

NBHD	Parcel Number	Sale Date	Sale Price	Conf.	Liber/Page	Unadjusted Price per Acre	Topology	Irrigated	Total Acre	ROW	Drain	Residual Acre	Building Value	Fruit Value	Tillable Acre	Scrub Acre	Wet Acre	% of Land Adjusted	Other Acre Value	fruit Acre	Residual Value	Days	Months	Time Adjustment	Adjusted Sale Price	Tillable Price Per Acre
2	80-03-014-005-35	6/25/2021	\$42,000	No		\$4,526		No	9.450	0.170	0.000	9.28	\$0	\$0	0.000	4.680	0.000	50.43%	\$12,168	4.600	\$29,832	-84	-3	0.00%	29,832	\$6,485
2	80-04-019-021-00	5/3/2021	\$46,575	No	1720/286	\$4,908		No	9.890	0.250	0.150	9.49	\$0	\$0	1.240	0.970	0.000	10.22%	\$8,226	7.280	\$38,349	-32	-1	0.00%	38,349	\$5,268
2	80-06-030-016-00	6/28/2021	\$280,000	No	1722/328	\$5,523		No	51.635	0.942	0.000	50.693	\$16,509	\$0	0.000	10.143	0.830	21.65%	\$27,700	39.720	\$235,791	-87	-3	0.00%	235,791	\$5,936
2	80-09-031-003-50	5/8/2021	\$85,000	No	1722/007	\$9,692		No	9.070	0.300	0.000	8.77	\$0	\$0	0.000	0.000	0.330	3.76%	\$528	8.440	\$84,472	-37	-1	0.00%	84,472	\$10,009
1	80-14-006-012-00	6/15/2021	\$207,000	No	1722/172	\$5,308		No	40.000	1.000	0.000	39	\$0	\$0	29.410	0.000	0.000	0.00%	\$135,286	9.590	\$71,714	-74	-2	0.00%	71,714	\$7,478
3	80-12-029-014-05	7/7/2021	\$189,900	No	1722/520	\$11,558		No	17.800	1.370	0.000	16.43	\$0	\$0	0.000	0.000	0.000	0.00%	\$0	16.430	\$189,900	-96	-3	0.00%	189,900	\$11,558
1	80-14-007-004-25	2/14/2022	\$135,000	No	1733/234	\$7,454		No	19.110	1.000	0.000	18.11	\$0	\$0	0.000	0.000	0.000	0.00%	\$0	18.110	\$135,000	-313	-10	0.00%	135,000	\$7,454
2	80-09-013-017-00	12/7/2022	\$250,000	No	1746/825	\$5,146			49.824	1.246	0.000	48.578	\$12,236	\$0	2.129	11.144	12.425	48.52%	\$58,648	22.880	\$179,116	-606	-20	0.00%	179,116	\$7,829
			<b>\$1,235,475</b>			<b>\$54,116</b>						<b>200.351</b>								<b>127.050</b>					<b>964,174</b>	<b>\$7,589</b>
																									<b>Median:</b>	<b>\$7,466.22</b>

NBHD	Parcel Number	Sale Date	Sale Price	Conf.	Liber/Page	Unadjusted \$ per Acre	Total Acre	ROW	Drain	Residual Acre	Building Value	Residual Value	Days	Months	Time Adjust	Adjusted Sale Price	Buildable Price Per Acre
<b>0 to 2.49 acres</b>																	
2	80-17-027-031-35	12/3/2021	\$11,100	No	1732/321	\$10,979	1.176	0.165	0.000	1.011	\$0	11100	-242	-8	0.00%	11,100	10,979
2	80-18-016-020-45	4/23/2021	\$19,000	No	1718/639	\$16,934	1.214	0.092	0.000	1.122	\$0	19000	-22	-1	0.00%	19,000	16,934
1	80-01-012-014-51	6/2/2021	\$36,000	No	1720/976	\$30,075	1.326	0.129	0.000	1.197	\$0	36000	-61	-2	0.00%	36,000	30,075
2	80-09-029-022-15	10/28/2021	\$30,000	No	1728/438	\$21,994	1.500	0.136	0.000	1.364	\$0	30000	-207	-7	0.00%	30,000	21,994
2	80-17-027-070-50	7/7/2021	\$22,000	No	1723/114	\$13,741	1.790	0.189	0.000	1.601	\$0	22000	-96	-3	0.00%	22,000	13,741
1	80-01-020-002-05	9/2/2022	\$23,500	No	1743/114	\$15,719	1.620	0.125	0.000	1.495	\$0	23500	-511	-17	0.00%	23,500	15,719
1	80-02-020-028-66	6/27/2022	\$50,000	No	1740/400	\$30,618	1.766	0.133	0.000	1.633	\$0	50000	-446	-15	0.00%	50,000	30,618
1	80-02-036-013-40	4/28/2022	\$40,000	No	1737/742	\$27,137	1.607	0.133	0.000	1.474	\$0	40000	-387	-13	0.00%	40,000	27,137
2	80-05-025-009-35	4/2/2021	\$40,000	No	1716465	\$19,512	2.300	0.250	0.000	2.050	\$0	40000	-1	0	0.00%	40,000	19,512
2	80-09-031-020-01	10/21/2021	\$18,500	No	1727/876	\$7,708	2.400	0.000	0.000	2.400	\$0	18500	-200	-7	0.00%	18,500	7,708
1	80-01-028-054-07	7/28/2021	\$29,000	No	1723/953	\$13,146	2.451	0.245	0.000	2.206	\$0	29000	-117	-4	0.00%	29,000	13,146
2	80-09-010-001-40	5/20/2021	\$27,500	No	1720/278	\$11,633	2.489	0.125	0.000	2.364	\$0	27500	-49	-2	0.00%	27,500	11,633
										<b>19.917</b>						<b>\$346,600</b>	<b>\$17,402</b>
<b>2.5 to 4.99 acres</b>																	
2	80-06-020-022-35	9/2/2021	\$25,000	No	1726/745	\$10,549	2.500	0.130	0.000	2.370	\$0	25000	-151	-5	0.00%	25,000	10,549
3	80-13-029-015-10	2/17/2022	\$17,000	No	1734/37	\$7,240	2.500	0.152	0.000	2.348	\$0	17000	-316	-11	0.00%	17,000	7,240
3	80-18-035-001-20	2/24/2022	\$36,000	No	1733/740	\$11,371	3.333	0.167	0.000	3.166	\$0	36000	-323	-11	0.00%	36,000	11,371
1	80-15-008-011-20	2/18/2022	\$40,000	No	1734/177	\$10,256	4.000	0.100	0.000	3.900	\$0	40000	-317	-11	0.00%	40,000	10,256
1	80-01-020-002-20	10/10/2022	\$39,900	No	1744/943	\$9,975	4.500	0.500	0.000	4.000	\$0	39900	-549	-18	0.00%	39,900	9,975
1	80-01-030-014-75	7/27/2022	\$38,000	No	1741/355	\$12,726	3.134	0.148	0.000	2.986	\$0	38000	-476	-16	0.00%	38,000	12,726
2	80-04-029-001-10	7/30/2021	\$26,500	No	1723/988	\$7,160	4.230	0.529	0.000	3.701	\$0	26500	-119	-4	0.00%	26,500	7,160
1	80-01-024-037-20	7/23/2021	\$60,000	No	1723/418	\$13,915	4.479	0.167	0.000	4.312	\$0	60000	-112	-4	0.00%	60,000	13,915
3	80-13-008-040-00	2/17/2022	\$31,000	No	1733/461	\$7,025	4.563	0.150	0.000	4.413	\$0	31000	-316	-11	0.00%	31,000	7,025
1	80-15-016-028-20	7/21/2021	\$31,000	No	1723/109	\$7,113	4.843	0.485	0.000	4.358	\$0	31000	-110	-4	0.00%	31,000	7,113
										<b>35.554</b>						<b>\$344,400</b>	<b>\$9,687</b>
<b>5 to 9.99 acres</b>																	
1	80-01-020-002-20	5/10/2021	\$34,900	No	1719/844	\$7,756	5.000	0.500	0.000	4.500	\$0	34900	-39	-1	0.00%	34,900	7,756
2	80-06-003-010-00	4/14/2021	\$29,900	No	1720/168	\$6,444	5.350	0.710	0.000	4.640	\$0	29900	-13	0	0.00%	29,900	6,444
1	80-14-015-028-00	12/6/2021	\$54,888	No	1730/298	\$9,886	5.700	0.148	0.000	5.552	\$0	54888	-245	-8	0.00%	54,888	9,886
2	80-17-007-007-40	5/14/2021	\$30,000	No	1719/673	\$5,068	6.719	0.800	0.000	5.919	\$0	30000	-43	-1	0.00%	30,000	5,068
2	80-06-020-026-10	4/6/2021	\$35,000	No	1718/203	\$5,036	7.200	0.250	0.000	6.950	\$0	35000	-5	0	0.00%	35,000	5,036
2	80-06-020-009-00	4/14/2021	\$28,463	No	1719/103	\$3,621	8.000	0.140	0.000	7.860	\$0	28463	-13	0	0.00%	28,463	3,621
1	80-02-027-005-52	9/20/2022	\$40,000	No	1743/846	\$6,057	6.755	0.151	0.000	6.604	\$0	40000	-529	-18	0.00%	40,000	6,057
1	80-02-027-021-30	9/20/2022	\$30,000	No	1743/845	\$5,866	5.326	0.212	0.000	5.114	\$0	30000	-529	-18	0.00%	30,000	5,866
2	80-06-008-007-10	5/27/2022	\$63,000	No	1739/334	\$7,087	8.980	0.091	0.000	8.889	\$0	63000	-416	-14	0.00%	63,000	7,087
3	80-18-034-016-20	6/23/2021	\$58,000	No	1721/924	\$6,152	9.673	0.245	0.000	9.428	\$0	58000	-82	-3	0.00%	58,000	6,152
3	80-13-034-022-50	10/29/2021	\$60,000	No	1728/664	\$6,196	9.932	0.249	0.000	9.683	\$0	60000	-208	-7	0.00%	60,000	6,196
										<b>75.139</b>						<b>\$464,151</b>	<b>\$6,177</b>

