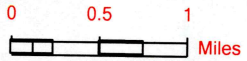
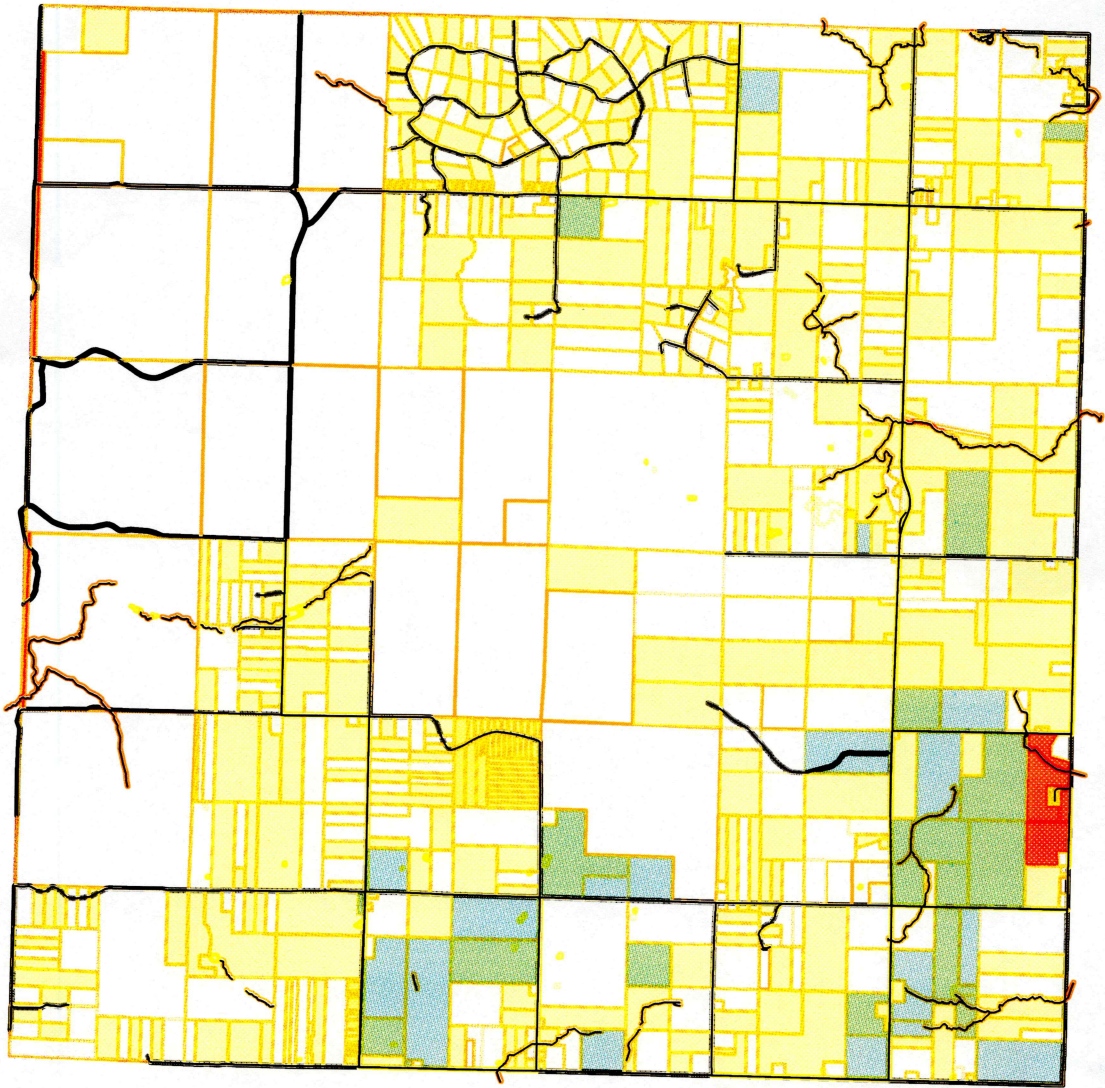
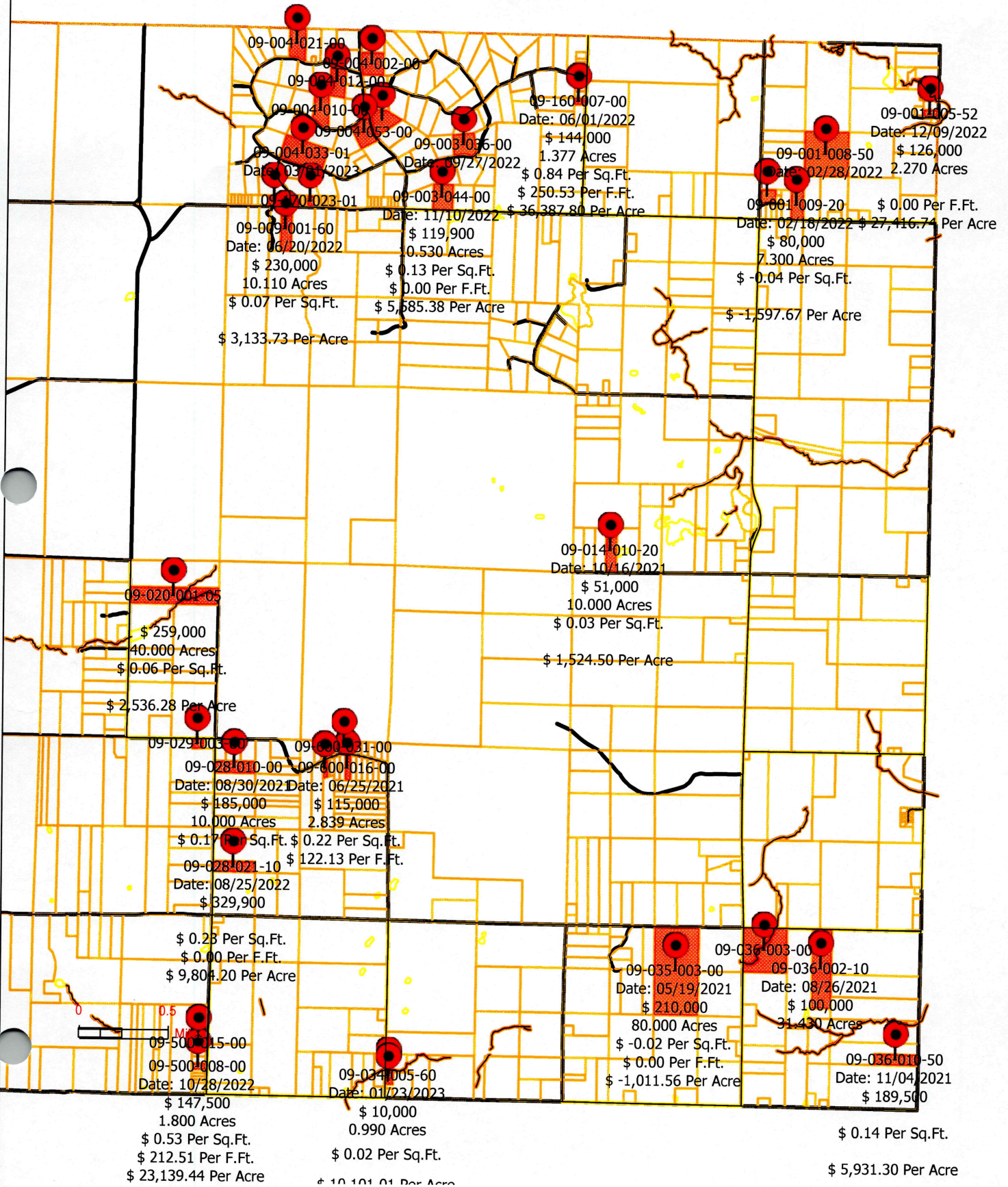


