

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.

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
105-C11-000-027-02	8377 CORDWOOD	09/28/22	\$175,200	WD	\$175,200	\$0	0.00	\$126,000	\$175,200	\$126,000	83.0	210.0	\$2,111
105-C11-000-028-01	8377 CORDWOOD	08/17/22	\$172,500	WD	\$172,500	\$0	0.00	\$133,000	\$172,500	\$133,000	86.7	210.0	\$1,991
105-C13-000-432-00	8901 CORDWOOD	09/01/23	\$88,000	WD	\$88,000	\$37,500	42.61	\$94,000	\$88,000	\$94,000	60.0	210.0	\$1,467
105-C13-000-438-00	8961 CORDWOOD	09/23/22	\$110,000	WD	\$110,000	\$37,500	34.09	\$94,000	\$110,000	\$94,000	60.0	210.0	\$1,833
105-C13-000-438-00	8961 CORDWOOD	07/21/23	\$110,000	WD	\$110,000	\$37,500	34.09	\$94,000	\$110,000	\$94,000	60.0	210.0	\$1,833
105-C13-000-455-00	9157 CORDWOOD	11/17/22	\$105,000	WD	\$105,000	\$40,000	38.10	\$91,000	\$105,000	\$91,000	64.0	210.0	\$1,641
105-C13-000-458-00	9193 CORDWOOD	05/19/23	\$121,500	WD	\$121,500	\$40,000	32.92	\$79,960	\$121,500	\$79,960	65.0	210.0	\$1,869
105-H25-000-011-00	10875 HURON	08/24/22	\$63,500	WD	\$63,500	\$35,800	56.38	\$71,520	\$63,500	\$71,520	60.0	344.0	\$1,058
105-H25-000-011-00	10875 HURON	01/23/24	\$65,000	WD	\$65,000	\$35,800	55.08	\$71,520	\$65,000	\$71,520	60.0	344.0	\$1,083
105-H25-000-022-00	10765 HURON	09/25/23	\$90,000	WD	\$90,000	\$35,800	39.78	\$71,520	\$90,000	\$71,520	60.0	323.0	\$1,500
105-L30-000-029-00	HIGHBANKS	07/25/23	\$137,000	WD	\$137,000	\$32,500	23.72	\$70,564	\$137,000	\$65,000	100.0	163.0	\$1,370
105-M33-000-057-00	MACKINAW STRAITS	12/30/22	\$65,000	WD	\$65,000	\$27,500	42.31	\$56,000	\$65,000	\$56,000	80.0	460.0	\$813
105-M33-000-092-00	11859 MACKINAW STRAITS	07/21/22	\$106,000	WD	\$106,000	\$38,100	35.94	\$84,000	\$106,000	\$84,000	110.7	582.0	\$958
105-M33-000-179-00	12493 US 23	11/13/23	\$155,000	WD	\$155,000	\$66,300	42.77	\$168,000	\$155,000	\$168,000	240.0	500.0	\$646
105-N36-000-004-00	10087 HIGHBANKS	07/14/23	\$125,000	WD	\$125,000	\$49,200	39.36	\$112,486	\$125,000	\$106,807	118.0	258.0	\$1,059
105-T65-000-008-00	13935 US 23	04/03/23	\$124,000	WD	\$124,000	\$38,200	30.81	\$77,463	\$124,000	\$77,463	105.8	364.0	\$1,172
Totals:			\$1,812,700		\$1,812,700	\$551,700		\$1,465,033	\$1,812,700	\$1,453,790			1,413.1
												Average per FF=>	\$1,283

Residential Lots Vacant Land Analysis													
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
150-001-000-012-00	356 N 1ST ST	01/16/25	\$35,000	WD	\$35,000	\$4,800	13.71	\$8,500	\$35,000	\$8,500	50.0	223.0	\$700
150-012-000-025-03		07/28/23	\$4,000	WD	\$4,000	\$5,600	140.00	\$9,223	\$4,000	\$9,223	54.3	132.0	\$74
150-015-000-014-00	185 DORIS LANE	07/19/24	\$10,000	WD	\$10,000	\$9,700	97.00	\$17,000	\$10,000	\$17,000	100.0	150.0	\$100
150-023-000-036-00	ST PAUL	06/28/24	\$37,000	WD	\$37,000	\$17,300	46.76	\$34,592	\$37,000	\$34,592	121.9	240.0	\$304
150-030-000-084-01	BIRCHWOOD AVE	10/06/23	\$7,000	WD	\$7,000	\$6,800	97.14	\$15,810	\$7,000	\$15,810	93.0	125.0	\$75
150-115-000-079-00	HURON AVE	12/15/23	\$10,000	WD	\$10,000	\$7,100	71.00	\$12,183	\$10,000	\$12,183	71.7	181.0	\$140
150-115-000-079-00	HURON AVE	09/12/25	\$13,000	WD	\$13,000	\$6,100	46.92	\$12,183	\$13,000	\$12,183	71.7	181.0	\$181
150-116-000-082-12	1071 LAKEVIEW DR	09/27/24	\$15,000	QC	\$15,000	\$0	0.00	\$22,594	\$15,000	\$22,594	132.9	355.3	\$113
Totals:			\$131,000		\$131,000	\$57,400		\$132,085	\$131,000	\$132,085			695.4
												Average per FF=>	\$188

Trout River														
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	Eff. Frnt	Depth	Dollars/FF
150-023-000-024-00	LENORE ST	08/28/25	\$18,000	WD	03-ARMTS LE	\$18,000	\$8,800	48.89	\$17,500	\$18,000	\$17,500	50.0	100.0	\$360
Totals:			\$18,000			\$18,000	\$8,800		\$17,500	\$18,000	\$17,500	50.0	50.0	Average per FF=> \$360

Commercial Acreage Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
001-440-000-007-00	4090 DOYLE DR	08/31/23	\$350,000	WD	\$350,000	\$94,700	27.06	\$217,380	\$26,200	\$26,568	1.73	1.73	\$15,145
150-122-000-035-06	298 WENONAH DR	10/11/24	\$30,000	WD	\$30,000	\$0	0.00	\$29,860	\$30,000	\$29,860	2.01	2.01	\$14,925
Totals:			\$380,000		\$380,000	\$0		\$247,240	\$56,200	\$56,428	3.74	3.74	
											Average		
											per Net Acre=>		15,026.74

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
001-022-000-030-02	4569 AIRPORT RD	08/02/24	\$25,000	WD	\$25,000	\$16,000	64.00	\$31,960	\$25,000	\$31,960	5.10	5.10	\$4,902
001-022-000-030-02	4569 AIRPORT RD	11/14/25	\$26,000	WD	\$26,000	\$16,000	61.54	\$31,960	\$26,000	\$31,960	5.10	5.10	\$5,098
001-022-000-005-06		11/22/23	\$35,000	WD	\$35,000	\$12,000	34.29	\$34,968	\$35,000	\$34,968	6.98	6.98	\$5,014
Totals:			\$86,000		\$86,000	\$44,000		\$98,888	\$86,000	\$98,888	17.18	17.18	
											Average		
											per Net Acre=>		5,005.82

