

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	
80-17-028-027-10	7/5/2023	\$925,000	WD	03-ARM'S LENGTH	\$925,000	\$239,700	25.91	\$2,592,309	\$925,000	\$756,112	67.5	0.0	0.00	0.00	\$13,702	#DIV/0!	#DIV/0!	67.51	'360WF	
80-17-243-020-00	5/8/2024	\$850,000	WD	03-ARM'S LENGTH	\$850,000	\$272,200	32.02	\$723,354	\$597,046	\$470,400	42.0	273.0	0.26	0.26	\$14,215	\$2,270,137	\$52.12	42.00	'360WF	
Totals:		\$1,775,000			\$1,775,000	\$511,900		\$3,315,663	\$1,522,046	\$1,226,512	109.5		0.26	0.26						
							Sale. Ratio =>	28.84	Average			Average				Average				
							Std. Dev. =>	4.32	per FF=>			per Net Acre=>		5,787,247.15		per SqFt=>		\$132.86		

FF Rate = \$10,080
 2% Increase over last year.

not used:

80-17-021-048-00	12412 76TH ST	3/28/2025	\$532,500	WD	03-ARM'S LENGTH	\$532,500	\$320,100	60.11	\$665,165	(\$39,145)	\$93,520	112.0	194.5	0.50	0.50	(\$350)	(\$78,290)	(\$1.80)	112.00	'360WF
80-17-021-014-00	14880 77TH ST	1/15/2025	\$350,000	PTA	03-ARM'S LENGTH	\$350,000	\$225,100	64.31	\$468,430	(\$5,035)	\$113,560	136.0	118.5	0.37	0.37	(\$37)	(\$13,608)	(\$0.31)	136.00	'360WF
80-17-160-020-00	15170 77TH ST	3/14/2025	\$525,000	WD	03-ARM'S LENGTH	\$525,000	\$320,800	61.10	\$832,089	(\$151,779)	\$155,310	186.0	175.0	0.75	0.75	(\$816)	(\$203,185)	(\$4.66)	186.00	'360WF
80-17-180-027-00	09900 KASSIAN CT	8/14/2023	\$419,000	WD	03-ARM'S LENGTH	\$419,000	\$254,700	60.79	\$564,604	(\$12,854)	\$132,750	118.0	103.0	0.28	0.28	(\$109)	(\$46,072)	(\$1.06)	118.00	'360WF

LAKE VIEW & LAKE EFFECT RATES

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	
80-17-180-024-00	09813 KASSIAN CT	5/2/2024	\$510,000	WD	03-ARM'S LENGTH	\$510,000	\$260,800	51.14	\$492,896	\$129,604	\$112,500	100.0	122.0	0.28	0.28	\$1,296	\$462,871	\$10.63	100.00	'360WF
80-17-241-025-00	20TH AVE	2/26/2025	\$175,000	WD	03-ARM'S LENGTH	\$175,000	\$38,300	21.89	\$0	\$175,000	\$0	100.0	120.0	0.00	0.28	\$1,750	#DIV/0!	#DIV/0!	100.00	'360WF
Totals:		\$685,000			\$685,000	\$299,100		\$492,896	\$304,604	\$112,500	200.0		0.28	0.56						
							Sale. Ratio =>	43.66	Average			Average				Average				
							Std. Dev. =>	20.68	per FF=>			per Net Acre=>		1,087,871.43		per SqFt=>		\$24.97		

Lake View = \$2,320
 Lake Effect #2 = \$750
 Excess Frontage = \$4,570

Lake Effect #1
 Concluded FF Rate = \$1,000
 Using 2% increase over last year.
 Lake properties and lake effected properties are studied together.

not used:

not used:

