

## Calculation of Agricultural Tillable Values per Parcel

Parcel #	Location	Sale Date	Class	no Per	Terms of Sale	Instrument	Liber Page	Other in Sale	Griffed by	Adj Sale Price	Improved?	Imp RCNLD	Crop Val	Land Residual	Net Acres	Total Ac	Tillable Ac	Untillable Ac	ROW Ac	RawAcres	Tillable/Acre
11-109-004-01	Peninsula Con	4/30/2021	102*	2 year	Arms' Length	WD	2021R-11200		DEED	\$135,520	Vacant			\$135,520	9.608	9.658	8.870	0.738	0.050	\$14,105	\$14,097
11-103-011-00	Peninsula Con	7/27/2021	102*	2 year	Arms' Length	WD	2021R-17206	11-103-014-10, 11-103-014-20	DEED	\$160,000	Vacant			\$160,000	9.964	11.895	9.964	0.000	1.931	\$16,058	\$16,058
11-234-011-00	Peninsula	11/4/2022	102	2 year	Arms' Length	WD	2022R-17870	11-234-011-40	DEED	\$937,500	Vacant		\$405,654	\$531,846	29.343	30.448	23.862	5.481	1.105	18,125	\$22,288
11-115-022-00	Peninsula Con	12/16/2021	101*	2 year	Arms' Length	WD	2021R-27812		DEED	\$800,000	Improved	\$55,775	\$162,198	\$582,027	41.629	41.673	23.507	18.122	0.044	\$13,981	\$13,813
									<b>TOTAL</b>	<b>\$2,033,020</b>				<b>\$1,409,393</b>	<b>90.544</b>	<b>93.674</b>	<b>66.203</b>	<b>24.341</b>	<b>3.130</b>	<b>\$15,566</b>	<b>\$16,068</b>
11-103-004-20	Peninsula	6/25/2021	101	2 year	Arms' Length	WD	2021R-14713		DEED	\$310,000	Improved	\$102,770		\$207,230	6.986	7.299	6.986	0.000	0.313	29,664	\$29,664
11-110-032-00	Peninsula	4/2/2021	101	2 year	Arms' Length	WD	2021R-05233	11-115-009-00 (Some assemblage)	DEED	\$700,000	Improved	\$330,196	\$75,820	\$293,984	10.463	10.892	10.193	0.270	0.429	28,097	\$28,338
11-122-012-55	Peninsula	8/9/2021	102/101	2 year	Arms' Length	WD	2021R-18254	11-122-013-05	DEED	\$2,150,000	Improved	\$1,020,811	\$60,197	\$1,068,992	58.900	60.306	36.192	22.708	1.406	18,149	\$17,615
11-115-036-07	Peninsula	2/4/2022	102/401	2 year	Arms' Length	WD	2022R-02763	4 other parcels	DEED	\$2,825,000	Improved	\$281,347	\$678,437	\$1,865,216	78.840	80.528	56.773	22.067	1.688	23,658	\$25,469
11-110-027-00	Peninsula	6/30/2022	402	1 year*	Arms' Length	WD	2022R-11355		DEED	\$539,000	Vacant		\$128,651	\$410,350	17.842	18.645	18.645	0.000	0.803	22,999	\$22,009
									<b>TOTAL</b>	<b>\$6,524,000</b>				<b>\$3,845,771</b>	<b>173.031</b>	<b>177.670</b>	<b>128.789</b>	<b>45.045</b>	<b>4.639</b>	<b>\$22,226</b>	<b>\$23,216</b>
13-104-014-10	NE Tier	12/30/2021	101	2 year	Arms' Length	WD	2022R-00497	13-104-019-01	DEED	\$414,450	Improved	\$3,558	\$220,200	\$190,692	31.913	34.003	31.913	0.000	2.090	5,975	\$5,975
13-104-013-00	NE Tier	12/30/2021	101	2 year	Arms' Length	WD	2022R-00986		DEED	\$314,550	Improved	\$4,568	\$161,791	\$148,190	23.448	23.821	23.448	0.000	0.373	6,320	\$6,320
01-112-006-10	NE Tier	9/23/2022	402	1 year	Arms' Length	WD	2022R-15672	13-104-013-10	DEED	\$350,000	Vacant			\$350,000	100.138	103.926	80.642	19.496	3.788	3,495	\$2,769
13-128-003-00	NE Tier	2/4/2022	402	2 year	Arms' Length	WD	2022R-03126		DEED	\$1,750,000	Vacant			\$1,750,000	157.939	160.000	93.000	64.939	2.061	11,080	\$14,278
									<b>TOTAL</b>	<b>\$729,000</b>				<b>\$2,438,882</b>	<b>313.438</b>	<b>321.750</b>	<b>229.003</b>	<b>84.435</b>	<b>8.312</b>	<b>\$7,781</b>	<b>\$8,253</b>
08-004-001-00	Central Tier	9/30/2021	102	2 year	Arms' Length	WD	2021R-21934		DEED	\$325,000	Vacant			\$325,000	49.165	49.854	44.607	4.558	0.689	6,610	\$6,724
03-227-037-00	Central Tier	10/21/2022	402	1 year	Arms' Length	WD	2022R-17322		DEED	\$250,000	Vacant			\$250,000	39.551	39.551	27.837	11.714	0.000	6,321	\$6,666
03-221-012-31	Central Tier	8/18/2022	402	1 year	Arms' Length	WD	2022R-13767		DEED	\$250,000	Vacant			\$250,000	29.999	29.999	24.999	5.000	0.000	8,334	\$8,900
									<b>TOTAL</b>	<b>\$825,000</b>				<b>\$825,000</b>	<b>118.715</b>	<b>119.404</b>	<b>97.443</b>	<b>21.272</b>	<b>0.689</b>	<b>\$6,949</b>	<b>\$7,266</b>
06-035-004-20	South Tier	3/10/2022	102	2 year	Arms' Length	WD	2022R-25263		DEED	\$179,025	Vacant			\$179,025	56.277	58.844	54.456	1.821	2.567	\$3,181	\$3,194
06-015-009-00	South Tier	11/18/2021	102	2 year	Arms' Length	WD	2021R-25207		DEED	\$93,300	Vacant			\$93,300	37.611	39.384	29.852	7.759	1.773	\$2,481	\$2,398
06-033-001-00	South Tier	12/16/2021	101	2 year	Arms' Length	WD	2022R-00338	033-5-10, 033-6-00,028-7-00,028-14-0	DEED	\$1,025,000	Improved	\$322,748		\$702,252	202.193	206.247	188.193	14.000	4.054	\$3,473	\$3,523
06-034-012-00	South Tier	7/9/2021	102	2 year	Arms' Length	WD	2021R-16578		DEED	\$128,000	Vacant			\$128,000	38.081	40.081	38.081	0.000	2.000	\$3,361	\$3,361
10-012-012-06	South Tier	12/2/2022	102	1 year	Arms' Length	WD	2022R-18979		DEED	\$80,000	Vacant			\$80,000	24.931	24.931	24.931	0.000	0.000	\$3,208	\$3,208
10-013-013-00	South Tier	10/13/2022	102	1 year	Arms' Length	WD	2022R-16883		DEED	\$120,000	Vacant			\$120,000	28.537	28.537	28.537	0.000	0.000	\$4,205	\$4,205
04-018-013-03	South Tier	7/15/2021	101	2 year	Arms' Length	WD	2021R-19246	018-013-04,10-024-002-03,024-002-04	DEED	\$318,000	Improved	\$24,274		\$293,726	99.883	102.053	93.351	6.532	2.170	\$2,941	\$3,148
04-019-002-02	South Tier	6/17/2021	102	2 year	Arms' Length	WD	2021R-13835		DEED	\$222,000	Vacant			\$222,000	74.314	75.011	43.830	30.484	0.697	\$2,987	\$3,118
									<b>TOTAL</b>	<b>\$1,625,325</b>				<b>\$1,302,577</b>	<b>387.630</b>	<b>398.024</b>	<b>364.050</b>	<b>23.580</b>	<b>10.394</b>	<b>\$3,360</b>	<b>\$3,397</b>

\*Crop Value - Green is grapes at \$17,000, and red is fruit at \$6,900

Determination 2023-2024	Untillable	Tillable
Peninsula Con	\$14,200	\$15,000
Peninsula	\$19,000	\$19,500
NE Tier Con	\$5,200	\$5,700
NE Tier	\$6,500	\$8,000
Central Tier	\$5,500	\$6,500
South Tier	\$2,800	\$3,400

Class code with\* = previous 160 class

Historical 2022-2023	Untillable	Tillable
Peninsula Con	\$14,200	\$14,200
Peninsula	\$18,200	\$18,200
NE Tier Con	\$5,000	\$5,500
NE Tier	\$6,000	\$7,200
Central Tier	\$5,200	\$6,200
South Tier	\$2,400	\$3,200

Historical 2021-2022	Untillable	Tillable
Peninsula Con	\$14,000	\$14,000
Peninsula Non	\$18,000	\$18,000
NE Tier Con	\$4,800	\$5,300
NE Tier Non	\$5,800	\$6,900
Central Tier	\$5,000	\$6,000
South Tier	\$2,200	\$3,000

Historical 2019-2020	Untillable	Tillable
Peninsula Con	\$14,000	\$14,000
Peninsula Non	\$17,000	\$17,000
NE Tier Con	\$2,900	\$3,800
NE Tier Non	\$4,100	\$7,200
Central Tier	\$3,800	\$5,500
South Tier	\$2,700	\$3,300

