

**2024 Agricultural Group Land Value Analysis for 2025 Assessments**

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd./Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Liberty/Page	Other Parcels in Sale	Inspected Date	Class
											#REF!	#REF!	#REF!				
<b>Totals:</b>																	
											Average per Net Acre=>	#REF!	#REF!				

A review of Agricultural Parcel sales during the two-year study period found none. County wide data was collected for analysis. Vacant land data was considered when drawing final conclusions. However, the average was given weight. The final per acre rate that was determined has been applied.

**2025 Agricultural Group 1000 Acreage Rate as Applied**  
\$3,100/Acre

**Gladwin County Wide Data**

Property ID	Date of Sale	Vacant (0 or 1)	Improve (0 or 1)	Sale Price	Adjusted Sale Price	Total Acres	Value of Improvements	Land Residual	Dollars/Acre
050-024-300-001-00	9/22/2022	1	0	\$280,000.00	\$280,000.00	80	\$0.00	\$280,000.00	\$3,500.00
050-025-200-002-00	12/13/2023	1	0	\$136,500.00	\$136,500.00	39	\$0.00	\$136,500.00	\$3,500.00
080-003-202-001-01	3/28/2023	0	1	\$392,000.00	\$392,000.00	49.443	\$243,954.00	\$148,046.00	\$2,994.28
080-004-100-001-10	3/29/2023	0	1	\$180,000.00	\$180,000.00	32.04	\$135,377.00	\$44,623.00	\$1,392.73
080-014-200-001-00	7/28/2022	0	1	\$425,000.00	\$425,000.00	38	\$258,008.00	\$166,992.00	\$4,384.53
090-035-101-001-03	5/3/2022	0	1	\$750,000.00	\$750,000.00	141.63	\$279,939.00	\$470,061.00	\$3,318.94
100-032-400-002-00	12/29/2022	0	1	\$170,000.00	\$170,000.00	40.66	\$53,632.00	\$116,368.00	\$3,353.86
140-025-300-001-00	11/17/2023	0	1	\$365,000.00	\$365,000.00	80	\$196,164.00	\$168,836.00	\$2,110.45
140-025-303-001-00	7/14/2022	0	1	\$420,000.00	\$420,000.00	79	\$143,193.00	\$276,807.00	\$3,503.89
140-035-200-001-00	5/10/2023	0	1	\$350,000.00	\$350,000.00	39	\$220,157.00	\$129,843.00	\$3,329.31
150-019-100-004-00	5/15/2023	0	1	\$206,500.00	\$206,500.00	25	\$141,063.00	\$65,437.00	\$2,617.48
150-019-401-001-00	3/25/2024	1	0	\$120,000.00	\$120,000.00	40	\$0.00	\$120,000.00	\$3,000.00
150-019-401-001-00	10/16/2023	0	1	\$367,500.00	\$367,500.00	75.87	\$191,810.00	\$175,690.00	\$2,315.67
<b>Totals</b>						759.64		\$2,319,203	\$3,053
									<b>Vacant Land Average = \$3,333</b>

**2024 Commercial Group Land Value Analysis for 2025 Assessments**

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Acq. when Sold	Acf./Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Front	Depth	Dollars/FF	Actual Front	Other Parcels in Sale	Inspected Date	Class
030-028-300-004-00	4991 S W80	12/20/22	\$250,000	WD	03-ARM'S LENGTH	\$250,000	39.56		\$29,280	\$74,720	\$54,000	270.0	273.0	\$277	270.00	1258-588	10/6/2023	201
030-070-000-125-00	1011 ESTEV RD	01/23/23	\$80,000	LC	03-ARM'S LENGTH	\$80,000	73.25		\$121,651	(\$15,168)	\$26,483	132.4	145.3	(\$115)	144.00	1259-516	9/19/2023	201
<b>Totals:</b>			<b>\$330,000</b>			<b>\$330,000</b>			<b>\$350,931</b>	<b>-\$9,552</b>	<b>\$80,483</b>	<b>402.4</b>	<b>402.4</b>	<b>(\$115)</b>				
			<b>Sale Ratio =&gt;</b>				<b>47.73</b>		<b>Average</b>									
			<b>Std. Dev. =&gt;</b>				<b>23.82</b>		<b>per FF=&gt;</b>									

**2025 Commercial Front Foot Rate as Applied**  
\$225/FF

A review of the Commercial Group of parcels found two sales during the two-year study period. Additional sales were collected from neighboring townships in Gladwin County to have a large sample to analyze. The determined front foot rate has been applied.

Gladwin County Commercial Sale Data																		
040-005-200-003-00	6504 WILDWOOD	11/15/22	\$50,000	LC	03-ARM'S LENGTH	\$50,000	65.60		\$59,594	\$18,935	\$28,529	300.00	###	\$63	RURAL COMMERCIAL			
050-003-203-003-00	1402 W M61	05/03/23	\$80,000	WD	03-ARM'S LENGTH	\$80,000	37.25		\$85,406	\$29,611	\$55,017	0.00	0.00	#DIV/0!	RURAL COMMERCIAL			
050-005-100-009-00	2134 W M61	03/06/24	\$350,000	LC	03-ARM'S LENGTH	\$350,000	33.09		\$303,602	\$155,561	\$109,183	0.00	0.00	#DIV/0!	RURAL HWY			
050-005-200-003-10	W M61	05/31/22	\$65,000	WD	03-ARM'S LENGTH	\$65,000	42.15		\$36,533	\$65,000	\$39,533	0.00	0.00	#DIV/0!	RURAL HWY			
070-033-300-003-00	4010 N M30	08/23/22	\$150,000	WD	03-ARM'S LENGTH	\$150,000	26.27		\$75,632	\$150,000	\$75,632	0.00	0.00	#DIV/0!	SMALL VILLAGE/LAKE COMM			
100-004-200-001-00	4950 W M61	05/31/22	\$350,000	WD	03-ARM'S LENGTH	\$350,000	38.09		\$362,566	\$26,638	\$39,204	942.00	###	\$28	RURAL HWY			
110-420-012-012-00	350 E M61	05/02/22	\$165,000	WD	19-MULTI PARCEL AF	\$165,000	38.79		\$207,725	\$71,943	\$65,219	120.00	###	\$595	SMALL VILLAGE/LAKE COMM			
130-015-404-002-00	993 SECOND DA	02/15/23	\$110,000	LC	03-ARM'S LENGTH	\$110,000	34.00		\$123,604	\$7,155	\$70,959	363.00	###	\$157	RURAL COMMERCIAL			
150-192-000-018-00	5837 S M30	08/21/23	\$115,000	WD	03-ARM'S LENGTH	\$115,000	49.22		\$100,333	\$37,564	\$22,897	0.00	0.00	#DIV/0!	SMALL VILLAGE/LAKE COMM			
150-192-000-021-00	5801 S M30	04/07/22	\$160,000	WD	03-ARM'S LENGTH	\$160,000	38.94		\$103,519	\$31,240	\$34,759	151.50	###	\$206	RURAL HWY			

Ave per FF => \$221.05

2024 Residential Group 1 Land Value Analysis for 2025 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effect. Front	Depth	Dollars/FF	Actual Front	Liber/Page	Other Parcels in Sale	Inspected Date	Class										
030-135-000-024-00	3160 S WHITNEY BEACH RD	08/10/22	\$4,500	WD	03-ARM'S LENGTH	\$4,500	\$3,900	86.67	\$11,229	\$4,500	\$11,229	70.2	86.3	\$64	69.90	1249-435		8/8/2018	402										
030-162-000-006-00	778 E BRUSHABER RD	12/21/22	\$35,000	LC	03-ARM'S LENGTH	\$35,000	\$20,100	57.43	\$44,093	\$6,907	\$16,000	100.0	120.0	\$69	100.00	1258-761		1/24/2013	401										
030-162-000-008-00	780 E BRUSHABER RD	03/01/24	\$5,000	WD	03-ARM'S LENGTH	\$5,000	\$3,800	76.00	\$8,000	\$5,000	\$8,000	50.0	120.0	\$100	50.00	1284-220		1/24/2013	402										
030-200-000-075-00	888 KAYPAT DR	05/18/22	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$23,800	47.60	\$53,938	\$8,530	\$32,468	75.7	149.4	\$113	75.72	1243-636		11/25/2019	401										
030-135-000-021-10	3152 S WHITNEY BEACH RD	04/22/22	\$165,000	PTA	03-ARM'S LENGTH	\$165,000	\$88,900	53.88	\$169,271	\$19,742	\$24,013	150.1	93.4	\$132	150.10	1241-727		8/8/2018	401										
030-200-000-067-00	852 KAYPAT DR	07/18/22	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$39,000	39.00	\$102,054	\$9,692	\$11,746	71.2	149.4	\$136	71.21	1247-741		1/12/2013	401										
030-027-400-016-00	4750 HILL DR	08/18/23	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$24,000	40.00	\$58,472	\$9,528	\$8,600	50.0	200.0	\$191	50.00	1273-590		9/21/2019	401										
030-222-000-067-00	5302 DEER CT	03/15/24	\$17,500	WD	03-ARM'S LENGTH	\$17,500	\$5,400	30.86	\$11,439	\$17,500	\$9,600	60.0	125.0	\$292	60.00	1286-5500		9/21/2019	401										
030-027-400-015-00	4748 HILL DR	05/05/23	\$110,000	LC	03-ARM'S LENGTH	\$110,000	\$43,800	39.82	\$99,418	\$18,582	\$8,000	50.0	200.0	\$372	50.00	1266-713		9/21/2013	401										
030-107-000-015-10	4239 S LAKE DR	03/07/24	\$155,000	WD	03-ARM'S LENGTH	\$155,000	\$61,000	39.35	\$126,542	\$47,536	\$19,078	119.2	120.0	\$399	119.24	1284-778		8/26/2012	401										
Totals:											\$702,000	\$313,700	44.69	\$147,517	\$128,134	796.4													
											Average per FF=>	\$185																	

