

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.

Residential 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.
005-003-005-32	4359 TOWN HALL ROAD	08/10/23	\$75,000	WD	\$75,000	\$27,700	36.93	\$55,361	\$6,608	\$68,392	\$41,107	1.664
005-004-001-39	2931 GRANGER ROAD	10/18/23	\$69,000	WD	\$69,000	\$35,600	51.59	\$71,158	\$10,600	\$58,400	\$51,061	1.144
005-008-014-09	5156 GRIFFIN ROAD	07/24/23	\$92,500	WD	\$92,500	\$22,600	24.43	\$49,737	\$30,836	\$61,664	\$17,245	3.576
005-015-001-10	1884 N RED OAK ROAD	10/21/24	\$232,500	WD	\$232,500	\$125,500	53.98	\$251,058	\$124,462	\$108,038	\$117,436	0.920
005-016-006-20	1961 MATHENY TRAIL	09/27/23	\$264,000	WD	\$264,000	\$135,700	51.40	\$271,423	\$55,171	\$208,829	\$182,337	1.145
005-019-005-18	5825 W MILLER ROAD	10/02/24	\$265,000	WD	\$265,000	\$101,900	38.45	\$203,789	\$38,977	\$226,023	\$138,965	1.626
005-020-005-20	5355 W MILLER ROAD	02/19/25	\$250,000	WD	\$250,000	\$114,600	45.84	\$229,221	\$115,225	\$134,775	\$96,118	1.402
005-020-015-00	5156 W KNEELAND ROAD	08/15/23	\$155,000	WD	\$155,000	\$76,500	49.35	\$153,095	\$64,712	\$90,288	\$74,522	1.212
005-022-016-09	4090 SUNSET DRIVE	11/20/23	\$95,000	WD	\$95,000	\$63,400	66.74	\$126,738	\$14,465	\$80,535	\$94,665	0.851
005-022-016-38	4083 SUNSET DRIVE	08/06/24	\$105,000	WD	\$105,000	\$63,200	60.19	\$126,364	\$13,222	\$91,778	\$95,398	0.962
005-022-016-70	4054 W KNEELAND ROAD	10/18/24	\$164,000	CD	\$164,000	\$78,400	47.80	\$156,727	\$15,510	\$148,490	\$119,070	1.247
005-023-010-15	3964 CHENEY ROAD	02/06/24	\$45,000	WD	\$45,000	\$32,600	72.44	\$65,272	\$10,600	\$34,400	\$46,098	0.746
005-024-001-00	1459 N TOWNLINE ROAD	08/16/24	\$105,000	WD	\$105,000	\$97,600	92.95	\$195,139	\$38,174	\$66,826	\$132,348	0.505
005-026-011-10	563 RUTH ROAD	02/06/25	\$240,000	WD	\$240,000	\$118,300	49.29	\$236,494	\$174,381	\$65,619	\$52,372	1.253
005-026-011-15	575 RUTH ROAD	02/06/25	\$240,000	WD	\$240,000	\$118,300	49.29	\$236,494	\$174,381	\$65,619	\$52,372	1.253
005-030-010-40	800 S WALSH TRAIL	04/15/24	\$94,500	WD	\$94,500	\$52,600	55.66	\$105,135	\$47,313	\$47,187	\$48,754	0.968
005-032-011-02	224 FIRETOWER ROAD	01/24/25	\$105,000	WD	\$105,000	\$84,700	80.67	\$169,352	\$48,168	\$56,832	\$102,179	0.556
005-050-021-00	2968 GRANGER ROAD	10/11/24	\$115,000	WD	\$115,000	\$88,700	77.13	\$177,455	\$10,625	\$104,375	\$140,666	0.742
005-103-001-67	5740 N RED OAK ROAD	10/11/24	\$193,000	WD	\$193,000	\$103,300	53.52	\$206,500	\$40,504	\$152,496	\$139,963	1.090
005-103-009-80	5660 N RED OAK ROAD	03/29/24	\$157,500	WD	\$157,500	\$94,700	60.13	\$189,395	\$11,493	\$146,007	\$150,002	0.973
005-104-014-37	4670 OAKWOOD DRIVE	08/22/23	\$170,000	WD	\$170,000	\$60,300	35.47	\$120,617	\$7,571	\$162,429	\$95,317	1.704
005-111-009-36	3821 HENRY HIGHWAY	05/05/23	\$49,000	WD	\$49,000	\$24,400	49.80	\$48,885	\$21,664	\$27,336	\$24,837	1.101
005-112-001-98	3705 N 5381 TOWNLINE RD	05/22/23	\$152,000	WD	\$152,000	\$55,800	36.71	\$111,589	\$17,008	\$134,992	\$79,748	1.693
005-120-009-00	4266 SHADY PINES LANE	07/01/24	\$239,000	PTA	\$239,000	\$99,900	41.80	\$199,757	\$42,752	\$196,248	\$132,382	1.482
005-120-018-00	5219 HENNING ROAD	12/13/24	\$180,000	WD	\$180,000	\$77,900	43.28	\$155,798	\$22,923	\$157,077	\$112,036	1.402
005-124-001-00	4377 CARRELL ROAD	06/29/23	\$15,000	WD	\$15,000	\$10,700	71.33	\$21,440	\$4,438	\$10,562	\$15,513	0.681
005-124-002-05	3195 LYLE ROAD	09/26/23	\$215,000	PTA	\$215,000	\$105,300	48.98	\$210,591	\$104,591	\$110,409	\$96,715	1.142
005-124-010-40	3390 LAINEY LANE	08/30/24	\$187,000	WD	\$187,000	\$85,000	45.45	\$170,094	\$44,505	\$142,495	\$105,893	1.346
005-128-001-06	3873 N RED OAK ROAD	10/02/23	\$300,000	WD	\$300,000	\$92,000	30.67	\$214,356	\$12,736	\$287,264	\$170,000	1.690
005-128-015-02	3540 WYMER ROAD	08/19/24	\$110,000	WD	\$110,000	\$50,800	46.18	\$101,644	\$11,453	\$98,547	\$76,046	1.296
005-350-053-00	5850 RED PINE DRIVE	12/17/24	\$179,000	WD	\$179,000	\$87,300	48.77	\$174,674	\$36,313	\$142,687	\$116,662	1.223
005-375-113-00	5949 HILLSIDE DRIVE	11/14/23	\$155,000	WD	\$155,000	\$71,200	45.94	\$142,336	\$14,809	\$140,191	\$107,527	1.304
005-400-007-00	5674 N RED OAK ROAD	03/12/25	\$165,000	WD	\$165,000	\$57,700	34.97	\$115,474	\$20,582	\$144,418	\$80,010	1.805
005-400-030-00	4472 OAKWOOD DRIVE	02/26/24	\$100,000	WD	\$100,000	\$53,900	53.90	\$107,784	\$12,488	\$87,512	\$80,351	1.089
005-400-043-00	5613 N RED OAK ROAD	02/14/25	\$147,000	WD	\$147,000	\$68,300	46.46	\$136,584	\$10,983	\$136,017	\$105,903	1.284
005-450-034-50	5523 E VACATIONLAND DRIVE	06/09/23	\$289,000	WD	\$289,000	\$123,900	42.87	\$247,844	\$25,341	\$263,659	\$187,608	1.405
005-502-014-00	4597 ORVILLE STREET	08/29/23	\$85,000	PTA	\$85,000	\$24,100	28.35	\$48,101	\$2,071	\$82,929	\$38,811	2.137
005-510-005-00	5365 N RED OAK ROAD	12/28/23	\$144,000	WD	\$144,000	\$77,600	53.89	\$155,146	\$10,318	\$133,682	\$122,115	1.095
005-535-009-00	5918 NEUMANN ROAD	06/14/24	\$185,000	WD	\$185,000	\$96,800	52.32	\$193,621	\$16,195	\$168,805	\$149,600	1.128

