

Tawas City-2026 ECF Analysis Condo10-Northpointe Condo No Water

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	OriginalECF	# of Yrs	5%/Year/Adj PPF	Floor Area	\$/Sq.Ft.	ECF Area	Other Parcels in Sale	Land Table	Property Class	Page 1 of 2	
132-N20-000-055-00	403 W LAKE ST #55	7/5/2019	105000	WD	105000	114323	0	105000	114323	0.918	6	1.218	1017	103.245	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-053-00	403 W LAKE ST #53	5/14/2018	114000	WD	114000	114323	0	114000	114323	0.997	7	1.347	1017	112.094	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-052-00	403 W LAKE ST #52	5/3/2018	116900	WD	115600	112817	0	115600	112817	1.025	7	1.375	1017	113.668	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	5/21/2018	117000	WD	117000	112817	0	117000	112817	1.037	7	1.387	1017	115.044	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	8/7/2020	138500	WD	138500	112817	0	138500	112817	1.228	5	1.478	1017	136.185	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	10/7/2020	146000	WD	146000	118199	0	146000	118199	1.235	5	1.485	1017	143.559	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	12/30/2021	165000	WD	164200	118199	0	164200	118199	1.389	4	1.589	1017	161.455	'CND10		CONDO-NO LAND VALUE	407		
												1.411								
For 2026, use 1.411 for Condo 10-Northpointe Condo No Water																				
132-N20-000-038-00	405 W LAKE ST #38	4/24/2023	285000	WD	285000	147947	0	285000	118074	2.414			1028	277.237	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-045-00	407 W LAKE ST #45	7/10/2023	275000	WD	275000	147378	0	275000	117620	2.338			1023	268.817	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-023-00	317 W LAKE ST #23	10/31/2023	289900	WD	289900	147947	0	289900	118074	2.455			1028	282.004	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-037-00	405 W LAKE ST #37	11/15/2023	300000	WD	299000	164875	0	299000	131584	2.272			1181	253.175	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-005-00	315 W LAKE ST #5	7/1/2024	302500	WD	302500	164875	0	302500	131584	2.299			1181	256.139	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-016-00	311 W LAKE ST #16	9/12/2024	316000	WD	316000	164875	0	316000	131584	2.402			1181	267.57	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-044-00	407 W LAKE ST #44	10/31/2024	315000	WD	315000	154588	0	315000	123374	2.553			1087	289.788	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-035-00	405 W LAKE ST #35	2/26/2025	308000	WD	308000	148024	0	308000	118135	2.607			1028	299.611	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-041-00	407 W LAKE ST #41	3/14/2025	292500	WD	292500	154588	0	292500	123374	2.371			1087	269.089	'CND01		CONDO-NO LAND VALUE	407		
												2.412								
For 2026, use 2.412 for Condo 1-Northpointe Condo Water																				
132-M10-000-018-00	100 FOURTH AVE F2	4/15/2019	45500	WD	45500	85719	0	45500	48982	0.929	6	1.229	750	60.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	5/11/2018	48500	WD	48500	85719	0	48500	48982	0.990	7	1.340	750	64.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	11/12/2018	50000	WD	49000	85719	0	49000	48982	1.000	7	1.350	750	65.3333	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	7/14/2022	50000	WD	50000	85719	0	50000	48982	1.021	3	1.171	750	66.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	9/23/2024	93500	WD	93500	85719	0	93500	48982	1.909	1	1.959	750	124.667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	9/19/2024	110000	WD	110000	85719	0	110000	48982	2.246	1	2.296	750	146.667	'CND03		CONDO-NO LAND VALUE	407		
												1.557								
For 2026, use 1.557 for Condo 3-Manitou Place																				
132-T70-000-005-00	540 W LAKE ST #5	6/7/2022	245000	WD	245000	248119	46775	198225	242583	0.817	3	0.967	1627	121.835	'CND04	132-T70-000-000-06	TOWNE SQUARE	407		
132-T70-000-007-00	540 W LAKE ST #7	10/12/2016	190000	WD	190000	208779	0	190000	215236	0.883	9	1.333	1627	116.779	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-008-00	540 W LAKE ST #8	9/7/2021	210000	WD	210000	208779	0	210000	215236	0.976	4	1.176	1627	129.072	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-012-00	540 W LAKE ST #12	10/2/2024	378000	WD	378000	303086	0	378000	312459	1.210	1	1.260	2443	154.728	'CND04		CONDO-NO LAND VALUE	407		
												1.184								
For 2026, use 1.184 for Condo 4-Towne Sqaure																				
132-B20-000-007-00	637 W LAKE ST #7	12/20/2017	130000	WD	129000	216558	0	129000	172831	0.746	8	1.146	1740	74.1379	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/29/2019	165000	WD	150000	202722	0	150000	161789	0.927	6	1.227	1740	86.2069	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-010-00	637 W LAKE ST #10	7/5/2018	170000	WD	170000	217852	0	170000	173864	0.978	7	1.328	1740	97.7011	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-001-00	637 W LAKE ST #1	10/21/2016	135750	WD	135750	166979	0	135750	133263	1.019	9	1.469	1160	117.026	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-008-00	637 W LAKE ST #8	9/29/2020	190000	WD	188000	217852	0	188000	173864	1.081	5	1.331	1740	108.046	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-005-00	637 W LAKE ST #5	6/27/2018	160000	WD	160000	166979	0	160000	133263	1.201	7	1.551	1160	137.931	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-007-00	637 W LAKE ST #7	12/28/2020	222000	WD	212000	216558	0	212000	172831	1.227	5	1.477	1740	121.839	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/11/2023	307500	WD	307500	202722	0	307500	161789	1.901	2	2.001	1740	176.724	'CND05		CONDO-NO LAND VALUE	407		
												1.441								
For 2026, use 1.441 for Condo 5-Bayshore																				
132-T60-000-002-00	1005 W LAKE ST #2	11/20/2017	325000	WD	325000	287907	17095	307905	270812	1.137	8	1.537	1875	164.216	'CND06		CONDO-NO LAND VALUE	407		
132-T60-000-001-00	1005 W LAKE ST #1	3/9/2018	320000	WD	320000	271654	3611	316389	268043	1.180	7	1.530	1875	168.741	'CND06		CONDO-NO LAND VALUE	407		
												1.534								
For 2026, use 1.534 for Condo 6-Tawas Bay Beach Homes																				

132-T60-000-005-00	1005 W LAKE ST #5	10/9/2018	262000 WD	252000	277762	4737	247263	273025	0.906	7	1.256	1635	151.231 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	6/7/2021	325000 WD	325000	275746	3611	321389	272135	1.181	4	1.381	1875	171.407 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	10/13/2022	379000 WD	379000	275746	3611	375389	272135	1.379	3	1.529	1875	200.207 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	8/14/2023	430000 WD	430000	275746	3611	426389	272135	1.567	2	1.667	1875	227.407 'CNDO7	CONDO-NO LAND VALUE	407	
											1.458					

For 2026, use 1.458 for Condo 7-Tawas Bay Beach Homes No Water

132-T70-000-000-05	540 W LAKE ST G2	10/30/2015	15000 WD	15000	10567	0	15000	10567	1.420	10	1.920	0	'CNDO8	CONDO-NO LAND VALUE	407
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For 2026, use 1.92 for Condo8-Towne Sq Garage

132-H40-000-013-00	911 W LAKE ST UNIT 13	5/4/2020	240000 WD	232000	280974	0	232000	140487	1.651	5	1.901	1428	162.465 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	7/21/2020	259900 WD	259900	386908	0	259900	193454	1.343	5	1.593	1452	178.994 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-026-00	915 W LAKE ST UNIT 26	9/14/2020	265000 WD	265000	306564	0	265000	153282	1.729	5	1.979	1428	185.574 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-006-00	907 W LAKE ST UNIT 6	2/26/2021	248000 WD	247800	356184	0	247800	178092	1.391	5	1.641	1428	173.529 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-014-00	911 W LAKE ST UNIT 14	5/17/2021	247900 WD	247900	289322	0	247900	144661	1.714	4	1.914	1428	173.599 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-009-00	907 W LAKE ST UNIT 9	6/11/2021	266000 WD	266000	386314	0	266000	193157	1.377	4	1.577	1428	186.275 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	10/25/2023	329900 WD	279900	386908	0	279900	193454	1.447	2	1.547	1452	192.769 'CNDO9	CONDO-NO LAND VALUE	407	
											1.736					

For 2026, use 1.729 for Condo 9-Harborside Condo

Tawas City-2026 ECF Analysis Condo1-Northbay Pointe Condo Water

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	OriginalECF	# of Yrs	5%/Year/Adj PPF	Floor Area	\$/Sq.Ft.	ECF Area	Other Parcels in Sale	Land Table	Property Class	Page 1 of 2	
132-N20-000-055-00	403 W LAKE ST #55	7/5/2019	105000	WD	105000	114323	0	105000	114323	0.918	6	1.218	1017	103.245	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-053-00	403 W LAKE ST #53	5/14/2018	114000	WD	114000	114323	0	114000	114323	0.997	7	1.347	1017	112.094	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-052-00	403 W LAKE ST #52	5/3/2018	116900	WD	115600	112817	0	115600	112817	1.025	7	1.375	1017	113.668	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	5/21/2018	117000	WD	117000	112817	0	117000	112817	1.037	7	1.387	1017	115.044	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	8/7/2020	138500	WD	138500	112817	0	138500	112817	1.228	5	1.478	1017	136.185	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	10/7/2020	146000	WD	146000	118199	0	146000	118199	1.235	5	1.485	1017	143.559	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	12/30/2021	165000	WD	164200	118199	0	164200	118199	1.389	4	1.589	1017	161.455	'CND10		CONDO-NO LAND VALUE	407		
												1.411								
For 2026, use 1.411 for Condo 10-Northpointe Condo No Water																				
132-N20-000-038-00	405 W LAKE ST #38	4/24/2023	285000	WD	285000	147947	0	285000	118074	2.414			1028	277.237	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-045-00	407 W LAKE ST #45	7/10/2023	275000	WD	275000	147378	0	275000	117620	2.338			1023	268.817	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-023-00	317 W LAKE ST #23	10/31/2023	289900	WD	289900	147947	0	289900	118074	2.455			1028	282.004	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-037-00	405 W LAKE ST #37	11/15/2023	300000	WD	299000	164875	0	299000	131584	2.272			1181	253.175	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-005-00	315 W LAKE ST #5	7/1/2024	302500	WD	302500	164875	0	302500	131584	2.299			1181	256.139	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-016-00	311 W LAKE ST #16	9/12/2024	316000	WD	316000	164875	0	316000	131584	2.402			1181	267.57	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-044-00	407 W LAKE ST #44	10/31/2024	315000	WD	315000	154588	0	315000	123374	2.553			1087	289.788	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-035-00	405 W LAKE ST #35	2/26/2025	308000	WD	308000	148024	0	308000	118135	2.607			1028	299.611	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-041-00	407 W LAKE ST #41	3/14/2025	292500	WD	292500	154588	0	292500	123374	2.371			1087	269.089	'CND01		CONDO-NO LAND VALUE	407		
												2.412								
For 2026, use 2.412 for Condo 1-Northbay Pointe Condo Water																				
132-M10-000-018-00	100 FOURTH AVE F2	4/15/2019	45500	WD	45500	85719	0	45500	48982	0.929	6	1.229	750	60.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	5/11/2018	48500	WD	48500	85719	0	48500	48982	0.990	7	1.340	750	64.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	11/12/2018	50000	WD	49000	85719	0	49000	48982	1.000	7	1.350	750	65.3333	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	7/14/2022	50000	WD	50000	85719	0	50000	48982	1.021	3	1.171	750	66.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	9/23/2024	93500	WD	93500	85719	0	93500	48982	1.909	1	1.959	750	124.667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	9/19/2024	110000	WD	110000	85719	0	110000	48982	2.246	1	2.296	750	146.667	'CND03		CONDO-NO LAND VALUE	407		
												1.557								
For 2026, use 1.557 for Condo 3-Manitou Place																				
132-T70-000-005-00	540 W LAKE ST #5	6/7/2022	245000	WD	245000	248119	46775	198225	242583	0.817	3	0.967	1627	121.835	'CND04	132-T70-000-000-06	TOWNE SQUARE	407		
132-T70-000-007-00	540 W LAKE ST #7	10/12/2016	190000	WD	190000	208779	0	190000	215236	0.883	9	1.333	1627	116.779	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-008-00	540 W LAKE ST #8	9/7/2021	210000	WD	210000	208779	0	210000	215236	0.976	4	1.176	1627	129.072	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-012-00	540 W LAKE ST #12	10/2/2024	378000	WD	378000	303086	0	378000	312459	1.210	1	1.260	2443	154.728	'CND04		CONDO-NO LAND VALUE	407		
												1.184								
For 2026, use 1.184 for Condo 4-Towne Sqaure																				
132-B20-000-007-00	637 W LAKE ST #7	12/20/2017	130000	WD	129000	216558	0	129000	172831	0.746	8	1.146	1740	74.1379	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/29/2019	165000	WD	150000	202722	0	150000	161789	0.927	6	1.227	1740	86.2069	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-010-00	637 W LAKE ST #10	7/5/2018	170000	WD	170000	217852	0	170000	173864	0.978	7	1.328	1740	97.7011	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-001-00	637 W LAKE ST #1	10/21/2016	135750	WD	135750	166979	0	135750	133263	1.019	9	1.469	1160	117.026	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-008-00	637 W LAKE ST #8	9/29/2020	190000	WD	188000	217852	0	188000	173864	1.081	5	1.331	1740	108.046	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-005-00	637 W LAKE ST #5	6/27/2018	160000	WD	160000	166979	0	160000	133263	1.201	7	1.551	1160	137.931	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-007-00	637 W LAKE ST #7	12/28/2020	222000	WD	212000	216558	0	212000	172831	1.227	5	1.477	1740	121.839	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/11/2023	307500	WD	307500	202722	0	307500	161789	1.901	2	2.001	1740	176.724	'CND05		CONDO-NO LAND VALUE	407		
												1.441								
For 2026, use 1.441 for Condo 5-Bayshore																				
132-T60-000-002-00	1005 W LAKE ST #2	11/20/2017	325000	WD	325000	287907	17095	307905	270812	1.137	8	1.537	1875	164.216	'CND06		CONDO-NO LAND VALUE	407		
132-T60-000-001-00	1005 W LAKE ST #1	3/9/2018	320000	WD	320000	271654	3611	316389	268043	1.180	7	1.530	1875	168.741	'CND06		CONDO-NO LAND VALUE	407		
												1.534								
For 2026, use 1.534 for Condo 6-Tawas Bay Beach Homes																				

