

**2025 Commercial Group 2001 Land Value Analysis for 2026 Assessments**

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd. Adj. Sale	City	Appraisal	Land Residual	Est. Land Value	Effct. Front	Depth	Dollar/FF	Actual Front	Other Parcel in Sale	Inspected Date - Class										
006-261-027-6000	9613 E HOUGHTON LAKE & LONG POIN	07/10/23	\$180,000	LC	03-ARMS LENGTH	\$165,000	\$118,700	71.94		\$221,330	\$29,151	\$85,471	341.9	167.7	\$85	323.35	11842181	4/3/2023 201										
006-450-054-0000	9133 W HOUGHTON LAKE DR	05/19/23	\$77,000	LC	03-ARMS LENGTH	\$77,000	\$23,000	29.87		\$71,467	\$31,792	\$34,279	137.1	217.0	\$246	114.00	11844921	3/30/2023 201										
006-024-013-0340	OLD 27	04/15/24	\$250,000	WD	03-ARMS LENGTH	\$250,000	\$96,100	39.24		\$225,393	\$77,882	\$53,275	129.1	250.0	\$603	100.00	118777	6/13/2023 201										
006-034-011-0321	8900 W HOUGHTON LAKE DR	08/22/23	\$240,000	WD	03-ARMS LENGTH	\$240,000	\$60,900	25.13		\$189,393	\$76,639	\$26,032	104.1	150.4	\$736	104.00	1185-569	3/31/2023 201										
Totals:													\$747,000	\$732,000	\$300,100	712.2	Average	\$199,057										
Std. Dev. =>													41.00	Sale Ratio =>	\$305													
Std. Dev. =>													21.10	per FF=>	\$300/FF													

**2026 Commercial Group 2001 Front Foot Rate as Applied**

**2026 Commercial Acreage Rate Table**

Per Acre	Total	Per Acre	Total	Per Acre	Total
1.5 Acre:	\$12,500	3 Acre:	\$7,000	10 Acre:	\$4,000
1.5 Acre:	\$11,100	4 Acre:	\$6,250	15 Acre:	\$3,500
2 Acre:	\$8,800	5 Acre:	\$5,500	20 Acre:	\$2,800
2.5 Acre:	\$7,800	7 Acre:	\$4,750	25 Acre:	\$2,700
				30 Acre:	\$2,650
				40 Acre:	\$2,500
				50 Acre:	\$2,300
				100 Acre:	\$2,000
				100 Acre:	\$2,000

A review of Commercial arm's-length sales during the two-year study period found no vacant land sales. Sales were also reviewed for neighboring townships and are displayed below. One sale was removed as an outlier. The average front foot calculation was given weight. The determined front foot rate has been applied. Acreage for commercial parcels was determined to be the same as residential. The residential acreage table has been applied.

2025 Residential Group 4001 Land Value Analysis for 2026 Assessments																				
Parcel Number	Street Address	Site Date	Acres	Instr.	Terms of Sale	Ad Val. \$	Std. when Sold	Ass'd Adj. \$	Cur. Appraisal	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Lottery/Pg	Other Parcels in Sale	Class				
006-033-014-005	1433 MICHELSON RD	07/09/23	0.259500	WD	03-ARMS LENGTH	\$99,100	\$99,100	\$6,273	\$13,400	\$15,960	1.38	1.38	\$4,546	1184/330		9/13/2023 401				
006-033-014-006	115 MICHELSON RD	04/07/23	0.200000	WD	03-ARMS LENGTH	\$100,500	\$100,500	\$12,185	\$13,775	\$15,960	1.98	1.98	\$6,957	1184/168		5/11/2023 401				
006-033-014-007	010 US 27 & W SHORE	04/07/24	0.145000	WD	03-ARMS LENGTH	\$1,500	\$1,500	\$9,750	\$14,500	\$9,750	10.00	10.00	\$4,833	1187/380		4/7/2021 402				
006-033-014-008	1335 WILKINSON RD	05/05/23	0.190000	WD	03-ARMS LENGTH	\$75,300	\$75,300	\$9,256	\$38,000	\$38,000	10.00	10.00	\$4,070	1184/878		5/11/2023 401				
006-033-014-009	1102/24 S WILKINSON RD	11/02/23	0.358500	WD	03-ARMS LENGTH	\$132,000	\$132,000	\$37,984	\$116,651	\$148,000	10.00	10.00	\$11,865	1188/1619		11/18/2024 401				
006-034-001-000	853 E HOLLAND LAKE DR	07/21/23	0.400000	WD	03-ARMS LENGTH	\$9,000	\$9,000	\$41,771	\$66,000	\$34,750	17.00	17.00	\$1,829	1184/2292		11/14/2023 401				
006-034-013-004	1130 MICHELSON RD	08/28/23	0.205000	WD	39-MULTI PARCEL ARMS LENGTH	\$133,800	\$133,800	\$41,679	\$67,172	\$74,851	23.51	18.51	\$7,857	1185/610	006-034-015-0030	10/20/2020 401				
Totals:											\$1,207,035	\$1,145,692	\$321,075	\$25,711	66.87	66.87	Average per Net Acre =>	4,801.48		

A review of arm's-length sales during the two-year study period found a minimal amount of acreage sales to draw conclusions from. Data was collected from neighboring townships to increase the pool of data. The results of the analysis have been entered into acreage rate table as determined.

