

2025 Agricultural Group Land Value Analysis for 2026 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	Net Acres	Total Acres	Dollars/Acre	Liberty/Page	Other Parcels in Sale	Inspected Date	Class			
090-003-101-001-20	2600 WIEMAN RD	05/29/24	\$325,000	LC	03-ARM'S LENGTH	\$325,000	\$188,900	58.12	\$390,617	\$325,000	\$390,290	253.80	126.90	\$1,281	1290-170		11/1/2024	101			
Totals:																					
													Average per Net Acre=>	\$1,281							

2026 Agricultural Acreage Rate as Applied

A review of Agricultural Parcel sales during the two-year study period found one that was vacant. County wide data was collected for analysis. The average of the collected sales was given weight. The final per acreage rate that was determined has been applied.

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	Net Acres	Total Acres	Dollars/Acre	Liberty/Page	Other Parcels in Sale	Inspected Date	Class		
150-026-108-004-00	HUNTER	12/12/24	\$55,000	WD	19-MULTI PARCEL AI	\$55,000	\$16,700	30.36	\$32,977	\$55,000	\$32,977	11.14	10.13	\$4,937	1302/813	150-026-204-001-01	10/20/2022	102		
050-024-404-002-03	210 W HIGHWOOD	03/10/25	\$105,000	WD	03-ARM'S LENGTH	\$105,000	\$30,700	29.24	\$69,153	\$105,000	\$69,153	20.35	20.35	\$5,160	1307/655		11/14/2025	101		
120-030-204-001-07	5880 WATSON	04/05/24	\$116,000	WD	03-ARM'S LENGTH	\$116,000	\$58,000	50.00	\$111,542	\$116,000	\$106,782	32.72	32.72	\$3,545	1286/626		NOT INSPECTED	101		
050-025-200-002-00	W HIGHWOOD RD	12/13/23	\$136,500	WD	03-ARM'S LENGTH	\$136,500	\$48,800	35.75	\$120,338	\$136,500	\$120,338	39.00	39.00	\$3,500	1281/14		10/5/2022	102		
070-002-100-001-01	6648 STILLWAGON	08/06/24	\$160,000	MLC	03-ARM'S LENGTH	\$160,000	\$60,000	37.50	\$108,889	\$160,000	\$108,889	40.00	40.00	\$4,000	1294/388		8/30/2023	102		
150-019-100-004-00	DALE RD	03/25/24	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$50,700	42.25	\$115,825	\$120,000	\$115,825	40.00	40.00	\$3,000	1286/4		10/6/2022	102		
													Ave/Acre	\$3,632						

2025 Commercial Group Land Value Analysis for 2026 Assessments																						
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asst. when Sold	Asst/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Depth	Dollars/FF	Other Parcels in Sale	Liberty/Page	Inspected Date	Class					
030-045-000-006-00	1239 ESTATE RD	10/18/24	\$63,950	WD	03-ARM'S LENGTH	\$63,950	\$47,600	74.43	\$66,532	\$26,668	\$29,250	130.0	\$205	\$205	1300-398	10/24/2024	201					
Totals:												\$63,950	\$47,600	74.43	\$66,532	\$26,668	\$29,250	130.0	\$205			
Average per FF=>												\$205										

2025 Commercial Group 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.

Neighboring Township Commercial Sales for Analysis																	
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asst. when Sold	Asst/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Depth	Dollars/FF	Other Parcels in Sale	Land Table		
050-008-203-003-00	1402 W M61	05/03/23	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$29,800	37.25	\$84,737	\$23,998	\$27,735	325.00	1,373.00	\$74	RURAL COMMERCIAL		
050-004-103-001-00	1740 M-61	10/11/21	\$32,500	LC	03-ARM'S LENGTH	\$35,799	\$12,000	33.52	\$69,696	\$35,799	\$69,696	375.00	1,320.00	\$85	RURAL COMMERCIAL		
050-004-103-001-00	1740 M-61	09/03/20	\$32,500	WD	03-ARM'S LENGTH	\$37,278	\$12,000	32.19	\$69,696	\$37,278	\$69,696	382.00	1,320.00	\$88	RURAL COMMERCIAL		
060-018-200-001-00	SUGAR RIVER RD	06/21/24	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$58,900	36.81	\$135,741	\$157,181	\$132,422	1,318.00	1,305.00	\$119	SMALL VILLAGE/LAKE COMM		
150-192-000-018-00	5837 S M30	08/13/21	\$23,000	WD	03-ARM'S LENGTH	\$15,000	\$56,600	49.22	\$110,852	\$33,616	\$29,468	216.00	84.00	\$149	RURAL HWY		
050-003-104-004-00	W M61	08/20/21	\$73,000	WD	03-ARM'S LENGTH	\$80,921	\$10,200	40.01	\$71,237	\$25,496	\$71,237	162.00	815.00	\$171	RURAL HWY		
050-003-203-001-00	1490 W M61	08/20/21	\$73,000	WD	03-ARM'S LENGTH	\$80,921	\$33,800	41.77	\$81,814	\$55,746	\$56,641	316.00	323.00	\$171	MEDIUM CITY		
050-005-100-010-05	2105 W M61	09/09/20	\$138,000	WD	03-ARM'S LENGTH	\$158,286	\$58,500	36.96	\$143,611	\$87,855	\$73,180	432.00	403.33	\$203	RURAL HWY		
010-001-304-018-02	3344 S M18	08/26/20	\$120,000	WD	03-ARM'S LENGTH	\$138,060	\$42,100	30.49	\$140,617	\$37,017	\$39,574	163.50	274.00	\$226	RURAL HWY		
130-015-404-002-00	993 SECOND DAM	12/03/24	\$144,000	LC	03-ARM'S LENGTH	\$144,000	\$46,400	32.22	\$118,130	\$85,655	\$59,785	334.00	1,325.00	\$256	RURAL COMMERCIAL		
150-192-000-021-00	5801 S M30	04/07/22	\$408,800	WD	03-ARM'S LENGTH	\$434,554	\$62,300	36.04	\$160,868	\$44,531	\$32,519	133.00	267.00	\$291	RURAL HWY		
150-013-100-002-01	4016 S M30	09/07/22	\$408,800	WD	03-ARM'S LENGTH	\$434,554	\$65,500	18.53	\$297,628	\$124,606	\$68,996	350.00	622.00	\$356	RURAL HWY		
010-025-101-005-00	5040 S M18	02/25/22	\$325,000	WD	03-ARM'S LENGTH	\$353,438	\$38,100	28.35	\$148,876	\$54,875	\$69,340	148.00	1,320.00	\$371	RURAL HWY		
050-003-300-002-20	1391 W M61	01/10/22	\$123,200	WD	03-ARM'S LENGTH	\$134,411	\$38,100	28.35	\$148,876	\$54,875	\$69,340	148.00	1,320.00	\$371	RURAL HWY		
060-036-400-009-00	3581 N M30	10/07/21	\$68,000	WD	03-ARM'S LENGTH	\$74,902	\$21,200	28.30	\$49,835	\$42,379	\$17,312	99.81	165.67	\$425	RURAL HWY		
Average per FF=>													\$225				

