

Land Value Analysis

Enclosed are the land values and analysis for the basis of the assessments. Most sales are utilized over a two-year period, but may vary based on the sampling. Outliers and others may be removed from the analysis as not being a representative sampling. Units of comparison include, site value, rate per front foot, rate per acre, and rate per square foot. Various acceptable methods are utilized in deriving a unit of comparison and a typical rate.

Condominium Analysis

Direct sales comparison approach is utilized for condominiums based on a square foot or lineal foot method. Separate valuation conditions may be utilized to group certain types of properties together, including factors such as size, location, amenities, etc.

Economic Condition Factors

An ECF adjusts the assessor's use of the cost manual to the local market. County multipliers are provided by the State Tax Commission and adjusted annually to reflect change in the market of the construction costs found in the State Tax Commission Assessor's Manual and to "bring" those costs to the County level. Economic condition factors are adjusted annually by the assessor to further refine these costs to the local market.

An ECF must be determined and used in all cost appraisal situations where the *Assessor's Manual* is used. Saying "I didn't need to use an ECF because I used the new *Assessor's Manual*." is not correct; even if the cost manual being utilized is brand new; it is a statewide manual and must be adjusted to local market conditions through the use of an ECF. It is also incorrect to indicate "I didn't need to use an ECF because I was valuing new construction" Again, an ECF must be used to adjust the statewide costs of the *Assessor's Manual* to local markets. An ECF must be used regardless of the age of the improvements being valued.

The single base for determining fair assessments is true cash value. What is the property worth? What would be the price an informed buyer would be willing to pay for the property in its condition and location? These are questions relating to true cash value. Assessments are to be set at 50% of the true cash value appraisals of each property. When appraising a mass of properties, the assessor frequently uses a cost-less-depreciation analysis and relates it to what properties are selling for through the use of an Economic Condition Factor (ECF). The ECF is derived by analyzing properties which have sold and comparing the cost less depreciation of the buildings to that portion of the sale prices attributable to those buildings. (This procedure will be discussed in detail later.) If there is a consistent relationship between the cost-less-depreciation analysis and the sale values of the buildings, this relationship is expressed as an ECF which is used to adjust the cost-less-depreciation estimates to what properties are selling for in the market.

An ECF is calculated by analyzing verified property sale prices. The portion of each sale price attributed to the building(s) on the parcel is compared to the value on the record card of the same building(s). The ECF represents the relationship between the appraised value of the building as calculated using the *Assessors Manual* and the sale value of that building. When the building value is added to the value of the land and the land improvements, an indication of true cash value can be obtained for assessed valuations.

Residential Lakefront

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd./Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
011-028-200-004-00	9436 W US-23	08/25/22	\$140,300	WD	\$140,300	\$34,600	24.66	\$117,966	\$134,569	\$112,235	55.3	300.0	\$2,434
011-028-200-009-00	9380 W US-23	09/15/23	\$550,000	WD	\$550,000	\$155,200	28.22	\$435,555	\$317,062	\$202,617	99.8	250.0	\$3,177
011-035-200-013-01	7048 W US-23	12/05/24	\$450,000	WD	\$450,000	\$186,100	41.36	\$408,482	\$210,734	\$169,216	83.4	325.0	\$2,528
011-C01-000-005-00	8082 EDGEWATER BEACH TRL	06/13/22	\$154,500	WD	\$154,500	\$35,400	22.91	\$176,722	\$154,500	\$176,722	87.1	250.0	\$1,775
Totals:			\$1,294,800		\$1,294,800	\$411,300		\$1,138,725	\$816,865	\$660,790	325.5		
											Average		
											per FF=>		\$2,509

Residential Lakefront (Bluff)

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd./Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
011-S11-000-004-00		11/17/22	\$115,000	WD	\$115,000	\$40,700	35.39	\$102,700	\$115,000	\$102,700	100.0	600.0	\$1,150
011-S11-000-009-00	7782 W US 23	06/20/23	\$107,000	WD	\$107,000	\$48,500	45.33	\$261,197	\$107,000	\$102,700	100.0	600.0	\$1,070
Totals:			\$222,000		\$222,000	\$89,200		\$363,897	\$222,000	\$205,400	200.0		
											Average		
											per FF=>		\$1,110

The Shores Condo Interior Units

Smaller Units

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value			Dollars/SqFt	
014-S13-000-023-00	20560 NORTHERN LIGHTS	09/24/25	\$370,000	WD	\$370,000	\$97,000	26.22	\$193,994	\$370,000	\$193,994	0.03	0.03	\$13,703,704	\$314.59
014-S13-000-054-00	20633 NORTHERN LIGHTS	03/17/23	\$199,500	WD	\$199,500	\$79,700	39.95	\$199,883	\$199,500	\$199,883	0.03	0.03	\$7,125,000	\$163.57
014-S13-000-054-00	20633 NORTHERN LIGHTS	10/23/24	\$210,000	WD	\$210,000	\$94,200	44.86	\$199,883	\$210,000	\$199,883	0.03	0.03	\$7,500,000	\$172.18
014-S13-000-059-00	20637 NORTHERN LIGHTS	11/03/23	\$255,000	WD	\$255,000	\$84,200	33.02	\$193,994	\$255,000	\$193,994	0.03	0.03	\$9,444,444	\$216.81
Totals:			\$1,034,500		\$1,034,500	\$355,100		\$787,754	\$1,034,500	\$787,754	0.11	0.11		

Average
per SqFt=> **\$215.90**

Larger Units

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value			Dollars/SqFt	
014-S13-000-012-00	20538 NORTHERN LIGHTS	06/15/22	\$280,000	WD	\$280,000	\$91,800	32.79	\$308,156	\$280,000	\$308,156	0.04	0.04	\$7,000,000	\$160.70
014-S13-000-017-00	20568 NORTHERN LIGHTS	07/16/25	\$375,000	WD	\$375,000	\$154,100	41.09	\$308,156	\$375,000	\$308,156	0.04	0.04	\$9,375,000	\$215.22
014-S13-000-057-00	20631 NORTHERN LIGHTS	01/31/23	\$299,000	WD	\$299,000	\$82,300	27.53	\$276,326	\$299,000	\$276,326	0.04	0.04	\$8,305,556	\$190.67
014-S13-000-057-00	20631 NORTHERN LIGHTS	09/12/25	\$439,900	WD	\$439,900	\$138,200	31.42	\$276,326	\$439,900	\$276,326	0.04	0.04	\$12,219,444	\$280.52
014-S13-000-061-00	20626 NORTHERN LIGHTS	09/11/25	\$354,000	WD	\$354,000	\$154,100	43.53	\$308,156	\$354,000	\$308,156	0.04	0.04	\$8,850,000	\$203.17
Totals:			\$1,747,900		\$1,747,900	\$620,500		\$1,477,120	\$1,747,900	\$1,477,120	0.19	0.19		

