

ZONE 1 Metes & Bounds & Roadside Plats, also Brentwood Farms, Meadowbrook Manor and River Ridge Estates Land Tables Study

LAND RESIDUAL METHOD																												
Metes & Bounds Lots Up To 1 Acre, Platted Roadside Subs, Brentwood Acres Subdivision, Meadowbrook Manor & River Ridge Estates Subdivision																												
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1				
08-03-530-003	9123 W FRANCES RD	05/04/23	\$167,500	PTA	03-ARM'S LENGTH	\$167,500	\$76,300	45.55	\$174,126	\$13,374	\$20,000	90.0	225.0	1.00	0.47	\$149	\$13,374	\$0.31	90.00		BWA	ZONE 1 RESIDENTIAL	401	PLATTED LOT				
08-04-400-013	8065 N SEYMOUR RD	12/05/23	\$140,000	PTA	03-ARM'S LENGTH	\$140,000	\$57,600	41.14	\$132,486	\$27,514	\$20,000	104.4	208.7	1.00	0.50	\$264	\$27,514	\$0.63	104.35		Z1	ZONE 1 RESIDENTIAL	401	UNDER 1 ACRE				
08-05-300-005	11404 W MT MORRIS RD	08/25/23	\$180,000	PTA	03-ARM'S LENGTH	\$180,000	\$81,300	45.17	\$162,544	\$37,456	\$20,000	229.0	163.6	1.00	0.86	\$164	\$37,456	\$0.86	229.00		Z1	ZONE 1 RESIDENTIAL	401	UNDER 1 ACRE				
08-03-528-016	8407 GALLANT FOX TRL	04/07/23	\$165,000	PTA	03-ARM'S LENGTH	\$165,000	\$92,300	55.94	\$209,864	(\$24,864)	\$20,000	100.0	225.0	1.00	0.52	(\$249)	(\$24,864)	(\$0.57)	0.00		BWA	BRENTWOOD FARMS	401					
08-03-529-009	8596 GALLANT FOX TRL	05/31/23	\$194,900	PTA	03-ARM'S LENGTH	\$194,900	\$86,700	44.48	\$196,023	\$18,877	\$20,000	100.0	200.0	1.00	0.46	\$189	\$18,877	\$0.43	0.00		BWA	BRENTWOOD FARMS	401					
08-03-529-022	8577 TIM TAM TRL	07/19/24	\$225,000	PTA	03-ARM'S LENGTH	\$225,000	\$103,900	46.18	\$207,781	\$37,219	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$37,219	\$0.85	0.00		BWA	BRENTWOOD FARMS	401					
08-22-501-003	5407 N SEYMOUR RD	06/01/23	\$165,000	PTA	03-ARM'S LENGTH	\$165,000	\$83,200	50.42	\$187,663	(\$2,663)	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	(\$2,663)	(\$0.06)	0.00		Riv	RIVER RIDGE ESTATES	401					
08-22-501-003	5407 N SEYMOUR RD	02/01/24	\$200,000	PTA	03-ARM'S LENGTH	\$200,000	\$83,200	41.60	\$187,663	\$32,337	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$32,337	\$0.74	0.00		Riv	RIVER RIDGE ESTATES	401					
08-22-501-009	5467 N SEYMOUR RD	05/12/23	\$200,000	PTA	03-ARM'S LENGTH	\$200,000	\$96,600	48.30	\$217,802	\$2,198	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$2,198	\$0.05	0.00		Riv	RIVER RIDGE ESTATES	401					
08-22-501-026	9481 W COLDWATER RD	08/29/23	\$240,000	PTA	03-ARM'S LENGTH	\$240,000	\$95,600	39.83	\$220,822	\$39,178	\$20,000	200.0	200.0	1.00	0.92	\$196	\$39,178	\$0.90	200.00		Riv	RIVER RIDGE ESTATES	401	LOT				
08-23-578-012	5053 PRESTONWOOD LN	05/25/23	\$345,000	PTA	03-ARM'S LENGTH	\$345,000	\$142,500	41.30	\$325,973	\$39,027	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$39,027	\$0.90	0.00		MEAD1	MEADOWBROOK MAN	401					
08-23-578-044	5082 PRESTONWOOD LN	11/03/23	\$275,000	PTA	03-ARM'S LENGTH	\$275,000	\$119,100	43.31	\$272,518	\$22,482	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$22,482	\$0.52	0.00		MEAD1	MEADOWBROOK MAN	401					
08-23-578-066	8059 PRESTONWOOD CT	03/21/24	\$250,000	PTA	03-ARM'S LENGTH	\$250,000	\$111,100	44.44	\$258,526	\$11,474	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$11,474	\$0.26	0.00		MEAD1	MEADOWBROOK MAN	401					
08-23-578-053	8071 PRESTONWOOD CT	08/13/24	\$240,000	PTA	03-ARM'S LENGTH	\$240,000	\$111,100	46.29	\$222,203	\$37,797	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$37,797	\$0.87	0.00		MEAD1	MEADOWBROOK MAN	401					
08-23-578-061	8084 PRESTONWOOD CT	06/25/24	\$210,000	PTA	03-ARM'S LENGTH	\$210,000	\$91,600	43.62	\$183,160	\$46,840	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$46,840	\$1.08	0.00		MEAD1	MEADOWBROOK MAN	401					
08-23-578-062	8090 PRESTONWOOD CT	04/03/24	\$210,000	PTA	03-ARM'S LENGTH	\$210,000	\$91,600	43.62	\$183,160	\$46,840	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$46,840	\$1.08	0.00		MEAD1	MEADOWBROOK MAN	401					
08-22-501-007	5447 N SEYMOUR RD	09/20/24	\$220,000	PTA	03-ARM'S LENGTH	\$220,000	\$106,800	48.55	\$213,500	\$26,500	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$26,500	\$0.61	0.00		Riv	RIVER RIDGE ESTATES	401					
08-22-502-001	5492 RIVER RIDGE DR	01/02/25	\$220,000	PTA	03-ARM'S LENGTH	\$220,000	\$96,300	43.77	\$192,577	\$47,423	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$47,423	\$1.09	0.00		Riv	RIVER RIDGE ESTATES	401					
08-22-502-006	5440 RIVER RIDGE DR	04/05/24	\$226,000	PTA	03-ARM'S LENGTH	\$226,000	\$113,300	50.13	\$226,562	\$19,438	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$19,438	\$0.45	0.00		Riv	RIVER RIDGE ESTATES	401					
08-22-502-055	5391 MAURA DR	06/07/24	\$165,000	PTA	03-ARM'S LENGTH	\$165,000	\$88,700	53.76	\$177,358	\$7,642	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$7,642	\$0.18	0.00		Riv	RIVER RIDGE ESTATES	401					
08-08-300-001	11426 W STANLEY RD	07/12/24	\$177,000	PTA	03-ARM'S LENGTH	\$177,000	\$82,200	46.44	\$161,910	\$35,090	\$20,000	120.0	275.0	0.76	0.76	\$292	\$46,293	\$1.06	120.00		Z1	ZONE 1 RESIDENTIAL	401	UNDER 1 ACRE				
08-23-579-026	5039 PARKWOOD CT	05/22/23	\$285,000	PTA	03-ARM'S LENGTH	\$285,000	\$115,200	40.42	\$263,582	\$41,418	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$41,418	\$0.95	0.00		MEAD1	MEADOWBROOK MAN	401					
Totals:						\$4,700,400	\$2,126,200	45.23	\$4,577,803	\$562,597	\$440,000	943.4	1497.3	21.76	4.48													
Sale. Ratio =>						45.23	3.63		Average per FF=>	\$596	Average per Net Acre=>	25,857.02	Average per SqFt=>	\$0.59														

19 Parcels are located in the platted subs that calculate to \$24,344 pe lot which is close to the \$24,450 Vacant Land Study
Use the \$25800 that includes several metes & bound in the full study for add acres after the first calcs.

Metes & Bounds Up To 1 Acre and Platted Roadside Subs 24,400 USED FOR 2026 RATES
as well as Brentwood Farms & River Ridge Estates Plats
Net acreage adjusted to 1 on smaller lots for calculation
of this rate. Went with 24,400 pe 1Ac but used 25,800 for add acreage calcs.
Land Residual Method & Vacant Land Study Used/Considered.

Not Used, Very Small Lot

08-22-501-002	9402 HEDDY DR	04/05/24	\$289,900	PTA	03-ARM'S LENGTH	\$289,900	\$98,300	33.91	\$196,535	\$113,365	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$113,365	\$2.60	0.00		Riv	RIVER RIDGE ESTATES	401	
08-03-528-006	8388 GALLANT FOX TRL	12/16/24	\$218,000	PTA	03-ARM'S LENGTH	\$218,000	\$83,700	38.39	\$167,301	\$70,699	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$70,699	\$1.62	0.00		BWA	BRENTWOOD FARMS	401	
08-23-578-007	5073 PRESTONWOOD LN	04/21/23	\$338,000	PTA	03-ARM'S LENGTH	\$338,000	\$122,900	36.36	\$286,946	\$71,054	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$71,054	\$1.63	0.00		MEAD1	MEADOWBROOK MAN	401	
08-22-501-010	5477 N SEYMOUR RD	07/15/24	\$216,500	PTA	03-ARM'S LENGTH	\$216,500	\$75,000	34.64	\$150,022	\$86,478	\$20,000	100.0	200.0	1.00	0.46	\$865	\$86,478	\$1.99	100.00		Riv	RIVER RIDGE ESTATES	401	LOT
08-22-501-001	5355 N SEYMOUR RD	09/12/23	\$219,000	PTA	03-ARM'S LENGTH	\$219,000	\$79,800	36.44	\$179,963	\$59,037	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$59,037	\$1.36	0.00		Riv	RIVER RIDGE ESTATES	401	
08-23-579-020	5032 PARKWOOD CT	08/30/24	\$343,950	PTA	03-ARM'S LENGTH	\$343,950	\$147,800	42.97	\$295,643	\$68,307	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$68,307	\$1.57	0.00		MEAD1	MEADOWBROOK MAN	401	
08-23-578-006	5077 PRESTONWOOD LN	12/05/24	\$277,777	PTA	03-ARM'S LENGTH	\$277,777	\$117,300	42.23	\$234,611	\$63,166	\$20,000	0.0	0.0	1.00	0.00	#DIV/0!	\$63,166	\$1.45	0.00		MEAD1	MEADOWBROOK MAN	401	

Vacant Land Sales Study

Metes & Bounds Lots Up To 1 Acre, Platted Roadside Subs, Brentwood Acres Subdivision, Meadowbrook Manor & River Ridge Estates Subdivision																											
08-01-300-005	7394 W MT MORRIS RD	01/23/23	\$28,000	WD	24-PARTIAL ASSESSMENT	\$28,000	\$19,800	70.71	\$39,985	\$18,000	\$20,000	107.0	404.0	1.00	1.00						Z4	ZONE 1 RESIDENTIAL	401				
08-04-400-026	W MT MORRIS RD	06/30/23	\$30,900	PTA	03-ARM'S LENGTH	\$30,900	\$10,000	32.36	\$20,000	\$30,900	\$20,000	182.00	303.0	1.00	1.00						Z1	ZONE 1 RESIDENTIAL	402				
Sale. Ratio =>						50.59																					
Std. Dev. =>						27.12					\$24,450																

