

2025 1001 Agriculture Group Land Value Analysis for 2026 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Ubar/Page	Other Parcels in Sale	Inspected Date	Class													
150-026-103-004-00	HUNTER RD	12/12/24	\$55,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$55,000	\$16,700	30.36	\$37,727	\$55,000	\$34,565	11.15	10.13	\$4,933	1302/813	150-026-204-001-01	11/2/2021	102													
150-009-104-009-02	3696 SHOCK RD	09/11/23	\$156,200	LC	19-MULTI PARCEL ARM'S LENGTH	\$196,200	\$92,900	47.35	\$283,535	\$35,402	\$75,737	19.27	9.27	\$1,837	1275/903	150-009-104-009-03	5/8/2001	101													
150-010-201-001-00	1363 W KNOX RD	08/01/23	\$62,000	WD	03-ARM'S LENGTH	\$62,000	\$41,800	67.42	\$81,728	\$42,272	\$62,000	20.00	20.00	\$2,114	1277/646		5/2/2025	101													
150-019-100-004-00	DALE RD	03/25/24	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$50,700	42.25	\$120,900	\$120,000	\$120,900	40.00	40.00	\$3,000	1288/4		5/8/2001	102													
150-019-401-001-00	4774 PETERSON RD	10/16/23	\$367,500	CD	11-FROM LENDING INSTITUTION EXPOSED	\$367,500	\$172,700	46.99	\$407,057	\$193,408	\$232,955	75.87	75.87	\$3,549	1277/745		10/27/2022	001													
Totals:													\$800,700	\$374,800	\$526,167	166.29	155.27	Average													
													46.81	13.38	Sale. Ratio =>																
														2,682.55	per Net Acres=>																

2026 Agricultural Group Acreage Rate as Applied  
\$3,300/Acre

A review of Agricultural Parcel sales during the two-year study period found two vacant land sales. Sales from neighboring townships was not necessary as a suitable number of sales within Tobacco Twp are available. Vacant land data was considered and given weight when drawing final conclusions. The average was also considered. The final per acre rate that was determined has been applied.

**2025 2001 Commercial Group Land Value Analysis for 2026 Assessments**

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	Dollars/FF	Liberty/Page	Other Parcels in Sale	Inspected Date	Class
150-192-000-018-00	5837 S M30	08/22/23	\$115,000	WD	03-ARMS LENGTH	\$115,000	\$56,600	49.22	\$121,700	\$36,240	\$42,940	226.0	84.0	\$160	1773/779		10/23/2023	201
150-025-200-005-00	5106 S DUNDAS RD	05/15/24	\$375,000	MIC	03-ARMS LENGTH	\$375,000	\$239,800	63.95	\$426,504	\$195,996	\$247,500	500.0	293.6	\$592	1289/454		8/31/2022	201
<b>Totals:</b>			<b>\$490,000</b>			<b>\$490,000</b>	<b>\$296,400</b>	<b>60.49</b>	<b>\$548,204</b>	<b>\$232,236</b>	<b>\$290,440</b>	<b>726.0</b>		<b>Average</b>				
							<b>Sale. Ratio =&gt;</b>	<b>10.42</b>				<b>\$320</b>		<b>per FF=&gt;</b>				

In reviewing the Commercial parcels group, two arm's-length sales during the two-year study period from within Tobacco Township were available. None were vacant land. Additional sales from neighboring townships in Gladwin County were collected for analysis. It was also determined that acreage Commercial parcels reacts similar to residential acreage in the real estate market. The Residential Acreage Table has been applied. The average front foot was considered reliable and the determined front foot rate has been applied.

**2026 Commercial Group Front Foot Rate as Applied**  
\$225/FF

**2026 Residential Acreage Rate Table**

Per Acre	Total	Per Acre	Total	Per Acre	Total	Per Acre	Total
1 Acre:	\$10,000	3 Acre:	\$18,000	10 Acre:	\$47,000	30 Acre:	\$90,000
1.5 Acre:	\$9,000	4 Acre:	\$24,000	15 Acre:	\$64,500	40 Acre:	\$100,000
2 Acre:	\$8,000	5 Acre:	\$27,500	20 Acre:	\$78,000	50 Acre:	\$110,000
2.5 Acre:	\$7,000	7 Acre:	\$35,000	25 Acre:	\$87,500	100 Acre:	\$210,000

**Neighboring Township Commercial Sales for Analysis**

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	Dollars/FF
050-003-203-003-00	1402 W M61	05/03/23	\$80,000	WD	03-ARMS LENGTH	\$80,000	\$29,800	37.25	\$84,737	\$23,998	\$28,735	325.00	1,373.00	\$74
050-004-103-001-02	1740 M-61	10/11/21	\$32,500	LC	03-ARMS LENGTH	\$35,799	\$12,000	33.52	\$69,696	\$35,799	\$69,696	375.00	1,320.00	\$95
050-004-103-001-02	1740 M-61	09/03/20	\$32,500	WD	03-ARMS LENGTH	\$37,278	\$12,000	32.19	\$69,696	\$37,278	\$69,696	382.00	1,320.00	\$98
060-018-200-001-00	SUGAR RIVER RD	06/21/24	\$160,000	WD	03-ARMS LENGTH	\$160,000	\$58,900	36.81	\$135,241	\$157,181	\$132,422	1,318.00	1,305.00	\$119
050-003-104-004-00	W M61	08/13/21	\$23,000	WD	03-ARMS LENGTH	\$25,496	\$10,200	40.01	\$71,237	\$25,496	\$71,237	162.00	815.00	\$157
050-003-203-001-02	1490 W M61	08/20/21	\$73,000	WD	03-ARMS LENGTH	\$80,921	\$33,800	41.77	\$81,814	\$55,748	\$56,641	326.00	323.00	\$171
050-005-100-010-05	2106 W M61	09/09/20	\$138,000	WD	03-ARMS LENGTH	\$158,286	\$58,500	36.96	\$143,611	\$87,855	\$73,180	432.00	403.33	\$203
030-045-000-006-00	1239 ESTEY RD	10/18/24	\$63,950	WD	03-ARMS LENGTH	\$63,950	\$47,600	74.43	\$66,532	\$26,668	\$29,250	130.0	123.0	\$205
010-001-304-018-02	3344 S M18	08/26/20	\$120,000	WD	03-ARMS LENGTH	\$138,060	\$42,100	30.49	\$140,617	\$67,017	\$39,574	163.50	274.00	\$226
130-015-404-002-00	993 SECOND DAM	12/03/24	\$144,000	LC	03-ARMS LENGTH	\$144,000	\$46,400	32.22	\$118,130	\$85,655	\$59,785	334.00	1,325.00	\$256
010-025-101-005-00	5040 S M18	02/25/22	\$325,000	WD	03-ARMS LENGTH	\$353,438	\$65,500	18.53	\$297,828	\$124,606	\$68,996	350.00	622.00	\$566
050-003-300-002-20	1391 W M61	01/10/22	\$123,200	WD	03-ARMS LENGTH	\$134,411	\$38,100	28.35	\$148,876	\$54,875	\$69,340	148.00	1,320.00	\$371
060-036-400-009-00	3581 N M30	10/07/21	\$68,000	WD	03-ARMS LENGTH	\$74,902	\$21,200	28.30	\$49,835	\$42,379	\$17,312	99.81	165.67	\$425

Ave FF: **\$212**

**2025 4000 and 4003 Residential Group 1 & 4 Land Value Analysis for 2026 Assessments**

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	Dollars/FF	Libert/Pages	Other Parcels in Sale	Inspected Date	Class	
150-130-000-007-00	1492 BLAKELY RD	09/20/23	\$135,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$135,000	\$83,100	61.56	\$253,909	\$81,691	\$130,600	358.0	123.0	\$228	1275/939	150-130-000-006-00, 150-130-000-008-00	10/25/2023	401	
150-130-000-001-00	1516 AKA 1506 KOZY KORNER DR	08/22/23	\$230,000	MLC	03-ARM'S LENGTH	\$230,000	\$97,600	42.43	\$244,050	\$11,550	\$25,600	64.0	124.0	\$180	1280/433		6/24/1993	401	
150-080-000-005-00	1411 HUGHES DR	10/10/23	\$165,000	WD	03-ARM'S LENGTH	\$165,000	\$64,100	38.85	\$163,104	\$37,896	\$36,000	90.0	150.0	\$421	1277/124		10/22/2023	401	
150-250-000-003-00	ICHABOD TR	06/14/23	\$52,500	WD	03-ARM'S LENGTH	\$52,500	\$16,500	31.43	\$48,000	\$52,500	\$48,000	120.0	420.5	\$438	1268/739		10/24/2023	402	
150-006-300-017-00	3402 CROLL RD	12/04/24	\$145,000	WD	03-ARM'S LENGTH	\$145,000	\$57,500	39.66	\$132,619	\$64,381	\$52,000	130.0	650.0	\$495	1302/357		4/25/2025	401	
150-130-000-003-00	1498 KOZY KORNER DR	06/18/24	\$53,000	WD	03-ARM'S LENGTH	\$53,000	\$13,600	25.56	\$30,392	\$53,000	\$25,600	64.0	120.0	\$828	1291/257		11/18/2019	401	
<b>Totals:</b>			<b>\$780,500</b>			<b>\$780,500</b>	<b>\$332,400</b>	<b>42.59</b>	<b>\$872,074</b>	<b>\$301,018</b>	<b>\$317,800</b>	<b>826.0</b>	<b>120.0</b>	<b>Average</b>					
								<b>12.26</b>				<b>\$364</b>							<b>633</b>

A review of Residential Groups 1 and 4 together was completed. Combining the two groups for analysis was determined necessary due to limited sales in these two groups and the similar features and influences affect each. Two vacant land sales were available and given weight. The determined front foot rate and Residential Acreage Table have been applied.

