

AGRICULTURAL LAND VALUES 2025

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$
010-011-029-00	34861 APPLESEED RD	07/28/22	\$200,500	WD	03-ARM'S LENGTH	\$200,500
002-068-002-00		12/20/22	\$160,000		03-ARM'S LENGTH	\$160,000
012-184-006-10		01/12/23	\$32,500		03-ARM'S LENGTH	\$32,500
002-226-028-10		06/30/22	\$145,786		03-ARM'S LENGTH	\$145,786
002-223-004-00		10/07/22	\$135,000		03-ARM'S LENGTH	\$135,000
Totals:			\$673,786			\$673,786

Agricultural Acreage Table

Acre	Rate	Acre	Rate
1	\$1,546	10	\$15,460
1.5	\$2319	15	\$23,190
2 Acres	\$3,092	20	\$30,920
2.5	\$3,865	25	\$38,625
3 Acres	\$4,638	30	\$46,380
4 Acres	\$6,180	40	\$61,840
5 Acres	\$7,730	50	\$77,300
7 Acres	\$10,822	100	\$153,707

Waterfront

010-014-001-50	19762 ASKEL RD	10/25/21	\$250,000	WD	03-ARM'S LENGTH	\$250,000
010-013-002-00	ASKEL RD	01/25/23	\$118,200	WD	03-ARM'S LENGTH	\$118,200
010-013-012-00	ASKEL RD	08/16/21	\$60,000	WD	03-ARM'S LENGTH	\$60,000

010-001-009-00	20226 ALDRICH RD	06/27/22	\$235,000	WD	03-ARM'S LENGTH	\$235,000
010-265-012-00	45259 SUPERIOR RD	12/21/23	\$500,000	WD	03-ARM'S LENGTH	\$500,000

This land value analysis utilizes sales data for a 2 year time frame for the Agricultural class. The sales in the table are reflective of the market without bias. One outlier was removed. Of the eight sales examined, seven were verified to be sales that are reflective of the market without bias. One outlier was removed.

From an average of the sales table it is shown that the price per acre of agricultural land is
For parcels 80 Acres and over, the sale price and acreages for those respective sales were averaged to

Asd. when Sold	Adj. Sa	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front Depth	Net Acres	Total Acres
\$89,151	44.46	\$205,377	\$29,889	\$34,766	0.0 0.0	13.72	13.72
		\$0	\$160,000			80.00	80.00
		\$0	\$32,500	\$33,000		25.00	25.00
		\$0	\$145,786			126.77	126.77
		\$0	\$135,000			80.00	80.00
\$89,151		\$205,377	\$503,175	\$67,766	0.0	325.49	325.49
Sale. Ratio =>	13.23			Average		Average	
Std. Dev. =>	#DIV/0!			per FF=>	#DIV/0!	per Net Ac	1,545.90

\$88,096	35.24	\$220,548	\$50,707	\$21,255	163.5	####	1.43	1.43
\$80,145	67.80	\$172,681	\$78,032	\$132,513	541.1	####	43.08	17.58
\$29,102	48.50	\$58,204	\$60,000	\$58,204	214.9	####	31.37	0.26
Total Land Residual			\$188,739	Total FF	919.5			
			Total \$/FF	\$205				
\$70,931	30.18	\$169,249	\$80,959	\$15,208	117.0	####	1.10	1.10
\$123,247	24.65	\$278,763	\$322,219	\$100,982	0.0 0.0		75.28	75.28

is class is as unproductive as all other classes in the today's markets.
 oved from the study and is listed below in red.

is \$2,055.

to get the price per acre for larger parcels

Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page
#DIV/0!	\$2,178	\$0.05	0.00	SOUTH	2022/03986
	\$2,025				2022/06563
	\$1,327				2023/00169
	\$1,150				2022/1050
	\$1,731				2022/1531

Average					
per SqFt=>		\$0.04			

\$310	\$35,509	155.47	2021/06797		OTTER LAKE
\$144	\$1,811	694.00	2023/00302	010-013-023-00	OTTER LAKE
\$279	\$1,913	204.00	2021/05246	010-013-021-00	OTTER LAKE

\$692	\$73,466	\$1.69	100.00	Sale outlier, outside market norm for ag	
#DIV/0!	\$4,280	\$0.10	0.00	Outlier, sale outside market norm	

HWY N END COMMERCIAL FRONT FOOT RATES 2025

Parcel Number	Acct Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale Price	Std. when Sold	Std./Adj. Sale	Appraisal
010-454-01	20017 SHA	05/01/23	\$185,000	WD	03-ARM'S I	\$185,000	\$105,365	56.95	\$207,974
010-470-01	19975 SHA	12/26/23	\$500,000	WD	03-ARM'S I	\$500,000	\$201,818	40.36	\$444,121
Totals:			\$685,000			\$685,000	\$307,183		\$652,095
								Sale. Ratio	44.84
								Std. Dev. =	11.73

010-423-01 47409 US 04/06/23 \$640,000 WD 03-ARM'S I \$640,000 \$218,007 34.06 \$492,018

and Residu	t. Land Val	Effec. Front	Depth	Dollars/FF	Actual Fron	Liber/Pager	Parcels in	Land Table
\$102,344	\$125,318	278.5	200.0	\$368	209.00	2023/169C	010-454-01	COMMERC
\$352,618	\$296,739	593.5	433.9	\$594	500.00	20235368	010-470-01	COMMERC
\$454,962	\$422,057	872.0						
	Average							
	per FF=>	\$522						
\$298,373	\$150,391	300.8	100.0	\$992	300.00	2023/0146	010-205-01	COMMERC

Class	late Group	late Group	late Group	Characteri	Access	Water Suppl	Sewer	erty Restrict	restriction No
201	HWY N END								
201	HWY N END								

201 HWY N END

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COMMERCIAL INDUSTRIAL ACREAGE TABLE 2025

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale
010-205-042-00	47480 MILL RD	12/15/23	\$1,360,000	WD	03-ARM'S L
010-004-016-00	35009 TAPIOLA RD	07/13/23	\$185,000	WD	03-ARM'S L
010-009-014-00	34961 TAPIOLA RD	11/09/23	\$115,000	WD	03-ARM'S L
010-252-003-70		04/16/23	\$80,000	WD	03-ARM'S L
Totals:			\$1,740,000		

Standard Commercial

010-252-003-70		04/16/23	\$80,000	WD	03-ARM'S L
004-183-006-50		1/12/2023	10,500		03-ARMS L

Off Highway Commcerical

010-004-016-00	35009 TAPIOLA RD	07/13/23	\$185,000	WD	03-ARM'S L
002-005-009-00		1/4/2023	20,000		03-ARM'S L

Standard Commercial Acreage Table

Off

Acres	Price	Acres	Price	Acres
1	\$ 4,464.00	10	\$ 44,640.00	1
1.5	\$ 6,696.00	15	\$ 66,960.00	1.5
2	\$ 8,928.00	20	\$ 89,280.00	2
2.5	\$ 11,160.00	25	\$ 111,600.00	2.5
3	\$ 13,392.00	30	\$ 133,920.00	3
4	\$ 17,856.00	40	\$ 178,560.00	4
5	\$ 22,320.00	50	\$ 223,200.00	5
7	\$ 31,248.00	100	\$ 446,400.00	7

010-205-030-25	US HIGHWAY 41	04/06/23	\$640,000	PTA	03-ARM'S L
010-205-042-00	47480 MILL RD	12/15/23	\$1,360,000	WD	03-ARM'S L
010-009-014-00	34961 TAPIOLA RD	11/09/23	\$115,000	WD	03-ARM'S L
002-005-009-50		1/4/2023	84,000		03-ARM'S L

Adj. Sale \$	Adj. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value
\$1,360,000	\$546,752	40.20	\$864,548	\$565,452	\$70,000
\$185,000	\$88,491	47.83	\$197,111	\$17,063	\$29,174
\$115,000	\$43,922	38.19	\$97,186	\$37,102	\$19,288
\$80,000	\$0	0.00	\$156,670	\$80,000	\$156,670
\$1,740,000	\$679,165		\$1,315,515	\$699,617	\$275,132
	Sale. Ratio	39.03		Average	
	Std. Dev. =	21.44		per FF=>	

\$80,000	\$0	0.00	\$156,670	\$80,000	\$156,670
10,500					

\$185,000	\$88,491	47.83	\$197,111	\$17,063	\$29,174
20,000					

f Highway Commercial Acreage Table

Price	Acres	Price
\$ 3,400.00	10	\$ 34,000.00
\$ 5,100.00	15	\$ 51,000.00
\$ 6,800.00	20	\$ 68,000.00
\$ 8,500.00	25	\$ 85,000.00
\$ 10,200.00	30	\$ 102,000.00
\$ 13,600.00	40	\$ 136,000.00
\$ 17,000.00	50	\$ 170,000.00
\$ 23,800.00	100	\$ 340,000.00

\$640,000	\$2,633	0.41	\$5,265	\$640,000	\$5,265
\$1,360,000	\$546,752	40.20	\$864,548	\$565,452	\$70,000
\$115,000	\$43,922	38.19	\$97,186	\$37,102	\$19,288
84,000					

Net Acres	Total Acres	Dollars/Acre	Liber/Page	r Parcels inLand Table	Gravel
5.00	5.00	\$113,090	2023/05256	010-205-0 COMMERC	0
1.99	1.99	\$8,592	2023/02687	010-900-0 COMMERC	0
0.50	0.50	\$74,204		COMMERC	0
5.92	5.92	\$13,514	2023/01994	COMMERC	0
13.41	13.41				
Average		Average			
per Net Acre=>		52,186.86	per SqFt=>		

5.92	5.92	\$13,514	2023/01994	COMMERC	0
12.00	12		2	2023R/00200	

1.99	1.99	\$8,592	2023/02687	010-900-0 COMMERC	0
10.00	10				

0.35	0.35	\$1,823,362			
5.00	5.00	\$113,090	2023/05256	010-205-0 COMMERC	0
0.50	0.50	\$74,204		COMMERC	0
73.00	73		2023R/00089		

Paved	Inspected Date	Use Code	Class	late Group	late Group	late Group	Characteri	Access
0	11/15/2024		201	HWY N END				
1	9/9/2008		201	SECONDARY RD				
0	NOT INSPECTED		201	SECONDARY RD				
0	9/15/2010		402	Commercial went sold				

0	9/15/2010		402	Commercial went sold				
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1	9/9/2008		201	SECONDARY RD				
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0	11/15/2024		201	HWY N END				
0	NOT INSPECTED		201	SECONDARY RD				

Water Supply Sewer Party Restriction Noaterfont ViWaterfrontterfront Nafront Ownrfront Influo tom Charac

METES AND BOUNDS LAND TABLE 2025

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold
010-004-015-00	TAPIOLA RD	10/26/23	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$16,220
010-004-015-00	TAPIOLA RD	02/24/24	\$46,000	WD	03-ARM'S LENGTH	\$46,000	\$16,220
010-007-008-50	15056 DONKEN RD	06/23/22	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$37,617
010-008-013-00	34380 NIEMI RD	03/09/23	\$45,000	WD	03-ARM'S LENGTH	\$45,000	\$21,445
010-008-201-00	16455 TIHINEN RD	07/31/23	\$255,000	WD	03-ARM'S LENGTH	\$255,000	\$72,488
010-008-201-75	34814 NIEMI RD	09/21/22	\$15,000	WD	03-ARM'S LENGTH	\$15,000	\$0
010-010-104-45	34595 LAKE RD	04/13/22	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$17,541
010-010-104-85	LAKE AVE	04/13/22	\$40,000	WD	03-ARM'S LENGTH	\$40,000	\$20,000
010-016-010-00	33374 MICHAELSON RD	09/30/22	\$69,000	WD	03-ARM'S LENGTH	\$69,000	\$20,000
010-017-304-00	16272 ASPEN DR	09/05/23	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$36,200
010-027-013-00	31070 CABBAGE RD	07/27/22	\$86,000	WD	03-ARM'S LENGTH	\$86,000	\$55,005
010-028-015-00	31394 N TAPIOLA RD	06/15/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$38,875
010-028-017-00	31258 TAPIOLA RD	07/20/23	\$31,900	WD	03-ARM'S LENGTH	\$31,900	\$20,107
010-031-007-00	HOROSCOPE RD	10/20/23	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$19,673
010-086-013-00	HOROSCOPE RD	07/22/22	\$23,000	WD	03-ARM'S LENGTH	\$23,000	\$13,790
010-103-102-16	18665 CHASSELL-PAINE	10/14/22	\$262,000	WD	03-ARM'S LENGTH	\$262,000	\$0
010-104-023-00	41324 TAPIOLA RD	01/11/24	\$170,000	WD	03-ARM'S LENGTH	\$170,000	\$63,101
010-109-016-00	40298 TAPIOLA RD	09/09/22	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$48,027
010-127-010-50	18098 MOSKOW RD	07/11/22	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$18,030