Residential Group 4001 Front Foot Rate as Applied  
\$185/FF

A review of arm's-length sales during the two-year study period found three vacant land sales with varying results. The average was given weight. The determined front foot rate has been applied. The determined acreage rate from the Residential Acreage Analysis has been applied.

2024 Residential Group 2 Land Value Analysis for 2025 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Acq. when Sold	Acq. Amt. Sold	Cur. Appraisal	Land Position	Est. Land Value	Effec. Front	Depth	Dollars/FF	Actual Front	Other Parcels in Sale	Imposed Date	Use Code	Class	
030-130-000-090-10	4895 ANDERSON DR	06/22/23	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$62,300	\$4,000	\$145,384	\$13,386	\$33,700	317.0	145.2	\$42	317.00	1289-360	3/20/2023	401	401	
030-045-000-080-00	3937 BIRCHWOOD RD	10/21/22	\$48,000	WD	15-MULTI PARCEL ARM'S LENGTH	\$48,000	\$0	\$0	\$48,000	\$0	\$12,000	120.0	391.2	\$67	120.00	1255-2800	10/10/2022	402	402	
030-160-000-055-00	4825 WILKOM DR	04/22/22	\$29,000	WD	03-ARM'S LENGTH	\$29,000	\$10,600	\$6,555	\$23,015	\$9,385	\$10,000	100.0	120.0	\$100	100.00	1241-913	12/31/2019	401	401	
030-130-000-032-00	4805 ANDERSON DR	01/20/23	\$101,000	WD	15-MULTI PARCEL ARM'S LENGTH	\$101,000	\$29,300	\$20,031	\$101,348	\$20,652	\$14,000	140.0	300.0	\$148	140.00	1280-129	030-130-000-033-00	1/16/2023	401	401
030-235-000-028-00	1107 TEEPEE LN	02/10/23	\$25,000	WD	03-ARM'S LENGTH	\$25,000	\$8,200	\$2,890	\$21,690	\$9,310	\$6,000	60.0	100.0	\$155	60.00	1261-2200	9/9/2022	401	401	
030-140-010-004-00	1156 HEMLOCK ST	06/06/23	\$26,000	WD	03-ARM'S LENGTH	\$26,000	\$40,600	\$4,443	\$30,731	\$19,269	\$12,000	120.0	90.0	\$161	120.00	1268-205	9/1/2022	401	401	
030-045-000-073-00	3889 BIRCHWOOD RD	04/18/23	\$33,000	WD	03-ARM'S LENGTH	\$33,000	\$12,800	\$9,059	\$26,234	\$10,766	\$6,000	60.0	195.6	\$179	60.00	1250-348	10/24/2024	401	401	
030-140-010-043-00	1141 PINE TREE ST	06/22/22	\$93,000	WD	03-ARM'S LENGTH	\$93,000	\$25,900	\$1,590	\$70,719	\$17,281	\$8,000	80.0	90.0	\$216	80.00	1250-794	9/7/2022	401	401	
030-140-012-006-01	1152 E WALNUT ST	06/14/23	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$18,500	\$18,500	\$25,215	\$18,688	\$6,403	84.0	67.0	\$222	90.00	1248-249	9/1/2022	401	401	
030-045-000-062-00	4253 BAY DR	07/27/22	\$35,500	WD	03-ARM'S LENGTH	\$35,500	\$23,000	\$1,394	\$63,412	\$14,588	\$6,000	60.0	195.6	\$243	60.00	1261-166	11/23/2022	401	401	
030-045-000-078-10	3827 BIRCHWOOD RD	09/02/22	\$72,000	PTA	03-ARM'S LENGTH	\$72,000	\$29,000	\$1,697	\$68,254	\$33,346	\$12,600	126.0	195.6	\$265	126.00	1260-300	10/10/2022	401	401	
030-160-000-059-00	1081 MAPLEWOOD ST	12/07/23	\$82,000	WD	03-ARM'S LENGTH	\$82,000	\$13,000	\$20,977	\$41,181	\$32,819	\$12,000	100.0	240.0	\$329	100.00	1274-919	11/16/2023	401	401	
030-107-000-009-00	4900 WILKOM DR	08/30/22	\$55,000	WD	15-MULTI PARCEL ARM'S LENGTH	\$55,000	\$14,600	\$26,557	\$37,127	\$32,873	\$10,000	100.0	240.0	\$329	100.00	030-160-000-081-00	8/16/2022	401	401	
	4173 S LAKE DR	08/23/22	\$87,500	WD	03-ARM'S LENGTH	\$87,500	\$27,300	\$5,449	\$70,542	\$22,920	\$5,962	59.6	120.0	\$384	59.62	1251-115	8/16/2022	401	401	
			\$993,000			\$993,000	\$326,700	\$32,900	\$893,623	\$280,042	\$162,665	1,626.7								
								9.22			Average			\$172						
											per FF=>									

2025 Residential Group 2 Front Foot Rate as Applied  
\$150/FF

A review of arm's length sales during the two-year study period found only one vacant land sale. A conclusion cannot be determined from one sale. The average was given weight while considering the one vacant sale. The determined front foot rate has been applied. The Residential Acreage Table has been applied.