Per Acre	Total	Per Acre	Total	Per Acre	Total	Per Acre	Total
1.5 Acre:	\$13,500	\$15,500	3 Acre:	\$21,000	\$21,000	10 Acre:	\$4,000
2 Acre:	\$9,800	\$17,600	5 Acre:	\$5,500	\$27,500	20 Acre:	\$2,800
2.5 Acre:	\$7,800	\$19,500	7 Acre:	\$4,750	\$33,250	25 Acre:	\$2,700

Sales Data Collected from Neighboring Townships in Roscommon County																
Parcel Number	Street Address	Site Date	Acres	Instr.	Terms of Sale	Ad Val. \$	Std. when Sold	Ass'd Adj. \$	Cur. Appraisal	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Lottery/Pg	Other Parcels in Sale	Class
008-019-005-0221	E HOUGHTON LAKE DR	08/08/24	\$15,000	MLC	03-ARMS LENGTH	\$10,000	\$10,000	66.67	\$14,000	\$15,000	1.00	1.00	\$15,000	1187/2680		
011-228-006-0006	4105 HARDACRE	03/07/25	\$15,000	WD	03-ARMS LENGTH	\$4,000	\$4,000	27.33	\$14,689	\$15,000	1.10	1.10	\$13,674	1189/2315		
008-004-011-0261	3886 W SCHOOL	06/27/23	\$11,000	WD	03-ARMS LENGTH	\$5,600	\$5,600	60.00	\$16,465	\$11,000	1.35	1.35	\$8,148	1184/1719		
017-024-008-0124	HILLCREST RD	04/30/24	\$20,000	WD	03-ARMS LENGTH	\$9,800	\$9,800	40.00	\$17,350	\$20,000	1.50	1.50	\$13,333	1187/046		
007-689-038-1060	206 EVANS AVENUE	10/23/23	\$5,500	WD	03-ARMS LENGTH	\$4,500	\$4,500	76.36	\$17,860	\$5,500	1.60	1.60	\$3,438	1185/1947		
006-021-024	32 SP UT VACANT	06/21/24	\$96,000	WD	39-SP UT VACANT	\$36,000	\$36,000	50.00	\$19,200	\$36,000	2.00	2.00	\$18,000	1187/1487		
008-015-008-0025	2813 LANSING RD	06/06/24	\$35,000	WD	03-ARMS LENGTH	\$19,900	\$19,900	29.65	\$19,750	\$35,000	2.50	2.50	\$13,725	1187/233487		
008-022-088-0000	CHIPPENAW TR	07/12/24	\$23,250	WD	19-MULTI PARCEL ARMS LENGTH	\$11,600	\$11,600	35.71	\$19,755	\$23,250	2.55	2.55	\$9,177	1187/2552	003-016-008-0060	
007-023-007-0000	NOXLEY DR	12/27/24	\$29,900	WD	03-ARMS LENGTH	\$20,400	\$20,400	47.74	\$31,847	\$29,900	3.30	3.30	\$9,061	1189/227		
008-015-014-0181	2064 W NESTEL RD	06/08/23	\$24,900	WD	03-ARMS LENGTH	\$11,000	\$11,000	46.39	\$21,964	\$24,900	4.23	4.23	\$5,886	1184/1315		
003-015-005-0010	WEST BRANCH DR	08/29/23	\$55,000	WD	19-MULTI PARCEL ARMS LENGTH	\$11,700	\$11,700	21.27	\$38,433	\$55,000	4.16	4.16	\$13,002	1185/729	003-013-005-0800	
011-214-014-0008	SOUTHVIEW DR	12/06/24	\$40,000	WD	03-ARMS LENGTH	\$22,000	\$22,000	51.18	\$23,760	\$40,000	4.90	4.90	\$4,490	1189/2310		
008-007-004-0000	WHISPER COVE TR	03/08/24	\$27,500	WD	03-ARMS LENGTH	\$20,200	\$20,200	70.50	\$23,887	\$27,500	4.95	4.95	\$8,076	1189/80		
011-226-015-0056	ELISE	11/27/23	\$30,000	WD	03-ARMS LENGTH	\$12,900	\$12,900	36.33	\$23,904	\$30,000	4.96	4.96	\$5,444	1186/1432		
002-022-009-0006	WHISPER COVE TR	08/18/23	\$18,500	WD	03-ARMS LENGTH	\$10,800	\$10,800	50.70	\$24,000	\$18,500	5.00	5.00	\$6,000	1185/2419		
011-210-001-0120	1078 S LOXLEY	10/14/24	\$48,000	WD	03-ARMS LENGTH	\$21,500	\$21,500	57.55	\$24,000	\$48,000	5.00	5.00	\$4,300	1185/296		
003-014-001-0205	1623 SPRINGWOOD DR	06/10/24	\$33,000	WD	03-ARMS LENGTH	\$49,000	\$49,000	38.79	\$26,025	\$33,000	6.25	6.25	\$5,739	1187/1145		
008-009-015-1032	N CUT	12/18/24	\$35,000	WD	03-ARMS LENGTH	\$17,800	\$17,800	51.14	\$27,372	\$35,000	6.25	6.25	\$5,601	1188/2601		
007-024-016-0070	MILES WAY	07/08/24	\$45,000	WD	39-SP UT VACANT	\$25,000	\$25,000	50.00	\$29,400	\$45,000	7.00	7.00	\$6,429	1188/1043	007-024-010-0080, 007-024-010-0090	
011-204-004-0050	WELCH	08/12/24	\$6,000	WD	03-ARMS LENGTH	\$3,000	\$3,000	68.38	\$32,558	\$6,000	7.54	2.49	\$4,642	1187/1716		
003-028-006-0120	4219 S OLDAWIN	10/05/23	\$18,500	WD	19-MULTI PARCEL ARMS LENGTH	\$8,000	\$8,000	62.50	\$45,054	\$18,500	8.74	3.87	\$915	1187/2253	011-204-004-0060	
003-028-006-0120	4219 S OLDAWIN	11/06/23	\$33,000	WD	03-ARMS LENGTH	\$11,900	\$11,900	64.32	\$35,800	\$33,000	9.00	9.00	\$2,056	1185/1627		