Out Year Start:	4/1/2021	In Year Start:	4/1/2022
Out Year End:	3/31/2022	In Year End:	3/31/2023

TIME ADJUSTMENT TO 4/1/2021 0.0000 PER MONTH

Tillable \$5,750 Wet 1,600

NBHD	Parcel Number	Sale Date	Sale Price	Liber/Page	Unadjusted Price per Acre	Total Acre	ROW	Drain	Residual Acre	Building Value	Tillable Acre	Wet Acre	% of Land Adjusted	Other Acre Value	Scrub Acre	Residual Value	Days	Months	Time Adjustment	Adjusted Sale Price	Scrub Price Per Acre	Comments
2	80-18-033-010-01	9/3/2021	\$189,000	1725/510	\$3,345	57.100	0.600	0.000	56.500	\$0	0.000	0.000	0.00%	\$0	56.500	189,000	-152	-5	0.00%	\$189,000	\$3,345	
2	80-05-015-009-36	10/29/2021	\$55,000	1728/465	\$2,277	24.150	0.000	0.000	24.150	\$0	0.000	0.000	0.00%	\$0	24.150	55,000	-208	-7	0.00%	\$55,000	\$2,277	
2	80-03-001-011-00	7/12/2021	\$38,000	1723/061	\$3,448	12.656	1.635	0.000	11.021	\$0	0.000	0.000	0.00%	\$0	11.021	38,000	-101	-3	0.00%	\$38,000	\$3,448	
2	80-06-021-018-00	9/27/2021	\$10,000	1729/138	\$3,475	3.030	0.152	0.000	2.878	\$0	0.000	0.000	0.00%	\$0	2.878	10,000	-176	-6	0.00%	\$10,000	\$3,475	
2	80-06-029-003-00	4/1/2021	\$90,000	1716/547	\$3,090	30.500	0.800	0.000	29.700	\$0	0.000	0.000	0.00%	\$0	29.700	90,000	0	0	0.00%	\$90,000	\$3,090	
2	80-07-009-058-00	1/3/2022	\$49,000	1731/740	\$2,645	20.000	1.475	0.000	18.525	\$0	0.000	0.000	0.00%	\$0	18.525	49,000	-272	-9	0.00%	\$49,000	\$2,645	
2	80-07-027-045-00	3/3/2022	\$16,228	1734/184	\$3,329	5.000	0.125	0.000	4.875	\$0	0.000	0.000	0.00%	\$0	4.875	16,228	-332	-11	0.00%	\$16,228	\$3,329	
1	80-14-023-007-00	10/20/2021	\$41,500	1728/31	\$2,882	14.966	0.568	0.000	14.398	\$0	0.000	0.000	0.00%	\$0	14.398	41,500	-199	-7	0.00%	\$41,500	\$2,882	
1	80-15-009-004-17	2/18/2022	\$55,000	1734/176	\$2,810	19.780	0.207	0.000	19.573	\$0	0.000	0.000	0.00%	\$0	19.573	55,000	-317	-11	0.00%	\$55,000	\$2,810	
3	80-18-034-002-00	5/24/2021	\$40,000	1720/699	\$2,459	17.200	0.930	0.000	16.270	\$0	0.000	0.000	0.00%	\$0	16.270	40,000	-53	-2	0.00%	\$40,000	\$2,459	
3	80-18-035-001-01	5/7/2021	\$155,000	1719/481	\$155,000	60.000	2.475	0.000	57.525	\$0	0.000	0.000	0.00%	\$0	57.525	155,000	-36	-1	0.00%	\$155,000	\$2,694	
2	80-07-011-047-31	8/22/2022	\$105,000	1742/814	\$3,570	30.120	0.710	0.000	29.410	\$0	5.300	0.000	18.02%	\$30,475	24.110	74,525	-501	-17	0.00%	\$74,525	\$3,091	
3	80-10-011-008-10	5/3/2022	\$50,000	1737/725	\$2,500	20.000	0.000	0.000	20.000	\$0	0.000	4.330	21.65%	\$6,928	15.670	43,072	-392	-13	0.00%	\$43,072	\$2,749	
			<b>\$893,728</b>		<b>\$2,931.94</b>				<b>\$304,825</b>						<b>\$295,195</b>					<b>\$856,325</b>	<b>\$2,901</b>	<b>Use 2,900</b>

NBHD	Parcel Number	Sale Date	Sale Price	Liber/Page	Unadjusted Price per Acre	Irrigated	Total Acre	ROW	Drain	Residual Acre	Building Value	Fruit Value	Scrub Acre	Wet Acre	% of Land Adjusted	Other Acre Value	Tillable Acre	Residual Value	Days	Months	Time Adjustment	Adjusted Sale Price	Tillable Price Per Acre
2	80-05-008-030-15	7/12/2021	\$120,000	1723/282	\$4,080	No	29.680	0.265	0.000	29.415	\$0	\$0	15.315	0.000	52.07%	\$39,819	14.100	\$80,181	259	9	0.00%	80,181	\$5,687
2	80-05-029-009-01	7/1/2021	\$135,000	1722/563	\$4,039	No	35.000	1.580	0.000	33.42	\$0	\$0	3.020	0.000	9.04%	\$7,852	30.400	\$127,148	270	9	0.00%	127,148	\$4,183
2	80-05-036-001-01	3/22/2022	\$293,050	1735/293	\$4,491	No	67.950	2.700	0.000	65.25	\$0	\$0	2.810	1.280	6.27%	\$9,354	61.160	\$283,696	9	0	0.00%	283,696	\$4,639
2	80-51-719-039-01	9/16/2021	\$184,000	1726/397	\$5,271	No	35.102	0.195	0.000	34.907	\$0	\$0	12.590	0.000	36.07%	\$32,734	22.317	\$151,266	195	7	0.00%	151,266	\$6,778
2	80-02-025-006-20	3/15/2022	\$735,800	1734/570	\$6,493	No	113.330	0.000	0.000	113.33	\$0	\$0	2.000	0.000	1.76%	\$5,200	111.330	\$730,600	16	1	0.00%	730,600	\$6,562
2	80-04-007-013-01	7/16/2021	\$180,000	1722/940	\$4,543	No	39.890	0.267	0.000	39.623	\$0	\$0	6.360	0.000	16.05%	\$16,536	33.263	\$163,464	255	9	0.00%	163,464	\$4,914
2	80-03-020-014-10	12/3/2021	\$230,000	1730/192	\$4,882	No	47.389	0.280	0.000	47.109	\$0	\$0	6.000	0.000	12.74%	\$15,600	41.109	\$214,400	118	4	0.00%	214,400	\$5,215
2	80-03-001-018-00	2/18/2022	\$208,000	1733/442	\$5,708	No	39.410	2.970	0.000	36.44	\$0	\$0	7.530	3.510	30.30%	\$25,194	25.400	\$182,806	43	1	0.00%	182,806	\$7,197
2	80-05-028-017-00	9/13/2022	\$385,000	1743/619	\$4,998	No	80.000	2.975	0.000	77.025	\$46,835	\$0	28.205	5.930	44.32%	\$82,821	42.890	\$255,344	-162	-5	0.00%	255,344	\$5,953
2	80-04-003-021-02	12/28/2022	\$300,000	1747/273	\$5,310	No	58.462	0.758	1.208	56.496	\$10,919	\$0	15.236	1.060	28.84%	\$41,310	40.200	\$247,771	-267	-9	0.00%	247,771	\$6,163
2	80-03-016-001-51	2/7/2022	\$120,000	1733/91	\$5,272	No	23.348	0.586	0.000	22.762	\$0	\$0	1.270	0.000	5.58%	\$3,302	21.492	\$116,698	54	2	0.00%	116,698	\$5,430
			<b>\$2,890,850</b>							<b>555.777</b>							<b>443.661</b>					<b>2,553,374</b>	<b>\$5,755</b>

NBHD 1		
Tillable	\$	5,000
Fruit	\$	5,000
Blueberry	\$	7,500
Woods (High)	\$	2,800
Woods (Low)	\$	2,800
Pasture/Scrub	\$	2,800
Swamp	\$	1,600
ROW	\$	-
Drain	\$	-
Pond	\$	3,000
Bldg Site 0-1	\$	17,400
Bldg Site 1-2.5	\$	17,400
Bldg Site 2.5-5	\$	9,700
Bldg Site 5-10	\$	6,200
Bldg Site >10	\$	5,000



**South Haven Twp Commercial Rates**

Grouping	Rate	Unit
M-140 HWY	\$27,000	Acre
PHOENIX (E/196)	\$122,200	Acre
PHOENIX (w/196)	\$43,000	Acre
RURAL COMM	\$27,000	Acre
BLUE STAR HWY	\$43,000	Acre
MOBILE PARK	\$27,000	Acre
ROW-RIGHT OF WAY	\$0	Acre
SPOT COMM	\$27,000	Acre
< 1 ACRE	\$73,400	Acre
PHOENIX BUSINESS	\$122,200	Acre
SCRUB	\$2,900.00	Acre

