

Land Value Analysis

Enclosed are the land values and analysis for the basis of the assessments. Most sales are utilized over a two-year period, but may vary based on the sampling. Outliers and others may be removed from the analysis as not being a representative sampling. Units of comparison include, site value, rate per front foot, rate per acre, and rate per square foot. Various acceptable methods are utilized in deriving a unit of comparison and a typical rate.

Condominium Analysis

Direct sales comparison approach is utilized for condominiums based on a square foot or lineal foot method. Separate valuation conditions may be utilized to group certain types of properties together, including factors such as size, location, amenities, etc.

Economic Condition Factors

An ECF adjusts the assessor's use of the cost manual to the local market. County multipliers are provided by the State Tax Commission and adjusted annually to reflect change in the market of the construction costs found in the State Tax Commission Assessor's Manual and to "bring" those costs to the County level. Economic condition factors are adjusted annually by the assessor to further refine these costs to the local market.

An ECF must be determined and used in all cost appraisal situations where the *Assessor's Manual* is used. Saying "I didn't need to use an ECF because I used the new *Assessor's Manual*." Is not correct; even if the cost manual being utilized is brand new; it is a statewide manual and must be adjusted to local market conditions through the use of an ECF. It is also incorrect to indicate "I didn't need to use an ECF because I was valuing new construction" Again, an ECF must be used to adjust the statewide costs of the *Assessor's Manual* to local markets. An ECF must be used regardless of the age of the improvements being valued.

The single base for determining fair assessments is true cash value. What is the property worth? What would be the price an informed buyer would be willing to pay for the property in its condition and location? These are questions relating to true cash value. Assessments are to be set at 50% of the true cash value appraisals of each property. When appraising a mass of properties, the assessor frequently uses a cost-less-depreciation analysis and relates it to what properties are selling for through the use of an Economic Condition Factor (ECF). The ECF is derived by analyzing properties which have sold and comparing the cost less depreciation of the buildings to that portion of the sale prices attributable to those buildings. (This procedure will be discussed in detail later.) If there is a consistent relationship between the cost-less-depreciation analysis and the sale values of the buildings, this relationship is expressed as an ECF which is used to adjust the cost-less-depreciation estimates to what properties are selling for in the market.

An ECF is calculated by analyzing verified property sale prices. The portion of each sale price attributed to the building(s) on the parcel is compared to the value on the record card of the same building(s). The ECF represents the relationship between the appraised value of the building as calculated using the *Assessors Manual* and the sale value of that building. When the building value is added to the value of the land and the land improvements, an indication of true cash value can be obtained for assessed valuations.

Mutli Jurisdiction Vacant Land Sales

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
105-045-000-010-00	ORCHARD RD	05/03/23	\$5,500	WD	\$5,500	\$4,000	72.73	\$8,000	\$5,500	\$8,000	1.00	1.00	\$5,500
182-028-100-001-03		02/29/24	\$10,000	WD	\$10,000	\$900	9.00	\$1,890	\$10,000	\$1,890	1.00	1.00	\$10,000
105-045-000-011-00	ORCHARD RD	05/03/23	\$5,500	WD	\$5,500	\$4,000	72.73	\$8,000	\$5,500	\$8,000	1.00	1.12	\$5,500
030-036-300-002-04	6812 LEVERING	02/02/24	\$15,000	WD	\$15,000	\$4,500	30.00	\$9,000	\$15,000	\$9,000	1.10	1.10	\$13,636
104-027-200-001-04	RIVER REST	05/05/22	\$6,500	WD	\$6,500	\$3,100	47.69	\$9,450	\$6,500	\$9,450	1.14	1.14	\$5,702
151-017-200-024-08	7786 COVINGTON DR	04/29/22	\$6,000	WD	\$6,000	\$5,100	85.00	\$10,184	\$6,000	\$10,184	1.16	1.16	\$5,172
104-017-300-009-10	HUDSON	05/19/23	\$25,000	WD	\$25,000	\$0	0.00	\$9,450	\$25,000	\$9,450	1.20	1.20	\$20,833
151-017-400-006-01		07/12/22	\$11,500	WD	\$11,500	\$5,100	44.35	\$10,280	\$11,500	\$10,280	1.20	1.20	\$9,583
151-017-200-024-07	COVINGTON DR	04/29/22	\$7,500	WD	\$7,500	\$5,200	69.33	\$10,328	\$7,500	\$10,328	1.22	1.22	\$6,148
151-017-400-006-01		07/12/22	\$11,500	WD	\$11,500	\$3,800	33.04	\$0	\$11,500	\$0	1.23	1.23	\$9,365
153-C35-000-007-00	10650 CHATEAU TRL	05/31/22	\$10,000	WD	\$10,000	\$5,200	52.00	\$10,352	\$10,000	\$10,352	1.23	1.23	\$8,130
151-017-400-006-02		09/21/23	\$13,000	WD	\$13,000	\$5,300	40.77	\$10,520	\$13,000	\$10,520	1.30	1.30	\$10,000
151-017-400-006-02		09/21/23	\$13,000	WD	\$13,000	\$5,300	40.77	\$0	\$13,000	\$0	1.35	1.35	\$9,630
091-002-100-013-00	11524 INVERNESS TRAIL	04/29/22	\$15,000	LC	\$15,000	\$3,200	21.33	\$11,236	\$15,000	\$9,000	1.44	1.44	\$10,453
151-018-200-003-03		08/02/22	\$15,000	WD	\$15,000	\$4,100	27.33	\$0	\$15,000	\$0	1.45	1.45	\$10,345
151-018-200-003-03	SOUTH RIVER RD	08/18/22	\$15,000	WD	\$15,000	\$5,400	36.00	\$10,880	\$15,000	\$10,880	1.45	1.45	\$10,345
091-026-100-001-07	1823 SAND	06/08/22	\$17,000	WD	\$17,000	\$3,300	19.41	\$9,000	\$17,000	\$9,000	1.50	1.50	\$11,333
105-063-000-009-00	HIGHLAND	09/06/22	\$10,000	WD	\$10,000	\$5,300	53.00	\$13,665	\$10,000	\$10,500	1.61	1.61	\$6,211
011-027-400-006-00	8030 W US-23	10/18/22	\$10,000	WD	\$10,000	\$12,100	121.00	\$0	\$10,000	\$0	1.66	1.66	\$6,013
152-026-300-010-00	10038 ALPENA STATE RD	10/25/23	\$15,000	WD	\$15,000	\$6,100	40.67	\$12,248	\$15,000	\$12,248	1.76	1.76	\$8,523
		Totals:	\$237,000		\$237,000	\$91,000		\$154,483	\$237,000	\$149,082	26.00	26.11	
												Average	
												per Net Acre=>	9,116.79