Vacant Land Sales Study

Additional Acres After The First/Large Residential Lots																											
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	(-) 1st Acre	Total Acres	Add Ac	Net Acres	\$ Per Add Acre	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1			
08-05-200-025	NICHOLS RD	03/10/23	\$43,000	WD	03-ARM'S LENGTH	\$43,000	\$16,500	38.37	\$33,000	\$43,000	\$17,200	6.00	5.00	6.00	\$3,440		\$7,167	\$0.16	397.20		Z1	ZONE 1 RESIDENTIAL	402				
08-05-200-027	NICHOLS RD	08/04/23	\$80,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$40,000	\$29,600	74.00	\$60,746	\$40,000	\$14,200	4.71	3.7	4.71	\$3,827		\$8,493	\$0.19	311.00		Z1 08-05-200-028	ZONE 1 RESIDENTIAL	402				
08-05-200-028	NICHOLS RD	08/04/23	\$80,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$40,000	\$29,600	74.00	\$60,750	\$40,000	\$14,200	4.70	3.7	4.70	\$3,838		\$8,511	\$0.20	311.00		Z1 08-05-200-027	ZONE 1 RESIDENTIAL	402				
08-01-100-026	7415 W FRANCES RD	04/30/24	\$60,000	PTA	03-ARM'S LENGTH	\$60,000	\$22,400	37.33	\$44,810	\$60,000	\$34,200	9.27	8.3	9.27	\$4,135		\$6,472				Z4	ZONE 1 RESIDENTIAL	402				
08-05-100-029 & 030	8504 DUFFIELD RD	10/11/24	\$47,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$47,000	\$26,000	55.32	\$52,000	\$47,000	\$21,200	6.00	5.0	6.00	\$4,240		\$7,833				Z1 08-05-100-030	ZONE 1 RESIDENTIAL	402				
Totals:						\$230,000	\$124,100	53.96	\$230,000	\$101,000	25.68																
Sale. Ratio =>						53.96	11.98																				
Std. Dev. =>						11.98					\$3,933	per additional acre after the 1st															

LAND RESIDUAL METHOD

Additional Acres After The First/Large Residential Lots

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	(-) 1st Acre	Total Acres	Add Ac	Net Acres	\$ Per Add		Deliver/PT	Initial Price	Deliver/Year	Actual Price	Per Acre	Other Payable to Sale	Land Table	Class	Home Group
															Acres	Value									
08-02-200-020	8459 MORRISH RD	11/01/23	\$245,000	PTA	03-ARM'S LENGTH	\$245,000	\$97,700	39.88	\$244,108	\$30,762	\$4,962	4.29	3.3	4.29	\$1,508	\$7,171	\$7,171	\$0.16	284.63	Z4		ZONE 1 RESIDENTIAL	401		
08-02-200-023	8489 MORRISH RD	06/07/23	\$230,000	PTA	03-ARM'S LENGTH	\$230,000	\$107,900	46.91	\$240,936	\$18,994	(\$6,806)	4.31	3.3	4.31	(\$2,056)	\$4,407	\$4,407	\$0.10	284.63	Z4		ZONE 1 RESIDENTIAL	401		
08-08-200-009	11011 W MT MORRIS RD	10/16/23	\$225,000	PTA	03-ARM'S LENGTH	\$225,000	\$96,700	42.98	\$213,953	\$69,297	\$43,497	13.75	12.8	13.75	\$3,412	\$5,040	\$5,040	\$0.12	0.00	Z1		ZONE 1 RESIDENTIAL	401		
08-08-400-021	11186 W STANLEY RD	03/15/24	\$250,000	PTA	03-ARM'S LENGTH	\$250,000	\$109,000	43.60	\$239,983	\$31,517	\$5,717	1.50	0.5	1.50	\$11,434	\$21,011	\$21,011	\$0.48	0.00	Z1		ZONE 1 RESIDENTIAL	401		
08-15-100-054	6484 N SEYMOUR RD	10/16/23	\$520,000	PTA	03-ARM'S LENGTH	\$520,000	\$254,300	48.90	\$496,830	\$54,270	\$28,470	4.70	3.7	4.70	\$7,695	\$11,547	\$11,547	\$0.27	413.00	COMM		ZONE 1 RESIDENTIAL	201		
08-06-300-004	12346 W MT MORRIS RD	08/19/24	\$250,000	PTA	03-ARM'S LENGTH	\$250,000	\$103,900	41.56	\$207,842	\$70,158	\$44,358	1.40	0.4	1.40	\$110,895										
08-22-501-022	9441 W COLDWATER RD	01/17/25	\$200,000	PTA	03-ARM'S LENGTH	\$200,000	\$103,300	51.65	\$217,928	\$4,672	(\$21,128)	1.40	0.4	1.40	(\$52,820)										
						\$1,920,000	\$872,800			\$279,670	\$99,070			24.35											
								45.46						\$4,069	Per Add Acres										
								6.38																	

Not Used, very little add land

Not Used, Outlier

08-06-200-015	12215 W FRANCES RD	06/15/23	\$200,000	PTA	03-ARM'S LENGTH	\$200,000	\$125,200	62.60	\$276,824	(\$29,824)	(\$55,624)	10.00	9.0	10.00	(\$6,180)	(\$2,982)	(\$2,982)	(\$0.07)	0.00	Z1		ZONE 1 RESIDENTIAL	401		
08-04-200-038	10172 WILLOWBROOK DR	09/11/24	\$285,000	PTA	03-ARM'S LENGTH	\$285,000	\$94,300	33.09	\$188,672	\$127,008	\$101,208	9.17	8.2	9.17	\$12,388								ZONE 1 RESIDENTIAL	401	
08-05-400-031	8073 NICHOLS RD	05/23/23	\$425,000	PTA	03-ARM'S LENGTH	\$425,000	\$144,700	34.05	\$396,941	\$50,369	\$24,569	1.77	0.8	1.77	\$31,908	\$28,457	\$28,457	\$0.65	250.00	Z1		ZONE 1 RESIDENTIAL	401		
08-05-400-030	8067 NICHOLS RD	06/29/23	\$500,000	PTA	03-ARM'S LENGTH	\$500,000	\$192,700	38.54	\$426,341	\$116,258	\$90,458	8.53	7.5	8.53	\$12,013	\$13,625	\$13,625	\$0.31	0.00	Z1		ZONE 1 RESIDENTIAL	401		
08-06-300-013	12248 W MT MORRIS RD	06/30/23	\$305,000	PTA	03-ARM'S LENGTH	\$305,000	\$110,400	36.20	\$242,470	\$87,150	\$61,350	2.54	1.5	2.54	\$39,838	\$34,311	\$34,311	\$0.79	0.00	Z1		ZONE 1 RESIDENTIAL	401		
08-03-200-015	9091 W FRANCES RD	02/24/23	\$199,500	PTA	03-ARM'S LENGTH	\$199,500	\$74,600	37.39	\$174,279	\$47,821	\$22,021	2.00	1.00	2.00	\$22,021	\$290	\$23,911	\$0.55	165.00	Z4		ZONE 1 RESIDENTIAL	401		
08-06-400-023	12180 W MT MORRIS RD	05/18/23	\$200,000	PTA	03-ARM'S LENGTH	\$200,000	\$74,700	37.35	\$150,115	\$73,095	\$47,295	2.07	1.7	2.07	\$27,821	\$35,312	\$35,312	\$0.81	135.38	Z1		ZONE 1 RESIDENTIAL	401		

ZONE 2 Metes & Bounds & Roadside Plats Land Tables Study

LAND RESIDUAL METHOD		Metes & Bounds Lots Up To 1 Acre & Platted Roadside Subs																							
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effic. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1	
08-21-100-005	10369 W COLDWATER RD	05/10/23	\$210,000	PTA	03-ARM'S LENGTH	\$210,000	\$84,800	40.38	\$187,957	\$42,243	\$20,200	100.0	250.0	1.00	0.57	\$422	\$42,243	\$0.97	100.00	22		ZONE 2 RESIDENTIAL	401	UNDER 1 ACRE	
08-22-200-031	9133 W COLDWATER RD	05/15/23	\$408,000	PTA	03-ARM'S LENGTH	\$408,000	\$149,200	36.57	\$387,257	\$40,943	\$20,200	0.0	0.0	1.00	1.00	#DIV/0!	\$40,943	\$0.94	0.00	22		ZONE 2 RESIDENTIAL	401		
08-22-200-036	5529 N MCKINLEY RD	09/11/23	\$102,000	PTA	03-ARM'S LENGTH	\$102,000	\$39,300	38.53	\$89,247	\$32,953	\$20,200	90.8	249.5	1.00	0.52	\$363	\$32,953	\$0.76	90.75	22		ZONE 2 RESIDENTIAL	401	UNDER 1 ACRE	
08-20-300-016	11330 W CARPENTER RD	08/01/23	\$47,500	PTA	03-ARM'S LENGTH	\$47,500	\$32,100	67.58	\$53,628	\$14,457	\$20,585	0.0	0.0	1.00	1.11	#DIV/0!	\$14,457	\$0.33	0.00	22		ZONE 2 RESIDENTIAL	401		
08-28-200-007	10101 W CARPENTER RD	10/09/23	\$145,000	PTA	03-ARM'S LENGTH	\$145,000	\$55,400	38.21	\$117,633	\$47,567	\$20,200	0.0	0.0	1.00	1.00	#DIV/0!	\$47,567	\$1.09	0.00	22		ZONE 2 RESIDENTIAL	401		
08-15-100-034	6517 N SEYMOUR RD	12/27/24	\$155,000	PTA	03-ARM'S LENGTH	\$155,000	\$65,000	41.94	\$131,476	\$43,724	\$20,200	100.0	435.6	1.00	1.00	\$484	\$43,724	\$2.03	100.00	22		ZONE 2 RESIDENTIAL	401		
08-15-100-060	6506 N SEYMOUR RD	02/28/25	\$280,000	PTA	03-ARM'S LENGTH	\$280,000	\$123,900	44.25	\$256,565	\$46,435	\$23,000	96.0	238.0	1.00	0.53	#DIV/0!	\$46,435	\$0.60	96.00	22		ZONE 2 RESIDENTIAL	401	UNDER 1 ACRE	
08-15-300-027	6141 N SEYMOUR RD	12/02/24	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$124,300	55.24	\$231,582	\$13,618	\$20,200	0.0	0.0	1.00	1.00	\$126	\$13,618	\$0.19	0.00	22		ZONE 2 RESIDENTIAL	401		
08-16-501-026	10381 W STANLEY RD	09/27/24	\$201,000	PTA	03-ARM'S LENGTH	\$201,000	\$109,100	54.28	\$218,188	\$3,012	\$20,200	101.0	200.0	1.00	0.46	\$114	\$3,012	\$0.46	101.00	22		ZONE 2 RESIDENTIAL	401	PLATTED LOT	
08-18-576-008	6121 DUFFIELD RD	06/24/24	\$252,000	PTA	03-ARM'S LENGTH	\$252,000	\$114,700	45.52	\$229,318	\$42,882	\$20,200	125.0	247.0	1.00	0.71	\$343	\$42,882	\$1.39	125.00	22		ZONE 2 RESIDENTIAL	401	PLATTED LOT	
08-10-501-015	7385 GILLETTE RD	04/18/24	\$135,211	PTA	33-TO BE DETERMINED	\$135,211	\$86,600	64.05	\$173,110	(\$17,699)	\$20,200	100.0	367.0	1.00	0.84	#DIV/0!	(\$17,699)	\$0.87	100.00	22		ZONE 2 RESIDENTIAL	401	PLATTED LOT	
08-21-576-001	10120 W CARPENTER RD	06/27/24	\$150,500	PTA	03-ARM'S LENGTH	\$150,500	\$78,500	52.16	\$157,052	\$13,648	\$20,200	197.0	200.0	1.00	0.90	\$69	\$13,648	\$0.35	197.00	22		ZONE 2 RESIDENTIAL	401	PLATTED LOT	
08-21-576-006	10066 W CARPENTER RD	09/16/24	\$212,000	PTA	03-ARM'S LENGTH	\$212,000	\$105,600	49.81	\$211,251	\$20,949	\$20,200	115.7	200.0	1.00	0.53	\$181	\$20,949	\$0.91	115.71	22		ZONE 2 RESIDENTIAL	401	PLATTED LOT	
08-22-200-072	9062 VISTA DEL ARROYA	05/31/24	\$165,000	PTA	03-ARM'S LENGTH	\$165,000	\$88,800	53.82	\$177,576	\$7,624	\$20,200	100.0	249.0	1.00	0.57	\$76	\$7,624	\$0.31	100.00	22		ZONE 2 RESIDENTIAL	401	UNDER 1 ACRE	
08-20-400-013	5195 DILLON RD	01/29/25	\$339,000	PTA	03-ARM'S LENGTH	\$339,000	\$151,700	44.75	\$313,433	\$48,567	\$23,000	0.0	0.0	1.00	1.00	#DIV/0!	\$48,567	\$1.11	0.00	22		ZONE 2 RESIDENTIAL	401		
Totals:						\$3,027,211	\$1,409,000	46.54	\$2,935,273	\$400,923	\$308,985	1,125.5	15.00	11.75											
						Sale Ratio =>	46.54	Average	\$356	Average	\$356	per Net Acre=>	26,728.20	Average	\$0.61										
						Std. Dev. =>	3.09	per FF=>	\$356	per SqFt=>	\$0.61														