**2026 Residential Groups 1 & 4 Front Foot Rate as Applied**  
\$600/FF

Removed due to new construction skewing results:  
 150-250-000-032-10 1655 ICHABOD TR 08/25/23 \$530,000 WD 03-ARM'S LENGTH \$190,400 \$54,79 \$734,098 (\$55,698) \$148,400 371.0 330.0 (\$150) 1274/228 150-251-000-047-00 10/7/2025 401

2025 4001: Residential Group 2 Land Value Analysis for 2025 Assessments														
Parcel Number	Street Address	Sale Date	Sale Price	Instur	Terms of Sale	Adj. Sale \$	Asst. when Sold	Asst./Adj. Sale	Ctr. Appraisal	Land Residual	Est. Land Value	Effec. Front Depth	Other Parcels in Sale	Class
150-036-100-005-00	5405 MANGUS RD	10/11/24	\$164,000	M.L.C.	19-MULTI PARCEL ARM'S LENGTH	\$164,000	\$88,500	53.96	\$256,673	\$51,490	\$81,850	175.0	150-036-100-004-00 150-035-400-007-01	3/17/2020 401
150-270-000-020-00	5525 MANGUS RD	10/31/24	\$267,350	WD	19-MULTI PARCEL ARM'S LENGTH	\$267,350	\$130,100	48.66	\$327,437	\$71,292	\$94,750	240.0	150-272-000-060-00 150-272-000-009-22	5/31/2024 401
150-120-000-008-00	1167 MCKIMMY DR	11/15/23	\$146,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$146,000	\$55,400	37.95	\$178,963	\$36,787	\$57,750	121.0	150-086-100-009-22	9/5/2024 401
150-320-000-005-00	1280 BRICH LANE	06/22/23	\$325,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$325,000	\$39,338	39.38	\$389,238	\$36,519	\$57,000	120.0	150-120-000-051-00	10/25/2023 401
150-023-300-003-08	4815 FLOCK RD	05/01/23	\$455,000	WD	03-ARM'S LENGTH	\$455,000	\$196,200	43.12	\$551,607	\$44,393	\$105,000	140.0	150-022-400-003-04	10/25/2023 401
150-110-000-043-00	1458 HIGHLAND COVE DR	02/08/24	\$59,000	LC	03-ARM'S LENGTH	\$59,000	\$29,700	50.34	\$88,179	\$48,571	\$57,750	77.0	150-110-000-043-00	8/10/2023 401
150-150-000-012-01	1158 ROCK TRAIL	07/24/24	\$25,000	WD	03-ARM'S LENGTH	\$25,000	\$15,600	62.40	\$52,966	\$25,000	\$46,800	62.4	150-203-023 402	10/25/2023 401
150-023-300-005-03	870 SUTHERLY DR	08/20/24	\$220,000	WD	03-ARM'S LENGTH	\$220,000	\$67,524	66.27	\$272,776	\$72,524	\$125,250	167.0	150-023-300-005-03	11/28/1994 401
150-270-000-013-00	5505 MANGUS RD	08/01/23	\$145,500	CD	11-FORMAL FENDING INSTITUTION EXPOSED	\$145,500	\$63,800	43.85	\$203,941	\$23,313	\$87,250	161.0	150-272-000-064-00	3/17/2020 401
150-120-000-013-00	1331 MCKIMMY DR	05/09/23	\$175,000	WD	03-ARM'S LENGTH	\$175,000	\$52,000	29.71	\$193,729	\$27,271	\$45,000	60.0	150-120-000-013-00	10/7/2025 401
150-290-000-008-00	403 TWIN LAKE DR	06/22/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$37,415	48.42	\$137,415	\$27,585	\$45,000	60.0	150-290-000-008-00	3/18/2020 401
150-023-300-005-03	870 PREMIER DR	11/21/23	\$195,500	WD	03-ARM'S LENGTH	\$195,500	\$43,077	39.60	\$240,477	\$38,773	\$93,750	125.0	150-023-300-005-03	8/31/2022 401
150-240-000-032-00	4688 BENCHLEY DR	10/03/24	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$129,300	49.73	\$273,541	\$31,459	\$60,000	60.0	150-240-000-032-00	8/17/2022 401
150-026-101-003-01	571 QUILLETTE ST	05/14/24	\$380,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$380,000	\$176,500	46.45	\$396,969	\$32,231	\$96,600	175.0	150-060-000-013-00	8/22/2017 401
150-190-000-013-00	5820 S M80	09/01/23	\$455,000	WD	03-ARM'S LENGTH	\$455,000	\$151,000	33.19	\$491,416	\$86,584	\$123,000	164.0	150-190-000-013-00	6/26/2023 401
150-150-000-006-00	1072 ROCK TRAIL	07/11/23	\$133,000	WD	03-ARM'S LENGTH	\$133,000	\$54,200	40.75	\$147,639	\$39,511	\$54,150	72.2	150-150-000-006-00	10/30/2018 401
150-245-000-009-00	5125 OAKRIDGE DR	08/04/23	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$146,600	36.65	\$415,364	\$44,636	\$60,000	80.0	150-245-000-009-00	8/16/2023 401
150-120-000-027-00	1281 MCKIMMY DR	12/07/23	\$175,000	LC	19-MULTI PARCEL ARM'S LENGTH	\$175,000	\$173,214	33.09	\$72,647	\$72,647	\$57,950	122.0	150-120-000-027-00	8/8/2017 001
150-120-000-035-00	1323 MCKIMMY DR	07/24/23	\$197,200	WD	03-ARM'S LENGTH	\$197,200	\$73,100	37.07	\$202,344	\$39,856	\$45,000	60.0	150-120-000-035-00	12/20/2023 401
150-210-000-027-10	4652 BENCHLEY DR	02/03/24	\$515,000	WD	03-ARM'S LENGTH	\$515,000	\$280,600	54.45	\$663,401	\$74,599	\$233,000	284.0	150-210-000-027-10	9/5/2024 401
150-200-000-081-00	5447 OAKRIDGE DR	01/10/25	\$153,000	WD	03-ARM'S LENGTH	\$153,000	\$66,100	44.51	\$156,640	\$52,610	\$50,250	67.0	150-200-000-081-00	10/30/2019 401
150-220-000-022-00	5673 ISLAND DR	08/27/24	\$198,000	M.L.C.	03-ARM'S LENGTH	\$198,000	\$84,400	42.63	\$185,142	\$76,608	\$63,750	85.0	150-220-000-022-00	10/25/2023 401
150-260-000-018-01	5535 RED OAK DR	05/10/24	\$183,000	WD	03-ARM'S LENGTH	\$183,000	\$78,000	42.62	\$173,413	\$47,087	\$37,500	50.0	150-260-000-018-01	4/25/2023 401
150-036-202-002-01	5754 S DUNDAS RD	08/23/23	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$280,600	53.45	\$663,401	\$74,599	\$233,000	284.0	150-036-202-002-01	9/5/2024 401
150-050-000-001-00	263 BRUCE ROAD	06/21/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000	\$111,700	41.37	\$244,515	\$89,235	\$85,000	85.0	150-050-000-001-00	8/22/2022 401
150-170-000-004-00	1029 MCKIMMY DR	09/05/23	\$180,000	WD	03-ARM'S LENGTH	\$180,000	\$46,300	25.72	\$159,990	\$67,260	\$47,250	63.0	150-170-000-004-00	12/20/2023 401
150-170-000-003-00	1023 MCKIMMY DR	09/26/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000	\$108,900	40.33	\$242,932	\$74,318	\$47,250	63.0	150-170-000-003-00	8/10/2017 401
150-290-000-066-00	343 ISLAND DR	05/16/24	\$182,500	WD	03-ARM'S LENGTH	\$182,500	\$70,400	38.58	\$155,799	\$73,201	\$46,500	62.0	150-290-000-066-00	9/8/1993 401
150-240-000-033-00	803 QUILLETTE ST	10/16/23	\$179,900	WD	03-ARM'S LENGTH	\$179,900	\$52,200	29.02	\$156,567	\$60,833	\$37,500	50.0	150-240-000-033-00	8/10/2017 401
150-203-000-124-00	OAKRIDGE DR	10/18/24	\$75,000	WD	03-ARM'S LENGTH	\$75,000	\$45,000	29.07	\$161,240	\$84,010	\$50,250	67.0	150-203-000-124-00	1/7/2025 402
150-290-000-024-00	263 TWIN LAKE RD	11/29/23	\$195,000	WD	03-ARM'S LENGTH	\$195,000	\$48,700	24.97	\$145,000	\$84,010	\$50,250	67.0	150-290-000-024-00	12/19/2023 401
150-290-000-068-00	325 ISLAND DR	09/20/24	\$318,000	WD	03-ARM'S LENGTH	\$318,000	\$111,500	35.06	\$259,874	\$127,126	\$89,000	92.0	150-290-000-068-00	10/5/2023 401
150-260-000-017-00	5535 RED OAK DR	08/17/23	\$195,000	WD	03-ARM'S LENGTH	\$195,000	\$45,800	23.49	\$149,884	\$90,116	\$45,000	60.0	150-260-000-017-00	10/25/2023 401
150-200-000-085-00	5431 OAKRIDGE DR	10/17/24	\$450,000	WD	03-ARM'S LENGTH	\$450,000	\$178,900	39.76	\$396,514	\$100,236	\$48,750	65.0	150-200-000-085-00	4/14/2022 401
150-260-000-015-00	5529 RED OAK DR	07/17/23	\$305,000	WD	03-ARM'S LENGTH	\$305,000	\$88,000	28.85	\$252,452	\$97,548	\$45,000	60.0	150-260-000-015-00	10/25/2023 401
150-290-000-059-00	329 ISLAND DR	04/01/24	\$348,000	M.L.C.	03-ARM'S LENGTH	\$348,000	\$115,600	33.22	\$256,255	\$151,663	\$89,918	79.9	150-290-000-059-00	12/20/2023 401
150-210-000-014-00	4544 BENCHLEY DR	12/06/24	\$395,000	WD	03-ARM'S LENGTH	\$395,000	\$135,700	34.35	\$303,237	\$145,013	\$53,250	71.0	150-210-000-014-00	8/22/2022 401
150-144-000-004-00	21 E LAKESHORE DR	09/18/23	\$809,000	WD	03-ARM'S LENGTH	\$809,000	\$198,300	24.51	\$613,116	\$240,884	\$45,000	60.0	150-144-000-004-00	12/20/2023 401
<b>Totals:</b>			<b>\$10,243,950</b>			<b>\$10,243,950</b>	<b>\$3,953,800</b>	<b>38.60</b>	<b>\$2,979,757</b>	<b>\$2,537,268</b>	<b>\$3,785.5</b>	<b>\$787</b>		
									<b>Average per FF--&gt;</b>					

