

31555 Eleven Mile Road, Farmington Hills, MI 48336-1165

Fourth Meeting of the March Board of Review

March 10, 2021 1:00PM via Zoom

Members Present: Michael Crew (Farmington Hills), Shaun Toupin (Farmington Hills), and Paul Wolfert (Farmington Hills)

Also in Attendance: Matthew A. Dingman, City Assessor (as Board Secretary) and Jane Vivyan, Appraiser (as Zoom Coordinator)

Call Meeting to Order

Roll Call

Public Comment - None

22. 23-06-429-021 – Biggs Sr – Chairperson Crew read the summary of the property. Member Toupin asked about the terms of the sale from 2018. It was listed but it was not from a bank. Member Toupin asked if the basement was finished. It is finished but not a walkout. The assessed value has gone through the roof in the last 3 years. When they bought the house the taxes were \$3400 and now they are \$5700. They are also concerned about the assessed value increase as it went up from 127,320 to 150,880. Secretary Dingman explained how the assessments are determined.

Motion by Toupin to deny based on lack of market evidence and supporting sales. Second by Crew

Yeas: Wolfert, Toupin, Crew Nays: None

Motion carried 3-0

23. 23-23-127-005 – Lott/Schriedel – Chairperson Crew read the summary of the property. Petitioner submitted written evidence asking for a 50% reduction in taxable value due to noise pollution from the neighboring properties.

Motion by Member Toupin to deny based on lack of market evidence. Second by Crew.

Yeas: Wolfert, Toupin, Crew Nays: None



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Motion carried 3-0

24. 23-07-227-022 – Patel – Chairperson Crew read the summary of the property. Member Toupin asked about the basement. It is half finished but not a walkout. He noticed recently the price of homes in his area and feels his value is not worth it. His house has not been updated. Member Toupin asked what he feels the house is worth. He states it is worth \$350,000. He thinks the school system is causing the market value to go down.

Motion by Toupin to deny based on lack of market evidence and comparable sales. Second by Wolfert.

Yeas: Wolfert, Toupin, Crew Nays: None

Motion carried 3-0

25. 23-09-257-016 – Subramanian – Chairperson Crew read the summary of the property. Member Toupin asked about the certificate of occupancy. He said it was 2019. Member Toupin asked about any improvements after sale. He said it was minimal landscaping and a patio in the back. Member Toupin asked about the basement. It is not finished and not a walkout. Member Toupin asked about his contract price. He said it was \$389,000. Petitioner created a power point presentation. His argument is that the new subdivision is located within older subdivisions. He could not make an apple to apple comparison as there are few new construction like his. He used statistical analysis to determine the value of the property. He created a regression analysis model based on the 2020 assessed value divided by the 2020 taxable value. He is not receiving services equal to the premium he is paying in taxes due to the location within the neighborhood.

Motion by Toupin to deny based on lack of market evidence and the regression analysis is flawed under statute requirements for calculation of taxable value of new construction. Second by Wolfert.

Yeas: Crew, Toupin, Wolfert Nays: None

Motion carried 3-0

26. 23-06-100-111 – Beauchamp – Chairperson Crew read the summary of the property. Member Toupin asked if the basement was finished. The basement walls are painted, but there is no carpet or drywall. Member Toupin asked if the property was listed. It was a "for sale by owner". Their house in Tecumseh sold quickly and they needed to find something. Member



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Toupin asked what she thought it was worth. She feels that no one would buy it right now. There is no insulation in this place. Cold air blows right through the outlets. All of the ceilings have cracked, likely because it had the heat and water turned off. She understands how the cap comes off but does not feel that she could sell it for \$144,000 if she was honest with them. Maybe she could sell it for \$130,000.

Motion by Toupin to deny back on lack of market evidence. Second by Wolfert.

Yeas: Wolfert, Crew, Toupin Nays: None

Motion carried 3-0

Motion by Crew to accept the assessor's recommendations of personal property petitions 613-615. Second by Wolfert.

Yeas: Wolfert, Crew, Toupin Nays: None

Motion carried 3-0

Adjourned afternoon session at 4:27 PM

Evening session began at 6:00PM

27. 23-22-326-018 - Cancelled

28. 23-31-130-012 – Jabrane – Chairperson Crew read the summary of the property. Member Toupin asked if the basement was finished. He stated it is finished but it is not a walkout. Member Toupin asked about the sale from 2019. The house was listed by an agent on MLS but it was bank owned. Member Toupin asked about the condition of the property at the time of sale. He said it was in horrible condition. It was listed for \$350,000. He watched it and it kept dropping and he bought it for \$295,000. The appraisal came in at \$315,000. There was a leak in the basement and they notified the seller's agent. The water line from the fridge was also leaking. The bathrooms were not updated. There was wallpaper everywhere and he has had trouble removing it. The garage door was not working and the gutter in the back failed and caused rotting to the facia. The deck was in bad condition and he cleaned it and painted it. The grandkids of the owner got control of the house and really trashed it. Even his agent warned him against purchasing it because of the amount of work that is needed. The windows need to be replaced and so does the roof. He made quick repairs, but both need to be replaced. The inspector said that the furnace has cracked heat exchangers which will require being



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replaced. He doubts that he could get even \$360,000 to \$370,000 if he tried to sell it. Member Toupin asked if there were any improvements done since purchase.

Motion by Wolfert to reduce to \$345,000 based on appraisal, comparables, and condition. Second by Crew.

Yeas: Wolfert, Crew, Toupin Nays: None

Motion carried 3-0

29. 23-06-203-001 - Crutcher – Chairperson Crew read the summary of the property. Member Toupin asked about the terms of the sale in 2019. It was not a foreclosure. Member Toupin asked the condition of the property. There was wood rotting on the outside and the carpet needed to be replaced. The ventilation was never cleaned so the carpet was black. Member Toupin asked about the basement. It is partially finished but is not a walkout. Member Wolfert asked about the updates. They put in new carpet and hardwood, painted all the rooms, replaced the outlets, and switched the fan for a microwave, and all new doors. They put in a heating wire to prevent ice damming. They still need to replace the porch and the sprinkler system. Member Toupin asked what they feel the value of the home is today. He stated that it is worth around \$400,000. They wanted to discuss the taxes on the property. They know how the taxable value goes up the year after the sale. They know they purchased on the lower end of the range. The jump was very extreme.