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
001-132-000-070-09		08/25/23	\$44,000	WD	\$44,000	\$21,700	49.32	\$47,893	\$30,607	\$34,500	10.00	10.00	\$3,061
150-121-000-017-01	1749 CEDAR ST	11/08/24	\$20,000	OTH	\$20,000	\$18,900	94.50	\$21,048	\$20,000	\$21,048	10.03	10.03	\$1,994
Totals:			\$64,000		\$64,000	\$40,600		\$68,941	\$50,607	\$55,548	20.03	20.03	
											Average		
											per Net Acre=>		2,526.56

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
150-121-000-016-02		08/29/25	\$35,000	WD	\$35,000	\$15,000	42.86	\$30,040	\$35,000	\$30,040	15.65	15.65	\$2,236
150-121-000-018-01	1577 CEDAR ST	03/13/24	\$31,000	WD	\$31,000	\$17,100	55.16	\$36,200	\$31,000	\$36,200	19.50	19.50	\$1,590
Totals:			\$66,000		\$66,000	\$32,100		\$66,240	\$66,000	\$66,240	35.15	35.15	
											Average		
											per Net Acre=>		1,877.67

Commercial FF Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
150-001-000-117-02	480 N 2ND ST	08/27/24	\$205,000	WD	\$205,000	\$0	0.00	\$138,046	\$99,154	\$32,200	200.00	175.00	\$496
150-001-000-144-00	388 N THIRD ST	12/01/25	\$55,000	WD	\$55,000	\$23,700	43.09	\$48,700	\$15,397	\$9,097	56.50	67.00	\$273
150-001-000-227-00	279 N THIRD ST	09/05/24	\$100,000	WD	\$100,000	\$37,000	37.00	\$88,893	\$19,157	\$8,050	50.00	150.00	\$383
150-005-000-001-00	1010 W 3RD ST	09/12/24	\$51,000	WD	\$51,000	\$24,300	47.65	\$48,513	\$39,607	\$37,120	256.00	300.00	\$155
150-005-000-001-00	1010 W 3RD ST	02/28/25	\$42,500	WD	\$42,500	\$17,000	40.00	\$38,620	\$28,996	\$25,116	156.00	150.00	\$186
150-008-000-009-01	356 N BRADLEY HWY	05/15/24	\$200,000	WD	\$200,000	\$64,800	32.40	\$129,385	\$131,370	\$60,755	419.00	156.00	\$314
150-020-000-005-01	489 N THIRD ST	10/02/24	\$125,000	WD	\$125,000	\$47,000	37.60	\$104,618	\$37,139	\$16,757	104.10	130.00	\$357
150-035-000-003-00		10/01/24	\$3,300	WD	\$3,300	\$0	0.00	\$31,434	\$3,300	\$31,434	195.20	489.60	\$17
150-116-000-037-01	351 N BRADLEY HWY	05/14/24	\$140,000	WD	\$140,000	\$61,500	43.93	\$138,479	\$20,680	\$19,159	119.00	250.00	\$174

General Twp AG, Res, Com Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
091-025-100-002-00		05/03/24	\$200	WD	\$200	\$1,200	600.00	\$2,523	\$200	\$2,523	0.26	0.26	\$775
140-001-100-009-00	SOUTH RIVER	05/15/24	\$3,000	WD	\$3,000	\$1,700	56.67	\$3,375	\$3,000	\$3,375	0.50	0.50	\$6,000
002-600-053-00	CHARLOTTE	11/07/24	\$4,500	WD	\$4,500	\$2,700	60.00	\$8,080	\$4,500	\$8,080	0.68	0.68	\$6,627
101-034-100-013-00	12700 ABRAHAMSON	01/05/24	\$8,500	WD	\$8,500	\$4,100	48.24	\$8,996	\$8,500	\$8,996	0.92	0.92	\$9,239
182-028-100-001-03		02/29/24	\$10,000	WD	\$10,000	\$900	9.00	\$9,800	\$10,000	\$9,800	1.00	1.00	\$10,000
104-027-100-007-00	RIVER REST	05/10/24	\$5,000	WD	\$5,000	\$4,700	94.00	\$9,778	\$5,000	\$9,778	1.00	1.00	\$5,000
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
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
130-023-400-004-02	DEVEREAUX LAKE	01/30/24	\$13,000	WD	\$13,000	\$4,500	34.62	\$15,000	\$13,000	\$15,000	1.00	1.00	\$13,000
11-13-26-425-151	1781 STONEHEDGE CT	03/28/25	\$15,000	WD	\$15,000	\$8,100	54.00	\$16,147	\$15,000	\$14,507	1.00	1.00	\$14,940
130-020-300-001-02	4968 SUMMER PLACE	08/21/23	\$18,500	WD	\$18,500	\$4,500	24.32	\$16,095	\$18,500	\$15,280	1.07	1.07	\$17,290
030-036-300-002-04	6812 LEVERING	02/02/24	\$15,000	WD	\$15,000	\$20,500	136.67	\$10,050	\$15,000	\$9,000	1.10	1.10	\$13,636
151-024-400-014-11		10/25/24	\$15,000	WD	\$15,000	\$5,600	37.33	\$11,236	\$15,000	\$11,236	1.14	1.14	\$13,158
Totals:			\$118,700		\$118,700	\$66,500		\$127,080	\$118,700	\$123,575	11.67	11.79	
											Average		
											per Net Acre=>		10,170.51

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
002-600-063-00	PLAT OF MORAN BLK 51	03/03/25	\$3,000	WD	\$3,000	\$4,100	136.67	\$3,159	\$3,000	\$3,159	1.27	1.27	\$2,357
151-017-400-006-02	3044 ABBEY RD	09/21/23	\$13,000	WD	\$13,000	\$6,200	47.69	\$12,420	\$13,000	\$12,420	1.30	1.30	\$10,000
101-034-100-020-00	ABRAHAMSON	07/15/24	\$12,000	WD	\$12,000	\$4,700	39.17	\$13,200	\$12,000	\$13,200	1.35	1.35	\$8,889
105-045-000-009-00	N BLACK RIVER	10/24/24	\$11,500	WD	\$11,500	\$4,700	40.87	\$13,494	\$11,500	\$13,494	1.38	1.38	\$8,333
011-027-400-006-00	8030 W US-23	10/18/22	\$10,000	WD	\$10,000	\$12,100	121.00	\$14,416	\$10,000	\$14,416	1.66	1.66	\$6,013
152-026-300-010-00	10038 ALPENA STATE RD	10/25/23	\$15,000	WD	\$15,000	\$7,900	52.67	\$15,824	\$15,000	\$15,824	1.76	1.76	\$8,523
Totals:			\$64,500		\$64,500	\$39,700		\$72,513	\$64,500	\$72,513	8.73	8.73	
											Average		
											per Net Acre=>		7,391.70

