

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.

Twin Lakes 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
001-028-000-310-06	3230 SANDPIPER LN	05/07/24	\$140,000	WD	\$140,000	\$55,000	39.29	\$110,000	\$140,000	\$110,000	50.0	297.0	\$2,800
001-028-000-500-01	2095 LAURA DR	03/03/23	\$160,000	WD	\$160,000	\$108,000	67.50	\$264,000	\$160,000	\$264,000	120.0	0.0	\$1,333
001-435-000-010-00		08/04/23	\$280,000	WD	\$280,000	\$85,000	30.36	\$220,000	\$280,000	\$220,000	100.0	1045.0	\$2,800
Totals:			\$580,000		\$580,000	\$248,000		\$594,000	\$580,000	\$594,000	270.0		
											Average		
											per FF=>	\$2,148	

Twin Lakes Canals 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
001-200-000-014-00	4670 GRANT DR	10/15/21	\$275,000	WD	\$275,000	\$92,300	33.56	\$315,626	\$35,074	\$75,700	100.0	259.0	\$351
001-220-000-034-00	3280 CHANNEL DR	09/08/23	\$385,000	WD	\$385,000	\$121,400	31.53	\$337,007	\$138,833	\$90,840	120.0	164.0	\$1,157
001-550-000-023-00	2535 MARION ST	08/14/23	\$230,000	WD	\$230,000	\$84,600	36.78	\$231,116	\$74,584	\$75,700	100.0	200.0	\$746
001-550-000-025-00	2555 MARION ST	07/29/22	\$375,000	WD	\$375,000	\$109,300	29.15	\$384,545	\$51,015	\$60,560	80.0	200.0	\$638
001-550-000-027-00	2575 MARION ST	08/05/22	\$445,000	WD	\$445,000	\$142,800	32.09	\$395,004	\$110,556	\$60,560	80.0	200.0	\$1,382
Totals:			#####		#####	\$550,400		\$1,663,298	\$410,062	\$363,360	480.0		
											Average		
											per FF=>	\$854	

Wolf Lakes Land Analysis (Vacant Land Sales)

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	sd. when So	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/F
001-035-000-018-00		12/15/23	\$45,000	WD	\$45,000	\$12,900	28.67	\$84,920	\$45,000	\$84,920	110.0	196.0	\$409
001-035-000-060-00	1970 HIGHBANK TR	09/01/23	\$10,000	WD	\$10,000	\$4,100	41.00	\$27,020	\$10,000	\$27,020	35.0	200.0	\$286
001-035-000-940-04	5960 BIG WOLF LAKE RD	04/19/24	\$70,000	WD	\$70,000	\$57,600	82.29	\$77,200	\$70,000	\$77,200	100.0	500.0	\$700
Totals:			\$125,000		\$125,000	\$74,600		\$189,140	\$125,000	\$189,140	245.0		
											Average		
											per FF=>		\$510

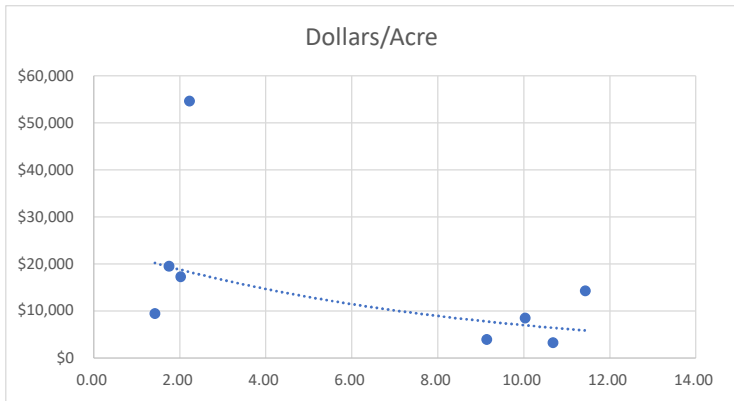
Avery Lake Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	sd. when So	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/F
001-103-000-070-00	10221 HIGH BLUFFS TR	05/15/23	\$267,000	WD	\$267,000	\$121,200	45.39	\$277,274	\$82,226	\$92,500	125.0	305.0	\$658
001-103-000-110-00	10247 HIGH BLUFFS TR	07/02/21	\$275,000	WD	\$275,000	\$90,700	32.98	\$179,668	\$139,810	\$44,478	107.0	0.0	#####
001-103-000-140-00	10279 HIGH BLUFFS TR	12/01/23	\$700,000	WD	\$700,000	\$294,900	42.13	\$675,089	\$182,975	\$158,064	213.6	364.0	\$857
001-170-000-012-00	10565 SKYLINE DR	11/03/23	\$530,000	WD	\$530,000	\$206,800	39.02	\$457,070	\$146,930	\$74,000	100.0	290.0	#####
001-170-000-014-00	10495 SKYLINE DR	08/27/21	\$400,000	WD	\$400,000	\$91,700	22.93	\$323,983	\$172,217	\$96,200	130.0	350.0	#####
001-170-000-015-00	10465 SKY LINE DR	12/01/22	\$115,000	WD	\$115,000	\$46,700	40.61	\$154,114	\$34,886	\$74,000	100.0	250.0	\$349
001-170-000-022-00		09/23/22	\$55,000	WD	\$55,000	\$17,300	31.45	\$74,000	\$55,000	\$74,000	100.0	100.0	\$550
001-180-000-015-00	10510 SUNSET DR	10/07/21	\$270,000	WD	\$270,000	\$88,300	32.70	\$287,432	\$26,968	\$44,400	60.0	180.0	\$449
001-180-000-017-00	10565 SUNSET DR-VACANT	02/23/24	\$50,000	WD	\$50,000	\$35,600	71.20	\$96,200	\$50,000	\$96,200	130.0	220.0	\$385
001-180-000-018-00	10530 SUNSET DR	09/09/22	\$289,000	WD	\$289,000	\$76,600	26.51	\$259,335	\$127,456	\$97,791	132.2	200.0	\$964
001-180-000-020-00	10544 SUNSET DR	07/01/21	\$280,000	WD	\$280,000	\$71,300	25.46	\$263,362	\$72,138	\$55,500	75.0	180.0	\$962
001-180-000-031-00	6637 LAKEVIEW DR	09/13/23	\$249,000	WD	\$249,000	\$102,900	41.33	\$264,879	\$99,201	\$115,080	210.0	280.0	\$472
Totals:			#####		\$3,480,000	#####		\$3,312,406	\$1,189,807	\$1,022,213	1,482.8		
											Average		
											per FF=>		\$802

Small Lakes Acreage 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
001-018-000-040-08	4264 KIRKLAND DR	10/14/22	\$350,000	WD	\$350,000	\$148,200	42.34	\$356,755	\$13,475	\$20,230	1.42	1.42	\$9,469
001-017-000-030-01	2145 AARONS RD	01/18/23	\$115,000	LC	\$115,000	\$79,900	69.48	\$103,344	\$34,156	\$22,500	1.75	1.75	\$19,518
001-017-000-035-01	AARONS RD	05/12/23	\$35,000	WD	\$35,000	\$12,500	35.71	\$24,184	\$35,000	\$24,184	2.02	2.02	\$17,301
001-017-000-030-02	2095 AARONS RD	03/08/24	\$239,000	WD	\$239,000	\$77,500	32.43	\$143,013	\$121,827	\$25,840	2.23	2.23	\$54,631
Totals:			\$739,000		\$739,000	\$318,100		\$627,296	\$204,458	\$92,754	7.43	7.43	
											Average per Net Acre=>		27,532.72

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
001-019-000-050-04	3880 N MARION ST	06/21/22	\$350,000	WD	\$350,000	\$116,000	33.14	\$370,699	\$35,981	\$56,680	9.14	9.14	\$3,938
001-019-000-050-02	3730 N MARION ST	05/06/22	\$358,000	WD	\$358,000	\$120,400	33.63	\$334,188	\$84,858	\$61,046	10.03	10.03	\$8,460
001-031-000-080-00	1007 CO RD 612	03/21/23	\$335,000	WD	\$335,000	\$109,800	32.78	\$362,051	\$34,996	\$62,047	10.68	10.68	\$3,277
001-019-000-050-13	3800 N MARION ST	03/13/24	\$380,000	WD	\$380,000	\$122,100	32.13	\$280,027	\$163,177	\$63,204	11.43	11.43	\$14,275
Totals:			\$1,423,000		\$1,423,000	\$468,300		\$1,346,965	\$319,012	\$242,977	41.28	41.28	
											Average per Net Acre=>		7,728.57



Acres	Value	Rate/Acre
1.00	\$27,500	\$27,500
1.50	\$41,250	\$27,500
2.00	\$55,000	\$27,500
2.50	\$68,750	\$27,500
3.00	\$70,400	\$23,467
4.00	\$72,050	\$18,013
5.00	\$73,700	\$14,740
7.00	\$75,350	\$10,764
10.00	\$77,000	\$7,700
15.00	\$90,000	\$6,000
20.00	\$100,000	\$5,000
25.00	\$104,500	\$4,180
30.00	\$110,000	\$3,667
40.00	\$115,000	\$2,875
50.00	\$120,000	\$2,400
100.00	\$200,000	\$2,000