Average
per SqFt=> **\$208.99**

The Shores Condo Lakeside Units

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value			Dollars/SqFt	
014-S13-000-029-00	20573 NORTHERN LIGHTS	05/29/24	\$400,000	WD	\$400,000	\$152,300	38.08	\$320,835	\$400,000	\$320,835	0.04	0.04	\$11,111,111	\$255.08
014-S13-000-033-00	20587 NORTHERN LIGHTS	10/11/22	\$220,000	WD	\$220,000	\$142,300	64.68	\$357,792	\$220,000	\$357,792	0.04	0.04	\$5,500,000	\$126.26
014-S13-000-041-00	20603 NORTHERN LIGHTS	09/11/23	\$399,900	WD	\$399,900	\$165,600	41.41	\$357,792	\$399,900	\$357,792	0.04	0.04	\$9,997,500	\$229.51
014-S13-000-043-00	20605 NORTHERN LIGHTS	12/20/24	\$462,000	WD	\$462,000	\$152,300	32.97	\$320,835	\$462,000	\$320,835	0.04	0.04	\$12,833,333	\$294.61
Totals:			\$1,481,900		\$1,481,900	\$612,500		\$1,357,254	\$1,481,900	\$1,357,254	0.15	0.15		

Average
per SqFt=> **\$223.81**

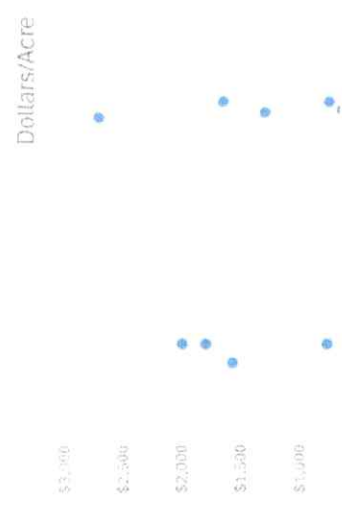
Residential Marginal Low Acreage

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
151-016-100-009-00	3724 OWENS	07/19/23	\$12,000	WD	\$12,000	\$10,800	90.00	\$0	\$12,000	\$0	7.62	7.62	\$1,575
011-031-200-001-00		02/25/25	\$18,000	WD	\$18,000	\$4,800	26.67	\$11,700	\$18,000	\$11,700	10.00	10.00	\$1,800
030-020-202-015-00		11/18/22	\$7,700	WD	\$7,700	\$7,000	90.91	\$14,000	\$7,700	\$14,000	10.00	10.00	\$770
030-022-212-111-00		12/19/22	\$20,000	WD	\$20,000	\$11,200	56.00	\$22,400	\$20,000	\$22,400	10.00	10.00	\$2,000
Totals:			\$57,700		\$57,700	\$33,800		\$48,100	\$57,700	\$48,100	37.62	37.62	
Average													
per Net Acre-->												1,533.88	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
151-010-300-001-00		03/06/24	\$103,500	WD	\$103,500	\$25,000	24.15	\$0	\$103,500	\$0	38.17	38.17	\$2,711
080-005-200-005-00		09/13/22	\$50,000	WD	\$50,000	\$20,000	40.00	\$0	\$50,000	\$0	38.61	38.61	\$1,295
030-027-100-002-00		07/29/22	\$25,000	WD	\$25,000	\$19,500	78.00	\$39,000	\$25,000	\$39,000	39.00	39.00	\$641
151-020-400-001-00		12/08/23	\$5,000	WD	\$5,000	\$30,000	600.00	\$0	\$5,000	\$0	39.56	39.56	\$126
151-020-400-001-00		10/06/23	\$7,500	WD	\$7,500	\$30,000	400.00	\$0	\$7,500	\$0	39.56	39.56	\$190
030-035-100-003-00		09/23/22	\$15,000	WD	\$15,000	\$8,000	53.33	\$16,000	\$15,000	\$16,000	40.00	40.00	\$375
041-020-100-002-00		12/16/22	\$20,000	WD	\$20,000	\$19,300	96.50	\$0	\$20,000	\$0	40.00	40.00	\$500
011-034-300-001-00		01/15/24	\$66,000	WD	\$66,000	\$16,500	25.00	\$28,200	\$66,000	\$28,200	40.00	40.00	\$1,650
011-035-300-001-00		08/11/21	\$30,000	WD	\$30,000	\$25,900	86.33	\$28,200	\$30,000	\$28,200	40.00	40.00	\$750
Totals:			\$322,000		\$322,000	\$194,200		\$111,400	\$322,000	\$111,400	354.89	354.89	
Average													
per Net Acre-->												907.31	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
041-033-300-005-00	3626 WOLDERSKI	07/29/22	\$80,000	WD	\$80,000	\$39,200	49.00	\$0	\$80,000	\$0	76.49	76.49	\$1,046
Totals:			\$80,000		\$80,000	\$39,200		\$0	\$80,000	\$0	76.49	76.49	
Average													
per Net Acre-->												1,045.93	

Acres	Value	\$ per Acre
10.00	\$15,000	\$1,500
15.00	\$18,500	\$1,233
20.00	\$22,000	\$1,100
25.00	\$25,500	\$1,020
30.00	\$29,000	\$967
40.00	\$36,000	\$900
50.00	\$45,000	\$900
100.00	\$100,000	\$1,000



Commercial West Central Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
012-V07-063-012-01	205 E CENTRAL AVE	12/28/22	\$420,000	WD	\$420,000	\$331,500	78.93	\$647,896	\$190,650	\$418,546	90.6	450.0	\$2,104
012-V07-063-013-00	207 E CENTRAL AVE	01/27/23	\$390,000	WD	\$390,000	\$114,900	29.46	\$297,074	\$250,526	\$157,600	50.0	150.0	\$5,011
Totals:			\$810,000		\$810,000	\$446,400		\$944,970	\$441,176	\$576,146	140.6		
Average per FF=>											\$3,138		

