



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

270 Washington Street, S.W., Room 1-156
Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2174

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June 11, 2020

The following report includes the State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2019. Each digest is computed by school district and includes the established ratio and adjusted 100% digest of each district. These digests are subject to change resulting from hearings, arbitrations or legal actions.

2019 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
June 11, 2020

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
001	APPLING	37.31	\$	2,598,553,370
002	ATKINSON	38.30		411,887,368
003	BACON	38.01		659,590,573
004	BAKER	39.65		344,440,030
005	BALDWIN	38.22		3,170,814,204
006	BANKS	39.02		1,578,485,288
007	BARROW	38.30		6,838,195,933
008	BARTOW	38.11		8,282,164,971
009	BEN HILL	40.39		997,622,122
010	BERRIEN	38.05		964,585,789
011	BIBB	39.38		11,489,547,010
012	BLECKLEY	37.11		686,354,353
013	BRANTLEY	38.70		829,150,954
014	BROOKS	38.09		1,123,129,523
015	BRYAN	39.43		4,258,721,672
016	BULLOCH	38.56		5,645,711,067
017	BURKE	38.42		11,264,964,140
018	BUTTS	38.60		1,891,354,470
019	CALHOUN	38.51		319,534,387
020	CAMDEN	38.38		4,189,209,880
021	CANDLER	40.99		705,891,403
022	CARROLL	39.53		6,546,229,171
023	CATOOSA	38.19		5,079,014,903
024	CHARLTON	38.32		803,913,687
025	CHATHAM	38.01		46,982,066,707
026	CHATTAHOOCHEE	38.14		160,527,884
027	CHATTOOGA	36.70		1,153,913,970
028	CHEROKEE	38.47		30,665,356,670
029	CLARKE	38.46		12,106,094,481
030	CLAY	39.99		277,567,860
031	CLAYTON	39.49		21,104,392,264
032	CLINCH	39.06		624,080,486
033	COBB	39.26		92,814,704,448
034	COFFEE	38.46		2,535,985,879
035	COLQUITT	38.05		2,608,257,562
036	COLUMBIA	40.16		14,906,777,544
037	COOK	37.70		1,115,749,659
038	COWETA	37.46		15,152,420,598
039	CRAWFORD	39.31		734,048,603
040	CRISP	39.38		1,802,107,368

2019 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
June 11, 2020

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
041	DADE	39.40	\$	1,299,230,712
042	DAWSON	38.90		4,200,252,958
043	DECATUR	38.00		2,403,150,130
044	DEKALB	38.27		77,314,144,762
045	DODGE	36.25		1,087,399,459
046	DOOLY	39.72		797,813,278
047	DOUGHERTY	40.10		5,450,173,587
048	DOUGLAS	39.07		14,025,185,098
049	EARLY	39.46		1,293,117,014
050	ECHOLS	37.78		289,241,485
051	EFFINGHAM	38.11		5,399,743,045
052	ELBERT	40.60		1,442,742,041
053	EMANUEL	40.68		1,274,352,842
054	EVANS	38.06		660,231,883
055	FANNIN	38.68		4,476,880,427
056	FAYETTE	39.64		16,700,442,033
057	FLOYD	38.70		5,212,612,295
058	FORSYTH	38.83		38,175,892,248
059	FRANKLIN	38.19		1,991,550,319
060	FULTON	38.17		106,261,420,556
061	GILMER	39.73		3,883,905,318
062	GLASCOCK	38.29		232,052,145
063	GLYNN	38.48		15,396,658,832
064	GORDON	39.47		2,795,834,932
065	GRADY	38.38		1,534,650,440
066	GREENE	38.24		4,497,740,123
067	GWINNETT	39.02		100,687,940,786
068	HABERSHAM	38.33		3,552,383,941
069	HALL	39.62		16,323,469,292
070	HANCOCK	39.73		918,976,032
071	HARALSON	38.82		1,463,191,231
072	HARRIS	40.14		3,453,833,913
073	HART	38.10		2,777,442,549
074	HEARD	40.85		1,018,187,787
075	HENRY	40.12		23,674,374,351
076	HOUSTON	37.02		11,397,461,782
077	IRWIN	38.13		612,736,929
078	JACKSON	37.47		5,953,891,315
079	JASPER	40.02		1,136,159,857
080	JEFF DAVIS	38.70		918,351,566