132-T60-000-005-00	1005 W LAKE ST #5	10/9/2018	262000 WD	252000	277762	4737	247263	273025	0.906	7	1.256	1635	151.231 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	6/7/2021	325000 WD	325000	275746	3611	321389	272135	1.181	4	1.381	1875	171.407 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	10/13/2022	379000 WD	379000	275746	3611	375389	272135	1.379	3	1.529	1875	200.207 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	8/14/2023	430000 WD	430000	275746	3611	426389	272135	1.567	2	1.667	1875	227.407 'CNDO7	CONDO-NO LAND VALUE	407	
											1.458					

For 2026, use 1.458 for Condo 7-Tawas Bay Beach Homes No Water

132-T70-000-000-05	540 W LAKE ST G2	10/30/2015	15000 WD	15000	10567	0	15000	10567	1.420	10	1.920	0	'CNDO8	CONDO-NO LAND VALUE	407
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For 2026, use 1.92 for Condo8-Towne Sq Garage

132-H40-000-013-00	911 W LAKE ST UNIT 13	5/4/2020	240000 WD	232000	280974	0	232000	140487	1.651	5	1.901	1428	162.465 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	7/21/2020	259900 WD	259900	386908	0	259900	193454	1.343	5	1.593	1452	178.994 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-026-00	915 W LAKE ST UNIT 26	9/14/2020	265000 WD	265000	306564	0	265000	153282	1.729	5	1.979	1428	185.574 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-006-00	907 W LAKE ST UNIT 6	2/26/2021	248000 WD	247800	356184	0	247800	178092	1.391	5	1.641	1428	173.529 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-014-00	911 W LAKE ST UNIT 14	5/17/2021	247900 WD	247900	289322	0	247900	144661	1.714	4	1.914	1428	173.599 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-009-00	907 W LAKE ST UNIT 9	6/11/2021	266000 WD	266000	386314	0	266000	193157	1.377	4	1.577	1428	186.275 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	10/25/2023	329900 WD	279900	386908	0	279900	193454	1.447	2	1.547	1452	192.769 'CNDO9	CONDO-NO LAND VALUE	407	
											1.736					

For 2026, use 1.729 for Condo 9-Harborside Condo

Tawas City-2026 ECF Analysis Condo3-Manitou Place Condo

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	OriginalECF	# of Yrs	5%/Year/Adj PPF	Floor Area	\$/Sq.Ft.	ECF Area	Other Parcels in Sale	Land Table	Property Class	Page 1 of 2	
132-N20-000-055-00	403 W LAKE ST #55	7/5/2019	105000	WD	105000	114323	0	105000	114323	0.918	6	1.218	1017	103.245	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-053-00	403 W LAKE ST #53	5/14/2018	114000	WD	114000	114323	0	114000	114323	0.997	7	1.347	1017	112.094	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-052-00	403 W LAKE ST #52	5/3/2018	116900	WD	115600	112817	0	115600	112817	1.025	7	1.375	1017	113.668	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	5/21/2018	117000	WD	117000	112817	0	117000	112817	1.037	7	1.387	1017	115.044	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	8/7/2020	138500	WD	138500	112817	0	138500	112817	1.228	5	1.478	1017	136.185	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	10/7/2020	146000	WD	146000	118199	0	146000	118199	1.235	5	1.485	1017	143.559	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	12/30/2021	165000	WD	164200	118199	0	164200	118199	1.389	4	1.589	1017	161.455	'CND10		CONDO-NO LAND VALUE	407		
												1.411								
For 2026, use 1.411 for Condo 10-Northpointe Condo No Water																				
132-N20-000-038-00	405 W LAKE ST #38	4/24/2023	285000	WD	285000	147947	0	285000	118074	2.414			1028	277.237	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-045-00	407 W LAKE ST #45	7/10/2023	275000	WD	275000	147378	0	275000	117620	2.338			1023	268.817	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-023-00	317 W LAKE ST #23	10/31/2023	289900	WD	289900	147947	0	289900	118074	2.455			1028	282.004	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-037-00	405 W LAKE ST #37	11/15/2023	300000	WD	299000	164875	0	299000	131584	2.272			1181	253.175	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-005-00	315 W LAKE ST #5	7/1/2024	302500	WD	302500	164875	0	302500	131584	2.299			1181	256.139	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-016-00	311 W LAKE ST #16	9/12/2024	316000	WD	316000	164875	0	316000	131584	2.402			1181	267.57	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-044-00	407 W LAKE ST #44	10/31/2024	315000	WD	315000	154588	0	315000	123374	2.553			1087	289.788	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-035-00	405 W LAKE ST #35	2/26/2025	308000	WD	308000	148024	0	308000	118135	2.607			1028	299.611	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-041-00	407 W LAKE ST #41	3/14/2025	292500	WD	292500	154588	0	292500	123374	2.371			1087	269.089	'CND01		CONDO-NO LAND VALUE	407		
												2.412								
For 2026, use 2.412 for Condo 1-Northpointe Condo Water																				
132-M10-000-018-00	100 FOURTH AVE F2	4/15/2019	45500	WD	45500	85719	0	45500	48982	0.929	6	1.229	750	60.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	5/11/2018	48500	WD	48500	85719	0	48500	48982	0.990	7	1.340	750	64.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	11/12/2018	50000	WD	49000	85719	0	49000	48982	1.000	7	1.350	750	65.3333	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	7/14/2022	50000	WD	50000	85719	0	50000	48982	1.021	3	1.171	750	66.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	9/23/2024	93500	WD	93500	85719	0	93500	48982	1.909	1	1.959	750	124.667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	9/19/2024	110000	WD	110000	85719	0	110000	48982	2.246	1	2.296	750	146.667	'CND03		CONDO-NO LAND VALUE	407		
												1.557								
For 2026, use 1.557 for Condo 3-Manitou Place																				
132-T70-000-005-00	540 W LAKE ST #5	6/7/2022	245000	WD	245000	248119	46775	198225	242583	0.817	3	0.967	1627	121.835	'CND04	132-T70-000-000-06	TOWNE SQUARE	407		
132-T70-000-007-00	540 W LAKE ST #7	10/12/2016	190000	WD	190000	208779	0	190000	215236	0.883	9	1.333	1627	116.779	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-008-00	540 W LAKE ST #8	9/7/2021	210000	WD	210000	208779	0	210000	215236	0.976	4	1.176	1627	129.072	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-012-00	540 W LAKE ST #12	10/2/2024	378000	WD	378000	303086	0	378000	312459	1.210	1	1.260	2443	154.728	'CND04		CONDO-NO LAND VALUE	407		
												1.184								
For 2026, use 1.184 for Condo 4-Towne Square																				
132-B20-000-007-00	637 W LAKE ST #7	12/20/2017	130000	WD	129000	216558	0	129000	172831	0.746	8	1.146	1740	74.1379	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/29/2019	165000	WD	150000	202722	0	150000	161789	0.927	6	1.227	1740	86.2069	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-010-00	637 W LAKE ST #10	7/5/2018	170000	WD	170000	217852	0	170000	173864	0.978	7	1.328	1740	97.7011	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-001-00	637 W LAKE ST #1	10/21/2016	135750	WD	135750	166979	0	135750	133263	1.019	9	1.469	1160	117.026	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-008-00	637 W LAKE ST #8	9/29/2020	190000	WD	188000	217852	0	188000	173864	1.081	5	1.331	1740	108.046	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-005-00	637 W LAKE ST #5	6/27/2018	160000	WD	160000	166979	0	160000	133263	1.201	7	1.551	1160	137.931	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-007-00	637 W LAKE ST #7	12/28/2020	222000	WD	212000	216558	0	212000	172831	1.227	5	1.477	1740	121.839	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/11/2023	307500	WD	307500	202722	0	307500	161789	1.901	2	2.001	1740	176.724	'CND05		CONDO-NO LAND VALUE	407		
												1.441								
For 2026, use 1.441 for Condo 5-Bayshore																				
132-T60-000-002-00	1005 W LAKE ST #2	11/20/2017	325000	WD	325000	287907	17095	307905	270812	1.137	8	1.537	1875	164.216	'CND06		CONDO-NO LAND VALUE	407		
132-T60-000-001-00	1005 W LAKE ST #1	3/9/2018	320000	WD	320000	271654	3611	316389	268043	1.180	7	1.530	1875	168.741	'CND06		CONDO-NO LAND VALUE	407		
												1.534								
For 2026, use 1.534 for Condo 6-Tawas Bay Beach Homes																				

132-T60-000-005-00	1005 W LAKE ST #5	10/9/2018	262000 WD	252000	277762	4737	247263	273025	0.906	7	1.256	1635	151.231 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	6/7/2021	325000 WD	325000	275746	3611	321389	272135	1.181	4	1.381	1875	171.407 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	10/13/2022	379000 WD	379000	275746	3611	375389	272135	1.379	3	1.529	1875	200.207 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	8/14/2023	430000 WD	430000	275746	3611	426389	272135	1.567	2	1.667	1875	227.407 'CNDO7	CONDO-NO LAND VALUE	407	
											1.458					