Village Commercial Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF	Net Acres
012-S09-001-028-01	932 S HURON AVE	02/27/25	\$30,000	WD	\$30,000	\$32,600	108.67	\$65,758	\$11,492	\$47,250	50.0	50.0	\$230	0.057
012-V07-057-008-00	412 N NICOLET ST	04/16/25	\$693,000	WD	\$693,000	\$340,500	49.13	\$613,984	\$49,569	\$283,500	300.0	125.0	\$165	0.861
012-V07-072-001-00	517 N HURON AVE	12/30/22	\$1,073,000	WD	\$1,073,000	\$262,900	24.50	\$407,271	\$432,155	\$116,235	123.0	100.0	\$3,513	0.282
Totals:			\$1,796,000		\$1,796,000	\$636,000		\$1,087,013	\$493,216	\$446,985	473.0			1.20
Average per FF=>											\$1,043			

Commercial US-23 Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
011-019-300-001-00	14470 N MACKINAW HV	11/21/24	\$350,000	WD	\$350,000	\$83,100	23.74	\$166,100	\$350,000	\$166,100	550.0	####	\$636
051-036-002-00	460 W SPRUCE ST	10/12/23	\$125,000	WD	\$125,000	\$130,400	104.32	\$261,918	\$12,295	\$157,213	242.5	384.1	\$51
051-387-001-00	943 CEDAR ST	11/10/23	\$25,000	WD	\$25,000	\$80,000	320.00	\$154,756	\$25,000	\$105,796	198.9	133.0	\$126
051-502-001-00	W 20TH AVE	01/03/25	\$165,000	WD	\$165,000	\$128,700	78.00	\$239,175	\$10,353	\$91,528	185.0	739.0	\$56
Totals:			\$665,000		\$665,000	\$422,200		\$821,949	\$397,648	\$520,637	1,176.3		
Average per FF=>											\$338		

Commercial East Central Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
012-V02-000-008-00		12/17/21	\$383,000	WD	\$383,000	\$188,500	49.22	\$384,358	\$212,942	\$214,300	29.3	0.0	\$7,268
012-V02-000-010-01		12/17/21	\$102,000	WD	\$102,000	\$62,000	60.78	\$125,238	\$54,892	\$78,130	10.0	0.0	\$5,489
012-V07-063-016-00	215 E CENTRAL AVE	01/24/23	\$425,000	WD	\$425,000	\$221,400	52.09	\$451,189	\$169,136	\$195,325	25.0	150.0	\$6,765
012-V07-063-019-00	225 E CENTRAL AVE	12/02/21	\$270,000	WD	\$270,000	\$168,400	62.37	\$355,925	\$109,400	\$195,325	25.0	150.0	\$4,376
012-V07-067-003-01	316 E CENTRAL AVE	11/14/22	\$555,000	WD	\$555,000	\$216,900	39.08	\$434,118	\$316,207	\$195,325	25.0	150.0	\$12,648
012-V07-068-020-00	331 E CENTRAL AVE	02/09/24	\$1,700,000	WD	\$1,700,000	\$411,300	24.19	\$1,392,276	\$1,081,211	\$773,487	99.0	50.0	\$10,921
Totals:			\$3,435,000		\$3,435,000	\$1,268,500		\$3,143,104	\$1,943,788	\$1,651,892	213.3		
Average per FF=>											\$9,113		

Commercial Lake Huron Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
012-S09-001-023-00	1011 S HURON AVE	03/01/24	\$1,000,000	LC	\$1,000,000	\$453,200	45.32	\$1,006,266	\$706,534	\$712,800	150.0	0.0	\$4,710
Totals:			\$1,000,000		\$1,000,000	\$453,200		\$1,006,266	\$706,534	\$712,800	150.0		
Average per FF=>											4,710.0		

Large Sub Prime Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Ac	Dollars/Acre	Dollars/SqFt
---------------	----------------	-----------	------------	--------	--------------	----------------	---------------	----------------	---------------	-----------------	-----------	----------	--------------	--------------

051-036-002-00	480 W SPRUCE ST	10/12/23	\$125,000	WD	\$125,000	\$136,400	104.32	\$261,816	\$20,295	\$157,213	1.75	1.75	\$11,587	\$0.27
051-063-028-00	3826 175 BUSINESS SPI	05/04/23	\$925,000	CD	\$925,000	\$427,300	46.19	\$939,289	\$171,700	\$185,989	2.09	2.09	\$82,035	\$1.88
051-502-001-00	W 20TH AVE	01/03/25	\$165,000	WD	\$165,000	\$128,700	78.00	\$239,175	\$17,353	\$91,528	1.02	1.02	\$17,013	\$0.39
051-716-016-00	3522 175 BUSINESS SPI	12/03/24	\$360,000	WD	\$360,000	\$154,100	42.81	\$347,894	\$112,432	\$100,326	1.13	1.13	\$99,585	\$2.29
Totals:			\$1,575,000		\$1,575,000	\$840,500		\$1,788,276	\$321,780	\$535,056	5.99	5.99		