2019 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
June 11, 2020

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
081	JEFFERSON	40.75	\$	1,178,428,104
082	JENKINS	38.63		604,390,475
083	JOHNSON	39.31		397,909,228
084	JONES	38.52		1,875,186,610
085	LAMAR	37.31		1,348,134,214
086	LANIER	40.70		439,211,448
087	LAURENS	38.06		2,202,178,844
088	LEE	37.32		2,546,650,203
089	LIBERTY	38.49		4,044,894,433
090	LINCOLN	38.05		708,022,631
091	LONG	38.12		824,852,302
092	LOWNDES	38.82		4,561,988,744
093	LUMPKIN	38.82		3,025,529,235
094	MACON	38.50		914,595,507
095	MADISON	38.77		2,053,952,141
096	MARION	39.16		508,616,572
097	MCDUFFIE	38.02		1,686,868,464
098	MCINTOSH	40.59		1,220,756,645
099	MERIWETHER	40.70		1,475,394,921
100	MILLER	39.28		520,012,719
101	MITCHELL	38.96		1,487,206,030
102	MONROE	39.95		3,813,407,375
103	MONTGOMERY	39.89		437,543,251
104	MORGAN	39.87		2,483,199,018
105	MURRAY	38.46		2,814,777,091
106	MUSCOGEE	38.86		16,375,928,821
107	NEWTON	38.26		8,455,928,026
108	OCONEE	38.33		5,846,365,687
109	OGLETHORPE	39.28		1,147,980,165
110	PAULDING	39.80		13,008,914,926
111	PEACH	38.08		1,952,743,226
112	PICKENS	40.15		3,742,901,298
113	PIERCE	38.19		1,301,477,894
114	PIKE	34.09		1,398,355,751
115	POLK	38.09		2,821,535,879
116	PULASKI	38.63		615,378,917
117	PUTNAM	40.54		3,598,709,816
118	QUITMAN	38.07		195,783,586
119	RABUN	38.92		4,466,064,691
120	RANDOLPH	39.50		496,919,298

2019 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
June 11, 2020

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
121	RICHMOND	38.02	\$	14,685,304,478
122	ROCKDALE	36.57		7,877,563,208
123	SCHLEY	38.02		303,922,428
124	SCREVEN	40.00		1,035,395,569
125	SEMINOLE	40.83		708,646,530
126	SPALDING	38.48		4,669,757,796
127	STEPHENS	38.40		1,926,097,599
128	STEWART	39.11		452,480,763
129	SUMTER	39.73		1,837,835,279
130	TALBOT	38.05		569,062,576
131	TALIAFERRO	39.07		159,940,992
132	TATTNALL	38.46		1,173,857,777
133	TAYLOR	39.50		608,351,674
134	TELFAIR	38.90		771,518,787
135	TERRELL	38.20		793,108,504
136	THOMAS	38.53		2,247,795,335
137	TIFT	38.04		3,222,244,978
138	TOOMBS	39.64		1,062,340,578
139	TOWNS	38.26		2,185,138,201
140	TREUTLEN	38.94		317,524,224
141	TROUP	39.33		6,454,215,102
142	TURNER	38.21		582,679,557
143	TWIGGS	38.63		796,929,364
144	UNION	37.56		3,517,806,002
145	UPSON	38.04		1,717,821,724
146	WALKER	34.40		3,986,086,621
147	WALTON	38.53		8,171,960,452
148	WARE	38.16		2,142,665,679
149	WARREN	38.45		493,742,394
150	WASHINGTON	39.64		1,773,594,254
151	WAYNE	38.23		2,037,027,402
152	WEBSTER	38.63		250,177,161
153	WHEELER	37.57		377,010,305
154	WHITE	38.14		2,645,833,577
155	WHITFIELD	38.69		5,349,433,131
156	WILCOX	37.08		444,800,526
157	WILKES	41.01		883,350,012
158	WILKINSON	39.36		896,124,715
159	WORTH	38.07		1,377,553,081