003-028-006-0120	4219 S OLDAWIN	09/11/24	\$49,000	WD	03-ARMS LENGTH	\$18,000	\$18,000	36.06	\$35,800	\$33,000	9.00	9.00	\$3,667	1185/2121		
003-028-006-0120	3520 OLD PINE TR	04/26/24	\$49,900	MLC	03-ARMS LENGTH	\$49,900	\$49,900	69.34	\$35,800	\$49,900	9.20	9.20	\$5,444	1187/1294		
008-003-014-0250	N CUT	03/01/24	\$42,500	WD	03-ARMS LENGTH	\$15,000	\$15,000	19.35	\$38,852	\$77,500	9.86	9.86	\$7,860	1186/1220		
007-020-006-0089	ROOT RD	02/17/25	\$50,000	WD	03-ARMS LENGTH	\$17,800	\$17,800	35.60	\$39,000	\$50,000	10.00	10.00	\$5,000	1185/2230		
003-003-003-0006	WHISPER COVE TR	09/11/24	\$86,000	WD	03-ARMS LENGTH	\$18,200	\$18,200	57.78	\$39,000	\$86,000	10.00	10.00	\$8,800	1188/545		
003-003-003-0009	WYWOOD RD	06/27/24	\$73,500	WD	03-ARMS LENGTH	\$18,200	\$18,200	24.49	\$39,105	\$73,500	10.65	10.65	\$7,313	1188/1961		
008-016-019-0020	3397 W HARVEY	02/02/24	\$27,000	WD	19-MULTI PARCEL ARMS LENGTH	\$18,400	\$18,400	36.44	\$40,275	\$27,000	11.10	11.10	\$4,550	1190/586	008-016-009-0040	
008-030-007-0000	4541 N CUT	11/04/24	\$50,500	WD	03-ARMS LENGTH	\$20,000	\$20,000	52.00	\$40,575	\$50,500	10.70	10.70	\$1,802	1187/1576		
003-024-005-0039	OLD PINE TR	08/21/23	\$29,900	WD	03-ARMS LENGTH	\$29,900	\$29,900	78.60	\$40,575	\$29,900	11.10	11.10	\$4,550	1190/586		
008-010-010-0015	W HENRY RD	01/08/24	\$35,000	WD	03-ARMS LENGTH	\$40,500	\$40,500	58.27	\$46,413	\$40,500	13.53	13.53	\$2,354	1185/445		
003-014-001-0711	RAILROAD GRADE	06/20/23	\$60,000	WD	03-ARMS LENGTH	\$23,600	\$23,600	54.23	\$46,413	\$60,000	13.60	13.60	\$3,897	1186/931		
003-014-001-0711	RAILROAD GRADE	02/07/24	\$40,000	WD	03-ARMS LENGTH	\$26,900	\$26,900	58.27	\$46,413	\$40,000	14.24	7.99	\$3,442	1186/763		
008-025-010-0050	N SPRINGWOOD DR	08/17/24	\$60,000	WD	19-MULTI PARCEL ARMS LENGTH	\$24,700	\$24,700	50.43	\$59,930	\$60,000	14.24	14.24	\$4,068	1186/654	003-014-001-0705	
008-025-010-0050	N SPRINGWOOD DR	08/17/23	\$86,500	WD	03-ARMS LENGTH	\$21,500	\$21,500	35.63	\$48,975	\$86,500	14.75	14.75	\$4,068	1186/679		
011-214-003-0045	NICOLETT	08/17/23	\$86,500	WD	03-ARMS LENGTH	\$19,300	\$19,300	21.81	\$51,300	\$86,500	17.89	17.89	\$4,947	1185/510		
002-001-001-1701	BUCKTAIL	11/03/23	\$56,750	WD	19-MULTI PARCEL ARMS LENGTH	\$25,000	\$25,000	59.52	\$72,240	\$56,750	18.29	9.15	\$2,296	1185/477	002-001-001-1702	
003-025-010-0010	S LOXLEY	04/08/24	\$68,900	WD	19-MULTI PARCEL ARMS LENGTH	\$15,200	\$15,200	26.78	\$32,200	\$68,900	18.30	18.30	\$3,101	1185/2076	011-215-001-0018	
003-025-010-0020	3562 W NESTEL RD	10/20/23	\$90,000	WD	19-MULTI PARCEL ARMS LENGTH	\$69,900	\$69,900	52.25	\$78,050	\$90,000	20.02	10.01	\$3,441	1187/82	003-025-013-0040	
003-038-009-0100	DOWLER RD	11/16/23	\$79,900	WD	19-MULTI PARCEL ARMS LENGTH	\$24,400	\$24,400	30.54	\$80,142	\$79,900	20.30	10.08	\$4,433	1185/1789	003-016-012-0080	
011-214-009-1080	S LOXLEY	03/25/24	\$67,300	MLC	03-ARMS LENGTH	\$20,400	\$20,400	72.86	\$61,084	\$67,300	23.22	23.22	\$3,801	1185/2611	003-038-009-0017	
008-016-008-0190	HARVEY RD	09/18/23	\$69,500	WD	03-ARMS LENGTH	\$30,700	\$30,700	44.82	\$73,000	\$69,500	29.15	29.15	\$2,500	1185/1963		
008-007-010-0020	GARDNER RD	12/09/23	\$125,000	WD	03-ARMS LENGTH	\$40,000	\$40,000	32.00	\$94,950	\$125,000	40.00	40.00	\$3,125	1185/444		
011-214-010-0020	S HARRISON	01/12/24	\$139,000	WD	03-ARMS LENGTH	\$29,100	\$29,100	22.56	\$88,128	\$139,000	41.85	41.85	\$3,082	1186/513		
011-215-010-0020	S HARRISON	05/17/24	\$152,000	WD	03-ARMS LENGTH	\$152,000	\$152,000	19.14	\$98,128	\$152,000	41.85	41.85	\$3,632	1187/743		
011-215-002-0080	FEDERAL	09/21/23	\$130,000	WD	32-SPLIT VACANT	\$130,000	\$130,000	22.31	\$115,951	\$130,000	43.14	43.14	\$3,015	1185/1370	011-215-001-0016	