80-17-021-048-00	12412 76TH ST	3/28/2025	\$532,500	WD	03-ARM'S LENGTH	\$532,500	\$320,100	60.11	\$665,165	(\$39,145)	\$93,520	112.0	194.5	0.50	0.50	(\$350)	(\$78,290)	(\$1.80)	112.00	'360WF
80-17-021-014-00	14880 77TH ST	1/15/2025	\$350,000	PTA	03-ARM'S LENGTH	\$350,000	\$225,100	64.31	\$468,430	(\$5,035)	\$113,560	136.0	118.5	0.37	0.37	(\$37)	(\$13,608)	(\$0.31)	136.00	'360WF
80-17-160-020-00	15170 77TH ST	3/14/2025	\$525,000	WD	03-ARM'S LENGTH	\$525,000	\$320,800	61.10	\$832,089	(\$151,779)	\$155,310	186.0	175.0	0.75	0.75	(\$816)	(\$203,185)	(\$4.66)	186.00	'360WF
80-17-180-027-00	09900 KASSIAN CT	8/14/2023	\$419,000	WD	03-ARM'S LENGTH	\$419,000	\$254,700	60.79	\$564,604	(\$12,854)	\$132,750	118.0	103.0	0.28	0.28	(\$109)	(\$46,072)	(\$1.06)	118.00	'360WF

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	
80-17-002-041-00	72901 BASELINE RD	8/9/2024	\$485,000	WD	03-ARM'S LENGTH	\$485,000	\$155,900	32.14	\$323,195	\$238,941	\$77,136	50.0	200.0	1.76	1.76	\$4,779	\$135,762	\$3.12	50.00	'370RV	
Totals:			\$485,000			\$485,000	\$155,900		\$323,195	\$238,941	\$77,136	50.0		1.76	1.76						
								Sale. Ratio =>	32.14	Average			Average		Average						
								Std. Dev. =>	#DIV/0!	per FF=>			\$4,779	per Net Acre=>		135,761.93	per SqFt=>		\$3.12		

Limited sales. Using waterfront increase of 2% to calculate FF Rate.
 Concluded FF Rate = \$1,175

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	
80-17-211-010-00	01038 SUPERIOR ST	7/15/2024	\$190,000	WD	03-ARM'S LENGTH	\$190,000	\$253,600	133.47	\$519,142	\$190,000	\$169,558	169.6	184.0	0.53	0.53	\$1,121	\$359,848	\$8.26	125.00	'380	
80-17-211-010-10	73733 SUPERIOR ST	7/15/2024	\$190,000	WD	03-ARM'S LENGTH	\$190,000	\$0	0.00	\$454,390	\$190,000	\$103,211	103.2	124.5	0.28	0.26	\$1,841	\$673,759	\$15.47	92.50	'380	
Totals:			\$380,000			\$380,000	\$253,600		\$973,532	\$380,000	\$272,769	272.8		0.81	0.79						
							Sale. Ratio =>	66.74			Average			Average			Average				
							Std. Dev. =>	94.38			per FF=>	\$1,393		per Net Acre=>	469,135.80		per SqFt=>	\$10.77			

Concluded FF Rate = \$1,020
2% increase over last year

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal
		Totals:	#REF!			#REF!	#REF!		#REF!
							Sale. Ratio =>	#REF!	
							Std. Dev. =>	#REF!	

Concluded Site Rate = \$73,245
5% Decrease overlast year.
Using Twp sale in various areas.

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
80-17-380-007-00	74293 LAMBERT DR	4/19/2023	\$270,000	WD	03-ARM'S LENGTH	\$270,000	\$83,800	31.04	\$278,186	\$42,314	\$50,500	0.0	0.0	1.00	1.00	#DIV/0!	\$42,314	\$0.97	0.00	'700LB
Totals:			\$270,000			\$270,000	\$83,800		\$278,186	\$42,314	\$50,500	0.0		1.00	1.00					
								Sale. Ratio =>	31.04					Average				Average		
								Std. Dev. =>	#DIV/0!					per FF=>	#DIV/0!			Average		
														per Net Acre=>	42,314.00			per SqFt=>	\$0.97	

Concluded Rate at 5% decrease to match the trend within the similar neighbor hoods.

Concluded Rate = \$47,975

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		
80-17-195-010-00	76377 JORDYN LN	7/3/2023	\$615,000	WD	03-ARM'S LENGTH	\$615,000	\$218,300	35.50	\$593,862	\$203,834	\$182,696	0.0	0.0	0.18	0.18	#DIV/0!	\$1,113,847	\$25.57	0.00	'710SH		
80-17-195-012-00	76324 HAVEN DR	9/27/2024	\$780,000	WD	03-ARM'S LENGTH	\$780,000	\$310,800	39.85	\$761,943	\$187,746	\$169,689	0.0	0.0	0.17	0.17	#DIV/0!	\$1,104,388	\$25.35	0.00	'710SH		
Totals:			\$1,395,000			\$1,395,000	\$529,100		\$1,355,805	\$391,580	\$352,385	0.0		0.35	0.35							
								Sale. Ratio =>	37.93	Average			Average		Average							
								Std. Dev. =>	3.08	per FF=>			#DIV/0!	per Net Acre=>		1,109,291.78	per SqFt=>		\$25.47			