2025 Residential Acreage Group Land Value Analysis for 2026 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Inst.	Terms of Sale	Adj. Sale \$	Adj. when Sold	Asd./Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Libert/Page	Other Parcels in Sale	Inspected Date	Class	
030-023-100-004-00	4148 MARTIN RD	05/11/23	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$36,900	38.84	\$110,665	(\$10,665)	\$100,000	1.00	1.00	\$110,665	1266/789		9/21/2023	401	
030-023-100-004-00	HAPPY RD	10/11/24	\$8,000	WD	03-ARM'S LENGTH	\$8,000	\$0	50.00	\$10,000	\$0	\$10,000	1.00	1.00	\$8,000	1298/670		11/22/2019	402	
030-023-100-003-00	495 KENT RD	07/08/24	\$300,000	WD	03-ARM'S LENGTH	\$300,000	\$107,900	35.97	\$284,004	\$21,996	\$10,000	1.00	1.00	\$25,996	1293/955		10/28/2024	401	
030-028-100-003-00	495 KENT RD	08/30/24	\$345,700	WD	03-ARM'S LENGTH	\$345,700	\$107,900	31.21	\$284,004	\$71,696	\$10,000	1.00	1.00	\$71,696	1296/1630		11/10/2024	401	
030-028-100-003-01	866 E KNOX RD	05/28/24	\$295,000	WD	03-ARM'S LENGTH	\$295,000	\$60,100	20.37	\$279,025	\$13,906	\$13,906	1.64	1.64	\$46,245	1289/764		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	\$59,500	32.16	\$184,833	\$15,407	\$15,407	2.00	2.00	\$7,704	1269/532		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	\$18,300	25.07	\$62,398	\$7,002	\$16,400	2.00	2.00	\$8,501	1274/446		9/20/2023	401	
030-013-300-004-00	1628 E JONES RD	11/06/24	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$26,800	42.54	\$62,398	\$17,002	\$16,400	2.00	2.00	\$8,501	1300/302		10/24/2024	401	
030-013-300-010-11	1537 ESTEY RD	02/16/24	\$152,000	WD	03-ARM'S LENGTH	\$152,000	\$36,500	24.01	\$145,259	\$24,109	\$17,368	2.44	2.44	\$9,881	1283/597		11/10/2024	401	
030-016-200-003-04	84 E KNOX RD	05/24/23	\$169,900	WD	03-ARM'S LENGTH	\$169,900	\$89,900	52.91	\$195,430	(\$7,470)	\$18,000	3.03	3.03	\$1,465	1267/376		9/14/2022	401	
030-016-200-003-04	84 E KNOX RD	12/13/24	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$0	44.50	\$20,120	\$20,120	\$20,120	4.06	4.06	\$4,956	1303/181		11/19/2024	402	
030-027-300-004-10	689 E BRUSHABER RD	08/18/23	\$215,800	WD	03-ARM'S LENGTH	\$215,800	\$77,600	35.96	\$209,380	\$8,991	\$21,800	4.94	4.94	\$1,678	1274/540		9/14/2022	401	
030-072-104-001-03	3007 E HAUGH RD	06/20/23	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$35,800	25.43	\$185,000	\$69,330	\$27,700	6.20	6.20	\$8,608	1274/875		11/10/2024	401	
030-014-200-006-20	3607 WIEMAN RD	06/20/23	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$37,300	29.63	\$185,000	\$64,712	\$39,292	9.75	9.75	\$7,435	1274/895		9/15/1990	401	
030-016-200-005-01	3665 M30	08/31/23	\$128,000	LC	03-ARM'S LENGTH	\$128,000	\$25,700	64.61	\$261,067	(\$53,467)	\$27,700	6.20	6.20	\$8,608	1274/875		11/10/2024	401	
030-016-200-005-01	3665 M30	06/06/23	\$65,000	WD	03-ARM'S LENGTH	\$65,000	\$25,700	25.43	\$72,124	\$71,969	\$39,093	9.19	9.19	\$4,463	1268/315		9/16/2023	401	
030-013-300-002-11	288 E KNOX RD	06/06/23	\$65,000	WD	03-ARM'S LENGTH	\$65,000	\$25,700	25.43	\$72,124	\$71,969	\$39,093	9.19	9.19	\$4,463	1268/315		11/10/2024	401	
030-013-300-002-11	288 E KNOX RD	08/23/23	\$105,000	WD	03-ARM'S LENGTH	\$105,000	\$37,300	29.63	\$100,480	\$64,712	\$39,292	9.75	9.75	\$7,435	1274/895		10/13/1991	402	
030-027-300-026-01	4650 WIXOM DR	09/05/23	\$125,900	WD	03-ARM'S LENGTH	\$125,900	\$16,500	28.87	\$113,400	\$111,400	\$40,000	10.00	10.00	\$1,140	1306/62		9/21/2023	401	
030-024-200-001-00	4300 JONES RD	05/24/24	\$40,000	WD	03-ARM'S LENGTH	\$40,000	\$0	40.55	\$39,703	\$120,577	\$132,280	37.48	37.48	\$3,217	1279/357		11/09/1990	402	
030-016-400-003-06	3996 MARTIN RD	02/17/25	\$195,000	WD	03-ARM'S LENGTH	\$195,000	\$28,900	42.94	\$188,600	\$85,000	\$176,000	80.00	80.00	\$2,099	1278/818		11/20/2023	401	
030-025-101-012-00	SAND RIDGE RD	11/26/24	\$51,500	WD	03-ARM'S LENGTH	\$51,500	\$17,000	33.01	\$131,550	\$103,742	\$39,292	10.00	10.00	\$10,374	1271/801		4/12/2023	401	
030-025-101-012-00	SAND RIDGE RD	07/17/23	\$386,000	WD	03-ARM'S LENGTH	\$386,000	\$48,900	24.95	\$411,500	\$103,742	\$39,292	10.00	10.00	\$10,374	1271/801		8/25/1990	402	
030-014-401-001-10	4770 JONES RD	11/13/23	\$415,000	WD	03-ARM'S LENGTH	\$415,000	\$15,500	36.14	\$400,050	\$41,500	\$40,050	10.02	10.02	\$4,142	1279/212		10/24/2024	401	
030-014-401-001-30	3826 JONES RD	06/21/24	\$135,000	WD	03-ARM'S LENGTH	\$135,000	\$33,000	24.44	\$148,834	\$26,216	\$40,050	10.02	10.02	\$2,616	1291/742		11/10/2024	401	
030-016-200-001-02	100 E KNOX RD	04/05/24	\$269,900	PTA	03-ARM'S LENGTH	\$269,900	\$37,500	50.94	\$288,373	\$25,477	\$43,950	11.58	11.58	\$2,200			9/20/2023	401	
030-015-400-002-10	3804 WIEMAN RD	07/21/23	\$390,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$390,000	\$101,300	25.97	\$292,613	\$140,700	\$80,313	18.00	18.00	\$7,817	1271/480	030-015-100-008-11, 030-015-100-008-01	9/20/2023	401	
030-025-101-010-10	1931 SAND RIDGE RD	08/22/23	\$590,000	WD	03-ARM'S LENGTH	\$590,000	\$206,200	34.95	\$591,421	\$58,579	\$60,000	20.00	20.00	\$2,929	1274/582		3/12/2023	401	
030-016-200-009-10	141 HAVTHORNE DR	12/19/23	\$305,000	WD	03-ARM'S LENGTH	\$305,000	\$100,700	33.02	\$280,763	\$84,257	\$80,000	20.02	20.02	\$4,209	1280/985		11/10/2024	401	
030-016-200-009-10	141 HAVTHORNE DR	12/19/23	\$305,000	WD	03-ARM'S LENGTH	\$305,000	\$100,700	33.02	\$280,763	\$84,257	\$80,000	20.02	20.02	\$4,209	1280/985		11/10/2024	401	
030-025-300-002-11	1207 BADGER	12/08/23	\$385,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$385,000	\$48,200	41.91	\$458,603	\$58,273	\$75,938	27.67	27.67	\$2,106	1280/481	030-011-201-001-01	10/29/2024	401	
030-033-100-003-00	248 RED OAK ST	04/12/24	\$439,900	WD	03-ARM'S LENGTH	\$439,900	\$181,300	41.21	\$465,442	\$44,512	\$70,054	30.61	30.61	\$1,454	1287/635		10/29/2024	401	
030-009-300-001-00	123 E KNOX RD	11/13/23	\$200,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$200,000	\$81,100	40.55	\$319,703	\$120,577	\$132,280	37.48	37.48	\$3,217	1279/357	030-009-300-001-04, 030-009-300-001-06	11/09/1990	402	
030-024-400-002-00	4200 MCGRATH RD	08/21/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$16,500	42.94	\$88,600	\$85,000	\$176,000	80.00	80.00	\$2,099	1278/818		12/7/2023	401	
030-013-300-001-00	2930 WIEMAN RD	01/24/25	\$255,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$255,000	\$87,600	34.35	\$282,277	\$236,723	\$176,000	80.00	80.00	\$2,929	1305/297	030-003-400-002-00	11/10/2024	401	
030-013-300-001-00	1733 E POINT DR	12/12/23	\$389,000	WD	03-ARM'S LENGTH	\$389,000	\$137,200	35.27	\$363,794	\$174,328	\$149,122	80.00	80.00	\$2,179	1280/681		10/24/2024	401	
030-010-100-002-00	3056 WIEMAN RD	01/24/25	\$335,000	WD	03-ARM'S LENGTH	\$335,000	\$125,100	37.34	\$266,052	\$261,798	\$192,850	102.50	102.50	\$2,554	1305/353		12/7/2023	401	
Totals:													\$6,564,100	\$2,278,400	\$4,285,700	\$94.21	487.70	Average per Net Acre=>	\$3,955.45