Historical 2018-2019	Untillable	Tillable
Peninsula Con	\$14,500	\$14,500
Peninsula Non	\$17,000	\$17,000
NE Tier Con	\$2,900	\$3,800
NE Tier Non	\$4,100	\$7,200
Central Tier	\$3,800	\$5,300
South Tier	\$2,200	\$3,100

Historical 2017-2018	Untillable	Tillable
Peninsula Con	\$9,500	\$13,750
Peninsula Non	\$10,500	\$16,000
NE Tier Con	\$2,500	\$3,400
NE Tier Non	\$5,200	\$7,200
Central Tier	\$3,500	\$5,000
South Tier	\$2,000	\$3,000

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Value	Net Acreage	\$ / Acre	Class	Liber/Page	Conservation Easement
11-030-005-40	E MC KINLEY RD	11/26/22	\$265,000	WD	03-ARM'S LENGTH	\$265,000	\$337,662	9.99	\$26,527	402	2022R-18891	NO
11-110-027-00	SMOKEY HOLLOW RD	06/30/22	\$539,000	WD	03-ARM'S LENGTH	\$539,000	\$316,800	18.39	\$29,309	402	2022R-11355	NO
11-121-001-00	PENINSULA DR	12/30/21	\$315,000	WD	03-ARM'S LENGTH	\$315,000	\$391,820	17.81	\$17,687	402	2022R-00088	NO

\$24,508

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Value	Net Acreage	\$ / Acre	Class	Liber/Page	Conservati
01-112-006-10	WHITEFORD RD	09/23/22	\$350,000	PTA	03-ARM'S LENGTH	\$350,000	\$358,600	106.00	\$3,302	402	2022R-15672	NO
03-217-024-30	N FOUR MILE RD	01/19/22	\$65,000	WD	03-ARM'S LENGTH	\$65,000	\$82,882	10.52	\$6,179	402	2022R-01380	NO
03-227-010-00	HIGH LAKE RD	07/06/22	\$130,000	WD	03-ARM'S LENGTH	\$130,000	\$135,360	20.31	\$6,401	402	2022R-11526	NO
03-227-037-00	RASHO RD	10/21/22	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$132,241	39.42	\$6,342	402	2022R-17322	NO
13-004-018-20	5235 WILLIAMSBURG R	06/06/21	\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$102,280	15.05	\$7,309	402	2021R-15328	NO
13-134-003-50	WILLIAMSBURG CREEK	07/15/21	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$81,264	11.16	\$7,168	402	2021R-16064	NO
13-136-001-02	6631 BAGGS RD	01/14/22	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$180,060	30.01	\$8,331	402	2022R-01147	NO
13-136-001-03	LOSSIE RD	06/10/21	\$169,000	WD	03-ARM'S LENGTH	\$169,000	\$170,000	25.00	\$6,760	402	2021R-13091	NO
13-136-001-07	6761 BAGGS RD	05/20/21	\$69,000	WD	03-ARM'S LENGTH	\$69,000	\$73,583	9.50	\$7,263	402	2021R-11367	NO

\$6,562

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Value	Net Acreage	\$ / Acre	Class	Liber/Page	Conservati
08-001-004-00	EAST TRAVERSE HWY	12/03/21	\$280,000	WD	03-ARM'S LENGTH	\$280,000	\$151,250	24.20	\$11,570	402	2021R-26274	NO
08-003-008-10	TILTON RD	06/24/22	\$305,000	WD	03-ARM'S LENGTH	\$305,000	\$206,200	26.24	\$11,623	402	2022R-10739	NO
08-020-024-25	FENCEPOST LN	01/05/23	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$38,082	11.07	\$4,517	402	2023R-00226	NO
08-026-014-80	OPEN MEADOW LN	07/20/21	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$57,238	9.65	\$8,808	402	2021R-16528	NO
07-004-008-03	9595 MUD LAKE RD	04/23/21	\$132,000	WD	03-ARM'S LENGTH	\$132,000	\$143,927	21.06	\$6,268	402	2021R-09956	NO
07-012-002-00	6332 US HIGHWAY 31	08/31/21	\$144,000	WD	03-ARM'S LENGTH	\$144,000	\$159,071	28.79	\$5,002	402	2021R-20632	NO
07-024-005-10	6423 GODS COUNTRY TRL	08/03/21	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$101,627	60.68	\$1,648	402	2021R-18069	NO
07-024-006-00	MASON RD	08/03/21	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$101,627	60.68	\$1,648	402	2021R-18069	NO
07-024-018-01	COUNTY ROAD 633	08/22/22	\$79,000	WD	03-ARM'S LENGTH	\$79,000	\$76,062	22.41	\$3,525	402	2022R-14260	NO
07-036-013-10	5750 WYLIE MILL LN	10/19/21	\$111,500	WD	03-ARM'S LENGTH	\$111,500	\$90,714	13.84	\$8,056	402	2021R-23700	NO
07-650-010-00	GRINER PKWY	05/05/22	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$50,018	17.72	\$3,104	402	2022R-09154	NO
02-001-006-30	925 S RUSCH RD	04/30/21	\$180,000	WD	03-ARM'S LENGTH	\$180,000	\$131,160	27.79	\$6,477	402	2021R-11688	NO
02-009-035-00	HOOSIER VALLEY RD	12/08/22	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$1,297,200	141.00	\$426	402	2022R-19238	NO
02-012-006-00	FROMHOLZ RD	10/04/22	\$192,000	WD	03-ARM'S LENGTH	\$192,000	\$169,238	57.17	\$3,358	402	2022R-16042	NO
02-016-008-00	VANCE RD	02/15/22	\$89,000	WD	03-ARM'S LENGTH	\$89,000	\$80,900	10.45	\$8,517	402	2022R-02983	NO
02-022-001-11	3353 W SILVERADO TRL	01/31/23	\$105,000	WD	03-ARM'S LENGTH	\$105,000	\$78,000	9.30	\$11,290	402	2023R-01896	NO
02-028-002-00	3314 MILL RD	09/01/22	\$130,000	WD	03-ARM'S LENGTH	\$130,000	\$95,400	39.50	\$3,291	402	2022R-14522	NO
02-032-015-30	4834 HAMLIN RD	08/01/22	\$48,000	WD	03-ARM'S LENGTH	\$48,000	\$55,800	9.88	\$4,858	402	2022R-12594	NO
02-033-011-00	RED SCHOOL RD	07/22/21	\$240,000	WD	03-ARM'S LENGTH	\$240,000	\$117,270	39.09	\$6,140	402	2021R-16793	NO
03-217-024-30	N FOUR MILE RD	01/19/22	\$65,000	WD	03-ARM'S LENGTH	\$65,000	\$82,882	10.52	\$6,179	402	2022R-01380	NO
03-221-012-31	2078 LOTH LORIE DR	08/18/22	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$177,379	29.96	\$8,344	402	2022R-13767	NO
03-222-005-90	PROUTY RD	06/10/22	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$112,908	13.58	\$10,309	402	2022R-10432	NO
03-227-010-00	HIGH LAKE RD	06/04/21	\$115,000	WD	03-ARM'S LENGTH	\$115,000	\$135,360	20.31	\$5,662	402	2021R-14316	NO
03-227-010-00	HIGH LAKE RD	07/06/22	\$130,000	WD	03-ARM'S LENGTH	\$130,000	\$135,360	20.31	\$6,401	402	2022R-11526	NO
03-227-034-10	RASHO RD	03/22/22	\$75,000	WD	03-ARM'S LENGTH	\$75,000	\$98,432	9.14	\$8,210	402	2022R-04918	NO
03-227-037-00	RASHO RD	10/21/22	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$132,241	39.42	\$6,342	402	2022R-17322	NO
03-690-023-00	SCOUT CAMP RD	10/21/21	\$40,000	WD	03-ARM'S LENGTH	\$40,000	\$72,000	98.54	\$406	409	2021R-23379	NO
12-008-001-20	7578 BROWN BRIDGE RD	09/27/22	\$463,000	WD	03-ARM'S LENGTH	\$463,000	\$331,136	172.15	\$2,689	402	2022R-15658	NO
12-009-004-04	BROWN BRIDGE RD	09/27/22	\$463,000	WD	03-ARM'S LENGTH	\$463,000	\$331,136	172.15	\$2,689	402	2022R-15658	NO