Motion by Toupin to reduce to deny based on comparable sales. Second by Crew.

Yeas: Crew, Toupin, Wolfert Nays: None

Motion carried 3-0

30. 23-35-153-008 – Qu – Chairperson Crew read the summary of the property. Member Toupin asked if this was a rental. It was transferred to her by her sister. The house has structural damage with many holes and the windows need to be replaced. It is only one bedroom which has leaks. It is dangerous and no one can live in it. It currently has no water and no gas or electric. It was listed in the summer for six months with no offers at \$155,000. She would like an adjustment.

Motion by Toupin to reduce to \$90,000 based on condition. Second by Wolfert.

Yeas: Crew, Toupin, Wolfert Nays: None



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Motion carried 3-0

31. 23-08-304-018 – Konja – Chairperson Crew read the summary of the property. Member Toupin asked if he is the original owner. He stated he is the original owner. Member Toupin asked if the basement was a walkout. He stated it is a walkout and it is unfinished. He submitted a slideshow presentation of the history of his property value. He included a spreadsheet of his property along with other properties as close to his as possible. Several of the properties were valued less in 2021 than in 2020 which indicates the value declining for houses like his. The average assessed value per square foot is \$75 per square foot versus his of \$89 per square foot. The average sale price was around \$543,000. He is requesting a downward adjustment on his property rather than the increase. The information is all from the city's website. Several of these properties have finished basements where his does not.

Motion by Toupin to deny based on market sales and adjustment to petitioner's comparables for difference in age. Second by Crew.

Yeas: Crew, Wolfert, Toupin Nays: None

Motion carried 3-0

Adjourned evening session at 9:00PM

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2021 MARCH BOARD OF REVIEW

| DES |
|-------------------------------|
| 06 - PP Statements |
| 07 - BOR Denied |
| 08 - Poverty Exemption Denied |
| 09 - Transfer Change |
| 10 - Income Adjustment |
| |

