

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name Manistee County					City/Township Name (check appropriate box) Onekama Township ☐ City ☒ Township				Study Year / Equalization Year 2023 / 2024	
Assessment Roll Classification					Sample			% Ratio Assessments to Appraisals	Projected True Cash Value	Remarks
Class of Real Property	Study Type	Stratified Study	Combined Study	Assessed Value	No. of Parcels	Assessed Value	True Cash Value			
100 Agricultural	AS			3,080,900	6	284,500	662,138	42.97 %	7,169,886	AS
200 Commercial	AS			6,446,900	10	507,600	1,042,303	48.70 %	13,237,988	AS
300 Industrial	NC			0	0	0	0	50.00 %	0	NC
400 Residential	SS			285,216,700	120	0	0	43.06 %	662,370,413	SS
500 Timber-Cutover	NC			0	0	0	0	50.00 %	0	NC
600 Developmental	NC			0	0	0	0	50.00 %	0	NC
TOTAL - REAL				294,744,500	136				682,778,287	
Study Type Codes										
AS: Appraisal Study		NC: None Classified		OH: One Hundred % Study		S1: One Year Sales Study		S2: Two Year Sales Study		
NW: New Class		RA: Reappraisal		ES: Estimated Values (Explain): _____						

INSTRUCTIONS, Page 1:

Enter county name.

Enter Unit name and check the appropriate box for township or city.

Enter study year followed by equalization year.

For the following, enter into the appropriate field within each classification of real property, the study results of each study conducted.

Study type: Enter the two character code/s that best identify the study type/s used to obtain the projected true cash value for the classification. NOTE: The two character codes to be used can be found under the "Study Type Codes" heading of this form.

Stratified Study: If a stratified study is used, check this box and follow the instructions on page 2 of this form.

Combined Study: If a combined study is used, check this box and follow the instructions on page 3 of this form.

Assessed Value: Enter the current year's ending Assessed Value of the classification from the 2164 (L-4023).

No. of Parcels: Enter the number of parcels included in the study sample.

Sample Assessed Value: Enter the assessed value of the appraisal study sample when study type "AS" is used. If "OH" is also selected this value must match Assessed Value of the classification. NOTE: No data entry required if using a sales study, stratified study or combined study.

Sample True Cash Value: Enter the true cash value of the appraisal study sample when study type "AS" is used. NOTE: No data entry required if using a sales study, stratified study or combined study.

% Ratio Assessments to Appraisals: Enter the ratio by dividing the "Assessed Value by the "True Cash Value" of the appraisal study sample when study type "AS" is used. The ratio will be rounded to four decimals and displayed using two decimals (0.4975 displayed as 49.75) NOTE: If using a sales study, enter the applicable ratio from the form 2793 (L-4017/L-4047). If using a stratified or combined study, then the resulting "Study % Ratio" for the classification is used from page 2 for a Stratified Study or from page 3 for a Combined Study.

Projected True Cash Value: Enter the projected true cash value by dividing "Assessed Value" of the classification by the "% Ratio Assessment to Appraisals". NOTE: If using a stratified or combined study, then the total projected true cash value for the classification is used from page 2 for a Stratified Study or from page 3 for a Combined Study.

Remarks: Enter brief remarks relating to the study if applicable.

Study Type Codes: If "ES" was selected as a study type, please give a brief explanation why the estimated value was used.

INSTRUCTIONS: County Summary (Total Recap)

Enter county name.

Enter study year followed by equalization year.

For the following, enter into the appropriate field within each classification of real property, the study results of each study conducted.

Study type: No entry required.

Stratified Study: No entry required.

Combined Study: No entry required.

Assessed Value: Enter the total current year's ending Assessed Value of the classification from the 2164 (L-4023). This is the sum of all the assessed value for the classification from the current year individual unit 2164's (L 4023's).

No. of Parcels: Enter the total number of study parcels included in the classification.

Sample Assessed Value: No entry required.

Sample True Cash Value: No entry required.

% Ratio Assessments to Appraisals: Enter the ratio by dividing the total Assessed Value of the classification by the total Projected True Cash Value of the classification. The ratio will be rounded to four decimals and displayed using two decimals (0.4975 displayed as 49.75).

Projected True Cash Value: Enter the total Projected True Cash Value by summing the projected true cash values of the individual units in the classification.

Remarks: Enter brief remarks relating to the study if applicable.

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name Manistee County				City/Township Name (check appropriate box) Onekama Township ☐ City ☒ Township			Year 2024	
				Sample				
Class of Personal Property	Study Type	Unit Ending Assessed Value	No. of Parcels	Assessed Value	True Cash Value	Study % Ratio	Unit Starting True Cash Value	Remarks
150 Agricultural	NC	0	0	0	0	50.00%	0	NC
250 Commercial	RV	578,100	0	0	0	50.00%	1,156,200	RV
350 Industrial	NC	0	0	0	0	50.00%	0	NC
450 Residential	NC	0	0	0	0	50.00%	0	NC
550 Utility	RV	2,910,500	0	0	0	50.00%	5,821,000	RV
TOTAL - PERSONAL		3,488,600	0				6,977,200	

AS: Appraisal Study

AU: Audit

CT: Class Transfer

ES: Estimated Values (Explain): _____

NC: None Classified

NW: New Class

OH: 100%

RV: Review

S1: One Year Sales Study

S2: Two Year Sales Study

Remarks:

Appraisal Study Listing

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County Manistee County	City/Township Onekama Township	Classification of Appraisal Study AGRICULTURAL
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Parcel Code	Owner's Name	Class Code	Assessed Value	Appraised Value	Ratio	Comments
11-003-001-00	WEST WIND PROPERTIES LLC	101	43,000	113,004	38.05%	
11-010-011-01	BEEHAN ERIC D & AMY L	102	19,200	56,311	34.10%	
11-011-004-10	MID MICHIGAN HAY & GRAIN LLC	101	31,600	85,248	37.07%	
11-012-005-05	FOX RODNEY A & SHERRY D	102	20,700	31,200	66.35%	
11-013-006-00	BROWN ROBERT W & LAURIE (LE) T	102	28,600	76,598	37.34%	
11-013-013-00	HULINEK EDWARD J (LE) &	101	141,400	299,777	47.17%	

Parcel Count	Total Assessed Value (Total of all entries above)	Total Appraised Value (Total of all entries above)	Total Ratio
6	284,500	662,138	42.97%

NOTE: Total Ratio is the Total Assessed Value divided by the Total Appraised Value and expressed as a percentage.