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
104-003-416-160-00	GILPIN	09/26/22	\$6,000	WD	\$6,000	\$2,600	43.33	\$7,000	\$6,000	\$7,000	2.00	2.00	\$3,000
151-017-400-006-03	3022 ABBEY	07/29/22	\$16,500	WD	\$16,500	\$6,700	40.61	\$13,400	\$16,500	\$13,400	2.00	2.00	\$8,250
030-020-206-051-02		07/19/22	\$7,500	WD	\$7,500	\$2,500	33.33	\$5,000	\$7,500	\$5,000	2.00	2.00	\$3,750
151-017-400-006-03	3022 ABBEY	07/27/22	\$16,500	WD	\$16,500	\$4,600	27.88	\$0	\$16,500	\$0	2.04	2.04	\$8,080
092-007-101-001-03		09/23/22	\$29,900	WD	\$29,900	\$0	0.00	\$10,800	\$29,900	\$10,800	2.40	2.40	\$12,458
151-003-400-033-04	CRAWFORD LN	07/22/22	\$18,750	WD	\$18,750	\$8,400	44.80	\$16,750	\$18,750	\$16,750	2.50	2.50	\$7,500
091-003-200-003-06	INVERNESS TRAIL	01/05/24	\$12,000	WD	\$12,000	\$5,500	45.83	\$10,500	\$12,000	\$10,500	2.50	2.50	\$4,800
104-027-200-001-05	RIVER REST	08/30/22	\$20,000	WD	\$20,000	\$6,300	31.50	\$18,000	\$20,000	\$18,000	2.67	1.23	\$7,491
041-036-300-001-02		08/30/23	\$5,500	WD	\$5,500	\$7,000	127.27	\$0	\$5,500	\$0	2.69	2.69	\$2,048
041-033-100-001-04		08/25/22	\$26,250	WD	\$26,250	\$6,300	24.00	\$0	\$26,250	\$0	2.70	2.70	\$9,722
011-020-100-007-00	10590 WALLICK	01/21/23	\$72,500	WD	\$72,500	\$6,000	8.28	\$0	\$72,500	\$0	2.77	2.77	\$26,145
091-028-100-001-07		10/06/22	\$3,000	WD	\$3,000	\$0	0.00	\$10,925	\$3,000	\$10,925	3.00	3.00	\$1,000
		Totals:	\$234,400		\$234,400	\$55,900		\$92,375	\$234,400	\$92,375	29.27	27.83	
												Average	
												per Net Acre=>	8,008.20

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
130-026-400-011-00	1082 OLD SCHOOL	09/21/23	\$25,000	WD	\$25,000	\$6,500	26.00	\$13,571	\$25,000	\$13,571	3.57	3.57	\$7,003
104-015-200-001-01	ORCHARD RD	04/07/22	\$3,000	WD	\$3,000	\$1,800	60.00	\$4,410	\$3,000	\$4,410	4.00	4.00	\$750
104-020-100-006-00	8855 N M33	07/21/22	\$7,000	WD	\$7,000	\$6,100	87.14	\$15,246	\$7,000	\$15,246	4.13	4.13	\$1,695

130-004-300-007-02		07/08/22	\$12,000	WD	\$12,000	\$0	0.00	\$31,920	\$12,000	\$31,920	12.00	12.00	\$1,000
041-024-200-023-01		06/08/22	\$20,000	WD	\$20,000	\$11,300	56.50	\$0	\$20,000	\$0	13.20	13.20	\$1,515
Totals:			\$678,900		\$678,900	\$247,500		\$449,072	\$678,900	\$449,072	218.05	218.05	
											Average per Net Acre=>		3,113.56

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
041-036-100-003-02		08/22/22	\$40,000	WD	\$40,000	\$16,300	40.75	\$0	\$40,000	\$0	14.18	14.18	\$2,822
104-015-200-001-03	9764 N BLACK RIVER	04/20/23	\$51,000	WD	\$51,000	\$18,400	36.08	\$38,737	\$51,000	\$38,737	17.41	17.41	\$2,929
030-013-100-003-01		01/05/24	\$44,500	WD	\$44,500	\$19,400	43.60	\$38,800	\$44,500	\$38,800	19.00	19.00	\$2,342
101-034-300-019-00	12114 BUTLER	01/04/24	\$10,000	WD	\$10,000	\$19,400	194.00	\$40,740	\$10,000	\$40,740	19.00	19.00	\$526
101-034-300-019-00	12114 BUTLER	02/29/24	\$37,000	WD	\$37,000	\$19,400	52.43	\$40,740	\$37,000	\$40,740	19.00	19.00	\$1,947
092-007-300-003-00	10054 TOWNLINE	06/20/22	\$31,000	WD	\$31,000	\$14,300	46.13	\$27,229	\$31,000	\$27,229	19.04	19.04	\$1,628
041-009-400-018-00	16140 NIPIGON	07/29/22	\$60,000	LC	\$60,000	\$13,100	21.83	\$0	\$60,000	\$0	19.14	19.14	\$3,134
102-028-206-060-00	8880 US 23	03/08/23	\$44,000	WD	\$44,000	\$20,000	45.45	\$56,000	\$44,000	\$56,000	20.00	20.00	\$2,200
Totals:			\$317,500		\$317,500	\$140,300		\$242,246	\$317,500	\$242,246	146.77	146.77	
											Average per Net Acre=>		2,163.32