| - | | CASE | | | ASSESS | | BOARD OF | | DIFFERE | | REASON | | |
|--------------|--------|------------|------------|--------------------------------|---------------------|-----------|------------|---------|------------|-----------|--------|--|------|
| R/H/S | R/P | NO | CLASS | PARCEL ID | ASSESSMENT | TAXABLE | ASSESSMENT | TAXABLE | ASSESSMENT | TAXABLE | CODE | R/S/C | S |
| | | | | | | | | | | | | | |
| &%\$ | & | 001 | 401 | 23-10-177-015 | 131,210 | 131,210 | 131,210 | 131,210 | 0 | 0 | 07 | &\$R | |
| 8%@ | & | 002 | 401 | 23-06-230-006 | 180,860 | 180,860 | 150,000 | 150,000 | (30,860) | (30,860) | 01 | &@R | |
| 8%\$ | & | 003 | 401 | 23-05-226-007 | 122,480 | 93,250 | 130,000 | 93,250 | 7,520 | (50,500) | 03 | &\$R | \$03 |
| 8.^\$ | & | 004 | 201 | 23-30-127-039 | 1,457,190 | 1,302,320 | 900,000 | 900,000 | (557,190) | (402,320) | 03 | &\$C | \$03 |
| 8%\$ | 8. | 005 | 401 | 23-24-401-008 | 140,120 | 140,120 | 121,500 | 121,500 | (18,620) | (18,620) | 03 | &\$R | \$03 |
| &%\$ | 8. | 006 | 401 | 23-11-176-020 | 276,400 | 276,400 | 276,400 | 276,400 | 0 | 0 | 07 | &\$R | 400 |
| &%\$ | & | 007 | 401 | 23-01-276-014 | 500,460 | 500,460 | 461,970 | 461,970 | (38,490) | (38,490) | 01 | &\$R | |
| &%\$ | & | 008 | 401 | 23-22-251-047 | 113,650 | 106,470 | 113,650 | 106,470 | 0 | 0 | 07 | &\$R | |
| &%\$ | & | 009 | 405 | 23-34-155-032 | Cancelled | | | | 0 | 0 | | &\$R | |
| &%\$ | & | 010 | 405 | 23-16-326-018 | 322,620 | 322,620 | 307,000 | 307,000 | (15,620) | (15,620) | 03 | &\$R | \$03 |
| &%\$ | & | 011 | 401 | 23-03-432-037 | 171,260 | 171,260 | 160,000 | 160,000 | (11, 260) | (11, 260) | 03 | &\$R | \$03 |
| &%\$ | & | 012 | 401 | 23-10-126-012 | 114,960 | 104,620 | 110,000 | 104,620 | (4,960) | 0 | 03 | &\$R | \$03 |
| &^\$ | & | 013 | 405 | 23-26-226-042 | No Show | | | | 0 | 0 | | &\$R | |
| &%\$ | & | 014 | 401 | 23-11-352-009 | 159,860 | 159,860 | 141,250 | 141,250 | (18,610) | (18,610) | 03 | &\$R | \$03 |
| &%\$ | & | 015 | 402 | 23-11-352-022 | 11,250 | 11,250 | 11,250 | 11,250 | 0 | 0 | 07 | &\$R | |
| &%\$ | & | 016 | 405 | 23-09-257-009 | 349,800 | 349,800 | 330,000 | 330,000 | (19,800) | (19,800) | 03 | &\$R | \$03 |
| &%\$ | & | 017 | 401 | 23-02-202-012 | 147,140 | 81,310 | 137,500 | 81,310 | (9,640) | 0 | 03 | &\$R | \$03 |
| &%\$ | & | 018 | 401 | 23-16-326-002 | 365,180 | 293,150 | 310,000 | 293,150 | (55,180) | 0 | 01 | &\$R | |
| &%\$ | & | 019 | 405 | 23-09-257-003 | 325,090 | 323,690 | 325,090 | 323,690 | 0 | 0 | 07 | &\$R | |
| 8%\$ | & | 020 | 405 | 23-32-226-047 | Cancelled | | | | 0 | 0 | | &\$R | |
| 8%@ | & | 021 | 401 | 23-06-376-009 | 194,180 | 194,180 | 177,500 | 177,500 | (16,680) | (16,680) | 03 | &@R | \$03 |
| &%@ | & | 022 | 401 | 23-06-429-021 | 150,880 | 137,730 | 150,880 | 137,730 | 0 | 0 | 07 | &@R | |
| 8%\$ | & | 023 | 401 | 23-23-127-005 | 102,950 | 74,060 | 102,950 | 74,060 | 0 | 0 | 07 | &\$R | |
| &%\$ &%\$ | & & | 024 025 | 405 405 | 23-07-227-022 | 212,970 | 163,160 | 212,970 | 163,160 | 0 | 0 | 07 | &\$R | |
| &%\$ &%@ | & | 025 | 405 | 23-09-257-016 23-06-100-111 | 300,250 | 299,350 | 300,250 | 299,350 | 0 | 0 | 07 | &\$R | |
| &%\$ | & | 026 | 405 | 23-22-326-018 | 71,880 Cancelled | 71,880 | 71,880 | 71,880 | 0 | 0 | 07 | &@R | |
| 8%\$ | & | 027 | 401 | 23-31-130-012 | 188,330 | 188,330 | 172,500 | 172,500 | | (15.930) | 03 | &\$R | \$03 |
| 8%@ | & | 020 | 401 | 23-06-203-001 | 187,680 | 187,680 | 187,680 | 187,680 | (15,830) | (15,830) | 03 | &\$R &@R | \$03 |
| &^\$ | & | 029 | 401 | 23-35-153-008 | 83,310 | 59,890 | 45,000 | 45,000 | (38,310) | (14,890) | 03 | &@R &\$R | \$03 |
| 8%\$ | & | 031 | 405 | 23-08-304-018 | 349,620 | 349,620 | 349,620 | 349,620 | (30,310) | (14,090) | 03 | &\$R | \$US |
| 0.704 | u. | 001 | 105 | 25 00 501 610 | 515/020 | 515,020 | 515/020 | 515,020 | 0 | 0 | 07 | αφη. | |