Appraisal Study Listing

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Issued under authority of Public Act 206 of 1893.

County Manistee County	City/Township Onkama Township	Classification of Appraisal Study COMMERCIAL
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Parcel Code	Owner's Name	Class Code	Assessed Value	Appraised Value	Ratio	Comments
11-025-005-10	HOPWOOD RANDY J LIVING TRUST	201	45,600	96,752	47.13%	HOPWOODS HEATING & COOLING
41-050-044-00	DND OLSON FARM LLC	201	10,600	20,882	50.76%	
41-100-049-00	BLARNEY CASTLE OIL CO INC	201	56,200	138,430	40.60%	
41-100-056-00	SCHWING DONALD N TRUST &	202	17,100	26,880	63.62%	
41-100-068-00	5424 MAIN LLC	202	8,500	10,080	84.33%	
41-100-069-00	5424 MAIN LLC	201	66,500	147,385	45.12%	
41-150-001-00	BLARNEY CASTLE OIL CO	202	42,400	59,472	71.29%	
41-150-009-00	ZYSKOWSKI ALEXANDER D & PAUL	201	145,700	258,750	56.31%	
41-200-005-00	WEST SHORE BANK	201	98,500	236,581	41.63%	
41-550-002-10	SCHIMKE STEVEN	201	16,500	47,091	35.04%	

Parcel Count	Total Assessed Value (Total of all entries above)	Total Appraised Value (Total of all entries above)	Total Ratio
10	507,600	1,042,303	48.70%

NOTE: Total Ratio is the Total Assessed Value divided by the Total Appraised Value and expressed as a percentage.

2023 24 and 12 Month Sales Ratio Study for Determining the 2024 Starting BaseThis form is utilized with your Sales Ratio Study to determine the ratio and true cash value amounts entered on Form 603, *Analysis for Equalized Valuation***NOTE: PAGE 2 CONTAINS INSTRUCTIONS THAT SHOULD BE REVIEWED PRIOR TO COMPLETING THIS FORM**

County Name: Manistee County	City or Township Name: Onekama Township
Classification of Property (Ag, Com, Res, etc.) RESIDENTIAL	

2021 to 2022 Adjustment Modifier

1. Enter the assessed valuation after adjustment from the 2022 form L-4023 line 405	1.	241,052,200
2. Enter the assessed valuation before adjustment from the 2022 form L-4023 line 403	2.	226,011,350
3. 2021 to 2022 Adjustment Modifier. Divide line 1 by line 2	3.	1.0665

2022 to 2023 Adjustment Modifier

4. Enter the assessed valuation after adjustment from the 2023 form L-4023 line 405	4.	278,979,804
5. Enter the assessed valuation before adjustment from the 2023 form L-4023 line 403	5.	244,265,300
6. 2022 to 2023 Adjustment Modifier. Divide line 4 by line 5	6.	1.1421

2021 to 2023 Adjustment Modifier

7. 2021 to 2023 Adjustment Modifier. Multiply line 3 by line 6	7.	1.2180
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24 Month Sales Study

A	B	C	D	E	F	G	H
Year of Assessment	Sales Period	Number of Sales	Total Assessed Value for Sales	Applicable Adjustment Modifier	Adjusted Assessed Value	Total Adjusted Prices	Adjusted % Ratio (col. F ÷ col. G)
2021	04/2021-09/2021	46	4,125,800	1.2180	5,025,224	9,921,570	50.65%
2021	10/2021-03/2022	28	974,900	1.2180	1,187,428	3,669,939	32.36%
12 Month Total Sales		74			6,212,652	13,591,509	45.71%
2022	04/2022-09/2022	32	1,756,600	1.1421	2,006,213	5,281,800	37.98%
2022	10/2022-03/2023	14	794,800	1.1421	907,741	1,929,400	47.05%
12 Month Total Sales		46			2,913,954	7,211,200	40.41%
24 Month Total Sales		120			9,126,606	20,802,709	
*24 Month Mean Adjusted Ratio							43.06%

*** Important:**

For sales from April 2021 through March 2022, 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 2022 through March 2023. 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 (L-4018).

12 Month / Single Year Sales Study**L-4047**

A	B	C	D	E	F	G	H
Year of Assessment	Sales Period	Number of Sales	Total Assessed Value for Sales	Applicable Adjustment Modifier	Adjusted Assessed Value	Total Prices for Sales	Adjusted Ratio % (col. F ÷ col. G)
2023	10/2022-03/2023	14	794,800	1.1421	907,741	1,929,400	47.05%
2024	04/2023-09/2023	40	3,196,400	1.0000	3,196,400	7,222,750	44.25%
12 Month Total Sales		54			4,104,141	9,152,150	
** 12 Month Aggregate Adjusted Ratio							44.84%

**** Important:**

For sales from October 2022 through September 2023, 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 (L-4018).

2021 March Board of Review valuations are compared with sales transacted during the last nine months of 2021 and those transacted in the first three months of 2022.

2022 March Board of Review valuations are compared with sales transacted during the last nine months of 2022 and those transacted in the first three months of 2023.

2023 March Board of Review valuations are compared with sales transacted during April through September of 2023.

Sales Study List

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County Manistee County		City/Township Name (check appropriate box) Onekama Township		☒ Township ☐ City
Sales Study Year 2023	Classification RESIDENTIAL	Indicate if a One Year (S1) or Two year (S2) Sales Study is Used ☐ S1 ☒ S2		

Con. Sale = Confidential Sale Indicator **Adj. Sales** = Adjusted Sales Price **Inst.** = Type of Instrument **Fin.** = C (Conventional Financing); or CR (Creative Financing)