2025 Residential Group 4002/Canal East of Old 27 and Long Point Dr Land Value Analysis for 2026 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Acad/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF	Actual Front	Other Parcels in Sale	Inspected Date
006-010-005-0200	4645 CANIS DR	07/21/23	\$275,000	WD	19-MULTI PARCEL ARMS LENGTH	\$275,000	\$134,000	48.73	\$26,810	\$32,925	\$84,735	70.6	103.5	\$466	85.00	1184-2377	6/23/2022
006-170-001-0000	4660 CANIS DR	08/02/24	\$325,000	WD	03-ARM'S LENGTH	\$325,000	\$185,100	56.95	\$42,641	\$107,950	\$225,600	188.0	300.0	\$574	188.00	1187-2349	6/23/2022
006-461-019-0000	BRADFORD DR	10/30/24	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$34,400	48.80	\$90,000	\$50,000	\$90,000	75.0	150.0	\$667	75.00	1188-1595	6/14/2022
006-021-016-0210	11468 WEST SHORE DR	07/14/23	\$97,500	WD	03-ARM'S LENGTH	\$97,500	\$42,600	48.74	\$17,969	\$59,496	\$90,067	75.1	50.0	\$793	130.00	1184-2128	5/5/2021
006-139-015-0000	112 ISLAND DR	06/20/23	\$168,000	WD	03-ARM'S LENGTH	\$168,000	\$165,500	45.68	\$192,157	\$63,343	\$90,000	75.0	150.0	\$845	75.00	1184-1624	3/28/2023
006-275-001-0000	13713 WEST SHORE DRIVE	09/19/24	\$200,000	WD	03-ARM'S LENGTH	\$200,000	\$105,400	52.70	\$267,111	\$172,889	\$240,000	200.0	150.0	\$864	200.00	1188-672	6/4/2021
006-221-052-0000	11366 WEST SHORE DR	08/24/23	\$257,500	WD	03-ARM'S LENGTH	\$257,500	\$97,400	37.83	\$273,637	\$101,439	\$117,576	98.0	100.0	\$1,035	120.00	1184-2486	9/14/2024
006-021-008-0116	1032 LONG POINT DR	08/19/24	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$25,500	39.23	\$72,034	\$65,000	\$59,081	60.0	150.0	\$1,083	60.00	1185-442	11/15/2024
006-210-021-0000	113 FORD CT	08/10/23	\$300,000	WD	03-ARM'S LENGTH	\$295,000	\$110,400	37.42	\$291,032	\$83,656	\$85,000	69.7	90.0	\$1,219	90.00	1187-2667	9/25/2025
006-130-034-0000	110 GRAHAM	10/09/23	\$300,000	PTA	03-ARM'S LENGTH	\$300,000	\$107,800	35.93	\$290,996	\$81,004	\$78,000	60.0	150.0	\$1,261	60.00	1185-184	6/14/2022
006-010-010-0320	13496 WEST SHORE DR	09/21/23	\$230,000	WD	03-ARM'S LENGTH	\$230,000	\$90,300	39.26	\$221,816	\$62,184	\$54,000	60.0	150.0	\$1,350	60.00	1185-1528	3/28/2023
006-595-008-0000	103 UTAH	09/06/23	\$239,900	WD	03-ARM'S LENGTH	\$239,900	\$78,000	32.51	\$221,839	\$98,661	\$81,600	68.0	150.0	\$1,451	68.00	1185-742	12/14/2021
006-463-039-0000	113 BRADN CRIS DR	08/23/24	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$123,600	30.30	\$350,548	\$193,661	\$144,000	120.0	150.0	\$1,612	120.00	1188-407	3/30/2023
006-370-027-0000	4706 BIRCHCREST	08/23/24	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$195,500	44.43	\$419,387	\$80,613	\$60,000	50.0	150.0	\$1,612	50.00	1188-0103	11/13/2024
006-241-006-0000	1346 LONG POINT	06/06/23	\$239,900	WD	03-ARM'S LENGTH	\$239,900	\$66,800	29.18	\$203,100	\$91,527	\$65,727	54.8	500.0	\$1,671	30.00	1184-1195	6/21/2024
006-220-005-0000	199 SIEBERT DR	10/01/24	\$430,000	WD	03-ARM'S LENGTH	\$430,000	\$8,400	38.44	\$392,067	\$126,733	\$88,800	74.0	150.0	\$1,713	74.00	1188-990	9/24/2025
006-170-002-0000	121 CHURCH ST	06/14/24	\$193,000	WD	03-ARM'S LENGTH	\$193,000	\$66,300	34.35	\$153,350	\$118,850	\$79,200	66.0	150.0	\$1,801	66.00	1187-1330	5/31/2024
006-210-005-0000	4696 BIRCHCREST	05/08/23	\$320,148	WD	03-ARM'S LENGTH	\$308,148	\$110,700	35.92	\$269,571	\$99,771	\$61,200	51.0	150.0	\$1,956	51.00	1184-621	6/21/2022
006-241-001-0000	1246 LONG POINT	12/16/24	\$251,000	WD	03-ARM'S LENGTH	\$251,000	\$70,900	28.25	\$203,100	\$113,627	\$65,727	54.8	500.0	\$2,075	30.00	1188-2545	5/31/2024
006-210-001-0000	11296 WEST SHORE DR & CHURCH	07/25/23	\$272,500	WD	03-ARM'S LENGTH	\$272,500	\$72,000	26.42	\$208,415	\$124,085	\$60,000	50.0	150.0	\$2,482	50.00	1184-2342	9/13/2023
006-341-009-0000	1210 LONG POINT	10/04/24	\$465,950	WD	03-ARM'S LENGTH	\$465,950	\$186,000	37.89	\$413,463	\$109,487	\$72,000	60.0	150.0	\$2,481	60.00	1188-1304	5/31/2024
006-021-014-0160	11560 WEST SHORE DR	05/22/23	\$289,000	WD	03-ARM'S LENGTH	\$289,000	\$91,000	31.49	\$273,332	\$125,668	\$60,000	50.0	150.0	\$2,513	50.00	1184-960	4/27/2021
Totals:			\$6,054,298			\$6,028,698	\$2,295,800	38.08	\$5,900,259	\$1,329,065	\$2,187,673	1,833.8		Average			
								8.43						per FF=>			
																	\$1,270