Metes & Bounds Up To 1 Acre and Platted Roadside Subs 26,700 USED FOR 2026 RATES
 Net acreage adjusted to 1 on smaller lots for calculation of this rate.
 The Land Residual Study Was Used In This Area Due To Lack Of Vacant Land Sales of 1 Acre or Less.

Outliers																								
08-20-100-010	11455 W COLDWATER RD	03/21/24	\$120,000	PTA	03-ARM'S LENGTH	\$120,000	\$95,700	79.75	\$207,364	(\$66,674)	\$20,690	149.0	333.8	1.00	1.14	(\$447)	(\$66,674)	(\$1.53)	149.00	22		ZONE 2 RESIDENTIAL	401	
08-18-576-014	6199 DUFFIELD RD	05/13/24	\$215,000	PTA	03-ARM'S LENGTH	\$215,000	\$76,400	35.53	\$152,844	\$82,356	\$20,200	125.0	247.0	1.00	0.71	\$659	\$82,356	\$2.67	125.00	22		ZONE 2 RESIDENTIAL	401	PLATTED LOT
08-16-300-005	10400 W COLDWATER RD	04/21/23	\$185,000	PTA	03-ARM'S LENGTH	\$185,000	\$65,200	35.24	\$144,398	\$60,802	\$20,200	145.0	204.0	1.00	0.68	\$419	\$60,802	\$1.40	145.00	22		ZONE 2 RESIDENTIAL	401	UNDER 1 ACRE

Vacant Land Study		No Arms Length Vacan Sales of 1 Acre or Less for 2026 Study																				
Purchased as additional land, lives next door																						
08-18-576-013	DUFFIELD RD	05/13/24	\$15,000	PTA	03-ARM'S LENGTH	\$15,000	\$10,100	67.33	\$20,200	\$15,000	.71 Ac	Purchased as add land adj to residence										401
08-10-200-010	GILLETTE RD	05/04/23	\$12,000	PTA	03-ARM'S LENGTH	\$12,000	\$11,500	95.83	\$23,000	\$12,000	1 ac	Bought as additional land for a fence										

VACANT LAND & RESIDUAL SALES STUDY		Additional Acres After The First/Large Residential Lots																						
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	(-) 1st Acre	Total Acres	Add Ac	Net Acres	\$ Per Add Acre	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1
08-09-400-019	7187 N SEYMOUR RD	02/29/24	\$93,000	PTA	03-ARM'S LENGTH	\$93,000	\$52,400	56.34	\$111,838	\$6,942	(\$20,158)	2.48	1.5	2.48	(\$13,620.27)		\$2,638			22		ZONE 2 RESIDENTIAL	401	
08-10-100-023	9435 W MT MORRIS RD	08/17/23	\$406,000	PTA	03-ARM'S LENGTH	\$406,000	\$193,700	47.71	\$424,426	\$7,129	(\$19,571)	2.53	1.5	2.53	(\$12,791.50)		\$2,818			22		ZONE 2 RESIDENTIAL	401	
08-17-300-006	6188 DUFFIELD RD	10/16/23	\$388,000	PTA	03-ARM'S LENGTH	\$388,000	\$152,800	39.38	\$369,838	\$69,862	\$43,162	10.00	9.0	10.00	\$4,795.78		\$6,986			22		ZONE 2 RESIDENTIAL	401	
08-17-300-007	6146 DUFFIELD RD	01/11/24	\$219,000	PTA	03-ARM'S LENGTH	\$219,000	\$95,400	43.56	\$211,378	\$56,137	\$29,437	9.09	8.1	9.09	\$3,638.69		\$6,176			22		ZONE 2 RESIDENTIAL	401	
08-19-526-001	12125 W COLDWATER RD	08/22/23	\$215,000	PTA	03-ARM'S LENGTH	\$215,000	\$80,300	37.35	\$177,605	\$70,405	\$43,705	4.66	3.7	4.66	\$11,941.26		\$15,108			22		ZONE 2 RESIDENTIAL	401	
08-20-200-028	5491 DILLON RD	04/14/23	\$163,000	PTA	03-ARM'S LENGTH	\$163,000	\$78,900	48.40	\$170,018	\$17,393	(\$9,307)	2.20	1.2	2.20	(\$7,755.83)		\$7,895			22		ZONE 2 RESIDENTIAL	401	
08-09-100-036	7298 NICHOLS RD	12/11/24	\$270,000	PTA	03-ARM'S LENGTH	\$270,000	\$145,200	53.78	\$290,354	\$15,001	(\$11,699)	5.33	4.3	5.33	(\$2,701.85)		\$2,814			22		ZONE 2 RESIDENTIAL	401	
08-10-100-017	7370 N SEYMOUR RD	06/20/24	\$695,000	PTA	03-ARM'S LENGTH	\$695,000	\$303,400	43.65	\$607,094	\$170,166	\$143,466	17.30	16.3	17.30	\$8,801.60		\$9,836			22		ZONE 2 RESIDENTIAL	401	
08-16-400-001	6256 TURNER RD	03/07/25	\$69,000	PTA	03-ARM'S LENGTH	\$69,000	\$43,000	62.32	\$77,180	\$20,820	(\$5,880)	2.50	1.5	2.50	(\$3,920.00)		\$8,328			22		ZONE 2 RESIDENTIAL	401	
08-28-200-018	4567 N SEYMOUR RD	04/02/24	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$74,500	49.67	\$148,982	\$22,093	(\$4,607)	1.25	0.3	1.25	(\$18,428.00)		\$17,674			22		ZONE 2 RESIDENTIAL	401	
08-29-100-012	4272 DUFFIELD RD	07/30/24	\$579,900	PTA	03-ARM'S LENGTH	\$579,900	\$279,600	48.22	\$559,522	\$49,818	\$23,118	3.64	2.6	3.64	\$8,756.82		\$13,686			22		ZONE 2 RESIDENTIAL	401	
						\$3,247,900	\$1,499,200	46.16	\$505,366	\$211,666	50.0													
						Sale Ratio =>	46.16	Average	\$4,235	Per additional acre after the first														
						Std. Dev. =>	5.75	per FF=>	\$4,235	Per additional acre after the first														

2026 Rate For Additional Acres After The First Full Acre \$4,200 Per Additional Acre After 1st

08-18-200-015	6285 DUFFIELD RD	12/01/23	\$35,000	PTA	03-ARM'S LENGTH	\$35,000	\$12,800	36.57	\$25,600	\$35,000	\$8,300	2.00	1.0	2.00	\$8,300.00		\$17,500			22		ZONE 2 RESIDENTIAL	402	
08-18-400-010	12110 W COLDWATER RD	04/14/23	\$35,000	QC	03-ARM'S LENGTH	\$35,000	\$13,900	39.71	\$27,706	\$35,000	\$8,300	2.81	1.8	2.81	\$4,585.64		\$12,456			22		ZONE 2 RESIDENTIAL	402	
08-10-100-037	W MT MORRIS RD	09/25/24	\$38,000	PTA	03-ARM'S LENGTH	\$38,000	\$14,600	38.42	\$29,120	\$38,000	\$11,300	2.53	1.5	2.53	\$7,385.62		\$15,020			22		ZONE 2 RESIDENTIAL	402	
												4.3												
												\$6,429	Per additional acre after the first											

Out of Line with area prices																									
08-09-200-023	7447 N SEYMOUR RD	12/15/23	\$145,000	PTA	03-ARM'S LENGTH	\$145,000	\$39,000	26.90	\$80,200	\$145,000	\$124,800	23.00	22.0	23.00	\$5,672.73	\$6,304	\$6,304	\$0.14	0.00	22		ZONE 2 RESIDENTIAL	402		
08-20-400-033	DILLON RD	08/30/21	\$16,000	PTA	32-SPLIT VACANT	\$16,000	\$8,000	50.00	\$32,100	\$16,000	\$16,000	4.50	4.50	4.50	\$3,555.56	Purchased As Additional Land				22		Bought as Tillable land	ZONE 2 RESIDENTIAL	402	
08-22-100-015	5307 N SEYMOUR RD	10/21/24	\$205,000	PTA	03-ARM'S LENGTH	\$205,000	\$71,700	34.98	\$143,366	\$83,864	\$57,164	1.58	0.6	1.58	\$98,558.62		\$53,078			22		ZONE 2 RESIDENTIAL	4		