| &%# | & | 301 | 401 | 23-35-477-010 | 52,500 | 32,390 | 0 | 0 | (52,500) | (32,390) | 02 | &#R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>302</td><td>401</td><td>23-13-476-022</td><td>106,200</td><td>59,030</td><td>106,200</td><td>59,030</td><td>0</td><td>0</td><td>08</td><td>&\$R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>303</td><td>401</td><td>23-09-176-006</td><td>146,280</td><td>97,740</td><td>0</td><td>0</td><td>(146, 280)</td><td>(97,740)</td><td>02</td><td>&\$R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>304</td><td>401</td><td>23-31-401-025</td><td>137,990</td><td>92,410</td><td>137,990</td><td>92,410</td><td>0</td><td>0</td><td>08</td><td>&\$R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>305</td><td>401</td><td>23-36-202-008</td><td>81,610</td><td>68,530</td><td>0</td><td>0</td><td>(81,610)</td><td>(68,530)</td><td>02</td><td>&\$R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>306</td><td>401</td><td>23-15-201-197</td><td>33,770</td><td>13,970</td><td>0</td><td>0</td><td>(33,770)</td><td>(13,970)</td><td>02</td><td>&\$R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>307</td><td>401</td><td>23-09-378-009</td><td>170,400</td><td>105,010</td><td>0</td><td>0</td><td>(170,400)</td><td>(105,010)</td><td>02</td><td>&\$R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>308</td><td>401</td><td>23-26-329-035</td><td>83,150</td><td>43,900</td><td>0</td><td>0</td><td>(83,150)</td><td>(43,900)</td><td>02</td><td>&\$R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>309</td><td>401</td><td>23-31-451-011</td><td>175,610</td><td>119,830</td><td>89,870</td><td>89,870</td><td>(85,740)</td><td>(29,960)</td><td>02</td><td>&\$R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>310</td><td>405</td><td>23-07-127-102</td><td>89,230</td><td>53,970</td><td>40,480</td><td>40,480</td><td>(48,750)</td><td>(13,490)</td><td>02</td><td>&\$R</td><td></td></tr><tr><td>&%#</td><td>&</td><td>311</td><td>405</td><td>23-36-377-090</td><td>25,750</td><td>10,080</td><td>0</td><td>0</td><td>(25,750)</td><td>(10,080)</td><td>02</td><td>&\$R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>312</td><td>401</td><td>23-24-177-013</td><td>132,850</td><td>119,350</td><td>132,850</td><td>119,350</td><td>0</td><td>0</td><td>08</td><td>&\$R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>313</td><td>401</td><td>23-08-277-008</td><td>147,120</td><td>97,830</td><td>73,370</td><td>73,370</td><td>(73,750)</td><td>(24,460)</td><td>02</td><td>&\$R</td><td></td></tr><tr><td>8%\$</td><td>&</td><td>314</td><td>401</td><td>23-25-101-072</td><td>182,490</td><td>126,620</td><td>182,490</td><td>126,620</td><td>0</td><td>0</td><td>08</td><td>&\$R</td><td></td></tr><tr><td>8%\$</td><td>&</td><td>315</td><td>401</td><td>23-02-201-003</td><td>136,300</td><td>75,750</td><td>37,880</td><td>37,880</td><td>(98,420)</td><td>(37,870)</td><td>02</td><td>&\$R</td><td></td></tr><tr><td>&%\$ &%\$</td><td>& &</td><td>316 317</td><td>401</td><td>23-05-126-008</td><td>176,810</td><td>122,720</td><td>0</td><td>0</td><td>(176,810)</td><td>(122,720)</td><td>02</td><td>&\$R</td><td></td></tr><tr><td>0170\$</td><td>CL CL</td><td>21/</td><td>401</td><td>23-34-278-023</td><td>134,520</td><td>69,650</td><td>0</td><td>0</td><td>(134,520)</td><td>(69,650)</td><td>02</td><td>&\$R</td><td></td></tr><tr><td>1%\$</td><td>1</td><td>501</td><td>251</td><td>99-41-279-952</td><td>160,140</td><td>160,140</td><td>123,460</td><td>123,460</td><td>(36,680)</td><td>(36,680)</td><td>06</td><td>!\$C</td><td></td></tr><tr><td></td><td>i</td><td>502</td><td>251</td><td>99-81-344-236</td><td>17,260</td><td>17,260</td><td>13,690</td><td>13,690</td><td>(3,570)</td><td>(3,570)</td><td>06</td><td>1\$C 1\$C</td><td></td></tr><tr><td></td><td>i</td><td>502</td><td>251</td><td>99-41-243-881</td><td>1,191,900</td><td>1,191,900</td><td>885,380</td><td>885,380</td><td>(306,520)</td><td>(306,520)</td><td>06</td><td>1\$C</td><td></td></tr><tr><td></td><td>i</td><td>504</td><td>251</td><td>99-41-243-882</td><td>1,008,800</td><td>1,008,800</td><td>661,890</td><td>661,890</td><td>(346,910)</td><td>(346,910)</td><td>06</td><td>!\$C</td><td></td></tr><tr><td></td><td>1</td><td>505</td><td>251</td><td>99-62-293-012</td><td>535,210</td><td>535,210</td><td>385,630</td><td>385,630</td><td>(149,580)</td><td>(149,580)</td><td>06</td><td>!\$C</td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>101 T 102 S</td><td>,</td><td></td><td>(</td><td></td><td></td><td></td></tr></tbody></table> | |