A review of arms-length sales during the two-year study period for Residential Group 4002 east of Old 27 and Long Point Dr found three vacant land sales. Two of these sales were given consideration as they are close in front foot value. The average was given some weight toward the final front foot rate. The determined front foot rate has been applied.

Residential Group 4002 Canals/River East of Old 27/Long Point Front Foot Rate as Applied  
\$1,250/FF

2026 Residential Average Rate Table

Per Acre	Total	Per Acre	Total	Per Acre	Total	Per Acre	Total	
1 Acre:	\$13,500	\$13,500	3 Acre:	\$7,000	\$21,000	10 Acre:	\$4,000	\$40,000
1.5 Acre:	\$11,100	\$16,650	4 Acre:	\$6,250	\$25,000	15 Acre:	\$3,500	\$52,500
2 Acre:	\$8,800	\$17,600	5 Acre:	\$5,500	\$27,500	20 Acre:	\$2,800	\$56,000
2.5 Acre:	\$7,800	\$19,500	7 Acre:	\$4,750	\$33,250	25 Acre:	\$2,700	\$67,500
		Average						
		per FF=>						

2025 Residential Group 4002 River/Canal West of Old 27 Land Value Analysis for 2025 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Acad/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF	Actual Front	Other Parcels in Sale	Inspected Date
006-161-039-0000	120 PINECREST DR	12/29/23	\$140,000	WD	19-MULTI PARCEL ARMS LENGTH	\$140,000	\$85,900	61.36	\$136,904	\$24,296	\$61,745	233.0	450.0	\$104	233.00	1186-265	11/18/2024
006-531-034-5000	9304 OLD HEAD RD	02/12/25	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$62,100	51.75	\$127,453	\$8,447	\$15,900	60.0	150.0	\$141	60.00	1189-773	9/25/2025
006-470-015-0000	4836 RIVER RD	08/09/24	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$124,300	49.72	\$254,591	\$6,804	\$11,955	43.0	150.0	\$158	43.00	1187-2541	5/3/2021
006-169-067-0000	PINECREST DR	06/08/23	\$10,000	WD	03-ARM'S LENGTH	\$6,800	\$6,800	68.00	\$15,900	\$10,000	\$15,900	60.0	150.0	\$167	60.00	1184-2660	4/5/2021
006-530-003-0000	9344 ELIZABETH	06/21/23	\$65,000	WD	03-ARM'S LENGTH	\$35,900	\$35,900	55.23	\$63,234	\$7,830	\$9,805	37.0	150.0	\$212	37.00	1184-1588	4/27/2021
006-162-055-0000	143 PINECREST DR	06/11/24	\$200,000	WD	19-MULTI PARCEL ARMS LENGTH	\$200,000	\$98,900	49.45	\$201,961	\$79,374	\$81,335	306.9	525.0	\$259	345.00	1187-1378	4/5/2021
006-531-036-0000	9255 FIELDS	09/13/24	\$150,000	WD	19-MULTI PARCEL ARMS LENGTH	\$150,000	\$75,500	50.33	\$150,718	\$32,672	\$33,390	126.0	300.0	\$259	126.00	1188-529	4/23/2021
006-530-014-0000	9291 ELIZABETH	09/25/24	\$75,000	WD	03-ARM'S LENGTH	\$75,000	\$29,000	37.33	\$65,066	\$23,044	\$33,500	50.0	150.0	\$461	50.00	1186-2523	4/23/2021
006-531-033-5000	9341 FIELDS	07/03/24	\$185,000	LC	03-ARM'S LENGTH	\$185,000	\$67,300	37.16	\$128,860	\$52,040	\$15,900	60.0	150.0	\$867	60.00	1187-1767	4/23/2021
Totals:			\$1,175,000			\$1,144,827	\$244,507	49.34	\$1,144,827	\$258,620	\$258,620	975.9		Average			
								9.88						per FF=>			
																	\$251

A review of arm's-length sales during the two-year study period found one vacant land sale. This sale was given consideration. However, one sale cannot be relied on to apply to an entire market. The average was given weight and the determined front foot rate has been applied.