Date (MM/DD/YYYY)	Liber & Page	Parcel ID Number	Grantor	Grantee	Con. Sale	Inst.	Fin.	Assessed Value	Sale Price	Adj. Sales	Ratio	Comments
04/07/2021	2021R002459	11-014-009-50	BRISKE JOEL L	DEVEREAUX BRANDON	No	WD	C	45,000	100,000	100,000	45.00 %	SS; LV: 20A
04/23/2021	2021R002978	11-570-015-00	BARZ KIRK	SZANTO PHILIP F	No	WD	C	114,700	245,900	245,900	46.64 %	SS; PIERPORT ECF
04/27/2021	2021R003443	11-370-101-00	DANIEL MATTHEW &	RUMLER DAVID & DIANE	No	WD	C	6,400	20,000	20,000	32.00 %	SS; LV: LOT
05/04/2021	2021R003262	11-034-016-02	SCHROCK MARK R TRUST &	GRIFFITHS MARY N	No	WD	C	10,600	33,000	33,000	32.12 %	SS; LV: 6.62A
05/04/2021	2021R003270	11-250-036-00	BAKER RANDY G ESTATE	KESTNER PAIGE	No	WD	C	62,900	175,000	175,000	35.94 %	SS; ONEKAMA ECF
05/07/2021	2021R003334	11-440-010-00	LAGUIRE BARRY L	PARKER SCOTT & KATHY	No	WD	C	6,700	11,000	11,000	60.91 %	SS; LV: SITE CONDO
05/07/2021	2021R003335	11-440-011-00	ZACCANELLI MARJORIE L	PARKER SCOTT & KATHY	No	WD	C	6,700	16,800	16,800	39.88 %	SS; LV: SITE CONDO
05/07/2021	2021R003375	11-440-012-00	ERICKSON JOHN M TRUST	PARKER SCOTT & KATHY	No	WD	C	6,700	13,900	13,900	48.20 %	SS; LV: SITE CONDO
05/12/2021	2021R003728	11-290-305-00	FITZGERALD PAUL & JULIE	BIZAK DAVID & LEAH	No	WD	C	253,000	572,500	572,500	44.19 %	SS; HOUSE & PORTAGE FTG
05/19/2021	2021R005304	41-250-015-01	BROWN ALBERT E & KARLA K	SCHUT LYLE D & DIANE S	No	WD	C	64,400	250,000	250,000	25.76 %	SS; VILL ONEKAMA ECF
05/20/2021	2021R003827	11-015-009-07	EVANS ROBERT M TRUST	MCCORMICK DEXTER & PATR	No	WD	C	566,100	1,050,000	1,050,000	53.91 %	SS; ONEKAMA ECF
06/01/2021	2021R003879	11-370-098-00	SMITH BARRY G	EMENHEISER PAMELA & DAV	No	WD	C	9,900	22,500	22,500	44.00 %	SS; LV: 2 LOTS
06/04/2021	2021R004057	11-290-159-00	DND OLSON FARM LLC	ANDERSON GARY	No	WD	C	19,500	55,000	55,000	35.45 %	SS; LV: 12 LOTS
06/09/2021	2021R004098	11-290-158-10	DND OLSON FARM LLC	HOPPE DENNIS & KATHLEEN	No	WD	C	3,600	23,795	23,795	15.13 %	SS; LV: 2 LOTS

TOTAL

Sales Study List

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County Manistee County		City/Township Name (check appropriate box) Onekama Township		☒ Township ☐ City	
Sales Study Year 2023		Classification RESIDENTIAL		Indicate if a One Year (S1) or Two year (S2) Sales Study is Used ☐ S1 ☒ S2	

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Date (MM/DD/YYYY)	Liber & Page	Parcel ID Number	Grantor	Grantee	Con. Sale	Inst.	Fin.	Assessed Value	Sale Price	Adj. Sales	Ratio	Comments
06/10/2021	2021R004469	11-440-123-00	LEO GARY TRUST	RUTLEDGE WILLIAM C & SHE	No	WD	C	6,700	12,500	12,500	53.60 %	SS; LV: SITE CONDO
06/14/2021	2021R004207	41-050-012-00	CENTOFANTI MARCIE	HARMON PATRICK & VALERI	No	WD	C	32,900	145,000	145,000	22.69 %	SS; VILL ONEKAMA ECF
06/15/2021	2021R004199	11-210-008-00	SHANKER RAVI & GAYATRI K	ROOSE GERARD & KAREN	No	WD	C	380,500	835,000	835,000	45.57 %	SS; LAKE MI FTG
06/18/2021	2021R004297	41-550-008-00	RUSSELL DEBRA K	SUCHOCKI JOSEPH & PATRICI	No	WD	C	95,600	340,000	340,000	28.12 %	SS; VILL ONEKAMA ECF
06/23/2021	2021R004397	11-410-123-00	WALSH JOSEPH W	NEEB SUE A	No	WD	C	446,400	985,000	985,000	45.32 %	SS; ONEKAMA ECF; PORT & CHN
06/23/2021	2021R004468	11-440-142-00	KANAAR GARY A & KIMBERLY	KANE KEVIN & EILENE	No	WD	C	25,500	47,500	47,500	53.68 %	SS; LV: SITE CONDO
06/25/2021	2021R004427	11-023-029-01	BARR ELIZABETH R & PAUL	WETHERS KENNETH R & REB	No	WD	C	52,900	150,000	150,000	35.27 %	SS; ONEKAMA ECF
06/25/2021	2021R004567	11-440-013-00	MONAHAN DANIEL & SANDRA	POWERS THOMAS R & DEBRA	No	WD	C	10,500	13,500	13,500	77.78 %	SS; LV: SITE CONDO
06/25/2021	2021R004568	11-440-014-00	MONAHAN W DANIEL & SANDR	MARTINEZ JOHN M & ROGGE	No	WD	C	21,800	28,000	28,000	77.86 %	SS; LV: SITE CONDO
07/02/2021	2021R004729	11-280-002-00	FELT JULIE & TIMOTHY	TALLEY CURTIS & KARYN	No	WD	C	47,500	117,000	117,000	40.60 %	SS; LV: PORTAGE LK FTG
07/06/2021	2021R004783	11-023-010-15	RUNCIMAN RONALD H TRUST	SCHWAN GLENN	No	WD	C	31,800	54,000	54,000	58.89 %	SS; LV: 2.16A
07/06/2021	2021R004713	11-290-151-15	BERGQUIST KARLTON JR & BEI	MUELLER PAUL R JR & M JAN	No	WD	C	157,400	430,000	430,000	36.60 %	SS; ONEKAMA ECF
07/07/2021	2021R004771	11-026-015-00	MUELLER PAUL R JR & M JANE	MILLER STEFAN, MILLER ELIS	No	WD	C	408,800	955,000	955,000	42.81 %	SS; PORTAGE LK FTG
07/23/2021	2021R005053	11-290-031-00	PALDAN DARRYL D & SANDRA	STOVER DAVID BYRON & MA	No	WD	C	130,700	390,000	390,000	33.51 %	SS; ONEKAMA ECF