Totals:

\$1,577,900

\$1,577,900

\$534,339

Sale. Ratio =>

Std. Dev. =>

010-027-013-00	31070 CABBAGE RD	07/27/22	\$86,000	WD	03-ARM'S LENGTH	\$86,000	\$55,005
010-003-010-50	18020 N LAKE AVE	11/22/23	\$156,250	WD	03-ARM'S LENGTH	\$156,250	\$87,912
010-028-015-00	31394 N TAPIOLA RD	06/15/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$38,875
010-103-102-16	18665 CHASSELL-PAINE	10/14/22	\$262,000	WD	03-ARM'S LENGTH	\$262,000	\$0
010-004-015-00	TAPIOLA RD	10/26/23	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$16,220

Inland

010-017-304-00	16272 ASPEN DR	09/05/23	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$36,200
010-028-017-00	31258 TAPIOLA RD	07/20/23	\$31,900	WD	03-ARM'S LENGTH	\$31,900	\$20,107
010-031-007-00	HOROSCOPE RD	10/20/23	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$19,673
010-086-013-00	HOROSCOPE RD	07/22/22	\$23,000	WD	03-ARM'S LENGTH	\$23,000	\$13,790
010-104-023-00	41324 TAPIOLA RD	01/11/24	\$170,000	WD	03-ARM'S LENGTH	\$170,000	\$63,101
010-109-016-00	40298 TAPIOLA RD	09/09/22	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$48,027
010-127-010-50	18098 MOSKOW RD	07/11/22	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$18,030
010-004-015-00	TAPIOLA RD	02/24/24	\$46,000	WD	03-ARM'S LENGTH	\$46,000	\$16,220
010-008-201-75	34814 NIEMI RD	09/21/22	\$15,000	WD	03-ARM'S LENGTH	\$15,000	\$0

Off Road 80

010-004-015-00	TAPIOLA RD	02/24/24	\$46,000	WD	03-ARM'S LENGTH	\$46,000	\$16,220
010-007-008-50	15056 DONKEN RD	06/23/22	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$37,617
010-008-013-00	34380 NIEMI RD	03/09/23	\$45,000	WD	03-ARM'S LENGTH	\$45,000	\$21,445
010-008-201-00	16455 TIHINEN RD	07/31/23	\$255,000	WD	03-ARM'S LENGTH	\$255,000	\$72,488
010-008-201-75	34814 NIEMI RD	09/21/22	\$15,000	WD	03-ARM'S LENGTH	\$15,000	\$0
010-010-104-45	34595 LAKE RD	04/13/22	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$17,541
010-010-104-85	LAKE AVE	04/13/22	\$40,000	WD	03-ARM'S LENGTH	\$40,000	\$20,000
010-016-010-00	33374 MICHAELSON RD	09/30/22	\$69,000	WD	03-ARM'S LENGTH	\$69,000	\$20,000

Inland Acreage Table

Acres	\$/Acre	Acres	\$/Acre
1		2486	\$24,860
1.5		3729	\$37,290
2		4927	\$39,888
2.5		6215	\$42,486
3		7458	\$45,084
4		9944	\$50,280
5		12430	\$84,972
7		17402	\$169,994

Off Road 80 Acreage Table

Acres	\$/Acre	Acres
1	\$2,269	10
1.5	\$3,403	15
2	\$4,538	20
2.5	\$5,672	25
3	\$6,807	30
4	\$9,076	40
5	\$11,345	50
7	\$15,883	100

For my inland acreage table, the \$/Acre (\$2,486) was used to gather acres 1-15. Following that the average for a 40 was taken and interpolation was used to g

For my off road 80 acreage table, the \$/Acre rate (\$2,269) was used to gather acreage rates for acres 1-10. After that, the average price of a 40 was taken and

Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres
81.10	\$24,800	\$20,000	\$24,800	28.00	28.00
35.26	\$24,800	\$46,000	\$24,800	28.00	28.00
44.26	\$88,159	\$40,341	\$43,500	35.00	35.00
47.66	\$51,359	\$45,000	\$48,000	40.00	40.00
28.43	\$174,013	\$109,387	\$28,400	14.00	14.00
0.00	\$12,250	\$15,000	\$12,250	5.00	5.00
87.71	\$40,179	\$13,821	\$34,000	20.00	20.00
50.00	\$48,000	\$40,000	\$48,000	40.00	40.00
28.99	\$48,000	\$69,000	\$48,000	40.00	40.00
60.33	\$60,898	\$47,102	\$48,000	40.00	40.00
63.96	\$128,065	\$5,935	\$48,000	40.00	40.00
45.74	\$78,636	\$8,296	\$1,932	0.69	0.69
63.03	\$31,172	\$1,344	\$616	0.22	0.22
32.79	\$47,226	\$60,000	\$47,226	39.14	39.14
59.96	\$32,780	\$23,000	\$32,780	20.20	20.20
0.00	\$184,340	\$87,705	\$10,045	4.02	4.02
37.12	\$137,872	\$78,328	\$46,200	38.00	38.00
32.02	\$111,396	\$86,604	\$48,000	40.00	40.00
32.78	\$49,932	\$16,598	\$11,530	4.68	4.68
	\$1,373,877	\$813,461	\$606,079	476.95	476.95
33.86			Average	Average	
22.95			per FF=>	per Net Acre=>	1,705.55
63.96	\$128,065	\$5,935	\$48,000	40.00	40.00
56.26	\$184,197	(\$22,647)	\$5,300	2.00	2.00
45.74	\$78,636	\$8,296	\$1,932	0.69	0.69
0.00	\$184,340	\$87,705	\$10,045	4.02	4.02
81.10	\$24,800	\$20,000	\$24,800	28.00	28.00

Average \$/Acre

60.33	\$60,898	\$47,102	\$48,000	40.00	40.00
63.03	\$31,172	\$1,344	\$616	0.22	0.22
32.79	\$47,226	\$60,000	\$47,226	39.14	39.14
59.96	\$32,780	\$23,000	\$32,780	20.20	20.20
37.12	\$137,872	\$78,328	\$46,200	38.00	38.00
32.02	\$111,396	\$86,604	\$48,000	40.00	40.00
32.78	\$49,932	\$16,598	\$11,530	4.68	4.68
35.26	\$24,800	\$46,000	\$24,800	28.00	28.00
0.00	\$12,250	\$15,000	\$12,250	5.00	5.00
Average \$/Acre					

35.26	\$24,800	\$46,000	\$24,800	28.00	28.00
44.26	\$88,159	\$40,341	\$43,500	35.00	35.00
47.66	\$51,359	\$45,000	\$48,000	40.00	40.00
28.43	\$174,013	\$109,387	\$28,400	14.00	14.00
0.00	\$12,250	\$15,000	\$12,250	5.00	5.00
87.71	\$40,179	\$13,821	\$34,000	20.00	20.00
50.00	\$48,000	\$40,000	\$48,000	40.00	40.00
28.99	\$48,000	\$69,000	\$48,000	40.00	40.00
Average \$/Acre					

\$/Acre

\$	22,690.00
\$	25,575.00
\$	28,460.00
\$	31,345.00
\$	34,230.00
\$	40,000.00
\$	62,690.00
\$	125,380.00

Dollars/Acre	Liber/Page	Class
\$714	2023/04838	402
\$1,643	2024R-00371	402
\$1,153	2022/03361	401
\$1,125	2023/01093	401
\$7,813	2023/02997	401
\$3,000	2022/05039	401
\$691	2022/02181	401
\$1,000	2022/02182	402
\$1,725	2022/05250	402
\$1,178	2023/03619	401
\$148	2022/04009	401
\$12,023	2023/02305	401
\$6,109	2023/02799	401
\$1,533	2023/04373	402
\$1,139	2022/03883	402
\$21,817	2022/05525	401
\$2,061	2024/00139	401
\$2,165	2022/04851	401
\$3,547	2022/03567	401

Average
per SqFt=>

\$148	Sale outside the market norm
(\$11,324)	Sale has a negative \$/Acre
\$12,023	Sale outside the market norm
\$21,817	Sale outside the market norm
\$714	More Recent Sale Used

#REF!

\$1,178	2023/03619	401
\$6,109	2023/02799	401
\$1,533	2023/04373	402
\$1,139	2022/03883	402
\$2,061	2024/00139	401
\$2,165	2022/04851	401
\$3,547	2022/03567	401
\$1,643	2024R-00371	402
\$3,000	e	401
\$2,486		

\$1,643	2024R-00371	402
\$1,153	2022/03361	401
\$1,125	2023/01093	401
\$7,813	2023/02997	401
\$3,000	e	401
\$691	2022/02181	401
\$1,000	2022/02182	402
\$1,725	2022/05250	402
\$2,269		

NEW PLATTED FRONT FOOT RATES 2025

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$
010-207-404-20		05/10/23	\$38,000	WD	03-ARM'S LENGTH	\$38,000
010-207-404-25	46161 FAIRWAY VIEW DR	10/31/22	\$139,000	WD	03-ARM'S LENGTH	\$139,000
010-207-404-85	FAIRWAY VIEW DR	08/24/22	\$50,000	WD	03-ARM'S LENGTH	\$50,000
010-208-302-01		05/26/23	\$93,000	WD	03-ARM'S LENGTH	\$93,000
010-208-302-07	GREENWAY DR	07/07/22	\$28,500	WD	03-ARM'S LENGTH	\$28,500
010-208-302-10	GREENWAY DR	05/17/23	\$45,000	WD	03-ARM'S LENGTH	\$45,000
010-208-302-12	22086 GREENWAY DR	06/26/23	\$405,000	WD	03-ARM'S LENGTH	\$405,000
010-208-302-16	46527 GOLF DR	08/24/23	\$32,000	WD	03-ARM'S LENGTH	\$32,000
010-208-302-17	46569 GOLF DR	06/30/23	\$475,000	WD	03-ARM'S LENGTH	\$475,000
010-208-302-20	GOLF DR	09/18/23	\$35,000	WD	03-ARM'S LENGTH	\$35,000
010-208-302-21	46675 GOLF DR	11/20/22	\$30,000	WD	03-ARM'S LENGTH	\$30,000
010-208-302-22	46670 GOLF DR	08/24/23	\$77,000	WD	03-ARM'S LENGTH	\$77,000
010-565-001-00	19450 COPPER RIDGE RD	02/12/24	\$402,000	WD	03-ARM'S LENGTH	\$402,000
010-565-005-00	19426 COPPER RIDGE RD	06/07/23	\$229,000	WD	03-ARM'S LENGTH	\$229,000
010-565-012-00	19256 COPPER RIDGE RD	12/28/23	\$395,000	WD	03-ARM'S LENGTH	\$395,000
010-570-005-00	21919 VOLIN PL	08/22/23	\$400,000	WD	03-ARM'S LENGTH	\$400,000
010-570-030-00	21633 PEEPSOCK RD	02/09/24	\$240,000	WD	03-ARM'S LENGTH	\$240,000
010-600-001-15	22040 ROYALEWOOD RD	11/08/22	\$365,000	WD	03-ARM'S LENGTH	\$365,000
Totals:			\$3,678,500			\$3,678,500

Outliers

Sales have a negative \$/Acre rate

010-565-019-00	19339 COPPER RIDGE RD	07/28/22	\$416,000	WD	03-ARM'S LENGTH	\$416,000
010-600-001-30	22020 ROYALEWOOD RD	04/21/23	\$200,000	WD	03-ARM'S LENGTH	\$200,000