2026 Residential Group 4001 Front Foot Rate as Applied  
\$750/FF

Per Acre	Total	Per Acre	Total	Per Acre	Total	Per Acre	Total
1 Acre:	\$10,000	3 Acre:	\$6,000	10 Acre:	\$4,700	30 Acre:	\$3,000
1.5 Acre:	\$9,000	4 Acre:	\$5,000	15 Acre:	\$4,300	40 Acre:	\$2,500
2 Acre:	\$8,000	5 Acre:	\$5,500	20 Acre:	\$3,900	50 Acre:	\$2,200
2.5 Acre:	\$7,000	7 Acre:	\$5,000	25 Acre:	\$3,500	100 Acre:	\$2,100

A review of arm's-length sales during the two-year study period found two vacant land sales. These sales brought mixed results for front foot rates. The average between these two sales was in the range of the average for all sales collected. The determined front foot rate and Residential Acreage Rate Table have been applied.

2025 4002 Residential Group 3 Land Value Analysis for 2026 Assessment

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asst. when Sold	Asst./Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF	Libert/FF	Page	Other Parcels in Sale	Inspected Date	Class
150-050-000-019-00	284 LEE ROAD	10/24/24	\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$58,100	52.82	\$126,758	\$19,242	\$36,000	60.0	141.0	\$321	1300/770			10/29/2019	401
150-060-000-028-00	624 WOODBY ROAD	08/04/23	\$156,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$156,000	\$41,100	26.35	\$167,102	\$59,698	\$56,400	142.0	338.0	\$420	1272/414		150-060-000-007-00	12/20/2023	401
150-223-000-052-00	5718 IRENE DR	01/23/25	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$67,500	48.21	\$150,292	\$29,308	\$39,600	66.0	0.0	\$444	1304/810			8/20/1999	401
150-060-000-026-00	612 WOODBY ROAD	10/30/23	\$122,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$122,000	\$45,800	37.54	\$171,758	\$58,242	\$72,000	120.0	319.0	\$485	1280/126		150-060-000-027-00	8/22/2017	001
150-222-000-042-00	5683 IRENE DR	06/14/23	\$147,000	WD	03-ARM'S LENGTH	\$147,000	\$40,500	27.55	\$154,309	\$32,891	\$40,200	67.0	162.5	\$491	1269/100			10/25/2023	401
150-100-000-016-00	5444 HERON COVE DR	12/20/24	\$195,000	WD	03-ARM'S LENGTH	\$195,000	\$83,400	42.77	\$204,779	\$62,221	\$72,000	120.0	164.0	\$519	1303/429			11/20/2024	401
150-223-000-085-00	725 KATHYS CT	01/30/24	\$195,000	WD	03-ARM'S LENGTH	\$195,000	\$67,400	34.56	\$200,055	\$33,345	\$38,400	64.0	0.0	\$521	1283/834			2/20/2024	401
150-310-000-010-10	5315 M30	08/29/24	\$330,000	WD	03-ARM'S LENGTH	\$330,000	\$180,400	54.67	\$379,749	\$73,051	\$82,800	138.0	269.0	\$529	1296/639			3/16/2020	401
150-200-000-061-00	5466 OAKRIDGE DR	02/23/24	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$59,100	39.40	\$156,069	\$49,131	\$55,200	92.0	49.0	\$534	1284/249			4/15/2022	401
150-220-000-036-00	5722 ISLAND LANE	07/07/23	\$120,000	LC	03-ARM'S LENGTH	\$120,000	\$55,000	45.83	\$142,660	\$32,140	\$34,800	58.0	0.0	\$554	1270/218			12/1/2019	401
150-200-000-041-00	5356 OAKRIDGE DR	08/15/23	\$189,900	WD	03-ARM'S LENGTH	\$189,900	\$57,800	30.44	\$192,293	\$57,607	\$60,000	100.0	120.0	\$576	1273/941			9/17/2023	401
150-200-000-041-02	5346 OAKRIDGE DR	01/16/25	\$167,000	WD	03-ARM'S LENGTH	\$167,000	\$72,700	43.53	\$157,960	\$69,040	\$60,000	100.0	140.0	\$590	1305/720			4/23/2019	401
150-200-000-042-01	5386 OAKRIDGE DR	06/05/24	\$235,000	WD	03-ARM'S LENGTH	\$235,000	\$87,500	37.23	\$205,765	\$118,635	\$89,400	149.0	143.0	\$796	1290/727			5/31/2024	401
150-223-000-051-00	5724 IRENE DR	09/27/24	\$122,500	WD	03-ARM'S LENGTH	\$122,500	\$49,400	40.33	\$108,609	\$53,491	\$39,600	66.0	0.0	\$310	1298/32			8/20/1999	401
150-223-000-062-00	691 PINE TRAIL	09/21/23	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$40,500	27.81	\$145,107	\$51,493	\$36,600	61.0	162.0	\$444	1276/111			10/25/2023	401
150-051-000-024-00	330 TWIN LAKE RD	03/04/24	\$146,500	WD	03-ARM'S LENGTH	\$146,500	\$40,200	27.44	\$123,532	\$59,568	\$36,600	61.0	168.0	\$377	1284/618			9/9/1999	401
150-050-000-007-00	287 BRUCE ROAD	03/19/25	\$175,000	WD	03-ARM'S LENGTH	\$175,000	\$64,000	36.57	\$151,755	\$59,245	\$36,000	60.0	125.0	\$987	1308/410			10/23/2023	401
150-050-000-013-00	316 TWIN LAKE RD	08/23/24	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$87,900	39.07	\$191,962	\$69,038	\$36,000	60.0	196.0	\$1,151	1295/629			10/5/2020	401
150-050-000-015-00	306 LEE ROAD	07/14/23	\$195,000	WD	03-ARM'S LENGTH	\$195,000	\$50,800	26.05	\$158,690	\$72,310	\$36,000	60.0	168.0	\$1,205	1270/689			10/23/2023	401
<b>Totals:</b>			<b>\$3,280,900</b>			<b>\$3,280,900</b>	<b>\$1,253,100</b>	<b>38.19</b>	<b>\$3,289,204</b>	<b>\$1,059,696</b>	<b>\$957,600</b>	<b>1,644.0</b>	<b>Average</b>						
								<b>8.82</b>						<b>\$645</b>					
														<b>per FF--&gt;</b>					

2026 Residential Group 3 Front Foot Rate as Applied

\$650/FF

2026 Residential Acreage Rate Table

	Per Acre	Total	Per Acre	Total	Per Acre	Total	Per Acre	Total
1 Acre:	\$10,000	\$10,000	\$6,000	\$18,000	\$4,700	\$47,000	\$3,000	\$90,000
1.5 Acre:	\$9,000	\$13,500	\$6,000	\$24,000	\$4,300	\$64,500	\$2,500	\$100,000
2 Acre:	\$8,000	\$16,000	\$5,500	\$27,500	\$3,900	\$78,000	\$2,200	\$110,000
2.5 Acre:	\$7,000	\$17,500	\$5,000	\$35,000	\$3,500	\$87,500	\$2,100	\$120,000

Reviewing arm's-length sales during the two-year study period for 4002 Residential Group 3, no vacant land sales were available. The average was given weight in making the final front foot rate conclusion. The determined front foot rate has been applied. The Residential Acreage table has been applied as determined.