A review of arm's-length sales during the two-year study period found minimal vacant land sales to draw conclusions from. Additional sales were collected from neighboring townships. The determined Residential Acreage Table has been applied to all Residential Groups.

2026 Residential Acreage Rate Table

Per Acre	Total	Per Acre	Total	Per Acre	Total	Per Acre	Total	
1 Acre:	\$10,000	\$10,000	3 Acres:	\$6,000	\$18,000	10 Acres:	\$4,400	\$44,000
1.5 Acres:	\$9,000	\$13,500	4 Acres:	\$5,000	\$20,000	15 Acres:	\$3,000	\$45,000
2 Acres:	\$8,000	\$16,000	5 Acres:	\$4,800	\$24,000	20 Acres:	\$3,600	\$72,000
2.5 Acres:	\$7,000	\$17,500	7 Acres:	\$4,600	\$32,200	25 Acres:	\$3,200	\$80,000

Gladwin County Vacant Residential Acreage Sales

Parcel Number	Street Address	Sale Date	Sale Price	Inst.	Terms of Sale	Adj. Sale \$	Adj. when Sold	Asd./Adj. Sale	Net Acres	Total Acres	\$/Acre	Libert/Page
150-035-400-006-00	HUNTER	04/26/23	\$46,000	WD	03-ARM'S LENGTH	\$46,000	\$21,200	46.09	\$46,000	17.50	\$2,629	1265/838
010-032-200-015-00	BARB	09/19/23	\$65,000	WD	03-ARM'S LENGTH	\$65,000	\$29,600	45.54	\$65,000	20.00	\$3,250	1275/825
120-009-200-002-11	4885 SCHMIDT	10/17/23	\$65,000	WD	03-ARM'S LENGTH	\$65,000	\$37,500	57.69	\$65,000	20.00	\$3,250	1277/855
050-011-402-002-00	W SUN OIL RD	04/01/24	\$79,900	LC	03-ARM'S LENGTH	\$79,900	\$0	30.04	\$79,900	20.00	\$3,995	1287/156
010-029-404-002-02	W LYLE	09/04/23	\$90,000	WD	03-ARM'S LENGTH	\$90,000	\$32,400	36.00	\$90,000	25.82	\$3,486	1276/246
060-010-100-001-02	5840 TWO MILE	09/06/23	\$105,000	WD	03-ARM'S LENGTH	\$105,000	\$31,100	29.62	\$105,000	30.00	\$3,500	1275/245
050-016-102-001-01	1575 SMITH RD	10/19/23	\$124,900	LC	03-ARM'S LENGTH	\$124,900	\$38,200	30.58	\$124,900	30.00	\$4,163	1278/675
010-020-200-001-04	4271 W CALHOUN	11/22/23	\$158,906	WD	03-ARM'S LENGTH	\$158,906	\$45,800	28.82	\$158,906	37.39	\$4,280	1279/766
050-011-300-004-00	806 MCCORMY	06/17/24	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$44,000	44.00	\$100,000	40.00	\$2,500	1291/236
070-010-401-001-10	STILLWAGON	11/27/23	\$130,000	WD	03-ARM'S LENGTH	\$130,000	\$60,000	38.46	\$130,000	40.00	\$3,250	1280/300
070-013-302-001-10	4540 E SUGAR RIVER	06/14/24	\$135,000	WD	03-ARM'S LENGTH	\$135,000	\$55,500	41.11	\$135,000	40.00	\$3,375	1291/201
040-010-404-001-01	827 DUMMOND	06/21/24	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$42,860	40.00	\$140,000	40.00	\$3,500	1291/480
060-008-100-004-00	HERRER RD	10/07/24	\$148,000	WD	03-ARM'S LENGTH	\$148,000	\$44,000	29.73	\$148,000	40.00	\$3,700</	