Commercial < 1 acre Land Value Analysis

Out Year Start 4/1/2021	In Year Start 3/31/2022	New Sales Start 4/1/2022	New Sales End 3/31/2023	TIME ADJUSTMENT TO 4/1/2022	LB Ratio 0.1228	Weighted Abstraction Land Residual Land Price	\$158,683	Weighted Land Price and Land Abstraction Rate	\$1,292,500																	
Out Year End 3/31/2021	In Year End 3/31/2022																									
Vacant	Abstraction																									
Allocation	Allocation																									
NBHD	Method	Parcel Number	Address	Sale Date	Sale Price	Libra/Page	Total Acre	Total Sq Ft	Total Front Ft	ROW (Sq Ft)	Building Value	Land Residual	Indicated LB Ratio	Residual Acre	Residual Sq Ft	Unadjusted \$ / Acre	Unadjusted \$ / Sq Ft	Days	Months	Time Adjustment	Adjusted Sale Price	Adjusted Price Per Acre	Adjusted Price Per Sq Ft	Adjusted Price Per Front Ft	Comments	
Abstraction	80-45-700-120-00	210 Morrill St Lawton	3/30/2023	\$995,000	1750/511	2.85	124.146	510.33	0	\$707,925	\$227,075	0.2429	2.85	124.146	\$78,875	\$1.83	-359	-12		0.00%						
Abstraction	80-53-852-006-55	718 Kentucky Ave South Haven	8/9/2022	\$6,000,000	2143/128	8.255	359,388	409.49	0	\$5,464,025	\$535,975	0.0892	8.26	359,588	\$64,918	\$1.49	-128	-4		0.00%	\$535,975	\$64,918	\$1.49	\$1,208.69	Sold w/80-53-852-006-60, 80-53-852-011-10, 80-53-852-006-50	
Abstraction	80-53-852-006-55	718 Kentucky Ave South Haven	8/9/2022	\$6,000,000	2143/128	8.255	359,388	409.49	0	\$5	\$738,800	0.1228	8.26	359,588	\$88,255	\$2.05	-128	-4		0.00%	\$738,800	\$88,255	\$2.05	\$1,799.31	Sold w/80-53-852-006-60, 80-53-852-011-10, 80-53-852-006-50	
Abstraction	80-54-650-026-10	204 W Monroe St Bangor	9/26/2022	\$232,500	1744/296	0.26	11,326	124	0	\$215,056	\$17,444	0.0750	0.26	11,326	\$67,092	\$1.54	-175	-6		0.00%	\$17,444	\$67,092	\$1.54	\$77.88		
Abstraction	80-54-650-026-10	204 W Monroe St Bangor	9/26/2022	\$232,500	1744/296	0.26	11,326	124	0	\$0	\$28,551	0.1228	0.26	11,326	\$109,811	\$2.52	-175	-6		0.00%	\$28,551	\$109,811	\$2.52	\$177.46		
Abstraction	80-41-200-004-00	915 E Main St Paw Paw	10/27/2022	\$560,000	1745/992	0.6	26,136	179.62	0	\$517,938	\$42,062	0.0751	0.60	26,136	\$70,103	\$1.61	-206	-7		0.00%	\$42,062	\$70,103	\$1.61	\$234.17		
Abstraction	80-41-200-004-00	915 E Main St Paw Paw	10/27/2022	\$560,000	1745/992	0.6	26,136	179.62	0	\$0	\$68,768	0.1228	0.60	26,136	\$114,611	\$2.63	-206	-7		0.00%	\$68,768	\$114,611	\$2.63	\$382.85		
Abstraction	80-53-867-011-00	176 Phoenix St South Haven	8/15/2022	\$950,000	2741/629	2.087	90,039	287.995	0	\$116,460	\$833,540	0.1228	2.07	90,039	\$54,499	\$1.30	-122	-4		0.00%	\$116,460	\$54,499	\$1.30	\$405.08		
Abstraction	80-14-015-033-00	39617 W Red Arrow Hwy Paw Paw	3/15/2023	\$275,000	1750/511	2.188	95,745	184.6	0.139	\$121,301	\$153,699	0.5889	2.20	95,745	\$69,927	\$1.61	-344	-11		0.00%	\$153,699	\$69,927	\$1.61	\$832.61	Sold w/14-015-033-00	
Abstraction	80-02-002-012-20	25142 Red Arrow Hwy Mattawan	4/8/2022	\$35,000	1737/324	0.732	31,886	150	4922.28	\$0	\$35,000	N/A	0.62	26,964	\$84,943	\$1.30	-7	0		0.00%	\$35,000	\$84,943	\$1.30	\$338.33		
Abstraction	80-02-002-018-00	25142 Red Arrow Hwy Mattawan	8/4/2022	\$200,000	1742/66	0.624	27,181	100	6088.4	\$0	\$24,900	0.1228	0.48	21,083	\$50,744	\$1.16	-123	-4		0.00%	\$24,900	\$50,744	\$1.16	\$245.60		
Abstraction	80-09-032-014-00	62036 Cr. 804	12/8/2022	\$100,000	1746/739	0.553	24,000	346.5	10387.28	\$0	\$18,400	0.1228	0.32	31,721	\$58,476	\$1.34	-245	8		0.00%	\$18,400	\$58,476	\$1.34	\$53.16		
Abstraction	80-02-002-017-20	24901 Red Arrow Hwy Mattawan	1/26/2022	\$125,000	1732/489	1.003	43,691	200.332	11985	\$77,771	\$47,229	0.3778	0.73	31,706	\$64,875	\$1.49	65	2		0.00%	\$47,229	\$64,875	\$1.49	\$238.87		
Abstraction	80-14-018-033-60	45045 Red Arrow Paw Paw	7/26/2021	\$730,000	1755/112	2.46	107,158	260	23522.4	\$976,123	\$149,877	0.2082	1.92	83,635	\$73,061	\$1.79	-245	8		0.00%	\$149,877	\$73,061	\$1.79	\$576.45		
Abstraction	80-14-018-033-60	45045 Red Arrow Paw Paw	7/26/2021	\$730,000	1755/112	2.46	107,158	260	23522.4	\$0	\$88,416	0.1228	1.92	83,635	\$46,950	\$1.06	-245	8		0.00%	\$88,416	\$46,950	\$1.06	\$340.06		
Abstraction	80-14-110-002-00	309 S Kalamazoo St Paw Paw	10/21/2021	\$150,000	1756/816	0.2	8,712	66	0	\$136,407	\$13,593	0.0906	0.20	8,712	\$67,965	\$1.36	160	5		0.00%	\$13,593	\$67,965	\$1.36	\$205.95		
							4091.878							32.02	1,394,567						#VALUE!	#VALUE!	#VALUE!	#VALUE!		
															Use	\$78,400 / Acre										

Vacant  
Abstraction  
Allocation





Commercial Phoenix (W/196), Blue Star Hwy Land Value Analysis

Old Year Start <b>4/1/2021</b>	In Year Start <b>4/1/2022</b>	New Year Start <b>4/1/2022</b>
<b>10/24/2021</b>	<b>08/28/2022</b>	<b>09/28/2022</b>

TIME ADJUSTMENT TO  
**4/1/2022**

US Ratio  
**0.0000**

MOV/0  
100.0000

\$0

\$0

Market	Market	Address	Sale Price	Char/Type	Total Area	Total Sq Ft	Acre	Lot	Use	Market	Market Value	Ratio		Days	Months	Adj. Factor	Sale Price	Adj. Price	Adj. Price	Adj. Price	Comments
												US Ratio	MOV/0								
	80-02-004-00-00	W Main St North	1,600,000	0.00%	1,516,272	50	0	0.00%	0.00%	1.000	1,600,000	100.00%	100.00%	0	0.00%	1.000	1,600,000	1,600,000	1,600,000	1,600,000	
	80-02-004-00-00	42 Sago Court East	1,750,000	0.00%	1,750,000	0	0	0.00%	0.00%	1.000	1,750,000	100.00%	100.00%	0	0.00%	1.000	1,750,000	1,750,000	1,750,000	1,750,000	
	80-04-014-00-00	4217 S Red Arrow Hwy New Pkw	2,700,000	0.00%	2,700,000	0	0	0.00%	0.00%	1.000	2,700,000	100.00%	100.00%	0	0.00%	1.000	2,700,000	2,700,000	2,700,000	2,700,000	
	80-06-015-00-00	42321 S 24th Street	800,000	0.00%	800,000	0	0	0.00%	0.00%	1.000	800,000	100.00%	100.00%	0	0.00%	1.000	800,000	800,000	800,000	800,000	0.00%
	80-04-014-00-00	37101 Western Dr New Pkw	1,700,000	0.00%	1,700,000	0	0	0.00%	0.00%	1.000	1,700,000	100.00%	100.00%	0	0.00%	1.000	1,700,000	1,700,000	1,700,000	1,700,000	
	80-07-004-00-00	2801 S 48th New Pkw	1,100,000	0.00%	1,100,000	0	0	0.00%	0.00%	1.000	1,100,000	100.00%	100.00%	0	0.00%	1.000	1,100,000	1,100,000	1,100,000	1,100,000	
			<b>17,100,000</b>		<b>17,100,000</b>						<b>17,100,000</b>	<b>100.00%</b>	<b>100.00%</b>				<b>17,100,000</b>	<b>17,100,000</b>	<b>17,100,000</b>	<b>17,100,000</b>	
											<b>18,204</b>	<b>444,663</b>					<b>548,408</b>	<b>548,683.11</b>	<b>58,900</b>	<b>525.83</b>	

Vacant  
Allocation

Commercial Phoenix (E/196), Phoenix Business Land Value Analysis

Out Year Start: 4/1/2021	In Year Start: 4/1/2022	New Sales Start: 4/1/2022	TIME ADJUSTMENT TO 4/1/2022	Mobile Park Spot Comm Land Value	LB Ratio: 0.4995	Weights previous land: \$616,878	Weights sale price: \$1,235,000
Out Year End: 3/31/2022	In Year End: 3/31/2023	New Sales End: 3/31/2023			Prev LB Ratio:		