\$5,771

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Value	Net Acreage	\$ / Acre	Class	Liber/Page	Conservati
04-002-005-00	FIFE LAKE RD	04/09/21	\$30,000	WD	03-ARM'S I	\$30,000	\$34,199	10.44	\$2,872		402	2021R-078 NO
04-004-004-03	KEFFER RD	07/21/21	\$60,000	AFF	03-ARM'S I	\$60,000	\$60,193	20.08	\$2,988		402	2021R-172 NO
04-007-002-00	E M 113	06/16/21	\$81,577	WD	03-ARM'S I	\$81,577	\$81,751	29.02	\$2,811		402	2021R-137 NO
04-017-003-00	E SPARLING RD	04/08/22	\$396,500	PTA	03-ARM'S I	\$396,500	\$206,542	129.09	\$3,072		402	2022R-062 NO
06-009-007-02	7788 KARLIN RD	04/13/21	\$50,000	WD	03-ARM'S I	\$50,000	\$47,408	21.07	\$2,373		402	2021R-084 NO
06-010-003-00	STATE PARK HWY	09/08/21	\$275,000	WD	03-ARM'S I	\$275,000	\$189,540	78.00	\$3,526		402	2021R-202 NO
06-018-002-10	NESSEN RD	09/29/22	\$150,250	QC	03-ARM'S I	\$150,250	\$120,000	40.00	\$3,756		402	2022R-162 NO
06-018-002-11	NESSEN RD	09/29/22	\$150,250	QC	03-ARM'S I	\$150,250	\$120,000	40.00	\$3,756		402	2022R-162 NO
06-018-002-12	NESSEN RD	09/29/22	\$150,250	QC	03-ARM'S I	\$150,250	\$120,000	40.00	\$3,756		402	2022R-162 NO
06-029-009-01	10744 JEWELL RD	10/08/21	\$100,000	WD	03-ARM'S I	\$100,000	\$131,745	49.06	\$2,038		402	2021R-227 NO
06-030-005-20	RAMSAY RD	10/12/21	\$50,000	WD	03-ARM'S I	\$50,000	\$72,500	20.00	\$2,500		402	2021R-228 NO
06-032-008-10	W COUNTY LINE RD	11/19/21	\$73,000	WD	03-ARM'S I	\$73,000	\$100,650	35.70	\$2,045		402	2021R-253 NO
10-001-007-02	6489 PIERCE RD	03/21/22	\$79,000	WD	03-ARM'S I	\$79,000	\$72,000	20.00	\$3,950		402	2022R-049 NO
10-023-010-08	DELL RD	12/23/21	\$135,000	WD	03-ARM'S I	\$135,000	\$138,640	49.32	\$2,737		402	2021R-003 NO
10-135-018-00	MARSH RD	10/28/22	\$175,000	PTA	03-ARM'S I	\$175,000	\$114,060	38.02	\$4,603		402	2022R-184 NO
10-160-001-02	BOWERMAN RD	11/15/21	\$30,000	WD	03-ARM'S I	\$30,000	\$51,163	10.53	\$2,849		402	2021R-249 NO
									\$3,102			

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Net Acreage	Improvements	Land Residual	\$ / acre
11-122-008-00*	14695 MAPLETON LN	09/08/21	\$394,900	WD	03-ARM'S LENGTH	\$394,900	20.620	\$20,000	\$374,900	\$18,181

\*Immediately adjacent to tillable lands.



Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Net Acreage	Improvements	Land Residual	\$ / acre
07-025-012-00	4975 HULETT RD	06/21/22	\$240,000	WD	03-ARM'S LENGTH	\$240,000	38.000	\$111,000	\$129,000	\$3,395
02-030-011-00	4479 COUNTY ROAD 63	07/08/22	\$270,000	WD	03-ARM'S LENGTH	\$270,000	19.683	\$121,000	\$149,000	\$7,570
02-012-008-02	546 W SLEIGHTS RD	04/05/22	\$350,000	WD	03-ARM'S LENGTH	\$350,000	56.217	0.00	\$350,000	\$6,226
03-222-003-21	3755 PROUTY RD	08/20/21	\$545,000	WD	03-ARM'S LENGTH	\$545,000	26.090	\$335,000	\$210,000	\$8,049
12-023-003-00	3488 FIFE LAKE RD	10/28/22	\$180,000	WD	03-ARM'S LENGTH	\$180,000	40.161	52,000.00	\$128,000	\$3,187
12-008-001-20*	7578 BROWN BRIDGE F	09/27/22	\$463,000	WD	19-MULTI PARCEL AR	\$463,000	172.152	\$5,000	\$458,000	\$2,660

\$5,181

\*Multi-parcel sale



Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Net Acreage	Improvements	Land Residual	\$ / acre
06-024-008-00	9809 WILSON RD	06/03/22	\$150,000	LC	33-TO BE DETERMINE	\$150,000	5.00	136301	\$13,699	\$2,740
06-004-022-00	9493 SILNY RD	01/13/22	\$150,000	WD	03-ARM'S LENGTH	\$150,000	39.81	54000	\$96,000	\$2,411
09-036-002-00	293 W BARRATT RD	09/23/22	\$470,000	WD	03-ARM'S LENGTH	\$470,000	20.00	380000	\$90,000	\$4,500
09-014-013-00	8565 RAHE RD	08/13/21	\$260,000	WD	03-ARM'S LENGTH	\$260,000	41.53	151000	\$109,000	\$2,625

\$3,069

The commercial-urban land table will continue to use rates of \$14.00 for Traverse City and \$4.25 for Garfield Charter Township. This is supported by sales but is largely moot due to the large number of sales in those two municipalities making sales studies their default.

Commercial-Rural land table notes:

NE Rural: Acme Outlying, East Bay Outlying, Whitewater. Some upward pressure from general market conditions and the growing popularity of the Flintfields family of equestrian shows and property. SF rate raised from \$0.75 to \$0.90.

Acme Hi-Profile: Less effect from the horse shows on the Hi-Profile end which is largely concentrated on the M-72 corridor. Sales in this area still point straight at \$5.75 per SF, so no changes for this year.

Blair Hi-Profile: Small number of sales, some of which were not used as they appear to be leaseback investments. Without those the rate remains the same at \$3.10 per SF.

Blair-Secondary: One vacant and a handful of extracted sales still point right at \$1.50.

Blair – Outlying: Likewise, sales still point at the current rate of \$0.90.

Villages: Holding at \$1.50, including Interlochen which market traditionally behaves in a very similar fashion to Kingsley and Fife Lake.

East Bay “Miracle Mile” frontage: Sales of the former Irish Boat Shop at 03-791-000-55 and Beach Haus hotel at 03-208-021-00 suggest a per-front-foot rate of \$10,000 once the value of the buildings is removed. After being raised to \$8,000 last year to aid in digestion, this year the rate will be the full \$10,000.

East Bay-Hi Profile: With the Irish Boat Shop and two large hotels driving the frontage rate there are also four sales in this category, three near the Miracle Mile and one resort property on Spider Lake. \$15.00 is still indicated.

East Bay-Secondary: One sale of an office building on Business Park (03-555-001-00) was rejected due to a very low selling price, this rate will be held at \$5.00 per SF for this year. If more sales data doesn't appear next year other rate tables will have to be considered.

Grant: Continuing to use \$0.25 per SF for this year. Without more data Grant could be combined with the outer rural rate table for next year.

Garfield: Not typically used, Garfield falls under the Commercial-Urban land table.

Green Lake-Outlying: Stable at \$1.00..

Green Lake-Interlochen: Last year, raised to \$1.50, indicated by high ECFs on extracted parcels. This rate will continue for this year as with the other villages.

Long Lake: Extracted sales continue to show a rate of \$0.80 per SF for this year.

Outer Rural, Mayfield, Paradise, Fife Lake, Union and rural parts of Green Lake, Long Lake and East Bay: Two pure vacant sales at 09-004-010-03 and 09-004-011-03, but neither suggests any increase from \$0.35, in line with the rest of that rural band of land tables.

Peninsula: Stable at \$2.00 per SF again for this year.

Excess Rate: The excess rate, taken from the lowest-value band of untillable agricultural land, continues to be \$0.08.