PINORA LAND MAP 2024

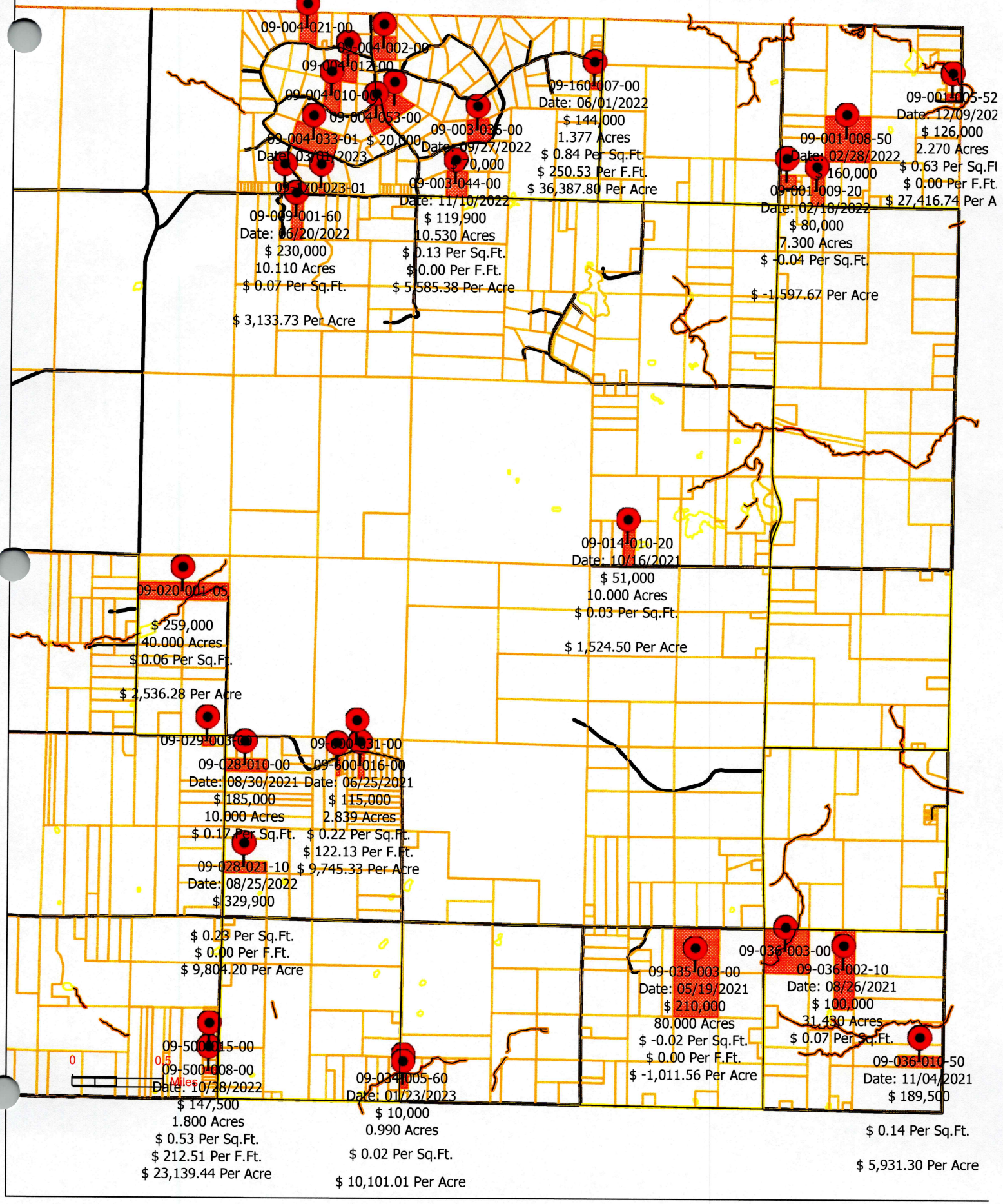
RESID - YELLOWWIND/COMM - RED
AG - GREENPLATTED - BLUE



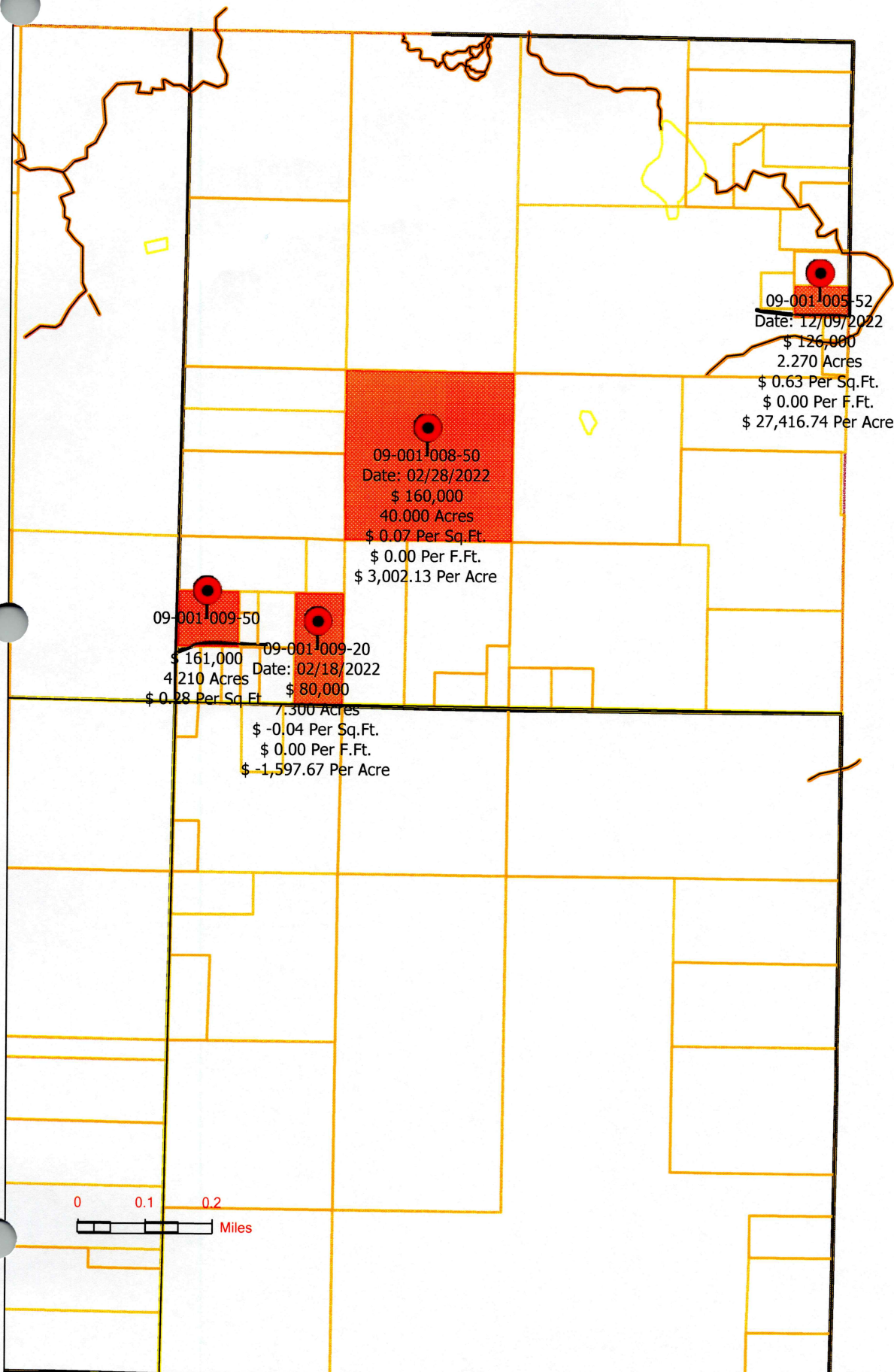
PINORA LAND SALES 2024



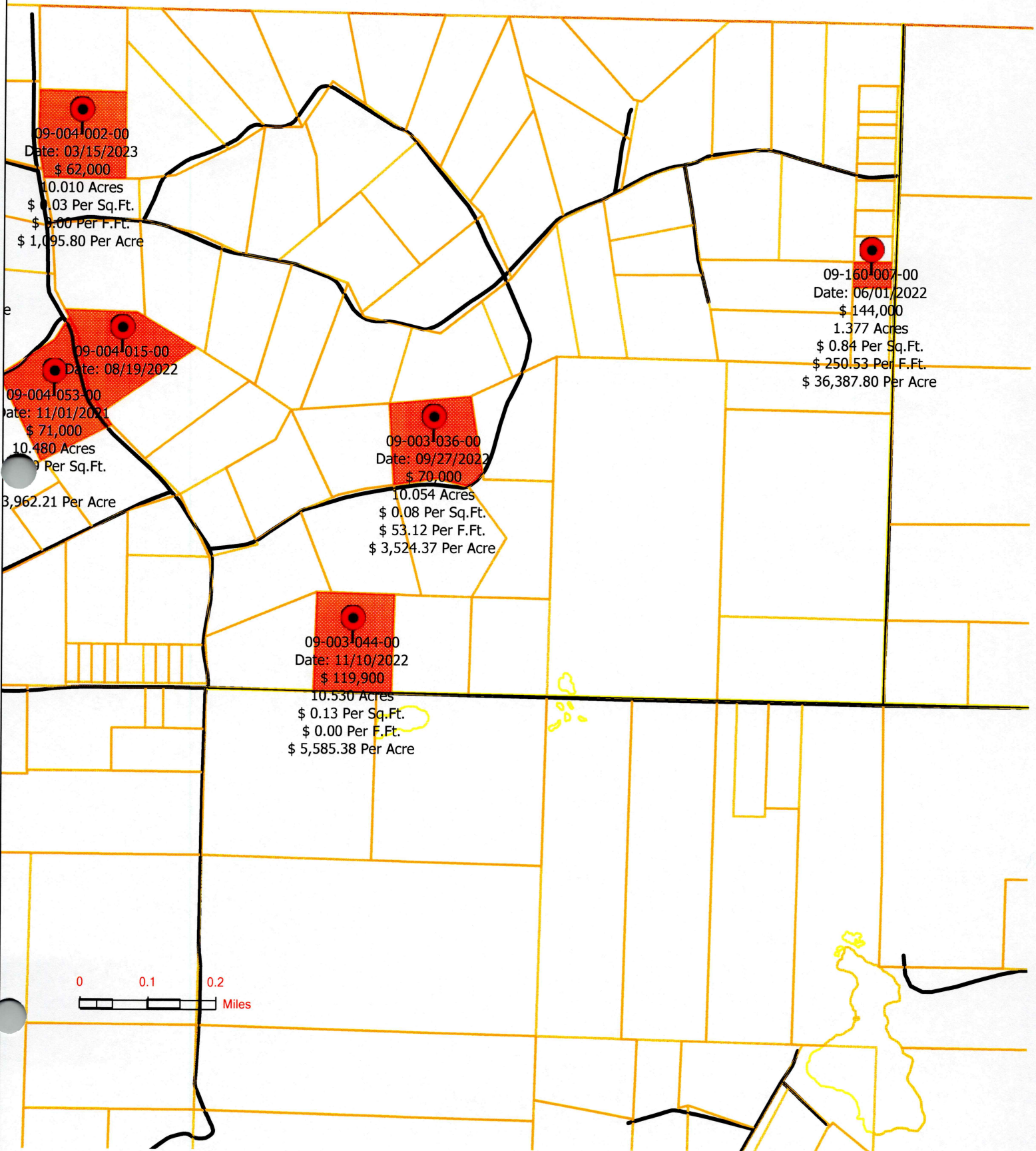
PINORA LAND SALES 2024



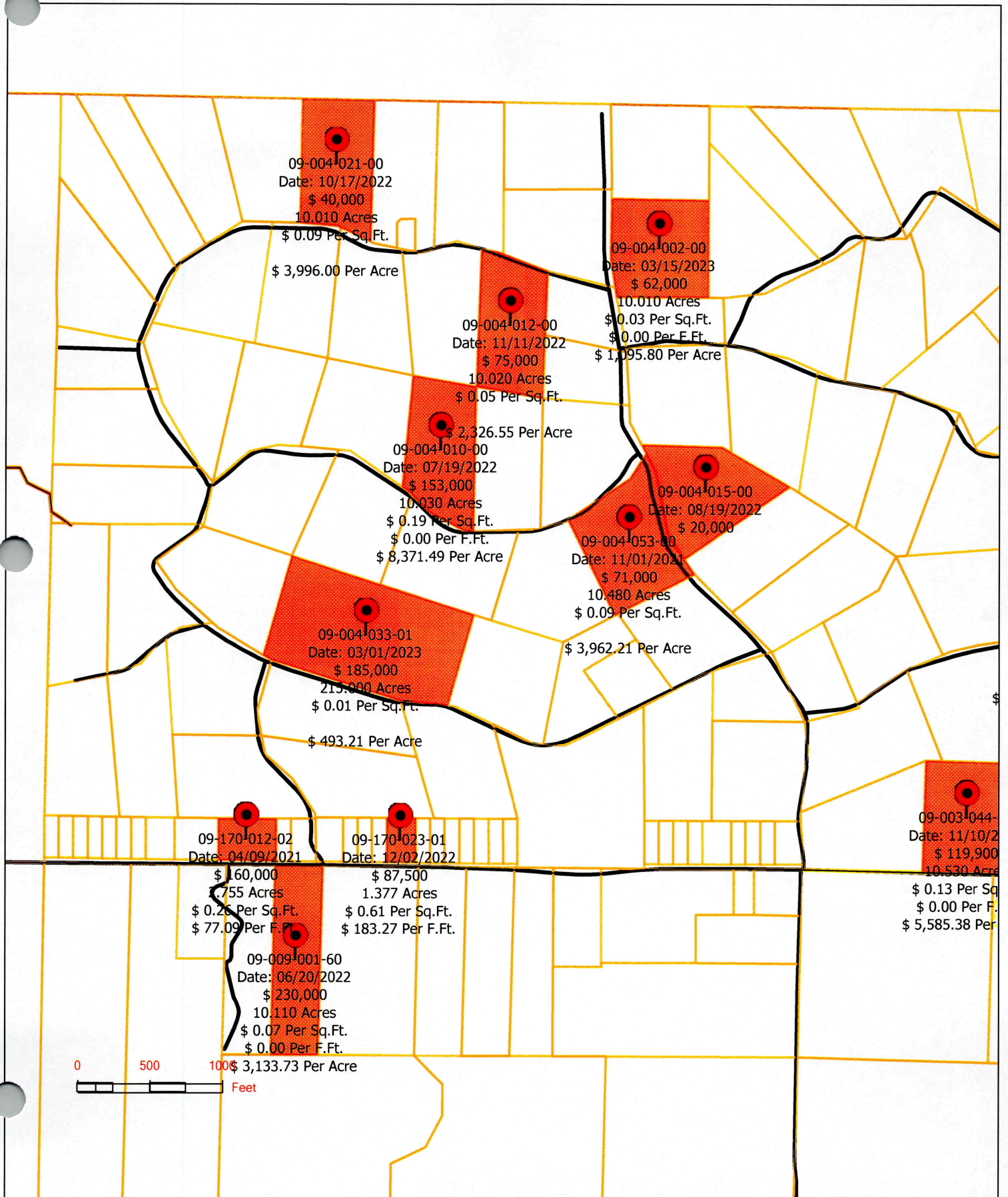
PINORA 2024 LAND SALES



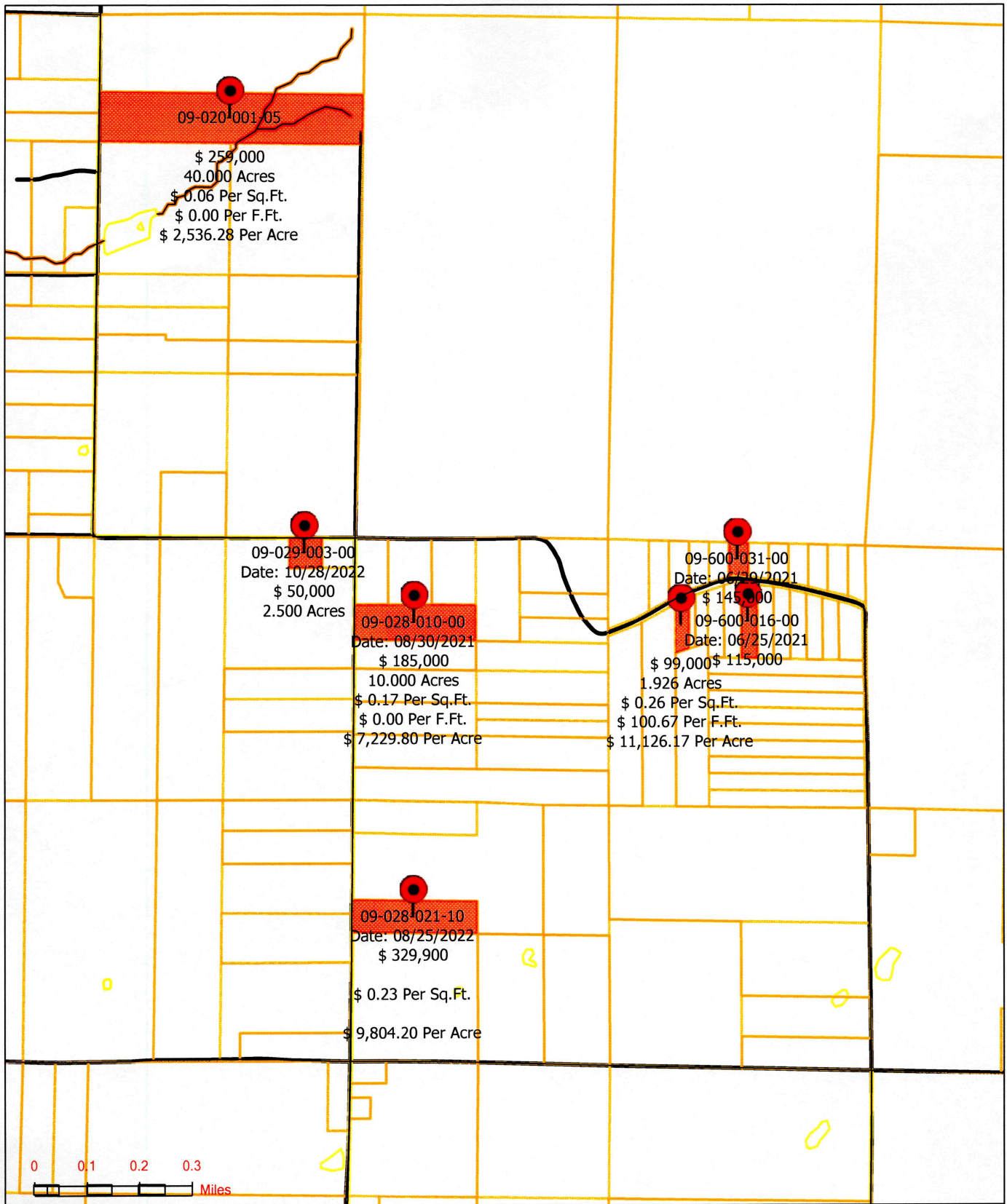
PINORA 2024 LAND SALES



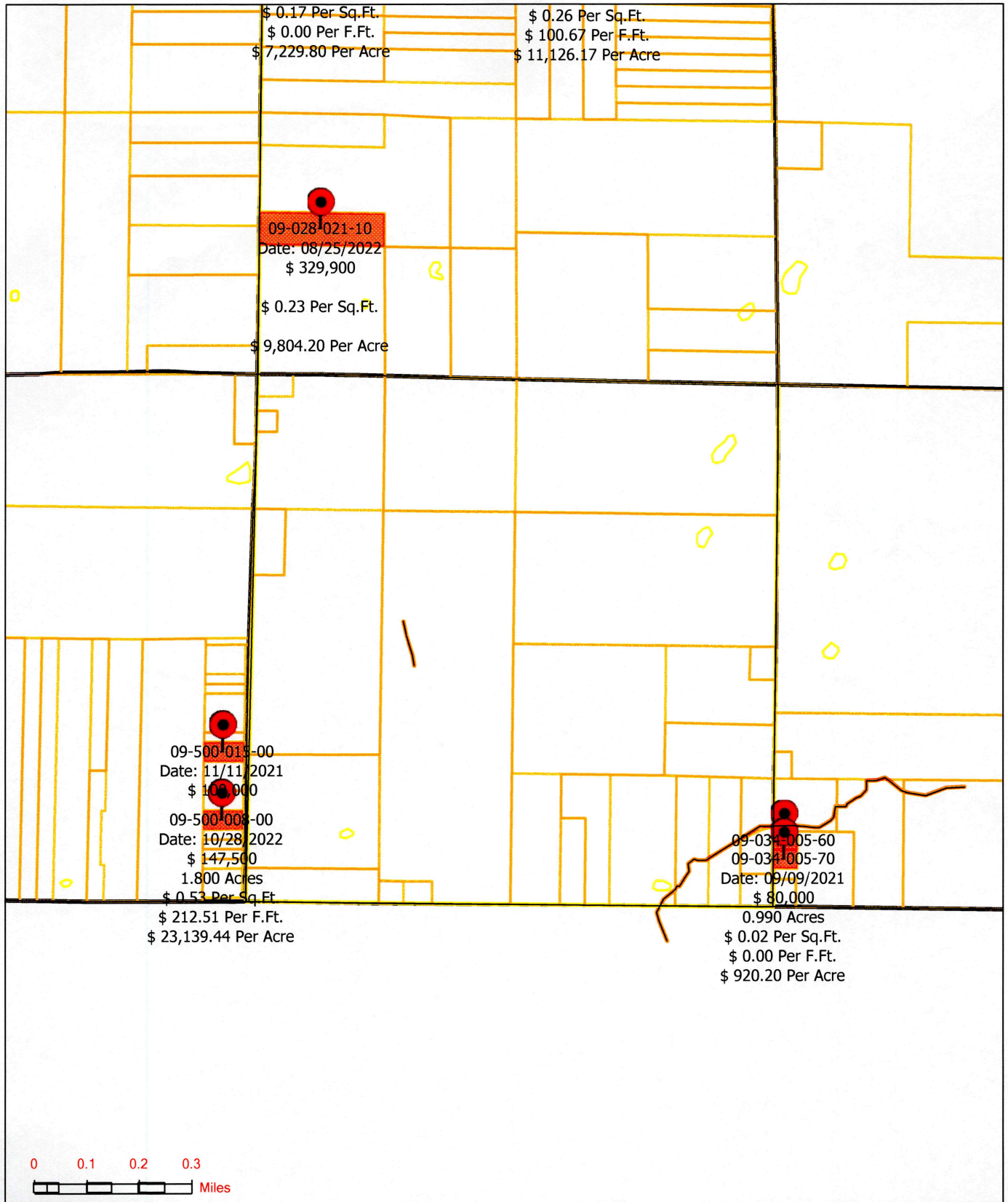
PINORA LAND SALES 2024



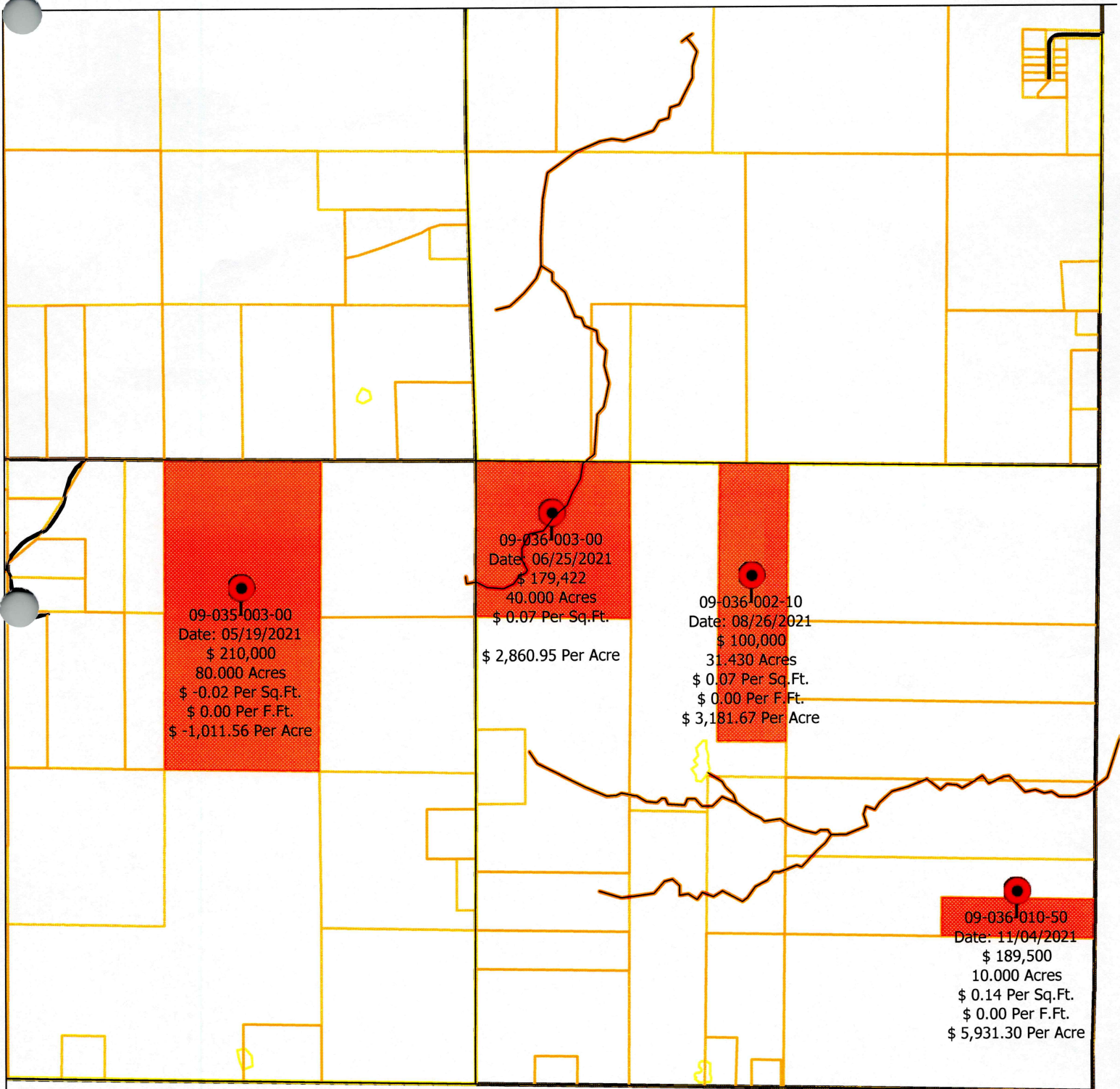
PINORA LAND SALES 2024



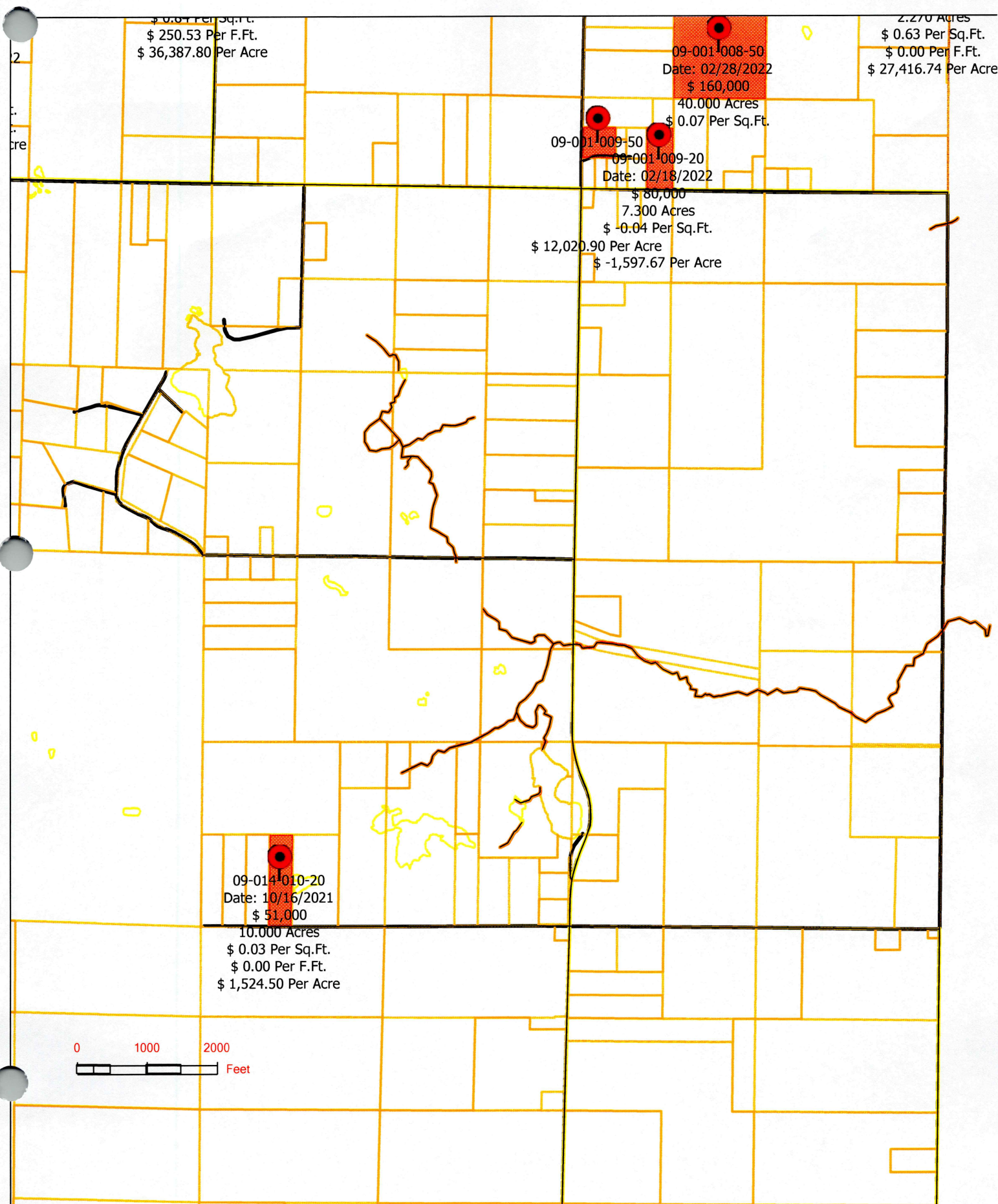
PINORA LAND SALES 2024



PINORA LAND 2024 SALES



PINORA LAND SALES 2024



Unit: 09 - PINORA TOWNSHIP