For 2026, use 1.458 for Condo 7-Tawas Bay Beach Homes No Water

132-T70-000-000-05	540 W LAKE ST G2	10/30/2015	15000 WD	15000	10567	0	15000	10567	1.420	10	1.920	0	'CNDO8	CONDO-NO LAND VALUE	407
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For 2026, use 1.92 for Condo8-Towne Sq Garage

132-H40-000-013-00	911 W LAKE ST UNIT 13	5/4/2020	240000 WD	232000	280974	0	232000	140487	1.651	5	1.901	1428	162.465 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	7/21/2020	259900 WD	259900	386908	0	259900	193454	1.343	5	1.593	1452	178.994 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-026-00	915 W LAKE ST UNIT 26	9/14/2020	265000 WD	265000	306564	0	265000	153282	1.729	5	1.979	1428	185.574 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-006-00	907 W LAKE ST UNIT 6	2/26/2021	248000 WD	247800	356184	0	247800	178092	1.391	5	1.641	1428	173.529 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-014-00	911 W LAKE ST UNIT 14	5/17/2021	247900 WD	247900	289322	0	247900	144661	1.714	4	1.914	1428	173.599 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-009-00	907 W LAKE ST UNIT 9	6/11/2021	266000 WD	266000	386314	0	266000	193157	1.377	4	1.577	1428	186.275 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	10/25/2023	329900 WD	279900	386908	0	279900	193454	1.447	2	1.547	1452	192.769 'CNDO9	CONDO-NO LAND VALUE	407	
											1.736					

For 2026, use 1.729 for Condo 9-Harborside Condo

Tawas City-2026 ECF Analysis Condo4-Towne Square

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	OriginalECF	# of Yrs	5%/Year/Adj PPF	Floor Area	\$/Sq.Ft.	ECF Area	Other Parcels in Sale	Land Table	Property Class	Page 1 of 2	
132-N20-000-055-00	403 W LAKE ST #55	7/5/2019	105000	WD	105000	114323	0	105000	114323	0.918	6	1.218	1017	103.245	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-053-00	403 W LAKE ST #53	5/14/2018	114000	WD	114000	114323	0	114000	114323	0.997	7	1.347	1017	112.094	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-052-00	403 W LAKE ST #52	5/3/2018	116900	WD	115600	112817	0	115600	112817	1.025	7	1.375	1017	113.668	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	5/21/2018	117000	WD	117000	112817	0	117000	112817	1.037	7	1.387	1017	115.044	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	8/7/2020	138500	WD	138500	112817	0	138500	112817	1.228	5	1.478	1017	136.185	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	10/7/2020	146000	WD	146000	118199	0	146000	118199	1.235	5	1.485	1017	143.559	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	12/30/2021	165000	WD	164200	118199	0	164200	118199	1.389	4	1.589	1017	161.455	'CND10		CONDO-NO LAND VALUE	407		
												1.411								
For 2026, use 1.411 for Condo 10-Northpointe Condo No Water																				
132-N20-000-038-00	405 W LAKE ST #38	4/24/2023	285000	WD	285000	147947	0	285000	118074	2.414			1028	277.237	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-045-00	407 W LAKE ST #45	7/10/2023	275000	WD	275000	147378	0	275000	117620	2.338			1023	268.817	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-023-00	317 W LAKE ST #23	10/31/2023	289900	WD	289900	147947	0	289900	118074	2.455			1028	282.004	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-037-00	405 W LAKE ST #37	11/15/2023	300000	WD	299000	164875	0	299000	131584	2.272			1181	253.175	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-005-00	315 W LAKE ST #5	7/1/2024	302500	WD	302500	164875	0	302500	131584	2.299			1181	256.139	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-016-00	311 W LAKE ST #16	9/12/2024	316000	WD	316000	164875	0	316000	131584	2.402			1181	267.57	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-044-00	407 W LAKE ST #44	10/31/2024	315000	WD	315000	154588	0	315000	123374	2.553			1087	289.788	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-035-00	405 W LAKE ST #35	2/26/2025	308000	WD	308000	148024	0	308000	118135	2.607			1028	299.611	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-041-00	407 W LAKE ST #41	3/14/2025	292500	WD	292500	154588	0	292500	123374	2.371			1087	269.089	'CND01		CONDO-NO LAND VALUE	407		
												2.412								
For 2026, use 2.412 for Condo 1-Northpointe Condo Water																				
132-M10-000-018-00	100 FOURTH AVE F2	4/15/2019	45500	WD	45500	85719	0	45500	48982	0.929	6	1.229	750	60.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	5/11/2018	48500	WD	48500	85719	0	48500	48982	0.990	7	1.340	750	64.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	11/12/2018	50000	WD	49000	85719	0	49000	48982	1.000	7	1.350	750	65.3333	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	7/14/2022	50000	WD	50000	85719	0	50000	48982	1.021	3	1.171	750	66.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	9/23/2024	93500	WD	93500	85719	0	93500	48982	1.909	1	1.959	750	124.667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	9/19/2024	110000	WD	110000	85719	0	110000	48982	2.246	1	2.296	750	146.667	'CND03		CONDO-NO LAND VALUE	407		
												1.557								
For 2026, use 1.557 for Condo 3-Manitou Place																				
132-T70-000-005-00	540 W LAKE ST #5	6/7/2022	245000	WD	245000	248119	46775	198225	242583	0.817	3	0.967	1627	121.835	'CND04	132-T70-000-000-06	TOWNE SQUARE	407		
132-T70-000-007-00	540 W LAKE ST #7	10/12/2016	190000	WD	190000	208779	0	190000	215236	0.883	9	1.333	1627	116.779	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-008-00	540 W LAKE ST #8	9/7/2021	210000	WD	210000	208779	0	210000	215236	0.976	4	1.176	1627	129.072	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-012-00	540 W LAKE ST #12	10/2/2024	378000	WD	378000	303086	0	378000	312459	1.210	1	1.260	2443	154.728	'CND04		CONDO-NO LAND VALUE	407		
												1.184								
For 2026, use 1.184 for Condo 4-Towne Square																				
132-B20-000-007-00	637 W LAKE ST #7	12/20/2017	130000	WD	129000	216558	0	129000	172831	0.746	8	1.146	1740	74.1379	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/29/2019	165000	WD	150000	202722	0	150000	161789	0.927	6	1.227	1740	86.2069	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-010-00	637 W LAKE ST #10	7/5/2018	170000	WD	170000	217852	0	170000	173864	0.978	7	1.328	1740	97.7011	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-001-00	637 W LAKE ST #1	10/21/2016	135750	WD	135750	166979	0	135750	133263	1.019	9	1.469	1160	117.026	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-008-00	637 W LAKE ST #8	9/29/2020	190000	WD	188000	217852	0	188000	173864	1.081	5	1.331	1740	108.046	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-005-00	637 W LAKE ST #5	6/27/2018	160000	WD	160000	166979	0	160000	133263	1.201	7	1.551	1160	137.931	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-007-00	637 W LAKE ST #7	12/28/2020	222000	WD	212000	216558	0	212000	172831	1.227	5	1.477	1740	121.839	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/11/2023	307500	WD	307500	202722	0	307500	161789	1.901	2	2.001	1740	176.724	'CND05		CONDO-NO LAND VALUE	407		
												1.441								
For 2026, use 1.441 for Condo 5-Bayshore																				
132-T60-000-002-00	1005 W LAKE ST #2	11/20/2017	325000	WD	325000	287907	17095	307905	270812	1.137	8	1.537	1875	164.216	'CND06		CONDO-NO LAND VALUE	407		
132-T60-000-001-00	1005 W LAKE ST #1	3/9/2018	320000	WD	320000	271654	3611	316389	268043	1.180	7	1.530	1875	168.741	'CND06		CONDO-NO LAND VALUE	407		
												1.534								
For 2026, use 1.534 for Condo 6-Tawas Bay Beach Homes																				

132-T60-000-005-00	1005 W LAKE ST #5	10/9/2018	262000 WD	252000	277762	4737	247263	273025	0.906	7	1.256	1635	151.231 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	6/7/2021	325000 WD	325000	275746	3611	321389	272135	1.181	4	1.381	1875	171.407 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	10/13/2022	379000 WD	379000	275746	3611	375389	272135	1.379	3	1.529	1875	200.207 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	8/14/2023	430000 WD	430000	275746	3611	426389	272135	1.567	2	1.667	1875	227.407 'CNDO7	CONDO-NO LAND VALUE	407	
											1.458					

For 2026, use 1.458 for Condo 7-Tawas Bay Beach Homes No Water

132-T70-000-000-05	540 W LAKE ST G2	10/30/2015	15000 WD	15000	10567	0	15000	10567	1.420	10	1.920	0	'CNDO8	CONDO-NO LAND VALUE	407
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For 2026, use 1.92 for Condo8-Towne Sq Garage

132-H40-000-013-00	911 W LAKE ST UNIT 13	5/4/2020	240000 WD	232000	280974	0	232000	140487	1.651	5	1.901	1428	162.465 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	7/21/2020	259900 WD	259900	386908	0	259900	193454	1.343	5	1.593	1452	178.994 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-026-00	915 W LAKE ST UNIT 26	9/14/2020	265000 WD	265000	306564	0	265000	153282	1.729	5	1.979	1428	185.574 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-006-00	907 W LAKE ST UNIT 6	2/26/2021	248000 WD	247800	356184	0	247800	178092	1.391	5	1.641	1428	173.529 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-014-00	911 W LAKE ST UNIT 14	5/17/2021	247900 WD	247900	289322	0	247900	144661	1.714	4	1.914	1428	173.599 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-009-00	907 W LAKE ST UNIT 9	6/11/2021	266000 WD	266000	386314	0	266000	193157	1.377	4	1.577	1428	186.275 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	10/25/2023	329900 WD	279900	386908	0	279900	193454	1.447	2	1.547	1452	192.769 'CNDO9	CONDO-NO LAND VALUE	407	
											1.736					