**2025 4004 Residential Group 5 Land Value Analysis for 2026 Assessments**

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	Dollars/FF	Liberty/Page	Other Parcels in Sale	Inspected Date	Class
150-022-401-001-00	1246 ROCK TRAIL	05/08/23	\$21,500	WD	03-ARM'S LENGTH	\$21,500	\$7,600	35.35	\$24,214	\$11,286	\$32,000	160.0	0.0	\$71	1266/931		10/7/2025	401
150-210-000-057-00	4635 BENCHLEY DR	07/30/24	\$105,000	WD	03-ARM'S LENGTH	\$105,000	\$49,500	47.14	\$116,838	\$11,352	\$23,200	116.0	122.9	\$98	1293/987		8/17/2022	401
150-110-000-023-00	HIGHLAND COVE DR	08/27/25	\$10,000	WD	03-ARM'S LENGTH	\$10,000	\$6,000	60.00	\$12,000	\$10,000	\$12,000	60.0	205.0	\$167	1321/148		8/10/2023	402
150-015-200-002-00	4105 SHOCK RD	06/15/23	\$143,000	WD	03-ARM'S LENGTH	\$143,000	\$36,000	25.17	\$154,645	\$72,355	\$24,000	297.0	0.0	\$244	1269/756		10/24/2023	401
150-260-000-027-00	5524 RED OAK DR	07/23/25	\$109,900	LC	19-MULTI PARCEL ARM'S LENGTH	\$109,900	\$41,000	37.31	\$83,853	\$50,047	\$24,000	180.0	309.0	\$278	1318/3	150-260-000-029-00	10/30/2018	401
<b>Totals:</b>			<b>\$389,400</b>			<b>\$389,400</b>	<b>\$140,100</b>		<b>\$401,550</b>	<b>\$155,050</b>	<b>\$115,200</b>			<b>813.0</b>				
							<b>Sale. Ratio =&gt;</b>	<b>35.98</b>		<b>Average</b>								
							<b>Std. Dev. =&gt;</b>	<b>13.18</b>		<b>per FF=&gt;</b>								

A review of arm's-length sales found one vacant land sales for Residential Group 5. Due to the limited number of sales during the two-year study period, additional sales were collected just outside the study period for analysis. One sale is vacant but cannot be exclusively used to determine a market. The average was given weight. The determined front foot rate has been applied.

**2026 Residential Group 5 Front Foot Rate as Applied**  
\$200/FF

**2026 Residential Acreage Rate Table**

Per Acre	Total	Per Acre	Total	Per Acre	Total	Per Acre	Total
1 Acre:	\$10,000	3 Acre:	\$6,000	10 Acre:	\$4,700	30 Acre:	\$3,000
1.5 Acre:	\$9,000	4 Acre:	\$6,000	15 Acre:	\$4,300	40 Acre:	\$2,500
2 Acre:	\$8,000	5 Acre:	\$5,500	20 Acre:	\$3,900	50 Acre:	\$2,200
2.5 Acre:	\$7,000	7 Acre:	\$5,000	25 Acre:	\$3,500	100 Acre:	\$2,100

**2025 4005 Residential Acreage Group Front Foot Land Value Analysis for 2026 Assessments**

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asst. When Sold	Asst/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effect. Depth	Dollars/FF	Library/Page	3r Parcels In Respected Data	Class								
150-007-100-01-03	3560 LONG RD	06/07/24	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$30,400	\$5.27	\$72,456	\$5,904	\$22,800	126.0	\$90.0	444	1391/613	4/25/2025 401								
150-086-200-001-05	5594 S W30	11/14/24	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$59,500	47.60	\$141,256	\$4,864	\$31,160	164.0	\$24.0	\$91	1301/300	8/15/2022 401								
150-018-300-000-02-00	2987 BROOKA DR	03/20/24	\$86,000	WD	03-ARM'S LENGTH	\$86,000	\$31,600	37.91	\$97,701	\$12,619	\$24,320	128.0	\$100.0	\$99	1285/594	8/15/2022 401								
150-015-400-002-01	1180 DALE RD	04/05/23	\$132,000	WD	03-ARM'S LENGTH	\$132,000	\$60,000	45.45	\$167,154	\$39,330	\$39,330	207.0	\$250.0	\$165	1764/423	10/13/2020 401								
150-001-100-01-11	59 W BADGER RD	05/10/23	\$142,750	WD	03-ARM'S LENGTH	\$142,750	\$59,500	41.68	\$176,561	\$34,189	\$38,000	206.0	\$185.0	\$171	1766/855	4/30/2025 401								
150-026-200-004-04	5225 FLOCK RD	06/15/23	\$240,000	WD	03-ARM'S LENGTH	\$240,000	\$68,500	36.35	\$207,278	\$19,220	\$29.0	440.0	\$74.0	\$248	1768/823	7/10/2023 401								
150-027-400-01-02	5274 FLOCK RD	10/15/24	\$174,000	WD	03-ARM'S LENGTH	\$174,000	\$50,400	28.97	\$145,549	\$69,301	\$40,850	215.0	\$372.0	\$322	1299/176	10/26/2024 401								
150-230-000-017-10	4300 BROOKA DR	05/10/24	\$230,000	WD	03-ARM'S LENGTH	\$230,000	\$93,200	40.52	\$205,500	\$47,490	\$22,990	121.0	\$132.0	\$392	1388/313	8/15/2022 401								
Totals:													\$1,204,750	\$454,100	\$1,213,555	\$289,885	\$238,670	1,445.0	2319.0					
													Average	\$76.50	\$145.00	\$176.00	\$45.00	\$38.00						
													Sale. Ratio =>	37.69										
													Std. Dev. =>	9.52										

A review of Residential Acreage parcels of arm's-length sales during the two-year study period was conducted. There were no vacant front foot parcel sales. The average was given weight and the determined front foot rate has been applied. Additional sales were collected from neighboring townships in Gladwin County to increase to pool to analyze. The determined acreage table has also been applied.

**2026 Residential Acreage Group 4005 Front Foot Rate as Applied \$200/FF**

**2026 Residential Acreage Rate Table**

Per Acre	Total	Per Acre	Total	Per Acre	Total	Per Acre	Total
1 Acre:	\$10,000	3 Acre:	\$30,000	10 Acre:	\$100,000	30 Acre:	\$300,000
1.5 Acre:	\$15,000	4 Acre:	\$40,000	15 Acre:	\$150,000	40 Acre:	\$400,000
2 Acre:	\$20,000	5 Acre:	\$50,000	20 Acre:	\$200,000	50 Acre:	\$500,000
2.5 Acre:	\$25,000	7 Acre:	\$70,000	25 Acre:	\$250,000	70 Acre:	\$700,000

