

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars /FF	Dollars /Acre	Dollars /SqFt	ECF Area	Other Parcels in Sale
005-004-000-0100-05	SANILAC	09/27/21	\$346,000	WD	\$346,000	\$346,000	\$278,060	0.0	0.0	75.22	75.22		\$4,600	\$0.11	AG	
005-004-000-1300-00	3160 SANILAC	09/27/21	\$1,214,000	WD	\$1,214,000	\$717,145	\$771,000	0.0	0.0	200.81	55.68		\$3,571	\$0.08	AG	005-004-000-1100-00, 005-004-000-1500-01
005-009-000-0900-00	SHAY LAKE	12/27/21	\$247,200	WD	\$247,200	\$247,200	\$236,760	0.0	0.0	61.12	61.12		\$4,045	\$0.09	AG	
005-016-000-2200-02	HURDS CORNER	08/13/21	\$110,000	WD	\$110,000	\$82,075	\$80,000	0.0	0.0	20.00	20.00		\$4,104	\$0.09	AG	
005-016-000-2200-02	HURDS CORNER	01/27/23	\$145,000	WD	\$145,000	\$117,075	\$80,000	0.0	0.0	20.00	20.00		\$5,854	\$0.13	AG	
005-016-000-2200-02	HURDS CORNER	05/05/22	\$147,000	MLC	\$147,000	\$119,075	\$80,000	0.0	0.0	20.00	20.00		\$5,954	\$0.14	AG	
005-017-000-3000-05	PHELPS LAKE	07/23/21	\$45,000	QC	\$45,000	\$45,000	\$43,002	0.0	0.0	15.48	15.48		\$2,907	\$0.07	AG	
005-018-000-1400-01	TREASURER	06/03/22	\$220,000	WD	\$220,000	\$220,000	\$222,204	0.0	0.0	57.22	42.44		\$3,845	\$0.09	AG	005-018-000-1400-03
005-030-000-0300-00	2150 SNOVER	01/06/23	\$260,000	WD	\$260,000	\$111,156	\$141,000	0.0	0.0	40.00	40.00		\$2,779	\$0.06	AG	
Totals:			\$2,734,200		\$2,734,200	\$2,004,726	\$1,932,026	0.0		509.85	349.94					
										Average per Net Acre=>	3,931.97	Average per SqFt=>	\$0.09			

Description	\$ per Acre	Agricultural Acreage							
Road ROW	\$0	1.0	\$10,000	3.0	\$22,500	10.0	\$50,000	30.0	\$120,000
Drains	\$0	1.5	\$13,500	4.0	\$28,000	15.0	\$71,250	40.0	\$160,000
Cropland	\$4,500	2.0	\$17,000	5.0	\$32,500	20.0	\$90,000	50.0	\$200,000
Woods	\$3,750	2.5	\$20,000	7.0	\$42,000	25.0	\$106,250	100.0	\$400,000
Low Woods	\$3,400								
Scrub	\$3,000								
Pasture	\$4,000								
R R ROW	\$0								
Swamp	\$2,500								
Lake Front	\$40,000								
Pond	\$5,000								
Pit Area	\$8,000								

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Net Acres	Acres of Pasture / Woods etc.	\$ Value of Pasture / Woods /ROW etc.	\$ Sale - Value of Pasture / Woods /ROW etc.	Acreage - ROW/Woods	Crop Land \$/Acre	\$/Net Acre	ECF Area	Other Parcels in Sale
005-004-000-0100-05	SANILAC	09/27/21	\$346,000	WD	\$346,000	\$346,000	\$278,060	75.223	11.100	\$21,568	\$324,432	64.123	\$5,060	\$4,600	AG	
005-004-000-1300-00	3160 SANILAC	09/27/21	\$1,214,000	WD	\$1,214,000	\$717,145	\$771,000	200.810	0.830	\$0	\$717,145	199.980	\$3,586	\$3,571	AG	005-004-000-1100-00, 005-004-000-1500-01
005-009-000-0900-00	SHAY LAKE	12/27/21	\$247,200	WD	\$247,200	\$247,200	\$236,760	61.120	1.930	\$0	\$247,200	59.190	\$4,176	\$4,045	AG	
005-016-000-2200-02	HURDS CORNER	08/13/21	\$110,000	WD	\$110,000	\$82,075	\$80,000	20.000	0.393	\$0	\$82,075	19.607	\$4,186	\$4,104	AG	
005-016-000-2200-02	HURDS CORNER	01/27/23	\$145,000	WD	\$145,000	\$117,075	\$80,000	20.000	0.393	\$0	\$117,075	19.607	\$5,971	\$5,854	AG	
005-016-000-2200-02	HURDS CORNER	05/05/22	\$147,000	MLC	\$147,000	\$119,075	\$80,000	20.000	0.393	\$0	\$119,075	19.607	\$6,073	\$5,954	AG	
005-017-000-3000-05	PHELPS LAKE	07/23/21	\$45,000	QC	\$45,000	\$45,000	\$43,002	15.480	8.410	\$15,155	\$29,845	7.070	\$4,221	\$2,907	AG	
005-018-000-1400-01	TREASURER	06/03/22	\$220,000	WD	\$220,000	\$220,000	\$222,204	57.220	0.400	\$0	\$220,000	56.820	\$3,872	\$3,845	AG	005-018-000-1400-03
Totals:			\$2,474,200		\$2,474,200	\$1,893,570	\$1,791,026	469.85	23.849	\$36,723	\$1,856,847	446.004	\$4,163	\$4,030		