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
104-015-100-001-09	N BLACK RIVER	04/08/22	\$55,000	WD	\$55,000	\$19,300	35.09	\$46,536	\$55,000	\$46,536	27.70	27.70	\$1,986
104-034-100-005-03	6642 LITTLE CANADA	03/28/24	\$87,500	WD	\$87,500	\$26,900	30.74	\$53,700	\$87,500	\$53,700	33.00	33.00	\$2,652
152-032-100-001-00		05/26/22	\$41,100	WD	\$41,100	\$0	0.00	\$57,400	\$41,100	\$57,400	34.00	34.00	\$1,209
Totals:			\$183,600		\$183,600	\$46,200		\$157,636	\$183,600	\$157,636	94.70	94.70	
											Average per Net Acre=>		1,938.75

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
105-012-100-001-02	WOODCOCK	10/12/23	\$55,000	WD	\$55,000	\$21,400	38.91	\$42,836	\$55,000	\$42,836	38.06	38.06	\$1,445
140-035-200-002-00		05/19/23	\$66,000	WD	\$66,000	\$22,100	33.48	\$44,202	\$66,000	\$44,202	38.27	38.27	\$1,725
151-010-100-018-00		03/29/23	\$72,000	WD	\$72,000	\$21,000	29.17	\$0	\$72,000	\$0	39.13	39.13	\$1,840
103-032-300-004-00		01/11/24	\$55,000	WD	\$55,000	\$22,000	40.00	\$44,000	\$55,000	\$44,000	40.00	40.00	\$1,375
151-010-100-018-00		04/05/23	\$72,000	WD	\$72,000	\$32,000	44.44	\$64,000	\$72,000	\$64,000	40.00	40.00	\$1,800
151-010-300-001-00		03/08/24	\$103,500	WD	\$103,500	\$32,000	30.92	\$64,000	\$103,500	\$64,000	40.00	40.00	\$2,588
Totals:			\$423,500		\$423,500	\$150,500		\$259,038	\$423,500	\$259,038	235.46	235.46	
											Average per Net Acre=>		1,798.62

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
091-023-100-001-00		08/31/22	\$120,000	WD	\$120,000	\$34,000	28.33	\$86,670	\$120,000	\$86,670	72.76	72.76	\$1,649
041-021-100-003-05		09/27/22	\$55,500	WD	\$55,500	\$37,100	66.85	\$0	\$55,500	\$0	74.41	74.41	\$746
041-027-100-002-00	2651 CAMPBELL	07/15/22	\$159,900	LC	\$159,900	\$38,400	24.02	\$0	\$159,900	\$0	77.38	77.38	\$2,066
140-025-200-001-00		12/16/22	\$80,000	WD	\$80,000	\$41,000	51.25	\$81,900	\$80,000	\$81,900	78.00	78.00	\$1,026
030-032-100-003-00	12544 PARADISE LAKE	09/21/23	\$80,000	WD	\$80,000	\$46,600	58.25	\$93,160	\$80,000	\$93,160	79.00	79.00	\$1,013
104-025-100-001-00	7516 N BLACK RIVER	06/02/22	\$175,000	WD	\$175,000	\$68,000	38.86	\$259,000	\$175,000	\$259,000	190.00	70.00	\$921
103-031-300-001-02		03/08/24	\$250,000	WD	\$250,000	\$118,000	47.20	\$236,000	\$250,000	\$236,000	236.00	236.00	\$1,059
Totals:			\$920,400		\$920,400	\$383,100		\$756,730	\$920,400	\$756,730	807.55	687.55	
											Average		