005-535-022-50	4944 OAKWOOD DRIVE	09/20/24	\$145,000	WD	\$145,000	\$104,000	71.72	\$207,944	\$27,997	\$117,003	\$151,726	0.771
005-600-052-00	4005 TEE LAKE WOODS DRIVE	12/01/23	\$158,000	WD	\$158,000	\$70,800	44.81	\$141,683	\$14,553	\$143,447	\$107,192	1.338
005-650-034-00	3157 PINERIDGE DRIVE	11/08/23	\$126,000	WD	\$126,000	\$69,300	55.00	\$138,679	\$21,943	\$104,057	\$98,428	1.057
005-650-133-00	5375 WOODRIDGE DRIVE	07/28/23	\$110,000	WD	\$110,000	\$35,200	32.00	\$119,322	\$5,500	\$104,500	\$95,971	1.089
005-675-272-00	3079 BITTERSWEET DRIVE	12/15/23	\$53,000	WD	\$53,000	\$18,500	34.91	\$37,062	\$17,290	\$35,710	\$18,040	1.979
005-700-065-00	3376 HAVENWOOD DRIVE	09/12/24	\$35,000	WD	\$35,000	\$12,400	35.43	\$24,946	\$11,087	\$23,913	\$12,856	1.860
005-700-093-00	3395 HAVENWOOD DRIVE	03/14/25	\$43,000	WD	\$43,000	\$24,100	56.05	\$48,181	\$11,102	\$31,898	\$33,831	0.943
005-700-122-00	3395 WILDWOOD ROAD	06/23/23	\$59,000	PTA	\$59,000	\$12,200	20.68	\$30,563	\$5,500	\$53,500	\$22,868	2.340
005-700-140-00	3440 HILLWOOD DRIVE	05/23/24	\$65,900	WD	\$65,900	\$24,000	36.42	\$47,963	\$16,340	\$49,560	\$28,853	1.718
005-725-026-00	3329 PINERIDGE DRIVE	06/30/23	\$94,500	PTA	\$94,500	\$20,800	22.01	\$52,879	\$5,500	\$89,000	\$43,229	2.059
Totals:			\$7,017,400		\$7,017,400	\$3,350,100		\$6,801,464		\$5,396,420	\$4,402,747	E.C.F. => 1.226

Mobile Home 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.
005-024-011-30	1124 RUTH ROAD	12/08/23	\$94,900	WD	\$94,900	\$41,600	43.84	\$83,124	\$22,915	\$71,985	\$54,935	1.310
005-060-008-50	2321 RUTH ROAD	11/01/24	\$30,000	WD	\$30,000	\$16,700	55.67	\$33,329	\$12,056	\$17,944	\$19,410	0.924
005-124-011-30	4046 STICKFORT ROAD	12/08/23	\$120,000	WD	\$120,000	\$53,900	44.92	\$107,746	\$38,272	\$81,728	\$63,389	1.289
005-300-028-00	5530 WILFRED STREET	05/10/24	\$27,000	WD	\$27,000	\$11,200	41.48	\$22,431	\$17,504	\$9,496	\$4,495	2.112
005-325-020-00	5941 N RED OAK ROAD	07/08/24	\$155,000	WD	\$155,000	\$81,900	52.84	\$163,706	\$21,622	\$133,378	\$129,639	1.029
005-325-027-00	5808 N RED OAK ROAD	04/28/23	\$125,000	WD	\$125,000	\$43,600	34.88	\$87,283	\$14,738	\$110,262	\$66,191	1.666
005-650-087-00	3223 PINERIDGE DRIVE	07/24/23	\$38,500	WD	\$38,500	\$10,300	26.75	\$24,861	\$7,097	\$31,403	\$16,208	1.937
005-675-185-50	5049 N TOWNLINE ROAD	05/23/23	\$82,500	WD	\$82,500	\$36,800	44.61	\$73,683	\$15,543	\$66,957	\$53,047	1.262
005-675-197-00	5084 CRESTWOOD DRIVE	01/22/25	\$21,500	WD	\$21,500	\$16,200	75.35	\$32,473	\$7,482	\$14,018	\$22,802	0.615
005-675-247-00	3134 WILLIAMS ROAD	01/18/24	\$27,500	WD	\$27,500	\$36,200	131.64	\$72,323	\$10,141	\$17,359	\$56,735	0.306
005-700-103-00	3454 WILDWOOD ROAD	06/23/23	\$80,000	PTA	\$80,000	\$39,000	48.75	\$77,940	\$6,861	\$73,139	\$64,853	1.128
Totals:			\$801,900		\$801,900	\$387,400		\$778,899		\$627,669	\$551,704	E.C.F. => 1.138

Waterfront 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.
005-102-009-50	3783 TEE LAKE ROAD	04/26/24	\$311,000	WD	\$311,000	\$93,500	30.06	\$187,013	\$63,557	\$247,443	\$70,911	3.489
005-111-001-12	3634 HENRY HIGHWAY	08/07/23	\$440,000	WD	\$440,000	\$247,500	56.25	\$495,084	\$146,007	\$293,993	\$200,504	1.466
005-150-019-00	4006 N MIELKE WAY ROAD	04/11/24	\$350,000	WD	\$350,000	\$168,200	48.06	\$336,321	\$96,159	\$253,841	\$137,945	1.840
005-450-026-00	5572 E VACATIONLAND DRIVE	07/05/24	\$615,000	WD	\$615,000	\$239,600	38.96	\$479,143	\$78,300	\$536,700	\$230,237	2.331
005-450-029-00	5536 E VACATIONLAND DRIVE	08/29/23	\$475,000	WD	\$475,000	\$296,300	62.38	\$592,500	\$98,310	\$376,690	\$283,854	1.327
005-508-004-00	4505 ORVILLE STREET	03/28/24	\$340,000	WD	\$340,000	\$239,200	70.35	\$478,311	\$87,000	\$253,000	\$224,762	1.126
005-525-023-00	4547 OAKWOOD DRIVE	11/03/23	\$300,000	WD	\$300,000	\$127,300	42.43	\$254,541	\$49,582	\$250,418	\$117,725	2.127
005-600-015-00	5335 PARKWAY DRIVE	09/11/23	\$405,000	PTA	\$405,000	\$143,000	35.31	\$285,965	\$89,713	\$315,287	\$112,724	2.797