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
03-06-27-200-007		05/10/23	\$4,500	WD	\$4,500	\$1,000	22.22	\$7,075	\$4,500	\$7,075	1.89	1.89	\$2,381
002-004-004-10		04/20/23	\$17,500	WD	\$17,500	\$4,500	25.71	\$16,213	\$17,500	\$14,576	1.99	1.99	\$8,790
Totals:			\$22,000		\$22,000	\$5,500		\$23,288	\$22,000	\$21,651	3.88	3.88	
											Average		
											per Net Acre=>		5,668.64

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
091-003-200-003-06	INVERNESS TRAIL	01/05/24	\$12,000	WD	\$12,000	\$5,500	45.83	\$16,584	\$12,000	\$16,584	2.50	2.50	\$4,800
091-003-200-003-06	INVERNESS TRAIL	10/11/24	\$14,250	WD	\$14,250	\$5,300	37.19	\$16,584	\$14,250	\$16,584	2.50	2.50	\$5,700
011-035-100-001-00		12/02/24	\$20,000	WD	\$20,000	\$11,300	56.50	\$22,310	\$20,000	\$22,310	3.31	3.31	\$6,042
002-132-024-10	M 123	12/16/24	\$10,000	QC	\$10,000	\$5,200	52.00	\$18,218	\$10,000	\$18,218	3.35	3.35	\$2,982
Totals:			\$56,250		\$56,250	\$27,300		\$73,696	\$56,250	\$73,696	11.66	11.66	
											Average		
											per Net Acre=>		4,822.94

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
105-040-000-013-00	BONTER	10/05/23	\$22,500	WD	\$22,500	\$5,500	24.44	\$23,079	\$22,500	\$23,079	4.71	4.71	\$4,777
103-032-400-002-06	US 23	01/13/25	\$18,000	WD	\$18,000	\$9,000	50.00	\$23,520	\$18,000	\$23,520	4.80	4.80	\$3,750
091-029-300-001-02	7400 CHURCH	08/07/23	\$20,000	WD	\$20,000	\$9,000	45.00	\$24,500	\$20,000	\$24,500	5.00	5.00	\$4,000
03-06-10-400-026		08/21/23	\$10,000	WD	\$10,000	\$11,400	114.00	\$43,573	\$10,000	\$43,573	5.39	5.39	\$1,855
080-025-200-006-00	7735 S EXTENSION RD	06/16/23	\$30,000	WD	\$30,000	\$8,200	27.33	\$25,608	\$30,000	\$25,608	5.60	5.60	\$5,357
140-012-300-020-06	4408 LONGFELLOW	09/13/24	\$27,000	WD	\$27,000	\$10,000	37.04	\$20,003	\$27,000	\$20,003	5.70	5.70	\$4,737
103-032-400-002-02	US 23	12/20/24	\$20,000	WD	\$20,000	\$10,000	50.00	\$25,795	\$20,000	\$25,795	5.74	5.74	\$3,484
151-017-200-024-09		03/15/24	\$43,000	WD	\$43,000	\$13,300	30.93	\$26,650	\$43,000	\$26,650	6.00	6.00	\$7,167
091-014-300-002-02	TROUT CREEK	11/08/23	\$15,000	WD	\$15,000	\$9,800	65.33	\$26,250	\$15,000	\$26,250	6.00	6.00	\$2,500
091-010-216-160-00	10501 INVERNESS TRAIL	02/12/24	\$25,000	WD	\$25,000	\$9,800	39.20	\$26,250	\$25,000	\$26,250	6.00	6.00	\$4,167
091-010-216-160-00	10501 INVERNESS TRAIL	07/31/24	\$30,000	WD	\$30,000	\$10,200	34.00	\$26,250	\$30,000	\$26,250	6.00	6.00	\$5,000
105-040-000-007-00	BONTER	09/23/24	\$17,000	WD	\$17,000	\$10,400	61.18	\$26,635	\$17,000	\$26,635	6.22	6.22	\$2,733
Totals:			\$277,500		\$277,500	\$116,600		\$318,113	\$277,500	\$318,113	67.16	67.16	
Average													
per Net Acre=>												4,131.92	

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
091-019-400-010-02	8257 CHURCH	04/17/23	\$24,500	WD	\$24,500	\$10,500	42.86	\$27,913	\$24,500	\$27,913	6.95	6.95	\$3,525
091-019-400-010-01	RIGGSVILLE	04/17/23	\$26,500	WD	\$26,500	\$11,100	41.89	\$28,720	\$26,500	\$28,720	7.54	7.54	\$3,515
091-019-400-010-03	CHURCH	04/17/23	\$26,000	WD	\$26,000	\$11,300	43.46	\$28,947	\$26,000	\$28,947	7.71	7.71	\$3,372
151-016-100-009-00	3724 OWENS RD	07/19/23	\$12,000	WD	\$12,000	\$3,500	29.17	\$7,063	\$12,000	\$7,063	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	\$29,213	\$35,000	\$29,213	7.91	7.91	\$4,425
Totals:			\$124,000		\$124,000	\$36,400		\$121,856	\$124,000	\$121,856	37.86	37.86	
Average													
per Net Acre=>												3,275.22	

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
104-010-300-004-07	10123 N BLACK RIVER	03/15/24	\$34,000	WD	\$34,000	\$11,700	34.41	\$29,333	\$34,000	\$29,333	8.00	8.00	\$4,250
104-030-200-015-00	MCDONALD	01/10/25	\$13,500	WD	\$13,500	\$13,100	97.04	\$30,293	\$13,500	\$30,293	8.72	8.72	\$1,548
002-436-047-00	BREVORT LAKE	09/29/25	\$22,500	WD	\$22,500	\$13,600	60.44	\$27,100	\$22,500	\$27,100	9.00	9.00	\$2,500
102-035-200-006-08	US 23	08/10/23	\$27,000	WD	\$27,000	\$12,900	47.78	\$30,747	\$27,000	\$30,747	9.06	9.06	\$2,980
103-032-400-002-07	US 23	11/22/24	\$35,000	WD	\$35,000	\$13,800	39.43	\$31,067	\$35,000	\$31,067	9.30	9.30	\$3,763
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
002-131-018-20	DUKES	03/01/24	\$30,000	WD	\$30,000	\$8,200	27.33	\$27,478	\$30,000	\$27,478	9.42	9.42	\$3,185
104-036-200-004-00	5870 ORCHARD BEACH	07/12/24	\$30,000	WD	\$30,000	\$14,000	46.67	\$31,280	\$30,000	\$31,280	9.46	9.46	\$3,171
02-05-08-400-008	LAKEVIEW RD	07/03/25	\$30,000	WD	\$30,000	\$28,400	94.67	\$56,702	\$30,000	\$56,702	9.94	9.94	\$3,018
03-06-15-100-032		07/28/23	\$25,000	WD	\$25,000	\$12,500	50.00	\$53,000	\$25,000	\$53,000	10.00	10.00	\$2,500
003-023-007-10	MAGEE RD N	02/16/24	\$30,000	WD	\$30,000	\$18,500	61.67	\$44,000	\$30,000	\$44,000	10.00	10.00	\$3,000
011-031-200-001-00		02/25/25	\$18,000	WD	\$18,000	\$4,800	26.67	\$11,700	\$18,000	\$11,700	10.00	10.00	\$1,800
011-035-300-002-04	18293 LIBERTY TRL	05/30/24	\$40,000	WD	\$40,000	\$18,500	46.25	\$32,000	\$40,000	\$32,000	10.00	10.00	\$4,000
010-012-020-00	4520 DEERFIELD TR	8/11/2023	\$30,000	WD	\$30,000	\$22,000	73.33	\$44,000	\$30,000	\$44,000	10.00	10.00	\$3,000
010-035-003-30	SPRINGBROOK RD N	11/26/2024	\$10,000	WD	\$10,000	\$22,000	220.00	\$44,000	\$10,000	\$44,000	10.00	10.00	\$1,000
182-029-300-001-00		02/21/25	\$30,000	WD	\$30,000	\$15,000	50.00	\$31,000	\$30,000	\$31,000	10.00	10.00	\$3,000