Rates/Values for Neighborhood 3001.3001 INDUSTRIAL LAND, Last Edited: 01/08/2024

Values for Acreage Table 1: 'TABLE A'					
1 Acre: 5,900	3 Acre: 17,700	10 Acre: 16,000	30 Acre: 48,000		
1.5 Acre: 8,850	4 Acre: 23,600	15 Acre: 24,000	40 Acre: 64,000		
2 Acre: 11,800	5 Acre: 25,800	20 Acre: 32,000	50 Acre: 80,000		
2.5 Acre: 14,750	7 Acre: 28,000	25 Acre: 40,000	100 Acre: 160,000		

Unit: 09 - PINORA TOWNSHIP
Rates/Values for Neighborhood 4000.4000 AG LAND, Last Edited: 11/27/2023

Values for Acreage Table 1: 'TABLE A'					
1 Acre: 5,200	3 Acre: 15,600	10 Acre: 30,000	30 Acre: 82,500		
1.5 Acre: 7,800	4 Acre: 20,800	15 Acre: 45,000	40 Acre: 107,000		
2 Acre: 10,400	5 Acre: 22,500	20 Acre: 58,000	50 Acre: 130,000		
2.5 Acre: 13,000	7 Acre: 27,300	25 Acre: 72,500	100 Acre: 160,000		

Unit: 09 - PINORA TOWNSHIP
Rates/Values for Neighborhood 4020.4020 RES LAND UNPLATTED, Last Edited: 11/17/2023

Values for Acreage Table 1: 'TABLE A'					
1 Acre: 5,200	3 Acre: 15,600	10 Acre: 34,000	30 Acre: 93,000		
1.5 Acre: 7,800	4 Acre: 20,800	15 Acre: 51,000	40 Acre: 124,000		
2 Acre: 10,400	5 Acre: 22,500	20 Acre: 62,000	50 Acre: 149,500		
2.5 Acre: 13,000	7 Acre: 27,300	25 Acre: 77,500	100 Acre: 175,000		

Unit: 09 - PINORA TOWNSHIP
Rates/Values for Neighborhood 4030.4030 PLATTED RES LAND, Last Edited: 11/27/2023

Frontages:

Frontage 'A': Description: 'DEER LAKE ESTAT'	FF Rate: 88
Standard Frontage: 0	Standard Depth : 300
Frontage 'B': Description: 'DEER LAKE SUB'	FF Rate: 88
Standard Frontage: 0	Standard Depth : 300
Frontage 'C': Description: 'PIRE'	FF Rate: 88
Standard Frontage: 0	Standard Depth : 400
Frontage 'D': Description: 'MAPLE GROVE'	FF Rate: 88
Standard Frontage: 0	Standard Depth : 145
Frontage 'E': Description: 'TIMBER TRAILS'	FF Rate: 88
Standard Frontage: 0	Standard Depth : 400

Values for Acreage Table 1: 'TABLE A'					
1 Acre: 5,200	3 Acre: 15,600	10 Acre: 34,000	30 Acre: 93,000		
1.5 Acre: 7,800	4 Acre: 20,800	15 Acre: 51,000	40 Acre: 124,000		
2 Acre: 10,400	5 Acre: 22,500	20 Acre: 62,000	50 Acre: 149,500		
2.5 Acre: 13,000	7 Acre: 27,300	25 Acre: 77,500	100 Acre: 175,000		

Unit: 09 - PINORA TOWNSHIP
Rates/Values for Neighborhood 4060.4060 DEER LAKE ESTATES, Last Edited: 02/01/2022

Values for Acreage Table 1: 'TABLE A'					
1 Acre: 5,200	3 Acre: 15,600	10 Acre: 34,000	30 Acre: 93,000		
1.5 Acre: 7,800	4 Acre: 20,800	15 Acre: 51,000	40 Acre: 124,000		
2 Acre: 10,400	5 Acre: 22,500	20 Acre: 62,000	50 Acre: 149,500		
2.5 Acre: 13,000	7 Acre: 27,300	25 Acre: 77,500	100 Acre: 175,000		

Unit: -
Rates/Values for Neighborhood -----, Last Edited: / /

**2023 for 2024 Commercial/ Industrial Acreage Rates
0.00 to 4.99 Acres**

Parcel Number	Street Address	Class	Sale Date	Sale Price	Instr	Adj Sale \$\$\$	Asd when Sold	Asd/Adj Sale Ratio	Cur Appraisal	Land Residual	Est Land Value
2112-07-4411	WEXFORD COUNTY	202	09/20/22	\$20,000	WD	\$20,000	\$16,100	80.50	\$16,100	\$3,900	\$20,000
03-007-023-75	10364 N BROOKS RD	201	09/30/21	\$147,500	WD	\$147,500	\$50,200	34.03	\$133,289	\$14,211	\$17,066
2209-20-4306-03	WEXFORD COUNTY	202	06/25/21	\$25,900	WD	\$25,900	\$15,200	58.69	\$18,400	\$7,500	\$25,900

\$25,611

Net Acres	Total Acres	Dollars /Acre	Dollars /SF
1.03	1.03	\$3,786	0.45
2.39	2.50	\$5,953	0.16
0.93	0.93	\$8,065	0.64

4.35

\$5,892

\$0.45

Parcel Number village	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt
43-501-003-00	04/16/21	\$30,000	WD	\$30,000	\$13,400	44.67	\$30,327	\$1,677	\$2,004	66.0	132.0	0.20	0.20	\$330	\$8,385	\$0.19
44-018-025-01	01/28/22	\$119,500	MLC	\$119,500	\$54,700	45.77	\$110,532	\$12,888	\$3,920	231.0	198.0	0.98	0.98	\$236	\$13,151	\$0.30
Totals:		\$149,500		\$149,500	\$68,100	45.55	\$140,859	\$14,565	\$5,924	297.0	1.18	1.18	1.18	Average per Net Acre=>	Average per SqFt=>	\$0.28
					Sale. Ratio =>	0.78		Average per FF=>		\$49		12,343.22				

Unit: 09 - PINORA TOWNSHIP

Rates/Values for Neighborhood 3001.3001 INDUSTRIAL LAND, Last Edited: 01/08/2024

Values for Acreage Table 1: 'TABLE A'					
1 Acre: 5,900	3 Acre: 17,700	10 Acre: 16,000	30 Acre: 48,000		
1.5 Acre: 8,850	4 Acre: 23,600	15 Acre: 24,000	40 Acre: 64,000		
2 Acre: 11,800	5 Acre: 25,800	20 Acre: 32,000	50 Acre: 80,000		
2.5 Acre: 14,750	7 Acre: 28,000	25 Acre: 40,000	100 Acre: 160,000		

Unit: 09 - PINORA TOWNSHIP

Rates/Values for Neighborhood 4000.4000 AG LAND, Last Edited: 11/27/2023

Values for Acreage Table 1: 'TABLE A'					
1 Acre: 5,200	3 Acre: 15,600	10 Acre: 30,000	30 Acre: 82,500		
1.5 Acre: 7,800	4 Acre: 20,800	15 Acre: 45,000	40 Acre: 107,000		
2 Acre: 10,400	5 Acre: 22,500	20 Acre: 58,000	50 Acre: 130,000		
2.5 Acre: 13,000	7 Acre: 27,300	25 Acre: 72,500	100 Acre: 160,000		

Unit: 09 - PINORA TOWNSHIP

Rates/Values for Neighborhood 4020.4020 RES LAND UNPLATTED, Last Edited: 11/17/2023

Values for Acreage Table 1: 'TABLE A'					
1 Acre: 5,200	3 Acre: 15,600	10 Acre: 34,000	30 Acre: 93,000		
1.5 Acre: 7,800	4 Acre: 20,800	15 Acre: 51,000	40 Acre: 124,000		
2 Acre: 10,400	5 Acre: 22,500	20 Acre: 62,000	50 Acre: 149,500		
2.5 Acre: 13,000	7 Acre: 27,300	25 Acre: 77,500	100 Acre: 175,000		

Unit: 09 - PINORA TOWNSHIP

Rates/Values for Neighborhood 4030.4030 PLATTED RES LAND, Last Edited: 11/27/2023

Frontages:

Frontage 'A': Description: 'DEER LAKE ESTAT'	FF Rate: 88
Standard Frontage: 0	Standard Depth : 300
Frontage 'B': Description: 'DEER LAKE SUB '	FF Rate: 88
Standard Frontage: 0	Standard Depth : 300
Frontage 'C': Description: 'PIRE '	FF Rate: 88
Standard Frontage: 0	Standard Depth : 400
Frontage 'D': Description: 'MAPLE GROVE '	FF Rate: 88
Standard Frontage: 0	Standard Depth : 145
Frontage 'E': Description: 'TIMBER TRAILS '	FF Rate: 88
Standard Frontage: 0	Standard Depth : 400

Values for Acreage Table 1: 'TABLE A'					
1 Acre: 5,200	3 Acre: 15,600	10 Acre: 34,000	30 Acre: 93,000		
1.5 Acre: 7,800	4 Acre: 20,800	15 Acre: 51,000	40 Acre: 124,000		
2 Acre: 10,400	5 Acre: 22,500	20 Acre: 62,000	50 Acre: 149,500		
2.5 Acre: 13,000	7 Acre: 27,300	25 Acre: 77,500	100 Acre: 175,000		

Unit: 09 - PINORA TOWNSHIP

Rates/Values for Neighborhood 4060.4060 DEER LAKE ESTATES, Last Edited: 02/01/2022

Values for Acreage Table 1: 'TABLE A'					
1 Acre: 5,200	3 Acre: 15,600	10 Acre: 34,000	30 Acre: 93,000		
1.5 Acre: 7,800	4 Acre: 20,800	15 Acre: 51,000	40 Acre: 124,000		
2 Acre: 10,400	5 Acre: 22,500	20 Acre: 62,000	50 Acre: 149,500		
2.5 Acre: 13,000	7 Acre: 27,300	25 Acre: 77,500	100 Acre: 175,000		

Unit: -

Rates/Values for Neighborhood -----., Last Edited: / /

2023 for 2024 Commercial/ Industrial Acreage Rates
0.00 to 4.99 Acres

Parcel Number	Street Address	Class	Sale Date	Sale Price	Instr	Terms of Sale	Adj Sale \$\$\$	Asd when Sold	Asd/Adj Sale Ratio	Cur Appraisal	Land Residual	Est Land Value	Net Acres	Total Acres	Dollars /Acre	Dollars /SF
2112-07-4411	WEXFORD COUNTY	202	09/20/22	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$16,100	80.50	\$16,100	\$3,900	\$20,000	1.03	1.03	\$3,786	0.45
03-007-023-75	10364 N BROOKS RD	201	09/30/21	\$147,500	WD	03-ARM'S LENGTH	\$147,500	\$50,200	34.03	\$133,289	\$14,211	\$17,066	2.39	2.50	\$5,953	0.16
2209-20-4306-03	WEXFORD COUNTY	202	06/25/21	\$25,900	WD	03-ARM'S LENGTH	\$25,900	\$15,200	58.69	\$18,400	\$7,500	\$25,900	0.93	0.93	\$8,065	0.64
											\$25,611	4.35	\$5,892	\$0.45		

1.00 Acre	2023 for 2024 Rate to be Used \$8,850
	\$5,900
1.50 Acres	2023 for 2024 Rate to be Used \$8,850
	\$5,900
2.00 Acres	2023 for 2024 Rate to be Used \$8,850
	\$5,900
2.50 Acres	2023 for 2024 Rate to be Used \$8,850
	\$5,900

3.00 Acres	2023 for 2024 Rate to be Used \$8,850 \$5,900
4.00 Acres	2023 for 2024 Rate to be Used \$8,850 \$5,900

**2023 for 2024 Lake County Commercial/Industrial Acreage Rates
5.00 to 9.99 Acres**

Parcel Number	Street Address	Class	Sale Date	Sale Price	Instr	Terms of Sale	Adj Sale \$\$\$	Asd when Sold	Asd/Adj Sale Ratio	Cur Appraisal	Land Residual	Est Land Value	Net Acres	Total Acres	Dollars /Acre
16-010-003-35	9125 E US 10	201	12/03/21	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$82,800	36.80	\$234,900	\$13,762	\$23,662	5.69	5.69	\$2,419
11-010-011-00	1928 S M-37	201	10/10/22	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$49,000	26.49	\$192,506	\$18,417	\$25,923	7.34	8.39	\$2,509
11-022-034-50	3360 S M-37	201	08/01/22	\$320,000	MLC	03-ARM'S LENGTH	\$320,000	\$113,200	35.38	\$292,004	\$56,351	\$28,355	9.34	9.34	\$6,033
													\$88,530	22.37	\$3,957