2024 Residential Group 3 Land Value Analysis for 2025 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Agri. Sale \$	Asst. Wares Sold	Acq./Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF	Actual Front	Libert/Page	Other Parcels in Sale	Inspected Date	Class								
030-120-008-047-00	4614 ELM AVE	07/20/22	\$15,000	WD	03-ARMS LENGTH	\$15,000	\$6,800	48.33	\$19,748	\$3,111	\$4,745	73.0	147.0	\$43	73.00	1248:31:00		12/10/2024	401								
030-115-009-031-00	3581 PARK DR	05/04/22	\$65,000	WD	03-ARMS LENGTH	\$65,000	\$22,900	35.23	\$67,838	\$7,950	\$10,788	166.0	99.1	\$48	217.90	1242:82:1		9/1/2022	401								
030-195-000-007-00	1465 PREVIEW DR	09/02/22	\$30,000	PTA	03-ARMS LENGTH	\$30,000	\$12,300	41.00	\$30,372	\$6,128	\$6,500	100.0	167.0	\$61	100.00			11/22/2022	401								
030-115-014-009-00	1085 FRANK ST	06/23/22	\$19,000	WD	03-ARMS LENGTH	\$19,000	\$7,700	40.53	\$19,267	\$7,533	\$7,800	120.0	90.0	\$63	120.00	1269:74:8		9/3/1990	401								
030-107-000-045-00	4246 GILDING RD	10/07/22	\$66,000	WD	19-MULTI PARCEL ARMS LENGTH	\$66,000	\$21,600	32.73	\$71,361	\$15,939	\$21,300	246.6	363.8	\$65	247.62	1254:46:00	030-155-000-056-10, 030-155-000-056-10	8/26/2022	401								
030-023-103-001-01	4101 GRANT RD	05/11/22	\$5,000	WD	03-ARMS LENGTH	\$5,000	\$4,200	24.00	\$3,900	\$5,000	\$3,900	60.0	240.0	\$83	60.00	1243:56:00		8/25/2022	402								
030-040-000-027-00	1275 DENTON CRK	09/01/23	\$75,900	WD	03-ARMS LENGTH	\$75,900	\$2,700	22.50	\$8,372	\$12,000	\$7,410	114.0	362.5	\$101	106.06	1274:86:6		10/7/2022	401								
030-210-000-024-10	3796 S LAKEVIEW DR	02/06/23	\$12,000	WD	03-ARMS LENGTH	\$12,000	\$4,300	43.42	\$75,689	\$7,211	\$3,900	60.0	250.0	\$120	59.90	1246:49:8		4/2/2019	402								
030-070-000-080-00	3959 MCCOLLUM RD	06/23/22	\$42,000	WD	03-ARMS LENGTH	\$42,000	\$14,100	33.57	\$39,482	\$6,814	\$3,986	99.9	100.3	\$107	114.00	1260:32:8		3/18/2019	401								
030-014-300-007-00	1040 BURLING DR	12/21/23	\$79,000	LC	03-ARMS LENGTH	\$79,000	\$4,300	43.42	\$75,689	\$7,211	\$3,900	60.0	250.0	\$120	59.90	1246:49:8		10/29/2024	401								
030-115-010-025-00	1104 FRANK ST	05/06/22	\$59,900	LC	03-ARMS LENGTH	\$59,900	\$16,000	26.71	\$50,799	\$19,501	\$10,400	162.0	90.0	\$122	160.00	1242:82:5		10/1/2013	401								
030-120-016-008-00	4610 WIXOM DR	08/13/23	\$20,000	LC	19-MULTI PARCEL ARMS LENGTH	\$20,000	\$4,500	22.50	\$22,947	\$20,947	\$10,665	86.0	90.0	\$124	86.00	1262:94:9	030-120-016-011-00	9/10/2023	402								
030-140-007-017-00	1101 OAKWOOD ST	12/05/23	\$30,000	LC	03-ARMS LENGTH	\$30,000	\$10,400	34.67	\$24,925	\$10,665	\$5,590	86.0	90.0	\$124	86.00	1280:33:8		10/23/2024	401								
030-120-006-007-00	944 E MAPLE ST	08/26/22	\$53,000	WD	03-ARMS LENGTH	\$53,000	\$18,200	34.34	\$47,132	\$17,108	\$6,240	96.0	112.3	\$126	96.00	1251:56		10/26/1990	401								
030-040-000-129-00	1375 ESTEY RD	09/22/23	\$17,000	WD	03-ARMS LENGTH	\$17,000	\$2,900	17.06	\$16,436	\$17,000	\$7,800	120.0	100.0	\$142	120.00	1276:38:9		10/24/2024	401								
030-014-300-002-10	1039 CREEK RD	10/17/23	\$62,500	WD	03-ARMS LENGTH	\$62,500	\$20,800	33.28	\$49,195	\$21,105	\$7,800	120.0	160.0	\$176	120.00	1277:54:1		11/16/2023	401								
030-140-012-047-00	1133 MAPLEWOOD ST	09/29/23	\$74,900	LC	03-ARMS LENGTH	\$74,900	\$25,100	33.51	\$66,026	\$14,074	\$5,200	80.0	90.0	\$176	80.00	1276:80:0		9/7/2022	401								
030-040-000-146-00	1467 ESTEY RD	11/01/23	\$72,000	WD	19-MULTI PARCEL ARMS LENGTH	\$72,000	\$17,000	23.61	\$58,480	\$25,220	\$7,800	120.0	200.0	\$210	120.00	1278:69:8	030-040-000-145-00	10/28/2022	401								
030-107-000-037-00	4203 GRANT RD	07/27/23	\$153,000	WD	19-MULTI PARCEL ARMS LENGTH	\$153,000	\$47,100	30.78	\$117,503	\$68,749	\$16,566	254.9	360.0	\$270	194.87	1271:90:3	030-023-100-003-40,	8/25/2022	401								
030-040-000-054-00	1400 DENTON CRK	01/02/24	\$1026,200	LC	03-ARMS LENGTH	\$75,000	\$17,200	22.91	\$57,242	\$22,113	\$4,355	67.0	91.5	\$330	60.00	1281:67:2	030-107-000-025-00	11/16/2023	401								
Totals:																\$1,026,200	\$337,400	32.88	\$918,802	\$312,527	\$159,414	2,371.4	\$132				
Sale, Ratio =>																32.88											
Std. Dev. =>																8.23											
Average per FF=>																\$100/FF											

2025 Residential Group 3 Front Foot Rate as Applied \$100/FF

A review of arm's-length sales during the two-year study period found two vacant land sales with mixed results. These sales were considered as well as the average. The determined front foot rate has been applied. The Residential Acreage Table has also been applied.

Removed due to new construction skewing the results:  
 030-140-009-029-00 07/14/23 \$25,000 LC 03-ARMS LENGTH \$18,000 \$63,109 (\$34,209) 72.00 60.0 90.0 (\$570) 60.00 1270:84:5 12/19/2024 401