Average
per SqFt=> \$1.23

General Twp Res, Com Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
091-025-100-002-00		05/03/24	\$200	WD	\$200	\$1,200	600.00	\$2,523	\$200	\$2,523	0.26	0.26	\$775
140-001-100-009-00	SOUTH RIVER	05/15/24	\$3,000	WD	\$3,000	\$1,700	56.67	\$3,375	\$3,000	\$3,375	0.50	0.50	\$6,000
002-600-053-00	CHARLOTTE	11/07/24	\$4,500	WD	\$4,500	\$2,700	60.00	\$8,080	\$4,500	\$8,080	0.68	0.68	\$6,627
101-034-100-013-00	12700 ABRAHAMSON	01/05/24	\$8,500	WD	\$8,500	\$4,100	48.24	\$8,996	\$8,500	\$8,996	0.92	0.92	\$9,239
182-028-100-001-03		02/29/24	\$10,000	WD	\$10,000	\$900	9.00	\$9,800	\$10,000	\$9,800	1.00	1.00	\$10,000
104-027-100-007-00	RIVER REST	05/10/24	\$5,000	WD	\$5,000	\$4,700	94.00	\$9,778	\$5,000	\$9,778	1.00	1.00	\$5,000
105-045-000-010-00	ORCHARD RD	05/03/23	\$5,500	WD	\$5,500	\$4,000	72.73	\$8,000	\$5,500	\$8,000	1.00	1.00	\$5,500
105-045-000-011-00	ORCHARD RD	05/03/23	\$5,500	WD	\$5,500	\$4,000	72.73	\$8,000	\$5,500	\$8,000	1.00	1.12	\$5,500
130-023-400-004-02	DEVEREAUX LAKE	01/30/24	\$13,000	WD	\$13,000	\$4,500	34.62	\$15,000	\$13,000	\$15,000	1.00	1.00	\$13,000
11-13-26-425-151	1781 STONEHEDGE CT	03/28/25	\$15,000	WD	\$15,000	\$8,100	54.00	\$16,147	\$15,000	\$14,507	1.00	1.00	\$14,940
130-020-300-001-02	4968 SUMMER PLACE	08/21/23	\$18,500	WD	\$18,500	\$4,500	24.32	\$16,095	\$18,500	\$15,280	1.07	1.07	\$17,290
030-036-300-002-04	6812 LEVERING	02/02/24	\$15,000	WD	\$15,000	\$20,500	136.67	\$10,050	\$15,000	\$9,000	1.10	1.10	\$13,636
151-024-400-014-11		10/25/24	\$15,000	WD	\$15,000	\$5,600	37.33	\$11,236	\$15,000	\$11,236	1.14	1.14	\$13,158
Totals:			\$118,700		\$118,700	\$66,500		\$127,080	\$118,700	\$123,575	11.67	11.79	
Average													
per Net Acre=> 10,170.51													

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
002-600-063-00	PLAT OF MORAN BLK 51	03/03/25	\$3,000	WD	\$3,000	\$4,100	136.67	\$3,159	\$3,000	\$3,159	1.27	1.27	\$2,357
151-017-400-006-02	3044 ABBEY RD	09/21/23	\$13,000	WD	\$13,000	\$6,200	47.69	\$12,420	\$13,000	\$12,420	1.30	1.30	\$10,000
101-034-100-020-00	ABRAHAMSON	07/15/24	\$12,000	WD	\$12,000	\$4,700	39.17	\$13,200	\$12,000	\$13,200	1.35	1.35	\$8,889
105-045-000-009-00	N BLACK RIVER	10/24/24	\$11,500	WD	\$11,500	\$4,700	40.87	\$13,494	\$11,500	\$13,494	1.38	1.38	\$8,333
011-027-400-006-00	8030 W US-23	10/18/22	\$10,000	WD	\$10,000	\$12,100	121.00	\$14,416	\$10,000	\$14,416	1.66	1.66	\$6,013
152-026-300-010-00	10038 ALPENA STATE RD	10/25/23	\$15,000	WD	\$15,000	\$7,900	52.67	\$15,824	\$15,000	\$15,824	1.76	1.76	\$8,523
Totals:			\$64,500		\$64,500	\$39,700		\$72,513	\$64,500	\$72,513	8.73	8.73	
Average													
per Net Acre=> 7,391.70													

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
03-06-27-200-007		05/10/23	\$4,500	WD	\$4,500	\$1,000	22.22	\$7,075	\$4,500	\$7,075	1.89	1.89	\$2,381
002-004-004-10		04/20/23	\$17,500	WD	\$17,500	\$4,500	25.71	\$16,213	\$17,500	\$14,576	1.99	1.99	\$8,790
Totals:			\$22,000		\$22,000	\$5,500		\$23,288	\$22,000	\$21,651	3.88	3.88	
Average													
per Net Acre=> 5,668.64													

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
091-003-200-003-06	INVERNESS TRAIL	01/05/24	\$12,000	WD	\$12,000	\$5,500	45.83	\$16,584	\$12,000	\$16,584	2.50	2.50	\$4,800
091-003-200-003-06	INVERNESS TRAIL	10/11/24	\$14,250	WD	\$14,250	\$5,300	37.19	\$16,584	\$14,250	\$16,584	2.50	2.50	\$5,700
011-035-100-001-00		12/02/24	\$20,000	WD	\$20,000	\$11,300	56.50	\$22,310	\$20,000	\$22,310	3.31	3.31	\$6,042
002-132-024-10	M 123	12/16/24	\$10,000	QC	\$10,000	\$5,200	52.00	\$18,218	\$10,000	\$18,218	3.35	3.35	\$2,982
Totals:			\$56,250		\$56,250	\$27,300		\$73,696	\$56,250	\$73,696	11.66	11.66	
Average													
per Net Acre=> 4,822.94													

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
105-040-000-013-00	BONTER	10/05/23	\$22,500	WD	\$22,500	\$5,500	24.44	\$23,079	\$22,500	\$23,079	4.71	4.71	\$4,777
103-032-400-002-06	US 23	01/13/25	\$18,000	WD	\$18,000	\$9,000	50.00	\$23,520	\$18,000	\$23,520	4.80	4.80	\$3,750
091-029-300-001-02	7400 CHURCH	08/07/23	\$20,000	WD	\$20,000	\$9,000	45.00	\$24,500	\$20,000	\$24,500	5.00	5.00	\$4,000
03-06-10-400-026		08/21/23	\$10,000	WD	\$10,000	\$11,400	114.00	\$43,573	\$10,000	\$43,573	5.39	5.39	\$1,855
080-025-200-006-00	7735 S EXTENSION RD	06/16/23	\$30,000	WD	\$30,000	\$8,200	27.33	\$25,608	\$30,000	\$25,608	5.60	5.60	\$5,357
140-012-300-020-06	4408 LONGFELLOW	09/13/24	\$27,000	WD	\$27,000	\$10,000	37.04	\$20,003	\$27,000	\$20,003	5.70	5.70	\$4,737
103-032-400-002-02	US 23	12/20/24	\$20,000	WD	\$20,000	\$10,000	50.00	\$25,795	\$20,000	\$25,795	5.74	5.74	\$3,484
151-017-200-024-09		03/15/24	\$43,000	WD	\$43,000	\$13,300	30.93	\$26,650	\$43,000	\$26,650	6.00	6.00	\$7,167
091-014-300-002-02	TROUT CREEK	11/08/23	\$15,000	WD	\$15,000	\$9,800	65.33	\$26,250	\$15,000	\$26,250	6.00	6.00	\$2,500
091-010-216-160-00	10501 INVERNESS TRAIL	02/12/24	\$25,000	WD	\$25,000	\$9,800	39.20	\$26,250	\$25,000	\$26,250	6.00	6.00	\$4,167
091-010-216-160-00	10501 INVERNESS TRAIL	07/31/24	\$30,000	WD	\$30,000	\$10,200	34.00	\$26,250	\$30,000	\$26,250	6.00	6.00	\$5,000
105-040-000-007-00	BONTER	09/23/24	\$17,000	WD	\$17,000	\$10,400	61.18	\$26,635	\$17,000	\$26,635	6.22	6.22	\$2,733
Totals:			\$277,500		\$277,500	\$116,600		\$318,113	\$277,500	\$318,113	67.16	67.16	