**2025 Residential Acreage Group 4005 Acreage Parcels Land Value Analysis for 2026 Assessments**

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asst. When Sold	Asst/Adj. Sale	Land Residual	Land Value	Per Acre	Total	Per Acre	Total	Per Acre	Total	Class
030-023-101-003-03	HAPPY RD	10/11/24	\$8,000	WD	03-ARM'S LENGTH	\$8,000	\$4,000	50.00	\$8,000	\$8,000	1.00	\$8,000	\$8,000	1299/670	402	402	402
150-027-100-004-10	689 E BRUSHABER RD	12/13/24	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$8,900	44.50	\$20,000	\$20,000	4.06	\$4,916	\$20,000	1303/181	402	402	402
150-021-100-001-01	ROOKERY RIDGE RD	04/04/23	\$95,000	WD	19-MULTI PARCEL ARMS LENGTH	\$95,000	\$36,860	38.86	\$35,000	\$35,000	4.38	\$7,991	\$264/384	150-021-102-001-02	402	402	402
030-024-203-001-00	4200 JONES RD	05/24/24	\$40,000	WD	03-ARM'S LENGTH	\$40,000	\$16,900	42.25	\$40,000	\$40,000	9.85	\$4,061	\$289/663		402	402	402
030-025-101-012-00	SAND RIDGE RD	11/26/24	\$51,500	WD	03-ARM'S LENGTH	\$51,500	\$33,010	33.01	\$51,500	\$51,500	10.00	\$5,150	\$302/295		402	402	402
030-024-401-001-10	3790 JONES RD	11/13/23	\$41,500	WD	03-ARM'S LENGTH	\$41,500	\$6,314	36.14	\$41,500	\$41,500	10.02	\$4,142	\$279/212		402	402	402
150-029-100-003-03	5120 WAGNER RD	12/11/24	\$49,500	WD	03-ARM'S LENGTH	\$49,500	\$23,000	46.46	\$49,500	\$49,500	10.38	\$4,719	\$303/219		402	402	402
150-085-103-002-00	DAIRIDGE DR	08/06/24	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$24,500	44.55	\$55,000	\$55,000	11.63	\$4,719	\$294/567		402	402	402
150-085-400-000-00	HUNTER RD	04/26/23	\$46,000	WD	03-ARM'S LENGTH	\$46,000	\$21,200	46.69	\$46,000	\$46,000	19.70	\$2,315	\$265/838		402	402	402
120-009-200-002-11	4885 SCHMIDT	10/17/23	\$65,000	WD	03-ARM'S LENGTH	\$65,000	\$37,500	57.69	\$65,000	\$65,000	20.00	\$3,250	\$277/855		402	402	402
010-032-200-015-00	BARO	09/19/23	\$65,000	WD	03-ARM'S LENGTH	\$65,000	\$29,600	45.54	\$65,000	\$65,000	20.00	\$3,250	\$275/825		402	402	402
010-029-404-002-02	W LYLE	09/21/23	\$90,000	WD	03-ARM'S LENGTH	\$90,000	\$32,400	36.00	\$90,000	\$90,000	25.82	\$3,486	\$276/246		402	402	402
060-010-100-001-02	5840 TWO MILE	09/06/23	\$105,000	WD	03-ARM'S LENGTH	\$105,000	\$31,100	29.62	\$105,000	\$105,000	30.00	\$3,500	\$275/245		402	402	402
010-016-102-001-01	4571 SMITH RD	10/19/23	\$124,900	LC	03-ARM'S LENGTH	\$124,900	\$38,200	30.58	\$124,900	\$124,900	30.00	\$4,163	\$278/675		402	402	402
010-003-200-001-04	4271 W DALHOUS	11/22/23	\$158,906	LC	03-ARM'S LENGTH	\$158,906	\$45,800	28.82	\$158,906	\$158,906	37.39	\$4,250	\$279/768		402	402	402
050-011-300-004-00	806 MCKIMMY	06/17/24	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$44,000	44.00	\$100,000	\$100,000	40.00	\$2,500	\$291/238		402	402	402
070-010-001-001-00	STILLWAGON	11/27/23	\$130,000	WD	03-ARM'S LENGTH	\$130,000	\$44,000	38.46	\$130,000	\$130,000	40.00	\$3,375	\$280/300		402	402	402
040-013-302-001-10	4540 E SUGAR RIVER	06/14/24	\$135,000	WD	03-ARM'S LENGTH	\$135,000	\$55,500	41.11	\$135,000	\$135,000	40.00	\$3,375	\$291/201		402	402	402
070-010-404-001-00	827 DRUMMOND	06/21/24	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$60,000	42.86	\$140,000	\$140,000	40.00	\$3,500	\$291/480		402	402	402
020-028-100-004-00	HERNER RD	10/07/24	\$148,000	WD	03-ARM'S LENGTH	\$148,000	\$44,000	29.73	\$148,000	\$148,000	40.00	\$3,700	\$298/561		402	402	402
060-008-100-001-10	HILIS RD	11/27/23	\$148,000	WD	03-ARM'S LENGTH	\$148,000	\$42,000	28.19	\$148,000	\$148,000	40.00	\$3,750	\$279/944		402	402	402
030-024-400-002-00	4200 MCGRATH	08/21/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$36,500	42.94	\$85,000	\$85,000	40.50	\$2,099	\$273/813		402	402	402
040-019-200-005-51	BENSCH	04/04/23	\$161,000	LC	03-ARM'S LENGTH	\$161,000	\$36,500	22.61	\$161,000	\$161,000	45.73	\$3,521	\$264/908		402	402	402
070-021-300-001-00	5202 N P30	10/13/23	\$195,000	WD	03-ARM'S LENGTH	\$195,000	\$69,200	35.49	\$195,000	\$195,000	48.28	\$4,039	\$278/776		402	402	402
140-013-200-003-00	OBERLIN RD	10/17/23	\$180,000	WD	03-ARM'S LENGTH	\$180,000	\$82,000	45.56	\$180,000	\$180,000	60.00	\$3,000	\$278/303		402	402	402
050-027-100-002-00	SHAFER	06/09/23	\$205,005	WD	03-ARM'S LENGTH	\$205,005	\$78,000	38.05	\$205,005	\$205,005	80.00	\$2,563	\$268/444		402	402	402
050-023-100-004-00	DUNDAS RD	07/31/24	\$267,000	WD	03-ARM'S LENGTH	\$267,000	\$98,000	36.71	\$267,000	\$267,000	80.00	\$3,388	\$294/138		402	402	402
150-006-100-003-00	3180 LONG RD	10/25/24	\$262,500	WD	03-ARM'S LENGTH	\$262,500	\$91,800	34.67	\$262,500	\$262,500	90.00	\$2,917	\$300/352		402	402	402
020-030-200-002-00	374 HWY OF DEER RD	06/06/23	\$162,000	WD	03-ARM'S LENGTH	\$162,000	\$97,800	60.37	\$162,000	\$162,000	93.19	\$1,738	\$268/457		402	402	402
													Ave/Acre:	2.638.8			

2025 Agricultural Group ECF Analysis for 2026 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	land + Yard	Bldg. Residual	Cost Man. \$	E. C. F.	Dev. by Mean (%)	Land Value	Other Parcels in Sale	
010-006-104-001-04	3330 S BARD	01/07/25	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$91,300	57.06	\$193,713	\$107,292	\$52,708	\$106,693	0.494	9.5647			
140-025-200-002-00	4280 OBERLIN	11/17/23	\$365,000	WD	03-ARM'S LENGTH	\$365,000	\$152,600	41.81	\$469,460	\$269,812	\$95,188	\$146,479	0.650	20.7473			
140-035-200-001-00	3805 RENAS	05/15/23	\$206,500	WD	03-ARM'S LENGTH	\$206,500	\$114,500	55.45	\$231,875	\$86,935	\$119,565	\$178,938	0.668	7.4527			
140-025-303-001-00	3478 RENAS RD	05/10/23	\$350,000	WD	03-ARM'S LENGTH	\$350,000	\$151,100	43.17	\$359,221	\$139,469	\$210,531	\$271,299	0.776	18.2347			
100-004-300-001-00	4789 CONNOR RD	05/31/24	\$255,000	WD	03-ARM'S LENGTH	\$295,000	\$124,300	42.14	\$296,053	\$143,715	\$151,285	\$188,072	0.804	21.0737			
150-009-104-009-02	3696 SHOCK RD	09/11/23	\$156,200	LC	15-MULTI PARCEL ARM'S LENGTH	\$196,200	\$92,900	47.35	\$285,389	\$77,591	\$118,609	\$207,419	0.572	57.1834	\$77,591	150-009-104-009-03	
<b>Totals:</b>																	
						\$1,572,700	\$726,700		\$1,835,711		\$747,886	\$1,098,899		1.9862			
						Sale Ratio =>		46.21			E. C. F. =>		0.681				
						Std. Dev. =>		6.84			Ave. E. C. F. =>		0.661				

Due to a lack of Agricultural Improved sales, sales from neighboring townships within Gladwin County were collected and used for analysis. The calculated ECF has been applied.