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June 11, 2020

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
200	ATLANTA (DEKALB)	38.27	\$	6,658,563,838
201	ATLANTA (FULTON)	38.17		85,786,652,808
202	BREMEN (CARROLL)	39.53		75,930,846
203	BREMEN (HARALSON)	38.82		618,318,007
204	BUFORD (GWINNETT)	39.02		3,652,834,676
205	BUFORD - HALL	39.62		898,400,924
206	CALHOUN	39.47		2,832,219,725
207	CARROLLTON	39.53		2,700,419,275
208	CARTERSVILLE	38.11		3,125,277,012
209	CHICKAMAUGA	34.40		366,602,663
210	COMMERCE	37.47		582,470,834
211	DALTON	96.73		4,096,602,972
212	DECATUR	47.83		4,627,402,673
213	DUBLIN	38.06		1,599,882,586
214	GAINESVILLE	99.04		5,618,397,531
215	JEFFERSON	37.47		2,262,218,481
216	MARIETTA	39.26		8,984,382,215
217	PELHAM	38.96		128,162,369
218	ROME	38.70		3,299,379,155
219	SOCIAL CIRCLE (NEWTON)	38.26		2,264,790
220	SOCIAL CIRCLE (WALTON)	38.53		599,189,302
221	THOMASVILLE	38.53		1,829,830,003
222	TRION	36.70		205,961,445
223	VALDOSTA	38.82		4,278,934,755
224	VIDALIA (MONTGOMERY)	39.89		28,273,342
225	VIDALIA (TOOMBS)	39.64		932,478,294
SUB-TOTAL-CITIES			\$	145,791,050,521
SUB-TOTAL-COUNTIES				1,016,513,330,065
100% STATE DIGEST			\$	1,162,304,380,586

COUNTY: COOK

S A L E S R A T I O S T U D Y

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DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

270 Washington Street, S.W., Room 1 - 156

Atlanta, Georgia 30334-8400

GREG S. GRIFFIN

STATE AUDITOR

(404) 656-2174

LEE THOMAS

DIRECTOR

(404) 656-0494

June 11, 2020

As required by Georgia Code 48-5-274, the State Auditor's office hereby delivers to each county and independent school system, the 2019 100% Statewide Equalized Adjusted School Property Tax Digest Report. These digests are subject to change resulting from hearings, arbitrations, or legal requirements. Also included with the report are the Statistical and Computation reports for each school system.

The digests were based on property transfers during 2019. These transfers were supplemented by appraisals. The values of these sales and appraisals were matched to assessments on the 2019 county tax digest.

Each county governing authority, each governing authority of a municipality having an independent school system and each local board of education will have a right, upon written request made within 30 days after receipt of the digest information, to refer the question of correctness of the current equalized adjusted school property tax digest of the local school system to:

Department of Audits and Accounts

Sales Ratio Division

Lee Thomas, Director

270 Washington Street, S.W.

Atlanta, GA 30334-8400

A hearing will be scheduled upon receipt of request. If you have any questions concerning your right for a hearing, please contact Lee Thomas, Director at (404)-656-0494.

If there are any adjustments made due to hearings or arbitrations, a finalized report will be delivered upon completion of all hearings and/or arbitrations. Any counties that have not requested a hearing should consider this their final report.