2025 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	Ad/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF	Actual Front	Feet/Per Sq.	Other Parcels in Sale	Class	Inspected Date
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	\$9,250	\$5,000	\$9,250	50.0	120.0	\$100	50.00	1284.220		1/24/2023	402
030-027-400-016-00	4750 HILL DR	08/18/23	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$24,000	40.00	\$62,133	\$7,117	\$9,250	50.0	200.0	\$142	50.00	1273.590		9/21/2023	401
030-222-000-125-00	5313 MALLARD CT	04/10/24	\$15,500	WD	03-ARM'S LENGTH	\$15,500	\$6,500	41.94	\$14,353	\$15,500	\$11,099	60.0	205.1	\$258	59.99	1287.424		3/26/2019	401
030-027-400-015-00	5302 DEER CT	03/15/24	\$17,500	WD	03-ARM'S LENGTH	\$17,500	\$5,400	30.86	\$12,862	\$17,500	\$11,100	60.0	125.0	\$292	60.00	1286.55.00		3/21/2019	401
030-027-400-015-00	4748 HILL DR	05/05/23	\$110,000	IC	03-ARM'S LENGTH	\$110,000	\$43,800	39.82	\$104,593	\$14,657	\$9,250	50.0	200.0	\$293	50.00	1266.713		9/21/2023	401
030-246-000-121-00	2722 S WHITNEY BEACH RD	08/22/24	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$31,000	36.47	\$74,451	\$21,653	\$11,104	60.0	470.0	\$361	60.02	1295.698		11/1/2024	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	\$132,757	\$44,302	\$22,059	119.2	120.0	\$372	119.24	1284.778		8/26/2022	401
030-027-400-019-00	4770 HILL DR	09/24/24	\$195,000	WD	03-ARM'S LENGTH	\$195,000	\$66,900	34.31	\$147,255	\$65,327	\$18,182	98.3	369.6	\$671	98.33	1298.153		12/19/2024	401
Totals:			\$643,000			\$643,000	\$242,400	37.70	\$557,654	\$191,656	\$101,294	547.5		Average per FF=>	\$350				

2026 Residential Group 1 Front Foot Rate as Applied

Per Acre	Total	Per Acre	Total	Per Acre	Total
1 Acre:	\$10,000	3 Acre:	\$30,000	10 Acre:	\$100,000
1.5 Acre:	\$15,000	4 Acre:	\$40,000	15 Acre:	\$150,000
2 Acre:	\$20,000	5 Acre:	\$50,000	20 Acre:	\$200,000
2.5 Acre:	\$25,000	7 Acre:	\$70,000	25 Acre:	\$250,000
				30 Acre:	\$300,000
				40 Acre:	\$400,000
				50 Acre:	\$500,000
				60 Acre:	\$600,000
				70 Acre:	\$700,000
				80 Acre:	\$800,000
				90 Acre:	\$900,000
				100 Acre:	\$1,000,000

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 while taking the vacant land sales into consideration. The determined front foot rate has been applied. The determined acreage rate from the Residential Acreage Analysis has been applied.

2025 Residential Group 3 Land Value Analysis for 2026 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Inst:	Terms of Sale	Adj. Sale \$	Adj. when Sold	Asd/Adj Sale	Curr Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF	Actual Front	Libe/Page	Other Parcels in Sale	Class	Inspected Date
030-014-300-007-00	1040 BURELING DR	11/21/23	\$79,000	LC	03-ARM'S LENGTH	\$79,000	\$34,300	49.42	\$83,215	\$1,785	\$6,000	60.0	250.0	\$30	60.00	1281144		401	10/29/2024
030-070-000-023-00	1010 CREEK RD	05/22/24	\$70,000	WD	03-ARM'S LENGTH	\$70,000	\$80,900	47.59	\$175,939	\$3,484	\$9,373	93.7	171.1	\$37	93.73	1289200		401	10/28/2024
030-040-000-027-00	1275 DENTON CRK	09/01/23	\$75,900	WD	03-ARM'S LENGTH	\$75,900	\$34,900	45.38	\$81,005	\$5,101	\$10,606	106.1	48.2	\$52	106.06	1274886		401	10/17/2022
030-115-014-009-00	1085 FRANK ST	06/23/23	\$19,000	WD	03-ARM'S LENGTH	\$19,000	\$7,700	40.53	\$6,437	\$6,437	\$2,000	120.0	90.0	\$54	120.00	1269748		401	9/8/1990
030-195-000-006-00	1463 PREVOST DR	09/17/24	\$25,000	LC	03-ARM'S LENGTH	\$25,000	\$11,300	45.20	\$27,248	\$7,752	\$19,400	100.0	367.0	\$78	300.00	1297828		401	1/8/2023
030-145-000-012-10	1043 BURLING DR	10/07/24	\$75,000	WD	03-ARM'S LENGTH	\$75,000	\$29,000	38.67	\$15,229	\$19,400	\$10,000	194.0	126.9	\$79	194.00	12991600		401	10/29/2024
030-034-202-004-01	600 E BRUSHARER RD	07/25/24	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$41,300	43.47	\$87,693	\$16,487	\$16,487	200.0	200.0	\$82	200.00	1293308		401	11/20/2020
030-185-000-007-60	1465 PREVOST DR	06/24/24	\$34,500	WD	03-ARM'S LENGTH	\$34,500	\$34,707	44.64	\$34,707	\$9,793	\$10,000	100.0	167.0	\$98	100.00	1280338		401	11/23/2024
030-140-000-017-00	1101 OAKWOOD ST	12/05/23	\$30,000	LC	03-ARM'S LENGTH	\$30,000	\$10,400	34.67	\$29,844	\$8,756	\$8,600	86.0	90.0	\$102	86.00	1280338		401	10/23/2024
030-140-012-047-00	1133 MAPLEWOOD ST	09/29/23	\$74,900	LC	03-ARM'S LENGTH	\$74,900	\$25,100	33.51	\$73,736	\$9,164	\$8,000	80.0	90.0	\$115	80.00	1276800		401	9/7/2022
030-040-000-129-00	1375 ESTLEY RD	09/22/23	\$17,000	WD	03-ARM'S LENGTH	\$17,000	\$2,900	17.06	\$20,410	\$7,000	\$12,000	120.0	100.0	\$142	120.00	1277541		401	11/16/2023
030-014-300-002-10	1039 CREEK RD	10/17/23	\$62,500	WD	03-ARM'S LENGTH	\$62,500	\$20,800	33.28	\$56,963	\$17,337	\$12,000	120.0	160.0	\$146	120.00	1278389		401	10/24/2024
030-040-000-146-00	1467 ESTLEY RD	11/01/23	\$72,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$72,000	\$17,000	23.61	\$61,569	\$22,481	\$32,000	120.0	200.0	\$187	120.00	1278588		401	10/28/2022
030-115-000-061-10	1197 ASHTON ST	11/08/24	\$43,750	WD	03-ARM'S LENGTH	\$43,750	\$13,800	31.54	\$36,324	\$15,426	\$8,000	80.0	90.0	\$193	80.00	1201656		401	5/15/2025
030-040-000-054-00	1400 DENTON CRK	01/02/24	\$75,000	LC	03-ARM'S LENGTH	\$75,000	\$17,200	22.93	\$65,804	\$15,896	\$6,700	67.0	91.5	\$237	60.00	1281672		401	11/16/2023
030-107-000-037-00	4203 GRANT RD	07/27/23	\$153,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$153,000	\$47,100	30.78	\$115,122	\$63,365	\$25,487	254.9	360.0	\$249	194.87	1271903	030-023-100-003-40; 030-107-000-025-00	401	8/25/2022
030-120-006-047-00	4614 ELM AVE	10/18/24	\$38,700	WD	03-ARM'S LENGTH	\$38,700	\$8,000	20.67	\$24,398	\$21,602	\$21,602	73.0	147.0	\$296	73.00	1299560		401	12/19/2024
030-107-000-045-00	4246 GLINDING RD	09/22/23	\$76,000	WD	03-ARM'S LENGTH	\$76,000	\$23,900	31.45	\$60,271	\$21,691	\$5,962	59.6	100.0	\$84	59.62	1276393		401	8/26/2022
030-140-000-008-00	1118 ASHLEY ST	05/14/24	\$70,000	WD	03-ARM'S LENGTH	\$70,000	\$19,800	28.29	\$44,544	\$33,656	\$8,000	80.0	100.0	\$418	80.00	12894900		401	9/8/2022
030-040-000-106-01	3958 JONES RD	07/10/24	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$25,000	20.00	\$82,958	\$54,442	\$12,500	125.0	125.0	\$436	125.00	12924607		401	10/24/2024
030-140-010-041-00	1137 PINE TREE ST	08/11/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$29,700	24.75	\$86,546	\$41,454	\$8,000	80.0	90.0	\$518	80.00	1273265		401	9/18/2023
Totals:			\$1,531,250			\$1,531,250	\$515,500	33.67	\$1,352,030	\$408,738	\$21,108	2,319.3	Average	\$176					
								9.58						per FF=>					