105-040-000-013-00	BONTER	10/05/23	\$22,500	WD	\$22,500	\$5,500	24.44	\$17,682	\$22,500	\$17,682	4.71	4.71	\$4,777
105-040-000-020-00	3614 BONTER	08/21/23	\$23,500	WD	\$23,500	\$5,600	23.83	\$18,102	\$23,500	\$18,102	4.81	4.81	\$4,886
041-009-300-002-04	16275 NIPIGON	03/21/24	\$22,500	WD	\$22,500	\$7,900	35.11	\$0	\$22,500	\$0	4.89	4.89	\$4,599
091-029-300-001-02	7400 CHURCH	08/07/23	\$20,000	WD	\$20,000	\$9,000	45.00	\$18,000	\$20,000	\$18,000	5.00	5.00	\$4,000
130-020-100-001-08	4881 WOODMANSEE	12/22/23	\$36,000	WD	\$36,000	\$0	0.00	\$18,900	\$36,000	\$18,900	5.00	5.00	\$7,200
041-009-400-017-02	3121 W US-23	03/19/24	\$22,000	WD	\$22,000	\$7,900	35.91	\$0	\$22,000	\$0	5.01	5.01	\$4,396
104-014-101-002-02	UPPER MOGRAIN	05/13/22	\$39,500	LC	\$39,500	\$6,800	17.22	\$18,916	\$39,500	\$18,916	5.01	5.01	\$7,884
080-025-200-006-00	7735 S EXTENSION	06/16/23	\$30,000	WD	\$30,000	\$8,200	27.33	\$0	\$30,000	\$0	5.60	5.60	\$5,353
Totals:			\$251,000		\$251,000	\$65,300		\$124,827	\$251,000	\$124,827	51.73	51.73	
											Average		
											per Net Acre=>	4,852.02	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
151-017-200-024-09		03/15/24	\$43,000	WD	\$43,000	\$11,000	25.58	\$21,900	\$43,000	\$21,900	6.00	6.00	\$7,167
091-010-216-160-00	10501 INVERNESS TRAIL	02/12/24	\$25,000	WD	\$25,000	\$9,800	39.20	\$20,475	\$25,000	\$20,475	6.00	6.00	\$4,167
091-014-300-002-02		11/08/23	\$15,000	WD	\$15,000	\$9,800	65.33	\$20,475	\$15,000	\$20,475	6.00	6.00	\$2,500
101-034-200-003-02	3535 US 23	05/13/22	\$23,500	WD	\$23,500	\$9,000	38.30	\$23,000	\$23,500	\$23,000	6.00	3.00	\$3,917
091-019-400-010-02	8257 CHURCH	04/17/23	\$24,500	WD	\$24,500	\$10,500	42.86	\$20,925	\$24,500	\$20,925	6.95	6.95	\$3,525
091-019-400-010-01		04/17/23	\$26,500	WD	\$26,500	\$11,100	41.89	\$22,260	\$26,500	\$22,260	7.54	7.54	\$3,515
091-019-400-010-03		04/17/23	\$26,000	WD	\$26,000	\$11,300	43.46	\$22,657	\$26,000	\$22,657	7.71	7.71	\$3,372
151-016-100-009-00	3724 OWENS RD	07/19/23	\$12,000	WD	\$12,000	\$2,900	24.17	\$5,869	\$12,000	\$5,869	7.75	7.75	\$1,548
091-023-400-001-06	1181 INDIAN TRAIL	09/29/23	\$35,000	WD	\$35,000	\$0	0.00	\$23,123	\$35,000	\$23,123	7.91	7.91	\$4,425
104-010-300-004-07	10123 N BLACK RIVER	03/15/24	\$34,000	WD	\$34,000	\$11,700	34.41	\$24,500	\$34,000	\$24,500	8.00	8.00	\$4,250
104-030-200-015-00	MCDONALD	11/29/22	\$9,000	WD	\$9,000	\$8,900	98.89	\$26,264	\$9,000	\$26,264	8.72	8.72	\$1,032
Totals:			\$273,500		\$273,500	\$96,000		\$231,448	\$273,500	\$231,448	78.58	75.58	
											Average		
											per Net Acre=>	3,480.53	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
102-035-200-006-08	US 23	08/10/23	\$27,000	WD	\$27,000	\$12,900	47.78	\$27,097	\$27,000	\$27,097	9.06	9.06	\$2,980
030-022-204-031-00		01/05/24	\$30,000	WD	\$30,000	\$13,300	44.33	\$26,600	\$30,000	\$26,600	9.40	9.40	\$3,191
120-019-115-141-00		08/25/23	\$66,000	WD	\$66,000	\$17,000	25.76	\$0	\$66,000	\$0	9.40	9.40	\$7,020
120-036-400-001-04	118 HORIZON	06/12/23	\$75,000	WD	\$75,000	\$12,800	17.07	\$0	\$75,000	\$0	9.46	9.46	\$7,932
104-029-113-121-00	7473 MCDONALD	01/31/23	\$24,900	WD	\$24,900	\$6,000	24.10	\$28,420	\$24,900	\$28,420	9.60	9.60	\$2,594
030-006-100-003-02	11474 N MACKINAW	02/10/23	\$35,000	LC	\$35,000	\$6,800	19.43	\$13,557	\$35,000	\$13,557	9.62	9.62	\$3,638
120-025-200-007-09	1567 S EXTENSION	06/02/22	\$28,000	WD	\$28,000	\$15,000	53.57	\$31,204	\$28,000	\$31,204	9.83	9.83	\$2,848
140-031-102-080-00	550 BROWN	02/10/23	\$15,000	WD	\$15,000	\$7,800	52.00	\$20,000	\$15,000	\$20,000	10.00	10.00	\$1,500
140-031-102-080-00	550 BROWN	03/03/23	\$32,500	WD	\$32,500	\$7,800	24.00	\$20,000	\$32,500	\$20,000	10.00	10.00	\$3,250
101-026-201-001-00	SEFFERN	11/11/22	\$20,000	WD	\$20,000	\$10,000	50.00	\$29,400	\$20,000	\$29,400	10.00	10.00	\$2,000
151-016-200-001-00	8530 ROSS RD	01/10/23	\$22,000	QC	\$22,000	\$12,800	58.18	\$25,500	\$22,000	\$25,500	10.00	10.00	\$2,200
041-027-100-001-07	13706 ROSE	08/18/23	\$35,000	WD	\$35,000	\$13,600	38.86	\$0	\$35,000	\$0	10.05	10.05	\$3,483
104-014-113-122-00	9707 UPPER MOGRAIN	04/14/23	\$11,500	WD	\$11,500	\$14,100	122.61	\$29,652	\$11,500	\$29,652	10.20	10.20	\$1,127
104-014-113-122-00	9707 UPPER MOGRAIN	08/04/23	\$32,000	WD	\$32,000	\$14,100	44.06	\$29,652	\$32,000	\$29,652	10.20	10.20	\$3,137
104-014-100-002-02	9784 UPPER MOGRAIN	03/15/23	\$37,000	WD	\$37,000	\$10,200	27.57	\$29,702	\$37,000	\$29,702	10.24	10.24	\$3,613
104-010-300-004-08	10059 N BLACK RIVER	10/20/23	\$50,000	WD	\$50,000	\$14,500	29.00	\$30,408	\$50,000	\$30,408	10.80	10.80	\$4,630
104-033-200-005-09	6789 LITTLE CANADA	08/14/23	\$30,000	WD	\$30,000	\$19,000	63.33	\$38,000	\$30,000	\$38,000	11.40	11.40	\$2,632
120-013-400-011-04	3213 S EXTENSION	03/09/23	\$49,000	WD	\$49,000	\$15,000	30.61	\$0	\$49,000	\$0	11.61	11.61	\$4,221
104-004-400-014-00	2841 GILPIN	08/26/22	\$27,000	WD	\$27,000	\$13,500	50.00	\$37,960	\$27,000	\$37,960	11.98	11.98	\$2,254