## Calculation of Commercial Rural Land Values per Parcel

Index	Parcel #	Location	Sale Date	Class	Time Period	Terms of Sale	Instrument	Liber Page	Other in Sale	Verified by	Adj Sale Price	Improved?	Imp RCNLD	Land Residual	Net Acres	Total Ac	ROW Ac	Raw/Acre	Raw/SF
	01-015-005-05	NE Rural	6/20/2022	202		03-ARM'S LENGTH	WD	2022R-11522			\$305,000	No	\$0	\$305,000	4.400			\$69,318	\$1.59
	13-005-008-20	NE Rural	9/17/2021	202		03-ARM'S LENGTH	WD	2021R-21000			\$190,000	No	\$0	\$190,000	3.317			\$57,281	\$1.31
	13-004-001-20	NE Rural	3/29/2022	201		03-ARM'S LENGTH	WD	2022R-05267			\$675,000	Yes	\$432,000	\$243,000	6.482			\$37,488	\$0.86
	13-004-054-00	NE Rural	12/16/2022	201		03-ARM'S LENGTH	WD	2022R-19776			\$169,950	Yes	\$85,000	\$84,950	1.024			\$82,959	\$1.90
	01-014-028-22	NE Rural	7/8/2021	201		03-ARM'S LENGTH	WD	2021R-15760			\$800,000	Yes	\$760,400	\$39,600	1.104			\$35,870	\$0.82
	03-234-015-44	NE Rural	1/6/2023	201		03-ARM'S LENGTH	WD	2023R-00729			\$395,000	Yes	\$370,000	\$25,000	1.116			\$22,401	\$0.51
											<b>\$2,534,950</b>		<b>\$1,647,400</b>	<b>\$887,550</b>	<b>17.443</b>			<b>\$50,883</b>	<b>\$1.17</b>
	01-103-059-02	Acme - High	8/10/2021	201		03-ARM'S LENGTH	WD	2021R-18056			\$555,000	Yes	\$368,000	\$187,000	0.971			\$192,585	\$4.42
	01-103-091-10	Acme - High	8/5/2021	201		03-ARM'S LENGTH	WD	2021R-18162			\$340,000	Yes	\$213,000	\$127,000	0.320			\$396,875	\$9.11
	01-103-102-00	Acme - High	9/17/2021	201		03-ARM'S LENGTH	WD	2021R-20911			\$465,000	Yes	\$333,000	\$132,000	1.105			\$119,457	\$2.74
	01-585-005-01	Acme - High	7/29/2022	201		03-ARM'S LENGTH	WD	2022R-12508			\$697,500	Yes	\$380,000	\$317,500	0.684			\$464,181	\$10.66
											<b>\$2,057,500</b>		<b>\$1,294,000</b>	<b>\$763,500</b>	<b>3.080</b>			<b>\$247,890</b>	<b>\$5.69</b>
	02-005-009-11	Blair - High	3/25/2022	201		03-ARM'S LENGTH		2022R-05171			\$505,000	Yes	\$423,000	\$82,000	0.835			\$98,204	\$2.25
	02-009-009-30	Blair - High	7/19/2021	201		03-ARM'S LENGTH	WD	2021R-17160			\$1,640,000	Yes	\$1,358,000	\$282,000	1.528			\$184,555	\$4.24
	02-008-001-50	Blair - High	3/11/2022	201		03-ARM'S LENGTH		2022R-04896			\$265,000	No	\$0	\$265,000	2.452			\$108,075	\$2.48
											<b>\$2,410,000</b>		<b>\$1,781,000</b>	<b>\$629,000</b>	<b>4.815</b>			<b>\$130,633</b>	<b>\$3.00</b>
	02-008-024-06	Blair - Secondary	3/31/2022	201		03-ARM'S LENGTH		2022R-05520			\$445,000	Yes	\$365,000	\$80,000	1.148			\$69,686	\$1.60
	02-335-007-00	Blair - Secondary	3/24/2022	201		03-ARM'S LENGTH		2022R-05020			\$175,000	Yes	\$137,000	\$38,000	0.498			\$76,305	\$1.75
	02-335-009-00	Blair - Secondary	2/15/2022	201		03-ARM'S LENGTH		2022R-02952			\$38,500	No	\$0	\$38,500	0.598			\$64,381	\$1.48
	02-685-005-00	Blair - Secondary	6/1/2021	201		03-ARM'S LENGTH		2021R-12700			\$630,000	Yes	\$436,000	\$194,000	3.155			\$61,490	\$1.41
											<b>\$1,288,500</b>		<b>\$938,000</b>	<b>\$350,500</b>	<b>5.399</b>			<b>\$64,919</b>	<b>\$1.49</b>
	02-008-024-30	Blair - Outlying	7/29/2021	201		03-ARM'S LENGTH		2021R-17705			\$365,000	Yes	\$244,000	\$121,000	2.112			\$57,292	\$1.32
	02-009-026-00	Blair - Outlying	1/20/2023	201		03-ARM'S LENGTH		2023R-00830			\$400,000	Yes	\$265,000	\$135,000	3.015			\$44,776	\$1.03
	02-017-023-30	Blair - Outlying	11/6/2021	201		03-ARM'S LENGTH		2021R-24922			\$440,000	Yes	\$324,000	\$116,000	2.324			\$49,914	\$1.15
	02-029-008-20	Blair - Outlying	8/6/2021	201		03-ARM'S LENGTH		2021R-18118			\$100,000	Yes	\$81,000	\$19,000	1.303			\$14,582	\$0.33
											<b>\$1,305,000</b>		<b>\$914,000</b>	<b>\$391,000</b>	<b>8.754</b>			<b>\$44,665</b>	<b>\$1.03</b>
	41-070-032-00	Villages	10/11/2022	201		03-ARM'S LENGTH		2022R-17320			\$52,000	Yes	\$43,000	\$9,000	0.171			\$52,632	\$1.21
	42-040-078-10	Villages	4/8/2021	201		03-ARM'S LENGTH		2021R-08974			\$250,000	Yes	\$205,000	\$45,000	0.833			\$54,022	\$1.24
	42-050-082-00	Villages	1/20/2023	201		03-ARM'S LENGTH		2023R-00893			\$104,000	Yes	\$100,830	\$3,170	0.039			\$81,282	\$1.87
	42-100-055-00	Villages	4/12/2021	201		03-ARM'S LENGTH		2021R-08782			\$55,000	Yes	\$52,840	\$2,160	0.029			\$74,483	\$1.71
	07-016-007-12	Villages	12/15/2021	201		03-ARM'S LENGTH		2021R-27231			\$520,000	Yes	\$448,438	\$71,562	1.211			\$59,093	\$1.36
	07-016-010-10	Villages	12/28/2022	201		03-ARM'S LENGTH		2022R-19979			\$450,000	Yes	\$365,553	\$84,447	1.052			\$80,273	\$1.84
											<b>\$1,431,000</b>		<b>\$1,215,661</b>	<b>\$215,339</b>	<b>3.335</b>			<b>\$64,569</b>	<b>\$1.48</b>
	03-208-048-00	East Bay -Hi Profile	11/5/2021	201		03-ARM'S LENGTH		2021R-24520			\$795,000	No	\$0	\$795,000	1.472			\$540,082	\$12.40
	03-320-012-00	East Bay -Hi Profile	6/28/2021	201		03-ARM'S LENGTH		2021R-14963			\$1,750,000	Yes	\$600,000	\$1,150,000	1.873			\$613,968	\$14.10
	03-780-216-00	East Bay -Hi Profile	3/31/2022	201		03-ARM'S LENGTH		2022R-05801			\$2,000,000	Yes	\$1,180,000	\$820,000	1.063			\$771,402	\$17.71
	03-390-018-00	East Bay -Hi Profile	8/10/2021	201		03-ARM'S LENGTH		2021R-18376			\$355,000	Yes	\$200,000	\$155,000	0.292			\$530,822	\$12.19
											<b>\$4,900,000</b>		<b>\$1,980,000</b>	<b>\$2,920,000</b>	<b>4.700</b>			<b>\$621,277</b>	<b>\$14.26</b>
	07-330-002-00	Outer Rural	9/1/2022	201		03-ARM'S LENGTH		2022R-18640			\$305,000	Yes	\$270,000	\$35,000	2.087			\$16,770	\$0.38
	09-005-013-03	Outer Rural	9/26/2022	201		03-ARM'S LENGTH		2022R-15623			\$525,000	Yes	\$470,000	\$55,000	3.692			\$14,897	\$0.34
	09-009-007-11	Outer Rural	3/24/2022	201		03-ARM'S LENGTH		2022R-05008			\$600,000	Yes	\$450,000	\$150,000	8.623			\$17,395	\$0.40
	10-128-021-15	Outer Rural	1/10/2022	201		03-ARM'S LENGTH		2022R-01618			\$150,000	Yes	\$60,000	\$90,000	4.802			\$18,742	\$0.43
											<b>\$1,680,000</b>		<b>\$1,250,000</b>	<b>\$330,000</b>	<b>19.204</b>			<b>\$17,184</b>	<b>\$0.39</b>
	08-001-010-21	Long Lake	8/26/2022	201		03-ARM'S LENGTH		2022R-14042			\$233,000	Yes	\$157,000	\$76,000	1.351			\$56,255	\$1.29
	08-001-023-00	Long Lake	5/21/2021	201		03-ARM'S LENGTH		2021R-12122			\$750,000	Yes	\$500,000	\$250,000	3.154			\$79,264	\$1.82
	08-011-023-22	Long Lake	7/20/2021	201		03-ARM'S LENGTH		2021R-16548			\$1,100,000	Yes	\$900,000	\$200,000	2.045			\$97,800	\$2.25
	08-011-023-23	Long Lake	2/25/2022	201		03-ARM'S LENGTH		2022R-03526			\$430,000	Yes	\$300,000	\$130,000	1.817			\$71,547	\$1.64
	08-024-009-00	Long Lake	8/10/2022	201		03-ARM'S LENGTH		2022R-13297			\$800,000	Yes	\$300,000	\$500,000	16.973			\$29,459	\$0.68
	08-956-002-00	Long Lake	4/25/2022	201		03-ARM'S LENGTH		2022R-08436			\$214,000	Yes	\$60,000	\$154,000	14.301			\$10,768	\$0.25
											<b>\$3,527,000</b>		<b>\$2,217,000</b>	<b>\$1,310,000</b>	<b>39.641</b>			<b>\$33,047</b>	<b>\$0.76</b>

NE Rural: Acme Outlying, East Bay	\$0.90
Outlying, Whitewater	
Acme High Profile	\$5.75
Blair High Profile	\$3.10
Blair Secondary	\$1.50
Blair Outlying	\$0.90
Villages (Inc. Interlochen)	\$1.50
East Bay "Miracle Mile" frontage	\$10.000
East Bay High Profile	\$15.00
East Bay Secondary	\$5.00
Outer Rural: Fife Lake, Green Lake	
Rural, Mayfield, Paradise, Union, East	
Bay Rural, Long Lake Rural	0.35
Grant	\$0.25
Green Lake Outlying	\$1.00
Long Lake	\$0.80
Peninsula	\$2.00
Excess	\$0.08