ZONE 3 Metes & Bounds & Roadside Plats Land Tables Study

LAND RESIDUAL METHOD		Metes & Bounds Lots Up To 1 Acre & Platted Roadside Subs																										
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1				
08-32-200-013	3452 DILLON RD	11/15/24	\$180,000	PTA	03-ARM'S LENGTH	\$180,000	\$94,600	52.56	\$189,203	\$16,797	\$26,000	0.0	0.0	1.00	1.00	#DIV/0!	\$16,797	\$0.39	0.00	Z3		ZONE 3 RESIDENTIAL	401					
08-34-577-009	9216 W POTTER RD	11/26/24	\$158,000	PTA	03-ARM'S LENGTH	\$158,000	\$69,200	43.80	\$138,410	\$45,590	\$26,000	100.0	200.0	1.00	0.46	\$456	\$99,325	\$2.28	100.00	Z3SUB		ZONE 3 RESIDENTIAL	401	PLATTED LOT				
08-35-576-007	8190 W POTTER RD	06/07/24	\$254,900	PTA	03-ARM'S LENGTH	\$254,900	\$115,400	45.27	\$230,842	\$50,058	\$26,000	90.0	200.0	1.00	0.41	\$556	\$121,206	\$2.78	90.00	Z3SUB		ZONE 3 RESIDENTIAL	401	PLATTED LOT				
Totals:			\$592,900			\$592,900	\$279,200		\$558,455	\$112,445	\$78,000	190.0		3.00	1.87													
							Sale. Ratio =>	47.09								Average												
							Std. Dev. =>	5.15								per FF=>	\$592											
														Average	per Net Acre=>	37,481.67												
																					Average	per SqFt=>	\$0.86					

Metes & Bounds Up To 1 Acre and Platted Roadside Subs 37,000 USED FOR 2026 RATES
 Net acreage adjusted to 1 on smaller lots
 for calculation of this rate.
 Land Residual Method Used due to lack of vacant land sales of 1 Ac or less.

LAND RESIDUAL METHOD		Additional Acres After The First/Large Residential Lots																				\$ Per Add					
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	(-) 1st Acre	Total Acres	Add Ac	Net Acres	Acre	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1			
08-32-100-002	3212 DUFFIELD RD	04/17/23	\$385,000	PTA	03-ARM'S LENGTH	\$385,000	\$175,500	45.58	\$391,309	\$32,091	(\$4,909)	5.00	4.0	5.00	(\$1,227.25)	\$6,418	\$6,418	\$0.15	0.00	Z3		ZONE 3 RESIDENTIAL	401				
08-32-576-001	3192 DILLON RD	08/22/23	\$193,000	PTA	03-ARM'S LENGTH	\$193,000	\$75,400	39.07	\$158,636	\$62,720	\$25,720	1.76	0.8	1.76	\$33,842.11	\$35,636	\$35,636	\$0.82	0.00	Z3SUB		ZONE 3 RESIDENTIAL	401				
08-32-100-030	11435 W PIERSON RD	08/04/23	\$52,000	PTA	03-ARM'S LENGTH	\$52,000	\$19,500	37.50	\$38,927	\$52,000	\$15,000	5.2	4.2	5.17	\$3,571.43	\$10,058	\$10,058	\$0.23	0.00	Z3		ZONE 3 RESIDENTIAL	401				
08-34-100-004	WOODRIDGE DR	08/27/23	\$202,500	PTA	19-MULTI PARCEL ARM'S LENGTH	\$202,500	\$49,300	24.35	\$139,004	\$202,500	\$165,500	44.8	43.8	44.84	\$3,778.54	\$4,516	\$4,516	\$0.10	0.00	Z3		ZONE 3 RESIDENTIAL	402	.84 acres in City included			
08-32-200-033	3314 DILLON RD	05/24/24	\$325,000	PTA	03-ARM'S LENGTH	\$325,000	\$126,100	38.80	\$252,120	\$101,980	\$64,980	2.00	1.00	2.00	\$64,980.00												
08-32-400-020	11040 W POTTER RD	01/02/25	\$218,500	PTA	03-ARM'S LENGTH	\$218,500	\$94,200	43.11	\$188,933	\$89,171	\$52,171	11.84	10.84	11.84	\$4,812.82	#DIV/0!	\$50,990	\$1.17	0.00	Z3		ZONE 3 RESIDENTIAL	401				
08-33-400-019	10150 W POTTER RD	02/19/25	\$729,900	PTA	03-ARM'S LENGTH	\$729,900	\$436,200	59.76	\$880,998	(\$42,693)	(\$79,693)	22.83	21.83	22.83	(\$3,650.62)	#DIV/0!	\$7,531	\$0.17	0.00	Z3		ZONE 3 RESIDENTIAL	401				
08-32-400-037	3243 DILLON RD	07/02/24	\$85,900	PTA	03-ARM'S LENGTH	\$85,900	\$20,800	24.21	\$41,500	\$85,900	\$48,900	6.00	5.00	6.00	\$9,780.00												
						\$2,191,800	\$997,000			\$583,669	\$287,669	91.4		99.44													
							Sale. Ratio =>	45.49								3,146.33 Per Additional Acre After 1st											
							Std. Dev. =>	15.11																			

2026 Rate For Additional Acres After The First Full Acre \$3,200 Per Additional Acre After 1st
 The Land Residual Sales Study Shows A Value of \$3,146 Per Additional Acre.

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1
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ZONE 5 Metes & Bounds & Roadside Plats Land Tables Study

LAND RESIDUAL METHOD																									
Metes & Bounds Lots Up To 1 Acre & Platted Roadside Subs																									
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1	
08-24-200-033	5305 N ELMS RD	03/17/23	\$200,000	PTA	03-ARM'S LENGTH	\$200,000	\$92,700	46.35	\$221,818	\$4,182	\$26,000	124.0	351.0	1.00	1.00	\$34	\$4,182	\$0.10	124.00	Z5		ZONE 5 RESIDENTIAL	401		
08-12-100-015	7403 JOHNSON RD	01/30/24	\$100,000	PTA	03-ARM'S LENGTH	\$100,000	\$41,900	41.90	\$95,659	\$28,341	\$25,000	100.0	319.8	1.00	0.73	\$283	\$28,341	\$0.65	100.00	Z5		ZONE 5 RESIDENTIAL	401	UNDER 1 ACRE	
08-13-300-014	6120 JOHNSON RD	10/06/23	\$239,900	PTA	03-ARM'S LENGTH	\$239,900	\$106,600	44.44	\$232,017	\$32,883	\$25,000	100.0	300.0	1.00	0.69	\$329	\$32,883	\$0.75	100.00	Z5		ZONE 5 RESIDENTIAL	401	UNDER 1 ACRE	
08-14-400-042	8170 W COLDWATER RD	05/31/23	\$275,000	PTA	03-ARM'S LENGTH	\$275,000	\$151,500	55.09	\$296,451	\$3,549	\$25,000	155.0	275.0	1.00	1.00	\$23	\$3,549	\$0.08	0.00	Z5		ZONE 5 RESIDENTIAL	401		
08-14-551-008	8312 W COLDWATER RD	10/16/23	\$199,900	PTA	03-ARM'S LENGTH	\$199,900	\$80,900	40.47	\$180,841	\$44,059	\$25,000	100.0	260.0	1.00	0.60	\$441	\$44,059	\$1.01	100.00	Z5		ZONE 5 RESIDENTIAL	401	PLATTED LOT	
08-23-100-018	5469 DELAND RD	05/01/23	\$215,000	PTA	03-ARM'S LENGTH	\$215,000	\$112,000	52.09	\$235,003	\$4,997	\$25,000	100.0	265.0	1.00	0.61	\$50	\$4,997	\$0.11	100.00	Z5		ZONE 5 RESIDENTIAL	401	UNDER 1 ACRE	
08-23-200-002	5500 DELAND RD	06/27/23	\$250,000	PTA	03-ARM'S LENGTH	\$250,000	\$106,200	42.48	\$230,982	\$44,018	\$25,000	100.0	222.0	1.00	0.51	\$440	\$44,018	\$1.01	100.00	Z5		ZONE 5 RESIDENTIAL	401	UNDER 1 ACRE	
08-23-400-011	5066 DELAND RD	02/29/24	\$130,000	PTA	03-ARM'S LENGTH	\$130,000	\$61,000	46.92	\$130,631	\$24,369	\$25,000	100.0	330.0	1.00	0.76	\$244	\$24,369	\$0.56	100.00	Z5		ZONE 5 RESIDENTIAL	401	UNDER 1 ACRE	
08-23-577-009	8121 W CARPENTER RD	11/20/23	\$189,900	PTA	03-ARM'S LENGTH	\$189,900	\$87,600	46.13	\$195,743	\$19,157	\$25,000	100.0	200.0	1.00	0.46	\$192	\$19,157	\$0.44	100.00	Z5		ZONE 5 RESIDENTIAL	401	PLATTED LOT	
08-24-576-020	7054 HICKORY ST	11/13/23	\$199,900	PTA	03-ARM'S LENGTH	\$199,900	\$87,700	43.87	\$190,342	\$34,558	\$25,000	92.0	403.0	1.00	0.85	\$376	\$34,558	\$0.79	92.00	Z5		ZONE 5 RESIDENTIAL	401	UNDER 1 ACRE	
08-12-100-010	7451 JOHNSON RD	06/28/24	\$192,000	PTA	03-ARM'S LENGTH	\$192,000	\$80,400	41.88	\$160,876	\$56,124	\$25,000	82.5	154.8	1.00	0.29	\$680	\$191,549	\$4.40	82.50	Z5		ZONE 5 RESIDENTIAL	401	UNDER 1 ACRE	
08-14-551-003	8368 W COLDWATER RD	06/17/24	\$184,000	WD	03-ARM'S LENGTH	\$184,000	\$110,600	60.11	\$221,256	(\$12,256)	\$25,000	100.0	350.0	1.00	0.80	\$123	(\$15,263)	(\$0.35)	100.00	Z5		ZONE 5 RESIDENTIAL	401	PLATTED LOT	
08-22-400-003	9096 W CARPENTER RD	08/15/24	\$235,000	PTA	03-ARM'S LENGTH	\$235,000	\$111,000	47.23	\$222,016	\$37,984	\$25,000	100.0	360.0	1.00	0.83	\$380	\$45,985	\$1.06	100.00	Z5		ZONE 5 RESIDENTIAL	401	UNDER 1 ACRE	
08-23-200-032	8227 W COLDWATER RD	08/22/24	\$277,500	PTA	03-ARM'S LENGTH	\$277,500	\$142,900	51.50	\$285,790	\$16,710	\$25,000	100.0	350.0	1.00	0.80	\$167	\$20,809	\$0.48	100.00	Z5		ZONE 5 RESIDENTIAL	401	UNDER 1 ACRE	
08-23-577-002	8199 W CARPENTER RD	06/05/24	\$264,900	PTA	03-ARM'S LENGTH	\$264,900	\$101,700	38.39	\$203,369	\$86,531	\$25,000	100.0	200.0	1.00	0.46	\$865	\$188,521	\$4.33	100.00	Z5		ZONE 5 RESIDENTIAL	401	PLATTED LOT	
08-24-576-031	7110 HICKORY ST	01/06/25	\$230,000	PTA	03-ARM'S LENGTH	\$230,000	\$110,400	48.00	\$227,517	\$29,483	\$27,000	92.0	404.0	1.00	0.85	\$320	\$34,564	\$0.79	92.00	Z5		ZONE 5 RESIDENTIAL	401	UNDER 1 ACRE	
Totals:						\$3,383,000	\$3,383,000	\$1,585,100	\$3,331,311	\$454,689	\$403,000	1,645.5	16.00	11.24	Average Sale Ratio => 1.17	Average per FF=> \$276	Average per Net Acre=> 28,418.06	Average per SqFt=> \$0.65							

Metes & Bounds Up To 1 Acre and Platted Roadside Subs 28,400 USED FOR 2026 RATES
 Net acreage adjusted to 1 on smaller lots for calculation of this rate.
 The Land Residual Study Was Used in This Area Due To Lack Of Vacant Land Sales of 1 Acre or Less.