Vacation	Method	Parcel Number	Address	Sale Date	Sale Price	Libr/Page	Total Acre	Total Sq Ft	Total Front Ft	ROW (Sq Ft)	Building Value	Land Residual	Midvalued LB Ratio	Residual Acre	Residual Sq Ft	Unadjusted \$ / acre	Unadjusted \$ / Sq Ft	Days	Months	Time Adjustment	Adjusted Sale Price	Adjusted Price Per Acre	Adjusted Price Per Sq Ft	Adjusted Price Per Front Ft	Comments
Abstraction		80-17-028-021-00	19310 Blue Star Hwy South Haven	1/11/2023	\$350,000	1748/357	2.44	106,286	150	0	\$83,375	\$266,625	0.7618	2.44	106,286	\$109,273	\$2.51	280	-9	0.00%	\$266,625	\$109,273	\$2.51	\$1,777.50	
Abstraction		80-17-015-029-50	08337 MI40 Hwy South Haven	8/19/2021	\$625,000	1723/480	2.5	108,900	66	2178	\$150,381	\$276,619	0.4304	2.45	106,722	\$112,089	\$2.57	212	7	0.00%	\$276,619	\$112,089	\$2.57	\$4,360.89	
Allocation		80-17-015-029-50	08337 MI40 Hwy South Haven	8/19/2021	\$625,000	1723/480	2.5	108,900	66	2178	\$0	\$312,188	0.4995	2.45	106,722	\$127,423	\$2.93	222	7	0.00%	\$312,188	\$127,423	\$2.93	\$4,790.11	
Abstraction		80-17-015-040-20	08947 MI40 Hwy South Haven	3/16/2022	\$260,000	1734/649	0.884	38,507	191.44	9583.2	\$184,366	\$75,634	0.2909	0.66	28,924	\$113,907	\$2.61	15	1	0.00%	\$75,634	\$113,907	\$2.61	\$395.08	Sold w/80-17-015-116-10
Allocation		80-17-015-040-20	08947 MI40 Hwy South Haven	3/16/2022	\$260,000	1734/649	0.884	38,507	191.44	9583.2	\$0	\$120,870	0.4995	0.66	28,924	\$165,587	\$4.40	15	1	0.00%	\$120,870	\$165,587	\$4.40	\$678.38	Sold w/80-17-015-116-10
							664.88							8.67	377,578						\$1,058,936	\$122,146.87	\$2.80	\$1,592.67	
																						Use	\$122,200 / Acre		

Vacant  
Abtraction  
Allocation

21 Deer Creek Land Value Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class
80-17-155-001-00	13724 DEER CREEK DR	06/20/22	\$30,500	WD	03-ARM'S LENGTH	\$30,500	\$22,500	73.77	\$331,077	\$30,500	\$41,705	0.0	0.0	0.45	0.45	#DIV/0!	\$67,478	\$1.55	0.00	23	1739-988		DEER CREEK	0	0	0 NOT INSPECTED	401	
80-17-155-005-00	13841 DEER CREEK DR	02/02/22	\$45,125	WD	03-ARM'S LENGTH	\$45,125	\$25,300	56.07	\$349,896	\$45,125	\$48,105	0.0	0.0	0.52	0.52	#DIV/0!	\$86,612	\$1.99	0.00	23	1732-770		DEER CREEK	0	0	0 NOT INSPECTED	401	
80-17-155-015-00	13241 DEER CREEK DR	06/03/22	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$39,200	53.09	\$54,015	\$55,000	\$54,015	0.0	0.0	0.59	0.59	#DIV/0!	\$94,017	\$2.16	0.00	23	1739-427		DEER CREEK	0	0	0 NOT INSPECTED	401	
80-17-155-016-00	13165 DEER CREEK DR	02/09/23	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$33,100	55.17	\$61,230	\$60,000	\$61,230	0.0	0.0	0.66	0.66	#DIV/0!	\$90,488	\$2.08	0.00	23	1749-227		DEER CREEK	0	0	0 NOT INSPECTED	401	
80-17-155-025-00	74962 DEER CREEK CT	10/13/21	\$35,625	WD	03-ARM'S LENGTH	\$35,625	\$20,000	56.14	\$209,774	\$35,625	\$40,407	0.0	0.0	0.44	0.44	#DIV/0!	\$81,336	\$1.87	0.00	23	1727-482		DEER CREEK	0	0	0 NOT INSPECTED	401	
80-17-155-025-00	74962 DEER CREEK CT	07/08/22	\$30,500	WD	03-ARM'S LENGTH	\$30,500	\$21,800	71.48	\$209,774	\$30,500	\$40,407	0.0	0.0	0.44	0.44	#DIV/0!	\$69,635	\$1.60	0.00	23	1741-172		DEER CREEK	0	0	0 NOT INSPECTED	401	
80-17-155-026-00	74943 DEER CREEK CT	10/13/21	\$35,625	WD	03-ARM'S LENGTH	\$35,625	\$21,200	59.51	\$383,709	\$35,625	\$42,743	0.0	0.0	0.46	0.46	#DIV/0!	\$76,944	\$1.77	0.00	23	1727-483		DEER CREEK	0	0	0 NOT INSPECTED	401	
80-17-155-027-00	74911 DEER CREEK CT	07/22/22	\$30,500	WD	03-ARM'S LENGTH	\$30,500	\$22,800	74.75	\$357,210	\$30,500	\$42,175	0.0	0.0	0.46	0.46	#DIV/0!	\$66,740	\$1.53	0.00	23	1741-314		DEER CREEK	0	0	0 NOT INSPECTED	401	

Totals: \$322,875

\$322,875

\$195,900

\$1,956,685

\$322,875

\$370,787

0.0

4.02

4.02

Sale. Ratio => 60.67

Average per FF=> #DIV/0!

Average per Net Acre=> 80,377.15

Average per SqFt=> \$1.85

Concluded SF Rate \$1.85

**Industrial Land Value Analysis**

Out Year Start: 4/1/2021	In Year Start: 4/1/2022	New Sales Start: 4/1/2022
Out Year End: 3/31/2022	In Year End: 3/31/2023	New Sales End: 3/31/2023

TIME ADJUSTMENT TO 4/1/2022 0 MONTH

PER LB Ratio: 0.1132

Weighted Abstracted Land Residual of Used Sales <1ac \$43,003

Weighted sale price of Used Abstracted Sales <1ac: \$380,000

NBHD	Valuation Method	Parcel Number	Address	Sale Date	Sale Price	Libert/Page	Total Acre	Total Sq Ft	Total Front Ft	ROW (Sq Ft)	Building Value	Land Residual	Indicated LB Ratio	Residual Acre	Residual Sq Ft	Unadjusted \$/Acre	Unadjusted \$/Sq Ft	Days	Months	Time Adjustment	Adjusted Sale Price	Adjusted Price Per Acre	Adjusted Price Per Sq Ft	Adjusted Price Per Front Ft	Comments	Vacant Allocation			
																											Prey LB Ratio:		
Fair	Abstraction	80-16-005-013-01	75793 M 40 Hwy Lawton	10/17/2022	\$403,000	1744/926	33.321	1,451,463	616	0	\$19,642	\$383,558	0.9513	33.32	1,451,463	\$11,511	\$0.26	156	-7	0.00%	\$383,558	\$11,511	\$0.26	\$622.66	Combo of 80-16-005-013-00 & 005-030-30; Beth-Riley Constr.				
Fair	Abstraction	80-02-017-011-30	59259 CR 653	11/09/2022	\$440,000	1746/715	6.899	300,120	903.35	29795.04	\$426,362	\$33,638	0.0765	6.22	270,725	\$5,412	\$0.12	128	-8	0.00%	\$33,638	\$5,412	\$0.12	\$37.24					
Fair	Abstraction	80-40-541-001-01	10 E Main St Grand Junction	12/2/2022	\$32,000	1746/660	0.6	26,136	389	0	\$27,959	\$4,041	0.1263	0.60	26,136	\$6,735	\$0.15	241	-8	0.00%	\$4,041	\$6,735	\$0.15	\$10.39					
Fair	Vacant	80-04-002-046-20	25902 60 1/2 St Banger	4/28/2022	\$75,000	1738/023	7.145	311,236	67.8	2221.56	\$0	\$75,000	N/A	7.09	309,015	\$10,572	\$0.24	27	-1	0.00%	\$75,000	\$10,572	\$0.24	\$1,106.19					
Fair	Vacant	80-47-081-013-01	Haven St Paw Paw	3/24/2022	\$18,000	1737/031	18.276	796,103	112	0	\$0	\$18,000	N/A	18.28	796,103	\$10,133	\$0.23	8	0	0.00%	\$18,000	\$10,133	\$0.23	\$1,651.79					
Fair	Abstraction	80-09-002-010-10	61430 CR 388 South Haven	10/7/2022	\$100,000	1744/435	3	130,680	250	8232.84	\$67,475	\$32,525	0.3253	2.81	122,447	\$11,571	\$0.27	186	-6	0.00%	\$32,525	\$11,571	\$0.27	\$130.10					
Fair	Abstraction	80-04-028-153-50	42110 CR 687 Hartford	12/31/2022	\$100,000	1734/893	3	130,680	396	22869	\$84,450	\$15,545	0.1355	2.48	107,811	\$6,281	\$0.14	8	0	0.00%	\$15,545	\$6,281	\$0.14	\$39.36					
Fair	Abstraction	80-05-024-011-00	13702 MAD Cobles	5/18/2021	\$92,000	1720/448	1.367	59,547	471.6	15662.5	\$85,130	\$14,470	0.1547	1.01	43,984	\$11,856	\$0.26	313	10	0.00%	\$14,470	\$11,856	\$0.26	\$24.32					
Fair	Abstraction	80-05-024-012-00	13162 MAD Cobles	8/24/2021	\$85,000	1725/39	1.08	47,045	150	3484.8	\$73,248	\$11,732	0.1380	1.00	43,560	\$11,732	\$0.27	217	7	0.00%	\$11,732	\$11,732	\$0.27	\$78.21					
Fair	Abstraction	80-06-080-004-00	53808 CR388 Grand Junction	10/25/2021	\$171,000	1728/785	2.6	69,696	264	0	\$153,240	\$15,760	0.0922	1.60	68,896	\$9,800	\$0.23	156	5	0.00%	\$15,760	\$9,800	\$0.23	\$59.70					
Fair	Abstraction	80-12-033-015-20	65780 94th Ave Dowagiac	2/1/2022	\$138,689	1731/627	7.636	332,624	792	38942.64	\$290,230	\$48,459	0.1411	6.74	293,682	\$7,188	\$0.17	60	2	0.00%	\$48,459	\$7,188	\$0.17	\$61.19					
Fair	Abstraction	80-14-017-042-00	58794 CR 671 Paw Paw	6/18/2021	\$100,000	1721/896	8.99	391,604	273.03	9583.2	\$290,868	\$69,132	0.2304	8.77	382,021	\$7,881	\$0.18	283	9	0.00%	\$69,132	\$7,881	\$0.18	\$253.20					
Fair	Vacant	80-17-022-065-00	14th Ave South Haven	10/2/2021	\$130,000	1725/229	21.07	917,809	660	21790	\$0	\$130,000	N/A	20.57	896,039	\$11,181	\$0.26	209	7	0.00%	\$130,000	\$11,181	\$0.26	\$465.86	Sold w/80-17-022-062-00, 80-17-022-035-00, 80-17-022-021-00				
Fair	Abstraction	80-12-033-012-00	65564 94th Ave Dowagiac	12/3/2021	\$150,000	1730/302	3	130,680	330	10890	\$129,190	\$20,810	0.1387	2.75	119,790	\$7,567	\$0.17	118	4	0.00%	\$20,810	\$7,567	\$0.17	\$63.06					
																							5679.78	113.23	4,932,461	\$1,136,670	\$10,038.24	\$0.23	\$200.13
																							Use	\$10,000 / Acre					