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	Net Acres	Total Acres	Dollars/Acre	Dollars/Sqft	Liber/Page	Other Parcels in Sale	Class
01-014-028-22	6200 BATES RD	07/08/21	\$800,000	WD	03-ARM'S LENGTH	\$800,000	\$291,600	36.45	\$636,347	\$201,163	\$37,510	1.104	1.148	\$182,213	\$4.18	2021R-15760		201
01-015-005-05	E M 72	06/20/22	\$305,000	WD	03-ARM'S LENGTH	\$305,000	\$105,400	34.59	\$445,748	\$305,000	\$105,400	4.400	4.400	\$69,319	\$1.59	2022R-16552		202
01-103-034-00	5644 US 31 NORTH	09/22/22	\$550,000	WD	03-ARM'S LENGTH	\$550,000	\$251,300	45.69	\$614,014	\$550,000	\$614,014	3.502	3.502	\$157,053	\$3.61	2022R-16666		202
01-103-059-02	5368 US 31 NORTH	08/10/21	\$555,000	WD	03-ARM'S LENGTH	\$555,000	\$230,800	41.59	\$527,965	\$136,718	\$109,683	0.971	0.971	\$140,801	\$3.23	2021R-18056		201
01-103-091-10	3502 KIRKLAND CT	08/05/21	\$340,000	WD	03-ARM'S LENGTH	\$340,000	\$125,000	36.76	\$218,002	\$202,148	\$125,000	0.320	0.320	\$631,713	\$14.50	2021R-18162		201
01-103-102-00	5200 US 31 NORTH	09/17/21	\$465,000	WD	03-ARM'S LENGTH	\$465,000	\$245,300	52.75	\$587,589	\$303,025	\$252,614	1.105	1.105	\$117,670	\$2.70	2021R-20911		201
01-225-012-20	5481 BRACKETT CT	12/15/22	\$0	OTH	07-DEATH CERTIFICATE	\$0	\$132,100		\$314,328	(\$230,622)	\$83,706	12.010	12.319	(\$19,202)	(\$0.44)	2022R-01985		201
01-585-005-01	6111 SOUTHWEST COMMONS	07/29/22	\$697,500	WD	03-ARM'S LENGTH	\$697,500	\$196,100	28.11	\$381,598	\$31,051	\$17,149	0.684	0.684	\$486,917	\$11.19	2022R-21521		201
02-004-009-15	101 US 31 SOUTH	11/01/22	\$2,500,000	WD	03-ARM'S LENGTH	\$2,500,000	\$739,600	29.58	\$0	\$2,500,000	\$0	3.151	3.451	\$793,399	\$18.21	2022R-17862		201
02-005-009-11	308 US 31 SOUTH	03/25/22	\$505,000	WD	03-ARM'S LENGTH	\$505,000	\$263,400	52.16	\$212,900	\$505,000	\$212,900	0.835	0.994	\$604,790	\$13.88	2022R-05171		201
02-005-010-01	75 S EAST SILVER LAKE RD	01/28/22	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$166,000	73.78	\$0	\$225,000	\$0	8.76	8.76	\$25,685	\$0.59	2022R-18520		402
02-008-001-50	1206 S M 37	03/11/22	\$265,000	WD	03-ARM'S LENGTH	\$265,000	\$94,600	38.70	\$306,800	\$265,000	\$306,800	2.452	2.651	\$108,075	\$2.48	2022R-04896		201
02-008-024-01	1760 SOUTHPARK DR	03/29/22	\$390,000	WD	03-ARM'S LENGTH	\$390,000	\$259,000	66.41	\$520,565	\$390,000	\$520,565	2.474	3.464	(\$51,146)	(\$0.14)	2022R-05592		201
02-008-024-06	1859 SOUTHPARK DR	03/31/22	\$445,000	WD	03-ARM'S LENGTH	\$445,000	\$157,800	35.46	\$78,186	\$445,000	\$78,186	1.148	1.373	\$387,631	\$8.90	2022R-05520		201
02-008-024-30	1788 S M 37	07/29/21	\$365,000	WD	03-ARM'S LENGTH	\$365,000	\$122,300	33.51	\$386,628	\$115,677	\$137,305	2.112	2.377	\$54,771	\$1.26	2021R-17705		201
02-009-009-30	1065 S M 37	07/19/21	\$1,640,000	WD	03-ARM'S LENGTH	\$1,640,000	\$679,600	41.44	\$0	\$1,640,000	\$0	1.528	1.737	\$1,073,298	\$24.64	2021R-17160		201
02-009-026-00	1919 S M 37	01/20/23	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$174,000	43.50	\$437,412	\$158,976	\$196,388	3.015	3.235	\$52,728	\$1.21	2023R-00830		201
02-017-023-30	2816 S M 37	11/05/21	\$440,000	WD	03-ARM'S LENGTH	\$440,000	\$178,700	40.61	\$0	\$440,000	\$0	2.324	2.509	\$189,329	\$4.35	2021R-24922		201
02-021-005-01	3019 W BLAIR TOWNHALL RD	10/20/22	\$0	WD	31-SPLIT IMPROVED	\$0	\$145,000	\$0	\$0	\$0	\$0	7.41	8.84	\$0	\$0.00	2022R-16936		001
02-029-008-20	4245 S M 37	08/06/21	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$45,200	45.20	\$49,046	\$100,000	\$49,046	1.303	1.513	\$76,746	\$1.76	2021R-18118		201
02-225-004-00	464 W COMMERCE DR	06/23/22	\$99,500	WD	03-ARM'S LENGTH	\$99,500	\$47,100	47.34	\$0	\$99,500	\$0	1.150	1.285	\$77,432	\$1.99	2022R-10642		202
02-225-005-00	452 W COMMERCE DR	06/30/22	\$291,717	WD	19-MULTI PARCEL ARM'S LENGTH	\$291,717	\$134,700	46.17	\$100,674	\$291,717	\$100,674	3.421	3.693	\$172,308	\$1.96	2022R-11011	02-225-006-00	202
02-225-047-00	4277 VILLAGE PARK DR	10/12/22	\$222,000	WD	03-ARM'S LENGTH	\$222,000	\$80,500	66.26	\$165,257	\$222,000	\$165,257	2.110	2.110	\$105,213	\$2.42	2022R-16940		202
02-225-049-00	4355 VILLAGE PARK DR	05/03/21	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$51,500	30.59	\$71,058	\$85,000	\$71,058	1.088	1.061	\$80,113	\$1.79	2021R-10442		202
02-225-050-00	4357 VILLAGE PARK DR	03/18/22	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$67,400	57.92	\$0	\$125,000	\$0	1.580	1.580	\$78,615	\$1.88	2022R-07551		201
02-335-007-00	1799 PERRY'S LOOP	03/24/22	\$175,000	WD	03-ARM'S LENGTH	\$175,000	\$62,500	35.71	\$59,507	\$175,000	\$59,507	0.498	1.018	\$351,406	\$8.07	2022R-05020		201
02-335-009-00	1815 PERRY'S LOOP	02/15/22	\$38,500	WD	03-ARM'S LENGTH	\$38,500	\$17,500	45.45	\$39,082	\$38,500	\$39,082	0.598	1.198	\$64,381	\$1.48	2022R-02952		201
02-335-013-00	1847 PERRY'S LOOP	05/28/21	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$17,500	43.75	\$45,085	\$400,000	\$45,085	0.690	0.690	\$57,971	\$1.33	2021R-12696		202
02-335-014-00	1855 PERRY'S LOOP	04/22/21	\$35,000	WD	03-ARM'S LENGTH	\$35,000	\$17,500	50.00	\$30,000	\$35,000	\$30,000	0.501	0.501	\$69,860	\$1.60	2021R-09843		202
02-685-005-00	888 W COMMERCE DR	06/01/21	\$630,000	WD	03-ARM'S LENGTH	\$630,000	\$333,200	52.89	\$0	\$630,000	\$0	3.155	3.155	\$199,683	\$4.58	2021R-12700		201
02-692-024-00	4237 EAGLES FLY SOUTH TRL	09/17/21	\$360,000	WD	03-ARM'S LENGTH	\$360,000	\$117,300	32.58	\$0	\$360,000	\$0	0.000	0.000	#DIV/0!	#DIV/0!	2021R-21052		201
02-692-025-03	4241 EAGLES FLY SOUTH TRL	11/16/22	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$38,900	27.79	\$159,167	(\$19,167)	\$0	0.000	0.000	#DIV/0!	#DIV/0!	2022R-18239		201
02-692-026-02	4257 EAGLES FLY SOUTH TRL	10/03/22	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$39,100	26.07	\$0	\$150,000	\$0	0.000	0.000	#DIV/0!	#DIV/0!	2022R-16194		201
02-692-027-03	4269 EAGLES FLY SOUTH TRL	09/21/22	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$35,200	30.20	\$0	\$100,000	\$0	0.000	0.000	#DIV/0!	#DIV/0!	2022R-15323		201
02-692-045-00	4259 EAGLES FLY NORTH TRL	08/05/21	\$98,500	WD	03-ARM'S LENGTH	\$98,500	\$47,500	48.22	\$35,000	\$98,500	\$35,000	0.000	0.000	#DIV/0!	#DIV/0!	2021R-18578		201
02-692-051-01	4326 EAGLES FLY NORTH TRL	09/28/21	\$119,000	WD	03-ARM'S LENGTH	\$119,000	\$47,400	39.53	\$35,000	\$119,000	\$35,000	0.000	0.000	#DIV/0!	#DIV/0!	2021R-21853		201
02-692-051-03	4328 EAGLES FLY NORTH TRL	04/08/21	\$78,900	WD	03-ARM'S LENGTH	\$78,900	\$47,000	40.80	\$35,000	\$78,900	\$35,000	0.000	0.000	#DIV/0!	#DIV/0!	2021R-08784		201
02-692-052-01	4304 EAGLES FLY NORTH TRL	04/07/21	\$84,500	WD	03-ARM'S LENGTH	\$84,500	\$33,200	39.29	\$35,000	\$84,500	\$35,000	0.000	0.000	#DIV/0!	#DIV/0!	2021R-08785		201
02-692-052-02	4304 EAGLES FLY NORTH TRL	04/01/21	\$79,200	WD	03-ARM'S LENGTH	\$79,200	\$33,200	41.92	\$35,000	\$79,200	\$35,000	0.000	0.000	#DIV/0!	#DIV/0!	2021R-08768		201
02-692-052-03	4304 EAGLES FLY NORTH TRL	06/10/21	\$82,900	WD	03-ARM'S LENGTH	\$82,900	\$33,200	40.05	\$35,000	\$82,900	\$35,000	0.000	0.000	#DIV/0!	#DIV/0!	2021R-13253		201
02-692-056-01	4278 EAGLES FLY NORTH TRL	08/28/21	\$71,900	WD	03-ARM'S LENGTH	\$71,900	\$33,000	24.24	\$35,000	\$71,900	\$35,000	0.000	0.000	#DIV/0!	#DIV/0!	2021R-08769		201
02-692-056-03	4196 EAGLES FLY NORTH TRL	06/21/21	\$78,900	WD	03-ARM'S LENGTH	\$78,900	\$17,500	22.18	\$33,000	\$78,900	\$33,000	0.000	0.000	#DIV/0!	#DIV/0!	2021R-14278		201
02-706-024-00	179 BUCKSHOT DR	08/31/21	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$50,400	50.40	\$120,326	(\$15,265)	\$7,061	0.225	0.225	(\$58,956)	(\$1.35)	2021R-19500		201
03-207-026-20	1050 US 31 NORTH	12/02/21	\$3,050,000	CD	03-ARM'S LENGTH	\$3,050,000	\$646,800	21.21	\$2,832,560	\$3,050,000	\$2,832,560	4.335	4.335	\$703,576	\$16.15	2021R-26316		202
03-208-048-00	1764 US 31 NORTH	11/05/21	\$795,000	WD	03-ARM'S LENGTH	\$795,000	\$490,200	61.66	\$1,772,310	(\$15,585)	\$994,725	1.472	1.472	(\$10,588)	(\$0.24)	2021R-24520		201
03-208-050-10	1773 US 31 NORTH	03/09/22	\$13,564,197	WD	03-ARM'S LENGTH	\$13,564,197	\$4,442,700	32.76	\$2,382,600	\$13,564,197	\$2,382,600	4.171	4.171	\$3,251,306	\$74.64	2022R-09945		201
03-230-004-00	1750 WILKINSON RD	11/10/21	\$1,730,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,730,000	\$1,195,400	35.61	\$1,730,000	(\$533,600)	\$1,039,508	14.024	151.074	(\$54,719)	(\$0.37)	2022R-00000	03-230-006-00, 03-230-009-00	201
03-234-015-44	3161 TIBBETS DR	01/06/23	\$395,000	WD	03-ARM'S LENGTH	\$395,000	\$232,200	58.78	\$490,699	(\$50,239)	\$36,460	1.116	1.116	(\$53,082)	(\$1.21)	2023R-00729		201
03-320-012-00	2300 US 31 NORTH	06/28/21	\$1,750,000	WD	03-ARM'S LENGTH	\$1,750,000	\$479,300	27.39	\$1,275,437	\$1,750,000	\$1,275,437	1.873	1.873	\$934,330	\$21.45	2021R-14963		201
03-390-018-00	890 MUNSON AVE	08/10/21	\$655,000	WD	03-ARM'S LENGTH	\$655,000	\$138,000	34.87	\$428,973	(\$73,973)	\$0	0.292	0.292	(\$253,332)	(\$5.82)	2021R-18376		201
03-555-001-00	815 BUSINESS PARK DR	05/27/21	\$650,000	WD	03-ARM'S LENGTH	\$650,000	\$289,800	48.58	\$766,459	\$165,536	\$279,995	1.607	1.607	\$101,765	\$2.34	2021R-13969		201
03-759-001-00	6103 US 31 NORTH	03/02/22	\$14,588,000	WD	03-ARM'S LENGTH	\$14,588,000	\$3,549,300	42.42	\$14,588,000	\$3,549,300	\$2,524,400							

