Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold
14-001-003-00	KINDE	03/08/24	\$19,000	WD	03-ARM'S LENGTH	\$19,000	\$19,900
12-015-002-00	STODDARD ROAD	10/18/22	\$360,000	WD	03-ARM'S LENGTI	\$360,000	\$134,300
27-004-006-30	1831 E RICHARDS	09/02/23	\$42,000	WD	03-ARM'S LENGTI	\$42,000	\$27,200
27-028-016-00	1515 THOMPSON	04/15/22	\$255,000	WD	03-ARM'S LENGTI	\$255,000	\$122,300
	Totals:		\$676,000			\$676,000	\$303,700
							Sale. Ratio =>
							Std. Dev. =>

Due to the lack of density of vacant land sales, improved parcels were used and the extraction method of land value was applied. Huron Town

Sale prices ranged from \$3,025 to \$4,849per acre. Mean sale price is \$4,430/ac; median sale price is \$4,329/ac. Commercial acreage is appli Most weight was given to mean and median prices, as it reflects the market reaction. The reconciled price per acre was extracted from the market uses parcels increase in size, there are diminishing prices paid per acre.

2025 Lincoln Twp COM Acreage applied:

acreage table:	\$/ac:	2024 Values
1 ac = \$4400	\$4,400	\$3,700
5 ac = \$20,900	\$4,180	\$18,500
10 ac = \$39,600	\$3,960	\$37,000
40 ac = \$149,600	\$3,740	\$148,000
80 ac = \$281,600	\$3,520	\$296,000

OUTLIERS/NOT USED:

14-017-016-00	3790 CROCKARD	10/14/22	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$44,000
14-025-002-50	2917 N VERONA	12/22/23	\$95,500	WD	03-ARM'S LENGTH	\$95,500	\$54,800
14-035-003-10	2780 MINNICK RC	11/17/22	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$68,200
14-004-006-00	1696 KINDE ROAL	10/12/22	\$305,000	WD	03-ARM'S LENGTH	\$305,000	\$87,700
14-005-001-00	1400 KINDE	06/13/23	\$254,500	WD	03-ARM'S LENGTH	\$254,500	\$78,300
14-016-009-50	1551 E FILION	03/07/24	\$186,000	WD	03-ARM'S LENGTH	\$186,000	\$50,300
14-017-014-00	3699 HELLEMS RC	09/02/22	\$130,000	WD	03-ARM'S LENGTH	\$130,000	\$29,000
14-031-005-00	2334 N VAN DYKE	05/20/22	\$244,500	WD	03-ARM'S LENGTH	\$244,500	\$76,400
14-036-014-55	3433 RAPSON RO	02/14/23	\$85,500	WD	03-ARM'S LENGTH	\$85,500	\$19,500
07-028-006-00	HELLEMS	04/10/23	\$7,000	QC	03-ARM'S LENGTH	\$7,000	\$7,100
07-029-002-00	5865 HELLEMS	06/23/23	\$142,900	WD	03-ARM'S LENGTH	\$142,900	\$63,800

14-033-009-40	1929 RAPSON RO	09/26/22	\$175,000 WD	03-ARM'S LENGTH	\$175,000	\$58,700
14-021-015-00	1851 CHURCH	10/13/23	\$113,000 WD	03-ARM'S LENGTH	\$113,000	\$50,600
14-014-003-10	2601 E FILION	07/18/23	\$125,000 WD	03-ARM'S LENGTH	\$125,000	\$45,000
14-010-005-50	4400 CARPENTER	07/14/23	\$125,000 WD	03-ARM'S LENGTH	\$125,000	\$52,600
14-028-013-51	1707 MINNICK	07/21/23	\$465,000 WD	03-ARM'S LENGTH	\$465,000	\$0
14-036-015-00	2047 N VERONA	03/08/24	\$182,800 WD	03-ARM'S LENGTH	\$182,800	\$80,400
14-030-011-00	2684 N VAN DYKE	04/05/23	\$116,000 WD	03-ARM'S LENGTH	\$116,000	\$56,200
14-031-001-50	MINNICK	01/22/24	\$30,000 WD	03-ARM'S LENGTH	\$30,000	\$17,000

Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres
104.74	\$40,216	\$19,000	\$40,216	0.0	0.0	6.28	6.28
37.31	\$268,600	\$360,000	\$268,600	0.0	0.0	80.00	80.00
64.76	\$55,180	\$20,579	\$33,759	0.0	0.0	4.95	4.95
47.96	\$262,670	\$53,337	\$61,007	0.0	0.0	11.00	1.24
	\$626,666	\$452,916	\$403,582	0.0		102.23	92.47
44.93			Average		Average		
26.93			per FF=>	#DIV/0!	р	er Net Acre=>	4,430.36

ship has two commercial parcels located in rural areas; residential properties in similar rural areas were used in study.

led at \$4,400 per acre, which is rounded up from median sale price and rounded down from mean sale price.

sing relevant sales data, peer discussions, education, and typical market reaction observed through the assessor's familiarity with the market.