TOTAL

Sales Study List

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County Manistee County		City/Township Name (check appropriate box) Onekama Township		☒ Township ☐ City
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Date (MM/DD/YYYY)	Liber & Page	Parcel ID Number	Grantor	Grantee	Con. Sale	Inst.	Fin.	Assessed Value	Sale Price	Adj. Sales	Ratio	Comments
08/04/2021	2021R005305	41-300-027-00	COURETAS NICHOLAS & JOAN	LAMBERT JOEL & SARAH	No	WD	C	152,900	550,000	550,000	27.80 %	SS; ONEKAMA ECF; PORTAGE LI
08/06/2021	2021R005310	11-002-012-10	BIGALKE TRUST	MCCHESEY IAN &	No	WD	C	16,900	76,500	76,500	22.09 %	SS; ONEKAMA ECF
08/10/2021	2021R005386	11-014-008-01	HAWKINS STEVEN J	GILMAN KELLY J	No	WD	C	6,700	19,860	19,860	33.74 %	SS; LV: 3.28A
08/11/2021	2021R005494	11-440-065-00	LYMAN JOHN A JR	PEPLER JOHN A & DENISE	No	WD	C	6,700	8,000	8,000	83.75 %	SS; SITE CONDO
08/13/2021	2021R005663	11-570-051-00	OLD FACEFUL LLC	URBIN RORY J & JAN M	No	WD	C	323,500	659,500	659,500	49.05 %	SS; PIERPORT: LAKE MI FTG
08/13/2021	2021R005545	11-690-021-00	OLEJNICZAK MICHAEL & JANE	LLOYD RICHARD J & BOBBIE	No	WD	C	21,300	50,000	50,000	42.60 %	SS; ONEKAMA ECF
08/19/2021	2021R005949	41-350-022-00	MEADE MADELINE D	ONDERSMA PAUL & ERIKA	No	WD	C	7,600	15,295	15,295	49.69 %	SS; LV, VIL OF ONEKAMA
08/26/2021	2021R005709	11-330-076-20	HATTENDORF WILLIAM H	HERZOG ALBERT P III & JUDIT	No	WD	C	30,000	250,000	250,000	12.00 %	SS; LV: 8 LOTS
08/27/2021	2021R005802	11-014-008-50	KANE THOMAS A & AMY L	MIOK DRAGEN	No	WD	C	206,900	475,000	475,000	43.56 %	SS; ONEKAMA ECF
08/27/2021	2021R005923	11-290-208-00	DND OLSON FARM LLC	LONGSTRETH ADAM L & JAIM	No	WD	C	3,600	11,520	11,520	31.25 %	SS; LV: 1 LOT
09/08/2021	2021R006228	11-100-013-00	SOLBERG STEVEN & CRISPEN	FISCHER GREGORY & LESLIE	No	WD	C	45,000	115,000	115,000	39.13 %	SS; LV: SITE CONDO
09/08/2021	2021R006073	11-440-047-00	WAGENSCHUTZ HEATHER M	TRAVIS HOWARD S & ADELE	No	WD	C	11,200	20,000	20,000	56.00 %	SS; SITE CONDO
09/17/2021	2021R006265	11-015-006-12	MONAHAN EDWARD V & TERES	WINDFALLS LANDING LLC	No	WD	C	81,700	169,000	169,000	48.34 %	SS; LV: 12.05A TOTAL
09/20/2021	2021R006293	11-690-008-00	CENTILLION GROUP LLC	FIRMLAN JENNIFER	No	WD	C	71,400	143,000	143,000	49.93 %	SS; ONEKAMA ECF

TOTAL

Sales Study List

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County Manistee County		City/Township Name (check appropriate box) Onekama Township		☒ Township ☐ City	
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Con. Sale = Confidential Sale Indicator **Adj. Sales** = Adjusted Sales Price **Inst.** = Type of Instrument **Fin.** = C (Conventional Financing); or CR (Creative Financing)

Date (MM/DD/YYYY)	Liber & Page	Parcel ID Number	Grantor	Grantee	Con. Sale	Inst.	Fin.	Assessed Value	Sale Price	Adj. Sales	Ratio	Comments
09/22/2021	2021R006299	41-350-012-00	PENNINGTON JAMES & MARY A	MORLEY TIMOTHY T & LISA M	No	WD	C	38,300	65,000	65,000	58.92 %	SS; VILL ONEKAMA ECF
09/24/2021	2021R006539	11-003-008-00	JURK DAVID D & ABRAHAM LIN	MUFFETT CHRISTOPHER & JE	No	WD	C	15,300	66,000	66,000	23.18 %	SS; LV: LOT NEAR LAKE MI: MU
09/24/2021	2021R006352	11-023-003-00	MILLEN TODD STANEY & DARL	ANGELICO PETE	No	WD	C	50,700	100,000	100,000	50.70 %	SS; ONEKAMA ECF
09/30/2021	2021R006488	11-330-045-00	HOSTENY JOANNA M TRUST	FRAKES THOMAS W & ANN L	No	WD	C	10,900	36,000	36,000	30.28 %	SS; LV: LOTS
10/06/2021	2021R006732	11-370-024-00	STANEK MICHAEL & BLANCHE	STAUFFER JAMES II & DEANN	No	WD	C	73,300	375,000	375,000	19.55 %	SS; NEAR LAKE MI
10/08/2021	2021R006746	41-100-018-10	WILCOX MARK & SANDRA	CZERNIAK BRIAN & BROOK	No	WD	C	60,100	199,900	199,900	30.07 %	SS; VIL OF ONEKAMA
10/14/2021	2021R006919	11-330-059-05	HENDERSON JONALEA NEIDER	DREW CHARLES & DREW JEFF	No	WD	C	30,300	48,000	48,000	63.13 %	SS; LV:
10/22/2021	2021R007029	11-450-002-00	WILSON JERRY & PATRICIA	THRIFT RICHARD & EILEEN	No	WD	C	42,000	195,000	195,000	21.54 %	SS; ONEKAMA ECF
10/28/2021	2021R007164	11-490-015-00	KNUDSEN SEAN	STOTT DAVID	No	WD	C	158,400	416,500	416,500	38.03 %	SS; ONEKAMA ECF; ON CANAL
10/29/2021	2021R007149	11-025-008-00	LANTZ LEONARD	SULLIVAN BRETT	No	WD	C	65,400	195,000	195,000	33.54 %	SS; ONEKAMA ECF
10/29/2021	2021R007161	11-290-258-00	PURVIS ARLENE J	GILMORE LAUREN	No	WD	C	7,300	59,000	59,000	12.37 %	SS; LV: MULTI LOT: ADJ OWN
11/04/2021	2021R007319	11-440-045-00	ANTENNA SERVICE CO LLC	BEARSS JAN	No	WD	C	6,700	8,000	8,000	83.75 %	SS; LV: SITE CONDO
11/15/2021	2021R007599	11-001-014-02	HEIL GREGORY A	BIELSKI LARRY & BETSY TRU	No	WD	C	9,700	30,000	30,000	32.33 %	SS; LV: 1.85A
11/18/2021	2021R007704	11-440-114-00	BEARUP ADAM	TOMASZEWSKI RANDAL & KE	No	WD	C	6,700	12,000	12,000	55.83 %	SS; SITE CONDO