2025 Commercial Group ECF Analysis for 2026 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sales \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Mah. \$	E.C.F.	Dev. by Mean (%)	Other Parcels in Sale
120-004-200-001-03	4861 M-18	01/23/24	\$97,000	WD	03-ARM'S LENGTH	\$97,000	\$71,900	74.12	\$151,845	\$65,337	\$31,663	\$127,218	0.249	39.6234	RURAL HWY
080-014-203-001-12	2240 MCCLURE CEMETERY ROAD	12/13/23	\$269,000	LC	19-MULTI PARCEL ARM'S LENGTH	\$269,000	\$166,200	61.78	\$418,162	\$40,456	\$28,544	\$555,450	0.411	23.3665	RURAL COMMERCIAL
120-036-101-005-00	901 N M-18	02/07/24	\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$54,300	49.36	\$141,146	\$38,272	\$71,728	\$146,554	0.489	15.5690	RURAL HWY
030-045-000-006-00	1239 ESTEY RD	10/18/24	\$63,950	WD	03-ARM'S LENGTH	\$63,950	\$47,600	74.43	\$69,782	\$35,920	\$8,030	\$49,870	0.562	8.3066	Billings
150-192-000-018-00	5837 S M30	08/22/23	\$115,000	WD	03-ARM'S LENGTH	\$115,000	\$56,600	49.22	\$129,610	\$85,290	\$49,710	\$87,749	0.567	7.8620	Tobacco
110-009-200-005-01	27 E M61	05/16/24	\$115,000	WD	03-ARM'S LENGTH	\$115,000	\$63,600	55.30	\$125,266	\$59,499	\$55,501	\$96,716	0.574	7.1268	RURAL HWY
030-045-000-006-00	1239 ESTEY	10/18/24	\$63,950	WD	03-ARM'S LENGTH	\$63,950	\$47,600	74.43	\$67,100	\$36,349	\$27,601	\$45,222	0.510	3.4779	SMALL VILLAGE/LAKE COMM
050-003-203-003-00	1402 W M61	05/03/23	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$29,800	37.25	\$82,517	\$26,515	\$3,485	\$82,356	0.549	0.4315	RURAL COMMERCIAL
160-001-300-002-03	3352 S M18	12/13/24	\$285,000	LC	03-ARM'S LENGTH	\$285,000	\$140,400	49.26	\$253,794	\$92,757	\$32,243	\$236,819	0.312	16.6649	SMALL VILLAGE/LAKE COMM
050-005-100-009-00	2134 W M61	03/06/24	\$350,000	LC	03-ARM'S LENGTH	\$350,000	\$115,800	33.09	\$320,092	\$178,357	\$171,643	\$208,434	0.323	17.8367	RURAL HWY
080-030-300-002-01	1110 N M18	09/17/24	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$144,800	36.20	\$288,202	\$79,742	\$30,258	\$356,559	0.898	25.3069	RURAL HWY
150-013-404-001-03	4448 S M30	09/14/23	\$340,000	WD	03-ARM'S LENGTH	\$340,000	\$93,000	27.35	\$242,659	\$46,125	\$293,875	\$168,123	1.096	45.0923	Tobacco
<b>Totals:</b>			<b>\$2,288,900</b>			<b>\$2,288,900</b>	<b>\$1,031,600</b>	<b>45.07</b>	<b>\$2,290,175</b>	<b>\$46,125</b>	<b>\$1,524,281</b>	<b>\$2,261,069</b>	<b>0.674</b>	<b>2.9019</b>	
			<b>Sale. Ratio =&gt;</b>					<b>16.67</b>							
			<b>Std. Dev. =&gt;</b>												
															<b>E.C.F. as Calculated =&gt; 0.674</b>
															<b>Ave. E.C.F. =&gt; 0.545</b>

Due to only finding two Commercial sale during the two-year study period, sales from neighboring townships with Gladwin County were collected and included with the two sales in Tobacco Twp. The calculated ECF has been applied.

2025 Residential Groups 1, 3, 4, & 5 ECF Analysis for 2026 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sales \$	Ass. when Sold	Ass/Adj. Sale	Cur. Appraisal	Land + Land Bldg. Residual	Cost Man. \$	E.C.F.	Dev. by Mean (%)	Land Value	Other Parcel in Sale	Land Table
150-220-000-036-00	5722 ISLAND LANE	07/07/23	\$120,000	IC	03-ARMY'S LENGTH	\$120,000	\$55,000	45.83	\$145,560	\$38,726	\$144,762	0.561	10.4795	\$37,700		4002 RES GROUP 3
150-015-200-002-00	4105 SHOCK RD	06/15/23	\$143,000	WD	03-ARMY'S LENGTH	\$143,000	\$36,000	25.17	\$173,959	\$46,087	\$171,871	0.564	56.3871	\$24,000		4004 RES GROUP 5
150-050-000-019-00	284 LEE ROAD	10/24/24	\$110,000	WD	03-ARMY'S LENGTH	\$110,000	\$58,100	52.82	\$125,758	\$44,560	\$115,444	0.567	17.4985	\$39,000		4002 RES GROUP 3
150-310-000-010-10	5315 W30	08/29/24	\$330,000	WD	03-ARMY'S LENGTH	\$330,000	\$180,400	54.67	\$386,649	\$91,984	\$399,275	0.596	4.9580	\$89,700		4002 RES GROUP 3
150-005-300-017-00	3402 CROLL RD	12/04/24	\$145,000	WD	03-ARMY'S LENGTH	\$145,000	\$57,500	39.66	\$158,619	\$78,092	\$105,127	0.636	63.6451	\$78,000		4003 RES GROUP 4
150-210-000-057-00	4635 BENCHLEY DR	07/30/24	\$105,000	WD	03-ARMY'S LENGTH	\$105,000	\$49,500	47.14	\$116,838	\$76,377	\$120,243	0.646	17.4825	\$23,200		4004 RES GROUP 5
150-223-000-052-00	5718 IRENE DR	01/23/25	\$140,000	WD	03-ARMY'S LENGTH	\$140,000	\$67,500	48.21	\$153,592	\$44,914	\$147,260	0.646	5.2005	\$42,900		4002 RES GROUP 3
150-100-000-016-00	5444 HERON COVE DR	12/20/24	\$195,000	WD	03-ARMY'S LENGTH	\$195,000	\$83,400	42.77	\$210,779	\$83,315	\$172,715	0.647	9.5197	\$78,000		4002 RES GROUP 3
150-200-000-061-00	5466 OAKRIDGE DR	02/23/24	\$150,000	WD	03-ARMY'S LENGTH	\$150,000	\$59,100	39.40	\$160,669	\$68,385	\$125,046	0.653	52.9168	\$59,800		4002 RES GROUP 3
150-080-000-005-00	1411 HUGHES DR	10/10/23	\$165,000	WD	03-ARMY'S LENGTH	\$165,000	\$64,100	38.85	\$181,104	\$64,722	\$151,935	0.660	66.0007	\$54,000		4000 RES GROUP 1
150-222-000-042-00	5683 IRENE DR	06/14/23	\$147,000	WD	03-ARMY'S LENGTH	\$147,000	\$40,500	27.55	\$157,659	\$48,056	\$148,514	0.666	53.9407	\$43,550		4002 RES GROUP 3
150-130-000-001-00	1516 AKA 1506 KOZY KORNER DR	08/22/23	\$230,000	MIC	03-ARMY'S LENGTH	\$230,000	\$97,600	42.43	\$256,850	\$38,400	\$285,183	0.672	67.1850	\$38,400		4000 RES GROUP 1
150-200-000-041-00	5356 OAKRIDGE DR	08/15/23	\$189,900	WD	03-ARMY'S LENGTH	\$189,900	\$57,800	30.44	\$197,293	\$70,905	\$171,257	0.695	69.4831	\$65,000		4002 RES GROUP 3
150-223-000-085-00	725 KATHY'S CT	01/30/24	\$195,000	WD	03-ARMY'S LENGTH	\$195,000	\$67,400	34.56	\$203,255	\$52,062	\$204,869	0.698	17.3881	\$41,600		4002 RES GROUP 3
150-060-000-028-00	624 WOODY ROAD	08/04/23	\$156,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$156,000	\$41,100	26.35	\$170,602	\$59,900	\$130,491	0.736	73.6452	\$50,000	\$50-060-000-007-00	4002 RES GROUP 3
150-200-000-041-02	5346 OAKRIDGE DR	01/16/25	\$167,000	WD	03-ARMY'S LENGTH	\$167,000	\$72,700	43.53	\$162,960	\$76,781	\$116,774	0.773	77.2597	\$65,000		4002 RES GROUP 3
150-060-000-026-00	612 WOODY ROAD	10/30/23	\$122,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$122,000	\$45,800	37.54	\$180,758	\$78,000	\$56,393	0.780	47.5397	\$78,000	\$50-060-000-027-00	4002 RES GROUP 3
150-223-000-062-00	691 PINE TRAIL	09/21/23	\$160,000	WD	03-ARMY'S LENGTH	\$160,000	\$48,500	30.33	\$148,157	\$42,055	\$143,770	0.820	61.8282	\$39,650		4002 RES GROUP 3
150-223-000-051-00	5724 IRENE DR	09/21/24	\$122,500	WD	03-ARMY'S LENGTH	\$122,500	\$49,400	40.33	\$111,909	\$44,795	\$117,705	0.854	81.169	\$49,000		4002 RES GROUP 3
150-050-000-007-00	287 BRUCE ROAD	03/19/25	\$175,000	WD	03-ARMY'S LENGTH	\$175,000	\$64,000	36.57	\$154,755	\$42,912	\$151,549	0.872	87.1587	\$39,000		4002 RES GROUP 3
150-051-000-024-00	330 TWIN LAKE RD	03/04/24	\$146,500	WD	03-ARMY'S LENGTH	\$146,500	\$40,200	27.44	\$126,582	\$39,650	\$107,794	0.991	99.1242	\$39,650		4002 RES GROUP 3
150-050-000-013-00	316 TWIN LAKE RD	08/23/24	\$225,000	WD	03-ARMY'S LENGTH	\$225,000	\$87,900	39.07	\$194,962	\$46,762	\$150,813	1.182	118.1848	\$39,000		4002 RES GROUP 3
150-200-000-042-01	5386 OAKRIDGE DR	06/05/24	\$235,000	WD	03-ARMY'S LENGTH	\$235,000	\$87,500	37.23	\$213,215	\$102,728	\$109,711	1.206	120.5656	\$96,850		4002 RES GROUP 3
150-050-000-015-00	306 LEE ROAD	07/14/23	\$195,000	WD	03-ARMY'S LENGTH	\$195,000	\$50,800	26.05	\$161,690	\$50,838	\$100,206	1.439	143.8657	\$39,000		4002 RES GROUP 3
<b>Totals:</b>			<b>\$4,068,900</b>			<b>\$4,068,900</b>	<b>\$1,557,800</b>	<b>38.29</b>	<b>\$4,258,174</b>	<b>\$2,686,894</b>	<b>\$3,621,941</b>	<b>0.742</b>	<b>3.1454</b>			
			<b>Sale. Ratio =&gt;</b>					<b>8.52</b>								
			<b>Std. Dev. =&gt;</b>													

E.C.F. as Calculated => 0.742  
Ave. E.C.F. => 0.773

Due to limited sales and the same influences appearing to affect the four groups, it was decided to combine them for analysis.