2026 Residential Group 3 Front Foot Rate as Applied

\$150/FF

A review of arm's-length sales during the two-year study period found one vacant land sale. This sale was considered as well as the average. The determined front foot rate has been applied. The Residential Acceage Table has also been applied.

Per Acre	Total	Per Acre	Total	Per Acre	Total
1 Acre:	\$10,000	3 Acre:	\$30,000	10 Acre:	\$100,000
1.5 Acre:	\$15,000	4 Acre:	\$40,000	15 Acre:	\$150,000
2 Acre:	\$20,000	5 Acre:	\$50,000	20 Acre:	\$200,000
2.5 Acre:	\$25,000	7 Acre:	\$70,000	25 Acre:	\$250,000

Removed due to new construction skewing the results

030-140-009-029-00	1105 ASHLEY ST	07/14/23	\$25,000	LC	03-ARM'S LENGTH	\$25,000	\$18,000	72.00	\$42,585	(\$11,585)	\$6,000	60.0	90.0	(\$193)	60.00	1270645		401	12/19/2024
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2025 Residential Group 4 Land Value Analysis for 2026 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd./Adj. Sale	Curr. Appraisal	Land Remedial	Est. Land Value	Effec. Front	Depth	Dollars/FF	Actual Front	Libert/Perce	Other Parcels in Sale	Inspected Date	Class
030-050-000-002-00	4036 COBBLESTONE CT	01/22/24	\$45,000	WD	03-ARMS LENGTH	\$45,000	\$75,900	\$68,517	\$10,483	\$24,000	40.0	106.7	\$262	40.00	1282-363		8/31/2024	401
030-250-000-009-00	551 MANZER RD	08/09/24	\$115,000	WD	19-MULTI PARCEL ARMS LENGTH	\$115,000	\$75,700	\$162,799	\$66,354	\$116,153	168.3	214.2	\$406	212.20	1294-594	030-250-000-006-00	10/28/2024	401
030-120-002-007-10	4615 S LAKEVIEW DR	11/16/23	\$166,000	WD	03-ARMS LENGTH	\$166,000	\$67,100	\$202,098	\$137,302	\$71,400	84.0	90.7	\$444	84.00	1279-816		12/22/2023	401
030-050-000-031-00	4042 COBBLESTONE CT	05/05/23	\$87,000	WD	03-ARMS LENGTH	\$87,000	\$18,000	\$102,443	\$18,557	\$34,000	40.0	105.3	\$464	40.00	1266-526		9/20/2023	401
030-034-304-006-00	757 TANAMARAK TR	08/25/23	\$440,000	WD	03-ARMS LENGTH	\$440,000	\$210,200	\$482,653	\$51,980	\$94,633	111.3	627.8	\$467	139.00	1274-579		8/22/2023	401
030-023-201-002-01	4220 S LAKE DR	05/23/24	\$110,000	WD	03-ARMS LENGTH	\$110,000	\$73,200	\$133,741	\$33,974	\$57,715	67.9	79.6	\$500	67.90	1290-580		10/23/2024	401
030-034-304-009-10	681 TANAMARAK TR	07/01/24	\$252,000	WD	03-ARMS LENGTH	\$252,000	\$138,500	\$318,681	\$112,046	\$178,727	210.3	550.0	\$533	285.50	1292-177		8/2/2023	401
030-130-000-017-00	4398 ANDERSON DR	03/07/25	\$115,000	WD	03-ARMS LENGTH	\$115,000	\$61,400	\$137,288	\$50,005	\$172,293	85.1	140.0	\$588	85.00	1308-374		1/16/2023	401
030-170-000-031-00	4411 S LAKEVIEW DR	05/23/23	\$141,900	WD	03-ARMS LENGTH	\$141,900	\$38,000	\$151,204	\$41,596	\$110,000	60.0	80.0	\$693	60.00	1267-283		11/16/2023	401
030-250-000-010-00	544 MANZER RD	07/27/23	\$285,000	WD	03-ARMS LENGTH	\$285,000	\$102,500	\$296,659	\$98,641	\$110,000	130.0	119.2	\$759	140.00	1271-738		11/21/2022	401
030-250-000-018-00	5277 MARTIN RD	03/27/24	\$200,000	WD	03-ARMS LENGTH	\$200,000	\$64,300	\$204,823	\$54,677	\$59,900	70.0	143.9	\$781	60.00	1286-369		10/28/2024	401
030-165-000-022-00	4677 HILL DR	09/31/23	\$400,000	WD	19-MULTI PARCEL ARMS LENGTH	\$400,000	\$136,500	\$569,385	\$82,365	\$51,750	100.0	360.0	\$824	100.00	1274-750	030-027-400-004-00	9/29/2023	401
030-235-000-015-00	4419 LAKE DR	04/11/23	\$335,500	WD	03-ARMS LENGTH	\$335,500	\$48,100	\$133,900	\$50,600	\$31,000	60.0	96.0	\$843	60.00	1265-259		9/19/2022	401
030-161-000-011-00	4733 HILL DR	03/15/24	\$159,000	WD	19-MULTI PARCEL ARMS LENGTH	\$159,000	\$44,700	\$120,724	\$90,026	\$51,750	100.0	331.7	\$900	100.00	1285-195	030-027-400-013-00	8/20/2015	401
030-120-002-001-10	4605 S LAKEVIEW DR	11/26/24	\$400,000	WD	03-ARMS LENGTH	\$400,000	\$175,900	\$385,261	\$144,732	\$129,993	152.9	93.7	\$946	157.40	1300-97		3/29/2019	401
030-105-000-026-00	4149 S OAK DR	04/24/23	\$274,900	WD	03-ARMS LENGTH	\$274,900	\$85,600	\$258,055	\$101,845	\$85,000	100.0	358.5	\$1,018	100.00	1266-460		12/19/2024	401
030-060-000-025-00	5311 S PINE ST	07/10/24	\$115,000	WD	03-ARMS LENGTH	\$115,000	\$41,100	\$98,686	\$70,147	\$53,833	63.3	196.0	\$1,108	80.00	1291-867		11/12/2024	401
030-165-000-021-00	4860 BEECH RD	05/31/23	\$265,000	WD	03-ARMS LENGTH	\$265,000	\$77,430	\$242,482	\$64,918	\$10,182	50.0	182.6	\$1,298	50.00	1267-674		9/19/2023	401
030-250-000-008-00	558 MANZER RD	07/14/23	\$208,000	WD	03-ARMS LENGTH	\$208,000	\$57,200	\$172,546	\$86,324	\$52,470	62.2	148.8	\$1,420	61.20	1271-460		2/20/2023	401
030-060-000-025-00	5313 S PINE ST	08/30/23	\$285,000	WD	03-ARMS LENGTH	\$285,000	\$90,700	\$266,741	\$94,302	\$56,043	65.9	185.0	\$1,430	63.90	1274-629		12/7/2025	401
030-130-000-003-00	4690 ANDERSON DR	12/21/23	\$259,000	WD	03-ARMS LENGTH	\$259,000	\$55,400	\$197,475	\$123,025	\$59,500	70.0	185.4	\$1,729	70.00	1381-234		10/23/2024	401
030-105-000-041-00	4205 S OAK DR	10/06/23	\$226,000	WD	03-ARMS LENGTH	\$226,000	\$59,300	\$172,996	\$95,504	\$42,500	50.0	425.0	\$1,910	50.00	1276-998		9/18/2023	401
030-170-000-023-00	4429 S LAKEVIEW DR	06/30/23	\$152,000	WD	03-ARMS LENGTH	\$152,000	\$54,300	\$83,143	\$119,857	\$51,000	60.0	250.0	\$1,998	60.00	1269-832		10/23/2024	401
030-200-000-017-00	851 KAYPAT DR	10/07/24	\$245,000	WD	03-ARMS LENGTH	\$245,000	\$73,100	\$164,500	\$136,362	\$52,862	65.7	223.5	\$2,075	65.72	1298-568		7/16/2023	401
Totals:			\$5,081,300			\$5,081,300	\$1,873,600	\$4,907,200	\$1,837,622	\$1,663,222	2,067.0	Average	\$889					