For 2026, use 1.729 for Condo 9-Harborside Condo

Tawas City-2026 ECF Analysis Condo5-Bayshore

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	OriginalECF	# of Yrs	5%/Year/Adj PPF	Floor Area	\$/Sq.Ft.	ECF Area	Other Parcels in Sale	Land Table	Property Class	Page 1 of 2	
132-N20-000-055-00	403 W LAKE ST #55	7/5/2019	105000	WD	105000	114323	0	105000	114323	0.918	6	1.218	1017	103.245	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-053-00	403 W LAKE ST #53	5/14/2018	114000	WD	114000	114323	0	114000	114323	0.997	7	1.347	1017	112.094	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-052-00	403 W LAKE ST #52	5/3/2018	116900	WD	115600	112817	0	115600	112817	1.025	7	1.375	1017	113.668	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	5/21/2018	117000	WD	117000	112817	0	117000	112817	1.037	7	1.387	1017	115.044	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	8/7/2020	138500	WD	138500	112817	0	138500	112817	1.228	5	1.478	1017	136.185	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	10/7/2020	146000	WD	146000	118199	0	146000	118199	1.235	5	1.485	1017	143.559	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	12/30/2021	165000	WD	164200	118199	0	164200	118199	1.389	4	1.589	1017	161.455	'CND10		CONDO-NO LAND VALUE	407		
												1.411								
For 2026, use 1.411 for Condo 10-Northpointe Condo No Water																				
132-N20-000-038-00	405 W LAKE ST #38	4/24/2023	285000	WD	285000	147947	0	285000	118074	2.414			1028	277.237	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-045-00	407 W LAKE ST #45	7/10/2023	275000	WD	275000	147378	0	275000	117620	2.338			1023	268.817	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-023-00	317 W LAKE ST #23	10/31/2023	289900	WD	289900	147947	0	289900	118074	2.455			1028	282.004	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-037-00	405 W LAKE ST #37	11/15/2023	300000	WD	299000	164875	0	299000	131584	2.272			1181	253.175	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-005-00	315 W LAKE ST #5	7/1/2024	302500	WD	302500	164875	0	302500	131584	2.299			1181	256.139	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-016-00	311 W LAKE ST #16	9/12/2024	316000	WD	316000	164875	0	316000	131584	2.402			1181	267.57	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-044-00	407 W LAKE ST #44	10/31/2024	315000	WD	315000	154588	0	315000	123374	2.553			1087	289.788	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-035-00	405 W LAKE ST #35	2/26/2025	308000	WD	308000	148024	0	308000	118135	2.607			1028	299.611	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-041-00	407 W LAKE ST #41	3/14/2025	292500	WD	292500	154588	0	292500	123374	2.371			1087	269.089	'CND01		CONDO-NO LAND VALUE	407		
										2.412										
For 2026, use 2.412 for Condo 1-Northpointe Condo Water																				
132-M10-000-018-00	100 FOURTH AVE F2	4/15/2019	45500	WD	45500	85719	0	45500	48982	0.929	6	1.229	750	60.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	5/11/2018	48500	WD	48500	85719	0	48500	48982	0.990	7	1.340	750	64.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	11/12/2018	50000	WD	49000	85719	0	49000	48982	1.000	7	1.350	750	65.3333	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	7/14/2022	50000	WD	50000	85719	0	50000	48982	1.021	3	1.171	750	66.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	9/23/2024	93500	WD	93500	85719	0	93500	48982	1.909	1	1.959	750	124.667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	9/19/2024	110000	WD	110000	85719	0	110000	48982	2.246	1	2.296	750	146.667	'CND03		CONDO-NO LAND VALUE	407		
												1.557								
For 2026, use 1.557 for Condo 3-Manitou Place																				
132-T70-000-005-00	540 W LAKE ST #5	6/7/2022	245000	WD	245000	248119	46775	198225	242583	0.817	3	0.967	1627	121.835	'CND04	132-T70-000-000-06	TOWNE SQUARE	407		
132-T70-000-007-00	540 W LAKE ST #7	10/12/2016	190000	WD	190000	208779	0	190000	215236	0.883	9	1.333	1627	116.779	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-008-00	540 W LAKE ST #8	9/7/2021	210000	WD	210000	208779	0	210000	215236	0.976	4	1.176	1627	129.072	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-012-00	540 W LAKE ST #12	10/2/2024	378000	WD	378000	303086	0	378000	312459	1.210	1	1.260	2443	154.728	'CND04		CONDO-NO LAND VALUE	407		
												1.184								
For 2026, use 1.184 for Condo 4-Towne Sqaure																				
132-B20-000-007-00	637 W LAKE ST #7	12/20/2017	130000	WD	129000	216558	0	129000	172831	0.746	8	1.146	1740	74.1379	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/29/2019	165000	WD	150000	202722	0	150000	161789	0.927	6	1.227	1740	86.2069	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-010-00	637 W LAKE ST #10	7/5/2018	170000	WD	170000	217852	0	170000	173864	0.978	7	1.328	1740	97.7011	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-001-00	637 W LAKE ST #1	10/21/2016	135750	WD	135750	166979	0	135750	133263	1.019	9	1.469	1160	117.026	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-008-00	637 W LAKE ST #8	9/29/2020	190000	WD	188000	217852	0	188000	173864	1.081	5	1.331	1740	108.046	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-005-00	637 W LAKE ST #5	6/27/2018	160000	WD	160000	166979	0	160000	133263	1.201	7	1.551	1160	137.931	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-007-00	637 W LAKE ST #7	12/28/2020	222000	WD	212000	216558	0	212000	172831	1.227	5	1.477	1740	121.839	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/11/2023	307500	WD	307500	202722	0	307500	161789	1.901	2	2.001	1740	176.724	'CND05		CONDO-NO LAND VALUE	407		
												1.441								
For 2026, use 1.441 for Condo 5-Bayshore																				
132-T60-000-002-00	1005 W LAKE ST #2	11/20/2017	325000	WD	325000	287907	17095	307905	270812	1.137	8	1.537	1875	164.216	'CND06		CONDO-NO LAND VALUE	407		
132-T60-000-001-00	1005 W LAKE ST #1	3/9/2018	320000	WD	320000	271654	3611	316389	268043	1.180	7	1.530	1875	168.741	'CND06		CONDO-NO LAND VALUE	407		
												1.534								
For 2026, use 1.534 for Condo 6-Tawas Bay Beach Homes																				

132-T60-000-005-00	1005 W LAKE ST #5	10/9/2018	262000 WD	252000	277762	4737	247263	273025	0.906	7	1.256	1635	151.231 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	6/7/2021	325000 WD	325000	275746	3611	321389	272135	1.181	4	1.381	1875	171.407 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	10/13/2022	379000 WD	379000	275746	3611	375389	272135	1.379	3	1.529	1875	200.207 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	8/14/2023	430000 WD	430000	275746	3611	426389	272135	1.567	2	1.667	1875	227.407 'CNDO7	CONDO-NO LAND VALUE	407	
											1.458					

For 2026, use 1.458 for Condo 7-Tawas Bay Beach Homes No Water

132-T70-000-000-05	540 W LAKE ST G2	10/30/2015	15000 WD	15000	10567	0	15000	10567	1.420	10	1.920	0	'CNDO8	CONDO-NO LAND VALUE	407
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For 2026, use 1.92 for Condo8-Towne Sq Garage

132-H40-000-013-00	911 W LAKE ST UNIT 13	5/4/2020	240000 WD	232000	280974	0	232000	140487	1.651	5	1.901	1428	162.465 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	7/21/2020	259900 WD	259900	386908	0	259900	193454	1.343	5	1.593	1452	178.994 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-026-00	915 W LAKE ST UNIT 26	9/14/2020	265000 WD	265000	306564	0	265000	153282	1.729	5	1.979	1428	185.574 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-006-00	907 W LAKE ST UNIT 6	2/26/2021	248000 WD	247800	356184	0	247800	178092	1.391	5	1.641	1428	173.529 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-014-00	911 W LAKE ST UNIT 14	5/17/2021	247900 WD	247900	289322	0	247900	144661	1.714	4	1.914	1428	173.599 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-009-00	907 W LAKE ST UNIT 9	6/11/2021	266000 WD	266000	386314	0	266000	193157	1.377	4	1.577	1428	186.275 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	10/25/2023	329900 WD	279900	386908	0	279900	193454	1.447	2	1.547	1452	192.769 'CNDO9	CONDO-NO LAND VALUE	407	
											1.736					

For 2026, use 1.729 for Condo 9-Harborside Condo

Tawas City-2026 ECF Analysis Condo6-Tawas Bay Beach Homes

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	OriginalECF	# of Yrs	5%/Year/Adj PPF	Floor Area	\$/Sq.Ft.	ECF Area	Other Parcels in Sale	Land Table	Property Class	Page 1 of 2	
132-N20-000-055-00	403 W LAKE ST #55	7/5/2019	105000	WD	105000	114323	0	105000	114323	0.918	6	1.218	1017	103.245	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-053-00	403 W LAKE ST #53	5/14/2018	114000	WD	114000	114323	0	114000	114323	0.997	7	1.347	1017	112.094	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-052-00	403 W LAKE ST #52	5/3/2018	116900	WD	115600	112817	0	115600	112817	1.025	7	1.375	1017	113.668	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	5/21/2018	117000	WD	117000	112817	0	117000	112817	1.037	7	1.387	1017	115.044	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	8/7/2020	138500	WD	138500	112817	0	138500	112817	1.228	5	1.478	1017	136.185	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	10/7/2020	146000	WD	146000	118199	0	146000	118199	1.235	5	1.485	1017	143.559	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	12/30/2021	165000	WD	164200	118199	0	164200	118199	1.389	4	1.589	1017	161.455	'CND10		CONDO-NO LAND VALUE	407		
												1.411								
For 2026, use 1.411 for Condo 10-Northpointe Condo No Water																				
132-N20-000-038-00	405 W LAKE ST #38	4/24/2023	285000	WD	285000	147947	0	285000	118074	2.414			1028	277.237	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-045-00	407 W LAKE ST #45	7/10/2023	275000	WD	275000	147378	0	275000	117620	2.338			1023	268.817	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-023-00	317 W LAKE ST #23	10/31/2023	289900	WD	289900	147947	0	289900	118074	2.455			1028	282.004	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-037-00	405 W LAKE ST #37	11/15/2023	300000	WD	299000	164875	0	299000	131584	2.272			1181	253.175	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-005-00	315 W LAKE ST #5	7/1/2024	302500	WD	302500	164875	0	302500	131584	2.299			1181	256.139	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-016-00	311 W LAKE ST #16	9/12/2024	316000	WD	316000	164875	0	316000	131584	2.402			1181	267.57	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-044-00	407 W LAKE ST #44	10/31/2024	315000	WD	315000	154588	0	315000	123374	2.553			1087	289.788	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-035-00	405 W LAKE ST #35	2/26/2025	308000	WD	308000	148024	0	308000	118135	2.607			1028	299.611	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-041-00	407 W LAKE ST #41	3/14/2025	292500	WD	292500	154588	0	292500	123374	2.371			1087	269.089	'CND01		CONDO-NO LAND VALUE	407		
												2.412								
For 2026, use 2.412 for Condo 1-Northpointe Condo Water																				
132-M10-000-018-00	100 FOURTH AVE F2	4/15/2019	45500	WD	45500	85719	0	45500	48982	0.929	6	1.229	750	60.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	5/11/2018	48500	WD	48500	85719	0	48500	48982	0.990	7	1.340	750	64.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	11/12/2018	50000	WD	49000	85719	0	49000	48982	1.000	7	1.350	750	65.3333	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	7/14/2022	50000	WD	50000	85719	0	50000	48982	1.021	3	1.171	750	66.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	9/23/2024	93500	WD	93500	85719	0	93500	48982	1.909	1	1.959	750	124.667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	9/19/2024	110000	WD	110000	85719	0	110000	48982	2.246	1	2.296	750	146.667	'CND03		CONDO-NO LAND VALUE	407		
												1.557								
For 2026, use 1.557 for Condo 3-Manitou Place																				
132-T70-000-005-00	540 W LAKE ST #5	6/7/2022	245000	WD	245000	248119	46775	198225	242583	0.817	3	0.967	1627	121.835	'CND04	132-T70-000-000-06	TOWNE SQUARE	407		
132-T70-000-007-00	540 W LAKE ST #7	10/12/2016	190000	WD	190000	208779	0	190000	215236	0.883	9	1.333	1627	116.779	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-008-00	540 W LAKE ST #8	9/7/2021	210000	WD	210000	208779	0	210000	215236	0.976	4	1.176	1627	129.072	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-012-00	540 W LAKE ST #12	10/2/2024	378000	WD	378000	303086	0	378000	312459	1.210	1	1.260	2443	154.728	'CND04		CONDO-NO LAND VALUE	407		
												1.184								
For 2026, use 1.184 for Condo 4-Towne Sqaure																				
132-B20-000-007-00	637 W LAKE ST #7	12/20/2017	130000	WD	129000	216558	0	129000	172831	0.746	8	1.146	1740	74.1379	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/29/2019	165000	WD	150000	202722	0	150000	161789	0.927	6	1.227	1740	86.2069	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-010-00	637 W LAKE ST #10	7/5/2018	170000	WD	170000	217852	0	170000	173864	0.978	7	1.328	1740	97.7011	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-001-00	637 W LAKE ST #1	10/21/2016	135750	WD	135750	166979	0	135750	133263	1.019	9	1.469	1160	117.026	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-008-00	637 W LAKE ST #8	9/29/2020	190000	WD	188000	217852	0	188000	173864	1.081	5	1.331	1740	108.046	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-005-00	637 W LAKE ST #5	6/27/2018	160000	WD	160000	166979	0	160000	133263	1.201	7	1.551	1160	137.931	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-007-00	637 W LAKE ST #7	12/28/2020	222000	WD	212000	216558	0	212000	172831	1.227	5	1.477	1740	121.839	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/11/2023	307500	WD	307500	202722	0	307500	161789	1.901	2	2.001	1740	176.724	'CND05		CONDO-NO LAND VALUE	407		
												1.441								
For 2026, use 1.441 for Condo 5-Bayshore																				
132-T60-000-002-00	1005 W LAKE ST #2	11/20/2017	325000	WD	325000	287907	17095	307905	270812	1.137	8	1.537	1875	164.216	'CND06		CONDO-NO LAND VALUE	407		
132-T60-000-001-00	1005 W LAKE ST #1	3/9/2018	320000	WD	320000	271654	3611	316389	268043	1.180	7	1.530	1875	168.741	'CND06		CONDO-NO LAND VALUE	407		
												1.534								
For 2026, use 1.534 for Condo 6-Tawas Bay Beach Homes																				