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2019 SALES RATIO STUDY

037 - COOK COUNTY

COMPUTATION SHEET

1. STUDY DATA

NUMBER OF SAMPLES IN STUDY.	79
OVERALL RATIO.	37.70

2. ADJUSTED 100% DIGEST COMPUTATIONS

<u>PROPERTY CLASS</u>		<u>ASSESSMENT</u>		<u>RATIO</u>		<u>100% VALUE</u>
REAL PROPERTY	=	<u>250,222,145</u>	÷	<u>37.70 %</u>	=	<u>663,644,651</u>
PERSONAL PROPERTY	=	<u>108,581,479</u>	÷	<u>37.70 %</u>	=	<u>287,982,176</u>
CURRENT USE	=	<u>27,401,114</u>	÷	<u>40.00 %</u>	=	<u>68,502,785</u>
MOTOR VEHICLES	=	<u>10,250,192</u>	÷	<u>40.00 %</u>	=	<u>25,625,480</u>
100% VALUE FOR LOCALLY ASSESSED PROPERTY						<u>1,045,755,092</u>

3. 100% VALUE COMPUTATIONS

LOCALLY ASSESSED PROPERTY	<u>1,045,755,092</u>
PUBLIC UTILITY PROPERTY	<u>67,481,996</u>
TIMBER	<u>2,512,571</u>
TOTAL 100% ADJUSTED COUNTY DIGEST	<u>1,115,749,659</u>



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2019 SALES RATIO STUDY

REVENUE STATISTICS REPORT

037-COOK COUNTY

2019 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	59	37.11	38.71	37.82	38.19	8.42	100.09
AGRICULTURAL	79	36.53	38.59	37.63	37.01	9.46	100.63
COMMERCIAL	79	36.53	38.59	37.63	37.01	9.46	100.63
INDUSTRIAL	79	36.53	38.59	37.63	37.01	9.46	100.63

PROPERTY CLASS RATIO CALCULATION

CLASS	2019 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	176,010,075	37.82	M	465,388,444	37.22%
AGRICULTURAL	121,966,927	37.63	M	324,116,511	25.79%
COMMERCIAL	116,094,064	37.63	M	308,509,888	24.55%
INDUSTRIAL	37,275,247	37.63	M	99,055,730	7.88%
PUBLIC UTILITY	21,577,131	40.00		53,942,828	4.56%
TOTAL	472,923,444	37.80		1,251,013,401	100.00%



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2019 SALES RATIO STUDY

037-COOK COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2019 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	168,945,920	37.82	M	446,710,103
AGRICULTURAL	121,966,927	37.63	M	324,116,511
COMMERCIAL	116,094,064	37.63	M	308,509,888
INDUSTRIAL	37,275,247	37.63	M	99,055,730
TOTAL	444,282,158	37.70		1,178,392,232