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2021 MARCH BOARD OF REVIEW

| REASON | CODES |
|----------------------------|-------------------------------|
| 01 - Assessor's Correction | 06 - PP Statements |
| 02 - Poverty Exemption | 07 - BOR Denied |
| 03 - Assessor Disagrees | 08 - Poverty Exemption Denied |
| 04 - Sales Price | 09 - Transfer Change |
| 05 - MTT Decision | 10 - Income Adjustment |

| | | CASE | | | ASSESS | OR | BOARD OF | REVIEW | DIFFERE | NCES | REASON | | |
|--------------|-----|------------|------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|----------|--------------|----------|
| R/H/S | R/P | NO | CLASS | PARCEL ID | ASSESSMENT | TAXABLE | ASSESSMENT | TAXABLE | ASSESSMENT | TAXABLE | CODE | R/S/C | <u>s</u> |
| !%\$ | 1 | 506 | 351 | 99-45-246-501 | 3,120 | 3,120 | 2,320 | 2,320 | (800) | (800) | 06 | !\$I | |
| !%\$ | i | 507 | 251 | 99-82-304-463 | 1,780 | 1,780 | 1,290 | 1,290 | (490) | (490) | 06 | !\$C | |
| !%\$ | i | 508 | 251 | 99-82-320-025 | 5,000 | 5,000 | 1,250 | 0 | (5,000) | (5,000) | 06 | !\$C | |
| !%\$ | i | 509 | 251 | 99-62-370-008 | 51,860 | 51,860 | 28,710 | 28,710 | (23,150) | (23,150) | 06 | !\$C | |
| 1%\$ | i. | 510 | 251 | 99-48-236-845 | 144,290 | 144,290 | 105,800 | 105,800 | (38,490) | (38,490) | 06 | 1\$C | |
| 1%\$ | 1 | 511 | 251 | 99-37-275-586 | 45,530 | 45,530 | 29,460 | 29,460 | (16,070) | (16,070) | 06 | !\$C | |
| !%\$ | 1 | 512 | 251 | 99-51-272-018 | 1,239,680 | 1,239,680 | 1,148,550 | 1,148,550 | (91,130) | (91,130) | 06 | !\$C | |
| !%\$ | ! | 513 | 251 | 99-51-226-702 | 264,820 | 264,820 | 188,250 | 188,250 | (76,570) | (76,570) | 06 | !\$C | |
| !%\$ | 1 | 514 | 251 | 99-37-275-577 | 102,420 | 102,420 | 71,400 | 71,400 | (31,020) | (31,020) | 06 | !\$C | |
| !%\$ | 1 | 515 | 251 | 99-48-240-773 | 0 | 0 | 1,370 | 1,370 | 1,370 | 1,370 | 06 | !\$C | |
| !%\$ | 1 | 516 | 351 | 99-80-380-000 | 14,254,750 | 14,254,750 | 600,400 | 600,400 | (13,654,350) | (13,654,350) | 06 | !\$I | |
| 1%\$ | ! | 517 | 251 | 99-84-277-552 | 62,280 | 62,280 | 9,350 | 9,350 | (52,930) | (52,930) | 06 | !\$C | |
| !%\$ | 1 | 518 | 251 | 99-84-277-562 | 197,770 | 197,770 | 43,510 | 43,510 | (154,260) | (154,260) | 06 | !\$C | |
| !%\$ | 1 | 519 | 251 | 99-00-043-011 | 137,890 | 137,890 | 41,600 | 41,600 | (96,290) | (96,290) | 06 | !\$C | |
| !%\$ | 1 | 520 | 251 | 99-81-345-054 | 61,260 | 61,260 | 53,810 | 53,810 | (7,450) | (7,450) | 06 | !\$C | |
| !%\$ | 1 | 521 | 251 | 99-43-248-603 | 2,716,100 | 2,716,100 | 2,104,090 | 2,104,090 | (612,010) | (612,010) | 06 | !\$C | |
| !%\$ | 1 | 522 | 251 | 99-81-335-365 | 45,050 | 45,050 | 32,800 | 32,800 | (12,250) | (12,250) | 06 | !\$C | |
| 1%\$ | 1 | 523 | 251 | 99-51-226-301 | 65,740 | 65,740 | 49,660 | 49,660 | (16,080) | (16,080) | 06 | !\$C | |
| 1%\$ | 1 | 524 | 251 | 99-82-315-086 | 555,440 | 555,440 | 889,370 | 889,370 | 333,930 | 333,930 | 06 | !\$C | |
| !%# | | 525 526 | 251 251 | 99-62-284-001 | 133,690 0 | 133,690 0 | 158,150 | 158,150 | 24,460 | 24,460 | 06 | !#C | |
| !%\$!%# | 1 | 520 | 251 | 99-00-039-003 99-00-005-098 | 59,600 | 59,600 | 102,440 | 102,440 8,260 | 102,440 | 102,440 | 06 | !\$C | |
| 1%\$ | 1 | 528 | 251 | 99-00-005-110 | 275,450 | 275,450 | 8,260 308,780 | 308,780 | (51,340) 33,330 | (51,340) | 06 06 | !#C !\$C | |
| 1%\$ | i | 529 | 251 | 99-82-322-510 | 85,150 | 85,150 | 149,270 | 149,270 | 64,120 | 33,330 64,120 | 06 | 1\$C !\$C | |
| 1%\$ | i | 530 | 251 | 99-00-010-012 | 72,140 | 72,140 | 145,270 | 149,270 | (72,140) | (72,140) | 06 | !\$C | |
| 1%\$ | i | 531 | 251 | 99-37-275-592 | 87,520 | 87,520 | 60,090 | 60,090 | (27,430) | (27,430) | 06 | 1\$C | |
| 1%\$ | i – | 532 | 251 | 99-80-387-551 | 959,200 | 959,200 | 807,580 | 807,580 | (151,620) | (151,620) | 06 | 1\$C | |
| 1%\$ | 1 | 533 | 251 | 99-43-247-903 | 2,500 | 2,500 | 007,500 | 007,500 | (2,500) | (2,500) | 06 | !\$C | |
| !%\$ | i – | 534 | 251 | 99-21-313-252 | 149,140 | 149,140 | 113,830 | 113,830 | (35,310) | (35,310) | 06 | 1\$C | |
| 1%\$ | 1 | 535 | 251 | 99-21-240-205 | 85,720 | 85,720 | 65,590 | 65,590 | (20,130) | (20,130) | 06 | !\$C | |
| !%\$ | ! | 536 | 251 | 99-82-314-109 | 57,860 | 57,860 | 44,340 | 44,340 | (13,520) | (13,520) | 06 | !\$C | |
| !%\$ | t | 537 | 251 | 99-82-323-011 | 3,000 | 3,000 | 0 | 0 | (3,000) | (3,000) | 06 | !\$C | |
| !%\$ | ! | 538 | 251 | 99-82-313-604 | 78,060 | 78,060 | 54,020 | 54,020 | (24,040) | (24,040) | 06 | !\$C | |
| !%\$ | 1 | 539 | 251 | 99-51-272-019 | 6,220 | 6,220 | 0 | 0 | (6,220) | (6,220) | 06 | !\$C | |
| !%\$ | l | 540 | 251 | 99-21-308-250 | 84,500 | 84,500 | 65,360 | 65,360 | (19,140) | (19,140) | 06 | !\$C | |
| !%\$ | 1 | 541 | 251 | 99-21-313-550 | 114,770 | 114,770 | 89,680 | 89,680 | (25,090) | (25,090) | 06 | !\$C | |
| !%\$ | ! | 542 | 251 | 99-21-302-033 | 10,000 | 10,000 | 14,450 | 14,450 | 4,450 | 4,450 | 06 | !\$C | |
| !%\$ | ! | 543 | 251 | 99-00-022-002 | 0 | 0 | 67,020 | 67,020 | 67,020 | 67,020 | 06 | !\$C | |
| !%\$ | ! | 544 | 251 | 99-48-235-553 | 48,540 | 48,540 | 23,620 | 23,620 | (24,920) | (24,920) | 06 | !\$C | |
| !%\$ | ! | 545 | 251 | 99-46-238-803 | 61,240 | 61,240 | 49,530 | 49,530 | (11,710) | (11,710) | 06 | !\$C | |
| !%\$ | ! | 546 | 251 | 99-83-393-033 | 17,840 | 17,840 | 12,210 | 12,210 | (5,630) | (5,630) | 06 | !\$C | |
| !%\$!%\$ | | 547 548 | 251 251 | 99-81-329-119 99-51-222-636 | 110,040 89,240 | 110,040 89,240 | 62,170 | 62,170 | (47,870) | (47,870) | 06 | !\$C | |
| 1%\$ | 1 | 549 | 251 | 99-91-334-692 | 489,590 | 489,590 | 52,750 598,860 | 52,750 598,860 | (36,490) 109,270 | (36,490) 109,270 | 06 06 | !\$C !\$C | |
| 1%\$ | 1 | 550 | 251 | 99-91-334-706 | 489,590 | 640 | 530 | 598,800 | (110) | (110) | 06 | 1\$C !\$C | |
| 1%\$ | | 551 | 251 | 99-91-334-705 | 530 | 530 | 440 | 440 | (110) | (110) | 06 | !\$C | |
| 1%\$ | i l | 552 | 251 | 99-82-300-566 | 445,800 | 445,800 | 341,510 | 341,510 | (104,290) | (104,290) | 06 | !\$C | |
| !%\$ | ř – | 553 | 251 | 99-74-245-653 | 125,200 | 125,200 | 179,500 | 179,500 | 54,300 | 54,300 | 06 | !\$C | |
| !%\$ | i | 554 | 251 | 99-51-272-845 | 6,080 | 6,080 | 9,350 | 9,350 | 3,270 | 3,270 | 06 | !\$C | |
| !%\$ | 1 | 555 | 251 | 99-51-268-503 | 241,160 | 241,160 | 216,020 | 216,020 | (25,140) | (25,140) | 06 | !\$C | |
| !%\$ | 1 | 556 | 251 | 99-71-314-075 | 670 | 670 | 430 | 430 | (240) | (240) | 06 | !\$C | |
| | & | 557 | 212 | 23-02-601-002 | 71,050 | 71,050 | 71,740 | 71,740 | 690 | 690 | 06 | &\$C | |
| | & | 558 | 212 | 23-19-601-001 | 35,810 | 35,730 | 38,730 | 38,730 | 2,920 | 3,000 | 06 | &\$C | |
| | 1 | 559 | 251 | 99-11-277-785 | 29,160 | 29,160 | 20,090 | 20,090 | (9,070) | (9,070) | 06 | 1\$C | |
| !%\$ | 1 | 560 | 251 | 99-16-242-901 | 143,260 | 143,260 | 95,970 | 95,970 | (47,290) | (47,290) | 06 | !\$C | |
| !%\$ | Į. | 561 | 251 | 99-31-299-200 | 46,010 | 46,010 | 31,760 | 31,760 | (14,250) | (14,250) | 06 | !\$C | |
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2021 MARCH BOARD OF REVIEW