2024 Residential Group 4 Land Value Analysis for 2025 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instur.	Terms of Sale	Adj. Sale \$	Acid. when Sold	Asd./Acid. Sale	Gr. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/Ft	Actual From	Uber/Page	Other Parcels in Sale	Inspected Date	Class
030-170-000-022-00	4425 S LAKEVIEW DR	07/24/23	\$120,000	WD	03-ARM'S LENGTH	\$140,000	62.50	62.50	\$246,564	\$13,486	\$120,000	140.0	200.0	\$96	140.00	1259-546		3/26/2019	401
030-023-201-023-00	4138 LAKE SIDE DR	07/27/23	\$140,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$140,000	65.00	65.00	\$179,289	\$96,011	\$56,292	161.3	245.2	\$223	161.50	1271-134	030-023-201-094-00	7/25/2022	401
030-200-000-004-00	771 KAYPAT DR	08/76/22	\$415,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$415,000	43.25	43.25	\$434,917	\$37,582	\$56,299	144.7	218.9	\$260	141.08	1250-766	030-200-000-056-01	7/16/2023	401
030-065-000-024-00	4378 ANDERSON DR	10/28/22	\$200,000	PTA	03-ARM'S LENGTH	\$200,000	39.19	39.19	\$216,333	\$27,934	\$94,027	105.0	119.5	\$262	125.00	1247-288			401
030-060-000-051-00	5395 S PINE ST	10/28/22	\$200,000	PTA	03-ARM'S LENGTH	\$200,000	39.19	39.19	\$216,333	\$27,934	\$94,027	105.0	119.5	\$262	125.00	1247-288			401
030-050-000-032-00	4036 COBBLESTONE CT	01/22/24	\$45,000	WD	03-ARM'S LENGTH	\$45,000	48.85	48.85	\$274,455	\$95,945	\$130,000	200.0	167.4	\$278	200.00			4/11/2023	401
030-034-304-006-00	757 TAKAMARAK TR	08/25/23	\$440,000	WD	03-ARM'S LENGTH	\$440,000	57.56	57.56	\$63,547	\$13,453	\$72,367	40.0	106.7	\$336	40.00	1282-363		8/12/2022	401
030-060-000-022-00	511 S PINE ST	06/29/22	\$360,000	CD	11-FROM LENDING INSTITUTION EXPOSED	\$360,000	47.77	47.77	\$466,466	\$45,901	\$72,367	111.3	67.8	\$412	139.00	1274-579		8/12/2022	401
030-102-000-001-00	496 OAKLEY ST	06/29/22	\$300,000	CD	03-ARM'S LENGTH	\$300,000	54.70	54.70	\$300,861	\$26,506	\$41,167	63.3	136.0	\$419	80.00	1265-545		7/10/2024	401
030-120-000-007-10	4615 S LAKEVIEW DR	11/16/23	\$168,000	WD	03-ARM'S LENGTH	\$168,000	39.94	39.94	\$193,105	\$42,095	\$67,200	84.0	90.7	\$501	84.00	1278-816		11/16/2023	401
030-105-000-055-00	4165 WYCOM DR	03/11/23	\$310,000	WD	03-ARM'S LENGTH	\$310,000	47.35	47.35	\$319,519	\$38,148	\$47,667	73.3	145.0	\$520	80.00	1264-528		12/12/2023	401
030-105-000-031-00	4430 COBBLESTONE CT	04/18/22	\$183,750	WD	03-ARM'S LENGTH	\$183,750	35.16	35.16	\$201,919	\$44,231	\$62,400	78.0	255.0	\$501	80.00	1245-588		12/12/2023	401
030-130-000-030-00	4042 COBBLESTONE CT	06/09/22	\$87,000	WD	03-ARM'S LENGTH	\$87,000	31.26	31.26	\$95,556	\$23,444	\$32,000	40.0	105.3	\$586	40.00	1245-588		9/13/2022	401
030-065-000-018-00	4896 ANDERSON DR	11/29/22	\$51,000	WD	03-ARM'S LENGTH	\$51,000	32.67	32.67	\$174,001	\$46,999	\$56,000	70.0	177.4	\$671	70.00	1250-515		9/20/2023	401
030-105-000-013-00	4863 S OAK DR	03/23/23	\$125,000	WD	03-ARM'S LENGTH	\$125,000	35.23	35.23	\$116,771	\$36,389	\$40,160	52.7	350.0	\$689	79.00	1257-282		1/16/2023	402
030-170-000-031-00	4411 S LAKEVIEW DR	05/23/23	\$141,900	WD	03-ARM'S LENGTH	\$141,900	26.78	26.78	\$130,328	\$34,672	\$40,000	50.0	117.0	\$688	50.00	1248-379		9/15/2022	401
030-023-201-040-00	4070 BANVIEW DR	01/10/23	\$137,000	WD	03-ARM'S LENGTH	\$137,000	28.03	28.03	\$135,381	\$46,659	\$48,000	60.0	80.0	\$778	70.00	1257-583		11/16/2023	401
030-105-000-063-00	1181 S WALNUT ST	02/15/23	\$235,000	CD	11-FROM LENDING INSTITUTION EXPOSED	\$235,000	32.76	32.76	\$227,786	\$125,274	\$122,347	123.9	93.7	\$819	157.40	1247-836		3/29/2019	401
030-105-000-021-00	4135 S OAK DR	05/24/22	\$170,000	WD	03-ARM'S LENGTH	\$170,000	24.64	24.64	\$229,766	\$85,694	\$78,400	98.0	392.5	\$874	98.00	1261-244		9/1/2022	401
030-161-000-021-00	4681 HILL DR	02/28/23	\$350,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$350,000	36.12	36.12	\$164,289	\$47,871	\$42,160	52.7	342.0	\$908	52.70	1244-624		9/1/2022	401
030-161-000-011-00	4733 HILL DR	03/15/24	\$159,000	WD	03-ARM'S LENGTH	\$159,000	32.11	32.11	\$309,046	\$91,354	\$49,250	100.0	350.0	\$914	100.00	1261-787		12/31/2014	401
030-250-000-010-00	544 MANZER RD	07/27/23	\$285,000	WD	03-ARM'S LENGTH	\$285,000	28.11	28.11	\$116,667	\$93,333	\$49,250	100.0	311.7	\$933	100.00	1285-195	030-027-400-005-00	8/20/2015	401
030-235-000-015-00	4419 LAKE DR	04/11/23	\$133,500	WD	03-ARM'S LENGTH	\$133,500	35.96	35.96	\$247,843	\$121,557	\$84,500	130.0	119.2	\$935	140.00	1271-738	030-027-400-013-00	11/21/2022	401
030-161-000-022-00	4677 HILL DR	08/31/23	\$400,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$400,000	36.03	36.03	\$124,880	\$56,520	\$48,000	60.0	98.0	\$942	60.00	1265-259		9/9/2022	401
030-105-000-017-00	4126 S OAK DR	04/24/23	\$274,800	WD	03-ARM'S LENGTH	\$274,800	31.14	31.14	\$352,463	\$98,537	\$49,250	100.0	350.0	\$985	100.00	1274-750		9/7/2023	401
030-250-000-018-00	5277 MARTIN RD	03/27/24	\$200,000	WD	03-ARM'S LENGTH	\$200,000	32.15	32.15	\$172,656	\$72,844	\$45,500	70.0	143.9	\$1,041	60.00	1266-569		10/28/2024	401
030-105-000-026-00	4149 S OAK DR	05/25/22	\$105,000	WD	03-ARM'S LENGTH	\$105,000	30.95	30.95	\$176,125	\$71,035	\$42,160	52.7	344.0	\$1,348	52.70	1244-300		9/13/2022	401
030-165-000-021-00	4860 BEACH DR	03/31/23	\$205,000	WD	03-ARM'S LENGTH	\$205,000	27.43	27.43	\$228,259	\$76,741	\$40,000	50.0	182.6	\$1,535	50.00	1267-674		9/13/2022	401
030-060-000-038-00	5313 S PINE ST	08/30/23	\$208,000	WD	03-ARM'S LENGTH	\$208,000	31.82	31.82	\$209,566	\$118,291	\$40,430	62.2	148.8	\$1,684	61.20	1271-460		2/20/2023	401
030-105-000-044-00	4213 S OAK DR	06/09/22	\$287,000	WD	03-ARM'S LENGTH	\$287,000	21.88	21.88	\$234,030	\$92,957	\$40,000	50.0	425.0	\$1,794	50.00	1246-570		4/11/2023	401
030-130-000-003-00	4429 S LAKEVIEW DR	12/21/23	\$152,000	WD	03-ARM'S LENGTH	\$152,000	21.39	21.39	\$184,330	\$130,670	\$56,000	70.0	185.4	\$1,869	70.00	1261-734		9/1/2022	401
030-105-000-043-00	4205 S OAK DR	10/06/23	\$226,000	WD	03-ARM'S LENGTH	\$226,000	35.72	35.72	\$162,492	\$103,903	\$48,000	60.0	250.0	\$2,025	60.00	1269-832		10/23/2024	401
030-060-000-038-50	5341 S PINE ST	03/07/23	\$340,000	WD	03-ARM'S LENGTH	\$340,000	26.24	26.24	\$162,097	\$103,903	\$40,000	50.0	425.0	\$2,078	50.00	1276-898		9/18/2023	401
030-200-000-002-00	759 KAYPAT DR	10/21/22	\$575,000	WD	03-ARM'S LENGTH	\$575,000	25.95	25.95	\$226,479	\$152,571	\$39,000	60.0	164.5	\$2,542	60.00	1262-632		4/11/2023	401
			\$8,645,050			\$8,645,050			\$4,106,587	\$2,834,695	\$2,272,521	3,311.4						11/25/2019	401
						\$2,934,100	33.94	33.94		Average				\$856					
						\$10.18	10.18	10.18		Per Ft=>									

2025 Residential Group 4 Front Foot Rate as Applied  
\$850/FF

A review of arm's-length sales during the two-year study period found only one sale in Residential Group 4. A conclusion cannot be drawn from one sale. The average was given weight when deriving a front foot conclusion. The determined front foot rate has been applied. The determined Residential Average Table has also been applied.