2019 Sales Ratio Study

037 - COOK COUNTY

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Sample	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date	Deed Book	Type Prop	* Sales Price	Assessment	Ratio
00625	ADEL CROP FARM LLC	BARRETT RD 0038 034	27.65		AGR VAC	\$ 88,480	\$ 28,228	31.90
00344	GRAY WESLEY JO BAGGETT ELIZABETH G/KING DOROTHY G	600 CENTRAL ST~103 L002 010	07/25/19 2.00	863 231	RES VAC	\$ 15,976	\$ 6,718	42.05
00321	BROOKS KATRINA BANKS KYLE EUGENE/BANKS VANESSA LYNN	785 OLD QUITMAN ANNEX RD 0029 082	07/22/19 3.63	863 75	RES IMP	\$ 186,253	\$ 70,088	37.63
00604	BETTS ENVIRONMENTAL RECOVERY INC	361 AIRPORT CIR 0026D 008	1.69		COM IMP	\$ 93,414	\$ 28,728	30.75
00626	BETTS MICHAEL B & SUSIE M	GODWIN RD 0022 022	66.68		AGR VAC	\$ 207,890	\$ 67,682	32.56
00089	BRADY SHERRY D BLANTON TIM	MCCONNELL BRIDGE RD 0015 079	03/01/19 14.34	853 168	AGR VAC	\$ 41,000	\$ 16,366	39.92
00124	INGRAM JUDY VIRGINIA BLOSER AUSTIN PAYNE	BARNEYVILLE RD 0036 018	04/02/19 68.58	855 289	AGR IMP	\$ 213,806	\$ 61,180	28.61
00203	FULCO CORPORATION INC BROOKS BRITTANY L/BROOKS JOSHUA B	430 SPANISH MOSS LN 0040M 027	05/15/19 0.23	858 285	RES IMP	\$ 134,490	\$ 48,978	36.42
00312	MOORE BETTIE J BROWN KENNETH	701 IRVING CIR A015 019 A~5 C	07/19/19 0.54	863 141	RES IMP	\$ 147,824	\$ 72,336	48.93
00117	INVESTMENTS BY TURNER LLC BROWN SHARONDA	1509 GEORGE ST~315~9TH 0038B 064~LOT 9, BLK A, THOMAS	03/08/19	854 301	RES IMP	\$ 173,569	\$ 66,720	38.44
00624	BULLARD JASON	OVERSTREET RD 0048 005	30.66		AGR VAC	\$ 98,112	\$ 32,129	32.75
00035	SAUNDERS W KENNETH BUTTIMER ZACHARY	305 COLQUITT ST S004 028	01/24/19 7.38	851 150	RES IMP	\$ 213,548	\$ 78,008	36.53
00611	CARTER ROBBIE LEE	1117 JOYCE DR 0040G 053			RES IMP	\$ 56,677	\$ 19,642	34.66
00257	PATEL VIKRAM C CHAPMAN WILLIE	116 OKLAHOMA CIR 0040H 071~56	06/12/19	860 236	RES IMP	\$ 123,719	\$ 44,800	36.21
00104	GRIFFIN CHRISTOPHER SCOTT COLE LLOYD VAUGHN	115 WYOMING ST 0040H 101	03/13/19 0.25	854 52	RES IMP	\$ 112,112	\$ 42,349	37.77
00620	COLLINS MANAGEMENT LLC #5	507 FOURTH W ST A007 038	0.80		COM IMP	\$ 402,172	\$ 153,701	38.22
00392	DOBSON PAUL DANFORTH WILLIAM F	116 INDIAN CREEK CIR 0059 065~23 A	09/12/19 3.27	866 162	RES IMP	\$ 323,889	\$ 128,667	39.73
00373	GRIFFIS BILLIE DEAN DONALDSON TACAREA	7 SONJA DR 0053 063~LOT 7	08/23/19 3.68	865 325	RES VAC	\$ 9,313	\$ 4,364	46.86
00254	HOWELL CHRISTOPHER ALAN DORAN JESSICA ANN/DORAN WILLIAM	21 EDNA LN 0039 042~4	06/14/19 1.04	860 313	RES IMP	\$ 228,344	\$ 76,541	33.52
00284	FULLER FAYE DURHAM JASMINE A/DURHAM ROGDRICK L	1970 ANTIOCH RD 0027 094	07/09/19 1.29	862 84	RES IMP	\$ 94,354	\$ 32,822	34.79
00212	NIC ERIN DODSON LLC ENCORE PROPERTIES LLC	407 PARRISH AVE A006 124	05/24/19 0.28	859 170	COM IMP	\$ 80,000	\$ 31,760	39.70
00299	HARRIS JR ETHRIDGE J FELLOWS JESSICA	109 CLEVELAND AVE A012 026	07/12/19 0.00	862 161	RES IMP	\$ 61,334	\$ 24,188	39.44
00097	MILEY LYNDA G FLANDERS JAMIE	200 ROUNTREE MCCRAINIE 0014 033	03/19/19 2.74	854 217	RES IMP	\$ 116,329	\$ 49,987	42.97
00603	FRANKS BOBBY EVERETT	645 RENTZ BRIDGE RD 0021 020	1.00		RES IMP	\$ 102,824	\$ 37,255	36.23
00225	SUMNER SANDRA R GANDY HOMER	166 LOTT ST L002 100	05/24/19	859 256	RES IMP	\$ 34,488	\$ 12,814	37.15
00622	GANDY WILLIAM RYAN & CANTINA T	213 HIGH ST A017 061			RES IMP	\$ 101,223	\$ 36,306	35.87
00162	WATSON KENNETH R GASKINS ROBERT D	7778 VAL DEL RD 0050 041	04/25/19 1.00	857 81	RES IMP	\$ 130,963	\$ 47,854	36.54
00255	SCOTT SANDRA G GRIFFIN TOMMY/GRIFFIN ANDREW	LONNIE GRIMSLEY RD 0057 140	06/13/19 29.36	860 286	AGR VAC	\$ 93,952	\$ 31,239	33.25
00322	STEEL GLENN HAMAN DANIEL	300 BEAR CREEK RD A016 003	07/23/19 0.53	863 108	RES IMP	\$ 145,288	\$ 52,720	36.29