The Woods Concluded SF Rate = \$22.90
0% Increase over last year.
The Dunes Calculated SF Rate = \$42.80

not used:

80-17-195-005-00	76345 HAVEN DR	7/11/2024	\$704,000	WD	03-ARM'S LENGTH	\$704,000	\$355,500	50.50	\$873,164	(\$14,978)	\$154,186	0.0	0.0	0.16	0.16	#DIV/0!	(\$96,632)	(\$2.22)	0.00	'710SH
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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
80-17-235-006-00	20101 ELM AVE	4/23/2024	\$22,500	WD	03-ARM'S LENGTH	\$22,500	\$8,700	38.67	\$26,606	\$18,394	\$22,500	100.0	100.0	0.23	0.23	\$184	\$79,974	\$1.84	100.00	'720SP
80-17-239-009-00	20TH AVE	10/4/2024	\$6,200	WD	03-ARM'S LENGTH	\$6,200	\$2,700	43.55	\$9,000	\$6,200	\$9,000	40.0	110.0	0.10	0.10	\$155	\$61,386	\$1.41	40.00	'720SP
80-17-241-005-00	20TH AVE	12/14/2023	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$6,300	21.00	\$18,000	\$30,000	\$18,000	80.0	120.0	0.22	0.22	\$375	\$136,364	\$3.13	80.00	'720SP

Totals: \$58,700

\$58,700 \$17,700

\$53,606 \$54,594

\$49,500 220.0

0.55 0.55

Sale. Ratio =>

30.15

Average

\$248

Average

per Net Acre=>

99,081.67

Average

per SqFt=>

\$2.27

Std. Dev. =>

11.86

per FF=>

Concluded FF Rate = \$215

5% Decrease over last year.

Lakeview FF Rate = \$2,685

215

2685

not used:

80-17-234-060-00	77498 20TH AVE	9/30/2024	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$24,600	24.60	\$65,179	\$60,696	\$25,875	115.0	90.0	0.24	0.24	\$528	\$255,025	\$5.85	115.00	'720SP
80-17-238-018-00	PINE AVE	3/27/2025	\$65,000	WD	03-ARM'S LENGTH	\$65,000	\$8,100	12.46	\$27,000	\$65,000	\$27,000	120.0	120.0	0.33	0.33	\$542	\$196,375	\$4.51	120.00	'720SP

LAND 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
80-17-225-032-01	77739 GRAND BLVD	8/1/2024	\$490,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$490,000	\$204,800	41.80	\$402,660	\$308,398	\$221,058	150.6	300.0	0.51	0.37	\$2,048	\$610,689	\$14.02	140.00	'720SP
80-17-241-009-00	20TH AVE	2/26/2025	\$175,000	WD	03-ARM'S LENGTH	\$175,000	\$6,800	3.89	\$0	\$175,000	\$0	100.0	120.0	0.00	0.28	\$1,750	#DIV/0!	#DIV/0!	100.00	'720SP
80-17-241-014-00	78268 20TH AVE	2/26/2025	\$175,000	WD	03-ARM'S LENGTH	\$175,000	\$8,100	4.63	\$0	\$175,000	\$0	120.0	120.0	0.00	0.33	\$1,458	#DIV/0!	#DIV/0!	120.00	'720SP