| REASON | CODES |
|----------------------------|-------|
| 01 - Assessor's Correction | 06 - |
| 02 - Poverty Exemption | 07 - |
| 03 - Assessor Disagrees | 08 - |
| 04 - Sales Price | 09 - |
| 05 - MTT Decision | 10 - |
| | |

| ASON COD | ES |
|----------|-------------------------------|
| | 06 - PP Statements |
| | 07 - BOR Denied |
| | 08 - Poverty Exemption Denied |
| | 09 - Transfer Change |
| | 10 - Income Adjustment |

| R/H/S | R/P | CASE NO | CLASS | PARCEL ID | ASSESS | OR TAXABLE | BOARD OF F | REVIEW TAXABLE | DIFFERE | NCES TAXABLE | REASON CODE | R/S/C | S |
|--------------|--------|------------|------------|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|--------------|---|
| | | | | | 47.000 | 45.000 | | <u>^</u> | (45,000) | (45,000) | | 140 | |
| 1%\$ | ! | 618 | 251 251 | 99-00-022-703 | 45,000 0 | 45,000 0 | 0 15,000 | 0 15,000 | (45,000) 15,000 | (45,000) 15,000 | 06 06 | !\$C !\$C | |
| !%\$ | - | 619 620 | 251 | 99-37-275-575 99-40-365-566 | 0 | 0 | 15,000 | 15,000 | 15,000 | 15,000 | 06 | 1\$C | |
| !%\$ | : | 620 | 251 | 99-40-365-560 | 0 | 0 | 15,000 | 15,000 | 15,000 | 15,000 | 06 | !\$C | |
| !%\$!%\$ | : | 622 | 251 | 99-21-312-051 | 159,120 | 159,120 | 124,120 | 124,120 | (35,000) | (35,000) | 06 | 1\$C | |
| 1%\$ | - | 623 | 251 | 99-81-335-457 | 54,610 | 54,610 | 39,420 | 39,420 | (15,190) | (15,190) | 06 | I\$C | |
| !70 ⊅ | 1 | 025 | 231 | 33-01-333-437 | 54,010 | 54,010 | 55,720 | 55,420 | (15,150) | (15,150) | 00 | işC | |
| &^\$ | & | 801 | 201 | 22-23-30-127-039 | Duplicate of #004 | | | | 0 | 0 | | &\$C | |
| &^\$ | & | 802 | 201 | 22-23-14-126-003 | 145,350 | 119,200 | 145,350 | 119,200 | 0 | 0 | 07 | &\$C | |
| &%\$ | & | 803 | 401 | 22-23-05-451-008 | 179,900 | 136,250 | 0 | 0 | (179,900) | (136,250) | 11 | &\$R | |
| &^\$ | & | 804 | 201 | 22-23-15-480-001 | 1,213,730 | 719,590 | 1,038,500 | 719,590 | (175,230) | 0 | 10 | &\$C | |
| &^\$ | & | 805 | 401 | 22-23-36-427-013 | 53,700 | 53,700 | 35,000 | 35,000 | (18,700) | (18,700) | 01 | &\$R | |
| &^\$ | & | 806 | 201 | 22-23-02-103-003 | 36,580 | 36,580 | 35,000 | 35,000 | (1,580) | (1,580) | 03 | &\$C | |
| &^\$ | & | 807 | 201 | 22-23-01-301-022 | 3,586,580 | 2,078,700 | 3,586,580 | 2,078,700 | 0 | 0 | 07 | &\$C | |
| 8%\$ | & | 808 | 401 | 22-23-33-429-007 | 96,620 | 96,620 | 90,000 | 90,000 | (6,620) | (6,620) | 01 03 | &\$R | |
| 8%\$ | & | 809 | 401 | 22-23-12-227-023 | 416,640 | 326,080 | 365,000 | 326,080 | (51,640) | 0 | 03 | &\$R &\$R | |
| &%\$ | & | 810 | 405 401 | 22-23-07-402-023 | 185,510 | 135,280 | 185,510 0 | 135,280 0 | 0 (73,070) | (64,990) | 11 | &\$R | |
| 8%\$ | & | 811 | 401 | 22-23-36-252-016 | 73,070 | 64,990 131,560 | 152,110 | 131,560 | (73,070) | (04,990) | 07 | &\$R | |
| &%\$ &^\$ | & & | 812 813 | 201 | 22-23-20-376-074 22-23-11-451-017 | 152,110 321,840 | 314,340 | 321,840 | 314,340 | 0 | 0 | 07 | &\$C | |
| &%\$ | & | 814 | 401 | 22-23-24-251-017 | 133,370 | 125,540 | 133,370 | 125,540 | 0 | 0 | 07 | &\$R | |
| &^\$ | & | 815 | 201 | 22-23-16-201-008 | 5,294,760 | 3,248,960 | 4,750,000 | 3,248,960 | (544,760) | 0 | 03 | &\$C | |
| &^\$ | & | 816 | 201 | 22-23-16-201-008 | 2,613,360 | 1,807,310 | 2,613,360 | 1,807,310 | (344,700) | 0 | 07 | &\$C | |
| 8.^\$ | & | 817 | 401 | 22-23-35-128-020 | 45,240 | 35,650 | 45,240 | 35,650 | ŏ | ŏ | 07 | &\$R | |
| &^\$ | & | 818 | 201 | 22-23-26-101-017 | 41,880 | 41,210 | 38,310 | 37,640 | (3,570) | (3,570) | 01 | &\$C | |