101-025-400-003-00	5560 US 23	08/06/24	\$45,000	WD	\$45,000	\$14,700	32.67	\$32,000	\$45,000	\$32,000	10.00	10.00	\$4,500
080-036-100-001-20		07/18/24	\$22,500	WD	\$22,500	\$0	0.00	\$33,206	\$22,500	\$33,206	10.01	10.01	\$2,248
104-014-200-001-05	ORCHARD RD	12/10/24	\$56,000	WD	\$56,000	\$14,700	26.25	\$32,019	\$56,000	\$32,019	10.01	10.01	\$5,594
080-005-100-002-04		06/16/23	\$50,550	WD	\$50,550	\$0	0.00	\$33,262	\$50,550	\$33,262	10.11	10.11	\$5,000
104-014-113-122-00	9707 UPPER MOGRAIN	08/04/23	\$32,000	WD	\$32,000	\$14,100	44.06	\$32,380	\$32,000	\$32,380	10.20	10.20	\$3,137
151-029-200-008-02	ZOLNER RD	05/01/24	\$22,500	WD	\$22,500	\$15,800	70.22	\$31,596	\$22,500	\$31,596	10.40	10.40	\$2,163
104-010-300-004-08	10059 N BLACK RIVER	10/20/23	\$50,000	WD	\$50,000	\$14,500	29.00	\$33,520	\$50,000	\$33,520	10.80	10.80	\$4,630
Totals:			\$713,550		\$713,550	\$316,100		\$778,283	\$713,550	\$778,283	223.83	223.83	
											Average		
											per Net Acre=>	3,187.91	

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
080-021-216-160-00		04/11/24	\$40,000	WD	\$40,000	\$11,300	28.25	\$36,000	\$40,000	\$36,000	15.00	15.00	\$2,667
104-029-100-004-00	MCDONALD	05/07/24	\$38,000	WD	\$38,000	\$18,600	48.95	\$42,589	\$38,000	\$42,589	16.21	16.21	\$2,344
104-015-200-001-03	9764 N BLACK RIVER	04/20/23	\$51,000	WD	\$51,000	\$18,400	36.08	\$43,669	\$51,000	\$43,669	17.41	17.41	\$2,929
Totals:			\$129,000		\$129,000	\$48,300		\$122,258	\$129,000	\$122,258	48.62	48.62	
											Average		
											per Net Acre=>	2,653.23	

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
030-013-100-003-01	OLD MACKINAW	01/05/24	\$44,500	WD	\$44,500	\$19,400	43.60	\$38,800	\$44,500	\$38,800	19.00	19.00	\$2,342
02-05-27-100-007	CANBY RD	12/29/23	\$55,000	WD	\$55,000	\$26,400	48.00	\$67,509	\$55,000	\$67,509	20.00	20.00	\$2,750
002-413-001-40	WORTH	11/06/24	\$25,000	WD	\$25,000	\$13,000	52.00	\$33,600	\$25,000	\$33,600	20.00	20.00	\$1,250
Totals:			\$124,500		\$124,500	\$58,800		\$139,909	\$124,500	\$139,909	59.00	59.00	
											Average		
											per Net Acre=>	2,110.17	

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
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
030-033-300-002-06	LEVERING	06/26/24	\$98,000	WD	\$98,000	\$33,000	33.67	\$66,000	\$98,000	\$66,000	33.00	33.00	\$2,970
151-020-400-004-00		08/02/24	\$45,000	WD	\$45,000	\$34,300	76.22	\$68,517	\$45,000	\$68,517	37.42	37.42	\$1,203
105-012-100-001-02	WOODCOCK	10/12/23	\$55,000	WD	\$55,000	\$21,400	38.91	\$60,896	\$55,000	\$60,896	38.06	38.06	\$1,445
140-035-200-002-00	RED BRIDGE	05/19/23	\$66,000	WD	\$66,000	\$22,100	33.48	\$44,202	\$66,000	\$44,202	38.27	38.27	\$1,725
Totals:			\$351,500		\$351,500	\$137,700		\$293,315	\$351,500	\$293,315	179.75	179.75	
											Average		
											per Net Acre=>	1,955.49	

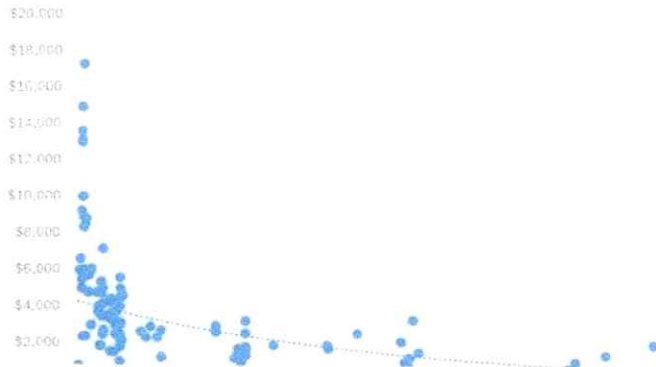
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
02-05-12-200-002	PHILLIPS RD	10/27/25	\$40,000	WD	\$40,000	\$48,000	120.00	\$95,866	\$40,000	\$94,650	39.00	39.00	\$1,026
02-05-15-200-003	LAKEVIEW RD	04/28/23	\$131,250	WD	\$131,250	\$30,000	22.86	\$94,650	\$131,250	\$94,650	40.00	40.00	\$3,281
03-06-26-100-009		11/04/24	\$73,000	LC	\$73,000	\$44,000	60.27	\$96,560	\$73,000	\$96,560	40.00	40.00	\$1,825
003-019-014-00	CHANDLER HILL RD	11/08/23	\$65,000	WD	\$65,000	\$32,500	50.00	\$82,000	\$65,000	\$82,000	40.00	40.00	\$1,625
151-010-100-018-00		04/05/23	\$72,000	WD	\$72,000	\$36,000	50.00	\$72,000	\$72,000	\$72,000	40.00	40.00	\$1,800
151-010-300-001-00		03/08/24	\$103,500	WD	\$103,500	\$36,000	34.78	\$72,000	\$103,500	\$72,000	40.00	40.00	\$2,588
011-034-300-001-00		01/15/24	\$66,000	WD	\$66,000	\$16,500	25.00	\$28,200	\$66,000	\$28,200	40.00	40.00	\$1,650