Average
per Net Acre=> 4,131.92

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
091-019-400-010-02	8257 CHURCH	04/17/23	\$24,500	WD	\$24,500	\$10,500	42.86	\$27,913	\$24,500	\$27,913	6.95	6.95	\$3,525
091-019-400-010-01	RIGGSVILLE	04/17/23	\$26,500	WD	\$26,500	\$11,100	41.89	\$28,720	\$26,500	\$28,720	7.54	7.54	\$3,515
091-019-400-010-03	CHURCH	04/17/23	\$26,000	WD	\$26,000	\$11,300	43.46	\$28,947	\$26,000	\$28,947	7.71	7.71	\$3,372
151-016-100-009-00	3724 OWENS RD	07/19/23	\$12,000	WD	\$12,000	\$3,500	29.17	\$7,063	\$12,000	\$7,063	7.75	7.75	\$1,548
091-023-400-001-06	1181 INDIAN TRAIL	09/29/23	\$35,000	WD	\$35,000	\$0	0.00	\$29,213	\$35,000	\$29,213	7.91	7.91	\$4,425
Totals:			\$124,000		\$124,000	\$36,400		\$121,856	\$124,000	\$121,856	37.86	37.86	

Average
per Net Acre=> 3,275.22

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
104-010-300-004-07	10123 N BLACK RIVER	03/15/24	\$34,000	WD	\$34,000	\$11,700	34.41	\$29,333	\$34,000	\$29,333	8.00	8.00	\$4,250
104-030-200-015-00	MCDONALD	01/10/25	\$13,500	WD	\$13,500	\$13,100	97.04	\$30,293	\$13,500	\$30,293	8.72	8.72	\$1,548
002-436-047-00	BREVORT LAKE	09/29/25	\$22,500	WD	\$22,500	\$13,600	60.44	\$27,100	\$22,500	\$27,100	9.00	9.00	\$2,500
102-035-200-006-08	US 23	08/10/23	\$27,000	WD	\$27,000	\$12,900	47.78	\$30,747	\$27,000	\$30,747	9.06	9.06	\$2,980
103-032-400-002-07	US 23	11/22/24	\$35,000	WD	\$35,000	\$13,800	39.43	\$31,067	\$35,000	\$31,067	9.30	9.30	\$3,763
030-022-204-031-00		01/05/24	\$30,000	WD	\$30,000	\$13,300	44.33	\$26,600	\$30,000	\$26,600	9.40	9.40	\$3,191
002-131-018-20	DUKES	03/01/24	\$30,000	WD	\$30,000	\$8,200	27.33	\$27,478	\$30,000	\$27,478	9.42	9.42	\$3,185
104-036-200-004-00	5870 ORCHARD BEACH	07/12/24	\$30,000	WD	\$30,000	\$14,000	46.67	\$31,280	\$30,000	\$31,280	9.46	9.46	\$3,171
02-05-08-400-008	LAKEVIEW RD	07/03/25	\$30,000	WD	\$30,000	\$28,400	94.67	\$56,702	\$30,000	\$56,702	9.94	9.94	\$3,018
03-06-15-100-032		07/28/23	\$25,000	WD	\$25,000	\$12,500	50.00	\$53,000	\$25,000	\$53,000	10.00	10.00	\$2,500
003-023-007-10	MAGEE RD N	02/16/24	\$30,000	WD	\$30,000	\$18,500	61.67	\$44,000	\$30,000	\$44,000	10.00	10.00	\$3,000
011-031-200-001-00		02/25/25	\$18,000	WD	\$18,000	\$4,800	26.67	\$11,700	\$18,000	\$11,700	10.00	10.00	\$1,800
011-035-300-002-04	18293 LIBERTY TRL	05/30/24	\$40,000	WD	\$40,000	\$18,500	46.25	\$32,000	\$40,000	\$32,000	10.00	10.00	\$4,000
010-012-020-00	4520 DEERFIELD TR	8/11/2023	\$30,000	WD	\$30,000	\$22,000	73.33	\$44,000	\$30,000	\$44,000	10.00	10.00	\$3,000
010-035-003-30	SPRINGBROOK RD N	11/26/2024	\$10,000	WD	\$10,000	\$22,000	220.00	\$44,000	\$10,000	\$44,000	10.00	10.00	\$1,000
182-029-300-001-00		02/21/25	\$30,000	WD	\$30,000	\$15,000	50.00	\$31,000	\$30,000	\$31,000	10.00	10.00	\$3,000