005-600-022-00	4140 TEE LAKE WOODS DRIVE	06/18/24	\$449,000	WD	\$449,000	\$165,600	36.88	\$331,113	\$92,591	\$356,409	\$137,003	2.601
		Totals:	\$3,685,000		\$3,685,000	\$1,720,200		\$3,439,991		\$2,883,781	\$1,515,665	
											E.C.F. =>	1.903

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.
001-015-000-140-00	4610 AIRPORT RD	11/10/22	\$120,000	WD	\$120,000	\$41,900	34.92	\$143,611	\$92,928	\$27,072	\$68,769	0.394
001-021-000-520-00	3084 CLINTON DR	10/15/25	\$50,000	WD	\$50,000	\$32,900	65.80	\$53,405	\$44,720	\$5,280	\$11,784	0.448
001-023-000-250-00	3295 CO RD 491	10/29/24	\$260,000	CD	\$260,000	\$112,600	43.31	\$225,391	\$160,901	\$99,099	\$87,503	1.133
001-023-000-340-00	3229 CO RD 491	01/06/23	\$120,000	WD	\$120,000	\$26,900	22.42	\$126,429	\$91,490	\$28,510	\$47,407	0.601
001-026-000-150-11	2783 S CO RD 489	07/28/23	\$277,000	WD	\$277,000	\$121,700	43.94	\$252,317	\$67,761	\$209,239	\$219,448	0.953
001-026-000-160-00	5021 CO RD 612	07/10/23	\$800,000	WD	\$800,000	\$179,100	22.39	\$397,003	\$103,870	\$696,130	\$397,738	1.750
001-027-000-010-01	4909 SALLING AVE (CR 612)	07/31/24	\$700,000	WD	\$700,000	\$326,200	46.60	\$716,271	\$257,431	\$442,569	\$622,578	0.711
001-027-000-110-01	2800 S CO RD 489	03/31/25	\$250,000	WD	\$250,000	\$155,800	62.32	\$272,017	\$130,137	\$119,863	\$192,510	0.623
001-028-000-160-01	3521 CO RD 612	04/11/23	\$500,000	WD	\$500,000	\$176,800	35.36	\$364,773	\$70,273	\$429,727	\$435,651	0.986
001-033-000-570-00	1525 FLEMING RD	05/15/23	\$550,000	WD	\$550,000	\$291,900	53.07	\$600,891	\$161,011	\$388,989	\$623,747	0.624
001-545-000-031-00	3599 CO RD 612	08/23/23	\$85,000	WD	\$85,000	\$32,100	37.76	\$92,655	\$62,400	\$22,600	\$41,052	0.551
001-623-000-001-00	4012 SALLING AVE (CR 612)	11/30/24	\$182,500	LC	\$182,500	\$92,500	50.68	\$180,369	\$64,740	\$117,760	\$137,490	0.856
001-628-000-012-00	3020 KNEELAND ST	12/05/24	\$75,000	WD	\$75,000	\$49,900	66.53	\$99,110	\$31,200	\$43,800	\$80,749	0.542
001-631-000-001-00	4524 SALLING AVE (CR 612)	05/14/23	\$175,000	LC	\$175,000	\$106,300	60.74	\$213,869	\$101,866	\$73,134	\$165,685	0.441
001-631-000-003-01	MANTZ ST	05/14/23	\$175,000	LC	\$175,000	\$106,300	60.74	\$213,869	\$101,866	\$73,134	\$165,685	0.441
001-631-000-012-00	4556 SALLING AVE (CR 612)	04/26/24	\$90,000	WD	\$90,000	\$102,600	114.00	\$132,342	\$11,048	\$78,952	\$140,497	0.562
001-636-000-004-00	2961 MANTZ	12/01/23	\$70,000	WD	\$70,000	\$29,400	42.00	\$61,303	\$3,180	\$66,820	\$69,112	0.967
001-637-000-001-00	2935 JENSON ST	10/19/23	\$300,000	WD	\$300,000	\$85,400	28.47	\$270,575	\$65,480	\$234,520	\$278,284	0.843
001-638-000-002-01	2947 KNEELAND ST	10/11/24	\$74,250	WD	\$74,250	\$38,500	51.85	\$76,448	\$10,400	\$63,850	\$89,617	0.712
001-650-000-003-00	4325 HANSON AVE	09/05/25	\$88,500	WD	\$88,500	\$44,000	49.72	\$81,992	\$12,596	\$75,904	\$94,160	0.806
Totals:			\$4,942,250		\$4,942,250	\$2,152,800		\$4,574,640		\$3,296,952	\$3,969,468	0.831
											E.C.F. =>	0.831

Industrial 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.
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
Totals:			\$3,450,000		\$3,450,000	\$1,452,800		\$3,703,135		\$2,711,136	\$3,747,498	0.723
											E.C.F. =>	0.723

Garland 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.
005-780-041-00	201 JUNIPER DRIVE	08/07/23	\$675,000	PTA	\$675,000	\$383,600	56.83	\$909,323	\$16,072	\$658,928	\$823,273	0.800
005-786-037-00	510 KLARICH WAY	06/21/24	\$410,000	WD	\$410,000	\$188,700	46.02	\$377,335	\$13,218	\$396,782	\$335,592	1.182
005-790-003-00	833 GOLF COTTAGE DRIVE	10/15/24	\$173,900	WD	\$173,900	\$58,600	33.70	\$117,290	\$626	\$173,274	\$107,524	1.611
005-790-005-00	835 GOLF COTTAGE DRIVE	10/09/24	\$163,000	WD	\$163,000	\$58,700	36.01	\$117,336	\$672	\$162,328	\$107,524	1.510
005-790-024-00	848 GOLF COTTAGE DRIVE	02/23/24	\$162,600	WD	\$162,600	\$58,700	36.10	\$117,368	\$704	\$161,896	\$107,524	1.506
005-791-012-00	859 GOLF COTTAGE DRIVE	08/13/24	\$175,000	WD	\$175,000	\$59,800	34.17	\$119,652	\$1,058	\$173,942	\$109,303	1.591
005-791-013-00	858 GOLF COTTAGE DRIVE	09/01/23	\$159,000	WD	\$159,000	\$60,000	37.74	\$119,988	\$1,394	\$157,606	\$109,303	1.442