Subdivisions Avg Tier 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
001-027-000-150-00	KNEELAND ST	03/10/23	\$3,500	WD	\$3,500	\$500	14.29	\$3,894	\$3,500	\$3,894	66.0	150.0	\$53
001-185-000-003-00	CO RD 612	05/22/23	\$5,500	WD	\$5,500	\$2,600	47.27	\$5,900	\$5,500	\$5,900	100.0	200.0	\$55
001-250-000-032-00	BIG ANTLER RD	01/12/24	\$5,000	WD	\$5,000	\$2,600	52.00	\$5,900	\$5,000	\$5,900	100.0	400.0	\$50
001-330-000-180-00		03/19/24	\$6,000	WD	\$6,000	\$5,100	85.00	\$11,800	\$6,000	\$11,800	200.0	300.0	\$30
001-340-000-031-00		07/07/23	\$5,000	WD	\$5,000	\$2,600	52.00	\$5,900	\$5,000	\$5,900	100.0	200.0	\$50
001-350-000-004-00		10/07/22	\$5,500	WD	\$5,500	\$2,500	45.45	\$5,900	\$5,500	\$5,900	100.0	200.0	\$55
001-350-000-037-00	SHERIDAN RD	05/31/23	\$11,500	LC	\$11,500	\$2,600	22.61	\$5,900	\$11,500	\$5,900	100.0	346.0	\$115
001-350-000-049-00	SHERIDAN RD	06/28/22	\$7,000	WD	\$7,000	\$2,500	35.71	\$5,959	\$7,000	\$5,959	101.0	283.0	\$69
001-350-000-049-01	SHERIDAN RD	06/28/22	\$7,000	WD	\$7,000	\$0	0.00	\$15,409	\$7,000	\$11,863	201.1	283.0	\$35
001-350-000-050-01	SHERIDAN RD	02/01/23	\$4,000	WD	\$4,000	\$2,500	62.50	\$5,904	\$4,000	\$5,904	100.1	300.0	\$40
001-425-000-025-00	WILLIAM ST	10/13/22	\$6,000	WD	\$6,000	\$2,500	41.67	\$5,900	\$6,000	\$5,900	100.0	150.0	\$60
001-430-000-047-00	KNEELAND ST	02/06/23	\$8,000	WD	\$8,000	\$2,500	31.25	\$5,900	\$8,000	\$5,900	100.0	150.0	\$80
001-430-000-048-00	KNEELAND ST	03/10/23	\$7,000	WD	\$7,000	\$2,500	35.71	\$5,900	\$7,000	\$5,900	100.0	150.0	\$70
001-482-000-008-01		10/31/23	\$5,500	WD	\$5,500	\$5,100	92.73	\$10,098	\$5,500	\$10,098	198.0	510.0	\$28
001-484-000-001-00		01/05/24	\$7,500	WD	\$7,500	\$3,800	50.67	\$8,850	\$7,500	\$8,850	150.0	0.0	\$50
001-508-000-009-01	OAKWOOD CT	12/15/22	\$8,000	WD	\$8,000	\$4,300	53.75	\$9,155	\$8,000	\$9,155	179.5	291.0	\$45
001-514-000-003-00	CLARK ST	10/14/22	\$6,000	WD	\$6,000	\$2,500	41.67	\$5,900	\$6,000	\$5,900	100.0	90.0	\$60
001-520-000-006-00	2810 KNEELAND ST	08/11/23	\$15,000	WD	\$15,000	\$6,000	40.00	\$13,806	\$15,000	\$13,806	234.0	142.0	\$64
001-535-000-050-01	PARK DR	09/22/23	\$20,000	WD	\$20,000	\$1,400	7.00	\$3,127	\$20,000	\$3,127	53.0	105.0	\$377
001-545-000-106-00		08/21/23	\$4,700	WD	\$4,700	\$2,700	57.45	\$6,254	\$4,700	\$6,254	106.0	118.0	\$44
001-565-000-030-00		04/10/23	\$8,000	WD	\$8,000	\$5,000	62.50	\$9,945	\$8,000	\$9,945	195.0	495.0	\$41
001-565-000-047-00		12/01/22	\$5,000	WD	\$5,000	\$2,500	50.00	\$5,900	\$5,000	\$5,900	100.0	294.0	\$50
001-565-000-131-01	PINECREST DR	04/21/23	\$13,000	WD	\$13,000	\$7,700	59.23	\$17,700	\$13,000	\$17,700	300.0	294.0	\$43
001-615-000-007-00	3150 MANTZ ST	10/13/22	\$5,000	WD	\$5,000	\$3,000	60.00	\$6,120	\$5,000	\$6,120	120.0	240.0	\$42
001-632-000-003-00	MARIUS ST	09/29/22	\$12,000	WD	\$12,000	\$5,900	49.17	\$14,160	\$12,000	\$14,160	240.0	120.0	\$50
001-642-000-002-00	2951 CASEY ST	04/22/22	\$12,000	WD	\$12,000	\$5,900	49.17	\$11,760	\$12,000	\$11,760	240.0	240.0	\$50
Totals:			\$202,700		\$202,700	\$86,800		\$212,941	\$202,700	\$209,395	3,683.6		
											Average per FF=>		\$55

Subdivisions Top Tier

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
001-160-000-054-00		12/13/23	\$61,500	WD	\$61,500	\$7,000	11.38	\$13,600	\$61,500	\$13,600	100.0	190.0	\$615
001-230-000-004-00		08/04/22	\$16,000	WD	\$16,000	\$2,100	13.13	\$11,560	\$16,000	\$11,560	85.0	180.0	\$188
001-311-000-001-00	2961 OAK AVE	04/08/22	\$14,000	WD	\$14,000	\$24,300	173.57	\$46,564	\$14,000	\$46,564	326.0	350.0	\$43
001-460-000-023-00		02/09/24	\$8,000	WD	\$8,000	\$2,600	32.50	\$13,600	\$8,000	\$13,600	100.0	200.0	\$80
001-460-000-026-00		11/10/23	\$8,900	WD	\$8,900	\$2,600	29.21	\$13,600	\$8,900	\$13,600	100.0	200.0	\$89
001-460-000-034-00		07/28/22	\$6,000	WD	\$6,000	\$2,500	41.67	\$13,600	\$6,000	\$13,600	100.0	200.0	\$60
Totals:			\$114,400		\$114,400	\$41,100		\$112,524	\$114,400	\$112,524	811.0		
											Average		
											per FF=>	\$141	

Vacant Acreage 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
001-026-000-150-14		04/11/22	\$3,000	WD	\$3,000	\$0	0.00	\$2,989	\$3,000	\$2,989	0.49	0.49	\$6,122
001-130-000-230-00		11/28/22	\$4,000	WD	\$4,000	\$2,000	50.00	\$6,100	\$4,000	\$6,100	1.00	1.00	\$4,000
Totals:			\$7,000		\$7,000	\$2,000		\$9,089	\$7,000	\$9,089	1.49	1.49	
												Average per Net Acre=>	4,697.99

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
001-003-000-010-00		03/17/23	\$9,000	WD	\$9,000	\$4,600	51.11	\$10,330	\$9,000	\$10,330	3.38	3.38	\$2,663
001-107-000-120-03	SNOWDRIFT TR	05/20/22	\$5,000	WD	\$5,000	\$5,100	102.00	\$11,660	\$5,000	\$11,660	3.76	3.76	\$1,330
001-025-000-280-03		03/04/23	\$12,000	WD	\$12,000	\$6,000	50.00	\$16,180	\$12,000	\$16,180	4.92	4.92	\$2,439
001-023-000-120-04	3910 TIMBER TRAIL CT	05/19/23	\$19,000	LC	\$19,000	\$6,500	34.21	\$16,500	\$19,000	\$16,500	5.00	5.00	\$3,800
001-023-000-120-05	TIMBER TRAIL CT	02/03/23	\$19,000	WD	\$19,000	\$6,000	31.58	\$16,500	\$19,000	\$16,500	5.00	5.00	\$3,800
001-024-000-210-01	6410 GRANDVIEW RD	10/30/23	\$25,000	WD	\$25,000	\$7,600	30.40	\$15,240	\$25,000	\$15,240	5.00	2.50	\$5,000
001-025-000-010-02	CO RD 612	07/19/23	\$27,500	WD	\$27,500	\$6,500	23.64	\$16,500	\$27,500	\$16,500	5.00	5.00	\$5,500
001-026-000-065-00	CO RD 612	09/07/23	\$27,000	WD	\$27,000	\$6,500	24.07	\$16,500	\$27,000	\$16,500	5.00	5.00	\$5,400
001-023-000-156-04		02/01/23	\$18,000	WD	\$18,000	\$6,000	33.33	\$16,531	\$18,000	\$16,531	5.02	5.02	\$3,586
001-023-000-120-08	3800 TIMBER TRAIL CT	05/13/22	\$19,000	WD	\$19,000	\$6,100	32.11	\$16,671	\$19,000	\$16,671	5.11	5.11	\$3,718
001-130-000-260-00	2801 GEE TR	07/14/22	\$18,000	WD	\$18,000	\$6,100	33.89	\$16,888	\$18,000	\$16,888	5.25	5.25	\$3,429
Totals:			\$198,500		\$198,500	\$67,000		\$169,500	\$198,500	\$169,500	52.44	49.94	
												Average per Net Acre=>	3,785.28