2026 Residential Group 4 Front Foot Rate as Applied

900/FF

A review of arm's-length sales during the two-year study period found no vacant land sales in Residential Group 4. The average was given weight when deriving a front foot conclusion. The determined front foot rate has been applied. The determined Residential Acreage Table has also been applied.

Per Acre	Total	Per Acre	Total	Per Acre	Total
1 Acre:	\$10,000	3 Acre:	\$6,000	10 Acre:	\$4,400
1.5 Acre:	\$9,000	4 Acre:	\$5,000	15 Acre:	\$4,100
2 Acre:	\$8,000	5 Acre:	\$4,800	20 Acre:	\$3,600
2.5 Acre:	\$7,000	7 Acre:	\$4,600	25 Acre:	\$3,200
				30 Acre:	\$2,900
				40 Acre:	\$2,500
				50 Acre:	\$2,200
				100 Acre:	\$2,000
				500 Acre:	\$2,000

2025 Residential Group 5 Land Value Analysis for 2026 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Adj. Wtd. Sold	Ass./Adj. Sale	Subj. Appraisal	Land Residual	Est. Land Value	Eff. Front	Depth	Collar/Ft.	Actual Front	Other Parcels in Sale	Imposed Date	Class	
030-135-000-015-10	4307 CHARLEBOIS DR	10/26/24	\$135,000	WD	19-MULTI PARCEL ARMS LENGTH	\$135,000	\$95,300	70.59	\$210,293	\$47,967	\$87,860	146.4	175.1	\$86	151.40	1299.661	030-155-000-015-00	3/27/2023	401
030-130-000-019-00	4240 ANDERSON DR	01/16/24	\$65,000	LC	03-ARMS LENGTH	\$65,000	\$14,800	22.77	\$61,416	\$49,124	\$45,240	247.9	69.1	\$198	247.90	1282.133		1/16/2023	401
030-130-000-037-00	1249 NORWAY LN	06/16/23	\$142,500	WD	03-ARMS LENGTH	\$142,500	\$67,100	47.09	\$185,046	\$23,494	\$66,040	110.1	209.0	\$213	92.60	1209.122		3/20/2023	401
030-110-000-061-00	1228 JANICE LN	11/06/23	\$80,000	MIC	03-ARMS LENGTH	\$80,000	\$46,100	57.63	\$100,730	\$21,270	\$40,000	70.0	150.0	\$304	70.00	1209.558		11/22/2023	401
030-215-000-002-00	526 PARADISE DR	11/06/23	\$124,900	PFA	03-ARMS LENGTH	\$124,900	\$38,700	30.98	\$144,331	\$23,369	\$42,800	71.3	152.4	\$328	63.00	1280.260		11/21/2023	401
030-110-000-031-00	5300 HERON COVE DR	12/17/24	\$140,000	WD	03-ARMS LENGTH	\$140,000	\$94,500	67.50	\$171,852	\$77,992	\$77,992	121.7	148.7	\$338	121.98	1283.005		11/21/2024	401
030-215-000-156-00	3308 MALLARD CT	05/28/24	\$129,000	WD	19-MULTI PARCEL ARMS LENGTH	\$129,000	\$69,000	53.49	\$134,113	\$41,986	\$47,099	120.3	396.1	\$350	119.99	1289.685	030-222-000-124-00	10/29/2024	401
030-085-000-007-10	3761 OAKLAND CT	04/15/24	\$235,000	WD	19-MULTI PARCEL ARMS LENGTH	\$235,000	\$118,100	50.26	\$239,621	\$76,894	\$81,515	204.3	265.8	\$376	210.00	1287.489	030-085-000-012-01	11/10/2023	401
030-135-000-031-00	5177 PLEASANT DR	08/17/23	\$140,000	WD	03-ARMS LENGTH	\$140,000	\$69,300	35.21	\$151,254	\$24,774	\$36,000	60.0	146.8	\$412	60.00	1273.541		11/10/2023	401
030-135-000-001-00	3036 S WHITNEY BEACH RD	10/16/24	\$160,000	WD	19-MULTI PARCEL ARMS LENGTH	\$160,000	\$49,300	43.31	\$183,485	\$55,355	\$76,840	126.4	190.8	\$414	126.40	1299.551	030-246-000-156-01	12/19/2018	401
030-101-300-008-00	5140 WHITNEY BEACH RD	07/16/24	\$85,000	WD	03-ARMS LENGTH	\$85,000	\$42,700	50.24	\$92,434	\$24,966	\$32,400	54.0	174.0	\$462	54.00	1293.353		7/17/2018	401
030-100-000-011-00	5160 BIRCH LN	04/10/24	\$250,000	WD	03-ARMS LENGTH	\$250,000	\$128,700	51.48	\$259,483	\$38,117	\$42,600	71.0	168.0	\$466	71.00	1287.209		3/24/2023	401
030-105-000-056-06	4620 PINE AVE DR	11/22/24	\$335,000	WD	03-ARMS LENGTH	\$335,000	\$197,700	59.01	\$360,520	\$101,932	\$127,542	212.6	225.4	\$480	212.57	1302.09-00		8/2/2023	401
030-185-000-048-00	5202 MIDDLE RD	08/17/23	\$130,000	WD	03-ARMS LENGTH	\$130,000	\$40,000	30.77	\$140,976	\$69,424	\$86,400	144.0	250.0	\$462	144.00	1273.632		2/15/2023	401
030-130-000-015-00	5133 S PINE ST	08/07/24	\$125,000	WD	03-ARMS LENGTH	\$125,000	\$58,700	46.96	\$130,888	\$35,992	\$41,880	69.8	187.0	\$516	80.00	1270.526		10/28/2024	401
030-222-000-138-01	5385 GROUSE CT	08/19/24	\$203,000	WD	03-ARMS LENGTH	\$203,000	\$74,500	36.70	\$224,717	\$57,763	\$83,480	139.1	193.7	\$516	135.20	1270.838		11/19/2024	401
030-185-000-048-00	5202 MIDDLE RD	09/24/24	\$139,900	LC	03-ARMS LENGTH	\$139,900	\$61,700	44.10	\$146,976	\$79,324	\$86,400	144.0	250.0	\$551	144.00	1297.976		10/29/2024	401
030-110-000-037-01	5284 HERON COVE DR	06/07/23	\$135,000	MIC	03-ARMS LENGTH	\$135,000	\$43,000	31.85	\$139,107	\$47,793	\$51,900	86.5	156.9	\$553	94.75	1268.265		2/15/2023	401
030-246-000-133-00	2788 S WHITNEY BEACH RD	06/08/24	\$140,000	WD	19-MULTI PARCEL ARMS LENGTH	\$140,000	\$30,800	22.00	\$167,480	\$110,790	\$246.2	529.4	\$569	246.20	1285.401	030-246-000-135-00	7/17/2018	401	
030-130-000-052-02	1235 JANICE LN	06/14/23	\$415,000	WD	03-ARMS LENGTH	\$415,000	\$151,800	36.58	\$417,101	\$81,899	\$84,000	140.0	150.0	\$585	140.00	1299.168		3/20/2023	401
030-100-000-018-00	5143 S PINE ST	10/20/23	\$125,000	WD	03-ARMS LENGTH	\$125,000	\$43,400	34.72	\$124,464	\$47,036	\$46,500	77.5	176.0	\$607	77.50	1278.35-00		4/3/2019	401