005-825-004-00	584 WILD TURKEY LANE	08/30/23	\$94,000	WD	\$94,000	\$50,000	53.19	\$100,030	\$97	\$93,903	\$92,104	1.020
005-825-006-00	586 WILD TURKEY LANE	07/21/23	\$165,000	WD	\$165,000	\$69,000	41.82	\$138,024	\$97	\$164,903	\$127,122	1.297
005-825-008-00	588 WILD TURKEY LANE	06/01/23	\$97,000	WD	\$97,000	\$46,300	47.73	\$92,573	\$97	\$96,903	\$85,231	1.137
005-825-012-00	592 OSPREY LANE	07/28/23	\$99,000	PTA	\$99,000	\$46,300	46.77	\$92,573	\$97	\$98,903	\$85,231	1.160
005-850-014-00	914 CHARDONNAY LANE	10/18/24	\$55,000	WD	\$220,000	\$133,000	60.45	\$266,024	\$161	\$219,839	\$245,035	0.897
005-850-015-00	915 CHARDONNAY LANE	11/08/24	\$270,000	WD	\$270,000	\$128,600	47.63	\$257,130	\$161	\$269,839	\$236,838	1.139
Totals:			\$2,698,500		\$2,863,500	\$1,341,300		\$2,824,646		\$2,829,046	\$2,571,606	
											E.C.F. =>	1.100

Garland Lots Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
005-800-067-00		06/16/23	\$1,000	PTA	\$1,000	\$400	40.00	\$752	\$1,000	\$752	0.18	0.18	\$5,587
005-800-098-00	IRONWOOD DRIVE	07/10/24	\$3,950	WD	\$3,950	\$400	10.13	\$773	\$3,950	\$773	0.18	0.18	\$21,467
005-800-071-00		06/14/24	\$3,950	WD	\$3,950	\$500	12.66	\$953	\$3,950	\$953	0.23	0.23	\$17,401
005-786-003-00		06/02/23	\$850	WD	\$850	\$1,000	117.65	\$1,966	\$850	\$1,966	0.47	0.47	\$1,816
005-786-052-00	541 KLARICH WAY	12/01/23	\$4,262	PTA	\$4,262	\$1,200	28.16	\$2,444	\$4,262	\$2,444	0.58	0.58	\$7,323
005-788-061-00	552 FOUNTAINS DRIVE	10/24/23	\$3,000	WD	\$3,000	\$1,400	46.67	\$2,898	\$3,000	\$2,898	0.69	0.69	\$4,348
005-788-120-00	198 FIELDSTONE DRIVE	10/24/23	\$1,500	WD	\$1,500	\$1,400	93.33	\$2,898	\$1,500	\$2,898	0.69	0.69	\$2,174
005-788-138-00	172 GARLAND WOODS LANE	10/24/23	\$1,900	WD	\$1,900	\$1,500	78.95	\$2,923	\$1,900	\$2,923	0.70	0.70	\$2,730
005-788-191-00	542 RED PINE COURT	06/25/25	\$3,299	WD	\$3,299	\$1,500	45.47	\$2,923	\$3,299	\$2,923	0.70	0.70	\$4,740
005-788-027-00	114 WOLVERINE COURT	08/25/23	\$3,000	WD	\$3,000	\$1,500	50.00	\$2,932	\$3,000	\$2,932	0.70	0.70	\$4,298
005-792-088-00		08/01/24	\$9,646	WD	\$9,646	\$1,500	15.55	\$2,953	\$9,646	\$2,953	0.70	0.70	\$13,721
005-770-009-00	NORTH STAR COURT	01/03/25	\$5,035	WD	\$5,035	\$1,500	29.79	\$2,961	\$5,035	\$2,961	0.71	0.71	\$7,142
005-787-045-00		10/24/23	\$1,500	WD	\$1,500	\$1,600	106.67	\$3,133	\$1,500	\$3,133	0.75	0.75	\$2,011
005-792-089-00		06/03/25	\$1,000	WD	\$1,000	\$1,600	160.00	\$3,133	\$1,000	\$3,133	0.75	0.75	\$1,340
005-792-082-00		07/24/25	\$1,000	WD	\$1,000	\$1,600	160.00	\$3,171	\$1,000	\$3,171	0.76	0.76	\$1,325
005-787-031-00		02/22/24	\$10,189	WD	\$10,189	\$1,600	15.70	\$3,284	\$10,189	\$3,284	0.78	0.78	\$13,029
005-788-102-00	328 EAGLE DRIVE	09/10/24	\$1,500	WD	\$1,500	\$1,600	106.67	\$3,289	\$1,500	\$3,289	0.78	0.78	\$1,916
005-788-128-00	132 LONG DRIVE	10/20/23	\$1,500	WD	\$1,500	\$1,700	113.33	\$3,377	\$1,500	\$3,377	0.80	0.80	\$1,866
005-788-181-00	522 RED PINE COURT	04/23/25	\$2,648	WD	\$2,648	\$1,800	67.98	\$3,528	\$2,648	\$3,528	0.84	0.84	\$3,152
005-787-024-00		12/28/23	\$1,500	WD	\$1,500	\$1,800	120.00	\$3,541	\$1,500	\$3,541	0.84	0.84	\$1,779
005-788-084-00	563 FOUNTAINS DRIVE	08/26/24	\$1,600	WD	\$1,600	\$1,900	118.75	\$3,704	\$1,600	\$3,704	0.88	0.88	\$1,814
005-788-072-00	539 FOUNTAINS DRIVE	03/13/25	\$4,492	WD	\$4,492	\$2,100	46.75	\$4,267	\$4,492	\$4,267	1.03	1.03	\$4,370
Totals:			\$68,321		\$68,321	\$31,100		\$61,803	\$68,321	\$61,803	14.73	14.73	

Average
per Net Acre=> 4,639.17

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
005-780-020-00	601 WOODRUFF DRIVE	06/20/24	\$8,500	WD	\$8,500	\$2,600	30.59	\$5,179	\$8,500	\$5,179	1.41	1.41	\$6,037
005-780-022-00	605 WOODRUFF DRIVE	03/17/23	\$6,000	WD	\$6,000	\$2,600	43.33	\$5,213	\$6,000	\$5,213	1.42	1.42	\$4,219
005-781-001-00	SWAMPFIRE LANE	02/03/23	\$4,000	PTA	\$4,000	\$2,600	65.00	\$5,256	\$4,000	\$5,256	1.44	1.44	\$2,778
005-792-080-00		10/03/24	\$6,000	WD	\$6,000	\$4,000	66.67	\$7,959	\$6,000	\$7,959	1.45	0.70	\$4,147
005-792-081-00		10/03/24	\$6,000	WD	\$6,000	\$4,000	66.67	\$7,959	\$6,000	\$7,959	1.45	0.75	\$4,147
005-780-009-00	111 LONGFIELD DRIVE	12/06/22	\$6,500	WD	\$6,500	\$2,700	41.54	\$5,437	\$6,500	\$5,437	1.68	1.68	\$3,860
Totals:			\$37,000		\$37,000	\$18,500		\$37,003	\$37,000	\$37,003	8.85	7.40	