Vacant Land Sales 1 Up To 1 Acre																								
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1
08-12-200-016	7181 W MT MORRIS RD	12/18/23	\$28,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$28,000	\$39,000	139.29	\$78,000	\$28,000	\$78,000	100.0	310.0	1.00	0.71	\$5	\$28,000	\$0.64	0.00	Z5		08-12-200-017, 08-12-200-018		

LAND RESIDUAL METHOD																									
Additional Acres After The First/Large Residential Lots																									
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	LR (-) 1st Acre	Total Acres	Add Ac	Net Acres	\$ Per Add Acre	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1	
08-12-300-041	7245 JOHNSON RD	02/14/24	\$410,000	PTA	03-ARM'S LENGTH	\$410,000	\$193,900	47.29	\$422,415	\$17,555	(\$10,845)	2.42	1.42	2.42	(\$7,637.32)	\$193	\$7,254	\$0.17	214.12	Z5		ZONE 5 RESIDENTIAL	401		
08-13-501-008	6423 JOHNSON RD	03/22/24	\$170,000	PTA	03-ARM'S LENGTH	\$170,000	\$82,100	48.29	\$177,682	\$21,168	(\$7,232)	2.10	1.10	2.10	(\$6,574.55)	\$223	\$10,080	\$0.23	0.00	Z5		ZONE 5 RESIDENTIAL	401		
08-24-100-001	7513 W COLDWATER RD	07/26/23	\$175,000	PTA	03-ARM'S LENGTH	\$175,000	\$63,200	36.11	\$136,048	\$67,452	\$39,052	2.00	1.00	2.00	\$39,052.00	\$234	\$33,726	\$0.77	0.00	Z5		ZONE 5 RESIDENTIAL	401		
08-12-100-044	7395 JOHNSON RD	08/12/24	\$119,000	PTA	03-ARM'S LENGTH	\$119,000	\$72,800	61.18	\$145,794	\$2,056	(\$26,344)	2.10	1.10	2.10	(\$23,949.09)	\$0	\$0	\$0.00	165.00	Z5		ZONE 5 RESIDENTIAL	401		
08-24-400-002	7179 W CARPENTER RD	11/07/24	\$145,000	PTA	03-ARM'S LENGTH	\$145,000	\$46,600	32.14	\$93,482	\$121,773	\$93,373	13.93	12.93	13.93	\$7,221.42	#DIV/0!	\$0	\$0.00	0.00	Z5		ZONE 5 RESIDENTIAL	401		
Totals:						\$1,019,000	\$458,600	45.00	\$1,019,000	\$230,004	\$88,004	22.55	17.55	22.55	\$5,014.47	\$5,014.47	\$5,014.47	\$5,014.47	\$5,014.47						
Sale Ratio => 11.43						\$5,014.47 Per Additional Acre After 1st																			

VACANT LAND SALES STUDY																									
Additional Acres After The First/Large Residential Lots																									
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	LR (-) 1st Acre	Total Acres	Add Ac	Net Acres	\$ Per Add Acre	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1	
08-12-300-040	7239 JOHNSON RD	10/02/23	\$74,999	PTA	03-ARM'S LENGTH	\$74,999	\$23,400	31.20	\$46,800	\$74,999	\$46,599	9.00	8.00	9.00	\$5,824.88	#REF!	\$8,333	\$0.19	66.00	Z5		ZONE 5 RESIDENTIAL	402	0	
08-12-528-045	7128 PARRIDGE DR	07/26/24	\$33,000	PTA	03-ARM'S LENGTH	\$33,000	\$19,500	59.09	\$39,000	\$33,000	\$4,600	5.00	4.00	5.00	\$1,150.00	#DIV/0!	\$0	\$0.00	0.00	Z5		ZONE 5 RESIDENTIAL	402	0	
Totals:						\$107,999	\$42,900	39.72	\$85,800	\$107,999	\$193,799	14.00	12.00	14.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Sale Ratio => #REF!						\$16,150 Per Additional Acre After 1st																			

2026 Rate For Additional Acres After The First Full Acre \$5,000 Per Additional Acre After 1st
 The Land Residual Study Shows A Value of \$5,014.
 The Vacant Land Sales Study is only 2 sales and Shows A Value of \$16,150 Per Additional Acre,
 The Land Residual Study seems more reliable and is used for 2026.

Includes Polebarn & Shed																								
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	LR (-) 1st Acre	Total Acres	Add Ac	Net Acres	\$ Per Add Acre	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1
08-15-400-037	N MCKINLEY RD	12/22/23	\$46,000	PTA	03-ARM'S LENGTH	\$46,000	\$26,800	58.26	\$54,926	\$17,719	(\$9,281)	1.47	0.47	1.47	(\$19,746.81)	#REF!	#REF!	#REF!	198.00	Z2		ZONE 5 RESIDENTIAL	401	

More of a Recreation Land Purchase																									
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	LR (-) 1st Acre	Total Acres	Add Ac	Net Acres	\$ Per Add Acre	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1	
08-24-300-037	7419 W CARPENTER RD	03/08/24	\$132,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$132,000	\$35,000	26.52	\$74,185	\$132,000	\$105,000	8.91	7.91	8.91	\$13,274.34	#REF!	\$14,815	\$0.34	0.00	Z5		08-24-300-038	ZONE 5 RESIDENTIAL	402	0

Not Considered, Questionable Information																									
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	LR (-) 1st Acre	Total Acres	Add Ac	Net Acres	\$ Per Add Acre	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1	
08-12-200-016	7181 W MT MORRIS RD	12/18/23	\$28,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$28,000	\$39,000	139.29	\$78,000	\$28,000	\$78,000	0.0	0.0	2.13	0.71	#DIV/0!	\$13,146	\$0.30	0.00	Z5		08-12-200-017, 08-12-200-018	ZONE 5 RESIDENTIAL	402	0
08-12-400-011	W STANLEY RD	11/04/22	\$25,000	LC	33-TO BE DETERMINED	\$25,000	\$0	0.00	\$32,750	\$25,000	\$32,750	0.0	0.0	1.31	1.31	#DIV/0!	\$19,084	\$0.44	0.00	Z1			ZONE 5 RESIDENTIAL	402	0

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effic. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1
LAND RESIDUAL STUDY																								
PER LOT VALUE LAND STUDY FOR:						GRANRICH ESTATES AREA & APPLE HILL ESTATES SUBDIVISIONS																		
08-23-501-023	8505 WESLEY DR	10/31/23	\$257,500	PTA	03-ARM'S LENGTH	\$257,500	\$113,900	44.23	\$244,217	\$37,583	\$24,300	110.0	214.0	1.00	0.54	\$342	\$37,583	\$0.86	0.00	AHE#1	APPLE HILL ESTATES	401		
08-23-552-008	8488 APPLE BLOSSOM LN	08/21/23	\$260,000	PTA	03-ARM'S LENGTH	\$260,000	\$113,300	43.58	\$242,955	\$41,345	\$24,300	90.0	275.0	1.00	0.57	\$459	\$41,345	\$0.95	0.00	AHE#1	APPLE HILL ESTATES	401		
08-23-553-024	8428 APPLE BLOSSOM LN	06/21/23	\$273,000	PTA	03-ARM'S LENGTH	\$273,000	\$114,800	42.05	\$253,409	\$43,891	\$24,300	145.0	141.2	1.00	0.47	\$303	\$43,891	\$1.01	145.00	AHE#1	APPLE HILL ESTATES	401	LOT	
08-23-554-016	8353 APPLE BLOSSOM LN	08/10/23	\$300,000	PTA	03-ARM'S LENGTH	\$300,000	\$125,800	41.93	\$269,515	\$54,785	\$24,300	100.0	197.0	1.00	0.45	\$548	\$54,785	\$1.26	0.00	AHE#1	APPLE HILL ESTATES	401		
08-22-526-025	5303 CONESTOGA DR	06/01/23	\$225,000	PTA	03-ARM'S LENGTH	\$225,000	\$115,300	51.24	\$254,213	(\$4,913)	\$24,300	121.0	158.0	1.00	0.44	(\$41)	(\$4,913)	(\$0.11)	0.00	GrEst	GRANRICH ESTATES AREA	401		
08-22-526-069	9156 PINE BLUFF DR	05/03/23	\$285,000	PTA	03-ARM'S LENGTH	\$285,000	\$122,500	42.98	\$270,017	\$39,283	\$24,300	123.0	152.0	1.00	0.40	\$319	\$39,283	\$0.90	0.00	GrEst	GRANRICH ESTATES AREA	401		
08-22-551-003	5073 CEDARDALE LN	11/20/23	\$219,900	PTA	03-ARM'S LENGTH	\$219,900	\$93,800	42.66	\$208,956	\$35,244	\$24,300	120.0	185.0	1.00	0.51	\$294	\$35,244	\$0.81	0.00	GrEst	GRANRICH ESTATES AREA	401		
08-22-553-013	9272 W CARPENTER RD	10/30/23	\$235,000	PTA	03-ARM'S LENGTH	\$235,000	\$117,200	49.87	\$259,652	(\$352)	\$24,300	100.0	200.0	1.00	0.46	(\$4)	(\$352)	(\$0.01)	100.00	GrEst	GRANRICH ESTATES AREA	401	LOT	
08-22-576-005	9210 W CARPENTER RD	07/21/23	\$205,000	PTA	03-ARM'S LENGTH	\$205,000	\$92,300	45.02	\$205,864	\$23,436	\$24,300	100.0	200.0	1.00	0.46	\$234	\$23,436	\$0.54	0.00	GrEst	GRANRICH ESTATES AREA	401		
08-22-577-001	5028 TAHQUAMENON TRL	07/21/23	\$203,000	PTA	03-ARM'S LENGTH	\$203,000	\$85,900	42.32	\$191,626	\$35,674	\$24,300	100.0	200.0	1.00	0.46	\$357	\$35,674	\$0.82	0.00	GrEst	GRANRICH ESTATES AREA	401		
08-23-501-019	8465 WESLEY DR	01/15/25	\$237,000	WD	03-ARM'S LENGTH	\$237,000	\$122,200	51.56	\$258,647	\$5,853	\$27,500	100.0	214.0	1.00	0.49	\$59	\$5,853	\$0.13	100.00	AHE#1	APPLE HILL ESTATES	401	LOT	
08-22-526-033	5232 TAHQUAMENON TRL	10/22/24	\$249,900	PTA	03-ARM'S LENGTH	\$249,900	\$112,600	45.06	\$225,233	\$48,967	\$24,300	0.0	0.0	1.00	0.00	#DIV/0!	\$48,967	\$1.12	0.00	GrEst	GRANRICH ESTATES AREA	401		
08-22-526-046	9117 PINE BLUFF DR	06/26/24	\$345,000	PTA	03-ARM'S LENGTH	\$345,000	\$177,000	51.30	\$354,030	\$15,270	\$24,300	0.0	0.0	1.00	0.00	#DIV/0!	\$15,270	\$0.35	0.00	GrEst	GRANRICH ESTATES AREA	401		
08-22-577-057	5039 CHICKASAW TRL	02/25/25	\$235,000	PTA	03-ARM'S LENGTH	\$235,000	\$116,900	49.74	\$239,150	\$23,350	\$27,500	0.0	0.0	1.00	0.00	#DIV/0!	\$23,350	\$0.54	0.00	GrEst	GRANRICH ESTATES AREA	401		
08-22-577-095	5104 CHICKASAW TRL	06/28/24	\$220,000	PTA	03-ARM'S LENGTH	\$220,000	\$107,600	48.91	\$216,058	\$28,242	\$24,300	0.0	0.0	1.00	0.00	#DIV/0!	\$28,242	\$0.65	0.00	GrEst	GRANRICH ESTATES AREA	401		
Totals:			\$3,750,300			\$3,750,300	\$1,731,100		\$3,693,542	\$427,658	\$370,900	1,209.0	15.00	5.25										
								Sale. Ratio =>	46.16			Average		Average		Average		Average						
								Std. Dev. =>	#REF!			per FF=>	\$354	per Net Acre=>	28,510.53			per SqFt=>	\$0.65					
								Std. Dev. =>	0.49															