| 8%\$ | & | 819 | 203 | 22-23-28-376-001 | 7,856,410 | 6,032,010 | 7,856,410 | 6,135,920 | 0 | 103,910 | 01 | &\$C | |
| &^\$ | & | 820 | 401 | 22-23-09-102-041 | 124,950 | 124,950 | 109,080 | 109,080 | (15,870) | (15,870) | 01 | &\$R | |
| 8.^\$ | & | 821 | 401 | 22-23-21-102-030 | 262,320 | 262,320 | 168,570 | 168,570 | (93,750) | (93,750) | 01 | &\$R | |
| 8%\$ | & | 822 | 401 | 22-23-16-452-012 | 413,340 | 401,920 | 400,000 | 395,250 | (13,340) | (6,670) | 03 | &\$R | |
| &^\$ | & | 823 | 401 | 22-23-26-404-032 | 86,350 | 60,750 | 82,500 | 60,750 | (3,850) | 0 | 03 | &\$R | |
| 8%\$ | & | 824 | 401 | 22-23-10-152-007 | 129,240 | 129,240 | 120,000 | 120,000 | (9,240) | (9,240) | 03 | &\$R | |
| &%\$ | & | 825 | 405 | 22-23-05-428-015 | 215,500 | 215,500 | 215,500 | 215,500 | 0 | 0 | 07 | &\$R | |
| &%\$ | & | 826 | 401 | 22-23-20-178-007 | 175,680 | 147,220 | 175,680 | 147,220 | 0 | 0 | 07 | &\$R | |
| &%\$ | & | 827 | 401 | 22-23-17-302-020 | 199,910 | 191,120 | 199,910 | 191,120 | 0 | 0 | 07 | &\$R | |
| &%\$ | & | 828 | 401 | 22-23-24-152-019 | 151,550 | 134,170 | 151,550 | 134,170 | 0 | 0 | 07 | &\$R | |
| &%\$ | & | 829 | 401 | 22-23-23-126-066 | 203,340 | 161,840 | 187,500 | 161,840 | (15,840) | 0 | 03 | &\$R | |
| &%\$ | & | 830 | 401 | 22-23-22-227-035 | 158,430 | 158,430 | 158,430 | 158,430 | 0 | 0 | 07 | &\$R | |
| &%\$ | & | 831 | 401 | 22-23-02-277-016 | 142,280 | 76,220 | 142,280 | 76,220 | 0 | 0 | 07 | &\$R | |
| &%\$ | & | 832 | 401 | 22-23-03-203-053 | 97,410 | 88,230 | 96,000 | 88,230 | (1,410) | 0 | 03 | &\$R | |
| &^\$ | & | 833 | 401 | 22-23-04-376-028 | 157,710 | 112,070 | 157,710 | 157,710 | 0 | 45,640 | 09 | &\$R | |
| &^\$ | & | 834 | 301 | 22-23-19-451-032 | 135,070 | 117,510 | 135,070 | 135,070 | 0 | 17,560 | 09 | &\$I | |
| 8%\$ | & | 835 | 401 | 22-23-29-326-014 | 162,560 | 127,690 | 162,560 | 127,690 | 0 | 0 | 07 07 | &\$R | |
| 8%\$ | & | 836 | 401 | 22-23-24-176-006 | 145,930 | 136,220 | 145,930 | 136,220 | (18,600) | | 07 | &\$R &\$R | |
| 8%\$ | & | 837 | 401 401 | 23-22-22-476-020 | 128,690 | 128,690 | 110,000 | 110,000 145,680 | (18,690) | (18,690) 0 | 03 | &\$R | |
| &%\$ | & | 838 | 401 | 22-23-05-377-048 | 148,200 244,670 | 145,680 201,220 | 148,200 226,000 | 201,220 | (18,670) | 0 | 01 | &\$R | |
| &%\$ | & | 839 840 | 401 | 22-23-06-204-008 22-23-23-476-034 | 97,540 | 97,540 | 97,540 | 97,540 | (10,070) | 0 | 07 | &\$R | |
| &%\$ &%\$ | & & | 840 | 401 | 22-23-23-476-034 | 169,260 | 169,260 | 147,500 | 147,500 | (21,760) | (21,760) | 03 | &\$R | |
| &%\$ &%\$ | 8 | 842 | 401 | 22-23-24-201-020 | 273,080 | 235,080 | 273,080 | 235,080 | (21,700) | (21,700) | 07 | &\$R | |
| &%\$ | & | 843 | 401 | 22-23-03-408-041 | 145,050 | 145,050 | 145,050 | 145,050 | õ | Ő | 07 | &\$R | |
| &%\$ | & | 844 | 401 | 22-23-14-176-005 | 118,750 | 91,880 | 118,750 | 91,880 | Ő | õ | 07 | &\$R | |
| 8%\$ | & | 845 | 401 | 22-23-23-177-002 | 156,270 | 156,270 | 156,270 | 156,270 | ŏ | Ő | 07 | &\$R | |
| &^\$ | & | 846 | 401 | 22-23-25-202-004 | 97,280 | 57,690 | 97,280 | 97,280 | õ | 39,590 | 09 | &\$R | |
| &%\$ | & | 847 | 401 | 22-23-09-127-020 | 140,930 | 104,050 | 140,930 | 140,930 | Ő | 36,880 | 09 | &\$R | |
| &^\$ | & | 848 | 405 | 22-23-26-376-067 | 48,210 | 48,210 | 48,210 | 48,210 | 0 | 0 | 07 | &\$R | |
| 8%\$ | & | 849 | 401 | 22-23-14-326-020 | 371,030 | 371,030 | 274,420 | 274,420 | (96,610) | (96,610) | 01 | &\$R | |
| | | | | ACCESS OF TRANSFE | , | | | | | | | | |

