

**Commercial ECF Analysis, Manchester Township/City, 2023**  
**Sales Selected for Commercial ECF, 20233 Manchester Township Assessment Roll**

110 E MAIN ST, Parcel Number	Sale Date	ECF Neigh	Property Class	Sale Price	Land Value	ECF Neigh 66910 & 60181	Res V 466697	CostByManual 765133	E.C.F. 0.600
"PM-16-02-432-015 Commercial Buildings:	6/15/2022	66910 Res V 251489	201 CostByManual 369037	267,000 E.C.F. 0.681	15,511			Chosen ECF	0.600
118 E MAIN ST, Parcel Number	Sale Date	ECF Neigh	Property Class	Sale Price	Land Value				
"PM-16-02-432-013 Commercial Buildings:	10/21/2021	66910 Res V 215208	201 CostByManual 396096	230,000 E.C.F. 0.543	14,792				
201 E MAIN ST, Parcel Number	Sale Date	ECF Neigh	Property Class	Sale Price	Land Value	66940 & 65749	930691	1560982	0.596
"PM-16-02-460-021 Commercial Buildings:	8/19/2021	66940 Res V 225455	201 CostByManual 355592	280,000 E.C.F. 0.634	54,545			Chosen ECF	0.57
327 W MAIN ST, Parcel Number	Sale Date	ECF Neigh	Property Class	Sale Price	Land Value				
"PM-16-02-391-005 Commercial Buildings:	5/3/2021	66940 Res V 82474	201 CostByManual 142441	100,000 E.C.F. 0.579	17,526				
108 E MAIN ST, Parcel Number	Sale Date	ECF Neigh	Property Class	Sale Price	Land Value	60160		Chosen ECF	0.68
"PM-16-02-432-021 Commercial Buildings:	1/27/2021	66940 Res V 148664	201 CostByManual 211983	163,000 E.C.F. 0.701	14,336				
455 W MAIN ST, Parcel Number	Sale Date	ECF Neigh	Property Class	Sale Price	Land Value				
"PM-16-02-391-010 Commercial Buildings:	8/19/2020	66940 Res V 285543	201 CostByManual 843786	400,000 E.C.F. 0.338	114,457				
207 E DUNCAN ST, Parcel Number	Sale Date	ECF Neigh	Property Class	Sale Price	Land Value				
"PM-16-02-475-003 Commercial Buildings:	4/1/2020	65749 Res V 474098	201 CostByManual 850966	600,000 E.C.F. 0.557	125,902				