103-032-300-004-00	01/11/24	\$55,000	WD	\$55,000	\$22,000	40.00	\$64,000	\$55,000	\$64,000	40.00	40.00	\$1,375
Totals:		\$605,750		\$605,750	\$265,000		\$605,276	\$605,750	\$604,060	319.00	319.00	
										Average		
										per Net Acre=>	1,898.90	

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
102-026-300-008-00	10053 US 23	03/07/25	\$90,000	WD	\$90,000	\$29,500	32.78	\$61,789	\$90,000	\$61,789	46.81	46.81	\$1,923
104-033-200-007-10	6640 CAREY	04/28/24	\$115,000	WD	\$115,000	\$44,800	38.96	\$89,505	\$115,000	\$89,505	59.67	59.67	\$1,927
02-05-24-200-003		03/06/24	\$105,000	WD	\$105,000	\$45,000	42.86	\$127,923	\$105,000	\$127,923	59.95	59.95	\$1,751
Totals:			\$310,000		\$310,000	\$119,300		\$279,217	\$310,000	\$279,217	166.43	166.43	
											Average		
											per Net Acre=>	1,862.64	

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
104-033-300-007-00	N M33	05/15/24	\$175,000	WD	\$175,000	\$48,200	27.54	\$96,398	\$175,000	\$96,398	67.38	39.00	\$2,597
030-025-100-002-00	13480 DOUGLAS	03/21/25	\$167,500	WD	\$167,500	\$37,100	22.15	\$74,204	\$167,500	\$70,200	78.00	78.00	\$2,147
030-032-100-003-00	12544 PARADISE LAKE	09/21/23	\$80,000	WD	\$80,000	\$49,000	61.25	\$97,950	\$80,000	\$97,950	79.00	79.00	\$1,013
080-026-400-001-00		08/28/24	\$100,000	WD	\$100,000	\$38,200	38.20	\$108,840	\$100,000	\$108,840	80.00	80.00	\$1,250
140-022-300-001-00		08/05/24	\$60,000	WD	\$60,000	\$42,000	70.00	\$84,000	\$60,000	\$84,000	80.00	80.00	\$750
02-05-16-200-004	CANBY RD	08/07/23	\$271,000	WD	\$271,000	\$59,300	21.88	\$157,831	\$271,000	\$157,450	81.00	81.00	\$3,346
140-022-100-004-05	3432 MANN	08/30/24	\$127,950	WD	\$127,950	\$0	0.00	\$114,717	\$127,950	\$114,717	82.29	82.29	\$1,555
011-030-100-003-00		09/15/23	\$35,000	WD	\$35,000	\$64,300	183.71	\$116,000	\$35,000	\$116,000	95.00	95.00	\$368
104-014-400-002-00	9198 UPPER MOGRAIN	12/28/23	\$80,000	WD	\$80,000	\$23,600	29.50	\$85,460	\$80,000	\$85,460	118.20	59.10	\$677
091-010-300-001-00	2820 WALLACE	08/20/24	\$125,000	WD	\$125,000	\$60,000	48.00	\$120,000	\$125,000	\$120,000	120.00	120.00	\$1,042
105-012-100-001-03	WOODCOCK	10/12/23	\$129,693	WD	\$129,693	\$40,386	39.91	\$130,231	\$55,000	\$130,231	127.24	118.80	\$1,445
030-017-300-002-00	HEBRON TOWNHALL	10/10/24	\$280,000	WD	\$280,000	\$132,100	47.18	\$264,100	\$280,000	\$264,100	139.00	139.00	\$2,014
Totals:			\$1,631,143		\$1,631,143	\$594,186		\$1,449,731	\$1,556,450	\$1,445,346	1,147.11	1,051.19	
											Average		
											per Net Acre=>	1,356.84	

Dollars/Acre



Acres	Value	\$ per Acre
1.00	\$10,200	\$10,200
1.50	\$11,100	\$7,400
2.00	\$11,400	\$5,700
2.50	\$12,900	\$5,160
3.00	\$14,400	\$4,800
4.00	\$17,450	\$4,363
5.00	\$20,500	\$4,100
7.00	\$23,100	\$3,300
10.00	\$32,000	\$3,200
15.00	\$39,750	\$2,650
20.00	\$42,000	\$2,100
25.00	\$51,000	\$2,040
30.00	\$60,000	\$2,000
40.00	\$76,000	\$1,900

Commercial ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
150-001-000-083-00	225 E MICHIGAN AVE	06/27/24	\$60,000	WD	\$60,000	\$0	0.00	\$15,026	\$0	\$60,000	\$23,296	2.576
150-001-000-117-02	480 N 2ND ST	08/27/24	\$205,000	WD	\$205,000	\$0	0.00	\$156,646	\$50,800	\$154,200	\$164,102	0.940
150-001-000-144-00	388 N THIRD ST	12/01/25	\$55,000	WD	\$55,000	\$23,700	43.09	\$53,954	\$14,351	\$40,649	\$61,400	0.662
150-001-000-209-00	111 W MICHIGAN AVE	09/24/24	\$190,000	CD	\$190,000	\$208,900	109.95	\$264,957	\$33,825	\$156,175	\$358,344	0.436
150-001-000-214-00	123 N THIRD ST	11/10/23	\$135,000	WD	\$135,000	\$38,800	28.74	\$100,772	\$6,350	\$128,650	\$146,391	0.879
150-001-000-216-00	100 W ERIE ST	01/12/26	\$185,000	WD	\$185,000	\$73,700	39.84	\$154,094	\$10,160	\$174,840	\$223,153	0.783
150-001-000-227-00	279 N THIRD ST	09/05/24	\$100,000	WD	\$100,000	\$37,000	37.00	\$93,543	\$12,700	\$87,300	\$125,338	0.697
150-001-000-233-00	221 N THIRD ST	11/20/23	\$325,000	WD	\$325,000	\$58,700	18.06	\$162,100	\$25,146	\$299,854	\$212,332	1.412
150-005-000-001-00	1010 W 3RD ST	09/12/24	\$51,000	WD	\$51,000	\$24,300	47.65	\$48,513	\$37,120	\$13,880	\$20,790	0.668
150-005-000-001-00	1010 W 3RD ST	02/28/25	\$42,500	WD	\$42,500	\$17,000	40.00	\$53,128	\$39,624	\$2,876	\$20,936	0.137
150-008-000-009-01	356 N BRADLEY HWY	05/15/24	\$200,000	WD	\$200,000	\$64,800	32.40	\$129,385	\$60,755	\$139,245	\$125,237	1.112
150-009-000-070-00	306 S THIRD ST	06/01/23	\$80,000	WD	\$80,000	\$38,400	48.00	\$104,110	\$13,199	\$66,801	\$140,947	0.474
150-009-000-070-00	306 S THIRD ST	12/17/24	\$69,500	WD	\$69,500	\$43,600	62.73	\$104,110	\$13,199	\$56,301	\$140,947	0.399
150-011-000-008-00	506 N BRADLEY HWY	07/11/24	\$70,000	WD	\$70,000	\$73,600	105.14	\$176,273	\$35,870	\$34,130	\$217,679	0.157
150-116-000-036-00	385 N BRADLEY HWY	12/29/23	\$165,000	PTA	\$165,000	\$107,700	65.27	\$237,483	\$82,982	\$82,018	\$239,536	0.342
150-116-000-037-01	351 N BRADLEY HWY	05/14/24	\$140,000	WD	\$140,000	\$61,500	43.93	\$149,546	\$43,232	\$96,768	\$164,828	0.587
Totals:			\$2,073,000		\$2,073,000	\$871,700		\$2,003,640		\$1,593,687	\$2,385,258	0.668