101-025-400-003-00	5560 US 23	08/06/24	\$45,000	WD	\$45,000	\$14,700	32.67	\$32,000	\$45,000	\$32,000	10.00	10.00	\$4,500
080-036-100-001-20		07/18/24	\$22,500	WD	\$22,500	\$0	0.00	\$33,206	\$22,500	\$33,206	10.01	10.01	\$2,248
104-014-200-001-05	ORCHARD RD	12/10/24	\$56,000	WD	\$56,000	\$14,700	26.25	\$32,019	\$56,000	\$32,019	10.01	10.01	\$5,594
080-005-100-002-04		06/16/23	\$50,550	WD	\$50,550	\$0	0.00	\$33,262	\$50,550	\$33,262	10.11	10.11	\$5,000
104-014-113-122-00	9707 UPPER MOGRAIN	08/04/23	\$32,000	WD	\$32,000	\$14,100	44.06	\$32,380	\$32,000	\$32,380	10.20	10.20	\$3,137
151-029-200-008-02	ZOLNER RD	05/01/24	\$22,500	WD	\$22,500	\$15,800	70.22	\$31,596	\$22,500	\$31,596	10.40	10.40	\$2,163
104-010-300-004-08	10059 N BLACK RIVER	10/20/23	\$50,000	WD	\$50,000	\$14,500	29.00	\$33,520	\$50,000	\$33,520	10.80	10.80	\$4,630
Totals:			\$713,550		\$713,550	\$316,100		\$778,283	\$713,550	\$778,283	223.83	223.83	
											Average		
											per Net Acre=>	3,187.91	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
080-021-216-160-00		04/11/24	\$40,000	WD	\$40,000	\$11,300	28.25	\$36,000	\$40,000	\$36,000	15.00	15.00	\$2,667
104-029-100-004-00	MCDONALD	05/07/24	\$38,000	WD	\$38,000	\$18,600	48.95	\$42,589	\$38,000	\$42,589	16.21	16.21	\$2,344
104-015-200-001-03	9764 N BLACK RIVER	04/20/23	\$51,000	WD	\$51,000	\$18,400	36.08	\$43,669	\$51,000	\$43,669	17.41	17.41	\$2,929
Totals:			\$129,000		\$129,000	\$48,300		\$122,258	\$129,000	\$122,258	48.62	48.62	
											Average		
											per Net Acre=>	2,653.23	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
030-013-100-003-01	OLD MACKINAW	01/05/24	\$44,500	WD	\$44,500	\$19,400	43.60	\$38,800	\$44,500	\$38,800	19.00	19.00	\$2,342
02-05-27-100-007	CANBY RD	12/29/23	\$55,000	WD	\$55,000	\$26,400	48.00	\$67,509	\$55,000	\$67,509	20.00	20.00	\$2,750
002-413-001-40	WORTH	11/06/24	\$25,000	WD	\$25,000	\$13,000	52.00	\$33,600	\$25,000	\$33,600	20.00	20.00	\$1,250
Totals:			\$124,500		\$124,500	\$58,800		\$139,909	\$124,500	\$139,909	59.00	59.00	
											Average		
											per Net Acre=>	2,110.17	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
104-034-100-005-03	6642 LITTLE CANADA	03/28/24	\$87,500	WD	\$87,500	\$26,900	30.74	\$53,700	\$87,500	\$53,700	33.00	33.00	\$2,652
030-033-300-002-06	LEVERING	06/26/24	\$98,000	WD	\$98,000	\$33,000	33.67	\$66,000	\$98,000	\$66,000	33.00	33.00	\$2,970
151-020-400-004-00		08/02/24	\$45,000	WD	\$45,000	\$34,300	76.22	\$68,517	\$45,000	\$68,517	37.42	37.42	\$1,203
105-012-100-001-02	WOODCOCK	10/12/23	\$55,000	WD	\$55,000	\$21,400	38.91	\$60,896	\$55,000	\$60,896	38.06	38.06	\$1,445
140-035-200-002-00	RED BRIDGE	05/19/23	\$66,000	WD	\$66,000	\$22,100	33.48	\$44,202	\$66,000	\$44,202	38.27	38.27	\$1,725
Totals:			\$351,500		\$351,500	\$137,700		\$293,315	\$351,500	\$293,315	179.75	179.75	
											Average		
											per Net Acre=>	1,955.49	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
02-05-12-200-002	PHILLIPS RD	10/27/25	\$40,000	WD	\$40,000	\$48,000	120.00	\$95,866	\$40,000	\$94,650	39.00	39.00	\$1,026
02-05-15-200-003	LAKEVIEW RD	04/28/23	\$131,250	WD	\$131,250	\$30,000	22.86	\$94,650	\$131,250	\$94,650	40.00	40.00	\$3,281
03-06-26-100-009		11/04/24	\$73,000	LC	\$73,000	\$44,000	60.27	\$96,560	\$73,000	\$96,560	40.00	40.00	\$1,825
003-019-014-00	CHANDLER HILL RD	11/08/23	\$65,000	WD	\$65,000	\$32,500	50.00	\$82,000	\$65,000	\$82,000	40.00	40.00	\$1,625
151-010-100-018-00		04/05/23	\$72,000	WD	\$72,000	\$36,000	50.00	\$72,000	\$72,000	\$72,000	40.00	40.00	\$1,800
151-010-300-001-00		03/08/24	\$103,500	WD	\$103,500	\$36,000	34.78	\$72,000	\$103,500	\$72,000	40.00	40.00	\$2,588
011-034-300-001-00		01/15/24	\$66,000	WD	\$66,000	\$16,500	25.00	\$28,200	\$66,000	\$28,200	40.00	40.00	\$1,650

103-032-300-004-00	01/11/24	\$55,000	WD	\$55,000	\$22,000	40.00	\$64,000	\$55,000	\$64,000	40.00	40.00	\$1,375
Totals:		\$605,750		\$605,750	\$265,000		\$605,276	\$605,750	\$604,060	319.00	319.00	
											Average	
											per Net Acre=>	1,898.90

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
102-026-300-008-00	10053 US 23	03/07/25	\$90,000	WD	\$90,000	\$29,500	32.78	\$61,789	\$90,000	\$61,789	46.81	46.81	\$1,923
104-033-200-007-10	6640 CAREY	04/28/24	\$115,000	WD	\$115,000	\$44,800	38.96	\$89,505	\$115,000	\$89,505	59.67	59.67	\$1,927
02-05-24-200-003		03/06/24	\$105,000	WD	\$105,000	\$45,000	42.86	\$127,923	\$105,000	\$127,923	59.95	59.95	\$1,751
Totals:			\$310,000		\$310,000	\$119,300		\$279,217	\$310,000	\$279,217	166.43	166.43	
											Average		
											per Net Acre=>	1,862.64	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
104-033-300-007-00	N M33	05/15/24	\$175,000	WD	\$175,000	\$48,200	27.54	\$96,398	\$175,000	\$96,398	67.38	39.00	\$2,597
030-025-100-002-00	13480 DOUGLAS	03/21/25	\$167,500	WD	\$167,500	\$37,100	22.15	\$74,204	\$167,500	\$70,200	78.00	78.00	\$2,147
030-032-100-003-00	12544 PARADISE LAKE	09/21/23	\$80,000	WD	\$80,000	\$49,000	61.25	\$97,950	\$80,000	\$97,950	79.00	79.00	\$1,013
080-026-400-001-00		08/28/24	\$100,000	WD	\$100,000	\$38,200	38.20	\$108,840	\$100,000	\$108,840	80.00	80.00	\$1,250
140-022-300-001-00		08/05/24	\$60,000	WD	\$60,000	\$42,000	70.00	\$84,000	\$60,000	\$84,000	80.00	80.00	\$750
02-05-16-200-004	CANBY RD	08/07/23	\$271,000	WD	\$271,000	\$59,300	21.88	\$157,831	\$271,000	\$157,450	81.00	81.00	\$3,346
140-022-100-004-05	3432 MANN	08/30/24	\$127,950	WD	\$127,950	\$0	0.00	\$114,717	\$127,950	\$114,717	82.29	82.29	\$1,555
011-030-100-003-00		09/15/23	\$35,000	WD	\$35,000	\$64,300	183.71	\$116,000	\$35,000	\$116,000	95.00	95.00	\$368
104-014-400-002-00	9198 UPPER MOGRAIN	12/28/23	\$80,000	WD	\$80,000	\$23,600	29.50	\$85,460	\$80,000	\$85,460	118.20	59.10	\$677
091-010-300-001-00	2820 WALLACE	08/20/24	\$125,000	WD	\$125,000	\$60,000	48.00	\$120,000	\$125,000	\$120,000	120.00	120.00	\$1,042
105-012-100-001-03	WOODCOCK	10/12/23	\$129,693	WD	\$129,693	\$40,386	39.91	\$130,231	\$55,000	\$130,231	127.24	118.80	\$1,445
030-017-300-002-00	HEBRON TOWNHALL	10/10/24	\$280,000	WD	\$280,000	\$132,100	47.18	\$264,100	\$280,000	\$264,100	139.00	139.00	\$2,014
Totals:			\$1,631,143		\$1,631,143	\$594,186		\$1,449,731	\$1,556,450	\$1,445,346	1,147.11	1,051.19	
											Average		
											per Net Acre=>	1,356.84	