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land			Net Acres	Total Acres	Dollars	Dollars	Dollars	Liber/Page	Other Parcels in Sale
					Residual	Effec. Front	Depth			/FF	/Acre	/SqFt		
040-500-109-0120-00	07/16/21	\$7,500	WD	\$7,500	\$7,500	48.38	150.35	0.167	0.167	\$155.01	\$44,910.18	\$1.03	1484/618	
040-025-000-3500-00	04/22/23	\$29,900	WD	\$29,900	\$29,900	146.90	314.32	1.060	1.060	\$203.54	\$28,207.55	\$0.65	1531/716	
038-032-000-1300-00	07/11/18	\$22,500	WD	\$22,500	\$22,500	89.71	1019.69	2.100	2.100	\$250.81	\$10,714.29	\$0.25	1401/1192	
039-500-440-1300-00	04/01/18	\$24,500	WD	\$24,500	\$24,500	565.58	179.45	2.330	2.330	\$43.32	\$10,515.02	\$0.24	1346/276	
038-032-000-0300-03	01/21/19	\$35,000	WD	\$35,000	\$35,000	394.85	296.76	2.690	2.690	\$88.64	\$13,011.15	\$0.30	1415/056	
040-025-000-0300-07	09/18/20	\$63,500	WD	\$63,500	\$63,500	738.00	336.20	5.696	5.696	\$86.04	\$11,148.17	\$0.26	1463/1430	
019-013-000-0100-01	02/09/21	\$60,000	WD	\$60,000	\$60,000	711.27	1015.40	16.580	16.580	\$84.36	\$3,618.82	\$0.08	1472/1139	
Totals:		\$242,900		\$242,900	\$242,900	2,694.69		30.623	30.623					
									Average		Average			
									per Net Acre=>	\$7,932	per SqFt=>	\$0.18		

Due to lack of sales in the time frame, we have added historical sales.
 Similar properties were also added from other units within the County.

1.0	\$7,000	3.0	\$13,500	10.0	\$30,000	30.0	\$75,000
1.5	\$9,000	4.0	\$15,500	15.0	\$42,000	40.0	\$100,000
2.0	\$10,000	5.0	\$17,500	20.0	\$56,000	50.0	\$125,000
2.5	\$12,000	7.0	\$21,000	25.0	\$70,000	100.0	\$250,000