Interior/Exterior

010-208-302-10	GREENWAY DR	05/17/23	\$45,000	WD	03-ARM'S LENGTH	\$45,000
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010-208-302-12	22086 GREENWAY DR	06/26/23	\$405,000	WD	03-ARM'S LENGTH	\$405,000
010-208-302-16	46527 GOLF DR	08/24/23	\$32,000	WD	03-ARM'S LENGTH	\$32,000
010-208-302-20	GOLF DR	09/18/23	\$35,000	WD	03-ARM'S LENGTH	\$35,000
010-208-302-21	46675 GOLF DR	11/20/22	\$30,000	WD	03-ARM'S LENGTH	\$30,000
010-565-005-00	19426 COPPER RIDGE RD	06/07/23	\$229,000	WD	03-ARM'S LENGTH	\$229,000
010-565-012-00	19256 COPPER RIDGE RD	12/28/23	\$395,000	WD	03-ARM'S LENGTH	\$395,000
010-570-030-00	21633 PEEPSOCK RD	02/09/24	\$240,000	WD	03-ARM'S LENGTH	\$240,000
010-600-001-15	22040 ROYALEWOOD RD	11/08/22	\$365,000	WD	03-ARM'S LENGTH	\$365,000

ISRILCOPPRIV/Tall Oaks

010-208-302-10	GREENWAY DR	05/17/23	\$45,000	WD	03-ARM'S LENGTH	\$45,000
010-208-302-16	46527 GOLF DR	08/24/23	\$32,000	WD	03-ARM'S LENGTH	\$32,000
010-208-302-20	GOLF DR	09/18/23	\$35,000	WD	03-ARM'S LENGTH	\$35,000
010-208-302-21	46675 GOLF DR	11/20/22	\$30,000	WD	03-ARM'S LENGTH	\$30,000
010-565-005-00	19426 COPPER RIDGE RD	06/07/23	\$229,000	WD	03-ARM'S LENGTH	\$229,000
010-565-012-00	19256 COPPER RIDGE RD	12/28/23	\$395,000	WD	03-ARM'S LENGTH	\$395,000
010-570-030-00	21633 PEEPSOCK RD	02/09/24	\$240,000	WD	03-ARM'S LENGTH	\$240,000
010-600-001-15	22040 ROYALEWOOD RD	11/08/22	\$365,000	WD	03-ARM'S LENGTH	\$365,000

Superior City/Village of Superior

010-207-404-20		05/10/23	\$38,000	WD	03-ARM'S LENGTH	\$38,000
010-207-404-85	FAIRWAY VIEW DR	08/24/22	\$50,000	WD	03-ARM'S LENGTH	\$50,000
010-208-302-01		05/26/23	\$93,000	WD	03-ARM'S LENGTH	\$93,000
010-208-302-07	GREENWAY DR	07/07/22	\$28,500	WD	03-ARM'S LENGTH	\$28,500
010-208-302-10	GREENWAY DR	05/17/23	\$45,000	WD	03-ARM'S LENGTH	\$45,000
010-208-302-16	46527 GOLF DR	08/24/23	\$32,000	WD	03-ARM'S LENGTH	\$32,000
010-208-302-20	GOLF DR	09/18/23	\$35,000	WD	03-ARM'S LENGTH	\$35,000
010-208-302-21	46675 GOLF DR	11/20/22	\$30,000	WD	03-ARM'S LENGTH	\$30,000
010-565-005-00	19426 COPPER RIDGE RD	06/07/23	\$229,000	WD	03-ARM'S LENGTH	\$229,000

010-565-012-00	19256 COPPER RIDGE RD	12/28/23	\$395,000	WD	03-ARM'S LENGTH	\$395,000
010-570-030-00	21633 PEEPSOCK RD	02/09/24	\$240,000	WD	03-ARM'S LENGTH	\$240,000
010-600-001-15	22040 ROYALEWOOD RD	11/08/22	\$365,000	WD	03-ARM'S LENGTH	\$365,000

Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth
\$18,091	47.61	\$41,299	\$38,000	\$41,299	288.4	300.0
\$21,990	15.82	\$69,101	\$139,000	\$69,101	200.0	600.0
\$15,074	30.15	\$62,486	\$50,000	\$62,486	499.9	250.1
\$38,227	41.10	\$76,451	\$93,000	\$76,451	682.6	1221.0
\$15,759	55.29	\$38,858	\$28,500	\$38,858	221.3	215.0
\$18,890	41.98	\$37,778	\$45,000	\$37,778	337.3	571.5
\$26,550	6.56	\$271,980	\$172,343	\$39,323	351.1	594.4
\$11,697	36.55	\$26,108	\$32,000	\$26,108	208.9	306.8
\$22,005	4.63	\$358,042	\$138,638	\$21,680	173.4	307.2
\$13,658	39.02	\$30,485	\$35,000	\$30,485	243.9	250.0
\$12,804	42.68	\$30,485	\$30,000	\$30,485	243.9	215.0
\$13,677	17.76	\$33,177	\$77,000	\$33,177	157.3	265.9
\$117,328	29.19	\$268,980	\$150,185	\$17,165	137.3	350.0
\$110,248	48.14	\$249,380	\$4,053	\$24,433	212.5	200.0
\$176,168	44.60	\$406,298	\$4,379	\$15,677	131.4	207.8
\$116,648	29.16	\$283,265	\$129,221	\$12,486	108.6	115.0
\$110,732	46.14	\$255,285	\$7,024	\$22,309	194.0	128.0
\$107,128	29.35	\$324,928	\$65,531	\$25,459	203.7	149.5
\$1,060,785		\$3,098,756	\$1,233,302	\$653,558	4,825.8	
Sale. Ratio =>	28.84		Average			
Std. Dev. =>	14.49		per FF=>		\$256	

\$175,141	42.10	\$471,930	(\$36,070)	\$19,860	158.9	200.0
\$94,111	47.06	\$234,370	(\$5,572)	\$28,798	230.4	189.8

\$18,890	41.98	\$37,778	\$45,000	\$37,778	337.3	571.5
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\$26,550	6.56	\$271,980	\$172,343	\$39,323	351.1	594.4
\$11,697	36.55	\$26,108	\$32,000	\$26,108	208.9	306.8
\$13,658	39.02	\$30,485	\$35,000	\$30,485	243.9	250.0
\$12,804	42.68	\$30,485	\$30,000	\$30,485	243.9	215.0
\$110,248	48.14	\$249,380	\$4,053	\$24,433	212.5	200.0
\$176,168	44.60	\$406,298	\$4,379	\$15,677	131.4	207.8
\$110,732	46.14	\$255,285	\$7,024	\$22,309	194.0	128.0
\$107,128	29.35	\$324,928	\$65,531	\$25,459	203.7	149.5
			\$395,330			
				2,126.6		

Average \$/FF

\$185

\$18,890	41.98	\$37,778	\$45,000	\$37,778	337.3	571.5
\$11,697	36.55	\$26,108	\$32,000	\$26,108	208.9	306.8
\$13,658	39.02	\$30,485	\$35,000	\$30,485	243.9	250.0
\$12,804	42.68	\$30,485	\$30,000	\$30,485	243.9	215.0
\$110,248	48.14	\$249,380	\$4,053	\$24,433	212.5	200.0
\$176,168	44.60	\$406,298	\$4,379	\$15,677	131.4	207.8
\$110,732	46.14	\$255,285	\$7,024	\$22,309	194.0	128.0
\$107,128	29.35	\$324,928	\$65,531	\$25,459	203.7	149.5
			\$222,987			
				1,775.5		

Average \$/FF

\$125

\$18,091	47.61	\$41,299	\$38,000	\$41,299	288.4	300.0
\$15,074	30.15	\$62,486	\$50,000	\$62,486	499.9	250.1
\$38,227	41.10	\$76,451	\$93,000	\$76,451	682.6	1221.0
\$15,759	55.29	\$38,858	\$28,500	\$38,858	221.3	215.0
\$18,890	41.98	\$37,778	\$45,000	\$37,778	337.3	571.5
\$11,697	36.55	\$26,108	\$32,000	\$26,108	208.9	306.8
\$13,658	39.02	\$30,485	\$35,000	\$30,485	243.9	250.0
\$12,804	42.68	\$30,485	\$30,000	\$30,485	243.9	215.0
\$110,248	48.14	\$249,380	\$4,053	\$24,433	212.5	200.0

\$176,168	44.60	\$406,298	\$4,379	\$15,677	131.4	207.8
\$110,732	46.14	\$255,285	\$7,024	\$22,309	194.0	128.0
\$107,128	29.35	\$324,928	\$65,531	\$25,459	203.7	149.5
			\$432,487			
			Average \$/FF	\$124		

Dollars/FF	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale
\$132	316.00		2023/01855	
\$695	200.00	NORTH	2022/05900	
\$100	628.54	NORTH	2022/04548	
\$136	638.95	NORTH	2023/02053	010-208-302-03, 010-208-302-04, 010-208-302-02
\$129	175.00	NORTH	2022/03615	
\$133	323.40	NORTH		010-208-302-09
\$491	356.75	NORTH	2023/02459	010-208-302-11
\$153	228.51	NORTH	2023/03397	
\$799	150.00	NORTH	2023/02888	
\$144	170.00	NORTH	2023/03989	
\$123	170.00	NORTH	2022/05969	
\$490	118.14	NORTH	2023/03428	
\$1,094	125.00	11	2024R-00481	
\$19	184.00	11	2023/02222	
\$33	115.50	11	2023/05403	
\$1,190	124.01	11	2023/03348	
\$36	210.00	11	2024R-00483	
\$322	204.00	11	2022/05887	

(\$227)	150.00	11	2022/04010	
(\$24)	206.44	11	2023/01599	

\$133 323.40 NORTH 010-208-302-09

\$491	356.75	NORTH 2023/02459	010-208-302-11
\$153	228.51	NORTH 2023/03397	
\$144	170.00	NORTH 2023/03989	
\$123	170.00	NORTH 2022/05969	
\$19	184.00	11 2023/02222	
\$33	115.50	11 2023/05403	
\$36	210.00	11 2024R-00483	
\$322	204.00	11 2022/05887	

\$133	323.40	NORTH	010-208-302-09
\$153	228.51	NORTH 2023/03397	
\$144	170.00	NORTH 2023/03989	
\$123	170.00	NORTH 2022/05969	
\$19	184.00	11 2023/02222	
\$33	115.50	11 2023/05403	
\$36	210.00	11 2024R-00483	
\$322	204.00	11 2022/05887	

\$132	316.00	2023/01855	
\$100	628.54	NORTH 2022/04548	
\$136	638.95	NORTH 2023/02053	010-208-302-03, 010-208-302-04, 010-208-302-02
\$129	175.00	NORTH 2022/03615	
\$133	323.40	NORTH	010-208-302-09
\$153	228.51	NORTH 2023/03397	
\$144	170.00	NORTH 2023/03989	
\$123	170.00	NORTH 2022/05969	
\$19	184.00	11 2023/02222	

\$33	115.50	11 2023/05403
\$36	210.00	11 2024R-00483
\$322	204.00	11 2022/05887

Class	Rate Group 1	Rate Group 2	Rate Group 3	Site Characteristics
402	ISRPILGCOPPRIV			
402	ISRPILGCOPPRIV			
402	ISRPILGCOPPRIV	ISRPILGCOPPRIV		
402	ISRPILGCOPPRIV	ISRPILGCOPPRIV	ISRPILGCOPPRIV	
402	ISRPILGCOPPRIV			
001	ISRPILGCOPPRIV			
401	ISRPILGCOPPRIV	ISRPILGCOPPRIV		
401	ISRPILGCOPPRIV			
401	ISRPILGCOPPRIV			
402	ISRPILGCOPPRIV			
402	ISRPILGCOPPRIV			
402	INTERIOR			
401	ISRPILGCOPPRIV			
401	INTERIOR	INTERIOR		
401	ISRPILGCOPPRIV	INTERIOR		
401	INTERIOR			
401	INTERIOR			
401	TALL OAKS	TALL OAKS		