2019 Sales Ratio Study

037 - COOK COUNTY

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Sample	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date	Deed Book	Type Prop	* Sales Price	Assessment	Ratio
00043	HOOD LEON HAND KIRK	0040G 001	02/07/19 4.00	852 85	COM VAC	\$ 35,000	\$ 9,600	27.43
00149	CINDI'S PROPERTIES LLC HARCUS STEVEN AARON	67 HARRIS AVE~102~9TH L005 098	04/22/19	856 312	RES IMP	\$ 31,440	\$ 10,832	34.45
00377	WALDEN DEANNE HARDEN LYNETTE	106 GORDON AVE A011 109	09/10/19 0.00	866 88	RES IMP	\$ 78,709	\$ 35,528	45.14
00621	HESTER THOMAS W & BOBBIE P HESTER	303 HUTCHINSON S AVE A013 008	0.30		COM IMP	\$ 58,221	\$ 22,948	39.42
00007	BULLARD JEFF HILLIARD BLAKE CHRISTOPHER/HILLIARD	94 SPIRES LN 0036 029	01/11/19 19.28	850 254	AGR IMP	\$ 71,000	\$ 23,510	33.11
00387	GRIFFIS BILLIE DEAN HOLCOMB MARLEY MALCOLM/HOLCOMB	SONJA DR 0053 073~17	08/29/19 3.68	866 176	RES VAC	\$ 16,731	\$ 4,867	29.09
00609	HOLTON PEGGY A	1405 BEAR CREEK RD 0039E 003			RES IMP	\$ 116,442	\$ 45,310	38.91
00371	ARNOLD TERRY RANDELL HOPPER CHARLES MAXWELL	208 REDBUD DR A017 054~27	08/30/19 0.00	865 294	RES IMP	\$ 55,753	\$ 19,674	35.29
00270	KELLY BRETT HORTON JUANITA S	305 CLEVELAND STREET S003 005	06/17/19 0.58	861 110	RES IMP	\$ 128,378	\$ 35,205	27.42
00185	NEW RIVER ENTERPRISES LLC HSP LLC	L005 060	05/03/19 0.24	858 9	COM IMP	\$ 24,750	\$ 9,900	40.00
00248	POWELL CLINTON D KELLEY ALYSSA LEANNA/KELLEY CAMRON	88 MILL POND CIR 0061A 030~12	06/14/19 1.00	860 298	RES IMP	\$ 142,775	\$ 41,247	28.89
00355	SIRMANS SISTERS LLC MCGOVNEY LARRI/ABBOTT JOEY	128 HUTCHINSON AVE A012 053~4	08/20/19 0.00	865 138	COM IMP	\$ 54,500	\$ 16,126	29.59
00092	MAINOR ET AL DAVID MCLAIN WILLIAM	3132 HIGHWAY 76 0029 024	03/06/19 3.01	853 269	AGR IMP	\$ 145,000	\$ 53,150	36.66
00619	MICHEAL A CARTER ENTERPRISES	304 HUTCHIINSON N AVE A006 119			COM IMP	\$ 165,581	\$ 49,512	29.90