Acres	Value	\$ per Acre
1.00	\$10,200	\$10,200
1.50	\$11,100	\$7,400
2.00	\$11,400	\$5,700
2.50	\$12,900	\$5,160
3.00	\$14,400	\$4,800
4.00	\$17,450	\$4,363
5.00	\$20,500	\$4,100
7.00	\$23,100	\$3,300
10.00	\$32,000	\$3,200
15.00	\$39,750	\$2,650
20.00	\$42,000	\$2,100
25.00	\$51,000	\$2,040
30.00	\$60,000	\$2,000
40.00	\$76,000	\$1,900

Commercial / Industrial ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
012-C03-000-018-00		11/21/24	\$100,000	WD	\$100,000	\$454,900	454.90	\$884,142	\$0	\$100,000	\$1,598,810	0.063
012-S09-001-023-00	1011 S HURON AVE	03/01/24	\$1,000,000	LC	\$1,000,000	\$453,200	45.32	\$999,966	\$744,803	\$255,197	\$461,416	0.553
012-V02-000-006-01		06/15/22	\$250,000	WD	\$250,000	\$90,900	36.36	\$201,646	\$92,890	\$157,110	\$196,665	0.799
012-V07-057-008-00	412 N NICOLET ST	04/16/25	\$693,000	WD	\$693,000	\$340,500	49.13	\$643,384	\$353,682	\$339,318	\$523,873	0.648
012-V07-063-013-00	207 E CENTRAL AVE	01/27/23	\$390,000	WD	\$390,000	\$114,900	29.46	\$296,374	\$159,667	\$230,333	\$247,210	0.932
012-V07-063-016-00	215 E CENTRAL AVE	01/24/23	\$425,000	WD	\$425,000	\$221,400	52.09	\$483,689	\$227,825	\$197,175	\$462,684	0.426
012-V07-067-003-01	316 E CENTRAL AVE	11/14/22	\$555,000	WD	\$555,000	\$216,900	39.08	\$466,618	\$229,445	\$325,555	\$428,884	0.759
012-V07-068-020-00	331 E CENTRAL AVE	02/09/24	\$1,700,000	WD	\$1,700,000	\$411,300	24.19	\$1,520,976	\$903,867	\$796,133	\$1,115,929	0.713
001-026-000-150-11	2783 S CO RD 489	07/28/23	\$277,000	WD	\$277,000	\$121,700	43.94	\$254,402	\$69,846	\$207,154	\$219,448	0.944
001-027-000-010-01	4909 SALLING AVE (CR 612)	07/31/24	\$700,000	WD	\$700,000	\$326,200	46.60	\$721,551	\$262,711	\$437,289	\$622,578	0.702
001-027-000-110-01	2800 S CO RD 489	03/31/25	\$250,000	WD	\$250,000	\$155,800	62.32	\$275,977	\$134,097	\$115,903	\$192,510	0.602
001-033-000-570-00	1525 FLEMING RD	05/15/23	\$550,000	WD	\$550,000	\$291,900	53.07	\$600,891	\$161,011	\$388,989	\$623,747	0.624
001-545-000-031-00	3599 CO RD 612	08/23/23	\$85,000	WD	\$85,000	\$32,100	37.76	\$94,575	\$64,320	\$20,680	\$41,052	0.504
001-628-000-012-00	3020 KNEELAND ST	12/05/24	\$75,000	WD	\$75,000	\$49,900	66.53	\$100,070	\$32,160	\$42,840	\$80,749	0.531
001-631-000-001-00	4524 SALLING AVE (CR 612)	05/14/23	\$175,000	LC	\$175,000	\$106,300	60.74	\$213,869	\$101,866	\$73,134	\$165,685	0.441
001-631-000-003-01	MANTZ ST	05/14/23	\$175,000	LC	\$175,000	\$106,300	60.74	\$213,869	\$101,866	\$73,134	\$165,685	0.441
001-631-000-012-00	4556 SALLING AVE (CR 612)	04/26/24	\$90,000	WD	\$90,000	\$102,600	114.00	\$132,582	\$11,288	\$78,712	\$140,497	0.560
001-638-000-002-01	2947 KNEELAND ST	10/11/24	\$74,250	WD	\$74,250	\$38,500	51.85	\$76,768	\$10,720	\$63,530	\$89,617	0.709
001-642-000-007-01	4155 SALLING AVE (CR 612)	10/10/23	\$100,000	WD	\$100,000	\$69,100	69.10	\$135,403	\$32,160	\$67,840	\$140,085	0.484
001-642-000-008-01	4165 SALLING AVE (CR 612)	10/10/23	\$100,000	WD	\$100,000	\$82,100	82.10	\$173,355	\$43,296	\$56,704	\$176,471	0.321
014-035-008-30	7474 ROGERS RD	08/04/22	\$129,800	WD	\$129,800	\$81,200	62.56	\$162,471	\$41,650	\$88,150	\$120,821	0.730
Totals:			\$7,894,050		\$7,894,050	\$3,867,700		\$8,652,578		\$4,114,880	\$7,814,419	0.527