2024 Residential Group 5 Land Value Analysis for 2025 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Ass. Value Sold	Adj. Sale	Our Appraisal	Land Residual	Est. Land Value	Difference	Actual Front	Depth	Other Parents in Sale	Inspected Date	Class
030-120-000-012-00	5436 S PINE ST	06/06/22	\$140,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$140,000	\$92,700	\$66.21	\$89,564	\$9,140	\$111,660	-\$27	248.00	98.77	030-220-000-009-00, 030-220-000-010-00	9/18/2023	401
030-150-000-019-00	4240 ANDERSON DR	01/12/24	\$65,000	LC	03-ARM'S LENGTH	\$65,000	\$14,800	22.77	\$50,445	\$48,710	\$41,135	\$136	247.90	69.1		1/16/2023	401
030-185-000-031-00	1344 CHARLEBOIS DR	06/06/22	\$197,500	WD	03-ARM'S LENGTH	\$197,500	\$51,600	26.13	\$283,292	\$46,988	\$57,750	\$226	228.00	108.2		9/1/2022	401
030-085-000-031-00	1098 BURLING DR	10/28/22	\$270,000	WD	03-ARM'S LENGTH	\$270,000	\$106,100	39.30	\$233,146	\$10,858	\$20,000	\$20	53.3	148.5		9/20/2023	401
030-065-000-002-00	4256 ANDERSON DR	01/10/23	\$40,000	WD	03-ARM'S LENGTH	\$40,000	\$17,800	44.50	\$62,112	\$20,888	\$45,000	\$29	100.00	129.908		11/20/2020	401
030-026-000-010-00	1095 E BRUSHABER DR	03/31/23	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$58,200	41.57	\$155,572	\$18,178	\$31,750	\$24	75.0	150.0		9/21/2023	401
030-240-000-037-00	1249 NORWAY DR	06/16/23	\$142,500	WD	03-ARM'S LENGTH	\$142,500	\$67,100	47.69	\$165,246	\$20,734	\$43,530	\$243	92.60	126.912		2/14/2023	401
030-135-000-037-00	3084 S WHITNEY BEACH RD	11/22/22	\$146,250	WD	19-MULTI PARCEL ARM'S LENGTH	\$146,250	\$59,200	35.69	\$179,145	\$81,857	\$60,984	\$256	242.28	125.5200	030-136-000-035-00	7/31/2018	401
030-050-000-003-00	1282 ESTEY RD	07/28/22	\$177,000	WD	03-ARM'S LENGTH	\$177,000	\$66,800	37.74	\$199,035	\$26,837	\$43,620	\$275	105.40	128.824		8/31/2018	401
030-176-000-000-00	\$200,000																
030-185-000-001-00	1131 JANICE LN	05/11/22	\$228,500	WD	03-ARM'S LENGTH	\$228,500	\$123,600	61.80	\$227,425	\$92,641	\$150,066	\$328	333.48	126.933		10/23/2024	401
030-185-000-023-10	5241 OSTLAND DR	11/15/22	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$82,000	53.89	\$269,689	\$80,877	\$122,046	\$78	307.12	121.0		2/15/2024	401
030-075-000-050-00	3819 S PARADISE DR	02/03/23	\$61,000	WD	03-ARM'S LENGTH	\$61,000	\$48,600	40.33	\$85,259	\$95,194	\$86,952	\$191	201.48	125.6776		4/2/2019	401
030-215-000-002-00	4231 ANDERSON DR	09/01/22	\$138,900	WD	03-ARM'S LENGTH	\$138,900	\$56,700	36.42	\$173,523	\$27,477	\$32,100	\$385	68.00	128.02600		11/22/2023	401
030-135-000-010-00	3093 S WHITNEY BEACH RD	09/16/22	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$32,100	20.92	\$147,113	\$23,977	\$27,684	\$615	162.1	152.4		11/22/2023	401
030-023-001-051-00	1231 ASPEN DR	02/14/23	\$240,001	WD	19-MULTI PARCEL ARM'S LENGTH	\$240,001	\$90,000	29.53	\$173,297	\$23,977	\$27,684	\$390	62.28	125.3359		7/17/2023	401
030-185-000-030-00	4270 ANDERSON DR	06/07/23	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$62,600	26.50	\$282,243	\$94,311	\$87,170	\$431	187.00	124.9039		8/1/2023	401
030-065-000-004-00	4020 ANDERSON DR	06/29/22	\$229,500	WD	03-ARM'S LENGTH	\$229,500	\$38,200	33.84	\$187,551	\$89,636	\$92,787	\$62	118.60	369.9		3/7/2023	401
030-125-000-041-00	5171 PLEASANT DR	08/17/23	\$340,000	WD	03-ARM'S LENGTH	\$340,000	\$49,300	29.51	\$139,288	\$27,712	\$33,300	\$448	200.22	127.206		2/15/2023	401
030-185-000-018-00	6203 MIDDLE RD	08/17/23	\$203,000	WD	03-ARM'S LENGTH	\$203,000	\$74,500	36.70	\$190,331	\$72,347	\$64,800	\$462	144.00	127.651		8/1/2023	401
030-155-000-011-00	4285 CHARLEBOIS DR	07/14/23	\$203,000	WD	03-ARM'S LENGTH	\$203,000	\$59,800	22.47	\$139,537	\$36,325	\$29,862	\$553	65.72	125.147		1/19/2021	401
030-200-000-024-00	881 KATPAT DR	09/09/22	\$346,000	PTA	03-ARM'S LENGTH	\$346,000	\$32,800	22.47	\$139,537	\$36,325	\$29,862	\$553	65.72	125.144		11/22/2023	401
030-130-000-055-02	1235 JANICE LN	06/14/23	\$415,000	WD	03-ARM'S LENGTH	\$415,000	\$151,800	36.58	\$398,555	\$79,445	\$63,000	\$569	140.00	136.9168		3/20/2023	401
030-246-000-133-00	2798 S WHITNEY BEACH RD	06/07/23	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$30,800	22.00	\$167,490	\$140,000	\$110,790	\$567	246.29	128.401	030-246-000-135-00	7/17/2018	401
030-110-000-037-01	5238 HERON COME DR	06/22/22	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$43,200	24.97	\$174,034	\$77,716	\$58,025	\$576	94.75	126.265		3/7/2023	401
030-100-000-018-00	5143 S PINE ST	10/20/23	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$43,400	34.72	\$110,509	\$49,366	\$34,975	\$627	124.00	126.688	030-222-000-183-00	4/3/2019	401
030-222-000-023-00	5396 S PINE ST	01/04/23	\$214,000	WD	03-ARM'S LENGTH	\$214,000	\$73,300	29.80	\$225,450	\$89,837	\$67,500	\$646	97.00	1261.889		9/18/2023	401
030-222-000-167-10	5263 GROUSE CT	09/02/22	\$285,000	PTA	03-ARM'S LENGTH	\$285,000	\$105,200	27.46	\$256,060	\$82,639	\$59,667	\$827	77.50	127.63500		11/21/2022	401
030-126-000-016-00	5140 PLEASANT DR	09/16/22	\$130,000	WD	03-ARM'S LENGTH	\$130,000	\$34,000	26.15	\$115,172	\$41,473	\$27,845	\$837	60.1	132.502		4/3/2023	401
030-115-005-001-00	5132 PARADISE DR	03/10/23	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$36,700	29.36	\$110,145	\$41,858	\$27,000	\$728	72.50	1283.799		9/18/2023	401
030-115-005-001-00	5393 S LAKEVIEW DR	02/22/24	\$200,000	WD	03-ARM'S LENGTH	\$200,000	\$71,600	35.70	\$179,880	\$22,745	\$22,745	\$50	60.0	1274.975		10/29/2024	401
030-100-000-012-00	5156 BIRCH LN	01/27/23	\$51,500	WD	03-ARM'S LENGTH	\$51,500	\$11,700	22.72	\$33,698	\$31,829	\$31,829	\$733	71.00	126.0103		3/24/2023	401
030-246-000-108-00	2630 S WHITNEY BEACH RD	11/10/22	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$11,400	22.46	\$39,490	\$90,000	\$69,820	\$758	67.00	125.6730		7/17/2018	401
030-026-300-108-00	1077 E BRUSHABER DR	07/21/22	\$143,500	WD	03-ARM'S LENGTH	\$143,500	\$44,400	30.94	\$120,434	\$56,616	\$37,750	\$75	75.00	1250.171		3/21/2023	401
030-060-000-019-10	5297 S PINE ST	08/26/22	\$340,000	WD	03-ARM'S LENGTH	\$340,000	\$199,000	40.88	\$369,773	\$72,997	\$42,570	\$770	94.6	167.2		4/1/2023	401
030-185-000-033-00	5183 OSTLAND DR	11/20/23	\$158,000	WD	03-ARM'S LENGTH	\$158,000	\$43,200	28.16	\$136,677	\$50,012	\$42,570	\$779	74.00	1251.425		9/18/2023	401
030-355-000-003-00	5305 HERON COME DR	09/05/23	\$260,000	WD	03-ARM'S LENGTH	\$260,000	\$79,800	30.69	\$225,450	\$48,508	\$47,100	\$780	97.00	1276.549		4/2/2019	401
030-125-000-032-00	5171 PLEASANT DR	09/05/23	\$124,500	WD	03-ARM'S LENGTH	\$124,500	\$43,200	34.70	\$102,992	\$27,000	\$27,000	\$808	60.0	1274.975		9/18/2023	401
030-246-000-119-00	2710 S WHITNEY BEACH RD	01/29/24	\$215,000	WD	03-ARM'S LENGTH	\$215,000	\$50,700	23.58	\$170,471	\$58,547	\$54,018	\$821	120.04	1270.872		4/2/2019	401
030-215-000-011-00	566 PARADISE DR	07/03/23	\$138,000	WD	03-ARM'S LENGTH	\$138,000	\$34,600	25.07	\$113,071	\$53,453	\$28,524	\$843	56.00	1270.469		11/1/2024	401
030-070-000-147-00	3837 S PINE RD	05/18/23	\$211,000	WD	03-ARM'S LENGTH	\$211,000	\$66,100	31.33	\$180,999	\$58,918	\$28,917	\$917	76.40	1267.341		9/18/2023	401
030-210-000-006-00	538 PARADISE DR	07/14/23	\$180,000	WD	03-ARM'S LENGTH	\$180,000	\$51,300	28.50	\$142,218	\$67,517	\$29,735	\$1,022	54.00	1270.943		9/20/2023	401
030-110-000-001-00	3623 S LAKEVIEW DR	04/28/22	\$190,000	WD	03-ARM'S LENGTH	\$190,000	\$24,400	18.77	\$94,943	\$62,017	\$27,000	\$1,034	60.0	1242.149		1/10/2023	401
030-110-000-035-00	5288 HERON COME DR	12/08/23	\$190,000	WD	03-ARM'S LENGTH	\$190,000	\$68,391	25.07	\$109,509	\$68,391	\$27,900	\$1,103	62.00	1280.454		9/1/2022	401
030-075-000-023-00	3588 ABRAHAM CT	08/31/23	\$214,000	WD	03-ARM'S LENGTH	\$214,000	\$58,000	27.10	\$139,880	\$103,070	\$28,950	\$1,602	68.00	1274.780		9/23/2023	401
<b>Total:</b>			<b>\$8,284,951</b>			<b>\$8,175,245</b>	<b>\$2,407,717</b>		<b>\$2,448,831</b>	<b>\$482</b>	<b>\$482</b>	<b>\$482</b>					
			<b>\$2,742,100</b>	<b>Sale Ratio =&gt;</b>	<b>33.10</b>	<b>\$2,448,831</b>	<b>Average</b>										
			<b>9.00</b>	<b>Std. Dev. =&gt;</b>			<b>per FF=&gt;</b>										

2025 Residential Group 5 Front Foot Rate as Applied  
\$600/FF

A review of arm's length sales during the two-year study period for Residential Group 5 found three vacant land sales. These three sales were given weight when calculating a front foot rate for this group. The determined front foot rate has been applied. The Residential Acreage Table has been adjusted as determined.