132-T60-000-005-00	1005 W LAKE ST #5	10/9/2018	262000 WD	252000	277762	4737	247263	273025	0.906	7	1.256	1635	151.231 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	6/7/2021	325000 WD	325000	275746	3611	321389	272135	1.181	4	1.381	1875	171.407 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	10/13/2022	379000 WD	379000	275746	3611	375389	272135	1.379	3	1.529	1875	200.207 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	8/14/2023	430000 WD	430000	275746	3611	426389	272135	1.567	2	1.667	1875	227.407 'CNDO7	CONDO-NO LAND VALUE	407	
											1.458					

For 2026, use 1.458 for Condo 7-Tawas Bay Beach Homes No Water

132-T70-000-000-05	540 W LAKE ST G2	10/30/2015	15000 WD	15000	10567	0	15000	10567	1.420	10	1.920	0	'CNDO8	CONDO-NO LAND VALUE	407
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For 2026, use 1.92 for Condo8-Towne Sq Garage

132-H40-000-013-00	911 W LAKE ST UNIT 13	5/4/2020	240000 WD	232000	280974	0	232000	140487	1.651	5	1.901	1428	162.465 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	7/21/2020	259900 WD	259900	386908	0	259900	193454	1.343	5	1.593	1452	178.994 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-026-00	915 W LAKE ST UNIT 26	9/14/2020	265000 WD	265000	306564	0	265000	153282	1.729	5	1.979	1428	185.574 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-006-00	907 W LAKE ST UNIT 6	2/26/2021	248000 WD	247800	356184	0	247800	178092	1.391	5	1.641	1428	173.529 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-014-00	911 W LAKE ST UNIT 14	5/17/2021	247900 WD	247900	289322	0	247900	144661	1.714	4	1.914	1428	173.599 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-009-00	907 W LAKE ST UNIT 9	6/11/2021	266000 WD	266000	386314	0	266000	193157	1.377	4	1.577	1428	186.275 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	10/25/2023	329900 WD	279900	386908	0	279900	193454	1.447	2	1.547	1452	192.769 'CNDO9	CONDO-NO LAND VALUE	407	
											1.736					

For 2026, use 1.729 for Condo 9-Harborside Condo

Tawas City-2026 ECF Analysis Condo7-Tawas Bay Beach Home No Water

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	OriginalECF	# of Yrs	5%/Year/Adj PPF	Floor Area	\$/Sq.Ft.	ECF Area	Other Parcels in Sale	Land Table	Property Class	Page 1 of 2	
132-N20-000-055-00	403 W LAKE ST #55	7/5/2019	105000	WD	105000	114323	0	105000	114323	0.918	6	1.218	1017	103.245	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-053-00	403 W LAKE ST #53	5/14/2018	114000	WD	114000	114323	0	114000	114323	0.997	7	1.347	1017	112.094	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-052-00	403 W LAKE ST #52	5/3/2018	116900	WD	115600	112817	0	115600	112817	1.025	7	1.375	1017	113.668	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	5/21/2018	117000	WD	117000	112817	0	117000	112817	1.037	7	1.387	1017	115.044	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	8/7/2020	138500	WD	138500	112817	0	138500	112817	1.228	5	1.478	1017	136.185	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	10/7/2020	146000	WD	146000	118199	0	146000	118199	1.235	5	1.485	1017	143.559	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	12/30/2021	165000	WD	164200	118199	0	164200	118199	1.389	4	1.589	1017	161.455	'CND10		CONDO-NO LAND VALUE	407		
												1.411								
For 2026, use 1.411 for Condo 10-Northpointe Condo No Water																				
132-N20-000-038-00	405 W LAKE ST #38	4/24/2023	285000	WD	285000	147947	0	285000	118074	2.414			1028	277.237	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-045-00	407 W LAKE ST #45	7/10/2023	275000	WD	275000	147378	0	275000	117620	2.338			1023	268.817	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-023-00	317 W LAKE ST #23	10/31/2023	289900	WD	289900	147947	0	289900	118074	2.455			1028	282.004	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-037-00	405 W LAKE ST #37	11/15/2023	300000	WD	299000	164875	0	299000	131584	2.272			1181	253.175	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-005-00	315 W LAKE ST #5	7/1/2024	302500	WD	302500	164875	0	302500	131584	2.299			1181	256.139	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-016-00	311 W LAKE ST #16	9/12/2024	316000	WD	316000	164875	0	316000	131584	2.402			1181	267.57	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-044-00	407 W LAKE ST #44	10/31/2024	315000	WD	315000	154588	0	315000	123374	2.553			1087	289.788	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-035-00	405 W LAKE ST #35	2/26/2025	308000	WD	308000	148024	0	308000	118135	2.607			1028	299.611	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-041-00	407 W LAKE ST #41	3/14/2025	292500	WD	292500	154588	0	292500	123374	2.371			1087	269.089	'CND01		CONDO-NO LAND VALUE	407		
												2.412								
For 2026, use 2.412 for Condo 1-Northpointe Condo Water																				
132-M10-000-018-00	100 FOURTH AVE F2	4/15/2019	45500	WD	45500	85719	0	45500	48982	0.929	6	1.229	750	60.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	5/11/2018	48500	WD	48500	85719	0	48500	48982	0.990	7	1.340	750	64.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	11/12/2018	50000	WD	49000	85719	0	49000	48982	1.000	7	1.350	750	65.3333	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	7/14/2022	50000	WD	50000	85719	0	50000	48982	1.021	3	1.171	750	66.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	9/23/2024	93500	WD	93500	85719	0	93500	48982	1.909	1	1.959	750	124.667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	9/19/2024	110000	WD	110000	85719	0	110000	48982	2.246	1	2.296	750	146.667	'CND03		CONDO-NO LAND VALUE	407		
												1.557								
For 2026, use 1.557 for Condo 3-Manitou Place																				
132-T70-000-005-00	540 W LAKE ST #5	6/7/2022	245000	WD	245000	248119	46775	198225	242583	0.817	3	0.967	1627	121.835	'CND04	132-T70-000-000-06	TOWNE SQUARE	407		
132-T70-000-007-00	540 W LAKE ST #7	10/12/2016	190000	WD	190000	208779	0	190000	215236	0.883	9	1.333	1627	116.779	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-008-00	540 W LAKE ST #8	9/7/2021	210000	WD	210000	208779	0	210000	215236	0.976	4	1.176	1627	129.072	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-012-00	540 W LAKE ST #12	10/2/2024	378000	WD	378000	303086	0	378000	312459	1.210	1	1.260	2443	154.728	'CND04		CONDO-NO LAND VALUE	407		
												1.184								
For 2026, use 1.184 for Condo 4-Towne Sqaure																				
132-B20-000-007-00	637 W LAKE ST #7	12/20/2017	130000	WD	129000	216558	0	129000	172831	0.746	8	1.146	1740	74.1379	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/29/2019	165000	WD	150000	202722	0	150000	161789	0.927	6	1.227	1740	86.2069	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-010-00	637 W LAKE ST #10	7/5/2018	170000	WD	170000	217852	0	170000	173864	0.978	7	1.328	1740	97.7011	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-001-00	637 W LAKE ST #1	10/21/2016	135750	WD	135750	166979	0	135750	133263	1.019	9	1.469	1160	117.026	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-008-00	637 W LAKE ST #8	9/29/2020	190000	WD	188000	217852	0	188000	173864	1.081	5	1.331	1740	108.046	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-005-00	637 W LAKE ST #5	6/27/2018	160000	WD	160000	166979	0	160000	133263	1.201	7	1.551	1160	137.931	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-007-00	637 W LAKE ST #7	12/28/2020	222000	WD	212000	216558	0	212000	172831	1.227	5	1.477	1740	121.839	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/11/2023	307500	WD	307500	202722	0	307500	161789	1.901	2	2.001	1740	176.724	'CND05		CONDO-NO LAND VALUE	407		
												1.441								
For 2026, use 1.441 for Condo 5-Bayshore																				
132-T60-000-002-00	1005 W LAKE ST #2	11/20/2017	325000	WD	325000	287907	17095	307905	270812	1.137	8	1.537	1875	164.216	'CND06		CONDO-NO LAND VALUE	407		
132-T60-000-001-00	1005 W LAKE ST #1	3/9/2018	320000	WD	320000	271654	3611	316389	268043	1.180	7	1.530	1875	168.741	'CND06		CONDO-NO LAND VALUE	407		
												1.534								
For 2026, use 1.534 for Condo 6-Tawas Bay Beach Homes																				

132-T60-000-005-00	1005 W LAKE ST #5	10/9/2018	262000 WD	252000	277762	4737	247263	273025	0.906	7	1.256	1635	151.231 'CNDO7	CONDO-NO LAND VALUE	407
132-T60-000-003-00	1005 W LAKE ST #3	6/7/2021	325000 WD	325000	275746	3611	321389	272135	1.181	4	1.381	1875	171.407 'CNDO7	CONDO-NO LAND VALUE	407
132-T60-000-003-00	1005 W LAKE ST #3	10/13/2022	379000 WD	379000	275746	3611	375389	272135	1.379	3	1.529	1875	200.207 'CNDO7	CONDO-NO LAND VALUE	407
132-T60-000-003-00	1005 W LAKE ST #3	8/14/2023	430000 WD	430000	275746	3611	426389	272135	1.567	2	1.667	1875	227.407 'CNDO7	CONDO-NO LAND VALUE	407
											1.458				

For 2026, use 1.458 for Condo 7-Tawas Bay Beach Homes No Water

132-T70-000-000-05	540 W LAKE ST G2	10/30/2015	15000 WD	15000	10567	0	15000	10567	1.420	10	1.920	0	'CNDO8	CONDO-NO LAND VALUE	407
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For 2026, use 1.92 for Condo8-Towne Sq Garage

132-H40-000-013-00	911 W LAKE ST UNIT 13	5/4/2020	240000 WD	232000	280974	0	232000	140487	1.651	5	1.901	1428	162.465 'CNDO9	CONDO-NO LAND VALUE	407
132-H40-000-005-00	907 W LAKE ST UNIT 5	7/21/2020	259900 WD	259900	386908	0	259900	193454	1.343	5	1.593	1452	178.994 'CNDO9	CONDO-NO LAND VALUE	407
132-H40-000-026-00	915 W LAKE ST UNIT 26	9/14/2020	265000 WD	265000	306564	0	265000	153282	1.729	5	1.979	1428	185.574 'CNDO9	CONDO-NO LAND VALUE	407
132-H40-000-006-00	907 W LAKE ST UNIT 6	2/26/2021	248000 WD	247800	356184	0	247800	178092	1.391	5	1.641	1428	173.529 'CNDO9	CONDO-NO LAND VALUE	407
132-H40-000-014-00	911 W LAKE ST UNIT 14	5/17/2021	247900 WD	247900	289322	0	247900	144661	1.714	4	1.914	1428	173.599 'CNDO9	CONDO-NO LAND VALUE	407
132-H40-000-009-00	907 W LAKE ST UNIT 9	6/11/2021	266000 WD	266000	386314	0	266000	193157	1.377	4	1.577	1428	186.275 'CNDO9	CONDO-NO LAND VALUE	407
132-H40-000-005-00	907 W LAKE ST UNIT 5	10/25/2023	329900 WD	279900	386908	0	279900	193454	1.447	2	1.547	1452	192.769 'CNDO9	CONDO-NO LAND VALUE	407
											1.736				