401	ISRPILGCOPPRIV			
401	TALL OAKS	TALL OAKS		

001	ISRPILGCOPPRIV			
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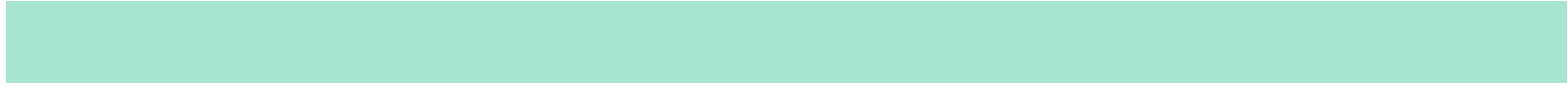
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402	ISRPILGCOPPRIV	
402	ISRPILGCOPPRIV	
401	INTERIOR	INTERIOR
401	ISRPILGCOPPRIV	INTERIOR
401	INTERIOR	
401	TALL OAKS	TALL OAKS

001	ISRPILGCOPPRIV	
401	ISRPILGCOPPRIV	
402	ISRPILGCOPPRIV	
402	ISRPILGCOPPRIV	
401	INTERIOR	INTERIOR
401	ISRPILGCOPPRIV	INTERIOR
401	INTERIOR	
401	TALL OAKS	TALL OAKS

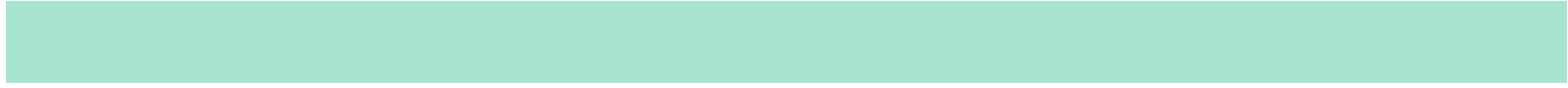
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001	ISRPILGCOPPRIV	
401	ISRPILGCOPPRIV	
402	ISRPILGCOPPRIV	
402	ISRPILGCOPPRIV	
401	INTERIOR	INTERIOR

401	ISRPILGCOPPRIV	INTERIOR
401	INTERIOR	
401	TALL OAKS	TALL OAKS

[illegible]



[illegible]



Bottom Character

NORTHERN FRONT FOOT RATES 2025

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$
010-205-027-00	47616 MILL RD	05/08/23	\$250,000	WD	03-ARM'S LENGTH	\$250,000
010-207-025-00	21506 DENTON RD	08/17/22	\$105,000	WD	03-ARM'S LENGTH	\$105,000
010-251-040-61	MAIN ST	05/30/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000
010-261-050-00	46462 MAIN ST	11/20/23	\$110,000	WD	03-ARM'S LENGTH	\$110,000
010-277-002-10	43763 SUPERIOR RD	07/08/22	\$75,000	WD	03-ARM'S LENGTH	\$75,000
010-403-006-00	21812 WOODLAND RD	09/02/22	\$365,000	WD	03-ARM'S LENGTH	\$365,000
010-403-006-50	48037 US HIGHWAY 41	03/04/24	\$202,000	WD	03-ARM'S LENGTH	\$202,000
010-404-009-00	21980 WOODLAND RD	08/18/22	\$202,000	WD	03-ARM'S LENGTH	\$202,000
010-408-013-00	21979 WOODLAND RD	06/01/23	\$217,500	WD	03-ARM'S LENGTH	\$217,500
010-434-007-00	19390 CALVERLEY ST	12/13/22	\$165,000	WD	03-ARM'S LENGTH	\$165,000
010-440-008-00	19319 CANAL RD	02/22/24	\$215,000	WD	03-ARM'S LENGTH	\$215,000
010-440-010-00	CANAL RD	02/22/24	\$215,000	WD	03-ARM'S LENGTH	\$215,000
010-457-001-50	47826 MCCLELLAN ST	01/18/24	\$130,000	WD	03-ARM'S LENGTH	\$130,000
010-459-001-00	FREDERICK ST	03/06/24	\$10,000	WD	03-ARM'S LENGTH	\$10,000
010-476-005-00	47880 MANITOU ST	05/11/23	\$194,000	WD	03-ARM'S LENGTH	\$194,000
010-502-007-00	19633 DODGE ST	02/22/23	\$116,000	WD	03-ARM'S LENGTH	\$116,000
010-503-009-50	HILDEBRANT ST	07/07/23	\$269,000	WD	03-ARM'S LENGTH	\$269,000
010-503-011-00	46545 HILDEBRANT ST	07/07/23	\$269,000	WD	03-ARM'S LENGTH	\$269,000
010-503-017-00	HILDEBRANT	07/07/23	\$269,000	WD	03-ARM'S LENGTH	\$269,000
010-505-005-00	46657 HURON ST	12/19/22	\$122,000	WD	03-ARM'S LENGTH	\$122,000
010-505-010-00	46611 HURON ST	09/16/22	\$155,000	WD	03-ARM'S LENGTH	\$155,000
010-508-001-00	HURON ST	12/19/22	\$122,000	WD	03-ARM'S LENGTH	\$122,000
010-508-003-00	19735 EPIDOTE ST	09/18/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000
010-508-011-00	46636 HURON ST	12/05/22	\$60,000	WD	03-ARM'S LENGTH	\$60,000
Totals:			\$4,042,500			\$4,042,500

Outliers

Sales have a negative \$/FF Rate

010-455-006-00	20090 HORATIO ST	10/02/23	\$60,000	WD	08-ESTATE	\$60,000
010-459-010-00	20107 FREDERICK ST	10/26/23	\$0	WD	03-ARM'S LENGTH	\$0
010-511-001-00	19723 FRUE ST	01/08/24	\$0	WD	03-ARM'S LENGTH	\$0

Main						
010-207-025-00	21506 DENTON RD	08/17/22	\$105,000	WD	03-ARM'S LENGTH	\$105,000
010-251-040-61	MAIN ST	05/30/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000
010-277-002-10	43763 SUPERIOR RD	07/08/22	\$75,000	WD	03-ARM'S LENGTH	\$75,000
010-403-006-00	21812 WOODLAND RD	09/02/22	\$365,000	WD	03-ARM'S LENGTH	\$365,000
010-403-006-50	48037 US HIGHWAY 41	03/04/24	\$202,000	WD	03-ARM'S LENGTH	\$202,000
010-408-013-00	21979 WOODLAND RD	06/01/23	\$217,500	WD	03-ARM'S LENGTH	\$217,500
010-459-001-00	FREDERICK ST	03/06/24	\$10,000	WD	03-ARM'S LENGTH	\$10,000
010-476-005-00	47880 MANITOU ST	05/11/23	\$194,000	WD	03-ARM'S LENGTH	\$194,000
010-503-009-50	HILDEBRANT ST	07/07/23	\$269,000	WD	03-ARM'S LENGTH	\$269,000
010-503-011-00	46545 HILDEBRANT ST	07/07/23	\$269,000	WD	03-ARM'S LENGTH	\$269,000
010-505-005-00	46657 HURON ST	12/19/22	\$122,000	WD	03-ARM'S LENGTH	\$122,000
010-508-001-00	HURON ST	12/19/22	\$122,000	WD	03-ARM'S LENGTH	\$122,000
010-508-003-00	19735 EPIDOTE ST	09/18/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000

Interior						
010-207-025-00	21506 DENTON RD	08/17/22	\$105,000	WD	03-ARM'S LENGTH	\$105,000
010-251-040-61	MAIN ST	05/30/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000
010-277-002-10	43763 SUPERIOR RD	07/08/22	\$75,000	WD	03-ARM'S LENGTH	\$75,000
010-403-006-00	21812 WOODLAND RD	09/02/22	\$365,000	WD	03-ARM'S LENGTH	\$365,000
010-403-006-50	48037 US HIGHWAY 41	03/04/24	\$202,000	WD	03-ARM'S LENGTH	\$202,000
010-408-013-00	21979 WOODLAND RD	06/01/23	\$217,500	WD	03-ARM'S LENGTH	\$217,500
010-459-001-00	FREDERICK ST	03/06/24	\$10,000	WD	03-ARM'S LENGTH	\$10,000
010-503-009-50	HILDEBRANT ST	07/07/23	\$269,000	WD	03-ARM'S LENGTH	\$269,000
010-503-011-00	46545 HILDEBRANT ST	07/07/23	\$269,000	WD	03-ARM'S LENGTH	\$269,000

010-508-003-00	19735 EPIDOTE ST	09/18/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000
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Exterior

010-207-025-00	21506 DENTON RD	08/17/22	\$105,000	WD	03-ARM'S LENGTH	\$105,000
010-251-040-61	MAIN ST	05/30/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000
010-277-002-10	43763 SUPERIOR RD	07/08/22	\$75,000	WD	03-ARM'S LENGTH	\$75,000
010-403-006-00	21812 WOODLAND RD	09/02/22	\$365,000	WD	03-ARM'S LENGTH	\$365,000
010-403-006-50	48037 US HIGHWAY 41	03/04/24	\$202,000	WD	03-ARM'S LENGTH	\$202,000
010-408-013-00	21979 WOODLAND RD	06/01/23	\$217,500	WD	03-ARM'S LENGTH	\$217,500
010-459-001-00	FREDERICK ST	03/06/24	\$10,000	WD	03-ARM'S LENGTH	\$10,000
010-476-005-00	47880 MANITOU ST	05/11/23	\$194,000	WD	03-ARM'S LENGTH	\$194,000
010-503-009-50	HILDEBRANT ST	07/07/23	\$269,000	WD	03-ARM'S LENGTH	\$269,000
010-503-011-00	46545 HILDEBRANT ST	07/07/23	\$269,000	WD	03-ARM'S LENGTH	\$269,000
010-505-005-00	46657 HURON ST	12/19/22	\$122,000	WD	03-ARM'S LENGTH	\$122,000
010-508-001-00	HURON ST	12/19/22	\$122,000	WD	03-ARM'S LENGTH	\$122,000
010-508-003-00	19735 EPIDOTE ST	09/18/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000

Frontage

010-207-025-00	21506 DENTON RD	08/17/22	\$105,000	WD	03-ARM'S LENGTH	\$105,000
010-251-040-61	MAIN ST	05/30/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000
010-277-002-10	43763 SUPERIOR RD	07/08/22	\$75,000	WD	03-ARM'S LENGTH	\$75,000
010-403-006-00	21812 WOODLAND RD	09/02/22	\$365,000	WD	03-ARM'S LENGTH	\$365,000
010-403-006-50	48037 US HIGHWAY 41	03/04/24	\$202,000	WD	03-ARM'S LENGTH	\$202,000
010-408-013-00	21979 WOODLAND RD	06/01/23	\$217,500	WD	03-ARM'S LENGTH	\$217,500
010-459-001-00	FREDERICK ST	03/06/24	\$10,000	WD	03-ARM'S LENGTH	\$10,000
010-476-005-00	47880 MANITOU ST	05/11/23	\$194,000	WD	03-ARM'S LENGTH	\$194,000
010-503-009-50	HILDEBRANT ST	07/07/23	\$269,000	WD	03-ARM'S LENGTH	\$269,000
010-503-011-00	46545 HILDEBRANT ST	07/07/23	\$269,000	WD	03-ARM'S LENGTH	\$269,000

010-505-005-00	46657 HURON ST	12/19/22	\$122,000	WD	03-ARM'S LENGTH	\$122,000
010-508-001-00	HURON ST	12/19/22	\$122,000	WD	03-ARM'S LENGTH	\$122,000
010-508-003-00	19735 EPIDOTE ST	09/18/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000

Commercial

010-207-025-00	21506 DENTON RD	08/17/22	\$105,000	WD	03-ARM'S LENGTH	\$105,000
010-251-040-61	MAIN ST	05/30/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000
010-277-002-10	43763 SUPERIOR RD	07/08/22	\$75,000	WD	03-ARM'S LENGTH	\$75,000
010-403-006-00	21812 WOODLAND RD	09/02/22	\$365,000	WD	03-ARM'S LENGTH	\$365,000
010-403-006-50	48037 US HIGHWAY 41	03/04/24	\$202,000	WD	03-ARM'S LENGTH	\$202,000
010-408-013-00	21979 WOODLAND RD	06/01/23	\$217,500	WD	03-ARM'S LENGTH	\$217,500
010-459-001-00	FREDERICK ST	03/06/24	\$10,000	WD	03-ARM'S LENGTH	\$10,000
010-476-005-00	47880 MANITOU ST	05/11/23	\$194,000	WD	03-ARM'S LENGTH	\$194,000
010-505-005-00	46657 HURON ST	12/19/22	\$122,000	WD	03-ARM'S LENGTH	\$122,000
010-508-001-00	HURON ST	12/19/22	\$122,000	WD	03-ARM'S LENGTH	\$122,000
010-508-003-00	19735 EPIDOTE ST	09/18/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000

Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth
\$69,390	27.76	\$158,490	\$109,036	\$17,526	178.8	283.0
\$61,118	58.21	\$103,481	\$7,397	\$5,878	69.2	150.0
\$169,061	198.90	\$72,418	\$85,000	\$72,418	852.0	494.0
\$29,598	26.91	\$62,108	\$51,397	\$3,505	41.2	102.0
\$26,897	35.86	\$63,548	\$45,570	\$34,118	348.1	417.4
\$175,491	48.08	\$355,278	\$24,036	\$14,314	146.1	80.0
\$92,765	45.92	\$196,431	\$13,721	\$8,152	83.2	103.8
\$55,857	27.65	\$141,028	\$71,384	\$10,412	106.2	185.0
\$96,246	44.25	\$215,858	\$8,352	\$6,710	68.5	125.0
\$62,493	37.87	\$140,519	\$27,951	\$3,470	40.8	100.0
\$68,596	31.91	\$154,612	\$70,837	\$10,449	106.6	200.0
\$68,596	31.91	\$154,612	\$70,837	\$10,449	106.6	200.0
\$38,949	29.96	\$82,849	\$50,616	\$3,465	35.4	75.0
\$2,640	26.40	\$5,880	\$10,000	\$5,880	60.0	150.0
\$63,232	32.59	\$152,592	\$56,309	\$14,901	152.1	120.0
\$37,381	32.23	\$93,569	\$27,243	\$4,812	51.6	159.6
\$103,531	38.49	\$276,354	\$1,841	\$9,195	71.6	100.0
\$0	0.00	\$276,354	\$1,841	\$9,195	124.3	100.0
\$2,630	0.98	\$9,195	\$269,000	\$9,195	71.1	100.0
\$43,241	35.44	\$101,424	\$31,471	\$10,895	123.8	198.7
\$48,301	31.16	\$119,641	\$41,320	\$5,961	60.8	98.7
\$43,241	35.44	\$101,424	\$31,471	\$10,895	123.8	198.7
\$54,168	45.14	\$113,682	\$18,321	\$12,003	122.5	100.0
\$11,300	18.83	\$34,167	\$29,303	\$3,470	40.8	100.0
\$1,529,310		\$3,407,305	\$941,425	\$306,230	3,290.5	
Sale. Ratio =>	37.83		Average			
Std. Dev. =>	#DIV/0!		per FF=>		\$286	

\$38,122	63.54	\$80,211	(\$13,593)	\$6,618	77.9	120.0
\$31,180	#DIV/0!	\$65,465	(\$60,565)	\$4,900	50.0	150.0
\$104,588	#DIV/0!	\$221,791	(\$212,829)	\$8,962	105.4	115.0

\$61,118	58.21	\$103,481	\$7,397	\$5,878	69.2	150.0
\$169,061	198.90	\$72,418	\$85,000	\$72,418	852.0	494.0
\$26,897	35.86	\$63,548	\$45,570	\$34,118	348.1	417.4
\$175,491	48.08	\$355,278	\$24,036	\$14,314	146.1	80.0
\$92,765	45.92	\$196,431	\$13,721	\$8,152	83.2	103.8
\$96,246	44.25	\$215,858	\$8,352	\$6,710	68.5	125.0
\$2,640	26.40	\$5,880	\$10,000	\$5,880	60.0	150.0
\$63,232	32.59	\$152,592	\$56,309	\$14,901	152.1	120.0
\$103,531	38.49	\$276,354	\$1,841	\$9,195	71.6	100.0
\$0	0.00	\$276,354	\$1,841	\$9,195	124.3	100.0
\$43,241	35.44	\$101,424	\$31,471	\$10,895	123.8	198.7
\$43,241	35.44	\$101,424	\$31,471	\$10,895	123.8	198.7
\$54,168	45.14	\$113,682	\$18,321	\$12,003	122.5	100.0
\$335,330				2,345.0		
Average \$/FF				\$143		

\$61,118	58.21	\$103,481	\$7,397	\$5,878	69.2	150.0
\$169,061	198.90	\$72,418	\$85,000	\$72,418	852.0	494.0
\$26,897	35.86	\$63,548	\$45,570	\$34,118	348.1	417.4
\$175,491	48.08	\$355,278	\$24,036	\$14,314	146.1	80.0
\$92,765	45.92	\$196,431	\$13,721	\$8,152	83.2	103.8
\$96,246	44.25	\$215,858	\$8,352	\$6,710	68.5	125.0
\$2,640	26.40	\$5,880	\$10,000	\$5,880	60.0	150.0
\$103,531	38.49	\$276,354	\$1,841	\$9,195	71.6	100.0
\$0	0.00	\$276,354	\$1,841	\$9,195	124.3	100.0

\$54,168	45.14	\$113,682	\$18,321	\$12,003	122.5	100.0
			\$216,079		1,945.4	
			Average \$/FF	\$111		

\$61,118	58.21	\$103,481	\$7,397	\$5,878	69.2	150.0
\$169,061	198.90	\$72,418	\$85,000	\$72,418	852.0	494.0
\$26,897	35.86	\$63,548	\$45,570	\$34,118	348.1	417.4
\$175,491	48.08	\$355,278	\$24,036	\$14,314	146.1	80.0
\$92,765	45.92	\$196,431	\$13,721	\$8,152	83.2	103.8
\$96,246	44.25	\$215,858	\$8,352	\$6,710	68.5	125.0
\$2,640	26.40	\$5,880	\$10,000	\$5,880	60.0	150.0
\$63,232	32.59	\$152,592	\$56,309	\$14,901	152.1	120.0
\$103,531	38.49	\$276,354	\$1,841	\$9,195	71.6	100.0
\$0	0.00	\$276,354	\$1,841	\$9,195	124.3	100.0
\$43,241	35.44	\$101,424	\$31,471	\$10,895	123.8	198.7
\$43,241	35.44	\$101,424	\$31,471	\$10,895	123.8	198.7
\$54,168	45.14	\$113,682	\$18,321	\$12,003	122.5	100.0
			\$335,330		2,345.0	
			Average \$/FF	\$143		

\$61,118	58.21	\$103,481	\$7,397	\$5,878	69.2	150.0
\$169,061	198.90	\$72,418	\$85,000	\$72,418	852.0	494.0
\$26,897	35.86	\$63,548	\$45,570	\$34,118	348.1	417.4
\$175,491	48.08	\$355,278	\$24,036	\$14,314	146.1	80.0
\$92,765	45.92	\$196,431	\$13,721	\$8,152	83.2	103.8
\$96,246	44.25	\$215,858	\$8,352	\$6,710	68.5	125.0
\$2,640	26.40	\$5,880	\$10,000	\$5,880	60.0	150.0
\$63,232	32.59	\$152,592	\$56,309	\$14,901	152.1	120.0
\$103,531	38.49	\$276,354	\$1,841	\$9,195	71.6	100.0
\$0	0.00	\$276,354	\$1,841	\$9,195	124.3	100.0

\$43,241	35.44	\$101,424	\$31,471	\$10,895	123.8	198.7
\$43,241	35.44	\$101,424	\$31,471	\$10,895	123.8	198.7
\$54,168	45.14	\$113,682	\$18,321	\$12,003	122.5	100.0
\$335,330				2,345.0		
Average \$/FF				\$143		

\$61,118	58.21	\$103,481	\$7,397	\$5,878	69.2	150.0
\$169,061	198.90	\$72,418	\$85,000	\$72,418	852.0	494.0
\$26,897	35.86	\$63,548	\$45,570	\$34,118	348.1	417.4
\$175,491	48.08	\$355,278	\$24,036	\$14,314	146.1	80.0
\$92,765	45.92	\$196,431	\$13,721	\$8,152	83.2	103.8
\$96,246	44.25	\$215,858	\$8,352	\$6,710	68.5	125.0
\$2,640	26.40	\$5,880	\$10,000	\$5,880	60.0	150.0
\$63,232	32.59	\$152,592	\$56,309	\$14,901	152.1	120.0
\$43,241	35.44	\$101,424	\$31,471	\$10,895	123.8	198.7
\$43,241	35.44	\$101,424	\$31,471	\$10,895	123.8	198.7
\$54,168	45.14	\$113,682	\$18,321	\$12,003	122.5	100.0
\$331,648				2,149.1		
Average \$/FF				\$154		

Dollars/FF	Actual Front	Liber/Page	Other Parcels in Sale	Land Table
\$610	130.20	2023/01813		NORTHERN
\$107	75.00	2022/04396		NORTHERN
\$100	821.80	2023/02131		NORTHERN
\$1,247	50.00	2023/04848		NORTHERN
\$131	208.70	2022/03611		NORTHERN
\$165	200.00	2022/04784		NORTHERN
\$165	100.00	2024/00733		NORTHERN
\$672	143.00	2022/04426		NORTHERN
\$122	75.00	2023/02127		NORTHERN
\$685	50.00	2022/06465		NORTHERN
\$664	130.59	2024/00612	010-440-010-00	NORTHERN
\$664	130.59	2024/00612	010-440-010-00	NORTHERN
\$1,432	50.00	2024/-0021		NORTHERN
\$167	60.00	2024/00940		NORTHERN
\$370	170.00	2023/01857		NORTHERN
\$528	50.00	2023/00684		NORTHERN
\$26	101.00		010-503-011-00, 010-503-017-00	NORTHERN
\$15	201.00	2023/02658	010-503-009-50, 010-503-017-00	NORTHERN
\$3,784	100.00		010-503-009-50, 010-503-011-00	NORTHERN
\$254	170.66	2022/06542	010-508-001-00	NORTHERN
\$679	75.00	2022/04986		NORTHERN
\$254	170.66		010-505-005-00	NORTHERN
\$150	150.00	2023/03765		NORTHERN
\$718	50.00	2022/06283		NORTHERN

(\$175)	100.00	2023/04140		NORTHERN
(\$1,211)	50.00	2023/4468		NORTHERN
(\$2,019)	150.00	2024/00135		NORTHERN

\$107	75.00	2022/04396		NORTHERN
\$100	821.80	2023/02131		NORTHERN
\$131	208.70	2022/03611		NORTHERN
\$165	200.00	2022/04784		NORTHERN
\$165	100.00	2024/00733		NORTHERN
\$122	75.00	2023/02127		NORTHERN
\$167	60.00	2024/00940		NORTHERN
\$370	170.00	2023/01857		NORTHERN
\$26	101.00		010-503-011-00, 010-503-017-00	NORTHERN
\$15	201.00	2023/02658	010-503-009-50, 010-503-017-00	NORTHERN
\$254	170.66	2022/06542	010-508-001-00	NORTHERN
\$254	170.66		010-505-005-00	NORTHERN
\$150	150.00	2023/03765		NORTHERN

\$107	75.00	2022/04396		NORTHERN
\$100	821.80	2023/02131		NORTHERN
\$131	208.70	2022/03611		NORTHERN
\$165	200.00	2022/04784		NORTHERN
\$165	100.00	2024/00733		NORTHERN
\$122	75.00	2023/02127		NORTHERN
\$167	60.00	2024/00940		NORTHERN
\$26	101.00		010-503-011-00, 010-503-017-00	NORTHERN
\$15	201.00	2023/02658	010-503-009-50, 010-503-017-00	NORTHERN

\$150	150.00	2023/03765		NORTHERN
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\$107	75.00	2022/04396		NORTHERN
\$100	821.80	2023/02131		NORTHERN
\$131	208.70	2022/03611		NORTHERN
\$165	200.00	2022/04784		NORTHERN
\$165	100.00	2024/00733		NORTHERN
\$122	75.00	2023/02127		NORTHERN
\$167	60.00	2024/00940		NORTHERN
\$370	170.00	2023/01857		NORTHERN
\$26	101.00		010-503-011-00, 010-503-017-00	NORTHERN
\$15	201.00	2023/02658	010-503-009-50, 010-503-017-00	NORTHERN
\$254	170.66	2022/06542	010-508-001-00	NORTHERN
\$254	170.66		010-505-005-00	NORTHERN
\$150	150.00	2023/03765		NORTHERN