5.00 Acre	2023 for 2024 Rate to be Used \$8,850 \$4,000
7.00 Acres	2023 for 2024 Rate to be Used \$8,850 \$4,000

2023 for 2024 Commercial/Industrial Acreage Rates
10.00 Acres and Up

Parcel Number	Street Address	Class	Sale Date	Sale Price	Instr	Terms of Sale	Adj Sale \$\$\$	Asd when Sold	Asd/Adj Sale Ratio	Cur Appraisal	Land Residual	Est Land Value	Net Acres	Total Acres	Dollars /Acre
13-024-014-01	6090 W 76TH ST	201	10/15/21	\$235,000	LC	19-MULTI PARCEL ARM'S LENGTH	\$235,000	\$63,000	26.81	\$233,746	\$44,494	\$43,240	12.83	3.16	\$3,467
11-027-068-00		202	06/14/21	\$44,000	WD	03-ARM'S LENGTH	\$44,000	\$28,500	64.77	\$48,604	\$44,000	\$48,604	29.00	30.00	\$1,517
04-013-007-02	9581 N BROOKS RD	201	04/09/21	\$200,000	MLC	03-ARM'S LENGTH	\$200,000	\$91,400	45.70	\$223,766	\$25,257	\$49,023	29.25	30.00	\$863
											\$113,751	71.08	\$1,600		

10.00 Acre's	2023 for 2024 Rate to be Used \$8,850
	\$1,600
15.00 Acres	2023 for 2024 Rate to be Used \$8,850
	\$1,600
20.00 Acres	2023 for 2024 Rate to be Used \$8,850
	\$1,600
25.00 Acres	2023 for 2024 Rate to be Used \$8,850
	\$1,600

30.00 Acres	2023 for 2024 Rate to be Used \$8,850 \$1,600
40.00 Acres	2023 for 2024 Rate to be Used \$8,850 \$1,600
50.00 Acres	2023 for 2024 Rate to be Used \$1,600
100.00 Acres	2023 for 2024 Rate to be Used \$1,600

2023 for 2024 Agricultural Land Values
10.00 to 19.99 Acres

Parcel Number	Class	Sale Date	Sale Price	Instr	Adj Sale \$	Asd when Sold	Asd/Adj Sale	Cur Appraisal	Land Residual	Est Land Value	Net Acres	Dollars /Acre	Dollars /SqFt	Other Parcels in Sale; County
2412-01-1106	101	08/19/21	\$22,000	WD	\$22,000	\$9,600	43.64	\$19,200	\$22,000	\$19,500	10.49	\$2,097	\$0.05	Wexford County
08-027-001-00	102	10/21/21	\$40,000	WD	\$40,000	\$13,900	34.75	\$33,568	\$40,000	\$33,568	18.50	\$2,162	\$0.05	Lake County
2412-01-1108	101	08/19/21	\$22,000	WD	\$22,000	\$9,600	43.64	\$19,200	\$22,000	\$19,500	9.90	\$2,222	\$0.05	Wexford County
13 036 011 00	102	01/06/22	\$44,900	WD	\$44,900				\$44,900		19.50	\$2,303	\$0.05	Osceola County
13 034 007 22	102	07/22/21	\$60,000		\$60,000				\$60,000		17.25	\$3,478	\$0.08	Osceola County
11 006 013 03	AG	11/29/22	\$45,000						\$45,000		12.50	\$3,600	\$0.08	Osceola County
2109-28-3101-02	102	9/19/2022	\$40,000	WD	\$40,000	\$12,500	31.25	\$14,900	\$40,000	\$40,000	9.35	\$4,278	\$0.10	Wexford County
2309-21-4401-01	102	4/19/2021	\$65,000	WD	\$65,000	\$0	0.00	\$15,200	\$65,000	\$15,200	13.86	\$4,690	\$0.11	Wexford County
											111.35	\$3,044	\$0.07	
											\$338,900			

10.00 - 19.99 Acre Rate	Used	10.00 - 19.99 Acre Calculated Rate	for 2024 Rate to be
2022 for 2023 Rate		2023 for 2024 Rate	\$3,000

2023 for 2024 Agricultural Land Values
20.00 to 29.99 Acres

Parcel Number	Class	Sale Date	Sale Price	Instr	Adj Sale \$	Asd when Sold	Asd/Adj Sale	Cur Appraisal	Land Residual	Est Land Value	Net Acres	Dollars /Acre	Dollars /SqFt	Other Parcels in Sale; County
04 002 003 20	AG	01/23/23	\$90,000						\$90,000		20.64	\$4,360	\$0.10	Osceola County
10 001 005 00	AG	5/26/2021	\$50,000						\$50,000		26.90	\$1,859	\$0.04	Osceola County
											47.54	\$2,945	\$0.07	
											\$140,000			

20.00 - 29.99 Acre Rate	Used	20.00 - 29.99 Acre Calculated Rate	for 2024 Rate to be
2022 for 2023 Rate		2023 for 2024 Rate	\$2,900

2023 for 2024 Agricultural Land Values
30.00 to 39.99 Acres

Parcel Number	Class	Sale Date	Sale Price	Instr	Adj Sale \$	Asd when Sold	Asd/Adj Sale	Cur Appraisal	Land Residual	Est Land Value	Net Acres	Dollars /Acre	Dollars /SqFt	Other Parcels in Sale; County
13-008-012-01	101	03/10/22	\$70,000	WD	\$70,000	\$56,100	80.14	\$79,061	\$70,000	\$79,061	36.35	\$1,926	\$0.04	Lake County
09-035-022-10	101	05/07/21	275,000	WD	\$275,000	\$79,500	28.91	\$266,476	\$65,616	\$57,092	33.99	\$1,930	\$0.04	Lake County
16 008 026 00	AG	09/07/22	\$84,000						\$84,000		37.56	\$2,236	\$0.05	Osceola County
14 030 008 02	102	05/20/21	83,000		\$83,000				\$83,000		36.12	\$2,298	\$0.05	Osceola County
13 017 010 05	AG	01/03/23	\$110,000						\$110,000		37.30	\$2,949	\$0.07	Osceola County
09 020 005 00	102	09/02/21	120,000		\$120,000				\$120,000		39.00	\$3,077	\$0.07	Osceola County
09-036-002-10	102	08/26/21	100,000	WD	\$100,000	\$22,000	22.00	\$52,696	\$100,000	\$52,696	30.99	\$3,227	\$0.07	Lake County
13 020 009 00	AG	08/31/22	\$115,000						\$115,000		35.32	\$3,256	\$0.07	Osceola County
2412-10-4401-02	102	6/8/2022	\$120,652	WD	\$120,652	\$51,100	42.35	\$54,800	\$120,652	\$54,800	37.03	\$3,258	\$0.07	Wexford County
42 024 001 02	102	07/12/21	116,000		\$116,000				\$116,000		35.25	\$3,291	\$0.08	Osceola County
\$984,268										358.91	\$2,742	\$0.07		

30.00 to 39.99 Acre Used Rate	30.00 to 39.99 Acre Calculated Rate	for 2024 Rate to be
2022 for 2023 Rate	2023 for 2024 Rate	\$2,750

2023 for 2024 Agricultural Land Values
40.00 to 49.99 Acres

Parcel Number	Class	Sale Date	Sale Price	Instr	Adj Sale \$	Asd when Sold	Asd/Adj Sale	Cur Appraisal	Land Residual	Est Land Value	Net Acres	Dollars /Acre	Dollars /SqFt	Other Parcels in Sale; County
09 020 012 02	AG	5/17/2021	\$120,000						\$120,000		40.00	\$3,000	\$0.07	Osceola County
04-020-001-00	AG	11/19/21	\$145,000						\$145,000		46.60	\$3,112	\$0.07	Osceola County
2412-09-4101	102	7/9/2021	\$160,000	WD	\$160,000	\$50,000	31.25	\$64,300	\$160,000	\$64,300	49.00	\$3,265	\$0.07	Wexford County
\$425,000											135.60	\$3,134	\$0.07	

40.00 to 49.99 Acre Used Rate	40.00 - 49.99 Acre Calculated Rate	for 2024 Rate to be
2022 for 2023 Rate	2023 for 2024 Rate	\$2,675 (Interpolated)

2023 for 2024 Agricultural Land Values
50.00 to 99.99 Acres

Parcel Number	Class	Sale Date	Sale Price	Instr	Adj Sale \$	Asd when Sold	Asd/Adj Sale	Cur Appraisal	Land Residual	Est Land Value	Net Acres	Dollars /Acre	Dollars /SqFt	Other Parcels in Sale; County
08-024-005-00	102	01/17/22	140,000	MLC	\$140,000	\$52,500	37.50	\$106,707	\$140,000	\$106,707	70.00	\$2,000	\$0.05	Lake County
11 008 007 00	AG	11/08/22	\$160,000						\$160,000		79.00	\$2,025	\$0.05	Osceola County
13 006 008 00	AG	09/27/22	\$177,500						\$177,500		76.22	\$2,329	\$0.05	Osceola County
13-009-004-00	101	04/16/21	250,000	WD	\$250,000	\$86,000	34.40	\$154,417	\$241,589	\$146,006	99.50	\$2,428	\$0.06	Osceola County
06 007 005 00	AG	4/13/2022	\$185,000						\$185,000		72.50	\$2,552	\$0.06	Osceola County
16 009 002 01	AG	3/23/02023	\$224,754						\$224,754		73.25	\$3,068	\$0.07	Osceola County
02-524-001-05	102	02/09/22	200,000	MLC	\$200,000	\$0	0.00	\$99,633	\$200,000	\$99,633	64.69	\$3,092	\$0.07	Lake County
15 003 016 00	102	10/12/21	241,000		\$241,000				\$241,000		77.00	\$3,130	\$0.07	Osceola County
01-024-014-01	101	08/08/22	\$227,500	WD	\$227,500	\$55,100	24.22	\$144,043	\$219,638	\$136,181	69.25	\$3,172	\$0.07	Lake County
\$1,789,481											681.41	\$2,626	\$0.06	

50.00 - 99.99 Acre Rate	Used	50.00 - 99.99 Acre Calculated Rate	for 2024 Rate to be
2022 for 2023 Rate		2023 for 2024 Rate	\$2,600