Lambert Sub Land Value Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Libert/Page	Other Parcels In Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class
80-17-380-007-00	74293 LAMBERT DR	09/21/21	\$271,000	WD	03-ARM'S LENGTH	\$271,000	\$61,500	22.69	\$255,845	\$54,155	\$39,000	0.0	0.0	1.00	1.00	#DIV/0!	\$54,155	\$1.24	0.00	LAMB 1727-814		LAMBERT SUB	0	1	10/25/2002		401	
80-17-380-009-00	74253 LAMBERT DR	08/26/21	\$172,000	WD	03-ARM'S LENGTH	\$172,000	\$59,200	34.42	\$175,868	\$35,132	\$39,000	0.0	0.0	1.00	1.00	#DIV/0!	\$35,132	\$0.81	0.00	LAMB 1725-441		LAMBERT SUB	0	1	10/25/2002		401	
<b>Totals:</b>			<b>\$443,000</b>			<b>\$443,000</b>	<b>\$120,700</b>		<b>\$431,713</b>	<b>\$89,287</b>	<b>\$78,000</b>	<b>0.0</b>		<b>2.00</b>	<b>2.00</b>													
							Sale. Ratio =>		27.25		Average						Average											
							Std. Dev. =>		8.29		Average						#DIV/0!	Average										
											per FF=>						per Net Acres=>	44,643.50										
																	Average											
																	per SqFt=>	\$1.02										

Concluded Site Value 44,600.00

If you're using the Square Footage Table in Assessing.net					
Curve Formula From Chart	SqFt	Acres	\$/sf	\$/ac	Concluded \$
Formula Pt 1: #NAME?	2,500	0.057	#NAME?	#NAME?	#NAME?
Formula Pt 2: #NAME?	5,000	0.115	#NAME?	#NAME?	#NAME?
	7,500	0.172	#NAME?	#NAME?	#NAME?
	10,000	0.230	#NAME?	#NAME?	#NAME?
	12,500	0.287	#NAME?	#NAME?	#NAME?
	15,000	0.344	#NAME?	#NAME?	#NAME?
	20,000	0.459	#NAME?	#NAME?	#NAME?
	25,000	0.574	#NAME?	#NAME?	#NAME?
	30,000	0.689	#NAME?	#NAME?	#NAME?
	40,000	0.918	#NAME?	#NAME?	#NAME?
	50,000	1.148	#NAME?	#NAME?	#NAME?
	60,000	1.377	#NAME?	#NAME?	#NAME?
	87,120	2.000	#NAME?	#NAME?	#NAME?
	130,680	3.000	#NAME?	#NAME?	#NAME?
	174,240	4.000	#NAME?	#NAME?	#NAME?
	217,800	5.000	#NAME?	#NAME?	#NAME?
	435,600	10.000	#NAME?	#NAME?	#NAME?
	653,400	15.000	#NAME?	#NAME?	#NAME?
	871,200	20.000	#NAME?	#NAME?	#NAME?
	1,089,000	25.000	#NAME?	#NAME?	#NAME?

If the above formulas are not calculating, make sure that any sales with a 0 or less \$ per unit are set to "not used". If they are still not calculating, refresh them by double clicking them and pressing "enter".

If you're using the Acreage Table in Assessing.net						Concluded \$
SqFt	Acres	\$/sf	\$/ac	Indicated \$		
43,560	1.0	#NAME?	#NAME?	#NAME?		\$ 166,750
65,340	1.5	#NAME?	#NAME?	#NAME?		\$ 184,350
87,120	2.0	#NAME?	#NAME?	#NAME?		\$ 198,000
108,900	2.5	#NAME?	#NAME?	#NAME?		\$ 209,200
130,680	3.0	#NAME?	#NAME?	#NAME?		\$ 218,850
174,240	4.0	#NAME?	#NAME?	#NAME?		\$ 235,050
217,800	5.0	#NAME?	#NAME?	#NAME?		\$ 248,350
304,920	7.0	#NAME?	#NAME?	#NAME?		\$ 269,950
435,600	10.0	#NAME?	#NAME?	#NAME?		\$ 294,850
653,400	15.0	#NAME?	#NAME?	#NAME?		\$ 326,000
871,200	20.0	#NAME?	#NAME?	#NAME?		\$ 350,050
1,089,000	25.0	#NAME?	#NAME?	#NAME?		\$ 369,900
1,306,800	30.0	#NAME?	#NAME?	#NAME?		\$ 387,000
1,742,400	40.0	#NAME?	#NAME?	#NAME?		\$ 415,550
2,178,000	50.0	#NAME?	#NAME?	#NAME?		\$ 439,150
4,356,000	100.0	#NAME?	#NAME?	#NAME?		\$ 521,300

This slope should not be downward facing. A person wouldn't pay less for 5,000 sf than they would for 2,500 sf.

The Grey fields below can be edited to adjust acreage ranges. Enter acreages to two decimal places.

Acre Ranges		Vacant				Abstraction				Allocation				All Methods			
Low	High	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF
0.00	0.99	3	17.86%	\$5.32	\$6.12	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	3	17.86%	\$5.32	\$6.12
1.00	1.99	1	0.00%	\$3.44	\$3.44	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	1	0.00%	\$3.44	\$3.44
2.00	4.99	1	0.00%	\$1.15	\$1.15	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	1	0.00%	\$1.15	\$1.15
5.00	9.99	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00
10.00	10000.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00
0.00	10000.00	5	47.97%	\$4.11	\$3.44	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	5	47.97%	\$4.11	\$3.44







Maple Condos (Non-Platted) Land Value Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Libers/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class	Rate Group 1		
80-17-158-001-00	12TH AVE	02/13/22	\$49,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$49,000	\$19,000	38.78	\$82,000	\$49,000	\$57,000	125.0	0.0	1.00	0.61	\$392	\$49,000	\$1.12	0.00	MAPL 1733-451	80-17-158-002-00	MAPLE CONDOS (REMOVED RR-RES)	0	1	11/15/2002	402					
80-17-158-004-00	12TH AVE	05/26/22	\$42,500	WD	19-MULTI PARCEL ARM'S LENGTH	\$42,500	\$20,000	47.06	\$25,000	\$42,500	\$50,000	111.0	0.0	0.78	0.39	\$388	\$54,487	\$1.25	0.00	MAPL 1738-731	80-17-158-005-00	MAPLE CONDOS (REMOVED RR-RES)	0	1	11/15/2002	402					
80-17-401-004-00	6415 SPRING HILL LANE	08/27/21	\$42,000	WD	03-ARM'S LENGTH	\$42,000	\$17,500	41.67	\$38,850	\$42,000	\$38,850	111.0	280.0	0.71	0.71	\$378	\$58,906	\$1.35	111.00	MAPL 1725-061		MAPLE CONDOS (REMOVED RR-RES)	0	0	0 NOT INSPECTED	401	NON-PLATTED				
<b>Totals:</b>						<b>\$133,500</b>	<b>\$66,500</b>		<b>\$145,850</b>	<b>\$133,500</b>	<b>\$145,850</b>	<b>347.0</b>		<b>2.49</b>	<b>1.71</b>																
									Sale. Ratio =>			Average																			
									Std. Dev. =>	4.20		per FF=>		\$385																	
												Concluded FF Rate		385.0																	

Maple Condos (Small Site Value) Land Value Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Libers/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class	Rate Group 1	
80-17-158-004-00	12TH AVE	05/26/22	\$42,500	WD	19-MULTI PARCEL ARM'S LENGTH	\$42,500	\$20,000	47.06	\$25,000	\$42,500	\$50,000	0.0	0.0	0.78	0.39	#DIV/0!	\$54,487	\$1.25	0.00	MAPL 1738-731	80-17-158-005-00	MAPLE CONDOS (REMOVED RR-RES)	0	1	11/15/2002	402				
80-17-401-004-00	6415 SPRING HILL LANE	06/22/21	\$42,000	WD	03-ARM'S LENGTH	\$42,000	\$17,500	41.67	\$38,850	\$42,000	\$38,850	111.0	280.0	0.71	0.71	\$378	\$58,906	\$1.35	111.00	MAPL 1725-661		MAPLE CONDOS (REMOVED RR-RES)	0	0	NDI INSPECTED	401	NON-PLATTED			
<b>Totals:</b>						\$84,500	\$37,500		\$63,850	\$84,500	\$88,850	111.0		1.49	1.10															
								<b>Sale. Ratio =&gt;</b>	<b>44.38</b>		<b>Average</b>			<b>Average</b>				<b>Average</b>												
								<b>Std. Dev. =&gt;</b>	<b>3.81</b>		<b>per FF=&gt;</b>	<b>\$761</b>			<b>per Net Acre=&gt;</b>	<b>\$6,597.45</b>		<b>per SqFt=&gt;</b>	<b>\$1.30</b>											

Calculated Average Small Site Value = \$42,250  
**Concluded Small Site Value \$42,250**