TOTAL

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Sales Study Year 2023	Classification RESIDENTIAL	Indicate if a One Year (S1) or Two year (S2) Sales Study is Used ☐ S1 ☒ S2		

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Date (MM/DD/YYYY)	Liber & Page	Parcel ID Number	Grantor	Grantee	Con. Sale	Inst.	Fin.	Assessed Value	Sale Price	Adj. Sales	Ratio	Comments
11/23/2021	2021R007792	11-001-014-03	HEJL GREGORY A	HOLBA WILLIAM & CAROLYN	No	WD	C	9,700	28,000	28,000	34.64 %	SS; LV: 1.85A
12/02/2021	2021R007825	11-330-051-00	POOVEY RICHARD & JANIFER	MORRIS SCOTT & SHEILA	No	WD	C	6,100	38,500	38,500	15.84 %	SS; LV: LOT
12/08/2021	2021R008032	11-013-006-05	THORSEN ROSS WILLIAM	OSELAND SUSAN	No	WD	C	9,100	55,000	55,000	16.55 %	SS; LV: 7.08A
12/10/2021	2021R008023	41-100-064-00	VILLAGE ENTERPRISES INC	GREVEN MICHAEL JW &	No	WD	C	5,600	32,000	32,000	17.50 %	SS; LV: 2 LOTS
12/16/2021	2021R008234	11-022-007-15	GORNEY JOSEPH R & DRINAN T	SERGEANT STUART & KATHL	No	WD	C	12,300	25,000	25,000	49.20 %	SS; LV: 2.56A
12/28/2021	2022R000051	11-001-014-01	HEJL GREGORY A	ANDERSEN KURT & DANELL	No	WD	C	9,700	30,000	30,000	32.33 %	SS; LV: 1.85A
12/29/2021	2022R000499	11-410-120-00	WHITACRE NANCY & ANDREW	FERNANDEZ THOMAS & PATR	No	WD	C	111,500	940,000	940,000	11.86 %	SS; LV: NEAR LK MI & PORTAGE
01/05/2022	2022R000399	41-025-017-00	NALE REALTY LLC	MCGLYNN RYAN & BOBBIE	No	WD	C	38,100	170,000	170,000	22.41 %	SS; VILL ONEKAMA ECF
01/14/2022	2022R001061	11-440-067-00	SCOTT JOSEPH & LYNN	SIGLER ROBERT E	No	WD	C	10,500	12,500	12,500	84.00 %	SS; SITE CONDO
01/28/2022	2022R000766	11-440-038-00	BAKER ANDREW & ANNE	THOMPSON KAREN	No	WD	C	6,700	7,500	7,500	89.33 %	SS; SITE CONDO
02/04/2022	2022R000769	11-250-033-00	RINGEL ROGER & SANDRA	GOFF JODI	No	WD	C	6,000	7,200	7,200	83.33 %	SS; LV: 3 LOTS
02/08/2022	2022R000925	11-440-103-00	BROOKS JOSHUA & JOHANNA	MILLER GLEN & ELIZABETH T	No	WD	C	18,200	25,000	25,000	72.80 %	SS; SITE CONDO; ADJ OWN
02/08/2022	2022R000963	41-450-031-00	EQUITY TRUST COMPANY	MIHALIK SCOTT A & KIMBER	No	WD	C	35,700	175,000	175,000	20.40 %	SS; VILL ONEKAMA ECF
02/18/2022	2022R001137	11-022-009-13	REETHS THOMAS E & DEBORAF	STECK ROBERT & SANDRA TR	No	WD	C	31,800	50,000	50,000	63.60 %	SS; LV: 3.95

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02/18/2022	2022R001166	11-025-019-00	CLOUSE JEFFREY & AMBER	FOGARTYVILLE LLC	No	WD	C	19,200	99,900	99,900	19.22 %	SS; LV: 14.84A
02/18/2022	2022R001190	41-550-013-00	ZENT PHILLIP ESTATE	MCLAUGHLIN MURRAY & KA	No	WD	C	37,800	38,000	38,000	99.47 %	SS; VTL OF ONEKAMA ECF
03/08/2022	2022R001503	11-290-045-00	LANDON SUSAN	ZAJKOWSKI GAIL	No	WD	C	46,300	129,000	129,000	35.89 %	SS; ONEKAMA ECF
03/17/2022	2022R001933	11-003-013-00	LIVINGSTON BRUCE E TRUST	BRADFORD ARDEN & BRADF	No	WD	C	100,700	268,939	268,939	37.44 %	SS; HOUSE & BARN: 43.62A
04/01/2022	2022R002326	11-411-036-00	BEECHNUT WALK-UP LLC	KENNEDY FREDERICK P &	No	WD	C	77,100	165,000	165,000	46.73 %	SS; CONDO ECF
04/08/2022	2022R002748	11-330-032-05	ARMBRUSTER THOMAS H	FISCHER KRISTIN	No	WD	C	125,300	499,000	499,000	25.11 %	SS; ONEKAMA ECF
04/11/2022	2022R002770	11-290-220-00	ADAMS RONALD & CYNTHIA	LALO EVAN & STORSETH HEA	No	WD	C	3,600	12,000	12,000	30.00 %	SS; LV: 3 LOTS
04/18/2022	2022R002791	11-440-061-00	MACE WILLIAM B & ANDREA L	DELAPENA AARON & JESSICA	No	WD	C	6,700	9,000	9,000	74.44 %	SS; LV: SITE CONDO
04/22/2022	2022R002811	11-002-002-09	MORRIS ANDREW E	CHESNIC WILLIAM J	No	WD	C	8,000	18,500	18,500	43.24 %	SS; LV: 2.13A
05/06/2022	2022R003216	11-023-037-00	HILLIARD KENNETH W	WHITE DONALD F	No	WD	C	89,300	275,000	275,000	32.47 %	SS; ONEKAMA ECF
05/12/2022	2022R003239	11-022-010-17	MONAHAN WILLIAM D TRUST	NOLAN MARY F & BRONSON	No	WD	C	12,300	37,000	37,000	33.24 %	SS; LV: 3.83A
05/17/2022	2022R003296	11-014-008-55	MATHIEU BRET A & LYNN M	NUGENT JOHN	No	WD	C	21,500	55,000	55,000	39.09 %	SS; ONEKAMA ECF
05/20/2022	2022R003554	11-440-043-00	RUPRICH ROBERT	LEE WILLIAM A & CAROLE A	No	WD	C	6,700	8,500	8,500	78.82 %	SS; LV: SITE CONDO
05/27/2022	2022R003714	11-290-255-00	BYCZEK RICHARD & ARLENE	GILMORE CASEY & LAUREN	No	WD	C	20,300	43,000	43,000	47.21 %	SS; LV: LOTS; ADJ OWNER