Average
per Net Acre=> 4,181.74

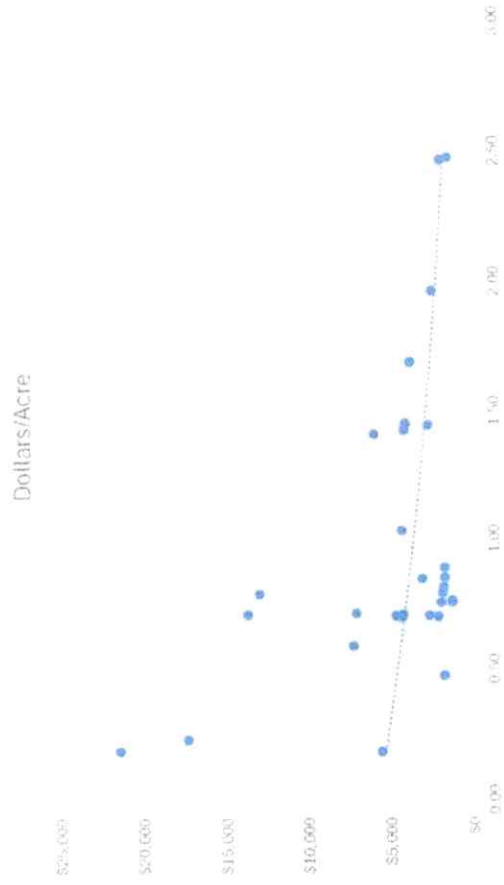
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
005-781-007-00		02/13/23	\$5,000	WD	\$5,000	\$2,700	54.00	\$5,491	\$5,000	\$5,491	1.96	1.96	\$2,558
Totals:			\$5,000		\$5,000	\$2,700		\$5,491	\$5,000	\$5,491	1.96	1.96	

Average

per Net Acre=> 2,557.54

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Assmt.	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
005-780-039-00		10/28/22	\$5,000	WD	\$5,000	\$2,800	\$5,684	\$5,000	\$5,684	2.46	2.46	\$2,033
005-781-036-00		05/02/25	\$3,850	WD	\$3,850	\$2,800	\$5,688	\$3,850	\$5,688	2.47	2.47	\$1,559
Totals:			\$8,850		\$8,850	\$5,600	\$11,372	\$8,850	\$11,372	4.93	4.93	Average
											per Net Acre=>	1,795.50

Acres	Value	\$ per Acre
1.00	\$4,600	\$4,600
1.50	\$6,300	\$4,200
2.00	\$5,000	\$2,500
2.50	\$4,500	\$1,800
3.00	\$5,100	\$1,700
4.00	\$6,400	\$1,600



Residential Sections

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	
005-040-007-00	2937 N RED OAK ROAD	12/12/22	\$6,000	WD	\$6,000	\$2,300	38.33	\$4,543	\$6,000	\$4,543	0.40	0.40	\$14,925	
001-020-000-780-01		06/30/25	\$10,000	WD	\$10,000	\$1,100	11.00	\$2,295	\$10,000	\$2,295	0.46	0.46	\$21,786	
005-060-010-00	2339 RUTH ROAD	01/31/24	\$15,000	WD	\$15,000	\$3,200	21.33	\$6,486	\$15,000	\$6,486	0.57	0.57	\$26,132	
005-112-001-72	3061 NORTH ROAD	05/28/24	\$2,000	QC	\$2,000	\$4,300	215.00	\$8,622	\$2,000	\$8,622	0.76	0.76	\$2,621	
005-080-001-00	3945 W CHERRY CREEK ROAD	01/09/25	\$9,950	WD	\$9,950	\$5,500	55.28	\$10,923	\$9,950	\$10,923	1.08	0.55	\$9,222	
005-080-001-00	3945 W CHERRY CREEK ROAD	07/15/25	\$12,000	WD	\$12,000	\$6,100	50.83	\$12,193	\$12,000	\$12,193	1.08	0.55	\$11,121	
005-103-001-30	4221 TEE LAKE ROAD	06/07/24	\$5,250	WD	\$5,250	\$6,600	125.71	\$13,136	\$5,250	\$13,136	1.34	1.34	\$3,918	
Totals:					\$60,200	\$60,200	\$29,100		\$58,198	\$60,200	\$58,198	5.70	4.64	
Average														
per Net Acre=>												10,568.82		

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	
005-111-001-31		08/29/22	\$10,000	WD	\$10,000	\$8,100	81.00	\$16,160	\$10,000	\$16,160	1.86	1.86	\$5,376	
005-027-005-40	4281 W KNEELAND ROAD	08/15/23	\$12,000	WD	\$12,000	\$8,500	70.83	\$17,000	\$12,000	\$17,000	2.00	2.00	\$6,000	
001-021-000-250-00	3121 AARONS	06/11/25	\$16,000	WD	\$16,000	\$13,900	86.88	\$17,437	\$8,659	\$10,096	2.03	1.03	\$4,266	
005-111-001-32		08/29/22	\$10,000	WD	\$10,000	\$8,500	85.00	\$17,020	\$10,000	\$17,020	2.05	2.05	\$4,878	
005-128-015-03	4556 FARRINGTON ROAD	07/01/24	\$10,000	QC	\$10,000	\$8,500	85.00	\$17,099	\$10,000	\$17,099	2.25	2.25	\$4,448	
001-034-000-270-02	1301 S CO RD 489	06/26/25	\$15,000	WD	\$15,000	\$4,900	32.67	\$9,800	\$15,000	\$9,800	2.50	2.50	\$6,000	
001-034-000-370-00	4684 S BAY DR	06/26/25	\$17,000	WD	\$17,000	\$8,900	52.35	\$11,240	\$17,000	\$11,240	2.95	2.95	\$5,763	
Totals:					\$90,000	\$90,000	\$61,300		\$105,756	\$82,659	\$98,415	15.64	14.64	
Average														
per Net Acre=>												5,285.78		