Acres	Value	Rate/Acre
1.00	\$9,100	\$9,100
1.50	\$13,650	\$9,100
2.00	\$16,000	\$8,000
2.50	\$20,000	\$8,000
3.00	\$22,000	\$7,333
4.00	\$23,000	\$5,750
5.00	\$24,000	\$4,800
7.00	\$24,500	\$3,500
10.00	\$32,000	\$3,200
15.00	\$37,500	\$2,500
20.00	\$43,000	\$2,150
25.00	\$50,000	\$2,000
30.00	\$57,000	\$1,900
40.00	\$72,000	\$1,800
50.00	\$80,000	\$1,600
100.00	\$120,000	\$1,200

Mackinaw Shores Condo

Interior Units

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt
014-S13-000-054-00	20633 NORTHERN LIGHTS	03/17/23	\$199,500	WD	\$199,500	\$79,700	39.95	\$188,469	\$199,500	\$188,469	0.03	0.03	\$7,125,000	\$163.57
Totals:			\$199,500		\$199,500	\$79,700		\$188,469	\$199,500	\$188,469	0.03	0.03		
													Average	
													per SqFt=>	\$163.57

Interior Large Units

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt
014-S13-000-012-00	20538 NORTHERN LIGHTS	06/15/22	\$280,000	WD	\$280,000	\$91,800	32.79	\$305,002	\$280,000	\$305,002	0.04	0.04	\$7,000,000	\$160.70
014-S13-000-057-00	20631 NORTHERN LIGHTS	01/31/23	\$299,000	WD	\$299,000	\$82,300	27.53	\$273,498	\$299,000	\$273,498	0.04	0.04	\$8,305,556	\$190.67
Totals:			\$579,000		\$579,000	\$174,100		\$578,500	\$579,000	\$578,500	0.08	0.08		
													Average	
													per SqFt=>	\$174.89

Lakesie Units

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt
014-S13-000-031-00	20579 NORTHERN LIGHTS	01/17/22	\$250,000	WD	\$250,000	\$89,200	35.68	\$228,649	\$250,000	\$228,649	0.03	0.03	\$9,259,259	\$212.56
014-S13-000-033-00	20587 NORTHERN LIGHTS	10/11/22	\$220,000	WD	\$220,000	\$142,300	64.68	\$339,696	\$220,000	\$339,696	0.04	0.04	\$5,500,000	\$126.26
014-S13-000-041-00	20603 NORTHERN LIGHTS	09/11/23	\$399,900	WD	\$399,900	\$165,600	41.41	\$339,696	\$399,900	\$339,696	0.04	0.04	\$9,997,500	\$229.51
014-S13-000-043-00	20605 NORTHERN LIGHTS	02/18/22	\$395,000	WD	\$395,000	\$118,800	30.08	\$304,608	\$395,000	\$304,608	0.04	0.04	\$10,972,222	\$251.89
Totals:			\$1,264,900		\$1,264,900	\$515,900		\$1,212,649	\$1,264,900	\$1,212,649	0.14	0.14		
													Average	
													per SqFt=>	\$203.06

Village Residential Land Analysis

Lake View

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
012-V07-070-002-00	316 E SINCLAIR ST	09/03/21	\$237,000	WD	\$237,000	\$59,900	25.27	\$229,276	\$129,424	\$121,700	50.0	0.0	\$2,588
012-V07-074-007-00	209 N HURON AVE	07/23/21	\$219,900	WD	\$219,900	\$53,300	24.24	\$201,987	\$127,443	\$109,530	45.0	105.0	\$2,832
Totals:			\$456,900		\$456,900	\$113,200		\$431,263	\$256,867	\$231,230	95.0		
Average													
per FF=>												\$2,704	