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars /FF	Dollars /Acre	Dollars /SqFt	ECF Area	Other Parcels in Sale	
005-035-000-4300-00	02/27/23	\$1,000	QC	\$1,000	\$1,000	\$1,800	0.0	0.0	0.15	0.15		\$6,667	\$0.15	RES		
005-017-000-1700-00	03/13/23	\$1,802	QC	\$1,802	\$1,802	\$4,500	0.0	0.0	0.50	0.50		\$3,604	\$0.08	RES		
005-035-000-2400-00	05/05/22	\$179,000	WD	\$179,000	\$1,550	\$5,460	0.0	0.0	0.91	0.91		\$1,703	\$0.04	RES		
005-010-000-2300-00	10/21/22	\$178,000	WD	\$178,000	\$68,537	\$6,000	0.0	0.0	1.00	1.00		\$68,537	\$1.57	RES		
005-015-000-0800-00	07/30/21	\$10,000	QC	\$10,000	\$10,000	\$7,120	0.0	0.0	1.28	1.28		\$7,813	\$0.18	RES		
005-011-000-2100-00	05/26/21	\$9,000	PTA	\$9,000	\$9,000	\$7,320	0.0	0.0	1.33	1.33		\$6,767	\$0.16	RES		
005-011-000-0100-02	10/25/21	\$99,900	WD	\$99,900	\$6,898	\$10,000	0.0	0.0	2.00	2.00		\$3,449	\$0.08	RES		
005-007-000-1200-00	06/28/21	\$179,500	WD	\$179,500	\$26,372	\$10,000	0.0	0.0	2.00	2.00		\$13,186	\$0.30	RES		
005-028-000-0750-00	04/16/21	\$126,000	PTA	\$126,000	\$41,609	\$10,000	0.0	0.0	2.00	2.00		\$20,805	\$0.48	RES		
005-015-000-0200-02	02/01/22	\$190,000	WD	\$190,000	\$66,995	\$10,000	0.0	0.0	2.00	2.00		\$33,498	\$0.77	RES		
005-007-000-0800-03	06/29/22	\$30,000	WD	\$30,000	\$30,000	\$10,040	0.0	0.0	2.01	2.01		\$14,925	\$0.34	RES		
005-021-000-0300-01	05/03/22	\$86,000	MLC	\$86,000	\$2,821	\$10,080	0.0	0.0	2.02	2.02		\$1,397	\$0.03	RES		
005-010-000-1300-00	05/18/21	\$145,000	WD	\$145,000	\$8,462	\$15,300	0.0	0.0	3.92	3.92		\$2,159	\$0.05	RES		
005-010-000-1300-00	03/24/23	\$198,948	WD	\$198,948	\$62,410	\$15,300	0.0	0.0	3.92	3.92		\$15,921	\$0.37	RES		
005-020-000-0900-03	03/29/23	\$26,000	WD	\$26,000	\$26,000	\$15,520	0.0	0.0	4.01	4.01		\$6,484	\$0.15	RES		
005-020-000-0900-04	09/08/22	\$26,000	WD	\$26,000	\$26,000	\$15,520	0.0	0.0	4.01	4.01		\$6,484	\$0.15	RES		
005-004-000-2500-02	08/06/21	\$160,000	WD	\$160,000	\$18,993	\$15,540	0.0	0.0	4.02	4.02		\$4,725	\$0.11	RES		
005-004-000-2500-02	01/13/23	\$189,900	WD	\$189,900	\$48,893	\$15,540	0.0	0.0	4.02	4.02		\$12,162	\$0.28	RES		
005-036-000-1340-00	12/09/21	\$215,000	WD	\$215,000	\$36,133	\$16,600	0.0	0.0	4.55	4.55		\$7,941	\$0.18	RES		
005-015-000-2110-00	07/20/22	\$179,900	WD	\$179,900	\$18,989	\$17,500	0.0	0.0	5.00	5.00		\$3,798	\$0.09	RES		
005-036-000-0400-12	08/03/22	\$25,000	WD	\$25,000	\$25,000	\$17,500	0.0	0.0	5.00	5.00		\$5,000	\$0.11	RES		
005-016-000-2100-01	05/12/22	\$220,000	WD	\$220,000	\$27,062	\$17,500	0.0	0.0	5.00	5.00		\$5,412	\$0.12	RES		
005-031-000-1600-01	02/22/23	\$280,000	WD	\$280,000	\$133,743	\$17,518	0.0	0.0	5.01	5.01		\$26,695	\$0.61	RES		
005-034-000-1000-05	06/06/22	\$31,000	WD	\$31,000	\$31,000	\$17,693	0.0	0.0	5.11	5.11		\$6,067	\$0.14	RES		
005-022-000-1300-02	03/24/22	\$250,000	WD	\$250,000	\$53,144	\$30,318	0.0	0.0	8.61	6.61		\$6,172	\$0.14	RES	005-022-000-1300-03	
005-036-000-0200-00	08/08/22	\$201,500	WD	\$201,500	\$78,830	\$26,160	0.0	0.0	8.72	8.72		\$9,040	\$0.21	RES		
005-033-000-1700-00	11/03/21	\$220,000	WD	\$220,000	\$66,014	\$35,000	0.0	0.0	10.00	5.00		\$6,601	\$0.15	RES	005-033-000-2000-00	
005-001-000-0900-04	04/14/22	\$35,000	WD	\$35,000	\$35,000	\$41,448	0.0	0.0	14.77	14.77		\$2,370	\$0.05	RES		
005-034-000-1200-02	07/13/21	\$305,000	WD	\$305,000	\$82,270	\$42,000	0.0	0.0	15.00	15.00		\$5,485	\$0.13	RES		
005-015-000-1900-00	11/14/22	\$240,000	WD	\$240,000	\$84,835	\$56,000	0.0	0.0	20.00	20.00		\$4,242	\$0.10	RES		
005-005-000-2000-03	08/23/22	\$357,500	WD	\$357,500	\$174,695	\$112,804	0.0	0.0	38.91	20.01		\$4,490	\$0.10	RES	005-005-000-2000-02, 005-005-000-2000-04	
005-010-000-0400-06	01/23/23	\$279,000	WD	\$279,000	\$279,000	\$125,373	0.0	0.0	45.59	45.59		\$6,120	\$0.14	RES		
Totals:		\$4,674,950		\$4,674,950	\$1,583,057	\$758,454	0.0		232.37	206.47						
									Average per		Average					
									Net Acre=>	6,812.66	per SqFt=>	\$0.16				

Metes & Bounds Residential Acreage	1.0	\$9,000	3.0	\$21,000	10.0	\$45,000	30.0	\$105,000
	1.5	\$12,750	4.0	\$26,000	15.0	\$63,750	40.0	\$130,000
	2.0	\$16,000	5.0	\$27,500	20.0	\$80,000	50.0	\$150,000
	2.5	\$18,750	7.0	\$33,250	25.0	\$93,750	100.0	\$275,000