\$107	75.00	2022/04396		NORTHERN
\$100	821.80	2023/02131		NORTHERN
\$131	208.70	2022/03611		NORTHERN
\$165	200.00	2022/04784		NORTHERN
\$165	100.00	2024/00733		NORTHERN
\$122	75.00	2023/02127		NORTHERN
\$167	60.00	2024/00940		NORTHERN
\$370	170.00	2023/01857		NORTHERN
\$26	101.00		010-503-011-00, 010-503-017-00	NORTHERN
\$15	201.00	2023/02658	010-503-009-50, 010-503-017-00	NORTHERN

\$254	170.66	2022/06542	010-508-001-00	NORTHERN
\$254	170.66		010-505-005-00	NORTHERN
\$150	150.00	2023/03765		NORTHERN

\$107	75.00	2022/04396		NORTHERN
\$100	821.80	2023/02131		NORTHERN
\$131	208.70	2022/03611		NORTHERN
\$165	200.00	2022/04784		NORTHERN
\$165	100.00	2024/00733		NORTHERN
\$122	75.00	2023/02127		NORTHERN
\$167	60.00	2024/00940		NORTHERN
\$370	170.00	2023/01857		NORTHERN
\$254	170.66	2022/06542	010-508-001-00	NORTHERN
\$254	170.66		010-505-005-00	NORTHERN
\$150	150.00	2023/03765		NORTHERN

Class	Rate Group 1	Rate Group 2	Rate Group 3	Site Characteristics
401	MAIN			
401	INTERIOR			
402	INTERIOR			
401	INTERIOR			
401	MAIN			
401	MAIN			
401	MAIN			
401	MAIN			
401	MAIN			
401	INTERIOR			
401	MAIN	MAIN		
402	MAIN	MAIN		
401	MAIN			
402	MAIN			
401	MAIN	MAIN		
401	INTERIOR			
001	INTERIOR	INTERIOR		
401	INTERIOR	INTERIOR	INTERIOR	
001	INTERIOR	MAIN		
401	MAIN			
401	MAIN			
402	MAIN	MAIN		
401	MAIN	MAIN		
401	INTERIOR			

401	INTERIOR		
401	MAIN		
401	INTERIOR	MAIN	

401	INTERIOR		
402	INTERIOR		
401	MAIN		
401	MAIN		
401	MAIN		
401	MAIN		
402	MAIN		
401	MAIN	MAIN	
001	INTERIOR	INTERIOR	
401	INTERIOR	INTERIOR	INTERIOR
401	MAIN		
402	MAIN	MAIN	
401	MAIN	MAIN	

401	INTERIOR		
402	INTERIOR		
401	MAIN		
401	MAIN		
401	MAIN		
401	MAIN		
402	MAIN		
001	INTERIOR	INTERIOR	
401	INTERIOR	INTERIOR	INTERIOR

401	MAIN	MAIN
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401	INTERIOR		
402	INTERIOR		
401	MAIN		
401	MAIN		
401	MAIN		
401	MAIN		
402	MAIN		
401	MAIN	MAIN	
001	INTERIOR	INTERIOR	
401	INTERIOR	INTERIOR	INTERIOR
401	MAIN		
402	MAIN	MAIN	
401	MAIN	MAIN	

401	INTERIOR		
402	INTERIOR		
401	MAIN		
401	MAIN		
401	MAIN		
401	MAIN		
402	MAIN		
401	MAIN	MAIN	
001	INTERIOR	INTERIOR	
401	INTERIOR	INTERIOR	INTERIOR

401	MAIN	
402	MAIN	MAIN
401	MAIN	MAIN

401	INTERIOR	
402	INTERIOR	
401	MAIN	
401	MAIN	
401	MAIN	
401	MAIN	
402	MAIN	
401	MAIN	MAIN
401	MAIN	
402	MAIN	MAIN
401	MAIN	MAIN

[illegible]

[illegible]

Bottom Character

NORTHERN, N END, PORTAGE LAKE, AND NEW PLATTED ACREAGE TABLE 2025

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold
010-207-002-55		09/01/22	\$400,000	LC	20-MULTI PARCEL SALE RI	\$400,000	\$131,060
010-207-404-20		05/10/23	\$38,000	WD	03-ARM'S LENGTH	\$38,000	\$18,091
010-207-404-25	46161 FAIRWAY VIEW DR	10/31/22	\$139,000	WD	03-ARM'S LENGTH	\$139,000	\$21,990
010-207-404-85	FAIRWAY VIEW DR	08/24/22	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$15,074
010-208-302-01		05/26/23	\$93,000	WD	03-ARM'S LENGTH	\$93,000	\$38,227
010-208-302-07	GREENWAY DR	07/07/22	\$28,500	WD	03-ARM'S LENGTH	\$28,500	\$15,759
010-208-302-10	GREENWAY DR	05/17/23	\$45,000	WD	03-ARM'S LENGTH	\$45,000	\$18,890
010-208-302-16	46527 GOLF DR	08/24/23	\$32,000	WD	03-ARM'S LENGTH	\$32,000	\$11,697
010-208-302-20	GOLF DR	09/18/23	\$35,000	WD	03-ARM'S LENGTH	\$35,000	\$13,658
010-208-302-21	46675 GOLF DR	11/20/22	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$12,804
010-459-001-00	FREDERICK ST	03/06/24	\$10,000	WD	03-ARM'S LENGTH	\$10,000	\$2,640
010-208-302-22	46670 GOLF DR	08/24/23	\$77,000	WD	03-ARM'S LENGTH	\$77,000	\$13,677
010-220-030-00	22189 BROEMER RD	07/01/23	\$3,500	WD	03-ARM'S LENGTH	\$3,500	\$3,317
010-251-040-61	MAIN ST	05/30/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$169,061
010-262-402-83	46453 PARADISE RD	07/15/22	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$0
010-264-015-00	SUPERIOR RD	07/05/23	\$59,000	WD	03-ARM'S LENGTH	\$59,000	\$12,688
010-273-012-52	SUPERIOR RD	09/01/23	\$26,500	WD	03-ARM'S LENGTH	\$26,500	\$9,143
010-274-001-70	PARADISE RD	11/08/23	\$15,000	WD	03-ARM'S LENGTH	\$15,000	\$16,160
010-481-004-00	CARIBOU & FREDERICK	11/01/22	\$5,000	WD	03-ARM'S LENGTH	\$5,000	\$1,106
Totals:			\$1,695,500			\$1,291,500	\$525,042
							Sale. Ratio =>
							Std. Dev. =>

014-236-006-00		9/25/2023	167,500		03-ARMS LENGTH	167,500	
010-219-024-00	PARADISE RD	12/30/22	\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$0
010-278-009-00		10/06/23	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$24,118

Outliers

010-580-001-00	47008 SHERIDAN PL	05/15/23	\$135,000	WD	03-ARM'S LENGTH	\$135,000	\$40,560
010-503-017-00	HILDEBRANT	07/07/23	\$269,000	WD	03-ARM'S LENGTH	\$269,000	\$2,630

Portage Lake, Northern, New Platted, Acreage North End Acreage Table

Acres	\$/Acre	Acres	\$/Acre
1	\$ 11,693.00	10	\$ 5,000.00
1.5	\$ 11,321.00	15	\$ 4,703.00
2	\$ 10,949.00	20	\$ 2,941.00
2.5	\$ 10,577.00	25	\$ 3,680.00
3	\$ 10,205.00	30	\$ 3,240.00
4	\$ 9,462.00	40	\$ 2,655.00
5	\$ 8,718.00	50	\$ 2,070.00
7	\$ 7,231.00	100	\$ 2,636.00

For this acreage table the average \$/Acre (\$11,693) was used to find the rate of 1 acre

Next the average of the 10 acres was calculated and used for the 10 acre rate

Interpolation was used to calculate the rates between 1-10 using the 1 acre and 10 acre rates

The 40 acre sales (2) were averaged to determine the rate of a 40 acre parcel

Interpolation was used to calculate the rates between 10 and 40

A 160 acre parcel sale from the county was used to interpolate between the 10 acre rate and the 160 acre rate to calculate the 100 acre rate

The 20 acre and 40 acre rates were then extrapolated to determine the 50 acre rate

Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres
32.77	\$333,322	\$400,000	\$333,322	0.0	0.0	14.78
47.61	\$41,299	\$38,000	\$41,299	288.4	300.0	2.58
15.82	\$69,101	\$139,000	\$69,101	200.0	600.0	12.34
30.15	\$62,486	\$50,000	\$62,486	499.9	250.1	3.61
41.10	\$76,451	\$93,000	\$76,451	682.6	1221.0	5.00
55.29	\$38,858	\$28,500	\$38,858	221.3	215.0	2.11
41.98	\$37,778	\$45,000	\$37,778	337.3	571.5	2.12
36.55	\$26,108	\$32,000	\$26,108	208.9	306.8	1.43
39.02	\$30,485	\$35,000	\$30,485	243.9	250.0	1.72
42.68	\$30,485	\$30,000	\$30,485	243.9	215.0	1.48
26.40	\$5,880	\$10,000	\$5,880	60.0	150.0	0.21
17.76	\$33,177	\$77,000	\$33,177	157.3	265.9	1.93
94.77	\$8,970	\$3,500	\$8,970	0.0	0.0	0.69
198.90	\$72,418	\$85,000	\$72,418	852.0	494.0	10.00
0.00	\$81,906	\$120,000	\$81,906	0.0	0.0	33.00
21.51	\$31,063	\$59,000	\$31,063	0.0	0.0	5.00
34.50	\$22,300	\$26,500	\$22,300	0.0	0.0	2.23
107.73	\$45,384	\$15,000	\$45,384	0.0	0.0	10.00
22.12	\$2,990	\$5,000	\$2,990	0.0	0.0	0.23
	\$1,050,461	\$1,291,500	\$1,050,461	3,995.4		110.44
40.65			Average			Average
43.60			per FF=>	\$323		per Net Acre=>
						160
0.00	\$48,560	\$110,000	\$48,560			40
30.15	\$49,216	\$80,000	\$49,216			40
30.04	\$81,685	\$135,000	\$80,790	88.8	103.1	0.29
0.98	\$9,195	\$269,000	\$9,195	71.1	100.0	0.46

Total Acres	Dollars/Acre	ECF Area	Liber/Page	Other Parcels in Sale
14.78	\$27,064	NORTH 2022/05052		010-207-001-00, 010-206-032-00, 010-208-031-00,
2.58	\$14,729		2023/01855	
12.34	\$11,264	NORTH 2022/05900		
3.61	\$13,858	NORTH 2022/04548		
5.00	\$18,600	NORTH 2023/02053		010-208-302-03, 010-208-302-04, 010-208-302-02
2.11	\$13,507	NORTH 2022/03615		
2.12	\$21,277	NORTH		010-208-302-09
1.43	\$22,440	NORTH 2023/03397		
1.72	\$20,373	NORTH 2023/03989		
1.48	\$20,298	NORTH 2022/05969		
0.21	\$48,309	3 2024/00940		
1.93	\$39,896	NORTH 2023/03428		
0.69	\$5,072	NORTH 2023/02725		
10.00	\$8,500	COIND 2023/02131		
33.00	\$3,636	2022/04063		
5.00	\$11,800	NORTH 2023/02604		
2.23	\$11,883	NORTH 2023/03520		
10.00	\$1,500	NORTH 2023/04681		
0.23	\$21,739	NORTH 2022/05780		
110.45				
Average				
11,693.92 per SqFt=>				

160	1060	2023/03955	County Sale used to assist in calculating larger acre
40	\$2,750	2023/04251	Portage Twp Vacant Land sale used to calculate 40 a
40	\$1,970		Portage Twp Vacant Land sale used to calculate 40 a
0.29	\$470,383	15 2023/01933	Sale beyond market norm per acre
0.23	\$583,514	3	010-503-009-50, 010-503-011-00