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqPt	Liber/Page	Other Parcels in Sal	Class
01-015-005-05	E M 72	06/20/22	\$305,000	WD	03-ARM'S LENGTH	\$305,000	\$305,000	\$143,748	4.400	4.400	\$69,318	\$1.59	2022R-11522		202
01-103-034-00	5644 US 31 NORTH	09/22/22	\$550,000	WD	03-ARM'S LENGTH	\$550,000	\$550,000	\$614,014	3.502	3.502	\$157,053	\$3.61	2022R-16666		202
02-225-004-00	464 W COMMERCE DR	06/23/22	\$99,500	WD	03-ARM'S LENGTH	\$99,500	\$99,500	\$0	1.150	1.285	\$77,432	\$1.99	2022R-10642		202
02-225-005-00	452 W COMMERCE DR	06/30/22	\$291,717	WD	19-MULTI PARCEL ARM'S LENGTH	\$291,717	\$291,717	\$100,674	3.421	1.693	\$172,308	\$1.96	2022R-11011	02-225-006-00	202
02-225-047-00	4277 VILLAGE PARK DR	10/12/22	\$222,000	WD	03-ARM'S LENGTH	\$222,000	\$222,000	\$165,257	2.110	2.110	\$105,213	\$2.42	2022R-16940		202
02-225-049-00	4353 VILLAGE PARK DR	05/03/21	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$85,000	\$71,058	1.088	1.061	\$80,113	\$1.79	2021R-10442		202
02-225-050-00	4357 VILLAGE PARK DR	03/18/22	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$125,000	\$0	1.580	1.586	\$78,815	\$1.82	2022R-04750		202
02-335-013-00	1847 PERRYS LOOP	05/28/21	\$40,000	WD	03-ARM'S LENGTH	\$40,000	\$40,000	\$45,085	0.690	0.690	\$57,971	\$1.33	2021R-12696		202
02-335-014-00	1855 PERRYS LOOP	04/22/21	\$35,000	WD	03-ARM'S LENGTH	\$35,000	\$35,000	\$30,000	0.501	0.501	\$69,860	\$1.60	2021R-09843		202
03-207-026-20	1050 US 31 NORTH	12/02/21	\$3,050,000	CD	03-ARM'S LENGTH	\$3,050,000	\$3,050,000	\$2,832,560	4.335	4.335	\$703,576	\$16.15	2021R-26316		202
07-140-038-00	J MADDY PKWY	11/19/21	\$70,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$70,000	\$70,000	\$51,281	0.785	0.785	\$89,172	\$2.05	2021R-25859	07-140-041-00	202
08-346-007-00	KYRE CT	06/08/22	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$85,000	\$0	1.040	1.035	\$82,126	\$1.88	2022R-09831		202
08-346-008-00	KYRE CT	06/08/22	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$85,000	\$0	1.000	1.000	\$85,000	\$1.95	2022R-09824		202
09-004-011-04	6933 S M 37	05/03/22	\$57,000	WD	03-ARM'S LENGTH	\$57,000	\$57,000	\$48,551	3.460	3.452	\$16,512	\$0.38	2022R-07657		202
10-128-022-01	4989 S GARFIELD RD	10/05/21	\$112,000	WD	03-ARM'S LENGTH	\$112,000	\$112,000	\$61,905	2.509	2.504	\$44,728	\$1.02	2021R-22036		202
13-005-008-20	E M 72	09/17/21	\$190,000	WD	03-ARM'S LENGTH	\$190,000	\$190,000	\$151,707	3.317	3.317	\$57,281	\$1.31	2021R-21000		202