2025 4001 Residential Group 2 ECF Analysis for 2026 Assessments

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asc. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Dev. by Mean (%)	Land Value	Other Parcels in Sale
150-270-000-013-00	5505 MANGUS RD	08/01/23	\$145,500	CD	11-FROM LENDING INSTITUTION EXPOSED	\$145,500	\$63,800	43.85	\$203,934	\$89,754	\$55,746	\$119,487	0.467	28.4585	\$87,750	150-272-000-064-00
150-023-300-008-03	870 SUTHERLY DR	08/20/24	\$220,000	WD	03-ARM'S LENGTH	\$220,000	\$145,800	66.27	\$272,726	\$125,250	\$94,750	\$175,358	0.540	54.0324	\$125,250	
150-036-100-005-00	5405 MANGUS RD	10/11/24	\$164,000	MLC	19-MULTI PARCEL ARM'S LENGTH	\$164,000	\$88,500	53.96	\$262,596	\$97,842	\$66,158	\$121,966	0.542	54.2428	\$84,750	150-036-100-004-40, 150-025-400-007-01
150-036-202-002-01	5754 S DUNDAS RD	08/23/23	\$525,000	WD	03-ARM'S LENGTH	\$525,000	\$280,600	53.45	\$663,401	\$243,808	\$281,192	\$498,922	0.564	56.3600	\$213,000	
150-120-000-008-00	1167 MCKIMMY DR	11/16/23	\$146,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$146,000	\$55,400	37.95	\$187,703	\$58,371	\$87,639	\$134,316	0.652	21.3795	\$57,750	150-120-000-051-00
150-290-000-008-00	403 TWIN LAKE RD	06/09/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$52,100	43.42	\$137,415	\$46,258	\$73,742	\$108,391	0.680	10.9718	\$45,000	
150-150-000-006-00	1072 ROCK TRAIL	07/11/23	\$133,000	WD	03-ARM'S LENGTH	\$133,000	\$94,200	40.75	\$147,639	\$60,830	\$72,170	\$103,221	0.699	45.8129	\$54,150	
150-023-300-003-08	4815 FLOCK RD	05/01/23	\$455,000	WD	03-ARM'S LENGTH	\$455,000	\$196,200	43.12	\$515,607	\$115,063	\$339,937	\$476,271	0.714	71.3747	\$105,000	
150-270-000-020-00	5525 MANGUS RD	10/31/24	\$267,350	WD	19-MULTI PARCEL ARM'S LENGTH	\$267,350	\$130,100	48.66	\$327,382	\$102,382	\$164,768	\$227,021	0.726	13.5553	\$94,750	150-272-000-060-00, 150-036-100-009-22
150-120-000-019-00	1231 MCKIMMY DR	05/22/23	\$175,000	WD	03-ARM'S LENGTH	\$175,000	\$52,000	29.71	\$192,729	\$50,625	\$124,375	\$168,970	0.736	73.6076	\$45,000	
150-023-300-005-03	870 PREMIER DR	11/21/23	\$395,500	WD	03-ARM'S LENGTH	\$395,500	\$156,600	39.60	\$430,477	\$105,824	\$386,676	\$486,032	0.750	75.0394	\$93,750	
150-190-000-013-00	5820 S M30	09/01/23	\$455,000	WD	03-ARM'S LENGTH	\$455,000	\$151,000	33.19	\$491,416	\$150,638	\$304,362	\$405,206	0.751	49.1873	\$133,000	
150-320-000-005-00	1230 BIRCH LANE	06/22/23	\$325,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$325,000	\$128,000	39.38	\$359,161	\$71,261	\$253,739	\$330,493	0.768	4.2335	\$57,000	150-022-400-003-04
150-210-000-032-00	4688 BENCHLEY DR	10/03/24	\$280,000	WD	03-ARM'S LENGTH	\$280,000	\$129,300	46.73	\$273,541	\$50,027	\$209,973	\$265,772	0.790	34.8407	\$45,000	
150-245-000-009-00	5105 OAKRIDGE DR	08/04/23	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$415,364	36.65	\$415,364	\$72,148	\$327,852	\$408,105	0.803	30.9065	\$60,000	
150-120-000-035-00	1323 MCKIMMY DR	07/24/23	\$197,200	WD	03-ARM'S LENGTH	\$197,200	\$73,100	37.07	\$202,344	\$47,857	\$149,333	\$183,683	0.813	81.2995	\$45,000	
150-026-101-003-01	571 QUILLETTE ST	05/14/24	\$380,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$380,000	\$176,500	46.45	\$396,569	\$96,600	\$283,400	\$342,175	0.828	82.8232	\$96,600	150-060-000-313-00
150-210-000-027-10	4662 BENCHLEY DR	02/08/24	\$515,000	WD	03-ARM'S LENGTH	\$515,000	\$206,500	40.10	\$513,032	\$114,385	\$400,615	\$474,015	0.845	7.1055	\$90,000	
150-200-000-081-00	5447 OAKRIDGE DR	01/10/25	\$153,000	WD	03-ARM'S LENGTH	\$153,000	\$68,100	44.51	\$150,640	\$53,044	\$99,956	\$116,048	0.861	86.1336	\$50,250	
150-260-000-018-01	5535 RED OAK DR	05/10/24	\$183,000	WD	03-ARM'S LENGTH	\$183,000	\$78,000	42.62	\$173,413	\$43,609	\$139,391	\$154,345	0.903	23.5343	\$37,500	
150-220-000-022-00	5673 ISLAND DR	08/21/24	\$198,000	MLC	03-ARM'S LENGTH	\$198,000	\$84,400	42.63	\$185,142	\$66,849	\$118,151	\$140,658	0.932	6.5622	\$83,750	
150-120-000-027-00	1281 MCKIMMY DR	12/07/23	\$175,000	LC	19-MULTI PARCEL ARM'S LENGTH	\$175,000	\$57,900	33.09	\$173,189	\$64,859	\$110,131	\$114,875	0.959	95.8704	\$57,550	150-120-000-070-00
150-170-000-003-00	1023 MCKIMMY DR	09/26/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000	\$108,900	40.33	\$242,932	\$54,848	\$215,152	\$223,643	0.962	96.2032	\$47,250	
150-200-000-085-00	5431 OAKRIDGE DR	10/11/24	\$450,000	WD	03-ARM'S LENGTH	\$450,000	\$178,900	36.76	\$398,514	\$60,646	\$389,354	\$401,746	0.969	96.9156	\$48,750	
150-050-000-001-00	263 BRUCE ROAD	06/21/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000	\$111,700	41.37	\$244,515	\$82,739	\$187,261	\$192,361	0.973	97.3485	\$83,750	
150-170-000-004-00	1029 MCKIMMY DR	09/05/23	\$180,000	WD	03-ARM'S LENGTH	\$180,000	\$46,300	25.72	\$159,990	\$49,183	\$130,817	\$131,756	0.993	99.2871	\$47,250	
150-240-000-033-00	803 QUILLETTE ST	10/16/23	\$179,900	WD	03-ARM'S LENGTH	\$179,900	\$52,200	29.02	\$156,567	\$42,399	\$137,501	\$135,753	1.013	101.2879	\$37,500	
150-290-000-066-00	343 ISLAND DR	05/16/24	\$182,500	WD	03-ARM'S LENGTH	\$182,500	\$70,400	38.58	\$155,799	\$51,802	\$130,698	\$123,659	1.057	8.1333	\$46,500	
150-260-000-015-00	5529 RED OAK DR	07/17/23	\$305,000	WD	03-ARM'S LENGTH	\$305,000	\$88,000	28.85	\$252,452	\$51,027	\$253,973	\$239,507	1.060	106.0401	\$45,000	
150-290-000-030-00	263 TWIN LAKE RD	11/29/23	\$195,000	WD	03-ARM'S LENGTH	\$195,000	\$88,700	24.97	\$161,240	\$56,633	\$138,367	\$124,384	1.112	24.6211	\$50,250	
150-290-000-058-00	325 ISLAND DR	09/20/24	\$318,000	WD	03-ARM'S LENGTH	\$318,000	\$111,500	35.06	\$259,874	\$83,595	\$234,405	\$209,606	1.118	25.2104	\$69,000	
150-144-000-004-00	21 E LAKESHORE DR	09/18/23	\$809,000	WD	03-ARM'S LENGTH	\$809,000	\$198,300	24.51	\$613,116	\$59,294	\$749,706	\$858,528	1.138	113.8457	\$45,000	
150-210-000-014-00	4584 BENCHLEY DR	12/06/24	\$395,000	WD	03-ARM'S LENGTH	\$395,000	\$135,700	34.35	\$303,237	\$59,257	\$335,743	\$290,107	1.157	115.7307	\$53,250	
150-260-000-017-00	5533 RED OAK DR	08/17/23	\$195,000	WD	03-ARM'S LENGTH	\$195,000	\$45,800	23.49	\$149,884	\$48,543	\$146,457	\$120,501	1.215	121.5405	\$45,000	
150-290-000-059-00	329 ISLAND DR	04/01/24	\$348,000	MLC	03-ARM'S LENGTH	\$348,000	\$115,600	33.22	\$256,255	\$64,322	\$283,678	\$228,270	1.243	124.3003	\$59,918	