Includes Developments: Granrich Estates, Parkside Sub, Ponderosa, Apple Hill Estates, Apple Hill North

Lot Value For Granrich Estates Area & Apple Hill Estates 28,500 USED FOR 2026 RATES
Both are older, high density developments, located on the East side, near the river.

																					<u>Reason</u>			
not used	08-22-577-002	5040 TAHQUAMENON TRL	06/07/22	\$205,000	PTA	03-ARM'S LENGTH	\$205,000	\$74,600	36.39	\$189,842	\$35,158	\$20,000	100.0	460.0	1.06	1.06	\$352	\$33,168	\$0.76	100.00	GrEst Includes Add Land	GRANRICH ESTATES		
	08-22-577-003	5050 TAHQUAMENON TRL	07/20/22	\$235,000	PTA	03-ARM'S LENGTH	\$235,000	\$74,400	31.66	\$192,541	\$62,459	\$20,000	100.0	697.0	1.60	1.60	\$625	\$39,037	\$0.90	100.00	GrEst Includes Add Land	GRANRICH ESTATES		
	08-22-577-125	9276 NAVAJO TRL	09/28/21	\$270,000	PTA	03-ARM'S LENGTH	\$270,000	\$81,100	30.04	\$206,571	\$83,429	\$20,000	85.0	317.7	1.00	0.62	\$982	\$83,429	\$1.92	85.00	GrEst Outlier	GRANRICH ESTATES		
	08-27-501-005	4473 CEDARDALE LN	03/24/23	\$240,000	PTA	03-ARM'S LENGTH	\$240,000	\$81,200	33.83	\$192,602	\$67,398	\$20,000	100.0	226.5	1.00	0.52	\$674	\$67,398	\$1.55	100.00	GrEst Outlier	GRANRICH ESTATES	401	LOT

Land Residual Sales Study

PER LOT VALUE LAND STUDY FOR:

AMBLESIDE SUBDIVISION & THE NEEDLES SUBDIVISION

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1
08-22-503-019	9464 PINE NEEDLE TRL	01/13/23	\$330,000	PTA	03-ARM'S LENGTH	\$330,000	\$143,700	43.55	\$319,240	\$35,760	\$25,000	224.6	131.9	1.00	0.68	\$159	\$35,760	\$1.21	224.63	NDLS		NEEDLES, THE	401	
08-34-501-001	3498 AMBLESIDE DR	08/18/23	\$320,000	PTA	03-ARM'S LENGTH	\$320,000	\$135,100	42.22	\$313,541	\$35,459	\$29,000	100.0	210.0	1.00	0.48	\$355	\$35,459	\$0.81	0.00	Amble		AMBLESIDE	401	
08-34-501-023	3451 AMBLESIDE DR	10/04/24	\$450,000	PTA	03-ARM'S LENGTH	\$450,000	\$199,200	44.27	\$398,415	\$80,585	\$29,000	0.0	0.0	1.00	0.00	#DIV/0!	\$80,585	\$1.85	0.00	Amble		AMBLESIDE	401	
Totals:			\$1,100,000			\$1,100,000	\$478,000		\$1,031,196	\$151,804	\$83,000	324.6		3.00	1.16									
						Sale. Ratio =>		43.45							Average									
						Std. Dev. =>		4.74							per FF=>	\$468								
												Average	per Net Acre=>	50,601.33										
												Average	per SqFt=>	\$1.16										

Vacant Land Sales Study

PER LOT VALUE LANAMBLESIDE SUBDIVISION & THE NEEDLES SUBDIVISION

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	LOTS	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1
08-21-527-021	9565 PINE NEEDLE TRL	05/03/24	\$40,000	PTA	03-ARM'S LENGTH	\$40,000	\$0	0.00	\$39,000	\$40,000	\$39,000	135.0	216.0	1.00		#DIV/0!	\$0	\$0.00	135.00	NDLS		NEEDLES, THE	402	LOT

Lot Value For Ambleside & The Needles Subdivisions 40,000 USED FOR 2026 RATES
Both are Newer developments, located on the Western Side of the Township and similar

Land residual study was done, Showing a Lot Value of \$50,600, the vacant land sale Showed \$40,000..
 Both Studies seem Reliable but the actual vacant land Was Used.

Not Used, for Ref Only

08-21-527-022	9557 PINE NEEDLE TRL	3/28/2025	\$40,000	PTA	03-ARM'S LENGTH	\$40,000	\$0	0.00	\$39,000	\$40,000	\$39,000				\$1									
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Outlier

08-34-504-005	3438 WOODRIDGE DR	07/19/24	\$470,000	PTA	03-ARM'S LENGTH	\$470,000	\$167,100	35.55	\$334,133	\$164,867	\$29,000	0.0	0.0	1.00	0.00	#DIV/0!	\$164,867	\$3.78	0.00	Amble		AMBLESIDE	401	
08-22-503-012	9524 PINE NEEDLE TRL	04/24/24	\$380,000	PTA	03-ARM'S LENGTH	\$380,000	\$140,000	36.84	\$279,928	\$129,072	\$29,000	0.0	0.0	1.00	0.00	#DIV/0!	\$129,072	\$2.96	0.00	NDLS		NEEDLES, THE	401	
Much of the residual value seems to come from finish in basement & amenities																								
08-34-504-012	3376 WOODRIDGE DR	05/09/24	\$500,000	WD	03-ARM'S LENGTH	\$500,000	\$224,000	44.80	\$448,052	\$80,948	\$29,000	0.0	0.0	1.00	0.00	#DIV/0!	\$80,948	\$1.86	0.00	Amble		AMBLESIDE	401	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1
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Land Residual Study PER LOT VALUE LAND STUDY FOR: **HIGH END SUBS - EAST TOWNSHIP**

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	LOTS	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1
08-22-578-001	9038 TWIN OAKS	09/29/23	\$322,000	PTA	03-ARM'S LENGTH	\$322,000	\$149,200	46.34	\$332,458	\$21,542	\$32,000	111.6	199.8	1.00	0.51	\$193	\$21,542	\$0.49	111.60	TOaks		SUBS HIGH END - EAST TOWNSHIP	401	LOT
08-36-506-010	3251 FIELDSTONE DR	09/26/24	\$395,000	PTA	03-ARM'S LENGTH	\$395,000	\$188,000	47.59	\$375,910	\$51,090	\$32,000	0.0	0.0	1.00	0.00	#DIV/0!	\$51,090	\$1.17	0.00	Krys2		SUBS HIGH END - EAST TOWNSHIP	401	
08-36-553-008	3221 WOOD VALLEY DR	04/21/23	\$240,000	PTA	03-ARM'S LENGTH	\$240,000	\$87,800	36.58	\$219,635	\$52,365	\$32,000	108.0	190.0	1.00	0.47	\$485	\$52,365	\$1.20	0.00	Z3RVR		SUBS HIGH END - EAST TOWNSHIP	401	
Totals:			\$957,000			\$957,000	\$425,000		\$928,003	\$124,997	\$96,000	219.6		3.00	0.98									
								Sale. Ratio =>	44.41			Average		Average		Average								
								Std. Dev. =>	0.89			per FF=>	\$569	per Net Acre=>	41,665.67	per SqFt=>	\$0.96							

Includes Developments: Krystal Kreek, Thornridge, Twin Oaks, Pleasant Woods, Woodhaven Estates, Evening Shadows, Shadowland, Flushing Gold & Country Club

Not Used																					Reason			
08-36-553-015	3423 LONGVIEW DR	09/14/22	\$270,000	PTA	03-ARM'S LENGTH	\$270,000	\$90,600	33.56	\$220,504	\$76,496	\$27,000	91.0	349.4	1.00	0.73	\$841	\$76,496	\$2.41	91.00	Z3RVR		SUBS HIGH END	401	LOT

Lot Value For HIGH END SUBS - EAST TOWNSHIP 41,600 USED FOR 2026 RATES
 Newer, High Priced, Built Out Developments, East Side of Township
 Land Residual Study Used Due To Lack Of Vacant Land Sales