Parcel Number	Class	Sale Date	Sale Price	Instr.	Adj Sale \$	Asd when Sold	Asd/Adj Sale	Cur Appraisal	Land Residual	Est Land Value	Net Acres	Dollars /Acre	Dollars /SqFt	Other Parcels in Sale; County
16-010-008-00	101	04/27/21	340,000	WD	\$340,000	\$156,600	46.06	\$424,847	\$210,331	\$295,178	153.24	\$1,373	\$0.03	Lake County; 16-01
2023 for 2024 Agricultural Land Values 100.00 Acres and Up											153.24	\$1,373	\$0.03	
											\$210,331			

100.00 Acre and Above Used Rate	100.00 Acre and Above Calculated Rate	for 2024 Rate to be
2022 for 2023 Rate	2023 for 2024 Rate	\$1,600

used same as last y

Used

Parcel Number	Sale Date	Sale Price	Instr.	Terms of Sale	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF			
16-010-008-00	04/27/21	\$340,000	WD	03-ARM'S LENGTH	\$156,600	46.06	\$312,767	\$268,881	\$241,648	0.0	0.0	156.03	80.00	#DIV/0!			
16-024-006-00	12/14/21	\$150,000	MLC	19-MULTI PARCEL.	\$65,900	43.93	\$126,174	\$135,196	\$111,370	0.0	0.0	79.55	0.45	#DIV/0!			
02-524-001-05	02/09/22	\$200,000	MLC	03-ARM'S LENGTH	\$0	0.00	\$110,415	\$200,000	\$110,415	0.0	0.0	64.95	64.95	#DIV/0!			
08-024-005-00	01/19/22	\$140,000	MLC	03-ARM'S LENGTH	\$52,500	37.50	\$98,000	\$140,000	\$98,000	0.0	0.0	70.00	70.00	#DIV/0!			
16-026-007-00	09/22/22	\$91,500	WD	03-ARM'S LENGTH	\$62,000	67.76	\$178,340	\$79,160	\$166,000	0.0	0.0	80.00	80.00	#DIV/0!			
Totals:											\$921,500	\$825,696	\$823,237	\$727,433	0.0	450.53	295.40

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt
ONE AC																
08-013-015-00	10/25/22	\$7,500	WD	\$7,500	\$2,100	28.00	\$4,200	\$7,500	\$4,200	0.0	0.0	1.20	1.20	#DIV/0!	\$6,250	\$0.14
02-300-001-00	08/16/21	\$13,900	WD	\$13,900	\$3,400	24.46	\$8,000	\$13,900	\$8,000	0.0	0.0	3.78	3.78	#DIV/0!	\$3,677	\$0.08
08-017-002-20	08/11/21	\$32,900	MLC	\$32,900	\$4,400	13.37	\$18,520	\$32,900	\$18,520	0.0	0.0	4.84	4.84	#DIV/0!	\$6,798	\$0.16
02-513-008-40	07/01/21	\$23,500	WD	\$23,500	\$6,300	26.81	\$14,460	\$23,500	\$14,460	0.0	0.0	4.89	4.89	#DIV/0!	\$4,806	\$0.11
Totals:		\$77,800		\$77,800	\$16,200		\$45,180	\$77,800	\$45,180	0.0	0.0	14.71	14.71			
					Sale. Ratio =>	20.82		Average	Average			Average	Average		per SqFt=>	\$0.12
					Std. Dev. =>	6.69		per FF=>	per FF=>	#DIV/0!		per Net Acre=>	5,288.92		per SqFt=>	

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt
NEW SPLITS																
08-013-015-00	10/25/22	\$7,500	WD	\$7,500	\$2,100	28.00	\$4,200	\$7,500	\$4,200	0.0	0.0	1.20	1.20	#DIV/0!	\$6,250	\$0.14
02-300-001-00	08/16/21	\$13,900	WD	\$13,900	\$3,400	24.46	\$8,000	\$13,900	\$8,000	0.0	0.0	3.78	3.78	#DIV/0!	\$3,677	\$0.08
16-023-007-45	02/02/22	\$11,000	WD	\$11,000	\$4,600	41.82	\$9,200	\$11,000	\$9,200	0.0	0.0	2.30	2.30	#DIV/0!	\$4,783	\$0.11
08-017-002-20	08/11/21	\$32,900	MLC	\$32,900	\$4,400	13.37	\$18,520	\$32,900	\$18,520	0.0	0.0	4.84	4.84	#DIV/0!	\$6,798	\$0.16
02-513-008-40	07/01/21	\$23,500	WD	\$23,500	\$6,300	26.81	\$14,460	\$23,500	\$14,460	0.0	0.0	4.89	4.89	#DIV/0!	\$4,806	\$0.11
Totals:		\$88,800		\$88,800	\$20,800		\$54,380	\$88,800	\$54,380	0.0	0.0	17.01	17.01			
					Sale. Ratio =>	23.42		Average	Average			Average	Average		per SqFt=>	\$0.12
					Std. Dev. =>	10.16		per FF=>	per FF=>	#DIV/0!		per Net Acre=>	5,220.46		per SqFt=>	

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre
02-006-004-15	12/30/22	\$33,000	WD	\$33,000	\$7,300	22.12	\$14,533	\$33,000	\$14,533	400.0	560.0	5.00	5.00	\$83	\$6,600
09-004-014-00	03/04/23	\$8,500	WD	\$8,500	\$2,500	29.41	\$13,980	\$8,500	\$13,980	0.0	0.0	5.00	5.00	#DIV/0!	\$1,700
08-012-004-15	03/22/23	\$20,000	WD	\$20,000	\$9,600	48.00	\$17,260	\$20,000	\$17,260	0.0	0.0	5.83	5.83	#DIV/0!	\$3,431
09-004-049-00	04/21/22	\$39,900	WD	\$39,900	\$4,000	10.03	\$7,983	\$39,900	\$7,983	0.0	0.0	6.40	6.40	#DIV/0!	\$6,234
Totals:		\$101,400		\$101,400	\$23,400		\$53,756	\$101,400	\$53,756	400.0		22.23	22.23		
					Sale. Ratio =>	23.08	Average					Average			Average
					Std. Dev. =>	15.90	per FF=>			\$254		per Net Acre=>	4,561.40		per SqFt=>

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre
08-007-002-10	07/16/21	\$35,900	WD	\$35,900	\$0	0.00	\$21,807	\$35,900	\$21,807	0.0	0.0	9.42	9.42	#DIV/0!	\$3,811
08-007-002-15	08/19/21	\$37,500	WD	\$37,500	\$0	0.00	\$21,807	\$37,500	\$21,807	0.0	0.0	9.42	9.42	#DIV/0!	\$3,981
08-007-002-06	08/27/21	\$33,900	WD	\$33,900	\$0	0.00	\$21,813	\$33,900	\$21,813	0.0	0.0	9.44	9.44	#DIV/0!	\$3,591
02-534-002-29	06/18/21	\$40,000	WD	\$40,000	\$10,600	26.50	\$24,413	\$40,000	\$24,413	0.0	0.0	9.78	9.78	#DIV/0!	\$4,090
Totals:		\$147,300		\$147,300	\$10,600	7.20	\$89,840	\$147,300	\$89,840	0.0	0.0	38.06	38.06		Average
					Sale. Ratio =>				Average			Average			per SqFt=>
					Std. Dev. =>				Average			per Net Acre=>			per SqFt=>
									#DIV/0!			3,870.20			

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre
08-016-005-95	12/08/21	\$39,900	MLC	\$39,900	\$21,200	53.13	\$42,310	\$39,900	\$42,310	0.0	0.0	7.31	7.31	#DIV/0!	\$5,458
08-016-005-90	09/22/22	\$54,900	MLC	\$54,900	\$21,300	38.80	\$42,660	\$54,900	\$42,660	0.0	0.0	7.66	7.66	#DIV/0!	\$7,167
08-016-005-60	01/11/23	\$54,900	MLC	\$54,900	\$21,500	39.16	\$38,308	\$54,900	\$38,308	0.0	0.0	7.97	7.97	#DIV/0!	\$6,888
08-016-005-75	01/13/23	\$54,900	MLC	\$54,900	\$21,600	39.34	\$38,483	\$54,900	\$38,483	0.0	0.0	8.18	8.18	#DIV/0!	\$6,711
08-016-005-55	05/21/21	\$37,900	LC	\$37,900	\$21,700	57.26	\$43,440	\$37,900	\$43,440	0.0	0.0	8.44	8.44	#DIV/0!	\$4,491
02-534-002-29	06/18/21	\$40,000	WD	\$40,000	\$10,600	26.50	\$24,413	\$40,000	\$24,413	0.0	0.0	9.78	9.78	#DIV/0!	\$4,090
08-004-003-20	04/16/21	\$44,900	LC	\$44,900	\$11,000	24.50	\$21,950	\$44,900	\$21,950	0.0	0.0	9.85	9.85	#DIV/0!	\$4,558
Totals:		\$327,400		\$327,400	\$128,900	39.37	\$251,564	\$327,400	\$251,564	0.0	0.0	59.19	59.19		Average
					Sale. Ratio =>				Average			Average			per SqFt=>
					Std. Dev. =>				Average			per Net Acre=>			per SqFt=>
									#DIV/0!			5,531.34			