For 2026, use 1.729 for Condo 9-Harborside Condo

Tawas City-2026 ECF Analysis Condo8-Town Sq Garage

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	OriginalECF	# of Yrs	5%/Year/Adj PPF	Floor Area	\$/Sq.Ft.	ECF Area	Other Parcels in Sale	Land Table	Property Class	Page 1 of 2	
132-N20-000-055-00	403 W LAKE ST #55	7/5/2019	105000	WD	105000	114323	0	105000	114323	0.918	6	1.218	1017	103.245	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-053-00	403 W LAKE ST #53	5/14/2018	114000	WD	114000	114323	0	114000	114323	0.997	7	1.347	1017	112.094	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-052-00	403 W LAKE ST #52	5/3/2018	116900	WD	115600	112817	0	115600	112817	1.025	7	1.375	1017	113.668	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	5/21/2018	117000	WD	117000	112817	0	117000	112817	1.037	7	1.387	1017	115.044	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	8/7/2020	138500	WD	138500	112817	0	138500	112817	1.228	5	1.478	1017	136.185	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	10/7/2020	146000	WD	146000	118199	0	146000	118199	1.235	5	1.485	1017	143.559	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	12/30/2021	165000	WD	164200	118199	0	164200	118199	1.389	4	1.589	1017	161.455	'CND10		CONDO-NO LAND VALUE	407		
												1.411								
For 2026, use 1.411 for Condo 10-Northpointe Condo No Water																				
132-N20-000-038-00	405 W LAKE ST #38	4/24/2023	285000	WD	285000	147947	0	285000	118074	2.414			1028	277.237	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-045-00	407 W LAKE ST #45	7/10/2023	275000	WD	275000	147378	0	275000	117620	2.338			1023	268.817	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-023-00	317 W LAKE ST #23	10/31/2023	289900	WD	289900	147947	0	289900	118074	2.455			1028	282.004	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-037-00	405 W LAKE ST #37	11/15/2023	300000	WD	299000	164875	0	299000	131584	2.272			1181	253.175	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-005-00	315 W LAKE ST #5	7/1/2024	302500	WD	302500	164875	0	302500	131584	2.299			1181	256.139	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-016-00	311 W LAKE ST #16	9/12/2024	316000	WD	316000	164875	0	316000	131584	2.402			1181	267.57	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-044-00	407 W LAKE ST #44	10/31/2024	315000	WD	315000	154588	0	315000	123374	2.553			1087	289.788	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-035-00	405 W LAKE ST #35	2/26/2025	308000	WD	308000	148024	0	308000	118135	2.607			1028	299.611	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-041-00	407 W LAKE ST #41	3/14/2025	292500	WD	292500	154588	0	292500	123374	2.371			1087	269.089	'CND01		CONDO-NO LAND VALUE	407		
												2.412								
For 2026, use 2.412 for Condo 1-Northpointe Condo Water																				
132-M10-000-018-00	100 FOURTH AVE F2	4/15/2019	45500	WD	45500	85719	0	45500	48982	0.929	6	1.229	750	60.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	5/11/2018	48500	WD	48500	85719	0	48500	48982	0.990	7	1.340	750	64.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	11/12/2018	50000	WD	49000	85719	0	49000	48982	1.000	7	1.350	750	65.3333	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	7/14/2022	50000	WD	50000	85719	0	50000	48982	1.021	3	1.171	750	66.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	9/23/2024	93500	WD	93500	85719	0	93500	48982	1.909	1	1.959	750	124.667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	9/19/2024	110000	WD	110000	85719	0	110000	48982	2.246	1	2.296	750	146.667	'CND03		CONDO-NO LAND VALUE	407		
												1.557								
For 2026, use 1.557 for Condo 3-Manitou Place																				
132-T70-000-005-00	540 W LAKE ST #5	6/7/2022	245000	WD	245000	248119	46775	198225	242583	0.817	3	0.967	1627	121.835	'CND04	132-T70-000-000-06	TOWNE SQUARE	407		
132-T70-000-007-00	540 W LAKE ST #7	10/12/2016	190000	WD	190000	208779	0	190000	215236	0.883	9	1.333	1627	116.779	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-008-00	540 W LAKE ST #8	9/7/2021	210000	WD	210000	208779	0	210000	215236	0.976	4	1.176	1627	129.072	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-012-00	540 W LAKE ST #12	10/2/2024	378000	WD	378000	303086	0	378000	312459	1.210	1	1.260	2443	154.728	'CND04		CONDO-NO LAND VALUE	407		
												1.184								
For 2026, use 1.184 for Condo 4-Towne Sqaure																				
132-B20-000-007-00	637 W LAKE ST #7	12/20/2017	130000	WD	129000	216558	0	129000	172831	0.746	8	1.146	1740	74.1379	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/29/2019	165000	WD	150000	202722	0	150000	161789	0.927	6	1.227	1740	86.2069	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-010-00	637 W LAKE ST #10	7/5/2018	170000	WD	170000	217852	0	170000	173864	0.978	7	1.328	1740	97.7011	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-001-00	637 W LAKE ST #1	10/21/2016	135750	WD	135750	166979	0	135750	133263	1.019	9	1.469	1160	117.026	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-008-00	637 W LAKE ST #8	9/29/2020	190000	WD	188000	217852	0	188000	173864	1.081	5	1.331	1740	108.046	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-005-00	637 W LAKE ST #5	6/27/2018	160000	WD	160000	166979	0	160000	133263	1.201	7	1.551	1160	137.931	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-007-00	637 W LAKE ST #7	12/28/2020	222000	WD	212000	216558	0	212000	172831	1.227	5	1.477	1740	121.839	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/11/2023	307500	WD	307500	202722	0	307500	161789	1.901	2	2.001	1740	176.724	'CND05		CONDO-NO LAND VALUE	407		
												1.441								
For 2026, use 1.441 for Condo 5-Bayshore																				
132-T60-000-002-00	1005 W LAKE ST #2	11/20/2017	325000	WD	325000	287907	17095	307905	270812	1.137	8	1.537	1875	164.216	'CND06		CONDO-NO LAND VALUE	407		
132-T60-000-001-00	1005 W LAKE ST #1	3/9/2018	320000	WD	320000	271654	3611	316389	268043	1.180	7	1.530	1875	168.741	'CND06		CONDO-NO LAND VALUE	407		
												1.534								
For 2026, use 1.534 for Condo 6-Tawas Bay Beach Homes																				

132-T60-000-005-00	1005 W LAKE ST #5	10/9/2018	262000 WD	252000	277762	4737	247263	273025	0.906	7	1.256	1635	151.231 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	6/7/2021	325000 WD	325000	275746	3611	321389	272135	1.181	4	1.381	1875	171.407 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	10/13/2022	379000 WD	379000	275746	3611	375389	272135	1.379	3	1.529	1875	200.207 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	8/14/2023	430000 WD	430000	275746	3611	426389	272135	1.567	2	1.667	1875	227.407 'CNDO7	CONDO-NO LAND VALUE	407	
											1.458					
For 2026, use 1.458 for Condo 7-Tawas Bay Beach Homes No Water																
132-T70-000-000-05	540 W LAKE ST G2	10/30/2015	15000 WD	15000	10567	0	15000	10567	1.420	10	1.920	0	'CNDO8	CONDO-NO LAND VALUE	407	
For 2026, use 1.92 for Condo8-Towne Sq Garage																
132-H40-000-013-00	911 W LAKE ST UNIT 13	5/4/2020	240000 WD	232000	280974	0	232000	140487	1.651	5	1.901	1428	162.465 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	7/21/2020	259900 WD	259900	386908	0	259900	193454	1.343	5	1.593	1452	178.994 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-026-00	915 W LAKE ST UNIT 26	9/14/2020	265000 WD	265000	306564	0	265000	153282	1.729	5	1.979	1428	185.574 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-006-00	907 W LAKE ST UNIT 6	2/26/2021	248000 WD	247800	356184	0	247800	178092	1.391	5	1.641	1428	173.529 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-014-00	911 W LAKE ST UNIT 14	5/17/2021	247900 WD	247900	289322	0	247900	144661	1.714	4	1.914	1428	173.599 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-009-00	907 W LAKE ST UNIT 9	6/11/2021	266000 WD	266000	386314	0	266000	193157	1.377	4	1.577	1428	186.275 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	10/25/2023	329900 WD	279900	386908	0	279900	193454	1.447	2	1.547	1452	192.769 'CNDO9	CONDO-NO LAND VALUE	407	
											1.736					
For 2026, use 1.729 for Condo 9-Harborside Condo																