Totals: \$840,000

\$840,000 \$219,700

\$402,660 \$658,398

\$221,058 370.6

0.51 0.97

Sale. Ratio =>

26.15

Average

\$1,776

Average

per Net Acre=>

#####

Average

per SqFt=>

\$29.93

Std. Dev. =>

21.68

per FF=>

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		
80-17-145-003-00	77096 SUMMERS GATE CIR	11/21/2023	\$707,500	WD	03-ARM'S LENGTH	\$707,500	\$359,300	50.78	\$738,965	\$244,263	\$275,728	0.0	0.0	0.40	0.40	#DIV/0!	\$616,826	\$14.16	0.00	'730SG		
80-17-145-005-00	77170 SUMMERS GATE CIR	8/28/2024	\$875,000	WD	03-ARM'S LENGTH	\$875,000	\$306,200	34.99	\$608,628	\$534,772	\$268,400	0.0	0.0	0.39	0.39	#DIV/0!	\$1,389,018	\$31.89	0.00	'730SG		
Totals:			\$1,582,500			\$1,582,500	\$665,500		\$1,347,593	\$779,035	\$544,128	0.0		0.78	0.78							
								Sale. Ratio =>	42.05					Average								
								Std. Dev. =>	11.17					Average								
														per FF=>	#DIV/0!							
														per Net Acre=>	997,483.99							
																					Average	
																						per SqFt=>
																						\$22.90

Calculated SF increase at 0% as 2% would be too great fro Cunty Equalization.

Concluded SF Rate = \$16.00

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	
80-17-155-004-00	13925 DEER CREEK DR	4/25/2024	\$349,900	WD	03-ARM'S LENGTH	\$349,900	\$18,300	5.23	\$378,974	\$7,217	\$36,291	0.0	0.0	0.46	0.46	#DIV/0!	\$15,862	\$0.36	0.00	'740DC	
80-17-155-018-00	13202 DEER CREEK DR	1/8/2025	\$650,000	PTA	03-ARM'S LENGTH	\$650,000	\$303,900	46.75	\$622,525	\$102,983	\$75,508	0.0	0.0	0.95	0.95	#DIV/0!	\$108,747	\$2.50	0.00	'740DC	
Totals:			\$999,900			\$999,900	\$322,200		\$1,001,499	\$110,200	\$111,799	0.0		1.40	1.40						
								Sale. Ratio =>	32.22		Average		Average		Average						
								Std. Dev. =>	29.36		per FF=>		#DIV/0!	per Net Acre=>		78,602.00	per SqFt=>		\$1.80		

Concluded SF Rate = \$1.80

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		
80-17-102-006-00	73342 CIDER CT	9/13/2023	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$58,800	23.52	\$190,889	\$79,092	\$19,981	0.0	0.0	0.29	0.29	#DIV/0!	\$272,731	\$6.26	0.00	'900AP		
80-17-102-012-00	73321 CIDER CT	8/14/2023	\$237,000	WD	03-ARM'S LENGTH	\$237,000	\$49,900	21.05	\$154,164	\$104,884	\$22,048	0.0	0.0	0.32	0.32	#DIV/0!	\$327,763	\$7.52	0.00	'900AP		
80-17-103-008-00	73283 CIDER CT	3/22/2024	\$32,000	WD	03-ARM'S LENGTH	\$32,000	\$9,300	29.06	\$30,504	\$32,000	\$27,560	0.0	0.0	0.40	0.40	#DIV/0!	\$80,000	\$1.84	0.00	'900AP		
80-17-103-010-00	73176 CIDER CT	7/13/2023	\$320,000	WD	03-ARM'S LENGTH	\$320,000	\$108,600	33.94	\$289,445	\$65,005	\$34,450	0.0	0.0	0.50	0.50	#DIV/0!	\$130,010	\$2.98	0.00	'900AP		
Totals:			\$839,000			\$839,000	\$226,600		\$665,002	\$280,981	\$104,039	0.0		1.51	1.51							
								Sale. Ratio =>	27.01				Average			Average						
								Std. Dev. =>	5.77				per FF=>	#DIV/0!	Average	per Net Acre=>	186,080.13	Average	per SqFt=>	\$4.27		

Concluded Site Rate = \$70,300
2% increase to match increase trend in similar condo market for Twp.

not used:

80-17-102-008-00	73347 CIDER CT	6/16/2023	\$27,500	WD	03-ARM'S LENGTH	\$27,500	\$5,900	21.45	\$352,344	(\$304,174)	\$20,670	0.0	0.0	0.30	0.30	#DIV/0!	(\$1,013,913)	(\$23.28)	0.00	'900AP
80-17-102-002-00	73312 CIDER CT	8/7/2024	\$280,000	WD	03-ARM'S LENGTH	\$280,000	\$183,000	65.36	\$431,313	(\$131,332)	\$19,981	0.0	0.0	0.29	0.29	#DIV/0!	(\$452,869)	(\$10.40)	0.00	'900AP