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2021 MARCH BOARD OF REVIEW

| | REASON | CODES |
|---|----------------------------|-------|
| | 01 - Assessor's Correction | 06 |
| | 02 - Poverty Exemption | 07 |
| | 03 - Assessor Disagrees | 08 |
| | 04 - Sales Price | 09 |
| | 05 - MTT Decision | 10 |
| - | | |

06 - PP Statements 07 - BOR Denied 08 - Poverty Exemption Denied 09 - Transfer Change 10 - Income Adjustment

| | | CASE | | | ASSES | SOR | BOARD OF | REVIEW | DIFFERE | NCES | REASON | | |
|------|-------|------|-------|------------------|------------|---------|------------|---------|------------|---------|--------|--|----------|
| R/H/ | S R/P | NO | CLASS | PARCEL ID | ASSESSMENT | TAXABLE | ASSESSMENT | TAXABLE | ASSESSMENT | TAXABLE | CODE | R/S/C | <u> </u> |
| | | | | | | | | | | | | | |
| &%\$ | & | 850 | 401 | 22-23-31-278-017 | 187,680 | 187,680 | 187,680 | 187,680 | 0 | 0 | 07 | &\$R | |
| &^\$ | & | 851 | 405 | 22-23-26-226-042 | 123,240 | 110,310 | 123,240 | 110,310 | 0 | 0 | 07 | &\$R | |
| &%\$ | & | 852 | 401 | 22-23-15-426-043 | 160,020 | 159,150 | 160,020 | 159,150 | 0 | 0 | 07 | &\$R | |
| &%# | & | 853 | 401 | 22-23-36-377-108 | 132,270 | 93,180 | 118,500 | 93,180 | (13,770) | 0 | 03 | &#R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>854</td><td>401</td><td>22-23-11-252-021</td><td>151,720</td><td>151,720</td><td>125,000</td><td>125,000</td><td>(26,720)</td><td>(26,720)</td><td>03</td><td>&\$R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>855</td><td>401</td><td>22-23-04-405-012</td><td>143,920</td><td>83,470</td><td>143,920</td><td>83,470</td><td>0</td><td>0</td><td>07</td><td>&\$R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>856</td><td>401</td><td>22-23-05-126-008</td><td>Duplicate of #316</td><td></td><td></td><td></td><td>0</td><td>0</td><td>07</td><td>&\$R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>857</td><td>401</td><td>22-23-36-202-029</td><td>80,980</td><td>65,810</td><td>80,980</td><td>65,810</td><td>0</td><td>0</td><td>07</td><td>&\$R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>858</td><td>401</td><td>22-23-14-302-024</td><td>186,030</td><td>153,020</td><td>186,030</td><td>153,020</td><td>0</td><td>0</td><td>07</td><td>&\$R</td><td></td></tr><tr><td>8%\$</td><td>8</td><td>859</td><td>401</td><td>22-23-32-301-074</td><td>492,120</td><td>492,120</td><td>460,980</td><td>460,980</td><td>(31,140)</td><td>(31,140)</td><td>01</td><td>&\$R</td><td></td></tr><tr><td>8%\$</td><td>8.</td><td>860</td><td>401</td><td>22-23-31-453-003</td><td>151,060</td><td>131,400</td><td>151,060</td><td>131,400</td><td>0</td><td>0</td><td>07</td><td>&\$R</td><td></td></tr><tr><td>&%\$</td><td>&</td><td>861</td><td>401</td><td>22-23-33-405-011</td><td>121,330</td><td>99,950</td><td>121,330</td><td>99,950</td><td>0</td><td>0</td><td>07</td><td>&\$R</td><td></td></tr></tbody></table> | |

| | CITY OF FARMI | NGTON HILLS | — | | | REASON COD | | | 1 | | |
|---------|--|--|---|--|--|--|---|--|----------------|-------|---|
| | 2021 MARCH B | GOARD OF REVIEW | | Kalika | 01 - Assessor's Corr 02 - Poverty Exempt 03 - Assessor Disagr 04 - Sales Price 05 - MTT Decision | tion | 06 - PP Statements 07 - BOR Denied 08 - Poverty Exemption 09 - Transfer Change 10 - Income Adjustme | | | | |
| /H/S R/ | CASE /P NO CLASS | PARCEL ID | ASSESS ASSESSMENT | OR TAXABLE | BOARD O ASSESSMENT | F REVIEW TAXABLE | DIFFERE | NCES TAXABLE | REASON CODE | R/S/C | S |
| | # OF APPEALS | 232 | | | TOTAL CHANGES | | (19,658,260) | (17,748,800) | | | |
| 17 | # Poverty | Real | (3,487,100) | (1,577,640) | | Personal | (16,171,160) | (16,171,160) | | | |
| 13 | # Granted | Farmington Home Non-Home | (1,894,730) (1,452,810) | (1,039,740) (447,890) | | Farmington Home Non-Home | (15,994,700) 0 | (15,994,700) 0 | | | |
| | | Clarenceville Home Non-Home | (92,020) 0 | (42,470) 0 | | Clarenceville Home Non-Home | (176,460) 0 | (176,460) 0 | | | |
| | | Walled Lake Home Non-Home | (47,540) 0 | (47,540) 0 | | Walled Lake Home Non-Home | 0 | 0 | | | |
| | # Clarenceville @ Walled Lake \$ Farmington & Real ! Personal C Commercial I Industrial R Residential | BOR Disagrees Farmington (H) Walled Lake (H) Clarenceville (H) | (719,000) 0 0 | (533,630) 0 0 | No. 12 0 0 | Home Non-Home Clarenceville Home Non-Home Walled Lake Home Non-Home | (17,889,430) (1,452,810) (268,480) 0 (47,540) 0 | (17,034,440) (447,890) (218,930) 0 (47,540) 0 | | | |
| | | BOR CHANGES (B | y Class) | | | | | | I | | |
| | | Real Farmington Commercial Industrial Residential Clarenceville Commercial | (3,487,100) (1,278,720) 0 (2,094,570) 0 | (1,577,640) (299,870) 17,560 (1,215,400) 0 | | Personal Farmington Commercial Industrial Residential Clarenceville Commercial | (16,171,160) (2,500,970) (13,655,150) 0 (15,040) | (16,171,160) (2,500,970) (13,655,150) 0 (15,040) | | | |
| | | Industrial Residential Walled Lake | 0 (66,270) | 0 (32,390) | | Industrial Residential Walled Lake | (13,040) 0 0 | (15,040) 0 0 | | | |
| | | Commercial Industrial Residential | 0 0 (47,540) | 0 0 (47,540) | | Commercial Industrial Residential | 0 0 0 | 0 0 0 | | | |
| | | | | | | Totals Farmington Commercial Industrial Residential Clarenceville | (3,779,690) (13,655,150) (2,094,570) | (2,800,840) (13,637,590) (1,215,400) | | | |

Residential Clarenceville Commercial

Industrial

Residential Walled Lake

Commercial Industrial Residential (15,040)

(66,270)

(47,540)

0

0

0

(15,040)

(32,390)

(47,540)

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