030-185-000-029-00	574 PARADISE DR	08/30/24	\$136,000	WD	03-ARMS LENGTH	\$136,000	\$150,500	44.79	\$333,377	\$81,423	\$78,800	131.3	138.4	\$620	102.00	1296.212		4/12/2023	401
030-026-000-031-32	45611 OSLUND DR	09/25/24	\$329,000	WD	03-ARMS LENGTH	\$329,000	\$155,300	47.20	\$326,683	\$58,069	\$55,479	92.9	141.0	\$625	92.92	1298.596		4/12/2023	401
030-222-000-149-01	5343 MALLARD CT	07/06/24	\$205,000	WD	03-ARMS LENGTH	\$205,000	\$96,100	46.88	\$201,099	\$39,901	\$36,000	60.0	161.0	\$665	60.00	1293.960		12/19/2024	401
030-222-000-147-00	5354 MALLARD CT	11/21/24	\$240,000	WD	03-ARMS LENGTH	\$240,000	\$108,100	45.13	\$235,817	\$40,183	\$40,000	60.0	164.0	\$670	60.00	1301.873		12/19/2024	401
030-135-000-031-00	5293 LAKEVIEW DR	07/01/24	\$135,000	WD	03-ARMS LENGTH	\$135,000	\$57,900	42.89	\$128,423	\$46,189	\$38,612	65.7	183.9	\$703	65.72	1292.972		10/24/2024	401
030-115-005-001-00	3593 S LAKEVIEW DR	02/22/24	\$200,000	WD	03-ARMS LENGTH	\$200,000	\$71,400	35.70	\$190,888	\$56,612	\$45,300	72.5	102.0	\$726	72.50	1283.799		10/29/2024	401
030-130-000-064-00	1202 JANICE LN	11/27/24	\$165,000	WD	03-ARMS LENGTH	\$165,000	\$79,900	44.30	\$156,099	\$50,901	\$40,000	70.0	150.0	\$727	70.00	1302.126		3/20/2023	401
030-355-000-003-00	5305 HERON COVE DR	09/28/23	\$260,000	WD	03-ARMS LENGTH	\$260,000	\$79,800	30.69	\$246,296	\$76,504	\$62,800	104.7	166.7	\$731	97.00	1276.549		9/18/2023	401
030-125-000-007-00	5169 MARTIN DR	05/31/24	\$122,000	WD	03-ARMS LENGTH	\$122,000	\$53,200	43.61	\$114,104	\$44,046	\$36,150	60.3	267.5	\$731	60.25	1290.353		2/20/2023	401
030-125-000-003-00	5149 MARTIN DR	06/05/24	\$185,000	WD	03-ARMS LENGTH	\$185,000	\$82,600	44.65	\$174,594	\$46,556	\$36,150	60.3	297.0	\$773	60.25	1290.895		10/28/2024	401
030-046-000-111-00	3668 S LAKE DR	07/08/24	\$245,900	WD	03-ARMS LENGTH	\$245,900	\$147,265	46.85	\$234,675	\$36,404	\$40,479	66.7	115.8	\$787	66.70	1293.64		4/2/2019	401
030-185-000-033-00	5183 OSLUND DR	11/20/23	\$158,000	WD	03-ARMS LENGTH	\$158,000	\$44,500	28.16	\$145,519	\$52,960	\$40,479	66.7	115.8	\$787	66.74	1279.749		10/13/2022	401
030-222-000-228-00	5278 GROUSE CT	04/30/24	\$212,500	WD	03-ARMS LENGTH	\$212,500	\$91,900	43.25	\$202,573	\$46,927	\$35,000	63.4	149.0	\$810	56.00	1270.469		9/18/2023	401
030-215-000-011-00	566 PARADISE DR	07/03/23	\$138,000	WD	03-ARMS LENGTH	\$138,000	\$54,600	25.07	\$124,676	\$51,356	\$38,024	120.0	475.5	\$814	120.04	1282.872		11/1/2023	401
030-246-000-119-00	2710 S WHITNEY BEACH RD	01/29/24	\$215,000	WD	03-ARMS LENGTH	\$215,000	\$58,700	23.58	\$189,289	\$97,735	\$77,024	60.0	146.8	\$817	60.00	1274.975		1/10/2023	401
030-125-000-092-00	5171 PLEASANT DR	09/05/23	\$194,500	WD	03-ARMS LENGTH	\$194,500	\$43,200	34.70	\$111,480	\$49,020	\$36,000	60.0	146.8	\$817	60.00	1307.599		9/20/2023	401
030-070-000-147-00	3857 S PINE RD	05/18/23	\$211,000	WD	03-ARMS LENGTH	\$211,000	\$66,100	31.33	\$194,831	\$49,711	\$38,556	64.3	254.0	\$852	76.40	1267.341		1/10/2023	401
030-215-000-019-00	612 PARADISE DR	04/26/24	\$185,000	WD	03-ARMS LENGTH	\$185,000	\$74,400	40.22	\$167,568	\$53,432	\$38,000	120.0	100.0	\$940	120.00	1299.160		1/10/2023	401
030-220-000-003-00	5476 S PINE ST	10/10/24	\$320,000	WD	03-ARMS LENGTH	\$320,000	\$130,400	40.75	\$279,208	\$112,732	\$77,000	120.0	100.0	\$940	120.00	1270.943		10/29/2024	401
030-915-000-006-00	538 PARADISE DR	07/14/23	\$180,000	WD	03-ARMS LENGTH	\$180,000	\$51,300	28.50	\$155,511	\$64,135	\$39,646	66.1	144.0	\$971	54.00	1270.943		1/10/2023	401
030-222-000-202-00	5418 GROUSE CT	07/26/24	\$200,000	MIC	03-ARMS LENGTH	\$200,000	\$73,700	36.85	\$175,696	\$60,364	\$36,000	60.0	149.9	\$1006	60.00	1293.863		10/28/2022	401
030-110-000-035-00	5288 HERON COVE DR	12/08/23	\$150,000	WD	03-ARMS LENGTH	\$150,000	\$67,600	37.56	\$152,718	\$63,698	\$36,416	60.7	131.2	\$1,050	64.04	1292.441		10/29/2024	401
030-222-000-177-00	5315 GROUSE CT	09/03/24	\$230,000	WD	03-ARMS LENGTH	\$230,000	\$95,700	41.61	\$201,637	\$66,563	\$37,200	62.0	243.5	\$1,074	62.00	1280.454		3/23/2023	401
030-222-000-184-00	5365 GROUSE CT	07/01/24	\$135,000	WD	03-ARMS LENGTH	\$135,000	\$43,000	31.85	\$94,753	\$76,247	\$36,000	60.0	113.0	\$1,075	60.00	1296.249		4/12/2023	401
030-075-000-012-00	3550 ARAPAHOE TRL	04/22/24	\$229,700	WD	03-ARMS LENGTH	\$229,700	\$72,200	31.43	\$184,882	\$84,818	\$40,000	66.7	245.1	\$1,272	65.00	1287.742		3/27/2019	401
030-210-000-001-01	3627 S LAKEVIEW DR	07/18/24	\$145,000	WD	03-ARMS LENGTH	\$145,000	\$48,200	33.24	\$102,978	\$78,022	\$36,000	60.0	150.0	\$1,300	60.00	1293.516		10/24/2024	401
030-222-000-155-00	5388 ARAPAHOE TRL	05/21/24	\$159,000	WD	03-ARMS LENGTH	\$159,000	\$53,700	33.77	\$112,807	\$82,193	\$36,000	60.0	183.0	\$1,370	60.00	1294.994		3/26/2019	401
030-075-000-0																			