Standard Village Lots

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
012-I03-000-002-00		06/10/21	\$30,000	WD	\$30,000	\$26,300	87.67	\$81,612	\$588	\$52,200	50.0	150.0	\$12
012-V07-054-006-00	110 E ETHERINGTON ST	09/16/22	\$205,000	WD	\$205,000	\$52,300	25.51	\$160,266	\$96,934	\$52,200	50.0	0.0	\$1,939
012-V07-054-009-00	104 E ETHERINGTON ST	03/15/21	\$200,000	WD	\$200,000	\$191,100	95.55	\$394,016	\$5,384	\$199,400	150.0	450.0	\$36
012-V07-056-001-00	313 DUCHARME ST	05/31/23	\$210,000	WD	\$210,000	\$104,000	49.52	\$228,973	\$85,427	\$104,400	100.0	100.0	\$854
012-V07-057-006-00	106 E DEPEYSTER ST	12/08/23	\$350,000	WD	\$350,000	\$113,600	32.46	\$247,815	\$206,585	\$104,400	100.0	0.0	\$2,066
012-V07-057-013-00	107 E SINCLAIR ST	11/12/21	\$85,000	WD	\$85,000	\$31,600	37.18	\$97,977	\$39,223	\$52,200	50.0	150.0	\$784
012-V07-057-014-00	109 E SINCLAIR ST	03/27/23	\$105,000	WD	\$105,000	\$43,800	41.71	\$125,993	\$31,207	\$52,200	50.0	150.0	\$624
012-V07-060-001-01	409 HENRY ST	07/31/24	\$160,000	WD	\$160,000	\$61,700	38.56	\$121,217	\$90,983	\$52,200	50.0	100.0	\$1,820
012-V07-060-005-00	214 E DEPEYSTER ST	09/13/23	\$125,000	WD	\$125,000	\$50,400	40.32	\$111,597	\$65,603	\$52,200	50.0	150.0	\$1,312
012-V07-060-005-00	214 E DEPEYSTER ST	12/06/24	\$139,000	WD	\$139,000	\$56,700	40.79	\$111,597	\$79,603	\$52,200	50.0	150.0	\$1,592
012-V07-060-014-00	207 E SINCLAIR ST	08/10/21	\$220,000	WD	\$220,000	\$48,500	22.05	\$154,836	\$117,364	\$52,200	50.0	150.0	\$2,347
012-V07-060-017-00	215 E SINCLAIR ST	05/03/21	\$85,000	WD	\$85,000	\$36,400	42.82	\$115,042	\$22,158	\$52,200	50.0	150.0	\$443
012-V07-060-018-00	217 E SINCLAIR ST	04/29/22	\$220,000	WD	\$220,000	\$48,300	21.95	\$199,184	\$73,016	\$52,200	50.0	150.0	\$1,460
012-V07-060-020-00	405 HENRY ST	08/16/24	\$285,000	WD	\$285,000	\$122,300	42.91	\$240,441	\$135,387	\$90,828	87.0	100.0	\$1,556
012-V07-062-007-00	208 E JAMET ST	10/27/23	\$220,000	WD	\$220,000	\$75,300	34.23	\$159,614	\$112,586	\$52,200	50.0	0.0	\$2,252
012-V07-062-013-00	205 E ETHERINGTON ST	10/07/22	\$289,000	WD	\$289,000	\$85,200	29.48	\$262,217	\$94,643	\$67,860	65.0	150.0	\$1,456
012-V07-063-002-00	111 HENRY ST	11/13/23	\$150,000	WD	\$150,000	\$91,600	61.07	\$178,185	\$50,115	\$78,300	75.0	0.0	\$668
012-V07-069-009-00	210 HENRY	05/14/21	\$220,000	WD	\$220,000	\$114,100	51.86	\$365,272	\$888	\$146,160	140.0	0.0	\$6
012-V07-069-013-00	305 E ETHERINGTON ST	07/26/21	\$330,000	WD	\$330,000	\$75,300	22.82	\$265,729	\$116,471	\$52,200	50.0	0.0	\$2,329
012-V07-071-003-00	408 HENRY ST	12/08/23	\$182,500	WD	\$182,500	\$52,400	28.71	\$115,580	\$119,120	\$52,200	50.0	0.0	\$2,382
Totals:			\$3,810,500		\$3,810,500	\$1,480,900		\$3,737,163	\$1,543,285	\$1,469,948	1,367.0		
Average													
per FF=>												\$1,129	

Village Lakefront

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
012-V07-002-010-00	502 N HURON AVE	08/20/21	\$270,000	WD	\$270,000	\$96,100	35.59	\$275,065	\$161,085	\$166,150	50.0	150.0	\$3,222
Totals:			\$270,000		\$270,000	\$96,100		\$275,065	\$161,085	\$166,150	50.0		
Average													
per FF=>												\$3,222	

East Central Commercial

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
012-V02-000-006-01		06/15/22	\$250,000	WD	\$250,000	\$90,900	36.36	\$185,720	\$139,820	\$75,540	10.0	0.0	\$13,982
012-V02-000-008-00		12/17/21	\$383,000	WD	\$383,000	\$188,500	49.22	\$384,358	\$212,942	\$214,300	29.3	0.0	\$7,268
012-V02-000-010-01		12/17/21	\$102,000	WD	\$102,000	\$62,000	60.78	\$123,220	\$54,320	\$75,540	10.0	0.0	\$5,432
012-V07-063-016-00	215 E CENTRAL AVE	01/24/23	\$425,000	WD	\$425,000	\$221,400	52.09	\$440,408	\$173,442	\$188,850	25.0	150.0	\$6,938
Totals:			\$1,160,000		\$1,160,000	\$562,800		\$1,133,706	\$580,524	\$554,230	74.3		
											Average per FF=>	\$7,813	

West Central Commercial

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
012-V07-063-012-01	205 E CENTRAL AVE	12/28/22	\$420,000	WD	\$420,000	\$331,500	78.93	\$647,896	\$190,650	\$418,546	90.6	450.0	\$2,104
012-V07-063-013-00	207 E CENTRAL AVE	01/27/23	\$390,000	WD	\$390,000	\$114,900	29.46	\$300,817	\$252,533	\$163,350	50.0	150.0	\$5,051
Totals:			\$810,000		\$810,000	\$446,400		\$948,713	\$443,183	\$581,896	140.6		
											Average per FF=>	3,152.0	

FF Commercial Acreage

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre
011-019-300-003-00	14392 MACKINAW HWY	09/27/23	\$170,000	WD	\$170,000	\$14,200	8.35	\$67,502	\$170,000	\$67,502	400.0	627.0			\$6	5.78
Totals:			\$170,000		\$170,000	\$14,200		\$67,502	\$170,000	\$67,502	400.0				\$6	5.78
											Average per FF=>	425.0	Average per Net Acre=>	29,411.76		