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80-17-170-010-00	05317 ANCHOR DR	5/17/2024	\$280,000	WD	03-ARM'S LENGTH	\$280,000	\$82,800	29.57	\$259,447	\$20,553	\$0	0.0	0.0	0.45	0.45	#DIV/0!	\$45,775	\$1.05	0.00	'910LH		
80-17-171-011-00	05160 PARKVIEW LANE	8/29/2023	\$110,600	WD	19-MULTI PARCEL ARM'S LENGTH	\$110,600	\$54,300	49.10	\$108,680	\$110,600	\$108,680	0.0	0.0	0.48	0.10	#DIV/0!	\$230,417	\$5.29	0.00	'910L		
80-17-171-014-00	05161 PARKVIEW LANE	3/27/2025	\$335,000	WD	03-ARM'S LENGTH	\$335,000	\$164,600	49.13	\$311,748	\$47,552	\$24,300	0.0	0.0	0.10	0.10	#DIV/0!	\$461,670	\$10.60	0.00	'910L		
80-17-171-056-00	05256 SEAWALL CT	3/14/2025	\$304,000	WD	03-ARM'S LENGTH	\$304,000	\$174,300	57.34	\$328,671	\$3,107	\$27,778	0.0	0.0	0.12	0.12	#DIV/0!	\$26,331	\$0.60	0.00	'910L		
Totals:			\$1,029,600			\$1,029,600	\$476,000		\$1,008,546	\$181,812	\$160,758	0.0		1.15	0.77							
								Sale. Ratio =>	46.23	Average			Average		Average							
								Std. Dev. =>	11.80	per FF=>			#DIV/0!	per Net Acre=>		158,097.39	per SqFt=>		\$3.63			

Concluded SF Rate = \$3.63

not used:																					
80-17-171-009-00	05238 PARKVIEW LANE	7/31/2024	\$356,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$356,000	\$160,500	45.08	\$301,774	\$77,626	\$23,400	0.0	0.0	0.10	0.10	#DIV/0!	\$753,650	\$17.30	0.00	'910L	

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	Site Value	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area				
80-17-158-006-00	72376 12TH AVE	3/22/2024	\$302,000	WD	03-ARM'S LENGTH	\$302,000	\$111,500	36.92	\$307,511	\$48,989	\$54,500	0.0	0.0	0.39	1.00	#DIV/0!	\$125,613	\$2.88	0.00	'920AP				
80-17-401-006-00	06286 SPRING HILL LANE	5/2/2024	\$90,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$90,000	\$33,700	37.44	\$67,375	\$90,000	\$67,375	175.0	165.0	0.66	1.00	\$514	\$135,747	\$3.12	175.00	'920AP				
Totals:			\$392,000			\$392,000	\$145,200		\$374,886	\$138,989	\$121,875	175.0		1.05	2.00									
								Sale. Ratio =>	37.04					Average			Average							
								Std. Dev. =>	0.37					per FF=>	\$794			per Net Acre=>	131,993.35			Average		
																					Average			
																					per SqFt=>			
																					\$3.03			

Concluded FF Rate = \$550

Small rates = \$54,500
Medium rates = \$57,890

					not used:															
80-17-158-008-00	72200 12TH AVE	2/14/2024	\$294,900	WD	03-ARM'S LENGTH	\$294,900	\$170,400	57.78	\$349,084	(\$5,184)	\$49,000	0.0	0.0	1.20	1.20	#DIV/0!	(\$4,320)	(\$0.10)	0.00	'920AP
80-17-158-007-00	12TH AVE	2/15/2024	\$294,900	WD	03-ARM'S LENGTH	\$294,900	\$12,500	4.24	\$49,000	\$294,900	\$49,000	0.0	0.0	1.20	0.39	#DIV/0!	\$245,750	\$5.64	0.00	'920AP
80-17-401-005-00	06400 SPRING HILL LANE	5/2/2024	\$90,000	WD	03-ARM'S LENGTH	\$90,000	\$29,500	32.78	\$86,445	\$90,000	\$86,445	153.0	165.0	0.58	0.58	\$588	\$155,172	\$3.56	153.00	'920AP