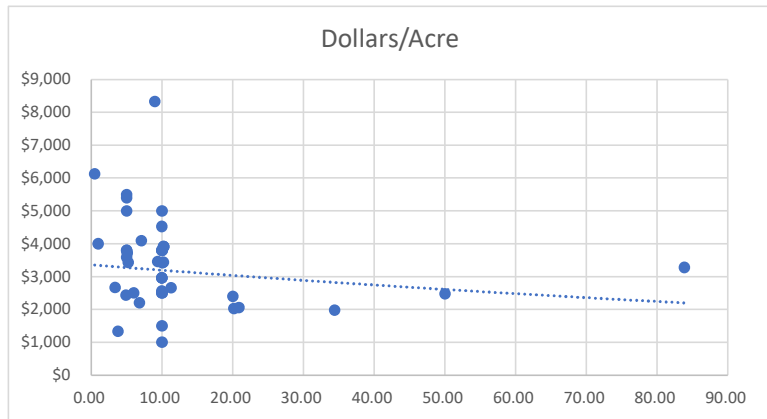
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
001-035-000-260-00	WOLF LAKE RD	12/06/22	\$15,000	WD	\$15,000	\$8,200	54.67	\$21,942	\$15,000	\$18,050	6.00	6.00	\$2,500
001-035-000-260-02	WOLF LAKE RD	12/06/22	\$15,000	WD	\$15,000	\$0	0.00	\$19,306	\$15,000	\$19,306	6.81	6.81	\$2,203
001-016-000-340-02	WINDING RD	07/01/22	\$29,000	WD	\$29,000	\$7,100	24.48	\$19,888	\$29,000	\$19,888	7.08	7.08	\$4,096
Totals:			\$59,000		\$59,000	\$15,300		\$61,136	\$59,000	\$57,244	19.89	19.89	
												Average per Net Acre=>	2,966.31

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
001-023-000-330-00	CO RD 491	06/14/23	\$75,000	WD	\$75,000	\$10,600	14.13	\$26,800	\$75,000	\$26,800	9.00	9.00	\$8,333
001-002-000-070-00		01/19/24	\$32,500	WD	\$32,500	\$11,100	34.15	\$28,240	\$32,500	\$28,240	9.40	9.40	\$3,457
001-015-000-010-01	CO RD 491	09/15/22	\$25,500	LC	\$25,500	\$10,400	40.78	\$30,220	\$25,500	\$30,220	9.95	9.95	\$2,563
001-120-000-030-04		05/01/23	\$45,000	WD	\$45,000	\$11,900	26.44	\$30,220	\$45,000	\$30,220	9.95	9.95	\$4,523
001-015-000-010-08		07/29/22	\$29,500	WD	\$29,500	\$10,500	35.59	\$30,256	\$29,500	\$30,256	9.96	9.96	\$2,962
001-015-000-010-17		07/25/22	\$29,500	LC	\$29,500	\$10,500	35.59	\$30,256	\$29,500	\$30,256	9.96	9.96	\$2,962
001-015-000-010-18		08/05/22	\$29,500	LC	\$29,500	\$10,500	35.59	\$30,256	\$29,500	\$30,256	9.96	9.96	\$2,962
001-007-000-300-14		07/18/23	\$38,000	WD	\$38,000	\$12,000	31.58	\$30,400	\$38,000	\$30,400	10.00	10.00	\$3,800
001-023-000-120-06	TIMBER TRAIL CT	06/09/23	\$38,000	LC	\$38,000	\$13,000	34.21	\$26,000	\$38,000	\$26,000	10.00	5.00	\$3,800
001-024-000-410-00		12/08/22	\$25,000	WD	\$25,000	\$10,500	42.00	\$30,400	\$25,000	\$30,400	10.00	10.00	\$2,500
001-024-000-410-00		02/23/24	\$15,000	WD	\$15,000	\$12,000	80.00	\$30,400	\$15,000	\$30,400	10.00	10.00	\$1,500
001-024-000-540-00		03/11/24	\$25,000	WD	\$25,000	\$12,000	48.00	\$30,400	\$25,000	\$30,400	10.00	10.00	\$2,500
001-032-000-540-00		04/08/22	\$10,000	WD	\$10,000	\$10,500	105.00	\$30,400	\$10,000	\$30,400	10.00	10.00	\$1,000

001-032-000-540-00	06/13/22	\$50,000	WD	\$50,000	\$10,500	21.00	\$30,400	\$50,000	\$30,400	10.00	10.00	\$5,000
001-125-000-100-00	08/17/22	\$38,000	WD	\$38,000	\$10,500	27.63	\$30,400	\$38,000	\$30,400	10.00	10.00	\$3,800
001-003-000-010-07	09/05/23	\$34,500	WD	\$34,500	\$12,100	35.07	\$30,523	\$34,500	\$30,523	10.07	10.07	\$3,426
001-007-000-400-35	05/27/22	\$35,000	WD	\$35,000	\$10,600	30.29	\$30,734	\$35,000	\$30,734	10.19	10.19	\$3,435
001-035-000-890-00	5324 WOLF LAKE RD 02/14/23	\$40,000	WD	\$40,000	\$10,600	26.50	\$30,770	\$40,000	\$30,770	10.21	10.21	\$3,918
001-035-000-880-00	03/03/23	\$40,000	WD	\$40,000	\$10,600	26.50	\$30,805	\$40,000	\$30,805	10.23	10.23	\$3,910
001-035-000-870-00	12/22/22	\$40,000	WD	\$40,000	\$10,600	26.50	\$30,840	\$40,000	\$30,840	10.25	10.25	\$3,902
001-014-000-230-00	10/25/22	\$30,000	WD	\$30,000	\$10,900	36.33	\$32,653	\$30,000	\$32,653	11.28	11.28	\$2,660
Totals:		\$725,000		\$725,000	\$231,900		\$631,373	\$725,000	\$631,373	210.41	205.41	
										Average per Net Acre=>		3,445.65

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
001-002-000-170-02		02/20/23	\$48,000	WD	\$48,000	\$0	0.00	\$48,000	\$48,000	\$48,000	20.00	20.00	\$2,400
001-129-000-130-00		03/23/23	\$41,000	WD	\$41,000	\$21,000	51.22	\$48,432	\$41,000	\$48,432	20.18	10.09	\$2,032
001-014-000-260-00		09/15/22	\$43,000	WD	\$43,000	\$21,200	49.30	\$42,528	\$43,000	\$42,528	20.88	10.47	\$2,059
Totals:			\$132,000		\$132,000	\$42,200		\$138,960	\$132,000	\$138,960	61.06	40.56	
										Average per Net Acre=>		2,161.81	

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
001-002-000-170-01		12/29/22	\$68,150	WD	\$68,150	\$0	0.00	\$71,072	\$68,150	\$71,072	34.42	34.42	\$1,980
001-011-000-060-20		10/27/23	\$124,000	WD	\$124,000	\$44,000	35.48	\$88,000	\$124,000	\$88,000	50.00	40.00	\$2,480
001-119-000-020-03	CO RD 489	01/31/23	\$275,000	WD	\$275,000	\$0	0.00	\$122,246	\$275,000	\$122,246	83.86	83.86	\$3,279
Totals:			\$467,150		\$467,150	\$44,000		\$281,318	\$467,150	\$281,318	168.28	158.28	
										Average per Net Acre=>		2,776.03	



Acres	Value	Rate/Acre
1.00	\$5,000	\$5,000
1.50	\$6,600	\$4,400
2.00	\$8,200	\$4,100
2.50	\$9,800	\$3,920
3.00	\$11,400	\$3,800
4.00	\$15,200	\$3,800
5.00	\$19,000	\$3,800
7.00	\$21,000	\$3,000
10.00	\$34,500	\$3,450
15.00	\$39,250	\$2,617
20.00	\$44,000	\$2,200
25.00	\$54,000	\$2,160
30.00	\$64,000	\$2,133
40.00	\$80,000	\$2,000
50.00	\$100,000	\$2,000
100.00	\$200,000	\$2,000

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
001-015-000-140-00	4610 AIRPORT RD	11/10/22	\$120,000	WD	\$120,000	\$41,900	34.92	\$136,678	\$67,967	\$84,645	165.0	375.0	\$412
001-023-000-340-00	3229 CO RD 491	01/06/23	\$120,000	WD	\$120,000	\$26,900	22.42	\$122,416	\$82,229	\$84,645	165.0	264.0	\$498
001-026-000-150-11	2783 S CO RD 489	07/28/23	\$277,000	WD	\$277,000	\$121,700	43.94	\$245,869	\$97,980	\$66,849	130.3	399.4	\$752
001-028-000-160-01	3521 CO RD 612	04/11/23	\$500,000	WD	\$500,000	\$176,800	35.36	\$364,773	\$200,069	\$64,842	214.0	200.0	\$935
001-545-000-031-00	3599 CO RD 612	08/23/23	\$85,000	WD	\$85,000	\$32,100	37.76	\$90,513	\$56,047	\$61,560	120.0	240.0	\$467
001-631-000-001-00	4524 SALLING AVE (CR 612)	05/14/23	\$175,000	LC	\$175,000	\$106,300	60.74	\$213,869	\$58,091	\$96,960	320.0	280.0	\$182
001-637-000-001-00	2935 JENSON ST	10/19/23	\$300,000	WD	\$300,000	\$85,400	28.47	\$262,394	\$99,166	\$61,560	120.0	120.0	\$826
Totals:			\$1,577,000		\$1,577,000	\$591,100		\$1,436,512	\$661,549	\$521,061	1,234.3		
											Average		
											per FF=>		\$536

Commercial Industrial Land Analysis Small Tracts (multi county)

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Net Acres	Total Acres	Dollars/Acre
001-631-000-003-01	MANTZ ST	05/14/23	\$175,000	LC	\$175,000	\$58,091	0.50	0.14	\$117,119
001-632-000-003-00	MARIUS ST	09/29/22	\$12,000	WD	\$12,000	\$12,000	0.66	0.66	\$18,154
001-028-000-160-01	3521 CO RD 612	04/11/23	\$500,000	WD	\$500,000	\$200,069	0.98	0.98	\$203,529
001-023-000-340-00	3229 CO RD 491	01/06/23	\$120,000	WD	\$120,000	\$82,229	1.00	1.00	\$82,229
061-035-000-003-00	15878 US-23 S	04/15/21	\$155,000	WD	\$155,000	\$95,000	1.17	1.17	\$81,197
Totals:			\$962,000		\$962,000	\$447,389	4.31	3.95	