Residential Marginal Acreage

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
011-W11-000-001-00	18680 TIMBERDOODLE LN	03/24/23	\$128,000	WD	\$128,000	\$55,700	43.52	\$138,137	\$4,015	\$14,152	1.1	1.1	\$3,718
Totals:			\$128,000		\$128,000	\$55,700		\$138,137	\$4,015	\$14,152	1.1	1.1	
											Average per Net Acre=>	3717.6	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
030-027-100-002-00		07/29/22	\$25,000	WD	\$25,000	\$19,500	78.00	\$39,000	\$25,000	\$39,000	39.0	39.0	\$641
030-035-100-003-00		09/23/22	\$15,000	WD	\$15,000	\$8,000	53.33	\$16,000	\$15,000	\$16,000	40.0	40.0	\$375
041-020-100-002-00		12/16/22	\$20,000	WD	\$20,000	\$19,300	96.50	\$0	\$20,000	\$0	40.0	40.0	\$500
060-005-200-005-00		09/13/22	\$50,000	WD	\$50,000	\$20,000	40.00	\$0	\$50,000	\$0	38.6	38.6	\$1,295
151-010-300-001-00		03/06/24	\$103,500	WD	\$103,500	\$25,000	24.15	\$0	\$103,500	\$0	38.2	38.2	\$2,711
151-020-400-001-00		12/08/23	\$5,000	WD	\$5,000	\$30,000	600.00	\$0	\$5,000	\$0	39.6	39.6	\$126
151-020-400-001-00		10/06/23	\$7,500	WD	\$7,500	\$30,000	400.00	\$0	\$7,500	\$0	39.6	39.6	\$190
011-030-100-003-00		09/15/23	\$35,000	WD	\$35,000	\$64,300	183.71	\$128,500	\$35,000	\$128,500	95.0	95.0	\$368
Totals:			\$261,000		\$261,000	\$216,100		\$183,500	\$261,000	\$183,500	369.9	369.9	
											Average per Net Acre=>	705.6	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
011-031-300-001-00	12384 N MACKINAW HWY	11/07/22	\$130,000	WD	\$130,000	\$63,900	49.15	\$152,536	\$11,464	\$34,000	9.0	9.0	\$1,274
151-016-100-009-00	3724 OWENS	07/19/23	\$12,000	WD	\$12,000	\$10,800	90.00	\$0	\$12,000	\$0	7.6	7.6	\$1,575
030-020-202-015-00		11/18/22	\$7,700	WD	\$7,700	\$7,000	90.91	\$14,000	\$7,700	\$14,000	10.0	10.0	\$770
Totals:			\$149,700		\$149,700	\$81,700		\$166,536	\$31,164	\$48,000	26.6	26.6	
											Average per Net Acre=>	1170.8	

Residential Waterfront

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
011-028-200-004-00	9436 W US-23	08/25/22	\$140,300	WD	\$140,300	\$34,600	24.66	\$95,450	\$134,472	\$89,622	55.3	300.0	\$2,432
011-C01-000-005-00	8082 EDGEWATER BEACH TRL	06/13/22	\$154,500	WD	\$154,500	\$35,400	22.91	\$141,116	\$154,500	\$141,116	87.1	250.0	\$1,775
Totals:			\$294,800		\$294,800	\$70,000		\$236,566	\$288,972	\$230,738	142.3		
											Average per FF=>		\$2,030

Bluff

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
011-M03-000-025-04	7526 W US-23	01/26/24	\$635,000	WD	\$635,000	\$251,700	39.64	\$651,711	\$200,570	\$217,281	224.0	400.0	\$895
011-S11-000-004-00		11/17/22	\$115,000	WD	\$115,000	\$40,700	35.39	\$97,000	\$115,000	\$97,000	100.0	600.0	\$1,150
011-S11-000-006-01		11/22/23	\$120,000	WD	\$120,000	\$0	0.00	\$97,000	\$120,000	\$97,000	100.0	600.0	\$1,200
Totals:			\$870,000		\$870,000	\$292,400		\$845,711	\$435,570	\$411,281	424.0		
											Average per FF=>		\$1,027

Commercial Lake Huron

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
012-S09-001-023-00	1011 S HURON AVE	03/01/24	\$1,000,000	LC	\$1,000,000	\$453,200	45.32	\$947,002	\$712,848	\$659,850	150.0	0.0	\$4,752
Totals:			\$1,000,000		\$1,000,000	\$453,200		\$947,002	\$712,848	\$659,850	150.0		
											Average per FF=>		4,752.0

Gen Twp Res ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
011-031-300-001-00	12384 N MACKINAW HWY	11/07/22	\$130,000	WD	\$130,000	\$63,900	49.15	\$148,036	\$29,500	\$100,500	\$151,581	0.663
011-031-300-001-02	12384 N MACKINAW HWY	11/07/22	\$130,000	WD	\$130,000	\$0	0.00	\$131,388	\$24,500	\$105,500	\$136,685	0.772
011-035-100-002-03	18930 HEBRON MAIL RD	06/12/23	\$360,000	WD	\$360,000	\$168,000	46.67	\$350,554	\$42,293	\$317,707	\$394,196	0.806
011-035-100-003-07	18653 N OLD MACKINAW RD	07/11/22	\$60,000	LC	\$60,000	\$40,000	66.67	\$88,021	\$27,000	\$33,000	\$78,032	0.423
011-035-100-003-10	18345 N OLD MACKINAW RD	08/28/23	\$275,000	WD	\$275,000	\$90,700	32.98	\$189,336	\$30,100	\$244,900	\$203,627	1.203
011-M05-000-031-00	20629 MARY ANN BLVD	04/21/22	\$140,000	WD	\$140,000	\$70,800	50.57	\$166,735	\$7,903	\$132,097	\$203,110	0.650
011-W11-000-001-00	18680 TIMBERDOODLE LN	03/24/23	\$128,000	WD	\$128,000	\$55,700	43.52	\$133,813	\$14,029	\$113,971	\$153,176	0.744
011-W11-000-002-01	18600 TIMBERDOODLE LN	06/26/23	\$159,900	WD	\$159,900	\$83,000	51.91	\$171,521	\$29,138	\$130,762	\$182,075	0.718
Totals:			\$1,382,900		\$1,382,900	\$572,100		\$1,379,404		\$1,178,437	\$1,502,482	E.C.F. => 0.784