Parcel Number	Street Address	Sale Date	Sale Price	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Liber/Pager	Parcels in	Class
01-014-028-22	6200 BATES RD	07/08/21	\$800,000	\$201,163	\$37,510	1.104	1.148	\$182,213	\$4.18	2021R-15760	201	201
01-103-059-02	5368 US 31 NORTH	08/10/21	\$555,000	\$136,718	\$109,683	0.971	0.971	\$140,801	\$3.23	2021R-18056	201	201
01-103-091-10	3502 KIRKLAND CT	08/05/21	\$340,000	\$202,148	\$80,150	0.320	0.320	\$631,713	\$14.50	2021R-18162	201	201
01-103-102-00	5200 US 31 NORTH	09/17/21	\$465,000	\$130,025	\$252,614	1.105	1.105	\$117,670	\$2.70	2021R-20911	201	201
01-585-005-01	6211 SOUTH RAILWAY COMMONS	07/29/22	\$697,500	\$333,051	\$17,149	0.684	0.684	\$486,917	\$11.18	2022R-12508	201	201
02-004-009-15	101 US 31 SOUTH	11/01/22	\$2,500,000	\$2,500,000	\$0	3.151	3.451	\$793,399	\$18.21	2022R-17862	201	201
02-005-009-11	308 US 31 SOUTH	03/25/22	\$505,000	\$505,000	\$212,900	0.835	0.994	\$604,790	\$13.88	2022R-05171	201	201
02-008-001-50	1206 S M 37	03/11/22	\$265,000	\$265,000	\$306,800	2.452	2.651	\$108,075	\$2.48	2022R-04896	201	201
02-008-024-01	1760 SOUTHPEAK DR	03/29/22	\$390,000	(\$15,205)	\$520,565	2.474	3.484	(\$6,146)	(\$0.14)	2022R-05592	201	201
02-008-024-06	1859 SOUTHPEAK DR	03/31/22	\$445,000	\$445,000	\$78,186	1.148	1.373	\$387,631	\$8.90	2022R-05520	201	201
02-008-024-30	1788 S M 37	07/29/21	\$365,000	\$115,677	\$137,305	2.112	2.377	\$54,771	\$1.26	2021R-17705	201	201
02-009-009-30	1065 S M 37	07/19/21	\$1,640,000	\$1,640,000	\$0	1.528	1.737	\$1,073,298	\$24.64	2021R-17160	201	201
02-009-026-00	1919 S M 37	01/20/23	\$400,000	\$158,976	\$196,388	3.015	3.235	\$52,728	\$1.21	2023R-00830	201	201
02-017-023-30	2816 S M 37	11/05/21	\$440,000	\$440,000	\$0	2.324	2.509	\$189,329	\$4.35	2021R-24922	201	201
02-029-008-20	4245 S M 37	08/06/21	\$100,000	\$100,000	\$49,046	1.303	1.513	\$76,746	\$1.76	2021R-18118	201	201
02-335-007-00	1799 PERRYS LOOP	03/24/22	\$175,000	\$175,000	\$59,507	0.498	1.018	\$351,406	\$8.07	2022R-05020	201	201
02-335-009-00	1815 PERRYS LOOP	02/15/22	\$38,500	\$38,500	\$39,082	0.598	1.198	\$64,381	\$1.48	2022R-02952	201	201
02-685-005-00	988 W COMMERCE DR	06/01/21	\$630,000	\$630,000	\$0	3.155	3.155	\$199,683	\$4.58	2021R-12700	201	201
03-208-048-00	1764 US 31 NORTH	11/05/21	\$795,000	(\$15,585)	\$961,725	1.472	1.472	(\$10,588)	(\$0.24)	2021R-24520	201	201
03-208-050-10	1773 US 31 NORTH	03/03/22	\$13,564,197	\$13,561,197	\$2,382,600	4.171	4.171	\$3,251,306	\$74.64	2022R-03945	201	201
03-234-015-44	3161 TIBBETS DR	01/06/23	\$395,000	(\$59,239)	\$36,460	1.116	1.116	(\$53,082)	(\$1.22)	2023R-00729	201	201
03-320-012-00	2300 US 31 NORTH	06/28/21	\$1,750,000	\$1,750,000	\$1,275,437	1.873	1.873	\$934,330	\$21.45	2021R-14963	201	201
03-390-018-00	890 MUNSON AVE	08/10/21	\$355,000	(\$73,973)	\$0	0.292	0.292	(\$253,332)	(\$5.82)	2021R-18376	201	201
03-555-001-00	815 BUSINESS PARK DR	05/27/21	\$650,000	\$163,536	\$279,995	1.607	1.607	\$101,765	\$2.34	2021R-11969	201	201
03-759-000-50	1683 US 31 NORTH	03/02/22	\$14,588,803	\$7,051,440	\$2,524,400	3.504	3.504	\$2,012,397	\$46.20	2022R-03952	201	201
03-780-216-00	4482 NORTH SPIDER LAKE RD	03/31/22	\$2,000,000	\$2,000,000	\$290,080	1.063	1.063	\$1,881,468	\$43.19	2022R-05801	201	201
03-791-000-55	2155 US 31 NORTH	02/09/22	\$2,325,000	\$1,961,028	\$997,500	1.074	1.074	\$1,825,911	\$41.92	2022R-03601	201	201
07-012-019-10	6893 SULLIVAN RD	03/03/22	\$1,400,000	\$1,027,663	\$170,094	3.905	5.504	\$263,166	\$6.04	2022R-03977	201	201
07-016-007-12	2480 TONAWANDA RD	12/15/21	\$520,000	(\$140,931)	\$210,924	1.211	1.376	(\$116,376)	(\$2.67)	2021R-27231	201	201
07-016-010-10	2120 J MADDY PKWY	12/28/22	\$450,000	\$22,394	\$68,753	1.052	1.052	\$21,287	\$0.49	2022R-19979	201	201
07-330-002-00	7062 US HIGHWAY 31	09/01/22	\$305,000	\$305,000	\$0	2.087	2.087	\$146,143	\$3.35	2022R-18640	201	201
08-001-010-21	5625 GRAY RD	08/26/22	\$233,000	\$36,973	\$47,085	1.351	1.648	\$27,367	\$0.63	2022R-14042	201	201
08-001-023-00	6444 CEDAR RUN RD	05/21/21	\$450,000	\$32,576	\$50,261	3.154	3.533	\$10,328	\$0.24	2021R-12122	201	201
08-011-023-22	7438 NORTH LONG LAKE RD	07/20/21	\$1,100,000	\$1,100,000	\$31,180	2.045	2.238	\$537,897	\$12.35	2021R-16548	201	201
08-011-023-23	NORTH LONG LAKE RD	02/25/22	\$430,000	\$430,000	\$0	1.817	1.964	\$236,654	\$5.43	2022R-03526	201	201
08-024-009-00	6270 SECOR RD	08/10/22	\$800,000	\$296,025	\$356,887	16.973	17.314	\$17,441	\$0.40	2022R-13297	201	201
08-956-002-00	5677 GRAY RD	04/25/22	\$214,000	\$214,000	\$0	14.301	14.907	\$14,964	\$0.34	2022R-08436	201	201
09-005-013-03	6546 S M 37	09/26/22	\$525,000	(\$61,414)	\$56,291	3.692	3.946	(\$16,634)	(\$0.38)	2022R-15623	201	201
09-009-007-11	3791 W M 113	03/24/22	\$600,000	\$188,603	\$249,582	8.623	10.000	\$21,872	\$0.50	2022R-05008	201	201
10-128-021-15	4817 S GARFIELD RD	01/10/22	\$150,000	\$47,500	\$44,427	4.802	4.802	\$9,892	\$0.23	2022R-01618	201	201
13-003-010-12	9051 E M 72	06/30/21	\$950,000	\$333,021	\$48,796	1.867	2.435	\$178,372	\$4.09	2021R-15624	201	201
13-004-001-20	8976 E M 72	03/29/22	\$675,000	\$284,979	\$425,966	6.482	6.482	\$43,965	\$1.01	2022R-05267	201	201
13-004-054-00	8470 OLD M 72	12/16/22	\$169,950	\$96,474	\$33,451	1.024	1.258	\$94,213	\$2.16	2022R-19776	201	201
41-070-032-00	116 E STATE ST	10/11/22	\$52,000	\$20,430	\$12,636	0.171	0.171	\$119,474	\$2.74	2022R-17320	201	201
42-040-079-10	233 PEARL ST	04/08/21	\$250,000	\$31,377	\$42,654	0.833	0.833	\$37,667	\$0.86	2021R-08974	201	201
42-050-082-00	104 S BROWNSON AVE	01/20/23	\$104,000	\$48,550	\$2,614	0.039	0.039	\$1,244,872	\$28.58	2023R-00893	201	201
42-100-055-00	111 S BROWNSON AVE	04/12/21	\$55,000	(\$34,698)	\$1,516	0.029	0.029	(\$1,196,483)	(\$27.47)	2021R-08782	201	201

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Improvements	Land Residual	Net Acres	Dollars/Acre	Dollars/SqFt	Liber/Page	Other Parcels in Sale	Class
01-015-005-05	E M 72	06/20/22	\$305,000	WD	03-ARM'S LENGTH	\$305,000	\$143,748	\$0	\$305,000	4.400	\$69,318	\$1.59	2022R-11522		202
13-005-008-20	E M 72	09/17/21	\$190,000	WD	03-ARM'S LENGTH	\$190,000	\$151,707	\$0	\$190,000	3.317	\$57,281	\$1.31	2021R-21000		202
13-003-010-12	9051 E M 72	06/30/21	\$950,000	\$333,021				\$732,000	\$218,000	1.867	\$116,765	\$2.68	2021R-15624		201
13-004-001-20	8976 E M 72	03/29/22	\$675,000	\$284,979				\$432,000	\$243,000	6.482	\$37,488	\$0.86	2022R-05267		201
13-004-054-00	8470 OLD M 72	12/16/22	\$169,950	\$96,474				\$85,000	\$84,950	1.024	\$82,959	\$1.90	2022R-19776		201
01-014-028-22	6200 BATES RD	07/08/21	\$800,000	\$201,163				\$760,400	\$39,600	1.104	\$35,870	\$0.82	2021R-15760		201
03-230-004-00	1750 TOWNLINE RD	11/10/21	\$1,730,000	WD	19-MULTI PARCEL AR	\$1,730,000		\$300,000	\$1,430,000	227.944	\$6,273	\$0.14	2021R-26141	03-230-006-00, 03-230-009-01	201
03-234-015-44	3161 TIBBETS DR	01/06/23	\$395,000	WD	03-ARM'S LENGTH	\$395,000		\$370,000	\$25,000	1.116	\$22,401	\$0.51	2023R-00729		201



Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Improvements	Land Residual	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Liber/Page	Other Parcels in Sale	Class
01-103-059-02	5368 US 31 NORTH	08/10/21	\$555,000			368000	\$187,000	0.971	0.971	\$192,585	\$4.42	2021R-18056		201
01-103-091-10	3502 KIRKLAND CT	08/05/21	\$340,000			213000	\$127,000	0.320	0.320	\$396,875	\$9.11	2021R-18162		201
01-103-102-00	5200 US 31 NORTH	09/17/21	\$465,000			333000	\$132,000	1.105	1.105	\$119,457	\$2.74	2021R-20911		201
01-585-005-01	6211 SOUTH RAILWAY COMMONS	07/29/22	\$697,500			380000	\$317,500	0.684	0.684	\$464,181	\$10.66	2022R-12508		201