Tawas City-2026 ECF Analysis Condo9-Harborside Condo

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	OriginalECF	# of Yrs	5%/Year/Adj PPF	Floor Area	\$/Sq.Ft.	ECF Area	Other Parcels in Sale	Land Table	Property Class	Page 1 of 2	
132-N20-000-055-00	403 W LAKE ST #55	7/5/2019	105000	WD	105000	114323	0	105000	114323	0.918	6	1.218	1017	103.245	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-053-00	403 W LAKE ST #53	5/14/2018	114000	WD	114000	114323	0	114000	114323	0.997	7	1.347	1017	112.094	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-052-00	403 W LAKE ST #52	5/3/2018	116900	WD	115600	112817	0	115600	112817	1.025	7	1.375	1017	113.668	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	5/21/2018	117000	WD	117000	112817	0	117000	112817	1.037	7	1.387	1017	115.044	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-051-00	403 W LAKE ST #51	8/7/2020	138500	WD	138500	112817	0	138500	112817	1.228	5	1.478	1017	136.185	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	10/7/2020	146000	WD	146000	118199	0	146000	118199	1.235	5	1.485	1017	143.559	'CND10		CONDO-NO LAND VALUE	407		
132-N20-000-049-00	403 W LAKE ST #49	12/30/2021	165000	WD	164200	118199	0	164200	118199	1.389	4	1.589	1017	161.455	'CND10		CONDO-NO LAND VALUE	407		
												1.411								
For 2026, use 1.411 for Condo 10-Northpointe Condo No Water																				
132-N20-000-038-00	405 W LAKE ST #38	4/24/2023	285000	WD	285000	147947	0	285000	118074	2.414			1028	277.237	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-045-00	407 W LAKE ST #45	7/10/2023	275000	WD	275000	147378	0	275000	117620	2.338			1023	268.817	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-023-00	317 W LAKE ST #23	10/31/2023	289900	WD	289900	147947	0	289900	118074	2.455			1028	282.004	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-037-00	405 W LAKE ST #37	11/15/2023	300000	WD	299000	164875	0	299000	131584	2.272			1181	253.175	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-005-00	315 W LAKE ST #5	7/1/2024	302500	WD	302500	164875	0	302500	131584	2.299			1181	256.139	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-016-00	311 W LAKE ST #16	9/12/2024	316000	WD	316000	164875	0	316000	131584	2.402			1181	267.57	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-044-00	407 W LAKE ST #44	10/31/2024	315000	WD	315000	154588	0	315000	123374	2.553			1087	289.788	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-035-00	405 W LAKE ST #35	2/26/2025	308000	WD	308000	148024	0	308000	118135	2.607			1028	299.611	'CND01		CONDO-NO LAND VALUE	407		
132-N20-000-041-00	407 W LAKE ST #41	3/14/2025	292500	WD	292500	154588	0	292500	123374	2.371			1087	269.089	'CND01		CONDO-NO LAND VALUE	407		
												2.412								
For 2026, use 2.412 for Condo 1-Northpointe Condo Water																				
132-M10-000-018-00	100 FOURTH AVE F2	4/15/2019	45500	WD	45500	85719	0	45500	48982	0.929	6	1.229	750	60.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	5/11/2018	48500	WD	48500	85719	0	48500	48982	0.990	7	1.340	750	64.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	11/12/2018	50000	WD	49000	85719	0	49000	48982	1.000	7	1.350	750	65.3333	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	7/14/2022	50000	WD	50000	85719	0	50000	48982	1.021	3	1.171	750	66.6667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-011-00	100 FOURTH AVE E3	9/23/2024	93500	WD	93500	85719	0	93500	48982	1.909	1	1.959	750	124.667	'CND03		CONDO-NO LAND VALUE	407		
132-M10-000-019-00	100 FOURTH AVE F3	9/19/2024	110000	WD	110000	85719	0	110000	48982	2.246	1	2.296	750	146.667	'CND03		CONDO-NO LAND VALUE	407		
												1.557								
For 2026, use 1.557 for Condo 3-Manitou Place																				
132-T70-000-005-00	540 W LAKE ST #5	6/7/2022	245000	WD	245000	248119	46775	198225	242583	0.817	3	0.967	1627	121.835	'CND04	132-T70-000-000-06	TOWNE SQUARE	407		
132-T70-000-007-00	540 W LAKE ST #7	10/12/2016	190000	WD	190000	208779	0	190000	215236	0.883	9	1.333	1627	116.779	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-008-00	540 W LAKE ST #8	9/7/2021	210000	WD	210000	208779	0	210000	215236	0.976	4	1.176	1627	129.072	'CND04		CONDO-NO LAND VALUE	407		
132-T70-000-012-00	540 W LAKE ST #12	10/2/2024	378000	WD	378000	303086	0	378000	312459	1.210	1	1.260	2443	154.728	'CND04		CONDO-NO LAND VALUE	407		
												1.184								
For 2026, use 1.184 for Condo 4-Towne Sqaure																				
132-B20-000-007-00	637 W LAKE ST #7	12/20/2017	130000	WD	129000	216558	0	129000	172831	0.746	8	1.146	1740	74.1379	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/29/2019	165000	WD	150000	202722	0	150000	161789	0.927	6	1.227	1740	86.2069	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-010-00	637 W LAKE ST #10	7/5/2018	170000	WD	170000	217852	0	170000	173864	0.978	7	1.328	1740	97.7011	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-001-00	637 W LAKE ST #1	10/21/2016	135750	WD	135750	166979	0	135750	133263	1.019	9	1.469	1160	117.026	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-008-00	637 W LAKE ST #8	9/29/2020	190000	WD	188000	217852	0	188000	173864	1.081	5	1.331	1740	108.046	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-005-00	637 W LAKE ST #5	6/27/2018	160000	WD	160000	166979	0	160000	133263	1.201	7	1.551	1160	137.931	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-007-00	637 W LAKE ST #7	12/28/2020	222000	WD	212000	216558	0	212000	172831	1.227	5	1.477	1740	121.839	'CND05		CONDO-NO LAND VALUE	407		
132-B20-000-006-00	637 W LAKE ST #6	8/11/2023	307500	WD	307500	202722	0	307500	161789	1.901	2	2.001	1740	176.724	'CND05		CONDO-NO LAND VALUE	407		
												1.441								
For 2026, use 1.441 for Condo 5-Bayshore																				
132-T60-000-002-00	1005 W LAKE ST #2	11/20/2017	325000	WD	325000	287907	17095	307905	270812	1.137	8	1.537	1875	164.216	'CND06		CONDO-NO LAND VALUE	407		
132-T60-000-001-00	1005 W LAKE ST #1	3/9/2018	320000	WD	320000	271654	3611	316389	268043	1.180	7	1.530	1875	168.741	'CND06		CONDO-NO LAND VALUE	407		
												1.534								
For 2026, use 1.534 for Condo 6-Tawas Bay Beach Homes																				

132-T60-000-005-00	1005 W LAKE ST #5	10/9/2018	262000 WD	252000	277762	4737	247263	273025	0.906	7	1.256	1635	151.231 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	6/7/2021	325000 WD	325000	275746	3611	321389	272135	1.181	4	1.381	1875	171.407 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	10/13/2022	379000 WD	379000	275746	3611	375389	272135	1.379	3	1.529	1875	200.207 'CNDO7	CONDO-NO LAND VALUE	407	
132-T60-000-003-00	1005 W LAKE ST #3	8/14/2023	430000 WD	430000	275746	3611	426389	272135	1.567	2	1.667	1875	227.407 'CNDO7	CONDO-NO LAND VALUE	407	
											1.458					

For 2026, use 1.458 for Condo 7-Tawas Bay Beach Homes No Water

132-T70-000-000-05	540 W LAKE ST G2	10/30/2015	15000 WD	15000	10567	0	15000	10567	1.420	10	1.920	0	'CNDO8	CONDO-NO LAND VALUE	407
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For 2026, use 1.92 for Condo8-Towne Sq Garage

132-H40-000-013-00	911 W LAKE ST UNIT 13	5/4/2020	240000 WD	232000	280974	0	232000	140487	1.651	5	1.901	1428	162.465 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	7/21/2020	259900 WD	259900	386908	0	259900	193454	1.343	5	1.593	1452	178.994 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-026-00	915 W LAKE ST UNIT 26	9/14/2020	265000 WD	265000	306564	0	265000	153282	1.729	5	1.979	1428	185.574 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-006-00	907 W LAKE ST UNIT 6	2/26/2021	248000 WD	247800	356184	0	247800	178092	1.391	5	1.641	1428	173.529 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-014-00	911 W LAKE ST UNIT 14	5/17/2021	247900 WD	247900	289322	0	247900	144661	1.714	4	1.914	1428	173.599 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-009-00	907 W LAKE ST UNIT 9	6/11/2021	266000 WD	266000	386314	0	266000	193157	1.377	4	1.577	1428	186.275 'CNDO9	CONDO-NO LAND VALUE	407	
132-H40-000-005-00	907 W LAKE ST UNIT 5	10/25/2023	329900 WD	279900	386908	0	279900	193454	1.447	2	1.547	1452	192.769 'CNDO9	CONDO-NO LAND VALUE	407	
											1.736					

For 2026, use 1.729 for Condo 9-Harborside Condo

Tawas City-2026 ECF Analysis Commercial

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Other Parcels in Sale	Land Table	Property Class
121-H10-000-004-00	821 NEWMAN ST	5/31/2024	165000	WD	165000	408176	87371	77629	403616.6667	0.192	8690	8.93314	COMM	121-H10-999-001-00	COMMERCIAL	201
121-A30-018-006-00	110 E STATE ST	8/18/2023	162500	WD	162500	279389	67715	94785	235193.3333	0.403	2136	44.375	COMM		DOWNTOWN AREA	201
121-O40-026-002-00	114 W STATE ST	6/28/2023	129000	WD	129000	135923	21088	107912	127594.4444	0.846	1587	67.9975	COMM		DOWNTOWN AREA	201
121-A30-004-008-00	133 NEWMAN ST	5/10/2023	275000	WD	275000	277877	79843	195157	196073.2673	0.995	5190	37.6025	DT		DOWNTOWN AREA	201
130-036-400-019-01	1008 W LAKE ST	6/10/2024	422000	WD	422000	411395	185595	236405	228080	1.037	4897	48.2755	'COM		COMMERCIAL	201
121-O40-017-002-00	201 E WESTOVER ST	8/8/2024	160000	WD	160000	154824	43076	116924	110641.5859	1.057	1292	90.4985	DT		DOWNTOWN AREA	201
132-F20-013-006-00	115 BIRCH ST	6/30/2023	158000	WD	158000	124150	17869	140131	129610	1.081	1726	81.1883	'COM		COMMERCIAL	401
132-F20-013-004-00	125 E LAKE ST	8/23/2024	210000	MLC	210000	193802	120424	89576	74119	1.209	1847	48.4981	'COM		COMMERCIAL	201
130-036-400-014-00	1047 BAY DR	7/16/2024	590000	OTH	590000	466435	247217	342783	221432	1.548	3367	101.807	'COM		COMMERCIAL	201
										<u>0.930</u>						

For 2026, use 0.93 for Tawas City Commercial

Tawas City-2026 ECF Analysis Elms

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Other Parcels in Sale	Land Table	Property Class
132-T20-000-009-00	966 GROVE AVE	4/24/2023	235000	WD	235000	255988	33935	201065	196507	1.023	1566	128.394	'ELMS		CASES/ELMS/NORTH PARK	401
132-E10-000-018-00	1065 MARGO ST	8/31/2023	220000	WD	220000	239670	31265	188735	184429	1.023	1500	125.823	'ELMS		CASES/ELMS/NORTH PARK	401
132-T30-000-016-00	250 ELMS AVE	10/9/2024	150000	WD	150000	157222	31926	118074	108953	1.084	928	127.235	'ELMS		CASES/ELMS/NORTH PARK	401
132-E10-000-034-00	1100 MARGO ST	5/29/2024	165000	WD	165000	168156	31521	133479	118813	1.123	1184	112.736	'ELMS		CASES/ELMS/NORTH PARK	401
132-T10-000-009-50	1157 BAY DR	9/13/2023	235000	WD	235000	210050	28260	206740	160876	1.285	1404	147.251	'ELMS		CASES/ELMS/NORTH PARK	401
132-B10-000-010-00	1142 BAY DR	6/24/2024	379900	WD	379900	307289	28215	351685	242673	<u>1.449</u>	2156	163.119	'ELMS		CASES/ELMS/NORTH PARK	401
										1.165						

For 2026, use 1.165 for Elms ECF area

Tawas City-2026 ECF Analysis Industrial

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Other Parcels in Sale	Land Table	Property Class
064-A30-000-041-00	5666 F 41	3/8/2024	100000	LC	100000	175612	40373	59627	242884.8368	0.245	4592	12.985	02300	064-A30-000-049-00	92300 COMMERCIAL F 41	201 losco
064-W70-000-015-00	5493 N US-23	6/23/2023	350000	WD	350000	287317	142925	207075	236708.1948	0.875	5536	37.4052	02600		92600 COMMERCIAL NORTH TO	201 losco
170-060-004-004-01	343 W CEDAR AVENUE	12/27/2023	115800	LC	115800	112365	21167	94633	175380.7692	0.540	5772	16.3952	251		DOWNTOWN	201 losco
070-014-200-005-10	3890 M65	5/8/2023	400000	WD	400000	257046	77998	322002	336556.391	0.957	6400	50.3128	201		COMMERCIAL HALE	201 losco
070-013-300-006-20	3692 TOWERLINE RD	2/23/2024	760000	MLC	760000	667843	60226	699774	1145578.947	0.611	6825	102.531	201	070-013-300-006-16	Residential	201 losco
170-601-304-001-02	452 QUARTER STREET	8/1/2023	2795000	WD	2795000	1985306	112418	2682582	3059706.928	<u>0.877</u>	24933	107.592	254	170-601-304-001-01	NON-TRUNKLINE COMM'L.	201 losco
										0.684					(buildings over 3500 sqft)	