Residential Waterfront ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
011-026-300-002-02	8024 EDGEWATER BEACH	06/10/21	\$935,000	WD	\$935,000	\$247,100	26.43	\$915,627	\$467,360	\$467,640	\$500,298	0.935
011-028-200-009-00	9380 W US-23	09/15/23	\$550,000	WD	\$550,000	\$155,200	28.22	\$427,015	\$204,458	\$345,542	\$248,390	1.391
011-M03-000-025-04	7526 W US-23	01/26/24	\$635,000	WD	\$635,000	\$251,700	39.64	\$664,479	\$244,489	\$390,511	\$468,739	0.833
011-S11-000-011-00	7878 W US-23	05/17/21	\$350,000	WD	\$350,000	\$155,400	44.40	\$446,343	\$191,863	\$158,137	\$284,018	0.557
012-V07-002-010-00	502 N HURON AVE	08/20/21	\$270,000	WD	\$270,000	\$96,100	35.59	\$270,015	\$166,281	\$103,719	\$115,775	0.896
Totals:			\$2,740,000		\$2,740,000	\$905,500		\$2,723,479		\$1,465,549	\$1,617,219	E.C.F. => 0.906

Village Residential ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
012-V07-054-006-00	110 E ETHERINGTON ST	09/16/22	\$205,000	WD	\$205,000	\$52,300	25.51	\$164,516	\$58,297	\$146,703	\$129,535	1.133
012-V07-056-001-00	313 DUCHARME ST	05/31/23	\$210,000	WD	\$210,000	\$104,000	49.52	\$237,473	\$113,233	\$96,767	\$151,512	0.639
012-V07-057-014-00	109 E SINCLAIR ST	03/27/23	\$105,000	WD	\$105,000	\$43,800	41.71	\$130,243	\$56,882	\$48,118	\$89,465	0.538
012-V07-060-005-00	214 E DEPEYSTER ST	09/13/23	\$125,000	WD	\$125,000	\$50,400	40.32	\$115,847	\$56,450	\$68,550	\$72,435	0.946
012-V07-060-018-00	217 E SINCLAIR ST	04/29/22	\$220,000	WD	\$220,000	\$48,300	21.95	\$203,434	\$60,387	\$159,613	\$174,448	0.915
012-V07-062-013-00	205 E ETHERINGTON ST	10/07/22	\$289,000	WD	\$289,000	\$85,200	29.48	\$267,742	\$74,514	\$214,486	\$235,644	0.910
012-V07-063-002-00	111 HENRY ST	11/13/23	\$150,000	WD	\$150,000	\$91,600	61.07	\$184,560	\$86,098	\$63,902	\$120,076	0.532
Totals:			\$1,304,000		\$1,304,000	\$475,600		\$1,303,815		\$798,139	\$973,115	E.C.F. => 0.820

Comm Ind ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
011-051-200-014-00	9250 W US-23	08/13/21	\$465,000	WD	\$465,000	\$82,900	17.83	\$417,579	\$235,951	\$229,049	\$329,633	0.695
012-S08-300-010-00	146 OLD US 31	12/10/21	\$500,000	WD	\$500,000	\$462,300	92.46	\$1,109,300	\$279,121	\$220,879	\$1,506,677	0.147
012-S09-001-023-00	1011 S HURON AVE	03/01/24	\$1,000,000	LC	\$1,000,000	\$453,200	45.32	\$999,952	\$752,358	\$247,642	\$449,354	0.551
012-V02-000-006-01		06/15/22	\$250,000	WD	\$250,000	\$90,900	36.36	\$188,310	\$79,910	\$170,090	\$196,733	0.865
012-V02-000-008-00		12/17/21	\$383,000	WD	\$383,000	\$188,500	49.22	\$384,358	\$216,160	\$166,840	\$266,136	0.627
012-V02-000-010-01		12/17/21	\$102,000	WD	\$102,000	\$62,000	60.78	\$125,810	\$78,130	\$23,870	\$86,534	0.276
012-V07-063-013-00	207 E CENTRAL AVE	01/27/23	\$390,000	WD	\$390,000	\$114,900	29.46	\$295,067	\$160,435	\$229,565	\$244,341	0.940
012-V07-063-016-00	215 E CENTRAL AVE	01/24/23	\$425,000	WD	\$425,000	\$221,400	52.09	\$446,883	\$195,325	\$229,675	\$456,548	0.503
012-V07-067-003-01	316 E CENTRAL AVE	11/14/22	\$555,000	WD	\$555,000	\$216,900	39.08	\$436,523	\$196,985	\$358,015	\$434,733	0.824
012-V07-068-020-00	331 E CENTRAL AVE	02/09/24	\$1,700,000	WD	\$1,700,000	\$411,300	24.19	\$1,376,925	\$775,207	\$924,793	\$1,092,047	0.847
Totals:			\$5,770,000		\$5,770,000	\$2,304,300		\$5,780,707		\$2,800,418	\$5,062,737	E.C.F. => 0.553