Off Lake - City Land Value Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class	Rate Group 1	
80-17-211-015-50	5165 CHERRY ST	06/07/22	\$217,000	WD	03-ARM'S LENGTH	\$217,000	\$63,700	29.35	\$210,428	\$48,740	\$42,168	52.7	70.0	0.10	0.10	\$925	\$482,574	\$11.08	63.00	OLCTY 1739-416		OFF LAKE - CITY	0	1	11/19/2002	401	OFF LAKE-CITY			
80-17-212-013-00	CHERRY ST	03/14/22	\$230,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$230,000	\$54,900	23.87	\$217,795	\$87,892	\$75,687	86.6	139.0	0.18	0.11	\$929	\$482,923	\$11.09	113.00	OLCTY 1734-604	80-17-212-013-50	OFF LAKE - CITY	0	1	11/19/2002	401	OFF LAKE-CITY			
Totals:						\$447,000	\$118,600		\$428,223	\$136,632	\$117,855	147.3		0.28	0.21															
						Sale. Ratio =>	26.53		Average			5927		Average		482,798.59		Average												
						Std. Dev. =>	3.88		per FF=>			5927		per Net Acre=>		482,798.59		per SqFt=>												

Concluded FF Rate 925.0

Off Lake - Woods Land Value Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class	
80-17-420-012-11	THORNHOUSE CT	10/08/21	\$1,275,000	WD	20-MULTI PARCEL SALE REF	\$1,275,000	\$207,000	16.24	\$1,167,242	\$616,800	\$458,870	0.0	0.0	8.78	6.88	50	\$70,251	\$1.61	0.00	DLWD 1727-677	80-17-420-012-20, 80-17-021-018-80	OFF LAKE - WOODS	0	0	0	NOT INSPECTED	402		
Totals:						\$1,275,000	\$207,000	16.24	\$1,167,242	\$616,800	\$458,870	0.0		8.78	6.88														
							Sale. Ratio =>							Average															
							Std. Dev. =>							per Net Acres=>	70,250.57														
																Concluded Acre Rate		70,250.00											

Osage Condo Land Value Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels In Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class
80-17-187-003-00	10401 COMPTON DR	01/21/22	\$376,250	WD	03-ARM'S LENGTH	\$376,250	\$166,100	44.15	\$395,461	\$13,789	\$33,000	0.0	0.0	1.00	0.00	#DIV/0!	\$13,789	\$0.32	0.00	21	1732-379	OSAGE CONDO	0	1	NOT INSPECTED	401		
80-17-187-007-00	10221 COMPTON DR	12/02/21	\$362,000	WD	03-ARM'S LENGTH	\$362,000	\$138,700	38.31	\$385,185	\$13,318	\$36,500	0.0	0.0	1.00	0.00	#DIV/0!	\$13,318	\$0.31	0.00	21	1730-200	OSAGE CONDO	0	1	NOT INSPECTED	401		
80-17-187-009-00	10123 COMPTON DR	08/05/22	\$385,000	WD	03-ARM'S LENGTH	\$385,000	\$138,700	36.03	\$356,231	\$65,269	\$36,500	0.0	0.0	1.00	0.00	#DIV/0!	\$55,269	\$1.50	0.00	21	1742-237	OSAGE CONDO	0	1	NOT INSPECTED	401		
80-17-187-032-00	72805 FAYE CT	04/27/22	\$370,000	WD	03-ARM'S LENGTH	\$370,000	\$135,700	36.68	\$349,377	\$57,123	\$36,500	0.0	0.0	1.00	0.00	#DIV/0!	\$57,123	\$1.31	0.00	21	1737-731	OSAGE CONDO	0	1	NOT INSPECTED	401		
Totals:			\$1,493,250			\$1,493,250	\$579,200		\$1,486,254	\$149,499	\$142,500	0.0	0.0	4.00	0.00													
								Sale. Ratio =>	38.79																			
								Std. Dev. =>	3.70																			
														Average														
														per site value=>	37,374.75													

Concluded Site Value 37,400.00

Pine Haven Condo Land Value Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/Site	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class		
80-17-190-002-00	4355 BEECHWOOD LN	04/19/21	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$17,300	31.45	\$39,000	\$55,000	\$39,000	0.0	0.0	1.00	1.00	\$55,000	\$1.26	0.00	PINE 1718-283		PINE HAVEN CONDO	0	1	11/2/2002		402			
80-17-190-018-00	5041 BEECHWOOD LN	10/04/22	\$440,750	WD	03-ARM'S LENGTH	\$440,750	\$189,100	42.90	\$470,922	\$25,797	\$39,000	0.0	0.0	1.00	1.00	\$25,797	\$0.59	0.00	PINE 1744-442		PINE HAVEN CONDO	0	1	11/2/2002		402			
80-17-190-023-00	5380 BEECHWOOD LN	11/15/21	\$505,000	WD	03-ARM'S LENGTH	\$505,000	\$178,400	35.33	\$463,428	\$80,572	\$39,000	0.0	0.0	1.00	1.00	\$80,572	\$1.85	0.00	PINE 1729-515		PINE HAVEN CONDO	0	1	11/2/2002		401			
<b>Totals:</b>						<b>\$1,000,750</b>	<b>\$384,800</b>		<b>\$973,350</b>	<b>\$161,369</b>	<b>\$117,000</b>	<b>0.0</b>		<b>3.00</b>	<b>3.00</b>														
							Sale. Ratio =>	38.45							Average														
							Std. Dev. =>	5.82							per Net Acres=>	53,789.67													

Concluded Site Value 53,800.00

River Property Land Value Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effic. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class		
80-17-180-017-00	76223 EVERGREEN BLUFF DR	09/08/22	\$340,000	WD	03-ARM'S LENGTH	\$340,000	\$139,200	40.94	\$369,747	\$105,253	\$135,000	90.0	202.5	0.42	0.42	\$1,169	\$251,801	\$5.78	90.00	WFT 1743-330						11/22/2002	401			
80-17-180-024-00	9813 KASSIAN CT	05/10/22	\$487,000	WD	03-ARM'S LENGTH	\$487,000	\$154,600	31.75	\$463,122	\$173,878	\$150,000	100.0	122.0	0.28	0.28	\$1,739	\$620,993	\$14.26	100.00	WFT 1739-347						11/22/2002	401			
80-17-211-015-50	5165 CHERRY ST	06/07/22	\$217,000	WD	03-ARM'S LENGTH	\$217,000	\$63,700	29.35	\$210,428	\$48,740	\$42,168	52.7	70.0	0.10	0.10	\$925	\$482,574	\$11.08	63.00	OLCTY 1739-416						11/19/2002	401			
80-17-212-013-00	CHERRY ST	03/14/22	\$230,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$230,000	\$54,900	23.87	\$217,795	\$87,892	\$75,687	94.6	139.0	0.18	0.11	\$929	\$482,923	\$11.09	113.00	OLCTY 1734-604	80-17-212-013-50	OFF LAKE - CITY				11/19/2002	401			
<b>Totals:</b>						\$1,274,000	\$412,400		\$1,261,092	\$415,763	\$402,855	337.3		0.98	0.91															
						Sale. Ratio =>		32.37	Average																					
						Std. Dev. =>		7.12	per FF=>																					
												Concluded FF Rate		1,235.0																



SHSP SH Syndicate Park Sub (Lake View rate) Land Value Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Clas	Rate Group 1	
80-17-180-017-00	76223 EVERGREEN BLUFF DR	09/08/22	\$340,000	WD	03-ARM'S LENGTH	\$340,000	\$139,200	40.94	\$369,747	\$105,253	\$135,000	90.0	202.5	0.42	0.42	\$1,169	90.00	WFT 1743-330		LAKE MICHIGAN	0	1	11/22/2002	401	LAKE EFFECT #1			
80-17-180-024-00	9813 KASSIAN CT	05/10/22	\$487,000	WD	03-ARM'S LENGTH	\$487,000	\$154,600	31.75	\$463,122	\$173,878	\$150,000	100.0	122.0	0.28	0.28	\$1,739	100.00	WFT 1739-347		LAKE MICHIGAN	0	1	11/22/2002	401	LAKE EFFECT #1			
80-17-340-017-00	16002 77TH ST	07/23/21	\$959,900	WD	03-ARM'S LENGTH	\$959,900	\$479,200	49.92	\$1,302,466	\$411,099	\$753,665	106.2	362.0	0.88	0.88	\$3,873	106.15	WFT 1723-291		LAKE MICHIGAN	0	1	11/22/2002	401	LAKE FRONT			
<b>Totals:</b>			<b>\$1,786,900</b>			<b>\$1,786,900</b>	<b>\$773,000</b>		<b>\$2,135,335</b>	<b>\$690,230</b>	<b>\$1,028,665</b>	<b>296.2</b>		<b>1.58</b>	<b>1.58</b>													
								Sale. Ratio =>	<b>43.26</b>		Average																	
								Std. Dev. =>	<b>9.09</b>		per FF=>		<b>\$2,331</b>															
																<b>Concluded FF Rate</b>		<b>2,350.0</b>										

WFT Lake Michigan (lakefront and Excess rates) Land Value Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Clas	Rate Group 1	
80-17-028-028-00	16160 77TH ST	07/01/21	\$1,200,000	WD	03-ARM'S LENGTH	\$1,200,000	\$664,100	55.34	\$1,597,125	\$1,022,875	\$1,420,000	200.0	0.0	0.00	0.00	\$5,114	200.00		WFT 1722-718	LAKE MICHIGAN	0	1	11/20/2002	401	LAKE FRONT			
80-17-140-001-01	77329 PINEWOOD LN	01/07/22	\$1,550,000	WD	03-ARM'S LENGTH	\$1,550,000	\$561,200	36.21	\$1,602,376	\$707,324	\$759,700	107.0	287.0	0.71	0.71	\$6,611	107.00		WFT 1731-678	LAKE MICHIGAN	0	1	11/20/2002	401	LAKE FRONT			
80-17-157-005-00	12316 LAKEBRIDGE LN	09/15/21	\$2,450,000	WD	03-ARM'S LENGTH	\$2,450,000	\$561,400	22.91	\$1,674,644	\$1,393,056	\$617,700	87.0	227.0	0.45	0.45	\$15,012	87.00		WFT 1726-103	LAKE MICHIGAN	0	0	NOT INSPECTED	401	LAKE FRONT			
80-17-340-017-00	16002 77TH ST	07/23/21	\$959,900	WD	03-ARM'S LENGTH	\$959,900	\$479,200	49.92	\$1,302,466	\$411,099	\$753,665	106.2	362.0	0.88	0.88	\$3,873	106.15		WFT 1723-291	LAKE MICHIGAN	0	1	11/22/2002	401	LAKE FRONT			
<b>Totals:</b>			\$6,159,900			\$6,159,900	\$2,265,900		\$6,176,611	\$3,534,354	\$3,551,065	500.2		2.04	2.04													
							Sale. Ratio =>		36.78		Average																	
							Std. Dev. =>		14.55		per FF=>																	