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		
80-17-187-001-00	10505 COMPTON DR	8/7/2024	\$300,000	WD	03-ARM'S LENGTH	\$300,000	\$144,400	48.13	\$307,087	\$32,813	\$39,900	0.0	0.0	1.00	0.00	#DIV/0!	\$32,813	\$0.75	0.00	'9300S		
80-17-187-022-00	72684 FAYE CT	6/30/2023	\$375,000	WD	03-ARM'S LENGTH	\$375,000	\$179,600	47.89	\$403,441	\$11,459	\$39,900	0.0	0.0	1.00	0.00	#DIV/0!	\$11,459	\$0.26	0.00	'9300S		
80-17-187-025-00	72774 FAYE CT	12/20/2024	\$359,000	WD	03-ARM'S LENGTH	\$359,000	\$153,500	42.76	\$323,249	\$75,651	\$39,900	0.0	0.0	1.00	0.00	#DIV/0!	\$75,651	\$1.74	0.00	'9300S		
Totals:			\$1,364,000			\$1,364,000	\$554,000		\$1,319,583	\$204,017	\$159,600	0.0		4.00	0.00							
								Sale. Ratio =>	40.62	Average			Average		Average							
								Std. Dev. =>	11.80	per FF=>			#DIV/0!	per Net Acre=>		51,004.25	per SqFt=>		\$1.17			

Concluded Site Value = \$41,775
5% Increase over last year.

not used:

80-17-187-032-00	72805 FAYE CT	7/19/2024	\$435,000	WD	03-ARM'S LENGTH	\$435,000	\$175,100	40.25	\$373,860	\$101,040	\$39,900	0.0	0.0	1.00	0.00	#DIV/0!	\$101,040	\$2.32	0.00	'9300S
80-17-187-013-00	10110 COMPTON DR	8/16/2024	\$435,000	WD	03-ARM'S LENGTH	\$435,000	\$174,000	40.00	\$369,085	\$105,815	\$39,900	0.0	0.0	1.00	0.00	#DIV/0!	\$105,815	\$2.43	0.00	'9300S
80-17-187-024-00	72746 FAYE CT	7/25/2023	\$398,000	WD	03-ARM'S LENGTH	\$398,000	\$194,300	48.82	\$428,572	\$9,328	\$39,900	0.0	0.0	1.00	0.00	#DIV/0!	\$9,328	\$0.21	0.00	'9300S
80-17-187-035-00	72727 FAYE CT	9/18/2023	\$330,000	WD	03-ARM'S LENGTH	\$330,000	\$76,500	23.18	\$285,806	\$84,094	\$39,900	0.0	0.0	1.00	0.00	#DIV/0!	\$84,094	\$1.93	0.00	'9300S

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		
80-17-190-002-00	04355 BEECHWOOD LN	2/12/2024	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$19,500	39.00	\$50,000	\$50,000	\$50,000	0.0	0.0	1.00	1.00	#DIV/0!	\$50,000	\$1.15	0.00	'940PN		
80-17-190-005-00	04601 BEECHWOOD LN	8/11/2023	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$19,500	39.00	\$50,000	\$50,000	\$50,000	0.0	0.0	1.00	1.00	#DIV/0!	\$50,000	\$1.15	0.00	'940PN		
Totals:			\$100,000			\$100,000	\$39,000		\$100,000	\$100,000	\$100,000	0.0		2.00	2.00							
								Sale. Ratio =>	39.00					Average			Average					
								Std. Dev. =>	0.00					per FF=>	#DIV/0!	per Net Acre=>	50,000.00	Average			per SqFt=>	\$1.15

Concluded Site Rate = \$50,000
0% increase over last year

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Appr. Date
		Totals:	#REF!			#REF!	#REF!		#REF!	
							Sale. Ratio =>	#REF!		
							Std. Dev. =>	#REF!		

Camper Sites \$0.40
Excess Scrub = \$0.06
House Sites = \$0.40
0% Increase/decrease over last year to meet County Equalization