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005-021-150-2800-00	09/09/20	\$19,000	WD	\$19,000	\$19,000	\$1,350	90.0	167.0	0.35	0.35	\$211	\$55,072	\$1.26	BCNLK		
005-021-150-4600-00	04/03/18	\$3,200	PTA	\$3,200	\$3,200	\$3,239	108.0	281.0	0.58	0.58	\$30	\$5,508	\$0.13	BCNLK		
005-021-150-4100-00	08/02/22	\$4,500	QC	\$4,500	\$4,500	\$3,215	107.2	275.0	0.57	0.57	\$42	\$7,923	\$0.18	BCNLK		
005-021-150-2800-00	04/23/21	\$28,500	WD	\$28,500	\$28,500	\$2,025	90.0	167.0	0.35	0.35	\$317	\$82,609	\$1.90	BCNLK	005-021-150-2900-00	
005-021-150-2800-00	09/13/21	\$34,000	MLC	\$34,000	\$34,000	\$4,050	180.0	334.0	0.69	0.35	\$189	\$49,275	\$1.13	BCNLK	005-021-150-2900-00	
Totals:		\$89,200		\$89,200	\$89,200	\$13,879	575.1		2.53	2.18						
							Average per FF=>		\$155	Average per Net Acre=>	\$35,271	Average per SqFt=>	\$0.81			

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars /FF	Dollars /Acre	Dollars /SqFt	ECF Area	Other Parcels in Sale	
005-021-150-2300-00	12/18/18	\$32,000	WD	\$32,000	\$32,000	\$17,482	58.3	184.0	0.25	0.25	\$549	\$126,482	\$2.90	BCLAK		
005-021-150-1500-00	01/31/20	\$80,000	WD	\$80,000	\$80,000	\$18,991	63.3	215.0	0.31	0.31	\$1,264	\$261,438	\$6.00	BCLAK		
005-021-150-0300-00	04/12/21	\$159,900	WD	\$159,900	\$159,900	\$35,082	116.9	364.0	0.51	0.25	\$1,367	\$316,008	\$7.25	BCLAK	005-021-150-0200-00	
005-021-150-0700-00	07/24/18	\$121,000	WD	\$121,000	\$121,000	\$35,714	119.0	391.0	0.54	0.27	\$1,016	\$224,490	\$5.15	BCLAK	005-021-150-0800-00	
005-021-150-0700-00	11/06/20	\$122,000	WD	\$122,000	\$122,000	\$35,714	119.0	391.0	0.54	0.27	\$1,025	\$226,345	\$5.20	BCLAK	005-021-150-0800-00	
005-021-150-1100-00	09/03/20	\$115,000	WD	\$115,000	\$115,000	\$35,936	119.8	394.0	0.55	0.28	\$960	\$211,009	\$4.84	BCLAK	005-021-150-1200-00	
005-021-000-2500-00	04/12/19	\$25,250	LC	\$25,250	\$25,250	\$32,220	413.4	500.0	3.44	3.44	\$61	\$7,340	\$0.17	BCLAK		
Totals:		\$655,150		\$655,150	\$655,150	\$211,139	1,009.8		6.13	5.07						
							Average per FF=>		\$649	Average per Net Acre=>	\$106,911	Average per SqFt=>	\$2.45			

Description	Rate	Birchcrest Acres Off Lake -- Acreage Rates		1.0	\$9,000	3.0	\$21,000	10.0	\$45,000	30.0	\$105,000
Birchcrest Acres -Off Lake	\$75			1.5	\$12,750	4.0	\$26,000	15.0	\$63,750	40.0	\$130,000
Birchcrest Acres -On Lake	\$650			2.0	\$16,000	5.0	\$27,500	20.0	\$80,000	50.0	\$150,000
				2.5	\$18,750	7.0	\$33,250	25.0	\$93,750	100.0	\$275,000

Due to lack of sales in the time frame, we have added historical sales.

Birchcrest Acres On Lake -- Acreage Rates		1.0	\$50,000	3.0	\$76,500	10.0	\$90,000	30.0	\$112,500
		1.5	\$60,000	4.0	\$80,000	15.0	\$93,750	40.0	\$130,000
		2.0	\$70,000	5.0	\$85,000	20.0	\$100,000	50.0	\$150,000
		2.5	\$75,000	7.0	\$87,500	25.0	\$106,250	100.0	\$275,000