Concluded Lakefront FF Rate 7,100.0  
 Concluded Excess FF Rate 3,550.0

Note: Excess FF Rate is calculated as half of the lakefront rate

SHSP Syndicate Park Sub Land Value Analysis (Dunes Woods, Buildable Sites, Underwater Rates)

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Libri/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class	Rate Group 1				
80-17-225-061-00	77560 SHERIDAN RD	12/20/19	\$99,000	WD	03-ARMS LENGTH	\$118,800	\$48,400	39.06	\$113,657	\$23,703	\$18,260	100.0	100.0	0.37	0.37	\$148	\$64,586	\$1.48	160.00		SHSP 1694/74				10/29/2002	401	BUILDABLE SITES						
80-17-226-053-00	51 JOSEPH AVE	07/25/18	\$800	QC	21-NOT USED/OTHER	\$960	\$1,200	187.50	\$3,680	\$960	\$3,680	40.0	100.0	0.09	0.09	\$24	\$10,425	\$0.24	40.00		SHSP 1671/805				10/27/2002	402	DUNES & WOODS						
80-17-234-001-00	JACKSON BLVD	02/27/19	\$2,500	QC	03-ARMS LENGTH	\$3,000	\$2,900	96.67	\$5,800	\$3,000	\$5,800	50.0	180.0	0.21	0.21	\$60	\$14,493	\$0.33	50.00		SHSP 1688/375				10/29/2002	402	BUILDABLE SITES						
80-17-234-053-00	77570 20TH AVE	06/22/18	\$50,000	WD	03-ARMS LENGTH	\$60,000	\$25,100	41.83	\$51,521	\$27,155	\$18,676	161.0	90.0	0.33	0.33	\$169	\$81,547	\$1.67	161.00		SHSP 1672/393				11/19/2002	401	BUILDABLE SITES						
<b>Totals:</b>						<b>\$152,300</b>			<b>\$182,760</b>	<b>\$76,200</b>	<b>\$174,658</b>	<b>\$54,818</b>	<b>\$46,716</b>	<b>411.0</b>	<b>1.00</b>	<b>1.00</b>																	
						Sale Ratio >>	41.89	Average				Average				Average																	
						Sel. Dev. >>	69.43	per FF>>			\$133	per Net Acre>>			54,872.87	per SqFt>>			\$1.26														
							<b>Concluded FF Rate</b>						<b>135.0</b>																				

SHD South Haven Development Land Value Analysis (Woods Rate)

Parcel Number	Street Address	Sale Date	Sale Price	Inst.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Efec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/Sq Ft	Actual Front	ECF Area	Lber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class	
80-17-195-042-10	10478 PINECONE TRL	11/24/21	\$335,000	WD	03-ARM'S LENGTH	\$335,000	\$392,500	74.98	\$407,455	\$71,741	\$95,354	0.0	0.0	0.11	0.11	#DIV/0!	\$863,246	\$15.69	0.00	S.H.D. 1723-81				0	1	10/24/2002		401	
80-17-195-045-10	10505 PINECONE TRL	07/09/21	\$435,000	WD	03-ARM'S LENGTH	\$435,000	\$256,300	58.92	\$407,455	\$111,741	\$113,347	0.0	0.0	0.13	0.13	#DIV/0!	\$893,928	\$20.52	0.00	S.H.D. 1723-48				0	1	10/24/2002		401	
<b>Totals:</b>			<b>\$830,000</b>			<b>\$830,000</b>	<b>\$548,900</b>			<b>\$814,915</b>	<b>\$183,482</b>			<b>0.23</b>	<b>0.23</b>														
																Average per SqFt=>		<b>\$18.31</b>											

Concluded Sq Ft Rate **\$18.30**

Summers Gate Land Value Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Eftec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels In Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class	
80-17-145-003-00	77096 SUMMERS GATE CIR	01/09/23	\$730,000	WD	03-ARMS LENGTH	\$730,000	\$277,100	37.96	\$748,713	\$273,559	\$292,272	0.0	0.0	0.40	0.40	#DIV/0!	\$690,806	\$15.86	0.00	SUMM 1748-52		SUMMERS GATE	0	1	NOT INSPECTED		401		
80-17-145-006-00	77202 SUMMERS GATE CIR	07/13/21	\$634,500	WD	03-ARMS LENGTH	\$614,500	\$203,200	33.07	\$610,021	\$290,526	\$286,047	0.0	0.0	0.39	0.39	#DIV/0!	\$750,713	\$17.23	0.00	SUMM 1723-132		SUMMERS GATE	0	1	NOT INSPECTED		401		
<b>Totals:</b>			<b>\$1,364,500</b>			<b>\$1,344,500</b>	<b>\$480,300</b>		<b>\$1,358,734</b>	<b>\$564,085</b>	<b>\$578,319</b>	<b>0.0</b>		<b>0.78</b>	<b>0.78</b>														
								<b>Sale. Ratio =&gt;</b>	<b>35.72</b>	<b>Average</b>				<b>Average</b>			<b>Average</b>												
								<b>Std. Dev. =&gt;</b>	<b>3.46</b>	<b>per FF=&gt;</b>		<b>#DIV/0!</b>	<b>Average</b>		<b>per Net Acre=&gt;</b>		<b>720,415.07</b>	<b>Average</b>		<b>per SqFt=&gt;</b>		<b>\$16.54</b>							
																		<b>Concluded Sq Ft Rate</b>		<b>\$16.50</b>									

Twelve Bridges Resort Condo Land Value Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Libert/Page	Other Parcels In Sale	Class	
80-17-001-010-10	1694 71 1/2 ST	10/19/22	\$237,500	WD	03-ARM'S LENGTH	\$237,500	\$97,100	40.88	\$234,269	\$28,431	\$25,200	0.0	0.0	1.44	1.44	#DIV/0!	\$19,744	\$0.45	0.00		RRES 1745-295		401	
80-17-001-038-00	3115 71 1/2 ST	09/03/22	\$290,000	WD	03-ARM'S LENGTH	\$290,000	\$103,700	35.76	\$297,435	\$70,372	\$37,807	0.0	0.0	4.91	4.91	#DIV/0!	\$14,332	\$0.33	0.00		RRES 1737-754		401	
80-17-011-032-71	7380 ST	11/08/21	\$350,000	WD	03-ARM'S LENGTH	\$350,000	\$0	0.00	\$481,611	\$350,000	\$481,611	0.0	0.0	20.67	20.67	#DIV/0!	\$16,933	\$0.39	0.00		RRES PTA		401	
80-17-012-036-00	70017 CR 388	08/17/21	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$47,000	33.57	\$143,572	\$9,028	\$12,600	0.0	0.0	0.72	0.72	#DIV/0!	\$12,539	\$0.29	0.00		RRES 1724-609		401	
80-17-012-040-00	70400 8TH AVE	02/25/22	\$340,000	WD	03-ARM'S LENGTH	\$340,000	\$86,000	25.29	\$278,189	\$122,347	\$60,536	0.0	0.0	10.12	10.12	#DIV/0!	\$12,090	\$0.28	0.00		RRES 1734-237		401	
80-17-012-066-01	6713 CR 689	05/27/22	\$210,000	WD	03-ARM'S LENGTH	\$210,000	\$47,300	22.52	\$97,718	\$210,000	\$97,718	0.0	0.0	19.00	19.00	#DIV/0!	\$11,053	\$0.25	0.00		RRES 1738-867		402	
80-17-012-075-00	71981 6TH AVE	10/29/21	\$280,000	WD	03-ARM'S LENGTH	\$280,000	\$72,700	25.96	\$224,826	\$81,816	\$26,642	0.0	0.0	3.48	3.48	#DIV/0!	\$23,646	\$0.54	0.00		RRES 1728-837		401	
80-17-014-041-00	73849 M 43 HWY	12/14/21	\$8,000	WD	03-ARM'S LENGTH	\$8,000	\$3,600	45.00	\$7,000	\$8,000	\$7,000	0.0	0.0	0.40	0.40	#DIV/0!	\$20,000	\$0.46	0.00		RRES 1730-760		402	
80-17-015-098-10	9379 BLUE STAR HWY	11/10/22	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$20,700	69.00	\$32,674	\$7,826	\$10,500	0.0	0.0	0.60	0.60	#DIV/0!	\$13,043	\$0.30	0.00		RRES 1745-843		401	
80-17-015-106-00	M 140 HWY	10/08/21	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$11,900	30.51	\$23,180	\$30,000	\$23,180	0.0	0.0	1.90	1.90	#DIV/0!	\$20,526	\$0.47	0.00		RRES 1727-887		402	
80-17-022-051-00	14TH AVE	01/10/22	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$396,300	98.83	\$791,700	\$400,000	\$791,700	0.0	0.0	40.00	40.00	#DIV/0!	\$10,000	\$0.23	0.00		COMM 1732-17		201	
80-17-022-064-00	12306 M 140 HWY	01/25/22	\$20,000	CD	03-ARM'S LENGTH	\$20,000	\$13,500	67.50	\$27,007	\$20,000	\$27,007	0.0	0.0	1.29	1.29	#DIV/0!	\$15,504	\$0.36	0.00		COMM 1736-846		201	
80-17-022-065-00	14TH AVE	09/02/21	\$230,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$230,000	\$243,000	105.65	\$890,450	\$230,000	\$486,970	0.0	0.0	21.40	5.30	#DIV/0!	\$10,748	\$0.25	0.00		COMM 1725-329	80-17-022-062-00, 80-17-022-035-00, 80-17-022-021-00	201	
80-17-023-060-31	16TH AVE	07/15/22	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$20,400	34.00	\$40,810	\$60,000	\$40,810	0.0	0.0	5.30	5.30	#DIV/0!	\$11,321	\$0.26	0.00		RRES 1741-232		001	
80-17-023-060-32	16TH AVE	07/15/22	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$0	0.00	\$36,800	\$60,000	\$36,800	0.0	0.0	2.80	2.80	#DIV/0!	\$21,429	\$0.49	0.00		RRES 1741-232		402	
80-17-024-018-00	71538 M 43 HWY	03/22/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$47,400	39.50	\$94,710	\$120,000	\$94,710	0.0	0.0	12.30	12.30	#DIV/0!	\$9,756	\$0.22	0.00		RRES 1750-242		402	
80-17-024-040-00	13011 72ND ST	11/04/22	\$246,500	WD	03-ARM'S LENGTH	\$246,500	\$85,700	33.99	\$200,281	\$99,319	\$23,100	0.0	0.0	3.00	3.00	#DIV/0!	\$23,106	\$0.53	0.00		RRES 1745-898		401	
80-17-024-049-01	70886 16TH AVE	09/15/21	\$220,000	WD	03-ARM'S LENGTH	\$220,000	\$65,500	30.23	\$192,133	\$74,340	\$46,462	0.0	0.0	3.81	3.81	#DIV/0!	\$19,514	\$0.45	0.00		RRES 1726-293		401	
80-17-083-018-10	20TH AVE	05/17/22	\$25,000	WD	03-ARM'S LENGTH	\$25,000	\$10,000	40.00	\$19,950	\$25,000	\$19,950	0.0	0.0	1.14	1.14	#DIV/0!	\$21,930	\$0.50	0.00		RRES 1739-429		402	
80-17-083-021-15	76211 CR 380	08/24/21	\$25,000	WD	32-SPLIT VACANT	\$25,000	\$0	0.00	\$24,200	\$25,000	\$24,200	0.0	0.0	1.30	1.30	#DIV/0!	\$19,231	\$0.44	0.00		RRES 1722-152		402	
80-17-084-015-00	24TH AVE	08/20/21	\$21,500	MLC	03-ARM'S LENGTH	\$21,500	\$15,500	72.09	\$30,450	\$21,500	\$30,450	0.0	0.0	1.74	1.74	#DIV/0!	\$12,356	\$0.28	0.00		RRES 1724-759		402	
80-17-086-010-00	71706 24TH AVE	12/09/22	\$16,000	WD	03-ARM'S LENGTH	\$16,000	\$10,500	65.63	\$21,000	\$16,000	\$21,000	0.0	0.0	1.20	1.20	#DIV/0!	\$13,333	\$0.31	0.00		RRES 1746-754		402	
80-17-187-003-00	10401 COMPTON DR	01/21/22	\$376,250	WD	03-ARM'S LENGTH	\$376,250	\$166,100	44.15	\$395,461	\$13,769	\$33,000	0.0	0.0	1.00	0.00	#DIV/0!	\$13,769	\$0.32	0.00		21 1732-379		401	
80-17-187-007-00	10221 COMPTON DR	12/02/21	\$362,000	WD	03-ARM'S LENGTH	\$362,000	\$138,700	38.31	\$385,182	\$13,318	\$36,500	0.0	0.0	1.00	0.00	#DIV/0!	\$13,318	\$0.31	0.00		21 1730-200		401	
<b>Totals:</b>						<b>\$4,106,750</b>	<b>\$1,700,600</b>		<b>\$4,890,608</b>	<b>\$2,075,095</b>	<b>\$2,495,473</b>	<b>0.0</b>	<b>0.0</b>	<b>160.50</b>	<b>142.40</b>									
									<b>Sale. Ratio =&gt;</b>	<b>41.41</b>							<b>Average</b>							
									<b>Std. Dev. =&gt;</b>	<b>27.09</b>							<b>per SqFt=&gt;</b>	<b>\$0.30</b>						
																	<b>Concluded Sq Ft Rate</b>		<b>\$0.30</b>					