2025 Residential Group 4002 Canals/River West of Old 27 Front Foot Rate as Applied  
\$250/FF



Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Acq. when Sold	Acq. Adj.	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF	Actual Front	Depth/Pair	Other parcels in Sale	Inspected Date	Class																		
006-200-004-0000	3341 LONG POINT	07/21/24	\$575,000	WD	19-MULTI PARCEL ARMS LENGTH	\$575,000	\$212,100	36.89	\$550,653	\$436,594	\$187,000	363.1	803.4	\$1,203	200.00	1187/817	006-013-009-0025	11/15/2024	401																		
006-330-006-0000	11028 WEST SHORE DR	07/21/23	\$550,000	WD	03-ARMS LENGTH	\$550,000	\$175,800	31.96	\$537,309	\$265,439	\$210,500	110.0	235.0	\$2,413	110.00	1184/2180	006-512-024-0000	9/12/2023	401																		
006-570-021-0000	12225 E HOUGHTON LAKE DR	11/19/24	\$740,000	WD	03-ARMS LENGTH	\$680,000	\$410,100	60.31	\$775,543	\$244,457	\$340,000	100.0	150.0	\$2,445	100.00	1188-2024		12/18/2024	401																		
006-021-024-0100	105 HOLT DR	06/10/24	\$257,000	WD	03-ARMS LENGTH	\$257,000	\$141,700	55.14	\$299,978	\$183,489	\$176,467	51.9	200.0	\$3,572	49.00	1187-1281		9/5/2024	401																		
006-027-007-0191	10558 WEST SHORE DR	06/11/24	\$690,000	WD	03-ARMS LENGTH	\$600,000	\$352,400	58.73	\$651,855	\$164,215	\$216,070	63.6	134.0	\$2,584	65.00	1187-1258		11/5/2024	401																		
006-210-013-0000	104 FORD CT	05/11/23	\$270,000	WD	03-ARMS LENGTH	\$270,000	\$145,500	38.73	\$292,510	\$170,932	\$189,442	56.9	115.0	\$3,004	60.00	1184-1256		6/14/2022	401																		
006-101-023-0000	12328 WEST SHORE DR	06/08/23	\$283,000	WD	03-ARMS LENGTH	\$283,000	\$105,000	37.10	\$298,499	\$180,701	\$146,200	43.0	150.0	\$3,040	40.00	1184-1284		9/12/2023	401																		
006-260-012-0000	206 SIEBERT DR	07/19/23	\$350,000	WD	03-ARMS LENGTH	\$350,000	\$183,800	38.33	\$363,746	\$180,701	\$170,000	50.0	150.0	\$3,125	50.00	1184-1282		9/12/2023	401																		
006-221-045-0000	206 SIEBERT DR	04/28/23	\$497,500	WD	03-ARMS LENGTH	\$457,500	\$184,400	40.31	\$467,613	\$193,887	\$204,000	60.0	150.0	\$3,321	60.00	1184-2269		9/12/2023	401																		
006-150-033-0000	2821 N TOWNLINE RD	06/22/23	\$180,000	WD	03-ARMS LENGTH	\$180,000	\$76,200	38.97	\$498,337	\$186,663	\$170,000	50.0	150.0	\$3,733	50.00	1184-431		11/18/2024	401																		
006-441-002-1000	335 LONG POINT	05/14/24	\$449,000	WD	03-ARMS LENGTH	\$449,000	\$184,400	42.33	\$498,337	\$186,663	\$170,000	50.0	150.0	\$3,733	50.00	1184-431		11/18/2024	401																		