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars /FF	Dollars /Acre	Dollars /SqFt	ECF Area	Other Parcels in Sale
005-007-000-0300-02	04/09/21	\$17,500	WD	\$17,500	\$17,500	\$14,895	350.4	284.7	1.83	1.83	\$50	\$9,563	\$0.22	CATNL	
005-007-000-0300-06	05/21/22	\$125,000	WD	\$125,000	\$125,000	\$88,888	127.0	365.0	1.75	1.75	\$984	\$71,388	\$1.64	CTLMB	
005-007-000-0500-04	09/10/21	\$280,000	WD	\$280,000	\$135,884	\$87,017	47.3	149.0	28.36	28.19	\$2,875	\$4,791	\$0.11	CATNL	005-007-210-0400-00
005-007-200-0900-00	05/24/21	\$135,000	WD	\$135,000	\$54,111	\$49,292	180.5	399.0	1.50	1.33	\$300	\$36,050	\$0.83	CATNL	005-007-210-4900-00
005-007-210-1400-00	07/09/21	\$325,000	WD	\$325,000	\$87,475	\$42,636	47.4	150.0	0.17	0.17	\$1,846	\$508,576	\$11.68	CATLK	
005-007-210-3100-00	08/08/19	\$48,500	WD	\$48,500	\$48,500	\$37,899	47.4	150.0	0.17	0.17	\$1,024	\$281,977	\$6.47	CATLK	
005-007-210-5000-00	12/20/21	\$279,000	WD	\$279,000	\$59,162	\$94,562	187.7	544.0	0.62	0.17	\$315	\$94,811	\$2.18	CATLK	005-007-210-5100-00, 005-007-210-7200-00, 005-007-210-7100-00
005-007-220-0300-00	02/10/20	\$2,500	WD	\$2,500	\$2,500	\$3,753	37.5	100.0	0.09	0.09	\$67	\$27,174	\$0.62	CATNL	
005-007-220-0800-02	05/03/21	\$235,000	WD	\$235,000	\$25,371	\$6,162	57.1	100.0	0.17	0.23	\$444	\$149,241	\$3.43	CATNL	
005-007-220-1000-00	05/07/21	\$105,000	WD	\$105,000	\$33,732	\$11,259	112.6	300.0	0.28	0.09	\$300	\$122,217	\$2.81	CATNL	005-007-220-1100-00, 005-007-220-1200-00
005-007-220-1000-01	11/24/21	\$62,500	WD	\$62,500	\$62,500	\$5,930	58.5	98.0	0.19	0.18	\$1,069	\$334,225	\$7.67	CATNL	005-007-230-0800-00
005-007-650-1100-00	02/05/21	\$12,000	WD	\$12,000	\$12,000	\$5,613	56.1	140.0	0.20	0.20	\$214	\$60,302	\$1.38	CATNL	005-007-650-1200-00
005-007-650-1900-00	04/09/20	\$20,000	WD	\$20,000	\$20,000	\$17,265	49.3	120.0	0.17	0.17	\$405	\$121,212	\$2.78	CATNL	005-007-650-1800-00
Totals:		\$1,647,000		\$1,647,000	\$683,735	\$465,171	1,358.7		35.50	34.57					
					Average per FF=>		\$503	Average per Net Acre=>		19,260.14	Average per SqFt=>		\$0.44		

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars /FF	Dollars /Acre	Dollars /SqFt	ECF Area	Other Parcels in Sale
005-007-000-0300-02	04/09/21	\$17,500	WD	\$17,500	\$17,500	\$14,895	350.4	284.7	1.83	1.83	\$50	\$9,563	\$0.22	CATNL	
005-007-000-0300-06	05/21/22	\$125,000	WD	\$125,000	\$125,000	\$88,888	127.0	365.0	1.75	1.75	\$984	\$71,388	\$1.64	CTLMB	
005-007-200-0900-00	05/24/21	\$135,000	WD	\$135,000	\$54,111	\$49,292	180.5	399.0	1.50	1.33	\$300	\$36,050	\$0.83	CATNL	005-007-210-4900-00
005-007-220-0300-00	02/10/20	\$2,500	WD	\$2,500	\$2,500	\$3,753	37.5	100.0	0.09	0.09	\$67	\$27,174	\$0.62	CATNL	
005-007-220-0800-02	05/03/21	\$235,000	WD	\$235,000	\$25,371	\$6,162	57.1	100.0	0.17	0.23	\$444	\$149,241	\$3.43	CATNL	
005-007-220-1000-00	05/07/21	\$105,000	WD	\$105,000	\$33,732	\$11,259	112.6	300.0	0.28	0.09	\$300	\$122,217	\$2.81	CATNL	005-007-220-1100-00, 005-007-220-1200-00
005-007-250-2500-00	07/30/20	\$10,000	WD	\$10,000	\$10,000	\$7,373	92.2	106.0	0.26	0.26	\$109	\$37,879	\$0.87	CLHIL	
005-007-250-3200-01	07/26/21	\$58,500	WD	\$58,500	\$3,257	\$12,752	141.7	112.5	0.52	0.52	\$23	\$6,300	\$0.14	CLHIL	
005-007-650-1100-00	02/05/21	\$12,000	WD	\$12,000	\$12,000	\$5,613	56.1	140.0	0.20	0.20	\$214	\$60,302	\$1.38	CATNL	005-007-650-1200-00
005-007-650-1900-00	04/09/20	\$20,000	WD	\$20,000	\$20,000	\$17,265	49.3	120.0	0.17	0.17	\$405	\$121,212	\$2.78	CATNL	005-007-650-1800-00
Totals:		\$720,500		\$720,500	\$303,471	\$217,252	1,204.4		6.77	6.46					
					Average per FF=>		\$252	Average per Net Acre=>		44,858.98	Average per SqFt=>		\$1.03		

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars /FF	Dollars /Acre	Dollars /SqFt	ECF Area	Other Parcels in Sale
005-007-210-3100-00	08/08/19	\$48,500	WD	\$48,500	\$48,500	\$37,899	47.4	150.0	0.17	0.17	\$1,024	\$281,977	\$6.47	CATLK	
005-007-210-1400-00	07/09/21	\$325,000	WD	\$325,000	\$87,475	\$42,636	47.4	150.0	0.17	0.17	\$1,846	\$508,576	\$11.68	CATLK	
Totals:		\$373,500		\$373,500	\$135,975	\$80,535	94.7		0.34	0.34					
					Average per FF=>		\$1,435	Average per Net Acre=>		#####	Average per SqFt=>		\$9.07		