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	
001-023-000-120-02	TIMBER TRAIL CT	10/18/24	\$24,000	WD	\$24,000	\$7,800	32.50	\$18,088	\$24,000	\$18,088	4.76	4.76	\$5,042	
001-021-000-390-02		04/11/24	\$34,000	WD	\$34,000	\$22,100	65.00	\$43,965	\$6,585	\$16,550	5.00	2.50	\$1,317	
001-023-000-120-03	TIMBER TRAIL CT	11/15/24	\$21,000	WD	\$21,000	\$8,300	39.52	\$19,000	\$21,000	\$19,000	5.00	5.00	\$4,200	
001-023-000-120-04	3910 TIMBER TRAIL CT	05/19/23	\$19,000	LC	\$19,000	\$6,500	34.21	\$23,036	\$19,000	\$19,000	5.00	5.00	\$3,800	
001-024-000-020-00	3900 CO RD 489	06/12/24	\$11,255	WD	\$11,255	\$8,300	73.75	\$19,000	\$11,255	\$19,000	5.00	5.00	\$2,251	
001-024-000-210-01	6410 GRANDVIEW RD	10/30/23	\$25,000	WD	\$25,000	\$7,600	30.40	\$15,240	\$25,000	\$15,240	5.00	2.50	\$5,000	
001-025-000-060-00		01/10/25	\$25,000	WD	\$25,000	\$8,300	33.20	\$19,000	\$25,000	\$19,000	5.00	5.00	\$5,000	
001-026-000-065-00	CO RD 612	09/07/23	\$27,000	WD	\$27,000	\$6,500	24.07	\$19,000	\$27,000	\$19,000	5.00	5.00	\$5,400	
001-023-000-156-05	3780 WILSON WAY	09/22/23	\$37,000	WD	\$37,000	\$11,200	30.27	\$31,136	\$24,874	\$19,010	5.01	5.01	\$4,965	
001-034-000-380-01	S CO RD 489	07/24/25	\$28,000	WD	\$28,000	\$10,200	36.43	\$20,496	\$28,000	\$20,496	5.28	2.63	\$5,303	
001-031-000-010-02		07/17/24	\$17,500	WD	\$17,500	\$8,800	50.29	\$19,300	\$17,500	\$19,300	5.70	5.70	\$3,070	
Totals:					\$268,755	\$268,755	\$105,600		\$247,261	\$229,214	\$203,684	55.75	48.10	
Average														
per Net Acre=>												4,111.46		

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
001-023-000-330-00	CO RD 491	06/14/23	\$75,000	WD	\$75,000	\$10,600	14.13	\$30,000	\$75,000	\$30,000	9.00	9.00	\$8,333
005-104-010-30		03/20/25	\$55,500	WD	\$55,500	\$18,000	32.43	\$35,924	\$55,500	\$35,924	9.94	9.94	\$5,584
001-120-000-030-04		05/01/23	\$45,000	WD	\$45,000	\$11,900	26.44	\$34,275	\$45,000	\$34,275	9.95	9.95	\$4,523
005-120-016-00	4429 SHADY PINES LANE	11/08/24	\$45,000	WD	\$45,000	\$18,000	40.00	\$35,940	\$45,000	\$35,940	9.95	9.95	\$4,521
005-104-011-10	NEUMANN ROAD	06/12/24	\$15,000	WD	\$15,000	\$18,000	120.00	\$35,942	\$15,000	\$35,942	9.95	9.95	\$1,507
001-007-000-300-14		07/18/23	\$38,000	WD	\$38,000	\$12,000	31.58	\$34,500	\$38,000	\$34,500	10.00	10.00	\$3,800
001-023-000-120-06	TIMBER TRAIL CT	06/09/23	\$38,000	LC	\$38,000	\$13,000	34.21	\$26,000	\$38,000	\$26,000	10.00	5.00	\$3,800

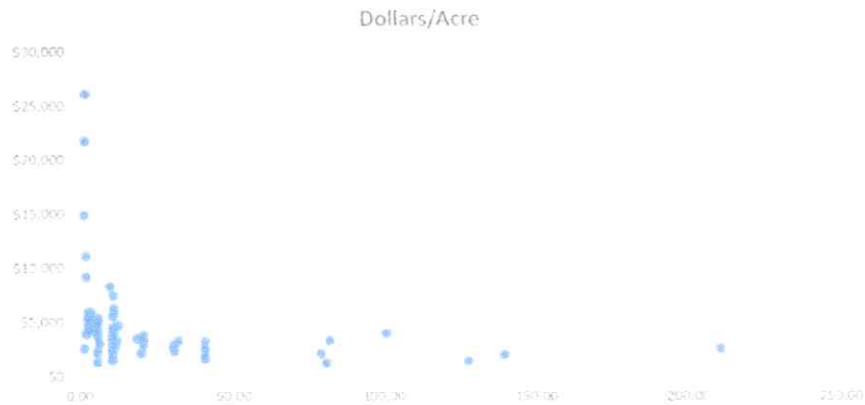
001-024-000-390-00		05/03/24	\$26,000	WD	\$26,000	\$13,200	50.77	\$34,500	\$26,000	\$34,500	10.00	10.00	\$2,600
001-024-000-410-00		02/23/24	\$15,000	WD	\$15,000	\$12,000	80.00	\$34,500	\$15,000	\$34,500	10.00	10.00	\$1,500
001-024-000-540-00		03/11/24	\$25,000	WD	\$25,000	\$12,000	48.00	\$34,500	\$25,000	\$34,500	10.00	10.00	\$2,500
001-024-000-540-00		04/12/24	\$40,000	WD	\$40,000	\$15,200	38.00	\$34,500	\$40,000	\$34,500	10.00	10.00	\$4,000
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
005-013-015-10	3230 W MILLER ROAD	07/31/23	\$37,000	WD	\$37,000	\$18,000	48.65	\$36,002	\$37,000	\$36,002	10.00	10.00	\$3,700
005-013-015-10	3230 W MILLER ROAD	06/16/23	\$20,000	PTA	\$20,000	\$18,000	90.00	\$36,002	\$20,000	\$36,002	10.00	10.00	\$2,000
005-110-001-14		07/18/25	\$39,900	WD	\$39,900	\$18,000	45.11	\$36,007	\$39,900	\$36,007	10.00	10.00	\$3,988
005-114-001-40	3735 KAY ROAD	10/12/22	\$32,000	WD	\$32,000	\$18,000	56.25	\$36,029	\$32,000	\$36,029	10.02	10.02	\$3,195
001-025-000-100-01		03/28/25	\$35,000	WD	\$35,000	\$15,200	43.43	\$34,519	\$35,000	\$34,519	10.02	10.02	\$3,493
001-025-000-100-01		10/08/25	\$35,000	WD	\$35,000	\$17,300	49.43	\$34,519	\$35,000	\$34,519	10.02	10.02	\$3,493
001-025-000-100-02		03/28/25	\$23,500	WD	\$23,500	\$15,200	64.68	\$34,519	\$23,500	\$34,519	10.02	10.02	\$2,345
005-111-009-80		04/06/23	\$38,500	WD	\$38,500	\$18,000	46.75	\$36,047	\$38,500	\$36,047	10.03	10.03	\$3,840
005-114-001-10	3705 WILLIAMS ROAD	08/23/24	\$75,000	WD	\$75,000	\$18,600	24.80	\$37,138	\$75,000	\$36,054	10.03	10.03	\$7,478
005-114-001-55	3641 KAY ROAD	05/16/23	\$36,000	WD	\$36,000	\$18,000	50.00	\$36,077	\$36,000	\$36,077	10.04	10.04	\$3,585
005-114-001-15	3641 WILLIAMS ROAD	05/12/23	\$40,000	WD	\$40,000	\$18,000	45.00	\$36,086	\$40,000	\$36,086	10.05	10.05	\$3,981
005-114-001-20		05/17/23	\$40,000	WD	\$40,000	\$18,100	45.25	\$36,103	\$40,000	\$36,103	10.06	10.06	\$3,977
001-003-000-010-07		09/05/23	\$34,500	WD	\$34,500	\$12,100	35.07	\$34,567	\$34,500	\$34,567	10.07	10.07	\$3,426
005-104-005-05		05/15/22	\$38,500	WD	\$38,500	\$18,100	47.01	\$36,178	\$38,500	\$36,178	10.10	10.10	\$3,812
001-013-000-350-00	4216 CO RD 489	11/01/24	\$60,000	WD	\$60,000	\$15,500	25.83	\$34,785	\$60,000	\$34,785	10.30	10.30	\$5,825
001-013-000-350-00	4216 CO RD 489	09/05/25	\$65,000	WD	\$65,000	\$17,400	26.77	\$34,785	\$65,000	\$34,785	10.30	10.30	\$6,311
001-007-000-400-40		04/04/25	\$32,000	WD	\$32,000	\$17,400	54.38	\$34,871	\$32,000	\$34,871	10.39	10.39	\$3,080
001-007-000-400-40		08/27/25	\$32,000	WD	\$32,000	\$17,400	54.38	\$34,871	\$32,000	\$34,871	10.39	10.39	\$3,080
001-034-000-270-02	1301 S CO RD 489	06/06/25	\$30,000	PTA	\$30,000	\$24,000	80.00	\$41,536	\$30,000	\$41,536	10.73	2.50	\$2,796
001-018-000-025-03	1686 AARONS RD	05/16/24	\$37,500	WD	\$37,500	\$16,300	43.47	\$35,640	\$37,500	\$35,640	11.20	11.20	\$3,348
001-018-000-020-11	MERIDIAN LINE RD	06/06/25	\$55,000	WD	\$55,000	\$18,000	32.73	\$36,049	\$55,000	\$36,049	11.63	11.63	\$4,729
Totals:			\$1,297,900		\$1,297,900	\$542,200		\$1,170,804	\$1,284,507	\$1,156,327	334.19	320.96	
											Average		
											per Net Acre=>		3,843.62