006-441-012-5000	10937 E HOUGHTON LAKE DR	05/07/24	\$389,900	WD	03-ARMS LENGTH	\$180,000	\$76,200	42.33	\$498,337	\$186,663	\$170,000	50.0	150.0	\$3,733	50.00	1184-431		11/18/2024	401																		
006-305-005-0000	13110 WEST SHORE DR	05/24/24	\$725,000	WD	03-ARMS LENGTH	\$590,000	\$184,400	43.71	\$469,317	\$250,683	\$221,000	65.0	150.0	\$3,857	65.00	150-0		9/3/2025	401																		
006-021-003-0140	13782 WEST SHORE DR	08/21/24	\$930,000	WD	03-ARMS LENGTH	\$930,000	\$184,400	36.16	\$485,871	\$196,552	\$172,423	50.7	161.0	\$3,876	50.00	1185-1851		11/14/2023	401																		
006-441-004-5000	10787 E HOUGHTON LAKE DR	05/20/24	\$650,000	WD	03-ARMS LENGTH	\$650,000	\$285,500	43.98	\$344,765	\$195,135	\$170,000	50.0	150.0	\$3,903	50.00	150-0		11/13/2024	401																		
006-021-001-0185	12032 WEST SHORE DR	06/21/23	\$579,900	WD	03-ARMS LENGTH	\$579,900	\$188,500	40.91	\$649,052	\$383,862	\$320,414	94.2	136.0	\$4,073	110.42	1188-807		11/15/2024	401																		
006-210-008-0000	13336 WEST SHORE DR	10/26/23	\$695,500	WD	03-ARMS LENGTH	\$695,500	\$233,500	33.60	\$588,855	\$310,145	\$204,000	60.0	150.0	\$5,169	60.00	1185-1883		17/13/2023	401																		
006-021-003-0220	11712 WEST SHORE DR	12/23/24	\$446,500	WD	03-ARMS LENGTH	\$446,500	\$158,500	35.50	\$352,892	\$246,608	\$153,000	45.0	150.0	\$5,489	45.00	1188-0083		9/25/2025	401																		
006-110-004-0000	2215 LONG POINT	11/24/24	\$630,000	WD	03-ARMS LENGTH	\$630,000	\$232,200	36.86	\$503,209	\$330,791	\$204,000	60.0	150.0	\$5,513	60.00	1188-2180		17/13/2023	401																		
006-282-066-0000	615 LONG POINT	08/13/24	\$449,900	WD	03-ARMS LENGTH	\$429,600	\$142,700	33.22	\$341,037	\$224,563	\$136,000	40.0	150.0	\$5,614	40.00	1187-2543		9/25/2025	401																		
006-575-065-0000	10222 WEST SHORE DR	09/05/23	\$215,000	WD	03-ARMS LENGTH	\$215,000	\$55,900	26.00	\$179,079	\$86,321	\$51,000	15.0	150.0	\$5,755	15.00	1185-809		11/18/2024	401																		
006-027-067-0201	WEST SHORE DR	06/11/24	\$385,000	WD	03-ARMS LENGTH	\$385,000	\$102,400	26.60	\$217,659	\$385,000	\$217,659	64.0	139.0	\$6,014	65.00	1187-1252		9/12/2023	402																		
006-281-063-0000	345 LONG POINT	10/25/24	\$433,000	WD	03-ARMS LENGTH	\$433,000	\$135,400	31.27	\$334,900	\$244,070	\$136,000	40.0	150.0	\$6,102	40.00	1188-1673		5/28/2024	401																		
006-281-027-0000	523 LONG POINT	05/02/24	\$669,900	WD	03-ARMS LENGTH	\$669,900	\$238,800	35.65	\$546,665	\$259,235	\$136,000	40.0	150.0	\$6,481	40.00	1187-423		5/28/2024	401																		
Total:																			\$12,272,800	\$4,876,500	\$11,300,107	\$5,899,213	\$4,659,025	1,726.5	Average	\$3,417	per FF->										