For 2026, use 0.684 for Tawas City Industrial

Tawas City-2026 ECF Analysis Lake Huron Residential

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Other Parcels in Sale	Land Table	Property Class
033-A30-000-008-00	1880 AUSABLE POINT	1/10/2025	341110	CD	341110	536880	256036	85074	211160.9063	0.403	2094	40.6275	0003		LAKE HURON 0003A	401
033-H30-003-020-00	1034 US23	2/14/2025	64900	WD	59200	108861	36064	23136	43045.11328	0.537	720	32.1333	0003	033-H30-003-021-00	LAKE HURON INFL 0003	401
033-B30-002-014-00	1161 FOREST	7/23/2024	85900	WD	85900	157253	21088	64812	102379.7031	0.633	1693	38.2823	0003		LAKE HURON INFL 0003	401
033-H30-003-021-00	US23	2/14/2025	64900	WD	64900	97819	36064	28836	43045.11328	0.670	720	40.05	0003	033-H30-003-020-00	LAKE HURON INFL 0003	402
033-L50-000-001-00	595 TAWAS BEACH	4/28/2023	240000	WD	234000	311805	58868	175132	190178.2031	0.921	2110	83.0009	0003		LAKE HURON INFL 0003	401
031-035-200-001-85	534 MARILYN	8/23/2024	299999	WD	299999	484082	131898	168101	177645.8672	0.946	3600	46.6947	0003	031-035-200-007-00	LAKE HURON INFL 0003	401
033-C60-004-002-00	2434 WINONA	3/18/2024	75000	WD	75000	99629	10635	64365	66912.78125	0.962	1040	61.8894	0003		LAKE HURON INFL 0003	401
033-H30-001-007-00	1046 OTTAWAS	9/26/2024	248000	WD	248000	287541	141480	106520	109820.2969	0.970	1410	75.5461	0003		LAKE HURON INFL 0003	401
033-H30-003-002-00	1029 OTTAWAS	1/29/2024	145000	WD	145000	186152	19693	125307	125157.1406	1.001	1938	64.6579	0003	033-H30-003-003-00	LAKE HURON INFL 0003	401
033-A40-000-006-00	3988 IRIS	7/12/2023	840000	WD	840000	944830	254012	585988	519412.0313	1.128	4332	135.27	0003		LAKE HURON 0003A	401
033-L40-004-014-00	3671 BIRCHCREST	10/19/2023	129900	WD	129900	143411	23646	106254	90048.875	1.180	1080	98.3833	0003	033-L40-004-016-00	LAKE HURON INFL 0003	401
033-L10-000-008-00	2760 US23	6/5/2023	410000	WD	405000	422253	225679	179321	147800	1.213	1824	98.312	0003		LAKE HURON INFL 0003	401
033-W20-000-008-00	2798 WOLVERINE	8/28/2023	355000	WD	355000	356887	163945	191055	145069.1719	1.317	1793	106.556	0003		LAKE HURON INFL 0003	401
033-L40-004-016-00	3671 BIRCHCREST	1/30/2025	155000	WD	155000	170530	29095	125905	94606.01563	1.331	1080	116.579	0003	033-L40-004-014-00	LAKE HURON INFL 0003	402
031-035-200-001-30	2141 WATERS EDGE	2/9/2024	450000	WD	450000	448022	55966	394034	294778.9375	1.337	2600	151.552	0003		LAKE HURON INFL 0003	401
033-S10-000-013-00	585 PINE	7/9/2024	573000	WD	573000	568474	149563	423437	314970.6875	1.344	2050	206.555	0003		LAKE HURON INFL 0003	401
033-C60-005-005-00	2404 RUBY	6/4/2024	159000	WD	159000	161335	35063	123937	90839.85156	1.364	1204	102.938	0003	033-C60-002-006-30	LAKE HURON INFL 0003	401
033-O10-006-009-00	2460 SPRUCE ST	5/26/2023	169900	WD	169900	160232	27457	142443	99830.82813	1.427	1378	103.369	0003		LAKE HURON INFL 0003	401
033-H30-001-005-00	1040 OTTAWAS	7/13/2024	344900	WD	299900	278839	140734	159166	103838.3438	1.533	1247	127.639	0003		LAKE HURON INFL 0003	401
033-C10-000-004-00	1860 IRIS	10/7/2024	770000	WD	770000	681438	155338	614662	395563.9063	1.554	4502	136.531	0003		LAKE HURON INFL 0003	401
033-B30-002-012-00	1151 N FOREST	6/13/2024	182000	WD	180000	152645	23459	156541	97132.32813	1.612	1088	143.88	0003		LAKE HURON INFL 0003	401
033-B30-002-004-00	1131 FOREST	11/4/2024	249900	WD	249900	185074	14644	235256	128142.8594	1.836	1754	134.125	0003		LAKE HURON INFL 0003	401
031-035-200-005-00	525 TAWAS BEACH	3/28/2024	205000	WD	205000	153380	20972	184028	99554.89063	1.849	1488	123.675	0003		LAKE HURON INFL 0003	401
033-H51-003-010-01	1569 BAKER	2/19/2024	200000	WD	200000	158833	65275	134725	70344.35938	1.915	731	184.302	0003	033-H51-003-009-00, 03	LAKE HURON INFL 0003	401
033-C20-000-037-00	1859 SUE	11/13/2024	152000	WD	150500	108318	12590	137910	71975.9375	1.916	1029	134.023	0003		LAKE HURON INFL 0003	401
033-H51-003-010-00	1569 BAKER	2/19/2024	200000	WD	200000	158658	65100	134900	70344.35938	1.918	731	184.542	0003	033-H51-003-009-00, 03	LAKE HURON INFL 0003	1
033-H30-002-009-00	1110 OTTAWAS	2/26/2024	262500	WD	262500	219702	123398	139102	72409.02344	1.921	1052	132.226	0003		LAKE HURON INFL 0003	401
033-H30-004-007-00	1103 OTTAWAS	5/23/2024	157500	WD	157500	111200	12428	145072	74264.66406	1.953	960	151.117	0003		LAKE HURON INFL 0003	401
032-007-100-013-00	1370 US23	11/26/2024	375000	WD	375000	318412	210219	164781	81348.11719	2.026	1172	140.598	0003		LAKE HURON INFL 0003	401
033-C20-000-037-00	1859 SUE	8/10/2023	155000	WD	155000	103664	9918	145082	70485.71094	2.058	1029	140.993	0003		LAKE HURON INFL 0003	401
033-B30-001-014-00	1180 FOREST	11/27/2023	240000	WD	240000	192376	114485	125515	58564.66016	2.143	928	135.253	0003		LAKE HURON INFL 0003	401
										1.384						

For 2026, use 1.384 for Lake Huron influence paretls in Tawas City

Tawas City-2026 ECF Analysis North Park

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Other Parcels in Sale	Land Table	Property Class
132-N10-000-022-00	119 SUNSET DR	6/20/2023	149900	WD	149900	189541	25398	124502	136785	0.910	1332	93.46997	'NP		CASES/ELMS/NORTH PARK	401
132-H30-000-042-00	120 ANNA DR	4/18/2024	245000	WD	245000	306189	27255	217745	234398	0.929	2473	88.04893	'NP		CASES/ELMS/NORTH PARK	401
132-H30-000-030-00	145 ROBERTA DR	12/19/2024	198000	WD	198000	234491	37918	160082	165187	0.969	1776	90.13626	'NP		CASES/ELMS/NORTH PARK	401
132-H30-000-028-00	135 ROBERTA DR	3/14/2025	225000	WD	224900	222584	31247	193653	160787	1.204	1509	128.332	'NP		CASES/ELMS/NORTH PARK	401
132-H30-000-027-00	131 ROBERTA DR	12/15/2023	210000	WD	210000	206536	15039	194961	159580	1.222	1464	133.1701	'NP		CASES/ELMS/NORTH PARK	401
132-H30-000-018-00	148 ROBERTA DR	8/28/2024	153000	WD	153000	149627	28205	124795	102035	1.223	1056	118.1771	'NP		CASES/ELMS/NORTH PARK	401
132-N10-000-050-00	614 TIM CT	7/14/2023	171000	WD	171000	158675	17458	153542	117680	1.305	1413	108.6638	'NP		CASES/ELMS/NORTH PARK	401
132-N10-000-052-00	624 TIM CT	2/10/2025	274000	WD	274000	244319	31731	242269	178645	1.356	1440	168.2424	'NP		CASES/ELMS/NORTH PARK	401
132-N10-000-015-00	505 VICTORIA LN	2/16/2024	153000	WD	153000	132651	17075	135925	96313	<u>1.411</u>	1044	130.1964	'NP		CASES/ELMS/NORTH PARK	401
										1.170						

For 2026, use 1.17 for North Park Tawas City ECF Area

Tawas City-2026 ECF Analysis Old Plat

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Other Parcels in Sale	Land Table	Property Class
132-J10-999-001-00	609 FOURTH ST	6/26/2023	92000	WD	92000	120010	15118	76882	112787	0.682	1400	54.91571429	'OP		OLD PLAT	401
132-O11-001-012-00	124 S FIRST AVE	2/20/2025	98500	WD	98500	131193	12643	85857	124789	0.688	1280	67.07578125	'OP		OLD PLAT	401
132-O11-019-001-00	201 SIXTH AVE	2/16/2024	135000	MLC	135000	176303	17292	117708	170979	0.688	1874	62.81109925	'OP		OLD PLAT	401
132-O11-039-017-00	206 NINTH AVE	12/1/2023	170000	WD	170000	181580	24603	145397	168792	0.861	1232	118.0170455	'OP		OLD PLAT	401
132-O11-030-011-00	330 SEVENTH AVE	10/27/2023	125000	WD	125000	121252	23880	101120	104701	0.966	1452	69.64187328	'OP		OLD PLAT	401
132-J10-001-003-00	615 FOURTH ST	9/5/2023	95000	WD	95000	88465	8547	86453	85933	1.006	1014	85.25936884	'OP		OLD PLAT	401
132-O11-053-016-00	404 ELEVENTH AVE	12/6/2023	185000	WD	185000	169436	24426	160574	155924	1.030	1232	130.336039	'OP		OLD PLAT	401
132-O11-026-010-00	228 SIXTH AVE	2/28/2024	105000	WD	105000	93640	9995	95005	89940	1.056	1264	75.16218354	'OP		OLD PLAT	401
132-O11-049-009-00	1010 W FIRST ST	4/7/2023	86000	WD	84500	74485	10437	74063	68868	1.075	882	83.97165533	'OP		OLD PLAT	401
132-O11-019-017-00	210 S FIFTH AVE	8/30/2024	153000	WD	153000	137183	21900	131100	121350	1.080	1005	130.4477612	'OP		OLD PLAT	401
132-O11-039-001-00	905 W FIRST ST	6/28/2024	165000	WD	165000	146116	10736	154264	142505	1.083	1572	98.13231552	'OP		OLD PLAT	401
132-O11-026-011-00	608 SECOND ST	7/19/2023	147500	WD	147500	125175	11501	135999	122230	1.113	1446	94.05186722	'OP		OLD PLAT	401
132-H10-001-006-00	810 FIR ST	12/15/2023	85000	WD	85000	71344	12539	72461	63231	1.146	715	101.3440559	'OP		OLD PLAT	401
132-O11-006-013-00	222 SECOND AVE	4/5/2024	118500	WD	118500	97227	8830	109670	93049	1.179	720	152.3194444	'OP		OLD PLAT	401
132-O11-016-004-00	215 S FIFTH AVE	9/26/2023	130000	WD	130000	104968	12120	117880	99836	1.181	828	142.3671498	'OP		OLD PLAT	401
132-O11-027-006-00	115 SEVENTH AVE	11/1/2024	216800	WD	216800	176393	11644	205156	173420	1.183	1288	159.2826087	'OP		OLD PLAT	401
132-O11-041-015-00	412 NINTH AVE	7/2/2024	55000	WD	55000	45924	11632	43368	36096	<u>1.201</u>	520	83.4	'OP		OLD PLAT	401
										1.013						

For 2026, use 1.01 of Old Plat Tawas City ECF Area