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	Actual 1 Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table		
80-17-148-006-00	14669 CREST VIEW COURT	5/5/2023	\$200,000	WD	32-SPLIT VACANT	\$200,000	\$80,000	40.00	\$1,132,649	\$200,000	\$171,650	0.0	0.0	1.00	1.00	#DIV/0!	\$200,000	\$200,000	\$4.59	0.00	'960WC 1753-21		960 17148 WOOD CREST CONDOMINIUM			
80-17-148-008-00	76831 WOOD CREST COURT	3/28/2025	\$128,000	WD	03-ARM'S LENGTH	\$128,000	\$50,000	39.06	\$102,990	\$128,000	\$102,990	0.0	0.0	0.60	0.60	#DIV/0!	\$213,333	\$165,247	\$4.90	0.00	'960WC 1776-375		960 17148 WOOD CREST CONDOMINIUM			
80-17-148-012-00	76689 WOOD CREST COURT	2/20/2025	\$290,000	WD	03-ARM'S LENGTH	\$290,000	\$116,700	40.24	\$235,465	\$290,000	\$235,465	0.0	0.0	3.90	3.90	#DIV/0!	\$74,359	\$146,847	\$1.71	0.00	'960WC 1775-149		960 17148 WOOD CREST CONDOMINIUM			
Totals:			\$618,000			\$618,000	\$246,700		\$1,471,104	\$618,000	\$510,105	0.0		5.50	5.50											
						Sale. Ratio =>		39.92			Average						Actual									
						Std. Dev. =>		0.62			per FF=>		#DIV/0!	Average				1 AC EQ =								
													per Net Acre=>		112,363.64											

1 AC Equivalent = \$170,700

80-17-148-004-00	14848 CREST VIEW COURT	7/10/2024	\$1,215,000	WD	03-ARM'S LENGTH	\$1,215,000	\$50,000	4.12	\$906,882	\$411,108	\$102,990	0.0	0.0	0.60	0.60	#DIV/0!	\$685,180	\$530,737	\$15.73	0.00	'960WC 1767-661		960 17148 WOOD CREST CONDOMINIUM
80-17-148-007-00	14805 CREST VIEW COURT	3/28/2025	\$128,000	WD	03-ARM'S LENGTH	\$128,000	\$75,000	58.59	\$154,485	\$128,000	\$154,485	0.0	0.0	0.90	0.90	#DIV/0!	\$142,222	\$134,924	\$3.26	0.00	'960WC 1776-374		960 17148 WOOD CREST CONDOMINIUM

Excellent Com			
	Total	Cost / Acre	Cost / Sq Ft
1 Acre	170,700	170,700	3.92
1.5 Acre	188,600	125,733	2.89
2 Acre	201,700	100,850	2.32
2.5 Acre	212,450	84,980	1.95
3 Acre	221,650	73,883	1.70
4 Acre	237,000	59,250	1.36
5 Acre	249,600	49,920	1.15
7 Acre	269,950	38,564	0.89
10 Acre	293,300	29,330	0.67
15 Acre	322,350	21,490	0.49
20 Acre	344,650	17,233	0.40
25 Acre	363,500	14,540	0.33
30 Acre	378,800	12,627	0.29
40 Acre	405,000	10,125	0.23
50 Acre	426,600	8,532	0.20
100 Acre	501,250	5,013	0.12