Land Table	Class
NORTHERN	001
NEW PLATTED	402
NEW PLATTED	402
NEW PLATTED	402
NEW PLATTED	402
NEW PLATTED	402
NEW PLATTED	001
NEW PLATTED	401
NEW PLATTED	402
NEW PLATTED	402
NORTHERN	402
NEW PLATTED	402
PORTAGE LAKE	402
NORTHERN	402
NORTHERN	401
NORTHERN	402
ACREAGE N END	402
ACREAGE N END	402
NORTHERN	001

rates for this acreage table

cre rate for this acreage table

cre rate for this acreage table

NORTHERN 001

OTTER LAKE ACREAGE TABLE 2025

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$
010-001-009-00	20226 ALDRICH RD	06/27/22	\$235,000	WD	03-ARM'S LENGTH	\$235,000
010-002-013-00	PIKE RIVER RD	08/14/23	\$7,900	WD	03-ARM'S LENGTH	\$7,900
010-011-019-00	ALDRICH RD	10/20/22	\$33,000	WD	03-ARM'S LENGTH	\$33,000
010-011-029-00	34861 APPLESEED RD	07/28/22	\$200,500	WD	03-ARM'S LENGTH	\$200,500
010-013-102-20	20778 ASKEL RD	01/25/23	\$118,200	WD	03-ARM'S LENGTH	\$118,200
010-023-024-00	TAPIOLA RD	11/09/22	\$1,500	WD	03-ARM'S LENGTH	\$1,500
Totals:			\$596,100			\$596,100

Outliers

010-011-019-00	ALDRICH RD	07/27/22	\$17,000	WD	03-ARM'S LENGTH	\$17,000
010-013-002-00	ASKEL RD	01/25/23	\$118,200	WD	03-ARM'S LENGTH	\$118,200

Otter Lake Acreage Table

Acres	\$/Acre	Acres	\$/Acre
1	\$ 7,743.00	10	\$ 31,340.00
1.5	\$ 9,053.00	15	\$37,166
2	\$ 10,365.00	20	\$32,401
2.5	\$ 11,676.00	25	\$42,992
3	\$ 12,987.00	30	\$48,819
4	\$ 15,609.00	40	\$54,645
5	\$ 18,230.00	50	\$71,332
7	\$ 23,474.00	100	\$136,216

For this analysis, the average \$/Acre was used for 1 acre.

The 10 acre average was used to calculate the cost for 10 acres.

To find a rate for 100 acres, interpolation was used using the values for 1 acre and 10 acres

The rates between 10 and 100 were found using interpolation

Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres
\$70,931	30.18	\$169,249	\$80,959	\$15,208	1.10
\$3,604	45.62	\$7,208	\$7,900	\$7,208	1.17
\$14,911	45.18	\$29,822	\$33,000	\$29,822	10.53
\$89,151	44.46	\$205,377	\$29,889	\$34,766	13.72
\$0	0.00	\$61,173	\$67,757	\$10,730	1.78
\$840	56.00	\$1,608	\$1,500	\$1,608	0.24
\$179,437		\$474,437	\$221,005	\$99,342	28.54
Sale. Ratio =>	30.10		Average	Average	
Std. Dev. =>	19.87		per FF=>	per Net Acre=>	

\$14,911	87.71	\$29,822	\$17,000	\$29,822	10.53
\$80,145	67.80	\$172,681	\$78,032	\$132,513	43.08

Total Acres	Dollars/Acre	Liber/Page	Land Table	Class	Rate Group 1
1.10	\$73,466	2022/03508	OTTER LAKE	401	LAKE FRONTAGE
1.17	\$6,752	2023/03157	OTTER LAKE	402	
10.53	\$3,134	2022/05640	OTTER LAKE	402	
13.72	\$2,178	2022/03986	OTTER LAKE	401	
1.78	\$38,066	2023/00302	OTTER LAKE	401	
0.24	\$6,250	2022/05919	OTTER LAKE	402	
28.54					
Average					
7,743.15	per SqFt=>				

10.53	\$1,614	2022/04043	More current sale used		
17.58	\$1,811	2023/00302	Sale below market norm		

[illegible]

[illegible]

[illegible]

OTTER LAKE FRONT FOOT RATES 2025

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Std. when Sold/Adj. Si	Cur. Appraisal
010-001-009-00	20226 ALDRICH RD	06/27/22	\$235,000	WD	03-ARM'S LENGTH	\$235,000	\$70,931 30.18	\$169,249
010-002-013-00	PIKE RIVER RD	08/14/23	\$7,900	WD	03-ARM'S LENGTH	\$7,900	\$3,604 45.62	\$7,208
010-011-019-00	ALDRICH RD	10/20/22	\$33,000	WD	03-ARM'S LENGTH	\$33,000	\$14,911 45.18	\$29,822
010-011-029-00	34861 APPLESEED RD	07/28/22	\$200,500	WD	03-ARM'S LENGTH	\$200,500	\$89,151 44.46	\$205,377
010-013-002-00	ASKEL RD	01/25/23	\$118,200	WD	03-ARM'S LENGTH	\$118,200	\$80,145 67.80	\$172,681
010-013-012-00	ASKEL RD	08/16/21	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$29,102 48.50	\$58,204
010-013-102-20	20778 ASKEL RD	01/25/23	\$118,200	WD	03-ARM'S LENGTH	\$118,200	\$0 0.00	\$61,173
010-014-001-50	19762 ASKEL RD	10/25/21	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$88,096 35.24	\$220,548
010-023-024-00	TAPIOLA RD	11/09/22	\$1,500	WD	03-ARM'S LENGTH	\$1,500	\$840 56.00	\$1,608
Totals:			\$1,024,300			\$1,024,300	\$376,780	\$925,870

Sale. Ratio = 36.78
Std. Dev. => 18.97

010-001-007-25	20104 ALDRICH RD	05/11/21	\$180,000	WD	03-ARM'S LENGTH	\$180,000	\$85,034 47.24	\$197,322
010-011-019-00	ALDRICH RD	07/27/22	\$17,000	WD	03-ARM'S LENGTH	\$17,000	\$14,911 87.71	\$29,822

Rate Groups

Lake Frontage

010-014-001-50	19762 ASKEL RD	10/25/21	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$88,096 35.24	\$220,548
010-013-002-00	ASKEL RD	01/25/23	\$118,200	WD	03-ARM'S LENGTH	\$118,200	\$80,145 67.80	\$172,681
010-013-012-00	ASKEL RD	08/16/21	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$29,102 48.50	\$58,204

Total Land Residual

Total \$/FF

Sturgeon River

010-013-002-00	ASKEL RD	01/25/23	\$118,200	WD	03-ARM'S LENGTH	\$118,200	\$80,145 67.80	\$172,681
010-013-012-00	ASKEL RD	08/16/21	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$29,102 48.50	\$58,204
003-154-009-00		07/06/22				\$40,000		
004-054-002-00		10/02/23				\$72,500		
001-152-029-20		04/22/22				\$46,000		
005-182-004-00		02/02/24				\$19,500		

Total \$/FF

Otter River

010-013-002-00	ASKEL RD	01/25/23	\$118,200	WD	03-ARM'S LENGTH	\$118,200	\$80,145	67.80	\$172,681
010-013-012-00	ASKEL RD	08/16/21	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$29,102	48.50	\$58,204
003-154-009-00		07/06/22				\$40,000			
004-054-002-00		10/02/23				\$72,500			
001-152-029-20		04/22/22				\$46,000			
005-182-004-00		02/02/24				\$19,500			

Total \$/FF

\$78,032	\$132,513	541.1	400.0	43.08	17.58	\$144	\$1,811	694.00	2023/00302	010-013-023-00
\$60,000	\$58,204	214.9	700.0	31.37	0.26	\$279	\$1,913	204.00	2021/05246	010-013-021-00
		3000				\$13			20221046	
		1850				\$39			20231233	
		815				\$56			20220661	
		344				\$57			20240120	

\$98

Land Table	Class	Rate Group 1
OTTER LAKE	401	LAKE FRONTAGE
OTTER LAKE	402	
OTTER LAKE	402	
OTTER LAKE	401	
OTTER LAKE	001	
OTTER LAKE	402	
OTTER LAKE	401	
OTTER LAKE	401	LAKE FRONTAGE
OTTER LAKE	402	

OTTER LAKE 401 Negative FF Rate
OTTER LAKE 402 Newer sale used

OTTER LAKE 401 LAKE FRONTAGE
OTTER LAKE 001
OTTER LAKE 402

OTTER LAKE 001
OTTER LAKE 402

Baraga County River Sales Used
Portage Had very few "River Sales" to report
Baraga County River Sales Used
Portage Had very few River Sales to report

OTTER LAKE 001

OTTER LAKE 402

Baraga County River Sales Used

Portage Had very few River Sales to report

Baraga County River Sales Used

Portage Had very few River Sales to report

PORTAGE LAKE FRONT FOOT RATES 2025

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$
010-208-013-00	46581 US HIGHWAY 41	08/03/23	\$269,200	WD	03-ARM'S LENGTH	\$269,200
010-217-007-00	45710 US HIGHWAY 41	08/31/23	\$440,000	WD	03-ARM'S LENGTH	\$440,000
010-217-059-00	45050 US HIGHWAY 41	10/07/22	\$440,000	WD	03-ARM'S LENGTH	\$440,000
010-220-007-50	44874 US HIGHWAY 41	10/18/22	\$185,359	WD	03-ARM'S LENGTH	\$185,359
010-220-009-00	44912 US HIGHWAY 41	08/10/23	\$185,000	WD	03-ARM'S LENGTH	\$185,000
010-580-001-00	47008 SHERIDAN PL	05/15/23	\$135,000	WD	03-ARM'S LENGTH	\$135,000
010-610-001-00	18802 CANAL RD	08/21/23	\$877,000	WD	03-ARM'S LENGTH	\$877,000
Totals:			\$2,531,559			\$2,531,559

Outliers

Sales have a negative \$/FF Rate

010-208-056-10	22574 DENTON RD	06/10/22	\$406,000	WD	03-ARM'S LENGTH	\$406,000
010-217-044-00	45358 US HIGHWAY 41	01/11/24	\$246,000	WD	03-ARM'S LENGTH	\$246,000
010-220-030-00	22189 BROEMER RD	07/01/23	\$3,500	WD	03-ARM'S LENGTH	\$3,500
010-220-041-00	44640 US HIGHWAY 41	05/05/23	\$0	OTH	09-FAMILY	\$0

Lake View

010-208-013-00	46581 US HIGHWAY 41	08/03/23	\$269,200	WD	03-ARM'S LENGTH	\$269,200
010-220-007-50	44874 US HIGHWAY 41	10/18/22	\$185,359	WD	03-ARM'S LENGTH	\$185,359
010-220-009-00	44912 US HIGHWAY 41	08/10/23	\$185,000	WD	03-ARM'S LENGTH	\$185,000

Lake- RR Row

010-208-013-00	46581 US HIGHWAY 41	08/03/23	\$269,200	WD	03-ARM'S LENGTH	\$269,200
010-217-059-00	45050 US HIGHWAY 41	10/07/22	\$440,000	WD	03-ARM'S LENGTH	\$440,000
010-220-007-50	44874 US HIGHWAY 41	10/18/22	\$185,359	WD	03-ARM'S LENGTH	\$185,359
010-220-009-00	44912 US HIGHWAY 41	08/10/23	\$185,000	WD	03-ARM'S LENGTH	\$185,000

Lake- Commercial

010-217-060-00	45024 US HIGHWAY 41	12/29/22	\$475,000	WD	03-ARM'S LENGTH	\$475,000
010-423-062-00	47409 US HIGHWAY 41	04/06/23	\$640,000	WD	03-ARM'S LENGTH	\$640,000

Lake-Res

010-208-013-00	46581 US HIGHWAY 41	08/03/23	\$269,200	WD	03-ARM'S LENGTH	\$269,200
010-217-007-00	45710 US HIGHWAY 41	08/31/23	\$440,000	WD	03-ARM'S LENGTH	\$440,000
010-217-059-00	45050 US HIGHWAY 41	10/07/22	\$440,000	WD	03-ARM'S LENGTH	\$440,000
010-220-007-50	44874 US HIGHWAY 41	10/18/22	\$185,359	WD	03-ARM'S LENGTH	\$185,359
010-220-009-00	44912 US HIGHWAY 41	08/10/23	\$185,000	WD	03-ARM'S LENGTH	\$185,000
010-580-001-00	47008 SHERIDAN PL	05/15/23	\$135,000	WD	03-ARM'S LENGTH	\$135,000
010-610-001-00	18802 CANAL RD	08/21/23	\$877,000	WD	03-ARM'S LENGTH	\$877,000