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Date (MM/DD/YYYY)	Liber & Page	Parcel ID Number	Grantor	Grantee	Con. Sale	Inst.	Fin.	Assessed Value	Sale Price	Adj. Sales	Ratio	Comments
06/03/2022	2022R003608	11-440-080-00	LEO GARY TRUST	JANOWIAK BRANDON & BELA	No	WD	C	6,700	14,500	14,500	46.21 %	SS; LV: SITE CONDO
06/09/2022	2022R003710	11-025-020-00	MATTISON GAIL E	MERIZON AIME	No	WD	C	51,400	206,800	206,800	24.85 %	SS; ONEKAMA ECF
06/10/2022	2022R003795	11-440-007-00	RUTKOWSKI KEITH & MEGAN	RICHEY DOUGLAS M & ALIS	No	WD	C	15,000	39,500	39,500	37.97 %	SS; LV: SITE CONDO: ADJ OWNE
06/13/2022	2022R003718	11-290-247-00	ONEKAMA MARINE INC	WORKMAN GARY	No	WD	C	7,300	8,000	8,000	91.25 %	SS; LV: 12 LOTS
06/13/2022	2022R003716	11-290-247-05	SCHULTZ DENNIS & JUDY	WORKMAN GARY	No	WD	C	4,000	8,000	8,000	50.00 %	SS; LV: 4 LOTS
06/13/2022	2022R003721	11-290-247-10	ONEKAMA MARINE INC	WORKMAN GARY	No	WD	C	10,000	22,000	22,000	45.45 %	SS; LV: 3 LOTS
06/13/2022	2022R003704	11-330-057-10	MURRAY MICHAEL J & PATRICI	WORKMAN GARY	No	WD	C	5,000	28,500	28,500	17.54 %	SS; LV: LOT
06/13/2022	200R003723	41-100-058-10	CLARK CONNIE MARIE	NTLTWO LLC	No	WD	C	35,400	92,000	92,000	38.48 %	SS; VILL ONEKAMA ECF
06/17/2022	2022R003905	11-530-023-00	COURNEYA ROBERT T ESTATE	HOLLINGSWORTH BETH KOH	No	WD	C	145,300	365,000	365,000	39.81 %	SS; ONEKAMA ECF
07/20/2022	2022R004427	11-023-018-10	ENGEL DOREEN A. BERWIG REE	BUSHAW KERI	No	WD	C	10,300	65,000	65,000	15.85 %	SS; LV: 6.85A; IMPROVED?
07/28/2022	2022R004509	11-210-025-00	TERWILLIGER TROY & MARY	JUNGE WALTER DAVID & KLI	No	WD	C	22,300	189,000	189,000	11.80 %	SS; LV: LOT NEAR LK MI
08/03/2022	2022R004679	11-023-023-00	SULLIVAN JEFFREY L	CAPPER HOLLAD C II TRUST &	No	WD	C	49,700	189,000	189,000	26.30 %	SS; ONEKAMA ECF
08/19/2022	2022R004917	41-450-022-50	WILKINSON PATTI S TRUST	CHMURA RICHARD &	No	WD	C	79,000	210,000	210,000	37.62 %	SS; VILL ONEKAMA ECF
08/29/2022	2022R005201	11-090-002-00	THOMPSON A KIRBY & JULIE	BROOKS JOSHUA T & JOHANN	No	WD	C	384,300	802,000	802,000	47.92 %	SS; LAKE MI FTG

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08/31/2022	2022R005229	11-411-016-00	SMITH NANCY J	PETERSON KARL & AMY	No	WD	C	77,200	194,500	194,500	39.69 %	SS; ONEKAMA CONDO
09/02/2022	2022R005189	41-150-021-00	BURCHARD LIVING TRUST	KNAPP ALLISON	No	WD	C	110,000	250,000	250,000	44.00 %	SS; VILL ONEKAMA ECF
09/12/2022	2022R005337	11-411-029-00	PRATT MEREDITH TRUST	GROSS ANITA TRUST	No	WD	C	93,800	340,000	340,000	27.59 %	SS; ONEKAMA CONDO
09/16/2022	2022R005411	11-034-016-10	HENSINGER IRENE DEVAUX	PORRAS CHRISTINE	No	WD	C	74,900	430,000	430,000	17.42 %	SS; LAKE MI FTG
09/16/2022	2022R005451	11-411-037-05	S & J PROPERTY DEVELOPMENT	DOODY STEPHEN & SANDRA	No	WD	C	36,000	140,000	140,000	25.71 %	SS; ONEKAMA CONDO
09/19/2022	2022R005414	11-290-073-00	KROLCZYK MARY ANN TRUST	MAIN DEBORAH	No	WD	C	78,000	262,000	262,000	29.77 %	SS; ONEKAMA ECF
09/21/2022	2022R005488	11-022-007-05	JACK PINE ASSOCIATES LC	ORTEGA IGNACIO	No	WD	C	12,300	18,000	18,000	68.33 %	SS; LV; 2.5A
09/30/2022	2022R005643	41-150-014-00	FORTIN-BRILL PAULA J	BUCHANAN ROBERT B III TRU	No	WD	C	77,900	286,000	286,000	27.24 %	SS; VILL ONEKAMA ECF
10/06/2022	2022R006017	11-700-004-00	CARLSON GREGORY R & JOYCE	JOHNSON EMILEE & GEORGE	No	WD	C	10,000	65,000	65,000	15.38 %	SS; LV; SITE CONDO
10/07/2022	2022R005800	11-411-021-00	WATSON RONALD & ANN	COX BENJAMIN A & MICHELL	No	WD	C	77,200	199,000	199,000	38.79 %	SS; ONEKAMA CONDO
10/11/2022	2022R005826	41-550-012-00	CARTMILL THOMAS J & JANICE	BANTON WAYNE & DEBBIE	No	WD	C	88,500	200,000	200,000	44.25 %	SS; VILL ONEKAMA ECF
10/30/2022	2022R006268	11-022-007-10	PANIZZOLI CURTIS A & JUDITH	MASON PHILLIP D &	No	WD	C	12,300	24,000	24,000	51.25 %	SS; LV; 2.34A
11/03/2022	2022R006331	11-440-070-00	NELSON JOEL F & SHIRLEY E (L	SOYA ANGELA L TRUST	No	WD	C	6,700	14,750	14,750	45.42 %	SS; ONEKAMA SITE CONDO
11/03/2022	2022R006334	11-440-071-00	NELSON JOEL F & SHIRLEY E (L	SOYA ANGELA L TRUST	No	WD	C	6,700	14,750	14,750	45.42 %	SS; ONEKAMA SITE CONDO