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
005-104-004-70	4694 OAKWOOD DRIVE	08/23/24	\$62,500	WD	\$62,500	\$25,000	40.00	\$49,903	\$62,500	\$49,903	17.72	17.72	\$3,526
001-014-000-120-00		11/22/24	\$41,500	WD	\$41,500	\$29,000	69.88	\$57,920	\$41,500	\$57,920	19.20	9.20	\$2,161
001-011-000-120-00		06/26/24	\$66,400	WD	\$66,400	\$24,000	36.14	\$44,000	\$66,400	\$44,000	20.00	20.00	\$3,320
001-011-000-120-00		06/24/24	\$60,000	WD	\$60,000	\$24,000	40.00	\$44,000	\$60,000	\$44,000	20.00	20.00	\$3,000
005-019-005-17	5825 W MILLER ROAD	09/05/24	\$76,791	WD	\$76,791	\$27,000	35.16	\$54,020	\$76,791	\$54,020	20.01	20.01	\$3,838
005-128-001-00	3765 N RED OAK ROAD	11/22/24	\$70,000	WD	\$70,000	\$33,000	47.14	\$65,803	\$70,000	\$65,803	20.02	10.01	\$3,497
Totals:			\$377,191		\$377,191	\$162,000		\$315,646	\$377,191	\$315,646	116.95	96.94	
											Average		
											per Net Acre=>		3,225.26

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
02-05-17-200-010	STRONG RD	06/20/25	\$82,000	WD	\$82,000	\$40,600	49.51	\$81,191	\$82,000	\$81,191	29.53	29.53	\$2,777
003-010-003-15	SPRINGVALE RD	11/25/24	\$90,000	WD	\$90,000	\$33,000	36.67	\$72,750	\$90,000	\$78,000	30.00	30.00	\$3,000
003-017-024-00	3195 HOWARD RD	12/15/23	\$105,000	WD	\$105,000	\$34,600	32.95	\$69,230	\$105,000	\$69,230	31.48	30.00	\$3,335
001-014-000-020-00		08/16/24	\$70,000	LC	\$70,000	\$45,600	65.14	\$91,200	\$70,000	\$91,200	30.00	10.00	\$2,333
Totals:			\$347,000		\$347,000	\$153,800		\$314,371	\$347,000	\$319,621	121.01	99.53	
											Average		
											per Net Acre=>		2,867.53

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
02-05-15-200-003		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
Totals:			\$510,750		\$510,750	\$195,000		\$445,410	\$510,750	\$445,410	240.00	240.00	
												Average	
												per Net Acre=>	2,128.13

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
030-025-100-002-00	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
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
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
080-023-200-004-02	W DOTSKI RD	02/15/24	\$400,000	WD	\$400,000	\$0	0.00	\$131,715	\$400,000	\$131,715	100.24	100.24	\$3,990
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
001-033-000-710-00	FLEMING RD	09/04/24	\$540,000	WD	\$540,000	\$195,100	36.13	\$390,144	\$540,000	\$390,144	210.09	40.00	\$2,570
Totals:			\$1,888,193		\$1,888,193	\$502,186		\$1,257,065	\$1,813,500	\$1,252,680	815.57	637.04	
												Average	
												per Net Acre=>	2,223.60