Multi Jurisdictional Industrial ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
051-301-004-10	1254 BOYNE AVE	07/27/22	\$1,500,000	WD	\$1,500,000	\$425,300	28.35	\$1,704,754	\$310,532	\$1,189,468	\$1,762,607	0.675
051-306-014-10	827 MOLL DR	12/18/24	\$1,950,000	WD	\$1,950,000	\$1,027,500	52.69	\$1,998,381	\$428,332	\$1,521,668	\$1,984,891	0.767
014-026-012-30	7422 FAIR RD (PVT)	05/15/24	\$265,960	WD	\$265,960	\$160,900	60.50	\$321,862	\$192,932	\$73,028	\$207,617	0.352
014-035-008-30	7474 ROGERS RD	08/04/22	\$129,800	WD	\$129,800	\$77,900	60.02	\$155,703	\$34,882	\$94,918	\$120,821	0.786
Totals:			\$3,845,760		\$3,845,760	\$1,691,600		\$4,180,700		\$2,879,082	\$4,075,936	0.706

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.
150-001-000-025-00	294 N 1ST ST	07/16/24	\$180,000	WD	\$180,000	\$35,200	19.56	\$117,706	\$9,256	\$170,744	\$115,127	1.483
150-001-000-030-00	226 N 1ST ST	08/05/24	\$230,250	WD	\$230,250	\$60,600	26.32	\$163,104	\$21,000	\$209,250	\$150,854	1.387
150-001-000-116-00	443 N 1ST ST	12/21/23	\$130,000	WD	\$130,000	\$20,600	15.85	\$57,541	\$9,400	\$120,600	\$51,105	2.360
150-001-000-167-00	175 S SECOND ST	08/27/24	\$132,000	WD	\$132,000	\$45,600	34.55	\$110,893	\$9,400	\$122,600	\$107,742	1.138
150-001-000-169-00	186 E ONTARIO	07/12/24	\$85,000	WD	\$85,000	\$40,400	47.53	\$101,516	\$13,660	\$71,340	\$93,265	0.765
150-002-000-020-00	236 S 1ST ST	10/24/23	\$150,000	WD	\$150,000	\$37,700	25.13	\$103,497	\$10,093	\$139,907	\$99,155	1.411
150-002-000-023-00	268 S 1ST ST	09/14/23	\$176,000	WD	\$176,000	\$40,700	23.13	\$112,866	\$9,400	\$166,600	\$109,837	1.517
150-003-000-006-00	538 W WOODWARD AVE	09/23/24	\$230,000	WD	\$230,000	\$97,400	42.35	\$232,532	\$40,330	\$189,670	\$204,036	0.930
150-006-000-005-00	441 W BREGE DR	08/01/24	\$180,000	WD	\$180,000	\$70,500	39.17	\$170,962	\$19,530	\$160,470	\$160,756	0.998
150-006-000-029-00	452 S 4TH ST	02/24/25	\$178,000	WD	\$178,000	\$54,500	30.62	\$130,250	\$15,699	\$162,301	\$121,604	1.335
150-007-000-023-00	455 W BREGE DR	11/15/23	\$165,000	WD	\$165,000	\$45,800	27.76	\$127,311	\$18,060	\$146,940	\$115,978	1.267
150-009-000-041-00	395 S 1ST ST	09/25/24	\$133,500	WD	\$133,500	\$38,900	29.14	\$93,765	\$11,755	\$121,745	\$87,059	1.398
150-009-000-042-00	240 E ORCHARD ST	10/26/23	\$94,500	WD	\$94,500	\$22,400	23.70	\$61,666	\$9,212	\$85,288	\$55,684	1.532
150-009-000-058-00	363 S SECOND ST	08/30/23	\$118,500	WD	\$118,500	\$31,500	26.58	\$87,594	\$6,345	\$112,155	\$86,252	1.300
150-009-000-060-00	377 S SECOND ST	07/27/23	\$113,995	WD	\$113,995	\$31,300	27.46	\$86,103	\$7,500	\$106,495	\$83,443	1.276
150-009-000-081-00	326 S 4TH ST	09/19/24	\$124,000	WD	\$124,000	\$33,900	27.34	\$108,642	\$10,114	\$113,886	\$104,594	1.089
150-009-000-091-00	373 S 4TH ST	06/26/24	\$165,500	WD	\$165,500	\$52,700	31.84	\$157,341	\$12,996	\$152,504	\$153,232	0.995
150-009-000-116-00	411 S SECOND ST	06/25/24	\$150,000	WD	\$150,000	\$38,800	25.87	\$93,848	\$10,847	\$139,153	\$88,111	1.579
150-009-000-118-00	425 S SECOND ST	05/01/24	\$128,000	WD	\$128,000	\$37,000	28.91	\$145,336	\$6,204	\$121,796	\$147,699	0.825
150-009-000-126-00	477 S SECOND ST	06/06/24	\$145,000	WD	\$145,000	\$31,700	21.86	\$89,941	\$6,204	\$138,796	\$88,893	1.561
150-009-000-149-00	117 E IRA ST	11/02/23	\$132,000	WD	\$132,000	\$35,300	26.74	\$98,734	\$9,947	\$122,053	\$94,254	1.295
150-009-000-150-00	516 S 3RD ST	04/03/24	\$115,000	PTA	\$115,000	\$38,200	33.22	\$96,591	\$11,726	\$103,274	\$90,090	1.146
150-011-000-014-01	560 HORNbacher LN	09/15/23	\$239,900	PTA	\$239,900	\$86,800	36.18	\$243,233	\$18,458	\$221,442	\$238,615	0.928
150-012-000-010-00	737 PATRICIA ST	07/31/23	\$269,000	WD	\$269,000	\$90,900	33.79	\$265,373	\$21,713	\$247,287	\$258,662	0.956
150-019-000-049-00	221 S 5TH ST	10/12/23	\$195,000	WD	\$195,000	\$47,000	24.10	\$130,936	\$12,236	\$182,764	\$126,008	1.450
150-019-000-054-00	378 W WOODWARD AVE	08/23/23	\$230,000	WD	\$230,000	\$58,200	25.30	\$163,335	\$16,449	\$213,551	\$155,930	1.370
150-020-000-020-00	420 N 4TH ST	10/16/23	\$124,950	WD	\$124,950	\$31,200	24.97	\$112,446	\$10,799	\$114,151	\$107,906	1.058
150-020-000-039-00	433 N 4TH ST	10/31/24	\$100,000	WD	\$100,000	\$35,600	35.60	\$88,653	\$11,933	\$88,067	\$81,444	1.081
150-020-000-045-00	626 N STATE ST	08/21/24	\$95,000	WD	\$95,000	\$28,400	29.89	\$71,674	\$5,640	\$89,360	\$70,100	1.275
150-021-000-007-00	360 E ORCHARD ST	02/09/24	\$136,000	WD	\$136,000	\$50,300	36.99	\$140,071	\$11,133	\$124,867	\$136,877	0.912
150-021-000-018-00	451 CALCITE RD	08/20/24	\$292,000	WD	\$292,000	\$67,700	23.18	\$181,194	\$11,444	\$280,556	\$180,202	1.557
150-021-000-019-00	465 CALCITE RD	04/22/24	\$250,000	WD	\$250,000	\$51,600	20.64	\$125,808	\$11,253	\$238,747	\$121,608	1.963
150-021-000-023-00	419 S LAKE ST	11/06/24	\$112,000	WD	\$112,000	\$35,500	31.70	\$99,871	\$9,400	\$102,600	\$96,041	1.068
150-021-000-024-00	431 S LAKE ST	12/22/23	\$165,000	WD	\$165,000	\$41,200	24.97	\$114,008	\$9,752	\$155,248	\$110,675	1.403
150-021-000-030-00	496 S 1ST ST	05/30/24	\$93,000	WD	\$93,000	\$35,800	38.49	\$86,339	\$10,475	\$82,525	\$80,535	1.025
150-021-000-035-00	446 S 1ST ST	04/06/23	\$110,000	WD	\$110,000	\$41,000	37.27	\$114,745	\$9,631	\$100,369	\$111,586	0.899
150-021-000-055-00	545 S 1ST ST	08/14/23	\$172,500	WD	\$172,500	\$33,500	19.42	\$92,274	\$9,875	\$162,625	\$87,472	1.859
150-021-000-055-00	545 S 1ST ST	03/14/25	\$190,000	WD	\$190,000	\$37,900	19.95	\$92,274	\$9,875	\$180,125	\$87,472	2.059