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre
16-023-009-50	04/29/21	\$39,000	WD	\$39,000	\$11,000	28.21	\$25,000	\$39,000	\$25,000	0.0	0.0	10.00	10.00	#DIV/0!	\$3,900
08-016-004-40	05/03/21	\$35,000	WD	\$35,000	\$0	0.00	\$22,000	\$35,000	\$22,000	0.0	0.0	10.00	10.00	#DIV/0!	\$3,500
08-016-004-45	05/14/21	\$34,000	WD	\$34,000	\$0	0.00	\$22,000	\$34,000	\$22,000	0.0	0.0	10.00	10.00	#DIV/0!	\$3,400
08-016-004-55	07/23/21	\$48,500	WD	\$48,500	\$0	0.00	\$22,000	\$48,500	\$22,000	0.0	0.0	10.00	10.00	#DIV/0!	\$4,850
09-014-013-09	04/18/22	\$30,000	WD	\$30,000	\$9,900	33.00	\$19,800	\$30,000	\$19,800	0.0	0.0	10.00	10.00	#DIV/0!	\$3,000
02-030-003-15	05/14/21	\$23,000	WD	\$23,000	\$11,000	47.83	\$25,000	\$23,000	\$25,000	0.0	0.0	10.00	10.00	#DIV/0!	\$2,300
09-004-015-00	08/19/22	\$20,000	WD	\$20,000	\$8,700	43.50	\$17,380	\$20,000	\$17,380	0.0	0.0	10.01	10.01	#DIV/0!	\$1,998
09-004-021-00	10/17/22	\$40,000	WD	\$40,000	\$9,600	24.00	\$19,287	\$40,000	\$19,287	0.0	0.0	10.01	10.01	#DIV/0!	\$3,996
08-002-003-25	05/18/22	\$35,000	WD	\$35,000	\$12,100	34.57	\$24,180	\$35,000	\$24,180	0.0	0.0	10.10	10.10	#DIV/0!	\$3,465
16-012-005-20	05/10/21	\$37,000	WD	\$37,000	\$7,600	20.54	\$21,273	\$37,000	\$21,273	0.0	0.0	10.13	10.13	#DIV/0!	\$3,653
02-019-001-21	04/12/21	\$25,900	WD	\$25,900	\$10,900	42.08	\$24,907	\$25,900	\$24,907	330.0	1344.3	10.18	10.18	\$78	\$2,544
09-003-012-00	04/14/22	\$23,000	QC	\$23,000	\$11,000	47.83	\$25,025	\$23,000	\$25,025	0.0	0.0	10.33	10.33	#DIV/0!	\$2,227
09-003-048-25	03/28/23	\$50,000	WD	\$50,000	\$10,800	21.60	\$25,200	\$50,000	\$25,200	0.0	0.0	10.53	10.53	#DIV/0!	\$4,748
Totals:		\$440,400		\$440,400	\$102,600		\$293,052	\$440,400	\$293,052	330.0		131.29	131.29		
				Sale. Ratio =>		23.30		Average				Average		Average	
				Std. Dev. =>		17.62		per FF=>		\$1,335		per Net Acre=>	3,354.41	per SqFt=>	
												USING	3,400.00		

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre
02-030-003-05	09/20/21	\$67,000	WD	\$67,000	\$22,000	32.84	\$44,000	\$67,000	\$44,000	0.0	0.0	20.00	10.00	#DIV/0!	\$3,350
16-005-009-30	02/16/22	\$62,500	WD	\$62,500	\$21,000	33.60	\$48,000	\$62,500	\$48,000	0.0	0.0	20.00	20.00	#DIV/0!	\$3,125
16-005-009-40	11/24/21	\$65,000	WD	\$65,000	\$21,000	32.31	\$48,000	\$65,000	\$48,000	0.0	0.0	20.00	20.00	#DIV/0!	\$3,250
09-028-011-00	10/07/22	\$70,100	WD	\$70,100	\$22,000	31.38	\$43,847	\$70,100	\$43,847	0.0	0.0	20.00	10.00	#DIV/0!	\$3,505
08-027-001-00	10/21/21	\$40,000	WD	\$40,000	\$13,900	34.75	\$27,780	\$40,000	\$27,780	0.0	0.0	20.00	20.00	#DIV/0!	\$2,000
09-004-042-00	06/22/22	\$55,000	WD	\$55,000	\$17,100	31.09	\$34,173	\$55,000	\$34,173	0.0	0.0	20.02	10.01	#DIV/0!	\$2,747
09-003-034-00	12/13/21	\$68,500	WD	\$68,500	\$16,100	23.50	\$32,220	\$68,500	\$32,220	0.0	0.0	22.13	10.50	#DIV/0!	\$3,095
08-027-003-10	10/27/22	\$75,000	WD	\$75,000	\$26,700	35.60	\$53,400	\$75,000	\$53,400	0.0	0.0	25.00	25.00	#DIV/0!	\$3,000
16-007-010-00	10/01/21	\$115,000	WD	\$115,000	\$28,500	24.78	\$72,000	\$115,000	\$72,000	0.0	0.0	30.00	30.00	#DIV/0!	\$3,833
09-036-010-01	04/05/22	\$109,000	WD	\$109,000	\$29,700	27.25	\$59,480	\$109,000	\$59,480	660.0	1975.5	30.00	30.00	\$165	\$3,633
09-036-002-10	08/26/21	\$100,000	WD	\$100,000	\$22,000	22.00	\$53,431	\$100,000	\$53,431	0.0	0.0	31.43	31.43	#DIV/0!	\$3,182
02-029-012-00	10/18/22	\$95,000	WD	\$95,000	\$33,800	35.58	\$67,640	\$95,000	\$67,640	0.0	0.0	37.00	37.00	#DIV/0!	\$2,568
Totals:		\$922,100		\$922,100	\$273,800	29.69	\$583,971	\$922,100	\$583,971	660.0		295.58	253.94	Average	Average
				Sale. Ratio =>			Average		Average			per Net Acre=>	per Net Acre=>	per FF=>	per SqFt=>
				4.80			\$1,397		\$1,397			3,119.63	3,119.63		
															USING 3100

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt
pine/big manistee																
2411-32-2310	06/23/23	\$129,500	WD	\$129,500	\$33,000	25.48	\$86,364	\$76,288	\$33,152	112.0	0.0	0.00	0.00	\$681	#DIV/0!	#DIV/0!
08-350-004-00	09/07/23	\$235,000	WD	\$235,000	\$97,800	41.62	\$230,144	\$47,480	\$42,624	144.0	0.0	0.00	0.00	\$330	#DIV/0!	#DIV/0!
2411-RS-11	07/24/23	\$275,000	WD	\$275,000	\$106,600	38.76	\$221,922	\$112,278	\$59,200	200.0	0.0	0.00	0.00	\$561	#DIV/0!	#DIV/0!
2411-RV-01	09/18/23	\$156,000	WD	\$156,000	\$77,100	49.42	\$161,670	\$23,930	\$29,600	100.0	0.0	0.00	0.00	\$239	#DIV/0!	#DIV/0!
2411-RV-42	09/01/23	\$400,000	WD	\$400,000	\$222,600	55.65	\$460,747	\$134,793	\$195,540	951.0	0.0	0.00	0.00	\$142	#DIV/0!	#DIV/0!
Totals:		\$1,195,500		\$1,195,500	\$537,100	44.93	\$1,160,847	\$394,769	\$360,116	1,507.0		0.00	0.00	Average	Average	Average
				Sale. Ratio =>				Average				Average		per SqFt=>	per SqFt=>	#DIV/0!
				Std. Dev. =>		11.45		per FF=>		\$262		per Net Ac=>	#DIV/0!			

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt
little manistee																
02-550-016-02	07/29/22	\$20,000	WD	\$20,000	\$10,400	52.00	\$20,700	\$20,000	\$20,700	115.0	0.0	0.00	0.00	\$174	#DIV/0!	#DIV/0!
02-550-026-01	08/04/23	\$95,000	WD	\$95,000	\$25,600	26.95	\$51,612	\$87,668	\$44,280	328.0	0.0	0.00	0.00	\$267	#DIV/0!	#DIV/0!
02-550-034-00	04/30/21	\$195,000	WD	\$195,000	\$75,200	38.56	\$149,209	\$116,851	\$71,060	374.0	0.0	0.00	0.00	\$312	#DIV/0!	#DIV/0!
02-601-004-00	07/02/21	\$19,500	WD	\$19,500	\$9,300	47.69	\$13,230	\$19,500	\$13,230	98.0	0.0	0.00	0.00	\$199	#DIV/0!	#DIV/0!
43-407-001-00	09/24/21	\$68,000	WD	\$68,000	\$18,800	27.65	\$26,730	\$68,000	\$26,730	198.0	132.0	0.60	0.60	\$343	\$113,333	\$2.60
Totals:		\$397,500		\$397,500	\$139,300	35.04	\$261,481	\$312,019	\$176,000	1,113.0		0.60	0.60	Average	Average	Average
				Sale. Ratio =>				Average				Average		per SqFt=>	per SqFt=>	\$11.94
				Std. Dev. =>		11.38		per FF=>		\$280		per Net Ac=>	520,031.67			

Parcel Number SQ FT	Sale Date	Sale Price	Instr.	Adj. Sale \$	ASD WHEN SOLD	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt
02-601-004-00	07/02/21	\$19,500	WD	\$19,500	\$9,300	47.69	\$13,230	\$19,500	\$13,230	98.0	272.0	0.61	0.61	\$199	\$ 31,967	\$0.73
43-407-001-00	09/24/21	\$68,000	WD	\$68,000	\$18,800	27.65	\$26,730	\$68,000	\$26,730	198.0	132.0	0.60	0.60	\$343	\$113,333	\$2.60
09-160-019-00	03/15/23	\$7,500	WD	\$7,500	\$2,700	36.00	\$6,600	\$7,500	\$6,600	100.0	300.0	0.69	0.69	\$75	\$10,885	\$0.25
02-300-001-00	08/16/21	\$13,900	WD	\$13,900	\$3,400	24.46	\$8,000	\$13,900	\$8,000	409.0	402.0	3.78	3.78	\$34	\$3,677	\$0.08
Totals:		\$108,900		\$108,900	\$34,200	31.40	\$54,560	\$108,900	\$54,560	805.0		5.68	5.68			
				Sale. Ratio =>			Average		Average			Average		Average		
				Std. Dev. =>		10.37	per FF=>		per Net Acre=>	\$135		per Net Acre=>	19,175.91	per SqFt=>		\$0.44

50 + AC

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre
08-024-005-00	01/19/22	\$140,000	MLC	\$140,000	\$52,500	37.50	\$98,000	\$140,000	\$98,000	0.0	0.0	70.00	70.00	#DIV/0!	\$2,000
09-035-021-05	11/12/21	\$174,400	WD	\$174,400	\$95,800	54.93	\$186,133	\$174,400	\$186,133	0.0	0.0	109.49	109.49	#DIV/0!	\$1,593
Totals:		\$314,400		\$314,400	\$148,300		\$284,133	\$314,400	\$284,133	0.0		179.49	179.49		
				Sale. Ratio =>		47.17		Average				Average			Average
				Std. Dev. =>		12.33		per FF=>		#DIV/0!		per Net Ac=>	1,751.63		per SqFt=>

using 1750