00261	RECTOR ANNE J MILLER JUSTIN	107 CLEMENTS AVE L001 011	06/20/19	861 164	RES IMP	\$ 81,801	\$ 26,084	31.89
00311	BRISTOL DAVID J MORGAN RACHEL/MORGAN JR MAURICE E	1719 JIMMY ST~284~9TH 0038B 113~LOT 36, BLK D, THOMAS	07/09/19 0.53	863 156	RES IMP	\$ 132,786	\$ 51,240	38.59
00608	MORLEY JOHNNY R & JACQUELINE P	1045 PATTERSON ST 0038C 174			RES IMP	\$ 142,333	\$ 54,680	38.42
00073	ANNIS ROSALIA D MURRELL JUSTIN	310 CLEVELAND ST S003 071	02/21/19 0.36	853 9	RES IMP	\$ 62,056	\$ 24,016	38.70
00152	GRIFFIS BILLIE DEAN OCTAVIEN JR ACHILLE/OCTAVIEN RONEESHA	CANDLER CT 0053 077~LOT 21	04/19/19 1.17	856 270	RES VAC	\$ 9,683	\$ 3,900	40.28
00325	YOUNG JUSTIN PATEL JAGDISHKUMAR	1 COLQUITT ST S004 076~2	08/02/19 0.24	864 23	RES IMP	\$ 104,993	\$ 40,537	38.61
00068	HOLT BRADLEY PATEL RINA K/PATEL KALPESH V	1004 PARRISH AVE A005 068	02/20/19	852 306	RES IMP	\$ 62,075	\$ 25,032	40.33
00320	SMITH DAVID S PEREZ ARNOLDO	2364 MCCONNELL BRIDGE RD 0026 067	07/18/19 1.33	862 284	RES IMP	\$ 122,346	\$ 34,120	27.89
00606	POPE JAY L & KRISTY N	3485 OLD QUITMAN RD 0028 134	1.05		RES IMP	\$ 97,301	\$ 43,116	44.31
00333	BENNETT ALISHA N PORTER JAMES ANTHONY	270 FARMINGDON DR 0052 050~10	07/30/19 2.50	864 5	RES IMP	\$ 148,255	\$ 55,849	37.67
00390	BAIR LAURA J REASOR GREGORY EUGENE/KELLY REGINA M	173 OAK FORREST DR 0049 140~19	09/16/19 1.00	866 196	RES IMP	\$ 136,693	\$ 55,990	40.96
00623	ROBINSON LINDA & ALLEN E	670 MILL ST C004 027	0.47		RES IMP	\$ 113,381	\$ 39,899	35.19
00291	MEADOWS RUSSELL RODGERS ASHLEY RENEE/RODGERS JAMES	450 COMMUNITY CH RD 0059 103	07/01/19 2.00	861 298	RES IMP	\$ 197,416	\$ 80,540	40.80
00236	DANIEL S GIDDENS AND DANNA O GIDDENS ROGERS CYNTHIA D	1715 JIMMY ST 0038B 109~32 D	06/10/19	860 205	RES IMP	\$ 142,951	\$ 53,320	37.30
00338	FOLSOM JAMES SAMUEL SCHIFFMAN MICHAEL B	1406 BEAR CREEK RD 0039E 072~10 C	08/07/19 0.50	864 240	RES IMP	\$ 105,671	\$ 46,366	43.88