Description	Rate														
Cat Lake - Off Lake -- Acreage Rates		1.0	\$9,000	3.0	\$21,000	10.0	\$45,000	30.0	\$105,000						
Cat Lake - On Lake -- Front Foot Ra	\$1,200	1.5	\$12,750	4.0	\$26,000	15.0	\$63,750	40.0	\$130,000						
Cat Lake - Off Lake -- Front Foot Ra	\$150	2.0	\$16,000	5.0	\$27,500	20.0	\$80,000	50.0	\$150,000						
Cat Lake - Off Lake -- Canal Lot	\$450	2.5	\$18,750	7.0	\$33,250	25.0	\$93,750	100.0	\$275,000						
Cat Lake Acres -- Front Foot Rate	\$144														
Cat Lake Hill Sub -- Front Foot Rate	\$108														
Cat Lake - M&B -- Front Foot Rate	\$840														
Cat Lake Acres -- Acreage Rates		1.0	\$9,000	3.0	\$21,000	10.0	\$45,000	30.0	\$105,000						
		1.5	\$12,750	4.0	\$26,000	15.0	\$63,750	40.0	\$130,000						
		2.0	\$16,000	5.0	\$27,500	20.0	\$80,000	50.0	\$150,000						
		2.5	\$18,750	7.0	\$33,250	25.0	\$93,750	100.0	\$275,000						
it Lake Hill Sub/Cat Lake M&B -- Acreage Rates		1.0	\$9,000	3.0	\$21,000	10.0	\$45,000	30.0	\$105,000						
		1.5	\$12,750	4.0	\$26,000	15.0	\$63,750	40.0	\$130,000						
		2.0	\$16,000	5.0	\$27,500	20.0	\$80,000	50.0	\$150,000						
		2.5	\$18,750	7.0	\$33,250	25.0	\$93,750	100.0	\$275,000						
Due to lack of sales in the time frame, we have added historical sales.															
Cat Lake - On Lake -- Acreage Rates		1.0	\$50,000	3.0	\$76,500	10.0	\$90,000	30.0	\$112,500						
		1.5	\$60,000	4.0	\$80,000	15.0	\$93,750	40.0	\$130,000						
		2.0	\$70,000	5.0	\$85,000	20.0	\$100,000	50.0	\$150,000						
		2.5	\$75,000	7.0	\$87,500	25.0	\$106,250	100.0	\$275,000						

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars /FF	Dollars /Acre	Dollars /SqFt	ECF Area	Other Parcels in Sale
005-006-000-2550-00	04/29/16	\$220,000	WD	\$220,000	\$28,037	\$30,600	0.0	0.0	1.08	1.08		\$25,960	\$0.60	HARLK	
005-005-000-3600-00	06/30/16	\$195,000	WD	\$195,000	\$184,496	\$115,313	0.0	0.0	41.00	41.00		\$4,500	\$0.10	HARLK	
005-005-000-2900-03	12/27/16	\$12,000	WD	\$12,000	\$12,000	\$20,475	0.0	0.0	0.39	0.39		\$30,769	\$0.71	HARLK	
005-005-000-3400-00	02/07/17	\$14,500	QC	\$14,500	\$14,500	\$13,662	0.0	0.0	1.14	1.14		\$12,719	\$0.29	HARLK	
005-005-000-2900-09	07/02/18	\$6,000	WD	\$6,000	\$6,000	\$24,203	0.0	0.0	1.61	1.61		\$3,727	\$0.09	HARLK	
005-005-000-2900-07	05/18/20	\$268,000	WD	\$268,000	\$63,271	\$60,047	0.0	0.0	21.35	21.35		\$2,964	\$0.07	HARLK	
005-005-000-2900-08	05/18/20	\$268,000	WD	\$268,000	\$57,766	\$93,235	0.0	0.0	25.15	3.80		\$2,297	\$0.05	HARLK	005-005-000-2900-07
005-005-000-3500-00	08/28/20	\$105,000	WD	\$105,000	\$1,161	\$17,325	0.0	0.0	0.33	0.33		\$3,518	\$0.08	HARLK	
Totals:		\$1,088,500		\$1,088,500	\$367,231	\$374,860	0.0		92.05	70.70					
									Average per Net Acre=>		\$3,989	Average per SqFt=>	\$0.09		

Harmon Lake Acreage

1.0	\$50,000	3.0	\$76,500	10.0	\$90,000	30.0	\$112,500
1.5	\$60,000	4.0	\$80,000	15.0	\$93,750	40.0	\$130,000
2.0	\$70,000	5.0	\$85,000	20.0	\$100,000	50.0	\$150,000
2.5	\$75,000	7.0	\$87,500	25.0	\$106,250	100.0	\$275,000

Due to lack of sales in the time frame, we have added historical sales.