WFT Lake Michigan (lakefront and Excess rates) Land Value Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Clas	Rate Group 1	
80-17-028-028-00	16160 77TH ST	07/01/21	\$1,200,000	WD	03-ARM'S LENGTH	\$1,200,000	\$664,100	55.34	\$1,597,125	\$1,022,875	\$1,420,000	200.0	0.0	0.00	0.00	\$5,114	200.00		WFT 1722-718	LAKE MICHIGAN	0	1	11/20/2002	401	LAKE FRONT			
80-17-140-001-01	77329 PINEWOOD LN	01/07/22	\$1,550,000	WD	03-ARM'S LENGTH	\$1,550,000	\$561,200	36.21	\$1,602,376	\$707,324	\$759,700	107.0	287.0	0.71	0.71	\$6,611	107.00		WFT 1731-678	LAKE MICHIGAN	0	1	11/20/2002	401	LAKE FRONT			
80-17-157-005-00	12316 LAKEBRIDGE LN	09/15/21	\$2,450,000	WD	03-ARM'S LENGTH	\$2,450,000	\$561,400	22.91	\$1,674,644	\$1,393,056	\$617,700	87.0	227.0	0.45	0.45	\$15,012	87.00		WFT 1726-103	LAKE MICHIGAN	0	0	NOT INSPECTED	401	LAKE FRONT			
80-17-340-017-00	16002 77TH ST	07/23/21	\$959,900	WD	03-ARM'S LENGTH	\$959,900	\$479,200	49.92	\$1,302,466	\$411,099	\$753,665	106.2	362.0	0.88	0.88	\$3,873	106.15		WFT 1723-291	LAKE MICHIGAN	0	1	11/22/2002	401	LAKE FRONT			
<b>Totals:</b>			\$6,159,900			\$6,159,900	\$2,265,900		\$6,176,611	\$3,534,354	\$3,551,065	500.2		2.04	2.04													
							Sale. Ratio =>		36.78		Average																	
							Std. Dev. =>		14.55		per FF=>																	

Concluded Lakefront FF Rate 7,100.0  
 Concluded Excess FF Rate 3,550.0

Note: Excess FF Rate is calculated as half of the lakefront rate

If you're using the Square Footage Table in Assessing.net					
Curve Formula From Chart	SqFt	Acres	\$/sf	\$/ac	Concluded \$
Formula Pt 1: #NAME?	2,500	0.057	#NAME?	#NAME?	#NAME?
Formula Pt 2: #NAME?	5,000	0.115	#NAME?	#NAME?	#NAME?
	7,500	0.172	#NAME?	#NAME?	#NAME?
	10,000	0.230	#NAME?	#NAME?	#NAME?
	12,500	0.287	#NAME?	#NAME?	#NAME?
	15,000	0.344	#NAME?	#NAME?	#NAME?
	20,000	0.459	#NAME?	#NAME?	#NAME?
	25,000	0.574	#NAME?	#NAME?	#NAME?
	30,000	0.689	#NAME?	#NAME?	#NAME?
	40,000	0.918	#NAME?	#NAME?	#NAME?
	50,000	1.148	#NAME?	#NAME?	#NAME?
	60,000	1.377	#NAME?	#NAME?	#NAME?
	87,120	2.000	#NAME?	#NAME?	#NAME?
	130,680	3.000	#NAME?	#NAME?	#NAME?
	174,240	4.000	#NAME?	#NAME?	#NAME?
	217,800	5.000	#NAME?	#NAME?	#NAME?
	435,600	10.000	#NAME?	#NAME?	#NAME?
	653,400	15.000	#NAME?	#NAME?	#NAME?
	871,200	20.000	#NAME?	#NAME?	#NAME?
	1,089,000	25.000	#NAME?	#NAME?	#NAME?

If the above formulas are not calculating, make sure that any sales with a 0 or less \$ per unit are set to "not used". If they are still not calculating, refresh them by double clicking them and pressing "enter".

If you're using the Acreage Table in Assessing.net						Concluded \$
SqFt	Acres	\$/sf	\$/ac	Indicated \$		
43,560	1.0	#NAME?	#NAME?	#NAME?		\$ 166,750
65,340	1.5	#NAME?	#NAME?	#NAME?		\$ 184,350
87,120	2.0	#NAME?	#NAME?	#NAME?		\$ 198,000
108,900	2.5	#NAME?	#NAME?	#NAME?		\$ 209,200
130,680	3.0	#NAME?	#NAME?	#NAME?		\$ 218,850
174,240	4.0	#NAME?	#NAME?	#NAME?		\$ 235,050
217,800	5.0	#NAME?	#NAME?	#NAME?		\$ 248,350
304,920	7.0	#NAME?	#NAME?	#NAME?		\$ 269,950
435,600	10.0	#NAME?	#NAME?	#NAME?		\$ 294,850
653,400	15.0	#NAME?	#NAME?	#NAME?		\$ 326,000
871,200	20.0	#NAME?	#NAME?	#NAME?		\$ 350,050
1,089,000	25.0	#NAME?	#NAME?	#NAME?		\$ 369,900
1,306,800	30.0	#NAME?	#NAME?	#NAME?		\$ 387,000
1,742,400	40.0	#NAME?	#NAME?	#NAME?		\$ 415,550
2,178,000	50.0	#NAME?	#NAME?	#NAME?		\$ 439,150
4,356,000	100.0	#NAME?	#NAME?	#NAME?		\$ 521,300

This slope should not be downward facing. A person wouldn't pay less for 5,000 sf than they would for 2,500 sf.

The Grey fields below can be edited to adjust acreage ranges. Enter acreages to two decimal places.

Acre Ranges		Vacant				Abstraction				Allocation				All Methods			
Low	High	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF
0.00	0.99	3	17.86%	\$5.32	\$6.12	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	3	17.86%	\$5.32	\$6.12
1.00	1.99	1	0.00%	\$3.44	\$3.44	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	1	0.00%	\$3.44	\$3.44
2.00	4.99	1	0.00%	\$1.15	\$1.15	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	1	0.00%	\$1.15	\$1.15
5.00	9.99	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00
10.00	10000.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00
0.00	10000.00	5	47.97%	\$4.11	\$3.44	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	5	47.97%	\$4.11	\$3.44