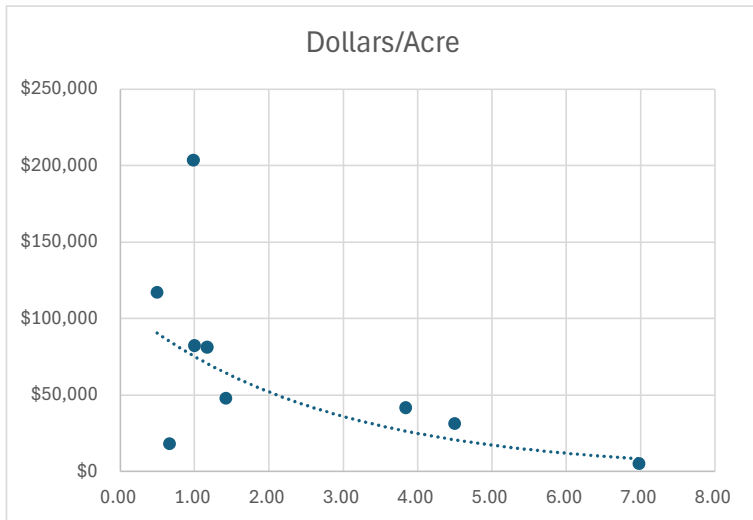
Average
per Net Acre=> **103,802.55**

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Net Acres	Total Acres	Dollars/Acre
001-015-000-140-00	4610 AIRPORT RD	11/10/22	\$120,000	WD	\$120,000	\$67,967	1.42	1.42	\$47,864
001-440-000-007-00	4090 DOYLE DR	08/31/23	\$350,000	WD	\$350,000	\$160,200	3.84	1.73	\$41,719
Totals:			\$470,000		\$470,000	\$228,167	5.26	3.15	

Average
per Net Acre=> **43,377.76**

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Net Acres	Total Acres	Dollars/Acre
030-012-000-030-00	4003 US 23 S	08/29/22	\$265,000	WD	\$265,000	\$140,800	4.50	4.50	\$31,289
001-022-000-005-06		11/22/23	\$35,000	WD	\$35,000	\$35,000	6.98	6.98	\$5,014
Totals:			\$300,000		\$300,000	\$175,800	11.48	11.48	

Average
per Net Acre=> **15,313.59**



ACRES	VALUE	RATE / ACRE
1.00	\$103,800	\$103,800
1.50	\$108,651	\$72,434
2.00	\$117,913	\$58,957
2.50	\$127,715	\$51,086
3.00	\$136,437	\$45,479
4.00	\$145,699	\$36,425
5.00	\$154,965	\$30,993

Commercial / Industrial Land Analysis Large Tracts (multi county)

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Net Acres	Total Acres
040-41-005-03-020-0	W NORTH DOWN RIVER RD	11/14/22	\$70,000	WD	\$70,000	\$70,000	10.24	10.24
Totals:			\$70,000		\$70,000	\$70,000	10.24	10.24

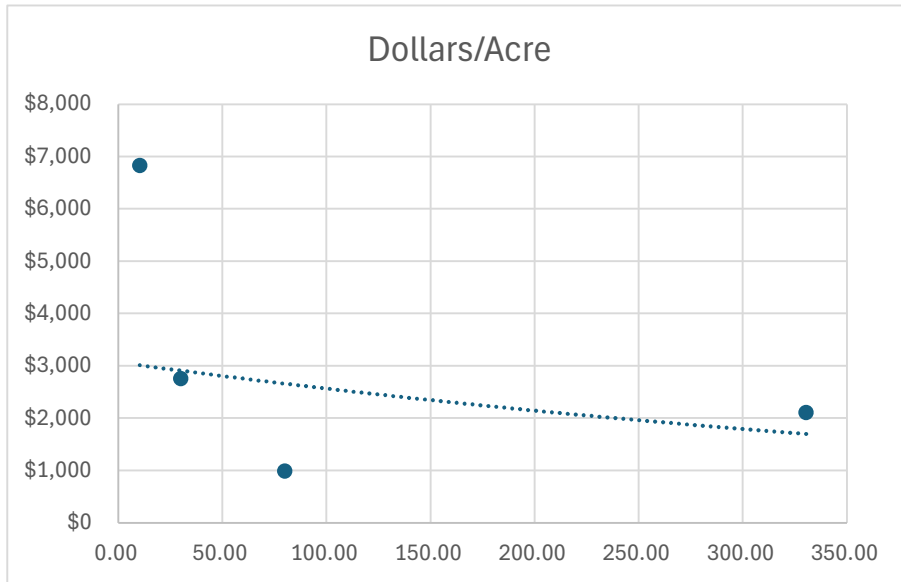
Average
per Net Acre=> **6,835.94**

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Net Acres	Total Acres
05-10-020-006-00	4687 AERO PARK DR	06/17/24	\$82,900	WD	\$82,900	\$82,900	30.00	30.00
Totals:			\$82,900		\$82,900	\$82,900	30.00	30.00

Average
per Net Acre=> **2,763.33**

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Net Acres	Total Acres
142-033-000-019-00	2854 CO RD 451	07/06/22	\$250,000	WD	\$250,000	\$79,400	80.00	80.00
021-019-100-005-04	9301 M32 E	10/19/22	\$698,000	WD	\$698,000	\$698,000	330.45	330.45
Totals:			\$948,000		\$698,000	\$777,400	410.45	410.45

Average
per Net Acre=> **1,894.02**



ACRES	VALUE	RATE / ACRE
10.00	\$68,000	\$6,800
15.00	\$71,250	\$4,750
20.00	\$74,500	\$3,725
25.00	\$77,750	\$3,110
30.00	\$81,000	\$2,700
40.00	\$88,000	\$2,200
100.00	\$190,000	\$1,900

Dollars/Acre
\$6,836

Dollars/Acre
\$2,763

Dollars/Acre
\$993
\$2,112

Lewiston Garage Condos

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
001-800-000-003-00	4555 AIRPORT RD	08/22/22	\$37,000	WD	\$37,000	\$19,600	52.97	\$48,123	\$37,000	\$48,123	##	##	#####	\$30.34
001-800-000-007-00	4555 AIRPORT RD	07/21/23	\$53,900	WD	\$53,900	\$19,600	36.36	\$48,123	\$53,900	\$48,123	##	##	#####	\$35.35
001-800-000-009-00	4555 AIRPORT RD	06/26/23	\$53,900	WD	\$53,900	\$300	0.56	\$48,123	\$53,900	\$48,123	##	##	#####	\$35.35
001-800-000-011-00	4555 AIRPORT RD	06/01/23	\$53,900	WD	\$53,900	\$300	0.56	\$48,123	\$53,900	\$48,123	##	##	#####	\$35.35
001-800-000-014-00	4555 AIRPORT RD	06/20/22	\$65,500	WD	\$65,500	\$300	0.46	\$65,417	\$65,500	\$65,417	##	##	#####	\$31.33
001-800-000-015-00	4555 AIRPORT RD	08/04/23	\$56,000	WD	\$56,000	\$300	0.54	\$48,123	\$56,000	\$48,123	##	##	#####	\$36.73
001-800-000-030-00	4555 AIRPORT RD	03/01/23	\$62,500	WD	\$62,500	\$19,600	31.36	\$48,123	\$62,500	\$48,123	##	##	#####	\$40.99
Totals:			\$382,700		\$382,700	\$60,000		\$354,155	\$382,700	\$354,155	##	##		
													Average per SqFt=>	\$35.00