2025 Residential Group 6 Land Value Analysis for 2026 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Indr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Avd./Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effect	Front	Depth	Dollars/FF	Actual Front	Other Parcels in Sale	Inspected Date	Class
090-205-000-007-00	3471 S LAKEVIEW DR	04/21/23	\$65,000	MIC	03-ARM'S LENGTH	\$65,000	\$25,200	38.77	\$54,477	\$32,993	\$22,470	64.2	171.5	\$514	64.20	1265/720		11/16/2023	401
030-180-000-008-00	4187 WIEMAN RD	04/24/24	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$95,000	42.22	\$194,287	\$83,213	\$52,500	150.0	199.3	\$555	150.00	1287/917		1/24/2023	402
030-221-000-051-00	5260 S PINE ST	10/31/24	\$42,500	WD	03-ARM'S LENGTH	\$42,500	\$14,200	33.41	\$36,000	\$42,500	\$36,000	60.0	118.3	\$708	60.00	1300/877		11/23/2022	402
030-246-000-130-00	2774 S WHITNEY BEACH RD	09/20/24	\$48,000	WD	03-ARM'S LENGTH	\$48,000	\$15,500	32.29	\$39,680	\$44,180	\$36,060	60.1	410.8	\$735	60.10	1297/686		9/14/2022	402
030-140-021-005-00	4301 WIEMAN RD	09/19/24	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$31,000	38.75	\$31,500	\$80,000	\$31,500	90.0	186.0	\$889	90.00	1297/622		3/24/2023	402
030-100-000-012-00	5156 BIRCH LN	03/28/24	\$67,000	WD	03-ARM'S LENGTH	\$67,000	\$12,900	19.25	\$44,353	\$67,000	\$42,172	70.3	157.9	\$953	71.08	1286/253			
Totals:			\$527,500			\$527,500	\$193,800	36.74	\$400,497	\$349,886	\$220,702	Average	494.6						
							\$193,800	8.17				per FF=>							

2026 Residential Group 6 Front Foot Rate as Applied

\$700/FF

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

2026 Residential Acreage Rate Table

	Per Acre	Total	Per Acre	Total	Per Acre	Total	
1 Acre:	\$10,000	\$10,000	3 Acre:	\$30,000	\$30,000	10 Acre:	\$100,000
1.5 Acre:	\$9,000	\$13,500	4 Acre:	\$36,000	\$144,000	15 Acre:	\$150,000
2 Acre:	\$8,000	\$16,000	5 Acre:	\$40,000	\$200,000	20 Acre:	\$200,000
2.5 Acre:	\$7,000	\$17,500	7 Acre:	\$49,000	\$343,000	25 Acre:	\$250,000
						30 Acre:	\$300,000
						40 Acre:	\$400,000
						50 Acre:	\$500,000
						60 Acre:	\$600,000
						70 Acre:	\$700,000
						80 Acre:	\$800,000
						90 Acre:	\$900,000
						100 Acre:	\$1,000,000
						110 Acre:	\$1,100,000
						120 Acre:	\$1,200,000
						130 Acre:	\$1,300,000
						140 Acre:	\$1,400,000
						150 Acre:	\$1,500,000
						160 Acre:	\$1,600,000
						170 Acre:	\$1,700,000
						180 Acre:	\$1,800,000
						190 Acre:	\$1,900,000
						200 Acre:	\$2,000,000