150-021-000-093-00	556 S LAKE ST	09/27/24	\$149,000	WD	\$149,000	\$43,400	29.13	\$105,985	\$9,400	\$139,600	\$102,532	1.362
150-021-000-096-00	578 S LAKE ST	09/29/23	\$42,000	WD	\$42,000	\$34,700	82.62	\$52,881	\$14,100	\$27,900	\$41,169	0.678
150-021-000-103-00	407 ST CLAIR ST	08/16/24	\$168,000	WD	\$168,000	\$48,300	28.75	\$118,628	\$9,968	\$158,032	\$115,350	1.370
150-022-000-037-00	415 EVERGREEN ST	06/10/24	\$150,000	WD	\$150,000	\$47,000	31.33	\$113,686	\$14,876	\$135,124	\$104,894	1.288
150-023-000-040-10	1036 ST PAUL	11/15/24	\$99,000	WD	\$99,000	\$0	0.00	\$53,048	\$28,200	\$70,800	\$26,378	2.684
150-023-000-048-00	1229 FOREST AVE	08/19/24	\$225,000	WD	\$225,000	\$40,900	18.18	\$96,724	\$22,560	\$202,440	\$78,730	2.571
150-024-000-006-00	286 W HURON AVE	08/14/23	\$140,000	WD	\$140,000	\$70,200	50.14	\$195,687	\$23,380	\$116,620	\$182,916	0.638
150-024-000-007-00	298 W HURON AVE	05/19/25	\$88,370	QC	\$88,370	\$66,000	74.69	\$136,818	\$12,955	\$75,415	\$131,489	0.574
150-024-000-008-00	308 W HURON AVE	05/31/24	\$245,000	WD	\$245,000	\$40,000	16.33	\$201,949	\$9,400	\$235,600	\$204,404	1.153
150-024-000-033-00	281 N SIXTH ST	05/15/25	\$120,000	WD	\$120,000	\$43,200	36.00	\$89,793	\$11,341	\$108,659	\$83,282	1.305
150-024-000-041-00	378 MICHIGAN AVE	04/30/25	\$180,000	WD	\$180,000	\$69,200	38.44	\$135,713	\$15,389	\$164,611	\$127,732	1.289
150-025-000-012-00	392 S SIXTH ST	07/11/23	\$161,000	WD	\$161,000	\$40,600	25.22	\$112,583	\$15,836	\$145,164	\$102,704	1.413
150-025-000-012-01	392 S SIXTH ST	07/11/23	\$161,000	WD	\$161,000	\$0	0.00	\$117,283	\$20,536	\$140,464	\$102,704	1.368
150-025-000-014-00	349 S 6TH ST	09/11/23	\$67,000	WD	\$67,000	\$20,700	30.90	\$54,255	\$10,273	\$56,727	\$46,690	1.215
150-025-000-015-00	357 S 6TH ST	04/08/25	\$160,000	WD	\$160,000	\$45,800	28.63	\$95,314	\$20,045	\$139,955	\$79,903	1.752
150-026-000-014-00	407 S SIXTH ST	06/13/23	\$128,000	WD	\$128,000	\$61,800	48.28	\$172,063	\$17,221	\$110,779	\$164,376	0.674
150-026-000-034-00	461 W ORCHARD ST	12/04/24	\$162,500	WD	\$162,500	\$70,500	43.38	\$170,281	\$22,639	\$139,861	\$156,732	0.892
150-027-000-042-00	1137 W FRIEDRICH ST	03/15/24	\$140,000	WD	\$140,000	\$31,300	22.36	\$86,939	\$10,229	\$129,771	\$81,433	1.594
150-027-000-051-00	1037 W FRIEDRICH ST	09/18/24	\$62,000	WD	\$62,000	\$33,000	53.23	\$79,384	\$11,550	\$50,450	\$72,011	0.701
150-027-000-055-00	1071 W FRIEDRICH ST	11/06/24	\$140,000	WD	\$140,000	\$39,300	28.07	\$122,460	\$9,400	\$130,600	\$120,021	1.088
150-027-000-065-00	1095 D'VINCENT	04/04/24	\$139,000	WD	\$139,000	\$44,100	31.73	\$143,962	\$10,604	\$128,396	\$141,569	0.907
150-027-000-066-00	1096 DETTLOFF	04/25/24	\$145,000	WD	\$145,000	\$52,900	36.48	\$128,266	\$11,775	\$133,225	\$123,663	1.077
150-027-000-078-00	1153 D'VINCENT	09/24/24	\$70,000	WD	\$70,000	\$45,800	65.43	\$117,866	\$9,400	\$60,600	\$115,144	0.526
150-027-000-093-00	527 PINEWOOD	11/08/23	\$62,500	LC	\$62,500	\$21,400	34.24	\$60,641	\$11,188	\$51,312	\$52,498	0.977
150-027-000-102-00	1194 LARKE AVE	08/01/24	\$209,000	WD	\$209,000	\$68,300	32.68	\$246,638	\$22,571	\$186,429	\$237,863	0.784
150-027-000-103-00	1180 LARKE AVE	10/20/23	\$147,000	WD	\$147,000	\$47,500	32.31	\$133,305	\$15,930	\$131,070	\$124,602	1.052
150-027-000-126-00	1070 LARKE AVE	03/25/24	\$65,000	WD	\$65,000	\$14,600	22.46	\$57,449	\$9,400	\$55,600	\$51,007	1.090
150-027-000-143-00	1091 LARKE AVE	08/31/23	\$135,000	WD	\$135,000	\$44,800	33.19	\$126,228	\$16,729	\$118,271	\$116,241	1.017
150-027-000-144-00	460 S PINEWOOD	04/26/25	\$177,500	WD	\$177,500	\$60,700	34.20	\$125,856	\$14,100	\$163,400	\$118,637	1.377
150-027-000-145-00	1078 BIRCH ST	11/08/24	\$165,000	WD	\$165,000	\$57,900	35.09	\$165,809	\$22,740	\$142,260	\$151,878	0.937
150-027-000-169-00	1038 SPRUCE ST	11/01/23	\$85,000	LC	\$85,000	\$28,500	33.53	\$77,468	\$11,280	\$73,720	\$70,263	1.049
150-027-000-195-00	1170 SPRUCE ST	11/24/23	\$80,000	WD	\$80,000	\$26,200	32.75	\$69,251	\$11,372	\$68,628	\$61,443	1.117
150-027-000-197-00	1155 BIRCH ST	01/31/24	\$105,000	WD	\$105,000	\$41,400	39.43	\$94,685	\$20,587	\$84,413	\$99,062	0.852
150-027-000-197-10	1155 BIRCH ST	01/03/25	\$165,000	WD	\$165,000	\$0	0.00	\$113,175	\$20,029	\$144,971	\$98,881	1.466
150-030-000-047-00	1290 BIRCHWOOD AVE	05/22/23	\$140,000	WD	\$140,000	\$65,300	46.64	\$183,600	\$24,022	\$115,978	\$169,403	0.685
150-030-000-056-00	764 CHARLES ST	08/18/23	\$118,000	WD	\$118,000	\$40,000	33.90	\$111,047	\$14,005	\$103,995	\$103,017	1.009
150-031-000-003-00	666 S LAKE ST	12/28/23	\$82,000	WD	\$82,000	\$22,800	27.80	\$60,958	\$12,067	\$69,933	\$51,901	1.347
150-032-000-008-00	796 S SECOND ST	04/09/25	\$75,000	WD	\$75,000	\$46,600	62.13	\$96,375	\$9,080	\$65,920	\$92,670	0.711
150-032-000-024-00	737 S 1ST ST	12/04/23	\$60,000	WD	\$60,000	\$22,200	37.00	\$78,781	\$8,834	\$51,166	\$74,254	0.689
150-032-000-025-00	745 S 1ST ST	06/07/24	\$21,957	WD	\$21,957	\$34,900	158.95	\$85,107	\$9,543	\$12,414	\$80,217	0.155