Twin Lakes 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.
001-020-000-310-00	2343 CO RD 612	07/07/23	\$565,000	WD	\$565,000	\$190,600	33.73	\$514,661	\$216,693	\$348,307	\$198,645	1.753
001-027-000-240-00	4447 GRANT DR	03/24/23	\$450,000	WD	\$450,000	\$121,300	26.96	\$375,104	\$216,434	\$233,566	\$105,780	2.208
001-027-000-480-00	2090 S CO RD 489	09/02/22	\$300,000	WD	\$300,000	\$94,200	31.40	\$324,944	\$217,472	\$82,528	\$71,648	1.152
001-028-000-310-03	3184 SANDPIPER LN	04/21/23	\$585,000	WD	\$585,000	\$209,000	35.73	\$567,080	\$223,908	\$361,092	\$228,781	1.578
001-029-000-070-00	2312 VEEDER RD	04/28/23	\$610,000	WD	\$610,000	\$230,200	37.74	\$562,003	\$303,727	\$306,273	\$172,184	1.779
001-032-000-330-06	2290 COBB RD	05/09/22	\$480,000	WD	\$480,000	\$163,900	34.15	\$604,976	\$252,219	\$227,781	\$235,171	0.969
001-032-000-450-00	2042 COBB RD	06/14/23	\$675,000	WD	\$675,000	\$213,600	31.64	\$672,363	\$283,536	\$391,464	\$259,218	1.510
001-033-000-130-00	1791 MEMORY LN	07/18/22	\$369,900	WD	\$369,900	\$103,300	27.93	\$245,486	\$173,584	\$196,316	\$56,482	3.476
001-033-000-550-00	1609 FLEMING RD	09/08/22	\$525,000	WD	\$525,000	\$143,300	27.30	\$468,060	\$130,857	\$394,143	\$224,802	1.753
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
001-034-000-330-00	1315 ISLAND VIEW LN	08/12/22	\$610,000	WD	\$610,000	\$150,800	24.72	\$523,346	\$197,334	\$412,666	\$217,341	1.899
001-160-000-062-00	2478 KRISTEN DR	07/29/22	\$368,500	WD	\$368,500	\$157,300	42.69	\$347,165	\$88,741	\$279,759	\$203,004	1.378
001-305-000-002-00	2875 MARION ST	05/22/23	\$845,000	WD	\$845,000	\$241,500	28.58	\$660,680	\$214,800	\$630,200	\$297,253	2.120
001-435-000-007-00	2621 CO RD 612	04/18/22	\$800,000	WD	\$800,000	\$202,000	25.25	\$623,551	\$226,054	\$573,946	\$264,998	2.166
001-435-000-008-00	2639 CO RD 612	06/09/22	\$350,000	MLC	\$350,000	\$255,300	72.94	\$776,161	\$237,826	\$112,174	\$358,890	0.313
001-470-000-016-00	3701 TWIN LAKES DR	07/18/22	\$550,000	MLC	\$550,000	\$191,900	34.89	\$596,999	\$214,800	\$335,200	\$254,799	1.316
001-470-000-016-00	3701 TWIN LAKES DR	09/27/23	\$689,000	WD	\$689,000	\$219,900	31.92	\$596,999	\$214,800	\$474,200	\$254,799	1.861
001-503-000-004-00	2462 LAKEVIEW AVE	03/22/24	\$320,000	WD	\$320,000	\$95,700	29.91	\$256,870	\$116,641	\$203,359	\$93,486	2.175
001-507-000-003-00	2570 LAKEVIEW AVE	08/21/23	\$709,000	WD	\$709,000	\$268,100	37.81	\$733,244	\$241,040	\$467,960	\$328,136	1.426
001-509-000-003-00	4145 MAPLEWOOD CT	09/20/22	\$439,000	WD	\$439,000	\$100,100	22.80	\$233,357	\$95,200	\$343,800	\$108,529	3.168
001-512-000-003-01	2786 LAKEVIEW AVE	05/17/23	\$500,000	MLC	\$500,000	\$243,600	48.72	\$657,960	\$260,616	\$239,384	\$264,896	0.904
001-540-000-011-01	2550 MALLARD LN	01/27/23	\$430,000	WD	\$430,000	\$0	0.00	\$586,230	\$328,000	\$102,000	\$172,153	0.592
001-550-000-007-00	1145 LAGOON AVE	09/20/23	\$630,000	WD	\$630,000	\$187,000	29.68	\$523,280	\$217,382	\$412,618	\$203,932	2.023
001-550-000-007-00	1145 LAGOON AVE	09/06/23	\$300,000	WD	\$300,000	\$187,000	62.33	\$523,280	\$217,382	\$82,618	\$203,932	0.405
Totals:			\$12,650,400		\$12,650,400	\$4,261,500		\$12,574,690		\$7,600,343	\$5,402,609	1.407
											E.C.F. =>	1.407

Secondary Lakes

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.
001-017-000-030-01	2145 AARONS RD	01/18/23	\$115,000	LC	\$115,000	\$79,900	69.48	\$128,969	\$48,125	\$66,875	\$73,561	0.909
001-017-000-030-02	2095 AARONS RD	03/08/24	\$239,000	WD	\$239,000	\$77,500	32.43	\$178,498	\$63,484	\$175,516	\$104,653	1.677
001-018-000-040-08	4264 KIRKLAND DR	10/14/22	\$350,000	WD	\$350,000	\$148,200	42.34	\$375,658	\$40,536	\$309,464	\$304,934	1.015
001-019-000-050-02	3730 N MARION ST	05/06/22	\$358,000	WD	\$358,000	\$120,400	33.63	\$350,220	\$77,078	\$280,922	\$248,537	1.130
001-019-000-050-04	3880 N MARION ST	06/21/22	\$350,000	WD	\$350,000	\$116,000	33.14	\$390,544	\$76,525	\$273,475	\$285,732	0.957
001-019-000-050-13	3800 N MARION ST	03/13/24	\$380,000	WD	\$380,000	\$122,100	32.13	\$297,544	\$80,721	\$299,279	\$197,291	1.517
001-031-000-080-00	1007 CO RD 612	03/21/23	\$335,000	WD	\$335,000	\$109,800	32.78	\$378,772	\$78,768	\$256,232	\$272,979	0.939
001-035-000-100-00	1920 HIGHBANK TR	08/26/22	\$165,000	WD	\$165,000	\$43,500	26.36	\$128,438	\$73,950	\$91,050	\$49,580	1.836
001-035-000-110-00	1819 HEIMLER RD	07/15/22	\$308,000	WD	\$308,000	\$122,500	39.77	\$368,105	\$66,209	\$241,791	\$274,701	0.880
001-035-000-670-02	1230 PINE POINT DR	04/15/22	\$250,000	WD	\$250,000	\$67,100	26.84	\$200,566	\$51,000	\$199,000	\$136,093	1.462
001-035-000-950-00	5939 BIG WOLF LAKE RD	11/03/23	\$205,000	WD	\$205,000	\$57,600	28.10	\$160,356	\$75,480	\$129,520	\$77,230	1.677
001-103-000-070-00	10221 HIGH BLUFFS TR	05/15/23	\$267,000	WD	\$267,000	\$121,200	45.39	\$285,024	\$102,309	\$164,691	\$166,256	0.991
001-103-000-140-00	10279 HIGH BLUFFS TR	12/01/23	\$700,000	WD	\$700,000	\$294,900	42.13	\$675,089	\$160,178	\$539,822	\$468,527	1.152
001-170-000-012-00	10565 SKYLINE DR	11/03/23	\$530,000	WD	\$530,000	\$206,800	39.02	\$463,270	\$80,200	\$449,800	\$348,562	1.290
001-170-000-015-00	10465 SKY LINE DR	12/01/22	\$115,000	WD	\$115,000	\$46,700	40.61	\$160,314	\$80,200	\$34,800	\$72,897	0.477
001-180-000-010-01	10565 SUNSET DR	02/23/24	\$267,500	WD	\$267,500	\$119,900	44.82	\$258,722	\$25,394	\$242,106	\$212,309	1.140
001-180-000-018-00	10530 SUNSET DR	09/09/22	\$289,000	WD	\$289,000	\$76,600	26.51	\$267,528	\$105,984	\$183,016	\$146,992	1.245
001-180-000-031-00	6637 LAKEVIEW DR	09/13/23	\$249,000	WD	\$249,000	\$102,900	41.33	\$264,879	\$115,080	\$133,920	\$138,960	0.964
001-530-000-004-00	1341 DEN DORIE TR	05/12/23	\$365,000	WD	\$365,000	\$92,400	25.32	\$282,292	\$108,751	\$256,249	\$157,908	1.623
Totals:			\$5,837,500		\$5,837,500	\$2,126,000		\$5,614,788		\$4,327,528	\$3,737,702	E.C.F. => 1.158

