

## Fountain County 2008 Ratio Study Narrative

- All property classes have been analyzed using 2006 and 2007 sales data.
- Information gathered during hearings has also been used in conjunction with the sales to determine market trends.
- Small neighborhoods with few or no sales were combine for analysis purposes and adjusted accordingly.
- Lake property has been stratified to produce more equitable values.
- Commercial and Industrial for the 3 larger townships were analysed together and the factored accordingly.
- Commercial and Industrial for the smaller 8 townships were adjusted the same as the Residential since they are small mom & pop shops in very rural areas.

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