2024 Residential Group 6 Land Value Analysis for 2025 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Adj. when Sold	Adj. Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollar/FF	Actual Front	Libert/Page	Other Parcels in Sale	Inspected Date	Class										
090-100-000-038-10	5221 MAPLE LANE	02/21/23	\$75,000	WD	03-ARMS LENGTH	\$75,000	\$42,300	\$6,400	\$216,706	\$74,294	\$214,000	356.7	60.4	\$208	425.00	1261-491		3/24/2023	402										
090-014-300-005-00	1051 CREEK RD	08/24/22	\$145,000	WD	03-ARMS LENGTH	\$145,000	\$62,900	43.38	\$151,025	\$53,375	\$59,400	198.0	201.1	\$270	198.00	1250-645		11/21/2018	401										
090-100-000-042-00	5179 MAPLE LANE	08/12/22	\$146,000	WD	03-ARMS LENGTH	\$146,000	\$48,700	33.36	\$145,304	\$63,896	\$63,200	234.6	140.0	\$272	256.85	1250-186		3/24/2023	401										
090-345-000-002-00	3602 WEST POINTE DR	10/07/22	\$55,000	WD	03-ARMS LENGTH	\$55,000	\$18,800	34.18	\$106,464	\$55,000	\$100,366	167.3	295.5	\$329	200.83	1254-186		11/1/2024	401										
090-180-000-017-00	4127 WHELAN RD	11/04/22	\$62,000	WD	19-MULTI PARCEL ARMS LENGTH	\$62,000	\$33,400	53.87	\$107,885	\$51,615	\$45,000	150.0	357.1	\$344	150.00	1256-1100	030-180-000-016-00	8/25/2021	001										
090-205-000-007-00	3471 S LAKEVIEW DR	04/21/23	\$65,000	M/LC	03-ARMS LENGTH	\$65,000	\$25,200	38.77	\$50,271	\$33,989	\$19,260	64.2	171.5	\$529	64.20	1265-720		11/16/2023	401										
090-230-000-002-00	4861 BEECH RD	10/27/23	\$95,000	CD	11-FRONT LENDING INSTITUTION EXPOSED	\$95,000	\$28,700	30.21	\$67,300	\$42,700	\$15,000	50.0	108.0	\$854	50.00	1278-682		11/22/2022	401										
090-100-000-012-00	5156 BIRCH LN	03/28/24	\$67,000	WD	03-ARMS LENGTH	\$67,000	\$12,900	19.25	\$44,041	\$67,000	\$42,172	70.3	157.9	\$953	71.08	1286-233		3/24/2023	402										
Totals:											\$710,000	\$272,900	\$892,986	\$441,869	\$558,398	1,291.0													
											Average	\$342																	
											Sale Rate =>	38.44																	
											Std. Dev. =>	12.33																	

A review of arm's-length sales during the two-year study period found two vacant land sales with very differing results. They were given consideration. However, the average was given weight when concluding a front foot rate. The determined front foot rate has been applied. The Residential Acreage Table has been applied.

2025 Residential Group 6 Front Foot Rate as Applied  
\$350/FF

Removed due to new construction skewing the results:

090-070-000-155-00	1153 CREEK RD	03/15/23	\$90,000	WD	19-MULTI PARCEL ARMS LENGTH	\$90,000	\$23,300	25.89	\$143,701	(\$22,341)	\$31,360	104.5	247.0	(\$214)	105.20	1263-452	090-070-000-156-00	10/28/2024	001
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2024 Residential Acreage Land Value Analysis for 2025 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Acid. when Sold	Appraisal	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Other Parcels in Sale	Class	Inspected Date
030-022-100-004-00	4378 WIEMAN RD	03/03/23	\$75,000	WD	03-ARM'S LENGTH	\$75,000	\$66,587	\$12,573	\$4,160	0.32	0.32	\$24,179	1262.60	Class	11/21/2022 401
030-021-100-004-00	4148 WERTMAN RD	05/11/23	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$101,313	\$1,687	\$8,000	1.00	1.00	\$1,687	1266.789	060-085-000-128-00	9/21/2023 401
030-009-300-001-01	163 E KNOX RD	06/22/23	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$164,454	\$33,026	\$12,480	2.00	2.00	\$16,513	1269.532	030-016-200-005-01	9/21/2023 401
030-013-300-004-00	1628 E JONES RD	08/23/23	\$73,000	WD	03-ARM'S LENGTH	\$73,000	\$55,743	\$30,857	\$13,600	2.00	2.00	\$15,479	1274.446		9/20/2023 401
030-016-200-000-11	1517 ESTEY RD	02/16/24	\$192,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$192,000	\$209,288	\$38,424	\$15,712	2.44	2.44	\$15,748	1283.597	030-026-404-001-01	10/24/2024 401
030-026-404-001-11	1469 E BRUSHABER RD	08/22/22	\$37,000	WD	03-ARM'S LENGTH	\$37,000	\$71,595	\$4,995	\$21,600	3.00	3.00	\$4,002	1267.376		2/21/2023 401
030-016-200-006-00	84 E KNOX RD	05/24/23	\$169,900	WD	03-ARM'S LENGTH	\$169,900	\$174,599	\$12,125	\$16,824	3.03	3.03	\$4,002	1267.376	030-026-404-001-01	11/7/2023 401
030-022-104-001-03	901E HAHN RD	07/29/22	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$71,863	\$5,737	\$17,600	4.00	4.00	\$1,434	1249.328		9/16/2023 401
030-014-200-005-01	2867 WIEMAN RD	06/18/23	\$215,800	WD	03-ARM'S LENGTH	\$215,800	\$204,444	\$32,152	\$20,796	4.94	4.94	\$6,500	1274.540	030-015-100-008-11	9/16/2023 401
030-016-200-005-01	3665 W630	06/20/23	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$124,315	\$80,937	\$20,252	5.03	5.03	\$16,091	1269.226	030-015-100-008-01	9/21/2023 401
030-025-300-002-01	4807 JONES RD	06/06/23	\$45,000	LC	03-ARM'S LENGTH	\$45,000	\$185,931	\$32,731	\$25,200	6.20	6.20	\$5,610	1274.875	030-015-100-008-01	12/5/1990 401
030-013-200-003-00	3575 ARAPAHOE TRL	04/01/22	\$145,000	WD	03-ARM'S LENGTH	\$145,000	\$24,999	\$42,385	\$32,880	9.19	9.19	\$3,908	1240.685		9/21/2023 401
030-027-400-026-01	4850 WIXOM DR	08/23/23	\$105,000	WD	03-ARM'S LENGTH	\$105,000	\$63,917	\$74,445	\$33,360	9.68	9.68	\$7,690	1274.495		4/12/2023 401
030-025-300-003-00	4827 JONES RD	09/05/23	\$125,900	WD	03-ARM'S LENGTH	\$125,900	\$86,615	\$72,785	\$33,500	9.75	9.75	\$11,499	1271.601		10/23/1995 401
030-014-401-001-10	3790 JONES RD	11/13/23	\$41,500	WD	03-ARM'S LENGTH	\$41,500	\$114,988	\$33,500	\$33,500	10.00	10.00	\$11,499	1271.601		4/12/2023 401
030-014-401-001-40	JONES RD	12/07/22	\$49,900	WD	03-ARM'S LENGTH	\$49,900	\$34,044	\$41,500	\$34,044	10.02	10.02	\$4,142	1259.212	030-015-100-008-11	8/25/1990 402
030-015-400-002-10	3804 WIEMAN RD	07/21/23	\$390,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$390,000	\$292,808	\$166,317	\$69,125	18.00	18.00	\$9,240	1271.480	030-015-100-008-01	8/25/1990 402
030-025-101-010-10	1931 SAND RIDGE RD	08/22/23	\$590,000	WD	03-ARM'S LENGTH	\$590,000	\$527,650	\$114,350	\$52,000	20.00	20.00	\$5,718	1274.582		3/22/2023 401
030-016-200-009-10	141 HANFORTH DR	06/17/22	\$270,000	WD	03-ARM'S LENGTH	\$270,000	\$246,547	\$75,485	\$52,032	20.02	20.02	\$3,770	1246.393		11/7/2024 401
030-002-300-002-11	1207 BADGER	12/08/23	\$115,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$115,000	\$246,547	\$110,485	\$52,032	20.02	20.02	\$5,519	1280.985		11/7/2024 401
030-009-300-001-00	123 E KNOX RD	11/13/23	\$200,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$200,000	\$181,540	\$63,068	\$68,804	27.67	27.67	\$2,279	1280.481	030-011-201-001-01	11/7/2024 401
030-024-400-002-00	1950 E BRUSHABER RD	07/22/22	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$277,588	\$130,692	\$115,480	37.48	37.48	\$3,487	1279.357	030-009-300-001-04	10/22/1995 401
030-004-400-002-00	4200 MCGRATH RD	08/21/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$80,000	\$50,000	\$80,000	40.00	40.00	\$1,250	1248.147		11/26/1990 402
030-011-203-001-00	1233 E POINT DR	04/01/22	\$180,000	WD	03-ARM'S LENGTH	\$180,000	\$40,750	\$65,000	\$40,750	40.50	40.50	\$2,099	1273.818		11/30/1990 402
		12/12/23	\$389,000	WD	03-ARM'S LENGTH	\$389,000	\$176,672	\$112,000	\$60,000	60.00	60.00	\$2,922	1239.942		11/4/2015 402
			\$4,678,000			\$4,678,000	\$3,831,831	\$1,998,562	\$141,383	80.00	80.00	\$7,482	1260.681		11/7/2024 401
			\$4,678,000			\$4,678,000	\$1,627,200	\$1,050,800	\$465,820	34.78	34.78	Average			
			\$1,627,200			\$1,627,200	\$4,261,033	\$1,811,459	\$1,232,888	465.82	465.82	Per Net Acre >			
			\$15,400			\$15,400				34.78	34.78				
			\$15,400			\$15,400				11.41	11.41	3,888.74			