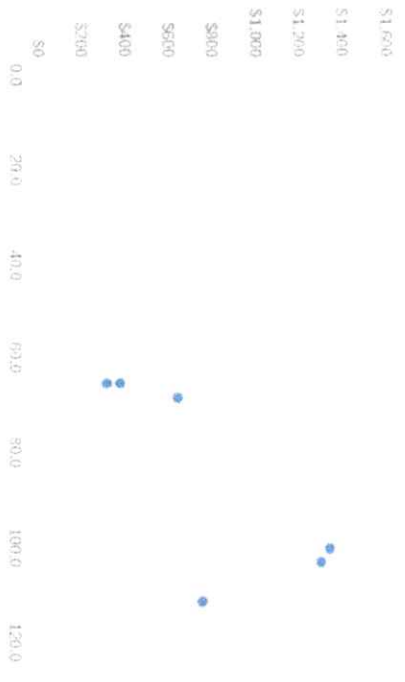
Acres	Value	\$ per Acre
1.00	\$10,600	\$10,600
1.50	\$10,600	\$7,067
2.00	\$10,600	\$5,300
2.50	\$12,300	\$4,920
3.00	\$13,950	\$4,650
4.00	\$17,250	\$4,313
5.00	\$20,500	\$4,100
7.00	\$27,500	\$3,929
10.00	\$38,000	\$3,800
15.00	\$53,800	\$3,587
20.00	\$64,000	\$3,200
25.00	\$75,500	\$3,020
30.00	\$87,000	\$2,900
40.00	\$84,000	\$2,100
50.00	\$107,500	\$2,150
100.00	\$220,000	\$2,200

Lakefront Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Assmnt.	Acq/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
005-111-001-21		11/15/24	\$135,000	WD	\$135,000	\$38,200	28.30	\$76,426	\$135,000	\$76,426	103.0	200.0	\$1,311
005-425-009-00	4091 ISLAND VIEW TRAIL	05/03/24	\$85,000	WD	\$85,000	\$41,200	48.47	\$82,362	\$85,000	\$82,362	111.0	200.0	\$766
005-525-007-25	4653 OAKWOOD DRIVE	08/06/24	\$44,200	WD	\$44,200	\$25,200	57.01	\$50,456	\$44,200	\$50,456	68.0	200.0	\$650
005-600-004-00	4032 TEE LAKE WOODS DRIVE	06/19/24	\$135,000	WD	\$135,000	\$37,100	27.48	\$74,200	\$135,000	\$74,200	100.0	200.0	\$1,350
005-650-001-00	5420 WOODRIDGE DRIVE	04/12/24	\$25,000	WD	\$25,000	\$24,100	96.40	\$48,230	\$25,000	\$48,230	65.0	200.0	\$385
005-700-027-10	5326 WOODRIDGE DRIVE	06/10/24	\$21,000	WD	\$21,000	\$24,100	114.76	\$48,230	\$21,000	\$48,230	65.0	200.0	\$323
Totals:			\$445,200		\$445,200	\$189,900		\$379,904	\$445,200	\$379,904	512.0		

Average per FF=> \$870

Dollars/FF



Res Subdivision Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre
005-725-126-00	5434 EDGEWOOD DRIVE	06/12/23	\$5,200	PTA	\$5,200	\$2,900	55.77	\$5,771	\$5,200	\$5,771	0.30	0.30	\$17,391
005-725-025-00	3321 PINERIDGE DRIVE	05/10/23	\$3,800	WD	\$3,800	\$3,000	78.95	\$6,002	\$3,800	\$6,002	0.31	0.31	\$12,219
005-650-117-00	5351 LAKEVIEW DRIVE	05/11/24	\$6,000	WD	\$6,000	\$3,100	51.67	\$6,195	\$6,000	\$6,195	0.32	0.32	\$18,692
005-700-059-00	3368 WILDWOOD ROAD	11/03/23	\$3,400	WD	\$3,400	\$4,000	117.65	\$7,971	\$3,400	\$7,971	0.41	0.41	\$8,232
005-400-010-50	5658 N RED OAK ROAD	06/21/24	\$6,000	WD	\$6,000	\$4,300	71.67	\$8,589	\$6,000	\$8,589	0.45	0.45	\$13,483
005-475-026-00	4164 TEE LAKE ROAD	11/22/24	\$3,600	WD	\$3,600	\$4,400	122.22	\$8,859	\$3,600	\$8,859	0.46	0.46	\$7,843
005-625-022-00	3025 LAKEVIEW DRIVE	06/12/23	\$6,000	WD	\$6,000	\$4,400	73.33	\$8,859	\$6,000	\$8,859	0.46	0.46	\$13,072
005-450-043-00	5603 E VACATIONLAND DRIVE	11/30/23	\$15,000	WD	\$15,000	\$4,700	31.33	\$9,399	\$15,000	\$9,399	0.49	0.49	\$30,801
005-700-128-00	3356 HILLWOOD DRIVE	08/05/24	\$20,000	WD	\$20,000	\$5,100	25.50	\$10,190	\$20,000	\$10,190	0.53	0.53	\$37,879
005-725-085-00	3282 PINERIDGE DRIVE	06/20/23	\$5,000	OTH	\$5,000	\$5,100	102.00	\$10,190	\$5,000	\$10,190	0.53	0.53	\$9,470
005-600-053-00	5334 PARKWAY DR	06/15/23	\$15,200	WD	\$15,200	\$5,300	34.87	\$10,557	\$15,200	\$10,557	0.55	0.55	\$27,788
005-600-053-00	5334 PARKWAY DR	03/20/24	\$16,250	WD	\$16,250	\$5,300	32.62	\$10,557	\$16,250	\$10,557	0.55	0.55	\$29,707
005-675-227-00	3075 DEEPWOOD LANE	08/21/23	\$5,000	WD	\$5,000	\$5,400	108.00	\$10,731	\$5,000	\$10,731	0.56	0.56	\$8,993
005-535-017-00	5838 NEUMANN ROAD	01/12/24	\$12,000	WD	\$12,000	\$1,800	15.00	\$3,503	\$12,000	\$3,503	0.57	0.57	\$21,239
005-725-084-00	3276 PINERIDGE DRIVE	07/13/23	\$5,500	WD	\$5,500	\$6,100	110.91	\$12,198	\$5,500	\$12,198	0.63	0.63	\$8,703
005-650-079-00	3106 PINERIDGE DRIVE	11/22/24	\$22,500	WD	\$22,500	\$2,900	12.89	\$5,760	\$22,500	\$3,992	0.64	0.32	\$34,938
005-700-158-00	3379 HILLWOOD DRIVE	10/18/24	\$34,000	WD	\$34,000	\$4,200	12.35	\$8,477	\$34,000	\$5,523	0.89	0.30	\$38,159
005-650-085-00	3231 PINERIDGE DRIVE	07/24/23	\$38,500	WD	\$38,500	\$10,300	26.75	\$6,100	\$38,500	\$6,100	1.00	1.01	\$38,500
Totals:			\$222,950		\$222,950	\$82,300		\$149,908	\$222,950	\$145,186	9.63	8.73	

Average
per Net Acre=> 23,146.80

** Only 20 parcels in Res Subdivisions is over 1.50 Acres Majority of all parcels are less than 1.5 Acres

Acres	Value	\$ per Acre
1.00	\$23,100	\$23,100
1.50	\$34,650	\$23,100
2.00	\$46,200	\$23,100