Totals:	\$10,084,950	\$10,021,365	\$3,886,700	\$8,535,098	0.8585
Sale Ratio =>	38.54	E.C.F. as Calculated =>	0.856		
Std. Dev. =>	9.13	Ave. E.C.F. =>	0.867		

**2025 4005 Residential Acreage Group ECF Analysis for 2026 Assessments**

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land ± Yard	Bldg. Residual	Cost Min. \$	E.C.F.	Dev. by Mean (%)	Land Value	Other Parcels in Sale
150-003-300-003-00	1352 W KNOX RD	10/06/23	\$35,000	WD	03-ARM'S LENGTH	\$35,000	\$25,700	73.43	\$81,829	\$33,000	\$2,000	\$65,648	0.030	71.2217	\$33,000	
150-023-301-003-01	832 QUUILLETTE ST	02/17/25	\$26,000	WD	03-ARM'S LENGTH	\$26,000	\$6,800	26.15	\$64,547	\$13,600	\$12,400	\$66,510	0.186	55.6246	\$13,600	
150-026-304-005-00	5490 S HUNTER RD	07/27/23	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$69,000	43.13	\$270,693	\$74,983	\$85,017	\$275,817	0.308	43.4445	\$52,800	
150-007-100-001-03	3560 LONG RD	06/07/24	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$30,400	55.27	\$73,696	\$26,948	\$28,452	\$61,551	0.462	28.0431	\$24,000	
150-013-300-006-02	350 DALE RD	08/09/24	\$83,000	LC	03-ARM'S LENGTH	\$83,000	\$57,100	68.80	\$123,520	\$10,000	\$73,000	\$149,224	0.489	25.3485	\$10,000	
150-015-400-002-01	1180 DALE RD	04/05/23	\$132,000	WD	03-ARM'S LENGTH	\$132,000	\$60,000	45.45	\$169,224	\$43,628	\$88,372	\$163,963	0.539	20.3709	\$41,400	
150-001-100-001-11	59 W BADGER RD	05/10/23	\$142,750	WD	03-ARM'S LENGTH	\$142,750	\$93,300	41.68	\$178,561	\$44,748	\$98,002	\$174,691	0.561	18.1679	\$40,000	
150-021-200-004-12	4666 FREEMAN RD	03/31/25	\$170,000	WD	03-ARM'S LENGTH	\$170,000	\$99,500	54.81	\$205,611	\$66,093	\$103,907	\$184,109	0.564	17.8306	\$66,093	
150-018-300-005-00	2987 BROKA DR	03/20/24	\$86,000	WD	03-ARM'S LENGTH	\$86,000	\$32,600	37.91	\$98,981	\$27,950	\$58,050	\$92,730	0.626	11.6670	\$25,600	
150-036-200-001-02	5594 S M30	11/14/24	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$59,500	47.60	\$139,735	\$32,800	\$92,200	\$143,302	0.643	9.9286	\$32,800	
150-026-300-002-04	5389 FLOCK RD	01/10/25	\$224,500	WD	03-ARM'S LENGTH	\$224,500	\$111,800	49.80	\$237,611	\$29,395	\$195,105	\$272,186	0.717	2.5874	\$17,500	
150-018-200-005-10	4107 S M18	08/21/24	\$305,000	WD	03-ARM'S LENGTH	\$305,000	\$142,100	46.59	\$307,272	\$22,540	\$282,460	\$371,713	0.760	1.7205	\$16,120	
150-001-300-004-00	420 W KNOX RD	03/29/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000	\$86,600	32.07	\$246,970	\$57,245	\$212,755	\$247,683	0.859	11.6299	\$47,000	
150-017-204-001-12	4220 RAYMOND RD	11/30/23	\$258,000	WD	03-ARM'S LENGTH	\$258,000	\$92,100	35.70	\$234,416	\$46,920	\$211,080	\$244,773	0.862	11.9668	\$46,920	
150-230-000-017-10	4300 BROKA DR	05/10/24	\$230,000	WD	03-ARM'S LENGTH	\$230,000	\$93,200	40.52	\$206,710	\$33,440	\$196,560	\$226,201	0.869	12.6279	\$24,200	
150-011-301-001-01	3763 SHAFFER RD	11/29/23	\$203,800	WD	03-ARM'S LENGTH	\$203,800	\$63,700	31.26	\$175,634	\$19,977	\$183,823	\$203,208	0.905	16.1924	\$16,201	
150-019-401-001-01	4774 PETERSON RD	03/08/24	\$224,500	WD	03-ARM'S LENGTH	\$224,500	\$96,100	42.81	\$191,791	\$24,300	\$200,200	\$220,450	0.908	16.5459	\$17,660	
150-004-104-001-03	3200 SHOCK RD	10/18/24	\$344,500	WD	03-ARM'S LENGTH	\$344,500	\$128,000	37.16	\$300,897	\$92,660	\$251,840	\$291,850	0.863	67.6473	\$87,044	
150-006-201-001-00	3155 CROLL RD	12/10/24	\$310,000	WD	03-ARM'S LENGTH	\$310,000	\$119,300	38.48	\$264,746	\$54,226	\$255,774	\$274,830	0.931	18.7979	\$47,350	
150-017-304-001-30	2350 DALE RD	11/27/24	\$302,500	WD	03-ARM'S LENGTH	\$302,500	\$111,500	36.86	\$244,917	\$39,349	\$163,151	\$268,366	0.981	23.7887	\$14,490	
150-023-100-005-01	651 DALE RD	12/19/24	\$222,000	WD	03-ARM'S LENGTH	\$222,000	\$79,100	35.63	\$179,302	\$36,400	\$185,600	\$186,991	0.993	24.9877	\$36,400	
150-026-200-004-04	5225 FLOCK RD	06/15/23	\$260,000	WD	03-ARM'S LENGTH	\$260,000	\$68,500	26.35	\$205,988	\$25,473	\$234,527	\$235,659	0.995	25.2513	\$17,930	
150-031-202-002-21	5535 S M18	11/15/24	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$86,800	34.72	\$199,474	\$32,900	\$217,100	\$217,460	0.998	25.5664	\$32,900	
150-027-400-001-02	5274 FLOCK RD	10/15/24	\$174,000	WD	03-ARM'S LENGTH	\$174,000	\$50,400	28.97	\$147,699	\$64,106	\$109,894	\$109,129	1.007	26.4325	\$43,000	
150-027-102-003-01	GUERNSEY RD	10/27/23	\$115,000	MIC	03-ARM'S LENGTH	\$115,000	\$77,600	24.00	\$76,466	\$14,827	\$100,173	\$90,512	1.107	36.4049	\$11,120	
150-025-403-006-15	S M30	06/12/24	\$115,000	WD	03-ARM'S LENGTH	\$115,000	\$27,900	24.26	\$65,620	\$12,224	\$102,776	\$89,708	1.146	40.2995	\$10,070	
<b>Totals:</b>			<b>\$4,823,550</b>			<b>\$4,823,550</b>	<b>\$1,878,600</b>	<b>38.95</b>	<b>\$4,691,910</b>		<b>\$3,844,218</b>	<b>\$4,928,262</b>		<b>0.780</b>		
			<b>Sale. Ratio =&gt;</b>				<b>12.44</b>							<b>Ave. E.C.F. =&gt;</b>		
			<b>Std. Dev. =&gt;</b>													

**E.C.F. as Calculated => 0.780**

**Ave. E.C.F. => 0.743**