150-032-000-052-00	625 S SECOND ST	04/18/24	\$143,000	WD	\$143,000	\$57,600	40.28	\$148,214	\$22,020	\$120,980	\$133,964	0.903
150-032-000-057-00	685 S 2ND ST	05/15/25	\$125,250	WD	\$125,250	\$45,400	36.25	\$109,868	\$29,191	\$96,059	\$85,644	1.122
150-033-000-013-00	908 W LINDEN ST	04/07/23	\$82,000	WD	\$82,000	\$37,900	46.22	\$97,379	\$10,959	\$71,041	\$91,741	0.774
150-033-000-013-00	908 W LINDEN ST	01/03/25	\$118,000	WD	\$118,000	\$40,300	34.15	\$97,379	\$10,959	\$107,041	\$91,741	1.167
150-115-000-021-00		08/14/23	\$140,000	WD	\$140,000	\$73,700	52.64	\$201,810	\$29,503	\$110,497	\$182,916	0.604
150-115-000-026-00	361 N 5TH ST	08/30/23	\$165,000	WD	\$165,000	\$45,700	27.70	\$129,098	\$19,879	\$145,121	\$115,944	1.252
150-115-000-059-00	318 N SEVENTH ST	08/14/24	\$172,000	WD	\$172,000	\$54,300	31.57	\$132,621	\$9,400	\$162,600	\$130,808	1.243
150-116-000-010-00	807 N BRADLEY HWY	02/15/24	\$130,000	WD	\$130,000	\$38,000	29.23	\$105,473	\$18,720	\$111,280	\$92,094	1.208
150-116-000-010-00	807 N BRADLEY HWY	12/30/24	\$165,000	WD	\$165,000	\$44,000	26.67	\$105,473	\$18,720	\$146,280	\$92,094	1.588
150-116-000-026-00	1229 W FRIEDRICH ST	05/22/23	\$130,000	WD	\$130,000	\$32,900	25.31	\$136,002	\$9,619	\$120,381	\$134,165	0.897
150-116-000-041-00	677 OAK ST	09/08/23	\$260,000	WD	\$260,000	\$106,800	41.08	\$314,097	\$26,874	\$233,126	\$304,908	0.765
150-116-000-059-01	616 CONSTANCE ST	10/18/23	\$240,000	WD	\$240,000	\$64,300	26.79	\$186,087	\$32,127	\$207,873	\$163,439	1.272
150-116-000-059-02	616 PATRICIA ST	02/14/25	\$162,000	WD	\$162,000	\$76,400	47.16	\$183,970	\$27,831	\$134,169	\$165,753	0.809
150-116-000-066-00	413 BALSAM ST	08/30/23	\$153,000	WD	\$153,000	\$60,600	39.61	\$175,576	\$22,512	\$130,488	\$162,488	0.803
Totals:			\$13,250,672		\$13,250,672	\$4,123,000		\$11,380,961		\$11,899,060	\$10,667,269	
E.C.F. => 1.115												