Larger Lot																								
08-36-506-005	3295 FIELDSTONE DR	09/08/23	\$730,000	PTA	03-ARM'S LENGTH	\$730,000	\$299,800	41.07	\$635,822	\$126,178	\$32,000	70.0	897.0	1.00	1.44	\$1,803	\$126,178	\$2.90	0.00	Krys2		SUBS HIGH END - EAST TOWNSHIP	401	

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	SITE	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Land Table	Class	Rate Group 1
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Land Residual Study PER SITE VALUE LAND STUDY Hyde Park Condos and Devonshire Commons Site Condo Developments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	SITE	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	er Parcels in	Land Table	Class	Rate Group 1
08-36-677-115	7019 STRATFORD LN	06/01/22	\$165,000	PTA	03-ARM'S LENGTH	\$165,000	\$63,900	38.73	\$146,173	\$29,527	\$10,700	0.0	0.0	1.00	1.00	#DIV/0!	#DIV/0!	#DIV/0!	0.00	HYDE		DEVONSHIRE COMMONS CONDOS	401	
08-36-676-211	7068 CAMBRIDGE DR	01/12/24	\$218,000	PTA	03-ARM'S LENGTH	\$218,000	\$98,800	45.32	\$227,435	\$7,565	\$17,000	0.0	0.0	1.00	0.00	#DIV/0!	\$7,565	\$0.17	0.00	HYDE		HYDE PARK CONDOS	401	
08-36-676-212	7070 CAMBRIDGE DR	03/01/24	\$240,000	PTA	03-ARM'S LENGTH	\$240,000	\$115,000	47.92	\$259,838	(\$2,838)	\$17,000	0.0	0.0	1.00	0.00	#DIV/0!	(\$2,838)	(\$0.07)	0.00	HYDE		HYDE PARK CONDOS	401	
08-36-676-219	3410 WYNDHAM DR	01/12/24	\$217,000	PTA	03-ARM'S LENGTH	\$217,000	\$98,800	45.53	\$227,435	\$6,565	\$17,000	0.0	0.0	1.00	0.00	#DIV/0!	\$6,565	\$0.15	0.00	HYDE		HYDE PARK CONDOS	401	
08-36-676-240	7046 KINGS WAY	07/07/23	\$192,000	PTA	03-ARM'S LENGTH	\$192,000	\$82,900	43.18	\$188,755	\$20,245	\$17,000	0.0	0.0	1.00	0.00	#DIV/0!	\$20,245	\$0.46	0.00	HYDE		HYDE PARK CONDOS	401	
08-36-676-077	7170 KINGS WAY	03/29/25	\$262,500	PTA	03-ARM'S LENGTH	\$262,500	\$119,900	45.68	\$255,805	\$22,695	\$16,000	0.0	0.0	1.00	0.00	#DIV/0!	\$22,695	\$0.52	0.00	HYDE		HYDE PARK CONDOS	401	
08-36-676-088	7241 KINGS WAY	09/03/24	\$210,000	PTA	03-ARM'S LENGTH	\$210,000	\$98,100	46.71	\$196,239	\$30,761	\$17,000	0.0	0.0	1.00	0.00	#DIV/0!	\$30,761	\$0.71	0.00	HYDE		HYDE PARK CONDOS	401	
Totals:			\$1,504,500			\$1,504,500	\$677,400		\$1,501,680	\$114,520	\$111,700	0.0		7.00	1.00									

Sale. Ratio => 45.02 Average per FF=> #DIV/0! Average per Net Acre=> 16,360.00 Average per SqFt=> \$0.38
Std. Dev. => 0.94

Site Value For Hyde Park Condos Site Condo Development and Devonshire Commons Site Condo Development 16,000 USED FOR 2026 RATES
Land Residual Study 16,360 & Vacant Land Study 16,000 Done Vacant Land best reflects area market

Not Used, Partial Const

08-36-677-102	3010 WYNDHAM DR	12/20/23	\$225,000	PTA	25-PARTIAL CONSTRUCTION	\$225,000	\$5,400	2.40	\$180,944	\$61,056	\$17,000	0.0	0.0	1.00	0.00	#DIV/0!	\$61,056	\$1.40	0.00	HYDE		DEVONSHIRE COMMONS CONDOS	401	
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Not Used, outliers

08-36-677-101	3008 WYNDHAM DR	04/01/24	\$239,750	PTA	03-ARM'S LENGTH	\$239,750	\$90,500	37.75	\$180,944	\$75,806	\$17,000	0.0	0.0	1.00	0.00	#DIV/0!	\$75,806	\$1.74	0.00	HYDE		DEVONSHIRE COMMONS CONDOS	401	
08-36-677-102	3010 WYNDHAM DR	03/13/25	\$242,000	PTA	03-ARM'S LENGTH	\$242,000	\$90,500	37.40	\$185,188	\$72,812	\$16,000	0.0	0.0	1.00	0.00	#DIV/0!	\$72,812	\$1.67	0.00	HYDE		DEVONSHIRE COMMONS CONDOS	401	

Vacant Land Study

08-36-676-207	7056 CAMBRIDGE DR	04/01/24	\$21,200	PTA	19-MULTI PARCEL ARM'S LENG1	\$10,600	\$8,500	80.19	\$16,000	\$16,000	\$16,000	0.0	0.0	1.00	0.00	#DIV/0!	\$21,200	\$0.49	0.00	HYDE	08-36-676-21	HYDE PARK CONDOS	402	
08-36-676-208	7056 CAMBRIDGE DR	04/01/24	\$21,200	PTA	19-MULTI PARCEL ARM'S LENG1	\$10,600	\$8,500	80.19	\$16,000	\$16,000	\$16,000	0.0	0.0	1.00	0.00	#DIV/0!	\$21,200	\$0.49	0.00	HYDE	08-36-676-21	HYDE PARK CONDOS	402	

Totals: \$42,400 \$21,200 \$17,000 \$32,000 \$32,000 \$32,000 0.0 2.00 0.00
Sale. Ratio => 80.19 Average per FF=> #DIV/0! Average per Net Acre=> 16,000.00 Average per SqFt=> \$0.37
Std. Dev. => 0.00

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1
Land Residual Study																								
PER SITE VALUE LAND STUDY FOR: Hyde Park Estates Site Condo Development																								
08-36-678-023	3180 COVENTRY CT	07/14/23	\$294,000	PTA	03-ARM'S LENGTH	\$294,000	\$143,700	48.88	\$319,141	(\$2,141)	\$23,000	49.0	168.9	1.00	0.19	(\$44)	(\$2,141)	(\$0.05)	49.00	HYDE		HYDE PARK ESTATES	401	SITE
08-36-678-040	3061 OXFORD LN	05/17/23	\$262,900	PTA	*19-MULTI PARCEL ARM'S LENGTH	\$262,900	\$120,100	45.68	\$267,451	\$20,724	\$46,000	141.5	269.1	1.00	0.22	\$146	\$20,724	\$0.48	141.50	HYDE	08-36-678-041	HYDE PARK ESTATES	401	SITE
08-36-678-047	3005 OXFORD LN	05/02/23	\$303,500	PTA	03-ARM'S LENGTH	\$303,500	\$124,100	40.89	\$275,559	\$50,941	\$23,000	110.0	79.0	1.00	0.20	\$463	\$50,941	\$1.17	0.00	HYDE		HYDE PARK ESTATES	401	
08-36-678-063	3025 TRAFALGAR DR	05/05/23	\$306,000	PTA	*19-MULTI PARCEL ARM'S LENGTH	\$306,000	\$125,700	41.08	\$296,872	\$36,064	\$46,000	81.0	118.0	1.00	0.22	\$445	\$36,064	\$0.83	0.00	HYDE	08-36-678-064	HYDE PARK ESTATES	401	2 Units
08-36-678-001	3004 OXFORD LN	08/27/24	\$288,000	PTA	03-ARM'S LENGTH	\$288,000	\$125,200	43.47	\$250,441	\$60,559	\$23,000	0.0	0.0	1.00	0.00	#DIV/0!	\$60,559	\$1.39	0.00	HYDE		HYDE PARK ESTATES	401	
08-36-678-015	3116 STRATFORD LN	06/21/24	\$310,000	PTA	03-ARM'S LENGTH	\$310,000	\$149,800	48.32	\$299,558	\$33,442	\$23,000	0.0	0.0	1.00	0.00	#DIV/0!	\$33,442	\$0.77	0.00	HYDE		HYDE PARK ESTATES	401	
08-36-678-024	3188 COVENTRY CT	10/01/24	\$270,000	PTA	03-ARM'S LENGTH	\$270,000	\$120,000	44.44	\$239,900	\$53,100	\$23,000	0.0	0.0	1.00	0.00	#DIV/0!	\$53,100	\$1.22	0.00	HYDE		HYDE PARK ESTATES	401	
08-36-678-040	3061 OXFORD LN	12/12/24	\$265,000	PTA	03-ARM'S LENGTH	\$265,000	\$122,200	46.11	\$244,451	\$43,549	\$23,000	70.7	133.2	1.00	0.22	\$616	\$43,549	\$1.00	70.65	HYDE		HYDE PARK ESTATES	401	SITE
08-36-678-042	3045 OXFORD LN	03/31/25	\$325,000	PTA	03-ARM'S LENGTH	\$325,000	\$173,900	53.51	\$361,703	(\$10,203)	\$26,500	0.0	0.0	1.00	0.00	#DIV/0!	(\$10,203)	(\$0.23)	0.00	HYDE		HYDE PARK ESTATES	401	
Totals:						\$2,624,400																		
						\$2,624,400	\$1,204,700		\$2,555,076	\$286,035	\$256,500	452.2			9.00	1.04								
								Sale. Ratio =>	45.90			Average			Average									
								Std. Dev. =>	3.27			per FF=>	\$633		per Net Acre=>	31,781.67								
																	Average							
																	per SqFt=>	\$0.73						

* Land Residual Adjusted to account for 2 lots included in sale (Half total used)

Vacant Land Sale Study Without Multi Sale																								
PER SITE VALUE LAND STUDY FOR: Hyde Park Estates Site Condo Development																								
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	SITE	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1
08-36-678-027	3165 COVENTRY CT	05/01/23	\$30,500	PTA	03-ARM'S LENGTH	\$30,500	\$10,000	32.79	\$23,000	\$30,500	\$23,000	58.7	208.5	1.00	0.28	\$520	\$30,500	\$0.70	58.70	HYDE		HYDE PARK ESTATES	401	SITE
08-36-678-031	3133 STRATFORD LN	06/16/23	\$30,500	PTA	03-ARM'S LENGTH	\$30,500	\$10,000	32.79	\$23,000	\$30,500	\$23,000	75.2	128.6	1.00	0.22	\$406	\$30,500	\$0.70	75.18	HYDE		HYDE PARK ESTATES	401	SITE
08-36-678-041	3053 OXFORD LN	08/23/23	\$24,000	PTA	03-ARM'S LENGTH	\$24,000	\$10,000	41.67	\$23,000	\$24,000	\$23,000	70.9	135.9	1.00	0.22	\$339	\$24,000	\$0.55	70.85	HYDE		HYDE PARK ESTATES	401	SITE
08-36-678-050	3040 OXFORD LN	10/21/24	\$25,000	PTA	03-ARM'S LENGTH	\$25,000	\$11,500	46.00	\$23,000	\$25,000	\$23,000	0.0	0.0	1.00	0.00	#DIV/0!	#DIV/0!	#DIV/0!	0.00	HYDE		HYDE PARK ESTATES	402	
						\$85,000	\$41,500		\$92,000	\$110,000	\$92,000	204.7		4.00	0.72									
								Sale. Ratio =>	37.73															
								Std. Dev. =>	2.59															