2026 Residential Group 4004 Front Foot Rate as Applied  
\$3,450/FF

Per Acre	Total	Per Acre	Total	Per Acre	Total	Per Acre	Total
1.5 Acre:	\$13,500	3 Acre:	\$7,000	10 Acre:	\$4,000	30 Acre:	\$2,650
2 Acre:	\$11,100	4 Acre:	\$6,250	15 Acre:	\$3,500	40 Acre:	\$2,500
2.5 Acre:	\$8,800	5 Acre:	\$5,500	20 Acre:	\$2,800	50 Acre:	\$2,300
	\$7,800	7 Acre:	\$4,750	25 Acre:	\$2,700	100 Acre:	\$2,000
	\$19,500	7 Acre:	\$4,750	25 Acre:	\$2,700	100 Acre:	\$2,000

A review of arms-length sales during the two-year study period for Residential Group 0004 found one vacant land sale. This sale was given consideration toward the final front foot rate determination. The average was given weight. The determined front foot rate has been applied.

**2025 Residential Group 4006 Land Value Analysis for 2026 Assessments**

Parcel Number	Street Address	Sale Date	Sale Price	Inst.	Terms of Sale	Adj. Sale \$	Asst. when Sold	Adj./Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollar/FF	Actual Front	Depth/Range	Other Parcel in Sale	Inspected Date	Class									
006-150-001-0000	8601 E HOUGHTON LAKE & LINCOLN	05/26/23	\$23,000	WD	03-ARMY'S LENGTH	\$23,000	\$9,700	42.17	\$32,872	\$23,000	\$32,635	48.3	131.7	\$476	51.60	11844/051		4/4/2024	402									
006-140-015-0000	13061 WEST SHORE DR	06/12/23	\$189,000	WD	03-ARMY'S LENGTH	\$189,000	\$70,100	37.09	\$194,313	\$38,562	\$43,875	65.0	150.0	\$528	65.00	11841/639		11/15/2024	401									
006-512-021-0000	11071 WEST SHORE DR	11/10/23	\$110,000	WD	03-ARMY'S LENGTH	\$110,000	\$41,700	37.91	\$113,026	\$40,849	\$43,875	65.0	85.0	\$528	65.00	11852/295		6/4/2024	401									
006-210-053-1000	13321 WEST SHORE DR	06/27/24	\$65,000	WD	03-ARMY'S LENGTH	\$65,000	\$23,300	35.85	\$57,859	\$49,666	\$43,525	63.0	150.0	\$788	63.00	11871/933		6/14/2024	401									
006-010-004-0270	12150 E HOUGHTON LAKE DR	04/28/23	\$190,500	WD	19-MULTI PARCEL ARM'S LENGTH	\$190,500	\$52,200	27.40	\$197,206	\$98,646	\$74,250	180.0	300.0	\$897	110.00	11846/507	006-010-004-0260	5/11/2023	401									
006-480-011-5000	9254 JUNE BUG LANE	09/06/23	\$159,900	LC	03-ARMY'S LENGTH	\$159,900	\$35,700	22.33	\$118,695	\$54,955	\$37,750	50.0	150.0	\$1,099	50.00	11857/46		9/24/2023	401									
<b>Totals:</b>											\$737,400	\$232,700	31.56	\$762	Average	\$270,910	401.3											
											\$737,400	\$232,700	31.56	\$762	per FF=>													
											\$737,400	\$232,700	31.56	\$762	per FF=>													

A review of arm's length sales during the two-year study period found a suitable number of sales which include one vacant land sale. The vacant land sale was given consideration when determining a land value. The average was given weight. The determined front foot rate has been applied.

**2026 Residential Group 4006 Front Foot Rate as Applied**  
\$750/FF

**2026 Residential Acreage Rate Table**

Per Acre	Total	Per Acre	Total	Per Acre	Total
1 Acre:	\$13,500	\$13,500	3 Acres:	\$40,500	\$40,500
1.5 Acre:	\$11,100	\$16,650	4 Acres:	\$44,000	\$52,500
2 Acre:	\$8,800	\$17,600	5 Acres:	\$44,000	\$52,500
2.5 Acre:	\$7,800	\$19,500	7 Acres:	\$47,250	\$67,500
			10 Acres:	\$52,500	\$100,000
			15 Acres:	\$67,500	\$112,500
			20 Acres:	\$84,000	\$140,000
			25 Acres:	\$97,500	\$153,750
			30 Acres:	\$105,000	\$167,500
			40 Acres:	\$140,000	\$210,000
			50 Acres:	\$172,500	\$262,500
			60 Acres:	\$210,000	\$315,000
			70 Acres:	\$247,500	\$367,500
			80 Acres:	\$285,000	\$420,000
			90 Acres:	\$322,500	\$472,500
			100 Acres:	\$360,000	\$525,000