Residential Subdivisions

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.
001-160-000-017-00	2663 CRAIG DR	08/12/22	\$280,000	WD	\$280,000	\$69,500	24.82	\$177,291	\$21,450	\$258,550	\$164,737	1.569
001-160-000-022-00	2561 CRAIG DR	06/15/23	\$157,000	WD	\$157,000	\$58,700	37.39	\$125,934	\$20,401	\$136,599	\$111,557	1.224
001-190-000-046-01	6420 BIG WOLF LAKE RD	09/30/22	\$220,000	WD	\$220,000	\$84,100	38.23	\$230,683	\$8,690	\$211,310	\$234,665	0.900
001-210-000-003-00	3280 GEORGE RD	05/05/23	\$155,000	WD	\$155,000	\$64,800	41.81	\$141,758	\$5,759	\$149,241	\$143,762	1.038
001-220-000-002-00	3279 CHANNEL DR	09/30/22	\$63,900	WD	\$63,900	\$25,600	40.06	\$66,122	\$5,610	\$58,290	\$63,966	0.911
001-220-000-012-00	3355 TERRACE DR	08/30/22	\$318,500	WD	\$318,500	\$96,400	30.27	\$261,694	\$5,500	\$313,000	\$270,818	1.156
001-220-000-022-00	3326 TERRACE DR	07/31/23	\$259,000	WD	\$259,000	\$75,000	28.96	\$186,062	\$5,500	\$253,500	\$190,869	1.328
001-220-000-026-02	3380 TERRACE DR	07/14/23	\$45,000	WD	\$45,000	\$9,500	21.11	\$20,569	\$18,299	\$26,701	\$2,400	11.127
001-250-000-028-00	2545 BIG ANTLER RD	04/14/23	\$68,000	WD	\$68,000	\$26,200	38.53	\$56,401	\$5,225	\$62,775	\$54,097	1.160
001-250-000-054-00	5466 BIG WOLF LN	09/16/22	\$135,000	WD	\$135,000	\$41,200	30.52	\$105,667	\$5,500	\$129,500	\$105,885	1.223
001-270-000-006-00	2747 COBB RD	12/22/22	\$292,000	WD	\$292,000	\$13,500	4.62	\$28,786	\$15,300	\$276,700	\$16,132	17.153
001-307-000-002-00	2941 PINE ST	11/03/22	\$90,000	WD	\$90,000	\$29,900	33.22	\$61,369	\$20,850	\$69,150	\$67,532	1.024
001-307-000-016-00	2912 BIRCH ST	05/06/22	\$178,000	WD	\$178,000	\$51,800	29.10	\$101,712	\$21,600	\$156,400	\$95,828	1.632
001-307-000-016-00	2912 BIRCH ST	08/11/23	\$192,000	WD	\$192,000	\$59,100	30.78	\$133,139	\$22,435	\$169,565	\$122,325	1.386
001-307-000-017-00	2928 BIRCH ST	08/11/23	\$192,000	WD	\$192,000	\$59,100	30.78	\$125,151	\$20,850	\$171,150	\$115,250	1.485
001-308-000-001-01	2855 OAK AVE	09/08/23	\$240,000	WD	\$240,000	\$110,500	46.04	\$239,232	\$28,908	\$211,092	\$222,330	0.949
001-308-000-019-00	2890 PINE ST	09/15/22	\$182,000	WD	\$182,000	\$60,000	32.97	\$153,377	\$10,575	\$171,425	\$150,953	1.136
001-310-000-020-02	2910 OAK AVE	05/05/23	\$140,000	WD	\$140,000	\$63,200	45.14	\$135,963	\$21,150	\$118,850	\$121,367	0.979
001-311-000-001-01	2941 OAK AVE	05/25/22	\$285,000	WD	\$285,000	\$93,400	32.77	\$260,108	\$26,674	\$258,326	\$246,759	1.047
001-330-000-009-00	2591 S CO RD 489	10/12/22	\$63,000	WD	\$63,000	\$24,600	39.05	\$62,404	\$5,500	\$57,500	\$60,152	0.956
001-330-000-063-00	2431 MARY ANNE DR	11/04/22	\$74,000	WD	\$74,000	\$27,500	37.16	\$60,017	\$10,200	\$63,800	\$59,590	1.071
001-330-000-130-00	2181 BIG BUCK DR	11/01/22	\$145,000	WD	\$145,000	\$42,800	29.52	\$121,974	\$7,027	\$137,973	\$121,508	1.136
001-330-000-133-00	2115 BIG BUCK DR	06/16/22	\$70,000	LC	\$70,000	\$30,100	43.00	\$77,638	\$5,500	\$64,500	\$76,256	0.846
001-330-000-147-00	2192 BIG BUCK DR	05/09/22	\$90,000	WD	\$90,000	\$43,000	47.78	\$112,312	\$5,500	\$84,500	\$112,909	0.748
001-330-000-152-00	2290 BIG BUCK DR	10/14/22	\$38,000	WD	\$38,000	\$20,600	54.21	\$41,025	\$10,200	\$27,800	\$36,872	0.754
001-330-000-152-01	2290 BIG BUCK DR	10/14/22	\$38,000	WD	\$38,000	\$20,600	54.21	\$41,025	\$10,200	\$27,800	\$36,872	0.754
001-330-000-169-00	2137 MARY ANNE DR	03/24/23	\$95,000	WD	\$95,000	\$31,200	32.84	\$72,898	\$10,200	\$84,800	\$69,280	1.224
001-330-000-176-00	2040 MARY ANNE DR	10/31/22	\$165,000	WD	\$165,000	\$57,700	34.97	\$145,152	\$12,189	\$152,811	\$146,920	1.040
001-340-000-037-00	3425 WOODCREST DR	07/13/22	\$240,000	WD	\$240,000	\$87,900	36.63	\$208,504	\$15,300	\$224,700	\$213,485	1.053
001-340-000-040-00	3365 WOODCREST DR	09/14/23	\$150,000	WD	\$150,000	\$45,600	30.40	\$98,937	\$5,500	\$144,500	\$98,771	1.463
001-350-000-005-00	3900 CO RD 612	06/09/22	\$152,000	WD	\$152,000	\$50,800	33.42	\$131,467	\$5,500	\$146,500	\$133,158	1.100
001-350-000-025-00	3860 SPRUCE DR	03/02/23	\$209,000	WD	\$209,000	\$86,300	41.29	\$222,684	\$11,495	\$197,505	\$223,244	0.885
001-350-000-045-00	3824 SHERIDAN RD	10/30/23	\$220,000	WD	\$220,000	\$92,100	41.86	\$200,031	\$11,495	\$208,505	\$199,298	1.046
001-420-000-003-00	3931 DOROTHY ST	11/15/23	\$128,000	WD	\$128,000	\$41,200	32.19	\$90,918	\$5,664	\$122,336	\$90,121	1.357
001-425-000-007-00	3541 RICHARD ST	04/01/23	\$49,000	LC	\$49,000	\$33,300	67.96	\$71,947	\$5,664	\$43,336	\$70,067	0.618
001-425-000-019-01	3511 ARTHUR ST	08/26/22	\$48,000	LC	\$48,000	\$47,200	98.33	\$113,171	\$11,000	\$37,000	\$108,003	0.343
001-425-000-022-00	3530 WILLIAM ST	09/02/22	\$90,000	WD	\$90,000	\$25,500	28.33	\$76,376	\$5,664	\$84,336	\$74,748	1.128
001-425-000-036-00	3609 WILLIAM ST	01/12/23	\$130,000	WD	\$130,000	\$48,700	37.46	\$114,262	\$16,018	\$113,982	\$108,557	1.050
001-430-000-065-00	2731 GREGORY ST	08/05/22	\$135,000	WD	\$135,000	\$57,400	42.52	\$113,739	\$10,203	\$124,797	\$123,847	1.008
001-430-000-097-00	2820 MARIUS ST	05/12/23	\$135,000	WD	\$135,000	\$52,900	39.19	\$112,486	\$16,168	\$118,832	\$106,429	1.117
001-460-000-022-00	1561 OAKWOOD ST	06/22/22	\$69,900	WD	\$69,900	\$21,300	30.47	\$75,742	\$14,100	\$55,800	\$65,161	0.856

001-460-000-022-00	1561 OAKWOOD ST	01/11/24	\$140,000	WD	\$140,000	\$25,100	17.93	\$75,742	\$14,100	\$125,900	\$65,161	1.932
001-460-000-022-01	1561 OAKWOOD ST	01/11/24	\$140,000	WD	\$140,000	\$0	0.00	\$89,842	\$28,200	\$111,800	\$65,161	1.716
001-486-000-012-00	3370 ALEXANDER ST	06/12/23	\$128,000	WD	\$128,000	\$52,200	40.78	\$110,743	\$11,322	\$116,678	\$109,857	1.062
001-486-000-012-00	3370 ALEXANDER ST	07/28/23	\$127,500	WD	\$127,500	\$48,400	37.96	\$104,729	\$3,960	\$123,540	\$106,521	1.160
001-486-000-015-00	3420 ALEXANDER ST	04/08/22	\$190,000	WD	\$190,000	\$54,500	28.68	\$139,911	\$7,645	\$182,355	\$139,816	1.304
001-506-000-002-00	2507 LAKEVIEW AVE	07/01/22	\$150,000	WD	\$150,000	\$60,200	40.13	\$268,259	\$5,716	\$144,284	\$277,530	0.520
001-508-000-005-01	4195 BALSAM CT	12/30/22	\$80,000	WD	\$80,000	\$14,600	18.25	\$35,874	\$16,351	\$63,649	\$32,538	1.956
001-509-000-005-00	4165 MAPLEWOOD CT	03/17/23	\$250,000	WD	\$250,000	\$82,800	33.12	\$165,532	\$5,732	\$244,268	\$168,922	1.446
001-513-000-001-01	4144 HEMLOCK CT	06/24/22	\$319,000	WD	\$319,000	\$116,000	36.36	\$231,462	\$39,116	\$279,884	\$203,326	1.377
001-513-000-001-01	4144 HEMLOCK CT	05/25/23	\$335,000	WD	\$335,000	\$107,300	32.03	\$231,462	\$39,116	\$295,884	\$203,326	1.455
001-514-000-001-00	4236 CLARK ST	09/22/22	\$85,000	WD	\$85,000	\$34,000	40.00	\$85,722	\$10,998	\$74,002	\$78,989	0.937
001-515-000-008-01	4225 CLARK ST	11/03/23	\$62,000	WD	\$62,000	\$19,400	31.29	\$51,302	\$6,261	\$55,739	\$47,612	1.171
001-520-000-002-00	4370 TAMARAC CT	07/24/23	\$122,500	WD	\$122,500	\$44,500	36.33	\$96,306	\$7,417	\$115,083	\$93,963	1.225
001-520-000-004-00	4330 TAMARAC CT	07/24/23	\$135,000	WD	\$135,000	\$42,400	31.41	\$92,031	\$4,607	\$130,393	\$92,414	1.411
001-520-000-011-00	4298 MAPLEWOOD CT	09/02/22	\$50,000	WD	\$50,000	\$13,400	26.80	\$67,980	\$9,714	\$40,286	\$61,592	0.654
001-520-000-012-00	4310 MAPLEWOOD CT	10/07/22	\$24,000	WD	\$24,000	\$12,000	50.00	\$39,375	\$10,781	\$13,219	\$30,226	0.437
001-520-000-014-00	2771 PARK ST	11/01/22	\$36,000	LC	\$36,000	\$13,500	37.50	\$44,022	\$5,500	\$30,500	\$40,721	0.749
001-520-000-014-00	2771 PARK ST	07/14/23	\$50,000	WD	\$50,000	\$19,800	39.60	\$44,022	\$5,500	\$44,500	\$40,721	1.093
001-520-000-014-00	2771 PARK ST	07/11/23	\$36,000	WD	\$36,000	\$19,800	55.00	\$44,022	\$5,500	\$30,500	\$40,721	0.749
001-535-000-089-03	1625 PARK DR	07/07/23	\$280,000	WD	\$280,000	\$100,400	35.86	\$211,776	\$44,574	\$235,426	\$184,754	1.274
001-555-000-005-01	2930 BOULAN RD	04/12/23	\$490,000	WD	\$490,000	\$166,800	34.04	\$393,580	\$27,142	\$462,858	\$387,355	1.195
001-560-000-058-00	3196 PARKWOOD RD	06/14/23	\$110,000	WD	\$110,000	\$33,800	30.73	\$70,382	\$10,928	\$99,072	\$65,695	1.508
001-565-000-004-00	5005 PINECREST DR	10/13/22	\$155,000	WD	\$155,000	\$53,100	34.26	\$138,386	\$5,500	\$149,500	\$140,471	1.064
001-565-000-068-00	5260 PINECREST DR	09/27/22	\$130,000	WD	\$130,000	\$49,900	38.38	\$128,795	\$11,990	\$118,010	\$123,473	0.956
001-565-000-076-00	4100 CRESTWOOD CT	08/09/23	\$170,000	WD	\$170,000	\$53,000	31.18	\$125,920	\$4,509	\$165,491	\$128,341	1.289
001-565-000-080-00	5189 PINECREST DR	06/24/22	\$149,900	WD	\$149,900	\$57,900	38.63	\$140,597	\$5,996	\$143,904	\$142,284	1.011
001-565-000-118-00	5350 PINECREST DR	06/15/22	\$110,000	WD	\$110,000	\$49,700	45.18	\$98,051	\$21,828	\$88,172	\$127,038	0.694
001-570-000-003-00	4770 BAY DR	12/19/22	\$156,550	WD	\$156,550	\$71,500	45.67	\$156,666	\$28,713	\$127,837	\$153,054	0.835
001-602-000-005-00	4055 MONTMORENCY ST	11/18/22	\$49,000	WD	\$49,000	\$17,100	34.90	\$43,466	\$4,885	\$44,115	\$40,783	1.082
001-606-000-008-00	3204 KNEELAND ST	08/15/22	\$136,000	WD	\$136,000	\$33,800	24.85	\$85,969	\$9,900	\$126,100	\$80,411	1.568
001-610-000-010-00	3184 BAY ST	01/31/24	\$13,000	WD	\$13,000	\$11,500	88.46	\$25,565	\$3,300	\$9,700	\$23,536	0.412
001-612-000-011-00	3100 BOURN ST	05/13/22	\$50,000	WD	\$50,000	\$49,900	99.80	\$134,313	\$10,316	\$39,684	\$131,075	0.303
001-618-000-002-00	3115 ALEXANDER ST	07/25/22	\$90,000	WD	\$90,000	\$37,000	41.11	\$123,673	\$12,115	\$77,885	\$117,926	0.660
001-618-000-008-00	3164 OLSEN ST	10/28/22	\$85,000	WD	\$85,000	\$48,800	57.41	\$143,985	\$5,300	\$79,700	\$146,601	0.544
001-622-000-003-00	3129 BUTTLES RD	12/30/22	\$80,000	WD	\$80,000	\$55,100	68.88	\$121,273	\$12,240	\$67,760	\$130,422	0.520
001-629-000-003-00	3035 KNEELAND ST	08/08/22	\$71,000	WD	\$71,000	\$31,900	44.93	\$81,196	\$4,950	\$66,050	\$80,598	0.819
001-632-000-007-00	3064 BAY ST	08/16/22	\$62,500	WD	\$62,500	\$29,600	47.36	\$75,393	\$7,799	\$54,701	\$71,452	0.766
001-636-000-011-00	2940 MARIUS ST	01/10/23	\$28,000	MLC	\$28,000	\$39,300	140.36	\$101,194	\$3,025	\$24,975	\$103,773	0.241
001-637-000-012-00	4484 HANSON AVE	04/07/23	\$20,000	WD	\$20,000	\$27,100	135.50	\$58,525	\$4,950	\$15,050	\$56,633	0.266
001-640-000-003-00	2955 ALEXANDER ST	11/28/22	\$42,500	WD	\$42,500	\$18,500	43.53	\$53,815	\$6,600	\$35,900	\$49,910	0.719
001-640-000-011-00	2932 OLSEN ST	06/01/22	\$300,000	WD	\$300,000	\$56,000	18.67	\$110,893	\$6,120	\$293,880	\$125,327	2.345
001-645-000-005-00	2905 BUTTLES RD	05/31/23	\$60,800	WD	\$60,800	\$27,400	45.07	\$60,774	\$4,675	\$56,125	\$59,301	0.946
001-654-000-003-00	2867 BAY ST	05/31/22	\$25,000	WD	\$25,000	\$35,100	140.40	\$90,524	\$5,453	\$19,547	\$89,927	0.217