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars /FF	Dollars /Acre	Dollars /SqFt	ECF Area	Other Parcels in Sale
005-005-000-4900-00	02/17/22	\$310,000	WD	\$310,000	\$54,650	\$141,120			10.08	10.08		\$5,422	\$0.12	LKEVE	
005-005-000-5000-00	04/28/22	\$140,000	WD	\$140,000	\$140,000	\$78,112			4.52	4.52		\$30,973	\$0.71	LKEVE	
005-005-000-4800-00	08/24/21	\$146,000	WD	\$146,000	\$146,000	\$140,560			10.04	10.04		\$14,542	\$0.33	LKEVE	
005-005-000-4000-00	06/28/22	\$425,000	WD	\$425,000	\$197,080	\$105,420			10.04	10.04		\$19,629	\$0.45	LKEVE	
Totals:		\$1,021,000		\$1,021,000	\$537,730	\$465,212			34.68	34.68					
									Average per Net Acre=>	15,505.48		Average per SqFt=>	\$0.36		

<u>Lake Evergreen -- Acreage Rates</u>								
1.0	\$60,000	3.0	\$76,500	10.0	\$150,000	30.0	\$237,000	
1.5	\$67,500	4.0	\$80,000	15.0	\$217,500	40.0	\$244,000	
2.0	\$70,000	5.0	\$81,250	20.0	\$224,000	50.0	\$247,500	
2.5	\$75,000	7.0	\$110,250	25.0	\$230,000	100.0	\$250,000	

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars /FF	Dollars /Acre	Dollars /SqFt	ECF Area	Other Parcels in Sale
005-005-350-0150-00	08/15/17	\$79,500	WD	\$79,500	\$6,250	\$7,318	112.6	200.0	0.55	0.55	\$56	\$11,343	\$0.26	LEEHI	
005-008-000-1325-00	01/25/19	\$84,000	WD	\$84,000	\$84,000	\$83,888	994.4	1312.4	29.96	29.96	\$84	\$2,804	\$0.06	RES	
005-005-350-1000-01	09/19/22	\$1,407	WD	\$1,407	\$1,407	\$9,189	113.1	118.8	0.57	0.57	\$12	\$2,486	\$0.06	LEEHI	
Totals:		\$164,907		\$164,907	\$91,657	\$100,395	1,220.1		31.08	31.08					
							Average per FF=>	\$75	Average per Net Acre=>		2,949.35	Average per SqFt=>		\$0.07	

Description	Rate
Lee Hill Sub	\$70

Due to lack of sales in the time frame, we have added historical sales.

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars /FF	Dollars /Acre	Dollars /SqFt	ECF Area	Other Parcels in Sale
005-013-511-4300-00	05/09/22	\$10,000	WD	\$10,000	\$10,000	\$21,706	123.2	210.0	0.37	0.25	\$81	\$26,738	\$0.61	SHYLK	005-013-511-4600-00
005-013-511-7200-00	11/23/22	\$18,000	WD	\$18,000	\$18,000	\$17,415	63.3	105.0	0.19	0.19	\$284	\$94,737	\$2.17	SHYLK	
005-014-561-1500-00	04/29/22	\$80,500	WD	\$80,500	\$19,179	\$14,520	52.8	121.0	0.17	0.17	\$363	\$114,844	\$2.64	SHYLK	
005-013-523-2800-00	10/15/21	\$35,000	WD	\$35,000	\$35,000	\$35,316	128.4	415.0	0.53	0.24	\$273	\$65,543	\$1.50	SHYLK	005-013-523-2900-00
005-014-561-0100-00	07/16/21	\$81,000	WD	\$81,000	\$43,535	\$15,480	56.3	125.0	0.17	0.17	\$773	\$253,110	\$5.81	SHYLK	
Totals:		\$224,500		\$224,500	\$125,714	\$104,437	424.1		1.44	1.03					
					Average per FF=>	Average per Net Acre=>	\$296		Average per Net Acre=>	87,483.65		Average per SqFt=>	\$2.01		

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars /FF	Dollars /Acre	Dollars /SqFt	ECF Area	Other Parcels in Sale
005-014-550-3350-00	11/27/22	\$2,500	WD	\$2,500	\$2,500	\$4,346	43.5	134.0	0.15	0.15	\$58	\$16,234	\$0.37	SHYCL	
005-014-550-3400-00	09/03/22	\$5,000	QC	\$5,000	\$5,000	\$8,714	87.1	270.0	0.31	0.16	\$57	\$16,129	\$0.37	SHYCL	005-014-550-3450-00
005-014-550-0100-00	10/28/21	\$87,500	WD	\$87,500	\$9,241	\$7,637	76.4	132.0	0.36	0.36	\$121	\$25,387	\$0.58	SHYCL	
005-014-550-0750-00	01/20/23	\$10,000	PTA	\$10,000	\$10,000	\$6,484	64.8	116.0	0.27	0.27	\$154	\$37,594	\$0.86	SHYCL	
005-013-523-0100-00	11/30/21	\$78,000	PTA	\$78,000	\$24,487	\$8,239	82.4	230.0	0.53	0.53	\$297	\$46,377	\$1.06	SHYCL	
005-014-550-3250-00	01/20/23	\$25,000	WD	\$25,000	\$25,000	\$4,335	43.3	133.0	0.15	0.15	\$577	\$163,399	\$3.75	SHYCL	
Totals:		\$208,000		\$208,000	\$76,228	\$39,755	397.6		1.78	1.62					
					Average per FF=>	Average per Net Acre=>	\$192		Average per Net Acre=>	42,945.35		Average per SqFt=>	\$0.99		