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Improvements	Land Residual	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Liber/Page	Other Parcels in Sale	Class
02-005-009-11	308 US 31 SOUTH	03/25/22	\$505,000	WD	03-ARM'S LENGTH	\$423,000	\$82,000	0.835	0.994	\$98,204	\$2.25	2022R-05171		201
02-009-009-30	1065 S M 37	07/19/21	\$1,640,000	WD	03-ARM'S LENGTH	\$1,358,000	\$282,000	1.528	1.737	\$184,555	\$4.24	2021R-17160		201
02-008-001-50	1206 S M 37	03/11/22	\$265,000	WD	03-ARM'S LENGTH	0	\$265,000	2.452	2.651	\$108,075.04	\$2.48	2022R-04896		201
						\$1,781,000	\$629,000	4.815	5.382	\$130,633	\$3.00			

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Improvements	Land Residual	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Liber/Page	Other Parcels in Sale	Class
02-008-024-06	1859 SOUTHPEAK DR	03/31/22	\$445,000	WD	03-ARM'S LENGTH	365000	\$80,000	1.148	1.373	\$69,686.41	\$1.60	2022R-05520		201
02-335-007-00	1799 PERRYS LOOP	03/24/22	\$175,000	WD	03-ARM'S LENGTH	137000	\$38,000	0.498	1.018	\$76,305.22	\$1.75	2022R-05020		201
02-335-009-00	1815 PERRYS LOOP	02/15/22	\$38,500	WD	03-ARM'S LENGTH	0	\$38,500	0.598	1.198	\$64,381.27	\$1.48	2022R-02952		201
02-685-005-00	988 W COMMERCE DR	06/01/21	\$630,000	WD	03-ARM'S LENGTH	436000	\$194,000	3.155	3.155	\$61,489.70	\$1.41	2021R-12700		201
							\$350,500	5.399	\$350,505	\$64,919.43	\$1.49			

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Improvements	Land Residual	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Liber/Page	Other Parcels in Sale	Class
02-008-024-30	1788 S M 37	07/29/21	\$365,000	WD	03-ARM'S LENGTH	244000	\$121,000	2.112	2.377	\$57,291.67	\$1.32	2021R-17705		201
02-009-026-00	1919 S M 37	01/20/23	\$400,000	WD	03-ARM'S LENGTH	265000	\$135,000	3.015	3.235	\$44,776.12	\$1.03	2023R-00830		201
02-017-023-30	2816 S M 37	11/05/21	\$440,000	WD	03-ARM'S LENGTH	324000	\$116,000	2.324	2.509	\$49,913.94	\$1.15	2021R-24922		201
02-029-008-20	4245 S M 37	08/06/21	\$100,000	WD	03-ARM'S LENGTH	81000	\$19,000	1.303	1.513	\$14,581.73	\$0.33	2021R-18118		201
							391000	8.754	9.634	\$44,665.30	\$1.03			

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Improvements	Land Residual	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Liber/Page	Other Parcels in Sale	Class
41-070-032-00	116 E STATE ST	10/11/22	\$52,000	WD	03-ARM'S LENGTH	43000	\$9,000	0.171		\$52,631.58	\$1.21	2022R-17320		201
42-040-079-10	233 PEARL ST	04/08/21	\$250,000	WD	03-ARM'S LENGTH	205000	\$45,000	0.833		\$54,021.61	\$1.24	2021R-08974		201
42-050-082-00	104 S BROWNSON AVE	01/20/23	\$104,000	WD	03-ARM'S LENGTH	100830	\$3,170	0.039		\$81,282.05	\$1.87	2023R-00893		201
42-100-055-00	111 S BROWNSON AVE	04/12/21	\$55,000	WD	03-ARM'S LENGTH	52840	\$2,160	0.029		\$74,482.76	\$1.71	2021R-08782		201
07-016-007-12	2480 TONAWANDA RC	12/15/21	\$520,000	WD	03-ARM'S LENGTH	448438	\$71,562	1.211		\$59,093.31	\$1.36	2021R-27231		201
07-016-010-10	2120 J MADDY PKWY	12/28/22	\$450,000	WD	03-ARM'S LENGTH	365553	\$84,447	1.052		\$80,272.81	\$1.84	2022R-19979		201
							\$215,339	3.335		\$64,569.42	\$1.48			

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Improvements	Land Residual	Net Acres	Dollars/Acre	Dollars/SqFt	Liber/Page	Other Parcels in Sale	Class
03-208-048-00	1764 US 31 NORTH	11/05/21	\$795,000	WD	03-ARM'S LENGTH	\$0	\$795,000	1.472	\$540,082	\$12.40	2021R-24520		201
03-320-012-00	2300 US 31 NORTH	06/28/21	\$1,750,000	WD	03-ARM'S LENGTH	\$600,000	\$1,150,000	1.873	\$613,988	\$14.10	2021R-14963		201
03-390-018-00	890 MUNSON AVE	08/10/21	\$355,000	WD	03-ARM'S LENGTH	\$200,000	\$155,000	0.292	\$530,822	\$12.19	2021R-18376		201
03-780-216-00	4482 NORTH SPIDER LA	03/31/22	\$2,000,000	WD	03-ARM'S LENGTH	\$1,180,000	\$820,000	1.063	\$771,402	\$17.71	2022R-05801		201
						\$1,980,000	\$2,920,000	4.700	\$621,277	\$14.26			

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Improvements	Land Residual	FF	\$ / FF	Liber/Page:r	Parcels in	Class
03-208-050-10	1773 US 31 NORTH	03/03/22	\$13,564,197	WD	03-ARM'S LENGTH	\$13,561,197	\$8,000,000	\$5,564,197	418	\$13,311	2022R-03945	201	
03-759-000-50	1683 US 31 NORTH	03/02/22	\$14,588,803	WD	03-ARM'S LENGTH	\$14,588,803	\$8,000,000	\$6,588,803	312	\$21,118	2022R-03952	201	
03-791-000-55	2155 US 31 NORTH	02/09/22	\$2,325,000	WD	03-ARM'S LENGTH	\$2,325,000	\$440,000	\$1,885,000	175	\$10,771	2022R-03601	201	
						\$30,475,000	\$16,440,000	\$14,038,000	905	\$15,512			

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Improvements	Land Residual	Net Acres	Dollars/Acre	Dollars/SqFt	Liber/Page	Other Parcels in Sale	Class
03-555-001-00	815 BUSINESS PARK DR	05/27/21	\$650,000	WD	03-ARM'S L	\$650,000	\$550,000	\$100,000	1.607	\$62,228	\$1.43	2021R-11969		201

Not used, price very low.

\$650,000      \$500,000      \$150,000      1.607      \$93,342      \$2.14



Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Improvements	Land Residual	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Liber/Page	Other Parcels in Sale	Class
07-330-002-00	7062 US HIGHWAY 31	09/01/22	\$305,000	WD	03-ARM'S LENGTH	\$305,000	\$270,000	\$35,000	2.087	2.087	\$16,770	\$0.38	2022R-18640		201
09-005-013-03	6546 S M 37	09/26/22	\$525,000	WD	03-ARM'S LENGTH	\$525,000	470000	\$55,000	3.692	3.946	\$14,897	\$0.34	2022R-15623		201
09-009-007-11	3791 W M 113	03/24/22	\$600,000	WD	03-ARM'S LENGTH	\$600,000	\$450,000	\$150,000	8.623	10.000	\$17,395	\$0.40	2022R-05008		201
10-128-021-15	4817 S GARFIELD RD	01/10/22	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$60,000	\$90,000	4.802	4.802	\$18,742	\$0.43	2022R-01618		201
						\$1,580,000	\$1,250,000	\$330,000	19.204		\$17,184	\$0.39			

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Improvements	Land Residual	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Liber/Page	Other Parcels in Sale	Class
08-001-010-21	5625 GRAY RD	08/26/22	\$233,000	WD	03-ARM'S LENGTH	\$233,000	\$157,000	\$76,000	1.351	1.648	\$56,255	\$1.29	2022R-14042		201
08-001-023-00	6444 CEDAR RUN RD	05/21/21	\$750,000	WD	03-ARM'S LENGTH	\$750,000	\$500,000	\$250,000	3.154	3.533	\$79,264	\$1.82	2021R-12122		201
08-011-023-22	7438 NORTH LONG LAKE RD	07/20/21	\$1,100,000	WD	03-ARM'S LENGTH	\$1,100,000	\$900,000	\$200,000	2.045	2.238	\$97,800	\$2.25	2021R-16548		201
08-011-023-23	NORTH LONG LAKE RD	02/25/22	\$430,000	WD	03-ARM'S LENGTH	\$430,000	\$300,000	\$130,000	1.817	1.964	\$71,547	\$1.64	2022R-03526		201
08-024-009-00	6270 SECOR RD	08/10/22	\$800,000	WD	03-ARM'S LENGTH	\$800,000	\$300,000	\$500,000	16.973	17.314	\$29,459	\$0.68	2022R-13297		201
08-956-002-00	5677 GRAY RD	04/25/22	\$214,000	LC	03-ARM'S LENGTH	\$214,000	\$60,000	\$154,000	14.301	14.907	\$10,768	\$0.25	2022R-08436		201
						\$3,527,000	\$2,217,000	\$1,310,000	39.641		\$33,047	\$0.76			