10	401	08/12/2025	2025R13393	WD	DEFLT	JOINT TENANTS	495,900	252,600	50.94	
15 011 010 10	401	08/27/2025	2025R14671	WD	DEFLT		150,000	117,300	78.20	
15 011 045 00	401	09/30/2025	2025R16293	WD	DEFLT		510,000	210,700	41.31	
15 012 019 00	401	04/29/2025	2025R07225	WD	DEFLT		320,000	134,700	42.09	
15 012 049 00	401	06/20/2025	2025R10490	WD	DEFLT		250,000	103,400	41.36	
15 013 019 62	401	09/12/2025	2025R15331	WD	DEFLT		500,000	254,700	50.94	
15 015 024 00	401	08/25/2025	2025R14329	WD	DEFLT		256,000	97,000	37.89	
15 016 004 50	401	06/30/2025	2025R10924	WD	DEFLT		500,000	237,400	47.48	
15 016 007 11	401	05/30/2025	2025R09022	WD	DEFLT		540,000	169,200	31.33	
15 017 010 10	402	07/11/2025	2025R12003	WD	DEFLT		85,000	37,300	43.88	
15 019 038 00	401	06/16/2025	2025R10185	WD	DEFLT		240,000	101,000	42.08	
15 023 010 30	401	07/11/2025	2025R11733	WD	DEFLT		406,000	153,000	37.68	
15 023 102 00	401	05/29/2025	2025R09682	WD	DEFLT	HUSBAND & WIFE	304,900	113,100	37.09	
15 024 043 10	401	06/27/2025	2025R10724	WD	DEFLT		399,900	120,500	30.13	
15 028 013 10	401	07/18/2025	2025R12015	WD	DEFLT		361,500	203,000	56.15	
15 029 007 21	401	05/20/2025	2025R08990	WD	DEFLT		850,000	315,000	37.06	
15 035 018 01	401	07/11/2025	2025R11577	WD	DEFLT		310,000	127,100	41.00	
15 040 023 00	401	05/15/2025	2025R08238	WD	DEFLT		63,000	39,100	62.06	
15 050 005 20	401	09/12/2025	2025R16319	WD	DEFLT		634,900	230,100	36.24	
15 070 015 00	401	07/23/2025	2025R12459	WD	DEFLT		250,000	117,400	46.96	
15 100 048 00	401	08/12/2025	2025R13838	WD	DEFLT		316,500	136,800	43.22	
15 210 004 00	401	08/26/2025	2025R14342	WD	DEFLT		180,000	123,100	68.39	

County: 58 MONROE
Unit: WHITEFORD
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh.	Adj. Sale Price	Assessment	Ratio	Mult
Totals 04/01/2025 - 09/30/2025	Conventional				26	9,387,600	4,024,300	42.87 1.0000
Totals 10/01/2024 - 09/30/2025	Conventional				49	15,944,918	6,807,500	42.69 1.0000

*** Statistics for this group (49 in sample) ***
 Statistical Mean= 44.371 Median= 42.638 Maximum= 78.200 Minimum= 21.000

*** Statistics about Mean ***
 Normalized Average Deviation = 0.16179 (Coefficient of Dispersion)
 Average Squared Deviation = 103.02912 (Variance)
 Square Root of Squared Deviation = 10.15033 (Standard Deviation)
 Normalized Standard Deviation = 0.22876 (Covariance)
 2 Standard Deviation Range (Low) = 24.06989 (High) = 64.67119

*** Statistics about Median ***
 Normalized Average Deviation = 0.16349 (Coefficient of Dispersion)
 Average Squared Deviation = 106.09229 (Variance)
 Square Root of Squared Deviation = 10.30011 (Standard Deviation)
 Normalized Standard Deviation = 0.24157 (Covariance)
 2 Standard Deviation Range (Low) = 22.03808 (High) = 63.23852

Price Related Differential (PRD): 1.03927 PRD >1 regressive, < 1 progressive.

County: 58 MONROE
Unit: WHITEFORD
Class: Residential

Parcel Number	Class	Sale Date	iber/Page	Inst. Neigh.	Adj. Sale Price Assessment	Ratio	Mult
Totals 04/01/2023 - 03/31/2025	Conventional		99	29,229,193	13,227,800	45.26	1.0000

*** Statistics for this group (99 in sample) ***
Statistical Mean= 46.577 Median= 43.851 Maximum= 84.375 Minimum= 21.000

*** Statistics about Mean ***
Normalized Average Deviation = 0.18464 (Coefficient of Dispersion)
Average Squared Deviation = 121.90863 (Variance)
Square Root of Squared Deviation = 11.04122 (Standard Deviation)
Normalized Standard Deviation = 0.23705 (Covariance)
2 Standard Deviation Range (Low) = 24.49426 (High) = 68.65915

*** Statistics about Median ***
Normalized Average Deviation = 0.19003 (Coefficient of Dispersion)
Average Squared Deviation = 129.41423 (Variance)
Square Root of Squared Deviation = 11.37604 (Standard Deviation)
Normalized Standard Deviation = 0.25943 (Covariance)
2 Standard Deviation Range (Low) = 21.09887 (High) = 66.60302

Price Related Differential (PRD): 1.02920 PRD >1 regressive, < 1 progressive.

County: 58 MONROE
Unit: WHITEFORD
Class: Residential

Parcel Number Class Sale Date Liber/Page Inst. Neigh. Adj. Sale Price Assessment Ratio Mult

< Totals for this Analysis >

	# of Sales	Assessments	Sale Prices	Ratio
Conventional	125	17,252,100	38,616,793	44.68
Creative	0	0	0	50.00
Totals:	125	17,252,100	38,616,793	44.68

(Before discounting, sales were = 0)
(Weighted)

*** Statistics for this group (125 in sample) ***

Statistical Mean= 46.301 Median= 43.744 Maximum= 94.375 Minimum= 21.000

*** Statistics about Mean ***

Normalized Average Deviation = 0.18229 (Coefficient of Dispersion)

Average Squared Deviation = 120.47591 (Variance)

Square Root of Squared Deviation = 10.97615 (Standard Deviation)

Normalized Standard Deviation = 0.23706 (Covariance)

2 Standard Deviation Range (Low) = 24.34884 (High) = 68.25345

*** Statistics about Median ***

Normalized Average Deviation = 0.18569 (Coefficient of Dispersion)

Average Squared Deviation = 127.06846 (Variance)

Square Root of Squared Deviation = 11.27246 (Standard Deviation)

Normalized Standard Deviation = 0.25769 (Covariance)

2 Standard Deviation Range (Low) = 21.19891 (High) = 66.28877