Economy of Scales

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
80-17-011-026-00	72401 CR 388	6/17/2024	\$2,047,400	WD	03-ARM'S LENGTH	\$2,047,400	\$405,900	19.83	\$993,279	\$1,472,540	\$414,735	0.0	0.0	2.40	2.40	#DIV/0!	\$613,558	\$14.09	0.00	'201CO 1767-497		201 COMMERCIAL PROP	
80-17-011-032-71	73RD ST	12/12/2023	\$1,200,000	WD	03-ARM'S LENGTH	\$1,200,000	\$240,800	20.07	\$618,033	\$1,200,000	\$618,033	0.0	0.0	20.67	20.67	#DIV/0!	\$58,055	\$1.33	0.00	'350RR 1760-737		201 COMMERCIAL PROP	
80-17-011-052-00	07078 73 1/2 ST	6/30/2023	\$425,000	WD	03-ARM'S LENGTH	\$425,000	\$138,400	32.56	\$446,919	\$84,206	\$106,145	0.0	0.0	3.70	3.70	#DIV/0!	\$22,758	\$0.52	0.00	'201CO 1754-456		201 COMMERCIAL PROP	
80-17-015-024-10	09741 M 140 HWY	12/15/2023	\$575,000	WD	03-ARM'S LENGTH	\$575,000	\$0	0.00	\$450,262	\$192,140	\$67,402	0.0	0.0	1.34	1.34	#DIV/0!	\$143,388	\$3.29	0.00	'201CO 1760-870		201 COMMERCIAL PROP	
80-17-028-070-00	76TH ST	10/25/2023	\$3,500	WD	03-ARM'S LENGTH	\$3,500	\$8,900	254.29	\$7,870	\$3,500	\$7,870	0.0	0.0	0.10	0.10	#DIV/0!	\$35,000	\$0.80	0.00	'201CO 1758-829		201 COMMERCIAL PROP	
80-17-108-006-00	10103 KALAMAZOO ST	4/15/2023	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$15,000	17.65	\$39,623	\$75,277	\$29,900	0.0	0.0	1.00	1.00	#DIV/0!	\$75,277	\$1.73	0.00	'201CO 1751-779		201 COMMERCIAL PROP	
80-17-108-014-00	10161 KALAMAZOO ST	5/30/2023	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$15,300	19.13	\$40,218	\$69,682	\$29,900	0.0	0.0	1.00	1.00	#DIV/0!	\$69,682	\$1.60	0.00	'201CO 1754-610		201 COMMERCIAL PROP	
80-17-108-014-00	10161 KALAMAZOO ST	7/16/2024	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$18,600	14.88	\$40,218	\$114,682	\$29,900	0.0	0.0	1.00	1.00	#DIV/0!	\$114,682	\$2.63	0.00	'201CO 1768/228		201 COMMERCIAL PROP	
80-17-189-018-00	CR 388	6/24/2024	\$130,000	WD	03-ARM'S LENGTH	\$130,000	\$22,200	17.08	\$51,576	\$82,668	\$4,244	0.0	0.0	0.03	0.03	#DIV/0!	\$2,505,091	\$57.51	0.00	'201CO 1767-658		201 COMMERCIAL PROP	
80-17-189-022-00	CR 388	5/31/2023	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$19,100	15.92	\$47,293	\$76,951	\$4,244	0.0	0.0	0.03	0.03	#DIV/0!	\$2,331,848	\$53.53	0.00	'201CO 1753-597		201 COMMERCIAL PROP	
Totals:			\$4,790,900			\$4,790,900	\$884,200		\$2,735,291	\$3,371,646	\$1,312,373			31.28	31.28								
							Sale. Ratio =>	18.46			Average			Average									
							Std. Dev. =>	75.30			per FF=>	#DIV/0!		per Net Acre=>	107,802.98			Average					
																		per SqFt=>	\$2.47				

not used:

80-17-015-091-00	09921 BLUE STAR HWY	3/17/2025	\$600,000	PTA	03-ARM'S LENGTH	\$600,000	\$599,700	99.95	\$1,249,231	(\$559,531)	\$89,700	0.0	0.0	3.40	3.40	#DIV/0!	(\$164,568)	(\$3.78)	0.00	'201CO 1780-546		201 COMMERCIAL PROP
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Due to a lack of sale, a uniform supportable increase of @% has been applied to the Commercial land rates.

M140-Hwy = \$30,500
Phoenix = \$131,200
Pheonix W/196 = \$51,300
Rural Comm = \$30,500
Blue Star Hwy = \$51,300
Mobile Park = \$30,500
Spot Comm = \$30,500
<1 Acre = \$80,300
Phoenix Business = \$131,200
Scrub = \$2,960

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	
80-17-002-056-10	01821 73RD ST	2/14/2025	\$108,000	PTA	03-ARM'S LENGTH	\$108,000	\$27,400	25.37	\$64,383	\$80,073	\$36,456	0.0	0.0	2.94	2.94	#DIV/0!	\$27,236	\$0.63	0.00	'301IN	1775-24		301 INDUSTRIAL	
80-17-015-081-00	01500 KALAMAZOO ST	9/26/2024	\$460,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$460,000	\$385,400	83.78	\$731,882	(\$224,042)	\$47,840	0.0	0.0	11.60	11.60	#DIV/0!	(\$19,314)	(\$0.44)	0.00	'301IN	1771-23	80-17-015-083-01	301 INDUSTRIAL	
Totals:			\$568,000			\$568,000	\$412,800		\$796,265	(\$143,969)	\$84,296	0.0		14.54	14.54									
								Sale. Ratio =>	72.68		Average			Average			Average							
								Std. Dev. =>	41.30		per FF=>	#DIV/0!		per Net Acre=>	(9,901.58)		per SqFt=>	(\$0.23)						

Due to lack of sales, Commercial and Industrial land rates are being calculated with a 20% increase.

Industrial = \$14880
Scrub = \$3475