Off-Water

010-208-013-00	46581 US HIGHWAY 41	08/03/23	\$269,200	WD	03-ARM'S LENGTH	\$269,200
010-207-404-20		05/10/23	\$38,000	WD	03-ARM'S LENGTH	\$38,000
010-251-040-61		05/30/23		WD	03-ARM'S LENGTH	\$85,000

Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth
\$136,359	50.65	\$284,929	\$671	\$16,400	200.0	109.0
\$108,422	24.64	\$231,855	\$298,083	\$89,938	162.3	42.0
\$194,046	44.10	\$436,271	\$156,672	\$152,943	168.1	225.8
\$65,791	35.49	\$159,653	\$67,926	\$42,220	76.2	348.5
\$70,034	37.86	\$159,137	\$120,271	\$94,408	170.4	435.6
\$40,560	30.04	\$81,685	\$135,000	\$80,790	88.8	103.1
\$274,976	31.35	\$588,111	\$515,576	\$226,687	249.1	97.5
\$890,188		\$1,941,641	\$1,294,199	\$703,386	1,114.9	
Sale. Ratio =>	35.16			Average		
Std. Dev. =>	8.85			per FF=>	\$1,161	

\$209,475	51.59	\$476,869	(\$42,869)	\$28,000	0.0	0.0
\$131,158	53.32	\$233,086	\$14,994	\$2,080	0.0	0.0
\$3,317	94.77	\$8,970	\$3,500	\$8,970	0.0	0.0
\$570,217	#DIV/0!	\$1,191,810	(\$1,085,817)	\$105,993	191.3	191.0

\$136,359	50.65	\$284,929	\$671	\$16,400	200.0	109.0
\$65,791	35.49	\$159,653	\$67,926	\$42,220	76.2	348.5
\$70,034	37.86	\$159,137	\$120,271	\$94,408	170.4	435.6
		\$188,868			446.6	
		Average \$/FF	\$422			

\$136,359	50.65	\$284,929	\$671	\$16,400	200.0	109.0
\$194,046	44.10	\$436,271	\$156,672	\$152,943	168.1	225.8
\$65,791	35.49	\$159,653	\$67,926	\$42,220	76.2	348.5
\$70,034	37.86	\$159,137	\$120,271	\$94,408	170.4	435.6

			\$345,540		614.7	
			Average \$/FF	\$562		
\$184,728	38.89	\$439,675	\$196,689	\$161,364	179.3	375.0
\$218,007	34.06	\$492,018	\$298,373	\$150,391	300.8	100.0
	Total Land Residual		\$495,062	Total FF	480.1	
			Average \$/FF	\$1,031		

\$136,359	50.65	\$284,929	\$671	\$16,400	200.0	109.0
\$108,422	24.64	\$231,855	\$298,083	\$89,938	162.3	42.0
\$194,046	44.10	\$436,271	\$156,672	\$152,943	168.1	225.8
\$65,791	35.49	\$159,653	\$67,926	\$42,220	76.2	348.5
\$70,034	37.86	\$159,137	\$120,271	\$94,408	170.4	435.6
\$40,560	30.04	\$81,685	\$135,000	\$80,790	88.8	103.1
\$274,976	31.35	\$588,111	\$515,576	\$226,687	249.1	97.5
			\$1,294,199		1,114.9	
			Average \$/FF	\$1,160		

\$136,359	50.65	\$284,929	\$671	\$16,400	200.0	109.0
\$18,091	47.61	\$41,299	\$38,000	\$41,299	288.4	300.0
\$169,061	198.90	\$72,418	\$85,000	\$72,418	852.0	494.0
			\$123,671		1,340.3	
			Average \$/FF	\$92		

Dollars/FF	Actual Front	Liber/Page	Land Table	Class	Rate Group 1	Rate Group 2
\$3	200.00	2023/03018	PORTAGE LAKE	401	OFF WATER	
\$1,836	306.80	2023/03585	PORTAGE LAKE	401	LAKE - RR ROW	
\$932	137.00	2022/05339	PORTAGE LAKE	401	LAKE - RES	
\$891	50.00	2022/05737	PORTAGE LAKE	401	LAKE - RR ROW	
\$706	100.00	2023/03131	PORTAGE LAKE	401	LAKE - RR ROW	
\$1,521	121.11	2023/01933	PORTAGE LAKE	401	LAKE - RES	LAKE - RES
\$2,070	309.10	2023/03291	PORTAGE LAKE	401	LAKE - RES	LAKE - RES

#DIV/0!	0.00	2022/03148	PORTAGE LAKE	401		
#DIV/0!	0.00	2024/00138	PORTAGE LAKE	401		
#DIV/0!	0.00	2023/02725	PORTAGE LAKE	402		
(\$5,675)	169.55		PORTAGE LAKE	401	LAKE - RR ROW	

\$3	200.00	2023/03018	PORTAGE LAKE	401	OFF WATER	
\$891	50.00	2022/05737	PORTAGE LAKE	401	LAKE - RR ROW	
\$706	100.00	2023/03131	PORTAGE LAKE	401	LAKE - RR ROW	

\$3	200.00	2023/03018	PORTAGE LAKE	401	OFF WATER	
\$932	137.00	2022/05339	PORTAGE LAKE	401	LAKE - RES	
\$891	50.00	2022/05737	PORTAGE LAKE	401	LAKE - RR ROW	
\$706	100.00	2023/03131	PORTAGE LAKE	401	LAKE - RR ROW	

1.41	1.41	\$1,097	\$139,298	####	164.00	COIND
0.69	0.69	\$992	\$433,052	####	300.00	COIND

\$3	200.00	2023/03018	PORTAGE LAKE	401	OFF WATER	
\$1,836	306.80	2023/03585	PORTAGE LAKE	401	LAKE - RR ROW	
\$932	137.00	2022/05339	PORTAGE LAKE	401	LAKE - RES	
\$891	50.00	2022/05737	PORTAGE LAKE	401	LAKE - RR ROW	
\$706	100.00	2023/03131	PORTAGE LAKE	401	LAKE - RR ROW	
\$1,521	121.11	2023/01933	PORTAGE LAKE	401	LAKE - RES	LAKE - RES
\$2,070	309.10	2023/03291	PORTAGE LAKE	401	LAKE - RES	LAKE - RES

\$3	200.00	2023/03018	PORTAGE LAKE	401	OFF WATER	
\$132		2023/01855				
\$100		2023/02131				

Rate Group 3	Site Characteristics	Access	Water Supply	Sewer
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LAKE - RES

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2023/00034		COMMERCIAL / INDUSTRI	0	1
2023/01469	010-205-030-25	COMMERCIAL / INDUSTRI	0	0



LAKE - RES



[illegible]

6/25/2009
10/16/2024

201
201

PORTAGE LAKE
HWY N END



Waterfront Ownership	Waterfront Influences	Bottom Character

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TIMBER CUTOVER ACREAGE TABLE 2025

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$
010-006-003-00	TIHINEN RD	08/09/22	\$32,000	WD	03-ARM'S LENGTH	\$32,000
010-008-017-00	NIEMI RD	03/07/23	\$40,000	WD	03-ARM'S LENGTH	\$40,000
010-061-010-00	43599 LEHTOLA RD	10/11/22	\$85,000	WD	03-ARM'S LENGTH	\$85,000
010-074-001-00	BEAR CREEK RD	10/13/23	\$36,000	WD	03-ARM'S LENGTH	\$36,000
010-219-024-00	PARADISE RD	12/30/22	\$110,000	WD	03-ARM'S LENGTH	\$110,000
010-278-009-00		10/06/23	\$80,000	WD	03-ARM'S LENGTH	\$80,000
Totals:			\$383,000			\$383,000

Restricted Access Timber Cutover				Timber Cutove	
Acre	Price	Acre	Price	Acre	\$/Acre
1	\$ 935.00	10	\$ 9,350.00	1	\$ 1,293.00
1.5	\$ 1,403.00	15	\$ 14,025.00	1.5	\$ 1,940.00
2	\$ 1,870.00	20	\$ 18,700.00	2	\$ 2,586.00
2.5	\$ 2,338.00	25	\$ 23,375.00	2.5	\$ 3,233.00
3	\$ 2,805.00	30	\$ 28,050.00	3	\$ 3,879.00
4	\$ 3,740.00	40	\$ 37,400.00	4	\$ 5,172.00
5	\$ 4,675.00	50	\$ 46,750.00	5	\$ 6,465.00
7	\$ 6,545.00	100	\$ 93,500.00	7	\$ 9,051.00

Timber Cutover with restricted access

010-006-003-00	TIHINEN RD	08/09/22	\$32,000	WD	03-ARM'S LENGTH	\$32,000
010-074-001-00	BEAR CREEK RD	10/13/23	\$36,000	WD	03-ARM'S LENGTH	\$36,000
013-129-001-00		07/27/23	\$100,000		03-ARM'S LENGTH	\$100,000

Timber Cutover with access

010-008-017-00	NIEMI RD	03/07/23	\$40,000	WD	03-ARM'S LENGTH	\$40,000
010-061-010-00	43599 LEHTOLA RD	10/11/22	\$85,000	WD	03-ARM'S LENGTH	\$85,000
010-278-009-00		10/06/23	\$80,000	WD	03-ARM'S LENGTH	\$80,000

010-219-024-00	PARADISE RD	12/30/22	\$110,000	WD	03-ARM'S LENGTH	\$110,000
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Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres
\$23,500	73.44	\$48,560	\$32,000	\$48,560	40.00	40.00
\$23,500	58.75	\$48,560	\$40,000	\$48,560	40.00	40.00
\$45,790	53.87	\$91,580	\$85,000	\$91,580	78.00	78.00
\$23,800	66.11	\$48,560	\$36,000	\$48,560	40.00	40.00
\$0	0.00	\$48,560	\$110,000	\$48,560	40.00	40.00
\$24,118	30.15	\$49,216	\$80,000	\$49,216	40.60	40.60
\$140,708		\$335,036	\$383,000	\$335,036	278.60	278.60
Sale. Ratio =>	36.74			Average	Average	
Std. Dev. =>	27.36			per FF=>	per Net Acre=>	1,374.73

or With Access

Acres		\$/Acre
10	\$	12,930.00
15	\$	19,395.00
20	\$	25,860.00
25	\$	32,325.00
30	\$	38,790.00
40	\$	51,720.00
50	\$	64,650.00
100	\$	129,300.00

\$23,500	73.44	\$48,560	\$32,000	\$48,560	40.00	40.00
\$23,800	66.11	\$48,560	\$36,000	\$48,560	40.00	40.00
			<i>\$81,595</i>	<i>\$81,595</i>	<i>80.00</i>	<i>80.00</i>

Total Land Residual

\$149,595

Total Acreage

160.00

Price Per Acre

\$23,500	58.75	\$48,560	\$40,000	\$48,560	40.00	40.00
\$45,790	53.87	\$91,580	\$85,000	\$91,580	78.00	78.00
\$24,118	30.15	\$49,216	\$80,000	\$49,216	40.60	40.60

Total Land Residual

\$205,000

Total Acreage

158.60

\$0

0.00

\$48,560

\$110,000

\$48,560

Price Per Acre

40.00

40.00

Dollars/Acre	Liber/Page	Other Parcels in Sale	Land Table
\$800	2022/04248		501 & 502
\$1,000	2023/01106		501 & 502
\$1,090	2022/05508	010-061-010-00	501 & 502
\$900	2023/04375		501 & 502
\$2,750			501 & 502
\$1,970	2023/04251		501 & 502

Average
per SqFt=>

\$800	2022/04248	501 & 502	Restricted access
\$900	2023/04375	501 & 502	Restricted access
\$1,250	2023/02963		Stanton Township Very Similar to Portage Towns

\$935

\$1,000	2023/01106	501 & 502	Access Niemi/Yon Road
\$1,090	2022/05508	010-061-010-00	Access
\$1,970	2023/04251	501 & 502	Access

\$1,293

\$2,750

501 & 502

Outlier/Sale not accurate representation of market conditions

ship Also restricted access

ditions