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11/22/2022	2022R006733	11-440-090-00	REYNOLDS-PETTIS JANE & PETT	PELLERIN PHILIPPE A JR & KA	No	WD	C	21,500	47,000	47,000	45.74 %	SS; LV: SITE CONDO
12/08/2022	2022R006953	11-095-006-00	BROWN GREGORY & SALLY	TERWILLIGER MICHAEL N & C	No	WD	C	121,500	305,000	305,000	39.84 %	SS; ONEKAMA CONDO
12/08/2022	2022R006853	11-290-209-00	LAJEWSKI THERESA TRUST	LONGSTRETH ADAM L & JAIME	No	WD	C	16,300	36,500	36,500	44.66 %	SS; LV: 3 LOTS
01/26/2023	2023000457	11-023-032-00	DYKHUIS FAMILY TRUST	MAXEY GARY & KELLY	No	WD	C	13,300	20,000	20,000	66.50 %	SS; LV: 10A: ADJ OWNER
02/17/2023	2023000791	11-410-013-00	SORENSEN EVELYN L TRUST	GOLDEN SUNRISE PROPERTIES	No	WD	C	260,300	489,000	489,000	53.23 %	SS; ONEKAMA ECF
02/17/2023	2023000742	11-411-034-00	WHITE COTTAGE LLC	TRITSCH BRETT & AARON	No	WD	C	121,400	350,000	350,000	34.69 %	SS; ONEKAMA CONDO ECF
02/17/2023	2023000709	11-411-037-10	WHITE COTTAGE LLC	KING STEPHEN & KATHRYN	No	WD	C	36,000	150,000	150,000	24.00 %	SS; ONEKAMA CONDO
02/17/2023	2023000766	41-100-066-00	MCCRIGHT MARY A	GREVEN MICHAEL JW &	No	WD	C	3,100	14,400	14,400	21.53 %	SS; LV: 1 LOT
04/07/2023	2023001863	41-550-010-00	BROWN SHARON A ESTATE	CUTHBERTSON JAMES F & BE	No	WD	C	87,200	150,000	150,000	58.13 %	SS; VILL ONEKAMA ECF
04/20/2023	2023002396	11-440-030-00	DZIABUBA FRANK E & CAROL A	MCGRADY BARRY & DAWN	No	WD	C	6,100	12,500	12,500	48.80 %	SS; LV: SITE CONDO
04/24/2023	2023002215	11-440-031-00	HARBORTOWN PROPERTIES LLC	MCGRADY BARRY & DAWN	No	WD	C	6,100	14,500	14,500	42.07 %	SS; LV: SITE CONDO
05/01/2023	2023002355	11-330-045-00	FRANKS THOMAS W & ANN L	WORKMAN GARY	No	WD	C	26,600	90,000	90,000	29.56 %	SS; LV: 2 LOTS
05/18/2023	2023002551	41-100-030-00	WAGONER JAKE D	KLAJDA JACQUELINE M	No	WD	C	76,000	112,500	112,500	67.56 %	SS; ONEKAMA VILL ECF
05/18/2023	2023002550	41-125-007-00	YAX DONALD & DIANNE (LE) ET	BURDA KENNETH & DEBORAH	No	WD	C	20,800	28,500	28,500	72.98 %	SS; LV: LOT: ADJ OWNER

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05/23/2023	2023002651	11-300-003-00	APPICELLI CAROLE	MORLEY TIM & LISA	No	WD	C	284,700	350,000	350,000	81.34 %	SS; PORTAGE LAKE FTG
05/25/2023	2023002686	11-440-120-00	DZIABUDA ANTHONY S & JERI	NEAL JOSEPH P & NEAL JUSTI	No	WD	C	20,800	19,000	19,000	109.47 %	SS; LV: SITE CONDO
05/31/2023	2023002924	11-290-141-00	PIOTROWSKI JEROME TRUST	CASTLINE RYAN & JILL	No	WD	C	86,300	90,000	90,000	95.89 %	SS; LV: 4 LOTS; PORTAGE LK FT
06/01/2023	2023002821	11-440-124-00	LEO GARY TRUST	FIELDS JEFF	No	WD	C	6,100	10,000	10,000	61.00 %	SS; LV: SITE CONDO
06/07/2023	2023002901	11-002-016-00	HOPWOOD BRADLEY J & JANIC	BEEMAN KIRK D	No	WD	C	24,900	115,000	115,000	21.65 %	SS; HOUSE & 8.9A
06/09/2023	2023002980	11-440-001-00	WILCOX MARK & SANDRA	ANDERSH BRAD &	No	WD	C	20,800	27,000	27,000	77.04 %	SS; LV: SITE CONDO
06/12/2023	2023003207	11-440-063-00	PAPIERNIAK RAYMOND C	AUBUCHON DANIEL R & EMIL	No	WD	C	6,100	11,500	11,500	53.04 %	SS; LV: SITE CONDO
06/14/2023	2023003036	11-440-032-00	WILHELM GRANT & CYNTHIA	MCGRADY BARRY & DAWN	No	WD	C	10,600	18,500	18,500	57.30 %	SS; LV: SITE CONDO
06/15/2023	2023003162	11-440-106-00	MCAFFEE MICHAEL J & LEANNE	PRUYNE KEITH & GERALDINE	No	WD	C	232,000	525,000	525,000	44.19 %	SS; ONEKAMA CONDO
06/20/2023	2023003102	11-290-158-10	HOPPE DENNIS & KATHLEEN	MCKIERNAN ABAGAIL &	No	WD	C	16,000	34,900	34,900	45.85 %	SS; LV: 2 LOTS
07/13/2023	2023003433	41-350-025-00	VANPUTTEN DAVID S &	WEINDLING SANDI &	No	WD	C	48,900	182,000	182,000	26.87 %	SS; VILL ONEKAMA
07/14/2023	2023003491	11-410-121-00	DIGGENS FAMILY TRUST	PMPA HOLDINGS LLC	No	WD	C	399,000	1,550,000	1,550,000	25.74 %	SS; ONEKAMA ECF; PORTAGE LI
07/14/2023	2023003435	11-440-078-00	HINDE-KULWICKI WONET TRUS	SPITE MICHAEL & JESSICA	No	WD	C	10,600	18,500	18,500	57.30 %	SS; LV: SITE CONDO
07/14/2023	2023003485	11-440-079-00	LEO GARY TRUST	SPITE MICHAEL & JESSICA	No	WD	C	6,100	14,000	14,000	43.57 %	SS; LV: SITE CONDO