Land Residual Study
 Vacant Land Study With Multi
 Vacant Land Study Without Multi
 Average

\$26,937
 \$24,454
 \$28,333
 79,724.00

\$26,575

Average Per SITE

Site Value For Hyde Park Estates Site Condo Development	27,500	USED FOR 2026 RATES
Vacant Land Site Value best reflects area market		

Sold After House Was Built

08-36-678-028	3157 COVENTRY CT	06/30/23	\$299,900	PTA	03-ARM'S LENGTH	\$299,900	\$10,000	3.33	\$314,139	\$8,761	\$23,000	91.3	122.6	1.00	0.26	\$96	\$8,761	\$0.20	91.32	HYDE		HYDE PARK ESTATES	401	SITE
08-36-678-043	3037 OXFORD LN	02/23/24	\$284,900	PTA	03-ARM'S LENGTH	\$284,900	\$10,000	3.51	\$331,485	(\$23,585)	\$23,000	70.6	149.8	1.00	0.24	(\$334)	(\$23,585)	(\$0.54)	70.64	HYDE		HYDE PARK ESTATES	401	SITE
08-36-678-045	3021 OXFORD LN	11/17/23	\$304,900	PTA	03-ARM'S LENGTH	\$304,900	\$10,000	3.28	\$308,310	\$19,590	\$23,000	72.5	141.3	1.00	0.24	\$270	\$19,590	\$0.45	72.45	HYDE		HYDE PARK ESTATES	401	SITE
08-36-678-061	3041 TRAFALGAR DR	03/29/24	\$304,900	PTA	03-ARM'S LENGTH	\$304,900	\$10,000	3.28	\$108,593	\$219,307	\$23,000	78.0	122.9	1.00	0.22	\$2,812	\$219,307	\$5.03	78.00	HYDE		HYDE PARK ESTATES	401	SITE

Sales Study		PER SITE VALUE LAND STUDY FOR: TOWNSHIP SMALL SITE CONDOS LAND CHART																							
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	SITES	Net Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Other Parcels in Sale	Land Table	Class	Rate Group 1	
08-10-676-002	9163 ASPEN LN	09/30/22	\$30,000	PTA	03-ARM'S LENGTH	\$30,000	\$15,000	50.00	\$32,000	\$30,000	\$32,000	200.0	287.0	1.00	1.32	\$150	\$22,762	\$0.52	200.00	NDLS		SMALL SITE CONDOS	402		
08-10-676-008	9120 ASPEN LN	04/27/21	\$32,000	PTA	03-ARM'S LENGTH	\$32,000	\$15,000	46.88	\$32,000	\$32,000	\$32,000	200.0	533.0	1.00	2.45	\$160	\$13,061	\$0.30	200.00	NDLS		SMALL SITE CONDOS	402		
08-14-601-016	8420 MAURICE LN	03/31/22	\$28,000	WD	03-ARM'S LENGTH	\$28,000	\$20,000	71.43	\$40,000	\$28,000	\$40,000	95.0	273.0	1.00	0.93	\$285	\$47,059	\$1.68	95.00	HIDLK	**Water Front Lot	SMALL SITE CONDOS	402		
08-15-676-009	9188 NORTH ISLAND CT	05/26/22	\$425,000	PTA	03-ARM'S LENGTH	\$425,000	\$167,900	39.51	\$398,742	\$45,258	\$19,000	175.0	239.0	1.00	0.96	\$259	\$47,144	\$1.08	175.00	Bluff	*Front Lots Area	SMALL SITE CONDOS	401	FRONT LOTS	
08-15-676-033	9085 NORTH ISLAND DR	02/21/24	\$548,000	PTA	03-ARM'S LENGTH	\$548,000	\$189,300	34.54	\$518,081	\$62,334	\$32,415	181.4	165.0	1.00	1.38	\$344	\$62,334	\$1.43	181.44	SITEC		TOWNSHIP SMALL SITE CONDO	401	SITE, AVERAGE	
08-14-601-016	8420 MAURICE LN	05/23/24	\$39,900	PTA	03-ARM'S LENGTH	\$39,900	\$15,000	37.59	\$30,000	\$39,900	\$30,000	95.0	273.0	1.00	0.60	\$420	\$67,059	\$1.54	95.00	HIDLK		TOWNSHIP SMALL SITE CONDO	402	SITE, AVERAGE	
Totals:			\$1,102,900			\$1,102,900	\$422,200		\$1,050,823	\$237,492	\$185,415	946.4		6.00	7.30										
								Sale. Ratio =>	38.28					Average				Average							
								Std. Dev. =>	8.77					per FF=>	\$251			Average	39,582.00			per SqFt=>	\$0.91		

Includes Developments: Aspen Meadows, Bluffs at North Islan, Hidden Lake, Mud Creek
Used some out of band sales, due to lack of

Site Value For Small Site Condo Developments Located in The Township **39,500 USED FOR 2026 RATES**
Site Value best reflects area market

Not Used, Included other Land Not In Development																								
08-15-676-029	9035 NORTH ISLAND DR	11/09/23	\$500,000	PTA	03-ARM'S LENGTH	\$500,000	\$196,000	39.20	\$426,508	\$103,492	\$30,000	233.0	123.4	1.00	0.66	\$444	\$103,492	\$2.38	233.00	SITEC		TOWNSHIP SMALL SITE CONDO	401	SITE, AVERAGE

Purchased not as buildable lot, but to be added to existing lot, below average site

08-36-651-015	3173 CORNERSTONE DR	11/01/22	\$18,000	PTA	03-ARM'S LENGTH	\$18,000	\$13,500	75.00	\$40,500	\$18,000	\$40,500	110.0	0.0	1.00	0.44	\$164	\$40,541	\$0.93	0.00	Z3RVR	*Purchased as addition	SMALL SITE CONDOS	401	
08-36-651-013	3173 CORNERSTONE DR	11/01/22	\$18,000	PTA	03-ARM'S LENGTH	\$18,000	\$13,500	75.00	\$0	\$18,000	\$0	0.0	0.0	1.00	0.00	#DIV/0!	#DIV/0!	#DIV/0!	0.00	Z3RVR		TOWNSHIP SMALL SITE CONDO		

Below Average Site Rate **18,000 Used For 2026 Pricing The Below Average Sites**
Vacant Sale Used To Verify A Rate For the Below Average Sites Located in
Small Site Condo Developments. Land Residual Study not used.

OLDER SUBDIVISIONS - EAST TWP

Includes Developments: Beach Tree Farms, Bonniebrook Est, Elmsview, Partridge Est, Pleasant Acres

LAND RESIDUAL METHOD		PER LOT VALUE LAND STUDY FOR:										Older Subs East Township											
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	LOTS	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Land Table	Class	
08-12-526-003	7335 N ELMS RD	02/21/24	\$92,000	PTA	03-ARM'S LENGTH	\$92,000	\$57,600	62.61	\$130,971	(\$15,971)	\$23,000	100.0	200.0	1.00	0.46						ElmsV SUBDIVISIONS OLDER - EAST TWP	401	
08-12-527-006	7109 W MT MORRIS RD	12/11/23	\$167,000	PTA	03-ARM'S LENGTH	\$167,000	\$89,400	53.53	\$194,030	(\$4,030)	\$23,000	100.0	200.0	1.00	0.46						ElmsV SUBDIVISIONS OLDER - EAST TWP	401	
08-36-503-007	7484 FALLING LEAF CT	06/01/23	\$508,000	PTA	03-ARM'S LENGTH	\$508,000	\$271,300	53.41	\$522,294	\$8,706	\$23,000	68.0	576.0	1.00	0.90						Z3RVR SUBDIVISIONS OLDER - EAST TWP	401	
08-12-526-004	7325 N ELMS RD	11/14/24	\$154,000	PTA	03-ARM'S LENGTH	\$154,000	\$73,200	47.53	\$146,463	\$30,537	\$23,000	0.0	0.0	1.00	0.00						ElmsV SUBDIVISIONS OLDER - EAST TWP	401	
08-12-526-016	7331 ADELLE CT	07/29/24	\$155,000	WD	03-ARM'S LENGTH	\$155,000	\$67,000	43.23	\$134,011	\$43,989	\$23,000	135.0	219.4	1.00	0.68						ElmsV SUBDIVISIONS OLDER - EAST TWP	401	
08-12-526-035	7119 ADELLE ST	05/02/24	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$70,200	43.88	\$140,466	\$42,534	\$23,000	0.0	0.0	1.00	0.00						ElmsV SUBDIVISIONS OLDER - EAST TWP	401	
08-12-526-041	7027 RANDEE ST	12/03/24	\$205,000	PTA	03-ARM'S LENGTH	\$205,000	\$90,000	43.90	\$180,065	\$49,262	\$24,327	220.0	337.5	1.20	1.20						ElmsV SUBDIVISIONS OLDER - EAST TWP	401	
08-12-528-016	7091 PARTRIDGE DR	08/09/24	\$189,900	PTA	03-ARM'S LENGTH	\$189,900	\$83,700	44.08	\$167,328	\$45,572	\$23,000	0.0	0.0	1.00	0.00						ElmsV SUBDIVISIONS OLDER - EAST TWP	401	
08-34-576-019	3133 BEECH TREE CT	02/28/25	\$390,000	PTA	03-ARM'S LENGTH	\$390,000	\$215,700	55.31	\$398,012	\$16,288	\$24,300	0.0	0.0	1.00	0.00						Z3SUB SUBDIVISIONS OLDER - EAST TWP	401	
08-36-503-011	7495 FALLING LEAF CT	10/24/24	\$465,000	PTA	03-ARM'S LENGTH	\$465,000	\$225,900	48.58	\$451,854	\$36,146	\$23,000	0.0	0.0	1.00	0.00						Z3RVR SUBDIVISIONS OLDER - EAST TWP	401	
Totals:			\$2,485,900			\$2,485,900	\$1,244,000		\$2,465,494	\$253,033	\$232,627	623.0		10.20	3.70								
							Sale. Ratio =>	50.04			Average			Average			Average						
							Std. Dev. =>	9.92			per FF=>	\$406		per Net Acre=>	24,807.16		per SqFt=>	\$0.57					

24,800 USED FOR 2026 RATES
 A Land Residual Sales Study Shows A Value of \$24,800 per lot. No Vacant Land Sales available