2025 Residential Acreage Table as Applied

2025 Residential Acreage Rate Table		
Per Acre	Total	Per Acre
1 Acre: \$10,000	\$10,000	\$10,000
1.5 Acre: \$15,000	\$15,000	\$10,000
2 Acre: \$20,000	\$20,000	\$10,000
2.5 Acre: \$25,000	\$25,000	\$10,000
3 Acre: \$30,000	\$30,000	\$10,000
3.5 Acre: \$35,000	\$35,000	\$10,000
4 Acre: \$40,000	\$40,000	\$10,000
4.5 Acre: \$45,000	\$45,000	\$10,000
5 Acre: \$50,000	\$50,000	\$10,000
5.5 Acre: \$55,000	\$55,000	\$10,000
6 Acre: \$60,000	\$60,000	\$10,000
6.5 Acre: \$65,000	\$65,000	\$10,000
7 Acre: \$70,000	\$70,000	\$10,000
7.5 Acre: \$75,000	\$75,000	\$10,000
8 Acre: \$80,000	\$80,000	\$10,000
8.5 Acre: \$85,000	\$85,000	\$10,000
9 Acre: \$90,000	\$90,000	\$10,000
9.5 Acre: \$95,000	\$95,000	\$10,000
10 Acre: \$100,000	\$100,000	\$10,000
10.5 Acre: \$105,000	\$105,000	\$10,000
11 Acre: \$110,000	\$110,000	\$10,000
11.5 Acre: \$115,000	\$115,000	\$10,000
12 Acre: \$120,000	\$120,000	\$10,000
12.5 Acre: \$125,000	\$125,000	\$10,000
13 Acre: \$130,000	\$130,000	\$10,000
13.5 Acre: \$135,000	\$135,000	\$10,000
14 Acre: \$140,000	\$140,000	\$10,000
14.5 Acre: \$145,000	\$145,000	\$10,000
15 Acre: \$150,000	\$150,000	\$10,000
15.5 Acre: \$155,000	\$155,000	\$10,000
16 Acre: \$160,000	\$160,000	\$10,000
16.5 Acre: \$165,000	\$165,000	\$10,000
17 Acre: \$170,000	\$170,000	\$10,000
17.5 Acre: \$175,000	\$175,000	\$10,000
18 Acre: \$180,000	\$180,000	\$10,000
18.5 Acre: \$185,000	\$185,000	\$10,000
19 Acre: \$190,000	\$190,000	\$10,000
19.5 Acre: \$195,000	\$195,000	\$10,000
20 Acre: \$200,000	\$200,000	\$10,000
20.5 Acre: \$205,000	\$205,000	\$10,000
21 Acre: \$210,000	\$210,000	\$10,000
21.5 Acre: \$215,000	\$215,000	\$10,000
22 Acre: \$220,000	\$220,000	\$10,000
22.5 Acre: \$225,000	\$225,000	\$10,000
23 Acre: \$230,000	\$230,000	\$10,000
23.5 Acre: \$235,000	\$235,000	\$10,000
24 Acre: \$240,000	\$240,000	\$10,000
24.5 Acre: \$245,000	\$245,000	\$10,000
25 Acre: \$250,000	\$250,000	\$10,000
25.5 Acre: \$255,000	\$255,000	\$10,000
26 Acre: \$260,000	\$260,000	\$10,000
26.5 Acre: \$265,000	\$265,000	\$10,000
27 Acre: \$270,000	\$270,000	\$10,000
27.5 Acre: \$275,000	\$275,000	\$10,000
28 Acre: \$280,000	\$280,000	\$10,000
28.5 Acre: \$285,000	\$285,000	\$10,000
29 Acre: \$290,000	\$290,000	\$10,000
29.5 Acre: \$295,000	\$295,000	\$10,000
30 Acre: \$300,000	\$300,000	\$10,000
30.5 Acre: \$305,000	\$305,000	\$10,000
31 Acre: \$310,000	\$310,000	\$10,000
31.5 Acre: \$315,000	\$315,000	\$10,000
32 Acre: \$320,000	\$320,000	\$10,000
32.5 Acre: \$325,000	\$325,000	\$10,000
33 Acre: \$330,000	\$330,000	\$10,000
33.5 Acre: \$335,000	\$335,000	\$10,000
34 Acre: \$340,000	\$340,000	\$10,000
34.5 Acre: \$345,000	\$345,000	\$10,000
35 Acre: \$350,000	\$350,000	\$10,000
35.5 Acre: \$355,000	\$355,000	\$10,000
36 Acre: \$360,000	\$360,000	\$10,000
36.5 Acre: \$365,000	\$365,000	\$10,000
37 Acre: \$370,000	\$370,000	\$10,000
37.5 Acre: \$375,000	\$375,000	\$10,000
38 Acre: \$380,000	\$380,000	\$10,000
38.5 Acre: \$385,000	\$385,000	\$10,000
39 Acre: \$390,000	\$390,000	\$10,000
39.5 Acre: \$395,000	\$395,000	\$10,000
40 Acre: \$400,000	\$400,000	\$10,000

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Acid. when Sold	Appraisal	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Other Parcels in Sale	Class	Inspected Date
060-130-000-311-00	5294 KINGS	07/28/23	\$6,000	WD	03-ARM'S LENGTH	\$6,000	\$3,300	\$3,300	\$3,300	402	402	\$14,706	DEED	DEED	
060-200-000-263-00	ISLANDERS	11/15/23	\$7,000	WD	03-ARM'S LENGTH	\$7,000	\$5,148	\$2,800	\$2,800	402	402	\$16,055	DEED	DEED	
060-085-000-129-00	4435 HAMILTON	07/28/22	\$11,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$11,000	\$16,659	\$5,700	\$5,700	402	402	\$15,965	DEED	DEED	
040-020-300-007-00	WILDWOOD	06/27/23	\$5,000	WD	03-ARM'S LENGTH	\$5,000	\$2,461	\$3,200	\$2,800	402	402	\$6,329	DEED	DEED	060-085-000-128-00
130-370-000-016-00	PHILANDOS PT	11/11/22	\$10,000	WD	03-ARM'S LENGTH	\$10,000	\$15,200	\$5,300	\$5,300	402	402	\$10,000	DEED	DEED	
010-100-000-020-00	3544 TRAXLER	08/11/23	\$19,000	WD	03-ARM'S LENGTH	\$19,000	\$9,600	\$9,600	\$9,600	402	402	\$19,000	DEED	DEED	
010-100-000-021-00	3534 TRAXLER	05/19/23	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$10,200	\$10,200	\$10,200	402	402	\$20,000	DEED	DEED	
010-100-000-023-00	3524 TRAXLER	08/05/22	\$40,000	WD	03-ARM'S LENGTH	\$40,000	\$31,200	\$10,200	\$10,200	402	402	\$20,000	DEED	DEED	
030-030-000-012-00	TRAXLER	10/27/22	\$45,000</												