E.C.F. => 0.527

Village Residential ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
012-V07-054-006-00	110 E ETHERINGTON ST	09/16/22	\$205,000	WD	\$205,000	\$52,300	25.51	\$172,414	\$62,533	\$142,467	\$134,001	1.063
012-V07-055-004-00	114 E JAMET ST	06/16/25	\$125,000	WD	\$125,000	\$59,800	47.84	\$125,714	\$61,873	\$63,127	\$77,855	0.811
012-V07-055-020-00	203 DUCHARME ST	05/19/25	\$170,000	WD	\$170,000	\$86,600	50.94	\$181,400	\$95,047	\$74,953	\$105,309	0.712
012-V07-056-001-00	313 DUCHARME ST	05/31/23	\$210,000	WD	\$210,000	\$104,000	49.52	\$250,569	\$121,729	\$88,271	\$157,122	0.562
012-V07-057-006-00	106 E DEPEYSTER ST	12/08/23	\$350,000	WD	\$350,000	\$113,600	32.46	\$267,926	\$125,822	\$224,178	\$173,298	1.294
012-V07-057-014-00	109 E SINCLAIR ST	03/27/23	\$105,000	WD	\$105,000	\$43,800	41.71	\$136,143	\$61,127	\$43,873	\$91,483	0.480
012-V07-060-005-00	214 E DEPEYSTER ST	09/13/23	\$125,000	WD	\$125,000	\$50,400	40.32	\$121,846	\$60,700	\$64,300	\$74,568	0.862
012-V07-060-005-00	214 E DEPEYSTER ST	12/06/24	\$139,000	WD	\$139,000	\$56,700	40.79	\$121,846	\$60,700	\$78,300	\$74,568	1.050
012-V07-060-018-00	217 E SINCLAIR ST	04/29/22	\$220,000	WD	\$220,000	\$48,300	21.95	\$211,119	\$64,573	\$155,427	\$178,715	0.870
012-V07-060-020-00	405 HENRY ST	08/16/24	\$285,000	WD	\$285,000	\$122,300	42.91	\$259,534	\$118,779	\$166,221	\$171,652	0.968
012-V07-062-013-00	205 E ETHERINGTON ST	10/07/22	\$289,000	WD	\$289,000	\$85,200	29.48	\$278,850	\$80,035	\$208,965	\$242,457	0.862
012-V07-063-002-00	111 HENRY ST	11/13/23	\$150,000	WD	\$150,000	\$91,600	61.07	\$193,179	\$92,367	\$57,633	\$122,941	0.469
012-V07-071-001-00	409 N HURON AVE	11/01/24	\$400,000	WD	\$400,000	\$151,600	37.90	\$344,153	\$167,249	\$232,751	\$215,737	1.079
Totals:			\$2,773,000		\$2,773,000	\$1,066,200		\$2,664,693		\$1,600,466	\$1,819,706	0.880

E.C.F. => 0.880

Residential Lakefront ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
011-028-200-009-00	9380 W US-23	09/15/23	\$550,000	WD	\$550,000	\$155,200	28.22	\$483,365	\$252,243	\$297,757	\$255,102	1.167
011-035-200-013-01	7048 W US-23	12/05/24	\$450,000	WD	\$450,000	\$186,100	41.36	\$448,410	\$209,731	\$240,269	\$263,440	0.912
011-M03-000-025-04	7526 W US-23	01/26/24	\$635,000	WD	\$635,000	\$251,700	39.64	\$702,117	\$262,920	\$372,080	\$484,765	0.768
Totals:			\$1,635,000		\$1,635,000	\$593,000		\$1,633,892		\$910,106	\$1,003,309	0.907

E.C.F. => 0.907

General Township Residential ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
011-030-100-001-00	13496 MACKINAW HWY	05/09/25	\$140,000	WD	\$140,000	\$96,600	69.00	\$192,324	\$61,248	\$78,752	\$167,189	0.471
011-031-100-001-02	12816 N MACKINAW HWY	12/03/24	\$75,000	WD	\$75,000	\$23,400	31.20	\$41,622	\$17,538	\$57,462	\$30,719	1.871
011-031-300-001-00	12384 N MACKINAW HWY	11/07/22	\$130,000	WD	\$130,000	\$63,900	49.15	\$149,855	\$29,033	\$100,967	\$154,110	0.655
011-031-300-001-02	12384 N MACKINAW HWY	11/07/22	\$130,000	WD	\$130,000	\$0	0.00	\$131,354	\$23,100	\$106,900	\$138,079	0.774
011-035-100-002-03	18930 HEBRON MAIL RD	06/12/23	\$360,000	WD	\$360,000	\$168,000	46.67	\$350,554	\$42,293	\$317,707	\$394,196	0.806
011-035-100-003-07	18653 N OLD MACKINAW RD	07/11/22	\$60,000	LC	\$60,000	\$40,000	66.67	\$81,738	\$26,067	\$33,933	\$71,009	0.478
011-035-100-003-10	18345 N OLD MACKINAW RD	08/28/23	\$275,000	WD	\$275,000	\$90,700	32.98	\$186,286	\$22,934	\$252,066	\$208,357	1.210
011-M05-000-023-00	10651 WALLICK RD	04/25/25	\$325,000	WD	\$325,000	\$124,900	38.43	\$247,002	\$10,869	\$314,131	\$301,190	1.043
011-M05-000-031-00	20629 MARY ANN BLVD	04/21/22	\$140,000	WD	\$140,000	\$70,800	50.57	\$170,964	\$8,193	\$131,807	\$207,616	0.635
011-W11-000-001-00	18680 TIMBERDOODLE LN	03/24/23	\$128,000	WD	\$128,000	\$55,700	43.52	\$137,963	\$14,517	\$113,483	\$157,457	0.721
011-W11-000-002-01	18600 TIMBERDOODLE LN	06/26/23	\$159,900	WD	\$159,900	\$83,000	51.91	\$171,457	\$24,761	\$135,139	\$187,112	0.722

Totals: \$1,922,900 \$1,922,900 \$517,000 \$1,861,119 \$1,642,347 \$2,017,034
E.C.F. => 0.814