Totals:	\$11,350,550	\$11,350,550	\$4,013,900	\$9,768,776	\$10,349,643	\$9,495,737	E.C.F. =>	1.090
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Residential Sections 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.
001-001-000-080-02	6421 KING RD	05/17/22	\$140,000	WD	\$140,000	\$24,500	17.50	\$102,390	\$41,904	\$98,096	\$61,910	1.584
001-001-000-080-02	6421 KING RD	10/26/23	\$152,000	WD	\$152,000	\$32,400	21.32	\$102,390	\$41,904	\$110,096	\$61,910	1.778
001-001-000-140-00	6630 AGREN RD	11/14/22	\$87,500	LC	\$87,500	\$32,500	37.14	\$88,239	\$72,000	\$15,500	\$16,621	0.933
001-002-000-140-00	6655 CO RD 491	06/16/22	\$159,900	WD	\$159,900	\$70,400	44.03	\$199,945	\$38,392	\$121,508	\$165,356	0.735
001-002-000-230-03	6205 CO RD 491	09/05/23	\$199,900	WD	\$199,900	\$84,300	42.17	\$187,186	\$53,347	\$146,553	\$136,489	1.074
001-002-000-280-00	5450 AGREN RD	06/10/22	\$190,000	WD	\$190,000	\$62,600	32.95	\$179,813	\$38,939	\$151,061	\$144,190	1.048
001-002-000-280-00	5450 AGREN RD	03/17/23	\$235,000	WD	\$235,000	\$62,600	26.64	\$179,813	\$38,939	\$196,061	\$144,190	1.360
001-002-000-290-01	5925 KING RD	10/24/22	\$290,000	WD	\$290,000	\$94,100	32.45	\$203,844	\$41,580	\$248,420	\$193,632	1.283
001-002-000-310-02	5600 AGREN RD	10/06/22	\$450,000	LC	\$450,000	\$153,600	34.13	\$303,957	\$42,000	\$408,000	\$312,598	1.305
001-003-000-010-02	6784 CO RD 491	06/23/23	\$73,000	WD	\$73,000	\$14,800	20.27	\$35,854	\$14,593	\$58,407	\$21,762	2.684
001-003-000-050-00	4910 ELLSWORTH RD	02/02/23	\$189,000	WD	\$189,000	\$34,000	17.99	\$141,462	\$8,168	\$180,832	\$136,432	1.325
001-003-000-330-01	6484 CO RD 491	04/04/22	\$79,000	WD	\$79,000	\$19,000	24.05	\$60,991	\$19,000	\$60,000	\$42,980	1.396
001-007-000-160-02	5615 MERIDIAN LINE RD	01/31/23	\$240,000	WD	\$240,000	\$88,600	36.92	\$209,269	\$57,305	\$182,695	\$172,490	1.059
001-007-000-300-12	5405 MERIDIAN LINE RD	02/10/23	\$190,000	WD	\$190,000	\$56,400	29.68	\$136,765	\$37,619	\$152,381	\$101,480	1.502
001-013-000-130-00	4124 PARTRIDGE LN	09/07/23	\$300,000	WD	\$300,000	\$151,000	50.33	\$315,724	\$36,028	\$263,972	\$286,280	0.922
001-013-000-270-00	6735 GOLDENROD RD	09/23/23	\$112,000	WD	\$112,000	\$57,700	51.52	\$135,858	\$34,643	\$77,357	\$103,598	0.747
001-013-000-270-00	6735 GOLDENROD RD	12/22/23	\$120,000	LC	\$120,000	\$57,700	48.08	\$135,858	\$34,643	\$85,357	\$103,598	0.824
001-014-000-180-03	4215 CO RD 491	09/20/23	\$107,000	WD	\$107,000	\$36,500	34.11	\$96,540	\$10,155	\$96,845	\$88,419	1.095
001-014-000-320-00	4275 O'HARA RD	07/26/22	\$405,000	WD	\$405,000	\$106,500	26.30	\$367,300	\$40,021	\$364,979	\$334,984	1.090
001-015-000-113-01	4700 BRUCE DR	12/01/23	\$42,500	WD	\$42,500	\$12,100	28.47	\$54,948	\$34,614	\$7,886	\$20,813	0.379
001-015-000-170-00	4210 CO RD 491	08/19/22	\$186,500	LC	\$186,500	\$44,400	23.81	\$127,574	\$35,639	\$150,861	\$94,099	1.603
001-016-000-010-00	4920 BUTTLES RD	02/13/23	\$245,000	WD	\$245,000	\$66,300	27.06	\$184,768	\$38,300	\$206,700	\$149,916	1.379
001-019-000-200-00	1980 CO RD 612	06/17/22	\$82,000	WD	\$82,000	\$34,300	41.83	\$100,566	\$7,621	\$74,379	\$95,133	0.782
001-020-000-010-01	2655 AARONS RD	02/15/23	\$240,000	WD	\$240,000	\$88,700	36.96	\$209,494	\$17,803	\$222,197	\$196,204	1.132
001-020-000-550-10	2508 CO RD 612	03/06/24	\$169,000	WD	\$169,000	\$0	0.00	\$94,478	\$7,541	\$161,459	\$88,984	1.814
001-020-000-630-00	2588 CO RD 612	09/30/22	\$145,000	WD	\$145,000	\$24,300	16.76	\$93,055	\$5,861	\$139,139	\$89,247	1.559
001-020-000-710-00	2750 CO RD 612	11/14/22	\$37,600	WD	\$37,600	\$34,100	90.69	\$57,535	\$4,735	\$32,865	\$54,043	0.608
001-020-000-710-01	2750 CO RD 612	11/14/22	\$37,600	WD	\$37,600	\$0	0.00	\$56,700	\$3,900	\$33,700	\$54,043	0.624
001-021-000-440-00	3096 CO RD 612	02/02/24	\$250,000	WD	\$250,000	\$103,700	41.48	\$233,118	\$41,150	\$208,850	\$196,487	1.063
001-022-000-140-00	3775 BUTTLES RD	05/01/23	\$169,900	WD	\$169,900	\$0	0.00	\$253,926	\$36,909	\$132,991	\$222,126	0.599
001-022-000-190-00	4060 PALACE TR	08/15/22	\$99,900	WD	\$99,900	\$25,200	25.23	\$49,690	\$9,423	\$90,477	\$48,051	1.883
001-023-000-040-00	5961 GRANDVIEW RD	11/03/23	\$77,000	WD	\$77,000	\$37,200	48.31	\$92,296	\$34,500	\$42,500	\$59,157	0.718
001-023-000-060-02	5850 MELLBERY LN	11/06/23	\$94,000	WD	\$94,000	\$36,300	38.62	\$89,700	\$19,000	\$75,000	\$72,364	1.036
001-023-000-110-06	3850 FRISBEE DR	03/01/24	\$130,000	WD	\$130,000	\$37,000	28.46	\$94,224	\$63,940	\$66,060	\$30,997	2.131
001-023-000-156-05	3780 WILSON WAY	08/26/22	\$23,500	WD	\$23,500	\$10,000	42.55	\$29,952	\$19,010	\$4,490	\$11,200	0.401
001-023-000-156-05	3780 WILSON WAY	09/22/23	\$37,000	WD	\$37,000	\$11,200	30.27	\$29,952	\$19,010	\$17,990	\$11,200	1.606
001-023-000-160-00	5290 BOETCHER ROAD	03/24/23	\$155,000	WD	\$155,000	\$54,800	35.35	\$143,300	\$44,000	\$111,000	\$101,638	1.092
001-023-000-210-00	5155 BLUE BIRD TR	09/14/22	\$73,000	WD	\$73,000	\$20,900	28.63	\$56,210	\$13,474	\$59,526	\$43,742	1.361
001-023-000-480-00	3281 FRISBEE DR	05/15/23	\$193,000	WD	\$193,000	\$57,000	29.53	\$136,776	\$39,835	\$153,165	\$99,223	1.544
001-023-000-530-05	5742 CO RD 612	07/15/22	\$225,000	WD	\$225,000	\$57,500	25.56	\$156,603	\$9,800	\$215,200	\$150,259	1.432
001-024-000-150-00	3710 CO RD 489	11/20/23	\$208,500	WD	\$208,500	\$64,100	30.74	\$170,955	\$19,000	\$189,500	\$155,532	1.218