050-001-200-001-04	376 W M61	10/06/22	\$24,610	\$12,600	\$12,600	\$14,300	\$12,600	402	\$2,300	DEED
050-001-200-003-04	376 W M61	11/07/23	\$40,000	\$13,300	\$13,300	\$14,300	\$13,300	402	\$3,738	DEED
040-009-401-001-00	6173 N HERNER	07/29/22	\$50,000	\$40,000	\$40,000	\$45,000	\$40,000	402	\$4,638	DEED
120-033-200-002-01	4811 WHITE PINE	04/28/23	\$30,000	\$20,400	\$20,400	\$15,300	\$20,400	402	\$2,752	DEED
120-030-402-006-02	5775 WHITSON	08/29/23	\$75,000	\$32,700	\$32,700	\$49,300	\$32,700	402	\$5,116	DEED
120-016-400-003-02	WAGANVILLE RD	02/03/22	\$31,400	\$21,600	\$21,600	\$38,300	\$21,600	402	\$2,093	DEED
140-020-300-001-10	4750 N ADAMS	09/21/23	\$28,000	\$21,400	\$21,400	\$27,500	\$21,400	402	\$1,600	DEED
150-035-400-006-00	HUNTER	11/22/22	\$45,000	\$22,100	\$22,100	\$31,200	\$22,100	402	\$2,571	DEED
150-035-400-006-00	HUNTER	04/26/23	\$46,000	\$22,100	\$22,100	\$31,200	\$22,100	402	\$2,629	DEED
060-007-100-001-01	PARKER RD	02/22/24	\$143,000	\$69,400	\$69,400	\$2,996	\$69,400	402	\$6,048	DEED
060-007-201-001-02	2857 HILLS	06/09/23	\$75,000	\$26,200	\$26,200	\$42,800	\$26,200	402	\$4,014	DEED
090-019-401-002-00	5 LONG RD	03/17/23	\$46,000	\$19,000	\$19,000	\$24,000	\$19,000	402	\$2,306	PROPERTY TRANSFER AFFIDAVIT
090-016-200-001-04	WARREN RD	11/23/22	\$74,900	\$22,900	\$22,900	\$29,700	\$22,900	402	\$2,306	DEED
150-027-300-002-02	WARREN RD	03/16/23	\$30,000	\$24,000	\$24,000	\$42,750	\$24,000	402	\$3,749	DEED
090-031-100-005-00	2588 LONG	04/14/22	\$48,000	\$19,000	\$19,000	\$29,600	\$19,000	402	\$2,400	DEED
010-032-200-015-00	BARO	08/05/22	\$60,000	\$24,000	\$24,000	\$29,600	\$24,000	402	\$2,400	DEED
150-032-200-015-00	LYLE RD	09/19/23	\$62,000	\$24,000	\$24,000	\$29,600	\$24,000	402	\$2,400	DEED
050-011-402-002-00	W SUNN OIL RD	12/15/23	\$65,000	\$23,000	\$23,000	\$29,600	\$23,000	402	\$3,100	DEED
120-009-200-002-11	4885 SCHMIDT	09/19/23	\$65,000	\$23,000	\$23,000	\$29,600	\$23,000	402	\$3,250	DEED
130-012-200-003-00	3262 N THREE RIVERS	10/17/23	\$65,000	\$23,000	\$23,000	\$29,600	\$23,000	402	\$3,250	DEED
130-002-104-001-02	THREE RIVERS RD	08/09/22	\$82,000	\$20,700	\$20,700	\$42,200	\$20,700	402	\$4,100	DEED
040-013-303-001-00	4539 E SUGAR RIVER	08/11/23	\$93,000	\$34,800	\$34,800	\$42,200	\$34,800	402	\$4,650	DEED
010-029-404-002-02	W LVE	09/11/23	\$230,000	\$94,300	\$94,300	\$107,900	\$94,300	402	\$11,500	DEED
010-011-200-001-00	3755 LANG	11/02/22	\$90,000	\$32,400	\$32,400	\$32,400	\$32,400	402	\$3,486	DEED
060-010-100-001-00	EDDY RD	09/06/23	\$134,000	\$38,700	\$38,700	\$44,600	\$38,700	402	\$4,685	DEED
050-016-102-001-01	1575 SMITH RD	03/03/23	\$105,000	\$31,100	\$31,100	\$38,000	\$31,100	402	\$3,500	PROPERTY TRANSFER AFFIDAVIT
130-013-202-002-00	OFF THREE RIVERS RD	10/19/23	\$124,900	\$27,000	\$27,000	\$49,700	\$27,000	402	\$3,853	DEED
150-035-100-002-00	EDDY RD	10/19/23	\$115,000	\$38,200	\$38,200	\$49,700	\$38,200	402	\$4,163	DEED
130-002-300-001-10	WIRTZ RD	10/24/23	\$98,100	\$48,500	\$48,500	\$56,200	\$48,500	402	\$4,308	DEED
010-003-200-001-04	4271 W CALHOUN	11/22/23	\$120,000	\$32,600	\$32,600	\$36,300	\$32,600	402	\$3,410	DEED
030-036-400-005-00	1950 E BRUSHABER	07/22/22	\$50,000	\$47,700	\$47,700	\$44,300	\$47,700	402	\$4,410	DEED
050-033-204-001-00	W HOWARD	11/22/23	\$158,906	\$45,800	\$45,800	\$88,874	\$45,800	402	\$4,250	PROPERTY TRANSFER AFFIDAVIT
010-018-400-003-00	5628 W DALE	02/07/23	\$90,000	\$30,000	\$30,000	\$9,001	\$40,000	402	\$1,250	DEED
070-010-401-001-00	167 SUGAR RIVER	04/13/22	\$108,350	\$42,900	\$42,900	\$0	\$48,800	402	\$2,250	PROPERTY TRANSFER AFFIDAVIT
060-008-100-001-10	STILLWAGON	11/27/23	\$130,000	\$42,000	\$42,000	\$52,400	\$42,000	402	\$3,250	DEED
130-011-300-001-03	WIRTZ RD	11/27/23	\$149,000	\$42,000	\$42,000	\$52,400	\$42,000	402	\$3,250	DEED
100-032-100-002-10	BARO	01/26/23	\$128,000	\$42,000	\$42,000	\$48,800	\$42,000	402	\$2,709	PROPERTY TRANSFER AFFIDAVIT
040-019-200-005-ST	BENSCH	07/04/23	\$130,000	\$42,000	\$42,000	\$50,000	\$42,000	402	\$3,250	DEED
070-023-300-001-00	5022 N M30	04/04/23	\$161,000	\$46,100	\$46,100	\$68,500	\$46,100	402	\$3,179	DEED
010-031-300-002-00	NW COUNTY LINE	09/04/23	\$155,000	\$46,100	\$46,100	\$59,800	\$46,100	402	\$3,037	DEED
140-013-200-003-00	OBERLIN RD	10/17/23	\$180,000	\$42,800	\$42,800	\$59,800	\$42,800	402	\$3,037	DEED
140-013-200-002-00	3347 SUGAR RIVER	05/09/22	\$290,000	\$69,200	\$69,200	\$104,900	\$69,200	402	\$6,099	DEED
010-036-401-001-02	S M18	12/22/22	\$145,000	\$49,100	\$49,100	\$86,654	\$49,100	402	\$4,521	DEED
130-076-000-040-00	FOUR SEASONS DR	09/07/22	\$49,000	\$31,200	\$31,200	\$76,100	\$31,200	402	\$2,648	DEED
140-013-400-001-03	5145 ROUND LAKE	11/21/23	\$350,000	\$105,000	\$105,000	\$105,000	\$105,000	402	\$3,000	DEED
050-027-100-002-00	SHAFTER	06/09/23	\$205,005	\$65,500	\$65,500	\$91,300	\$65,500	402	\$1,986	DEED
020-036-301-001-10	NORTH	03/10/23	\$180,000	\$65,500	\$65,500	\$85,400	\$65,500	402	\$1,986	DEED
130-115-000-168-00	2468 WEST RIVER	09/09/22	\$117,500	\$53,900	\$53,900	\$71,800	\$53,900	402	\$1,263	REAL PROPERTY STATEMENT
030-030-200-002-00	3/4 MI W OF DEER RD	06/08/23	\$162,000	\$97,800	\$97,800	\$97,800	\$97,800	402	\$1,738	DEED
010-005-100-003-00	N BARO	04/13/22	\$294,000	\$164,500	\$164,500	\$183,700	\$164,500	402	\$2,006	DEED
100-025-100-001-01	CHOLL	05/26/23	\$400,000	\$188,100	\$188,100	\$217,500	\$188,100	402	\$2,000	PROPERTY TRANSFER AFFIDAVIT
040-011-300-001-02		02/08/24	\$860,000	\$321,400	\$321,400	\$399,000	\$321,400	402	\$2,098	DEED