TOTAL

Sales Study List

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County Manistee County		City/Township Name (check appropriate box) Onekama Township		☒ Township ☐ City
Sales Study Year 2023	Classification RESIDENTIAL	Indicate if a One Year (S1) or Two year (S2) Sales Study is Used ☐ S1 ☒ S2		

Con. Sale = Confidential Sale Indicator **Adj. Sales** = Adjusted Sales Price **Inst.** = Type of Instrument **Fin.** = C (Conventional Financing); or CR (Creative Financing)

Date (MM/DD/YYYY)	Liber & Page	Parcel ID Number	Grantor	Grantee	Con. Sale	Inst.	Fin.	Assessed Value	Sale Price	Adj. Sales	Ratio	Comments
07/14/2023	2023003459	11-440-138-00	HAUMAN SCOTT & GAIL	PACHECO HARLYN	No	WD	C	20,800	15,000	15,000	138.67 %	SS; LV; SITE CONDO
07/28/2023	2023003644	11-250-019-00	BALMER LUCAS A	WHITNEY JUDITH O	No	WD	C	84,800	195,000	195,000	43.49 %	SS; ONEKAMA ECF
07/28/2023	2023003668	11-290-129-10	PLANK NATHAN	HUGHES H PATRICK &	No	WD	C	113,000	281,200	281,200	40.18 %	SS; ONEKAMA ECF
07/31/2023	2023003661	11-014-008-25	THOMPSON DONNA M ESTATE	STRAIGHT CHARLOTTE	No	WD	C	144,500	207,100	207,100	69.77 %	SS; ONEKAMA ECF
08/01/2023	2023004311	11-440-040-00	BYRD KATHY D & ANTHONY A	WRIGHT THOMAS J & JILL	No	WD	C	10,600	19,900	19,900	53.27 %	SS; SITE CONDO
08/03/2023	2023003817	11-001-013-10	VRIESMAN PEGGY	TESLER ADAM E & NATALIA	No	WD	C	48,400	185,000	185,000	26.16 %	SS; ONEKAMA ECF
08/03/2023	2023003828	11-490-004-00	DROOGER LINDA J TRUST	WASHER SUSAN &	No	WD	C	236,300	575,000	575,000	41.10 %	SS; PORTAGE LAKE FTG
08/14/2023	2023004591	11-014-008-15	POST MATTHEW L	MONKMEYER JAMES P & HEA	No	WD	C	20,200	70,000	70,000	28.86 %	SS; LV; 10.08A
08/15/2023	2023003973	41-100-028-00	KEMPERMAN RICHARD & CHER	SHORT JEFFERY H &	No	WD	C	39,200	56,650	56,650	69.20 %	SS; VILL ONEKAMA ECF
08/16/2023	2023003984	11-411-012-00	PALOMAR ALBERT F &	STRONG JONATHAN & LAURE	No	WD	C	103,600	199,500	199,500	51.93 %	SS; ONEKAMA CONDO
08/21/2023	2023004049	41-100-058-10	NLTWO LLC	THE GERMAN WALRUS LLC	No	WD	C	44,600	125,000	125,000	35.68 %	SS; VILL ONEKAMA ECF
08/25/2023	2023004181	41-400-010-00	BOLLES CHARLENE &	VASALECH INGEBORG V &	No	WD	C	84,500	155,000	155,000	54.52 %	SS; VILL ONEKAMA ECF
08/30/2023	2023004344	11-015-004-00	MILLER GREGORY M & KAREN	EUBANK SETH T & SARA A	No	WD	C	40,100	232,000	232,000	17.28 %	SS; LV; 40A
08/30/2023	2023004337	11-690-017-00	PIPER GREGORY	ANDERSON JORDAN	No	WD	C	59,900	185,000	185,000	32.38 %	SS; ONEKAMA ECF
TOTAL												

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Sales Study Year 2023	Classification RESIDENTIAL			Indicate if a One Year (S1) or Two year (S2) Sales Study is Used ☐ S1 ☒ S2	

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Date (MM/DD/YYYY)	Liber & Page	Parcel ID Number	Grantor	Grantee	Con. Sale	Inst.	Fin.	Assessed Value	Sale Price	Adj. Sales	Ratio	Comments
09/05/2023	2023004445	11-415-010-00	MARTY PROPERTIES LLC	ADAMS JOHN	No	WD	C	222,000	225,000	225,000	98.67 %	SS; LV: LAKE MI FTG
09/07/2023	2023004761	41-350-022-00	ONDERSMA PAUL & ERIKA	ROWLEY JEREMY & MEGAL	No	WD	C	19,300	45,000	45,000	42.89 %	SS; LV: LOT
09/12/2023	2023004564	11-015-009-20	NACCO KATHRYN (LE) &	LAKEHOUSE MEMORIES FOR	No	WD	C	342,500	640,000	640,000	53.52 %	SS; ONEKAMA ECF
09/15/2023	2023004558	11-035-003-10	HANSON EDWARD E TRUST	TREYNOR SCOTT R & CYNTHI	No	WD	C	9,000	28,000	28,000	32.14 %	SS; LV: 4.13A
09/15/2023	2023004555	11-290-304-00	VERPLANK FAMILY TRUST	SIEGEL ANDREA M	No	WD	C	145,700	390,000	390,000	37.36 %	SS; ONEKAMA ECF
09/29/2023	2023004800	11-370-094-00	KELLY JACQUELINE M TRUST	WINDFALLS LANDING LLC	No	WD	C	11,700	20,000	20,000	58.50 %	SS; LV: LOT: ADJ OWNER
											%	
											%	
											%	
											%	
											%	
											%	
											%	
											%	
TOTAL								10,848,500	28,025,459	28,025,459		