2019 Sales Ratio Study

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Sample	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date	Deed Book	Type Prop	* Sales Price	Assessment	Ratio
00393	DANFORTH WILLIAM F SELLERS JIM I	610 COX STILL RD 0049 119	09/12/19 1.00	866 148	RES IMP	\$ 150,840	\$ 55,973	37.11
00607	SELLERS TIM M	1506 MOORE ST 0038B 040			RES IMP	\$ 113,518	\$ 41,016	36.13
00407	TURNER JOHN GARY SHIVER INVESTMENT PROPERTIES LLC	34 COLLEGE AVE L001 021	09/13/19 0.00	866 329	RES IMP	\$ 58,513	\$ 24,685	42.19
00167	WILLIAMS CLINTON SMITH ANDREW	1804 MOORE ST 0038B 139~LOT 44, THOMAS ESTATES	04/29/19	857 188	RES IMP	\$ 166,039	\$ 66,200	39.87
00615	STACKS AUDREY	413 HONEYMOON LN 0050 073	5.80		RES IMP	\$ 154,053	\$ 58,588	38.03
00614	STIPPEL MITCHELL & MARGARET	139 OAK FORREST DR 0049 139	1.39		RES IMP	\$ 165,071	\$ 68,511	41.50
00618	STORE MASTER FUNDING IV LLC	205 HUTCHINSON N AVE A006 112			COM IMP	\$ 222,180	\$ 77,624	34.94
00605	SUPER PATEL STORES LLC	2302 FOURTH W ST 0026D 014	0.70		COM IMP	\$ 116,729	\$ 46,048	39.45
00627	THE LOVETT FAMILY PARTNERSHIP	SPRINGHILL RD 0023 076	77.79		AGR VAC	\$ 242,528	\$ 68,936	28.42
00610	THE TRUST FOR THE BENEFIT OF ERIC L	1410 BEAR CREEK RD 0039E 038 E			RES IMP	\$ 114,167	\$ 43,178	37.82
00042	ELROD JULIE S TUCKER JR DAVID L	389 TARRANT RD 0057 065	02/06/19 1.92	852 60	RES IMP	\$ 115,763	\$ 44,817	38.71
00612	TUCKER STEVEN W	411 HONEYSUCKLE WAY 0040M 003	0.37		RES IMP	\$ 128,103	\$ 54,600	42.62
00616	WALL JOEL DAVID JR & CYNTHIA DENISE	3330 OLD COFFEE RD 0052 014	1.55		RES IMP	\$ 167,177	\$ 73,612	44.03
00187	MOORE SHARON WALTON KURTIS J	114 ALABAMA ST S005 089	05/14/19 1.75	858 256	RES IMP	\$ 80,719	\$ 30,258	37.49
00613	WARREN JASON & JOANNE	10205 HWY 76 0049 117	1.01		RES IMP	\$ 127,836	\$ 49,164	38.46
00193	THOMAS WILLIAM KENT WATSON BONNIE MARIE/WATSON KENNETH	IRIS ST 0038B 091~LOT 15, BLOCK D	05/14/19	858 216	RES VAC	\$ 24,023	\$ 9,000	37.46
00086	POWELL CLINTON D WIEGENSTEIN AMY/WIEGENSTEIN CINDY	MILL POND CIR 0061A 032~LOT 10	02/27/19 1.00	853 184	RES VAC	\$ 20,648	\$ 7,316	35.43
00357	YATES SANDRA GIBBS WILLIAMS MARGARET	ADAM ST S010 032 AND S009 099	08/22/19 0.00	865 196	RES IMP	\$ 46,578	\$ 21,891	47.00
00617	WILLIAMS STACEY	200 ELM S ST A003 023			COM IMP	\$ 88,986	\$ 35,878	40.32
00157	LASSETER JUSTIN GERALD WILLIS III WILLIAM R/WILLIS WHITNEY H	9176 OLD UNION RD 0025 075	04/23/19 10.00	856 334	RES IMP	\$ 125,724	\$ 54,015	42.96
00227	GRIFFIS BILLIE DEAN WILSLEF GREG	SONJA DR 0053 064~8	05/31/19 6.02	859 313	RES VAC	\$ 16,251	\$ 5,937	36.53

* Adjusted as necessary for items such as: standing timber, personal property, intangibles, time, etc.