001-025-000-180-00	6041 CO RD 612	12/15/22	\$72,000	WD	\$72,000	\$20,700	28.75	\$61,854	\$2,500	\$69,500	\$60,751	1.144
001-027-000-020-00	4865 SALLING AVE (CR 612)	09/16/22	\$125,000	LC	\$125,000	\$31,700	25.36	\$129,430	\$36,533	\$88,467	\$95,084	0.930
001-027-000-110-00	4961 PUTNAM LN	05/23/23	\$95,700	WD	\$95,700	\$33,500	35.01	\$87,812	\$5,464	\$90,236	\$84,287	1.071
001-027-000-135-00	2913 BOURN ST	06/30/23	\$150,000	LC	\$150,000	\$106,700	71.13	\$228,130	\$7,194	\$142,806	\$250,779	0.569
001-027-000-160-00	4355 LAKE AVE	08/11/23	\$130,000	WD	\$130,000	\$31,200	24.00	\$101,801	\$2,086	\$127,914	\$102,062	1.253
001-028-000-190-02	3559 CO RD 612	07/07/23	\$272,500	WD	\$272,500	\$54,100	19.85	\$125,001	\$16,702	\$255,798	\$110,849	2.308
001-029-000-280-00	2070 VEEDER RD	07/25/23	\$95,000	WD	\$95,000	\$26,100	27.47	\$59,352	\$2,295	\$92,705	\$58,400	1.587
001-033-000-310-00	3719 COBB RD	05/12/23	\$118,250	WD	\$118,250	\$38,700	32.73	\$87,418	\$4,735	\$113,515	\$84,629	1.341
001-035-000-150-02	1927 HEIMLER RD	04/12/23	\$199,000	WD	\$199,000	\$85,200	42.81	\$170,504	\$12,928	\$186,072	\$178,860	1.040
001-035-000-770-00	5201 BIG WOLF LN	04/10/23	\$165,500	WD	\$165,500	\$96,800	58.49	\$207,325	\$10,167	\$155,333	\$223,789	0.694
001-036-000-260-00	6269 BIG WOLF LAKE RD	01/29/24	\$159,900	WD	\$159,900	\$44,900	28.08	\$109,689	\$34,500	\$125,400	\$76,959	1.629
001-107-000-120-02	7901 SNOWDRIFT TR	05/20/22	\$140,000	WD	\$140,000	\$55,900	39.93	\$110,325	\$8,660	\$131,340	\$121,319	1.083
001-119-000-020-02	3905 CO RD 489	01/31/23	\$275,000	WD	\$275,000	\$112,200	40.80	\$299,789	\$250,600	\$24,400	\$50,347	0.485
001-119-000-020-40	3905 CO RD 489	01/31/23	\$275,000	WD	\$275,000	\$0	0.00	\$347,193	\$34,833	\$240,167	\$319,713	0.751
001-120-000-130-00	8870 CO RD 612	10/19/22	\$135,000	WD	\$135,000	\$48,600	36.00	\$125,613	\$49,926	\$85,074	\$77,469	1.098
001-120-000-130-01	8968 CO RD 612	07/07/23	\$255,000	WD	\$255,000	\$92,200	36.16	\$219,989	\$34,500	\$220,500	\$189,856	1.161
001-127-000-090-00	2470 FISH LAB RD	05/06/22	\$153,900	WD	\$153,900	\$52,600	34.18	\$140,885	\$5,000	\$148,900	\$139,084	1.071
001-128-000-015-00	9735 CO RD 612	04/26/22	\$201,000	WD	\$201,000	\$73,400	36.52	\$146,702	\$16,000	\$185,000	\$155,969	1.186
001-130-000-120-00	2870 ANN ARBOR RD	02/20/24	\$140,000	WD	\$140,000	\$42,300	30.21	\$94,973	\$5,000	\$135,000	\$92,091	1.466
001-130-000-290-02	2880 CONWAY TR	07/15/22	\$200,000	WD	\$200,000	\$70,600	35.30	\$190,607	\$11,400	\$188,600	\$183,426	1.028
001-132-000-070-09		08/25/23	\$44,000	WD	\$44,000	\$21,700	49.32	\$46,840	\$37,148	\$6,852	\$9,920	0.691
001-135-000-020-07	1811 FISH LAB RD	07/14/22	\$128,000	WD	\$128,000	\$32,800	25.63	\$89,949	\$13,490	\$114,510	\$78,259	1.463
Totals:			\$10,170,050		\$10,170,050	\$3,230,200		\$8,880,199		\$8,342,144	\$7,417,278	1.125
											E.C.F. =>	1.125

Commercial 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.
001-015-000-140-00	4610 AIRPORT RD	11/10/22	\$120,000	WD	\$120,000	\$41,900	34.92	\$140,473	\$95,636	\$24,364	\$62,797	0.388
001-022-000-005-09	3495 KNEELAND ST	03/07/23	\$225,000	WD	\$225,000	\$68,200	30.31	\$212,360	\$194,000	\$31,000	\$25,714	1.206
001-023-000-340-00	3229 CO RD 491	01/06/23	\$120,000	WD	\$120,000	\$26,900	22.42	\$126,211	\$94,348	\$25,652	\$44,626	0.575
001-023-000-360-01	3051 CO RD 491	01/05/23	\$902,000	WD	\$902,000	\$253,600	28.12	\$543,891	\$124,676	\$777,324	\$587,136	1.324
001-026-000-150-11	2783 S CO RD 489	07/28/23	\$277,000	WD	\$277,000	\$121,700	43.94	\$248,866	\$69,846	\$207,154	\$212,866	0.973
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	\$93,273	\$64,320	\$20,680	\$40,550	0.510
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
001-636-000-004-00	2961 MANTZ	12/01/23	\$70,000	WD	\$70,000	\$29,400	42.00	\$60,509	\$3,300	\$66,700	\$68,025	0.981
001-637-000-001-00	2935 JENSON ST	10/19/23	\$300,000	WD	\$300,000	\$85,400	28.47	\$265,154	\$67,486	\$232,514	\$276,846	0.840
001-640-000-005-02	4291 SALLING AVE (CR 612)	11/01/22	\$153,500	WD	\$153,500	\$201,900	131.53	\$328,259	\$93,120	\$60,380	\$279,595	0.216
001-642-000-007-01	4155 SALLING AVE (CR 612)	10/10/23	\$100,000	WD	\$100,000	\$69,100	69.10	\$153,969	\$32,160	\$67,840	\$170,601	0.398
001-642-000-008-01	4165 SALLING AVE (CR 612)	10/10/23	\$100,000	WD	\$100,000	\$82,100	82.10	\$186,476	\$43,562	\$56,438	\$200,160	0.282
Totals:			\$3,177,500		\$3,177,500	\$1,410,500		\$3,174,201		\$2,032,169	\$2,758,347	E.C.F. => 0.737