Description	Rate														
		Shay Lake Subs - On Lake -- Acreage Rates													
Shay Lake Subs-On Lake	\$290	1.0	\$15,000	3.0	\$30,000	10.0	\$47,500	30.0	\$112,500						
Shay Lake Subs-On Can	\$150	1.5	\$21,750	4.0	\$31,000	15.0	\$67,500	40.0	\$140,000						
		2.0	\$28,000	5.0	\$32,500	20.0	\$85,000	50.0	\$162,500						
		2.5	\$30,000	7.0	\$38,500	25.0	\$100,000	100.0	\$275,000						
		Shay Lake Subs - On Canal -- Acreage Rates													
		1.0	\$9,000	3.0	\$21,000	10.0	\$45,000	30.0	\$105,000						
		1.5	\$12,750	4.0	\$26,000	15.0	\$63,750	40.0	\$130,000						
		2.0	\$16,000	5.0	\$27,500	20.0	\$80,000	50.0	\$150,000						
		2.5	\$18,750	7.0	\$33,250	25.0	\$93,750	100.0	\$275,000						

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars /FF	Dollars /Acre	Dollars /SqFt	ECF Area	Other Parcels in Sale
005-012-597-7700-00	09/16/21	\$1,900	QC	\$1,900	\$1,900	\$690	92.0	167.0	0.36	0.36	\$21	\$5,278	\$0.12	SHYNL	
005-012-597-4300-00	08/05/22	\$3,200	WD	\$3,200	\$3,200	\$4,140	276.0	501.0	1.08	0.36	\$12	\$2,963	\$0.07	SHYNL	005-012-597-6800-00, 005-012-597-6900-00
005-012-597-7300-00	08/05/22	\$3,600	PTA	\$3,600	\$3,600	\$4,140	276.0	501.0	1.08	0.36	\$13	\$3,333	\$0.08	SHYNL	005-012-597-7900-00, 005-012-597-8000-00
005-012-597-5500-01	06/03/21	\$132,000	WD	\$132,000	\$20,579	\$2,181	145.4	167.0	0.73	0.73	\$142	\$28,268	\$0.65	SHYNL	
005-014-610-6700-00	02/17/23	\$1,000	WD	\$1,000	\$1,000	\$4,157	90.4	172.0	0.36	0.36	\$11	\$2,817	\$0.06	SHYNL	
005-014-610-3500-00	11/04/21	\$145,000	WD	\$145,000	\$33,564	\$8,280	180.0	340.0	0.70	0.35	\$186	\$47,812	\$1.10	SHYNL	005-014-610-3400-00
005-014-562-9600-00	10/12/22	\$1,000	QC	\$1,000	\$1,000	\$1,776	55.5	120.0	0.17	0.17	\$18	\$6,061	\$0.14	SHYNL	
005-013-510-6400-00	07/15/21	\$1,900	WD	\$1,900	\$1,900	\$753	47.0	105.0	0.12	0.12	\$40	\$15,702	\$0.36	SHYNL	
005-013-512-2300-00	08/24/22	\$1,911	QC	\$1,911	\$1,911	\$753	47.0	105.0	0.12	0.12	\$41	\$15,793	\$0.36	SHYNL	
005-013-512-2100-00	08/24/22	\$2,200	QC	\$2,200	\$2,200	\$1,505	47.0	105.0	0.12	0.12	\$47	\$18,182	\$0.42	SHYNL	
005-014-561-7100-00	08/12/21	\$2,500	WD	\$2,500	\$2,500	\$1,831	57.2	127.0	0.18	0.18	\$44	\$14,205	\$0.33	SHYNL	
005-014-561-5700-00	07/09/21	\$44,000	WD	\$44,000	\$5,749	\$3,629	113.4	244.0	0.35	0.17	\$51	\$16,664	\$0.38	SHYNL	005-014-561-8500-00
005-014-563-3200-00	09/08/22	\$8,000	QC	\$8,000	\$8,000	\$2,786	87.1	120.0	0.33	0.33	\$92	\$24,169	\$0.55	SHYNL	
Totals:		\$348,211		\$348,211	\$87,103	\$36,621	1,514.1		5.69	3.72					
					Average per FF=>				Average per Net Acre=>			Average per SqFt=>			
								\$58			\$15,322			\$0.35	

Description	Rate	Shay Lake Subs/Shay Lake Resorts/Shay Lake Heights 3,5,6 - Off Water -- Acreage Rates													
Shay Lake Subs-Off Lake	\$40	1.0	\$6,000	3.0	\$12,000	10.0	\$30,000	30.0	\$82,500						
Shay Lake Resorts-Off L	\$50	1.5	\$8,250	4.0	\$15,000	15.0	\$41,250	40.0	\$110,000						
Shay Lake Heights-Off L	\$20	2.0	\$10,000	5.0	\$17,500	20.0	\$55,000	50.0	\$137,500						
		2.5	\$11,250	7.0	\$22,750	25.0	\$68,750	100.0	\$275,000						