88.00	\$93,832	(\$8,162)	\$35,670	0.0	0.0	1.00	5.00
57.38	\$129,405	(\$21,065)	\$12,840	0.0	0.0	1.53	1.53
136.40	\$147,001	(\$71,138)	\$25,863	0.0	0.0	3.47	3.47
28.75	\$191,583	\$130,882	\$17,465	0.0	0.0	2.27	2.27
30.77	\$156,609	\$118,301	\$20,410	0.0	0.0	2.64	2.64
27.04	\$116,933	\$82,147	\$13,080	0.0	0.0	1.56	1.56
22.31	\$62,350	\$76,474	\$8,824	0.0	0.0	1.10	1.10
31.25	\$165,409	\$101,493	\$22,402	0.0	0.0	2.97	2.97
22.81	\$47,149	\$47,663	\$9,312	0.0	0.0	1.12	1.12
101.43	\$14,264	(\$2,264)	\$5,000	0.0	0.0	0.50	0.50
44.65	\$127,549	\$29,001	\$13,650	0.0	0.0	0.91	0.91

33.54	\$127,406	\$70,208	\$22,614	0.0	0.0	3.00	3.00
44.78	\$106,003	\$15,337	\$8,340	0.0	0.0	1.00	1.00
36.00	\$106,921	\$41,411	\$23,332	0.0	0.0	3.04	3.04
42.08	\$106,961	\$92,035	\$73,996	0.0	0.0	10.00	10.00
0.00	\$399,986	\$185,334	\$120,320	0.0	0.0	24.13	24.13
43.98	\$184,601	\$6,455	\$8,256	0.0	0.0	0.96	0.96
48.45	\$116,984	\$46,017	\$47,001	0.0	0.0	7.50	7.50
56.67	\$34,600	\$30,000	\$34,600	0.0	0.0	5.00	5.00

Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	ther Parcels in Sa	Land Table
#DIV/0!	\$3,025	\$0.07	0.00	400 1	840/692	F	RESIDENTIAL
#DIV/0!	\$4,500	\$0.10	0.00	C 1	799/224	l	JPLAND
#DIV/0!	\$4,157	\$0.10	0.00	NRUR 1	826/798		
#DIV/0!	\$4,849	\$0.11	0.00	SCITY 1	781/402		
	Average per SqFt=>	\$0.10					

#DIV/0!	(\$8,162)	(\$0.19)	0.00	400 1798/373	RESIDENTIAL
#DIV/0!	(\$13,768)	(\$0.32)	0.00	400 1836/231	RESIDENTIAL
#DIV/0!	(\$20,501)	(\$0.47)	0.00	400 1801/339	RESIDENTIAL
#DIV/0!	\$57,657	\$1.32	0.00	400 1798/071	RESIDENTIAL
#DIV/0!	\$44,811	\$1.03	0.00	400 1818/322	RESIDENTIAL
#DIV/0!	\$52,658	\$1.21	0.00	400 1840/701	RESIDENTIAL
#DIV/0!	\$69,522	\$1.60	0.00	400 1794/712	RESIDENTIAL
#DIV/0!	\$34,173	\$0.78	0.00	400 1784/708	RESIDENTIAL
#DIV/0!	\$42,556	\$0.98	0.00	400 1807/477	RESIDENTIAL
#DIV/0!	(\$4,528)	(\$0.10)	0.00	RESR 1812/45	RURAL RESIDENT
#DIV/0!	\$31,869	\$0.73	0.00	RESR 1820/721	RURAL RESIDENT

#DIV/0!	\$23,403	\$0.54	0.00	400 1796/621	RESIDENTIAL
#DIV/0!	\$15,337	\$0.35	0.00	400 1829/689	RESIDENTIAL
#DIV/0!	\$13,622	\$0.31	0.00	400 1822/772	RESIDENTIAL
#DIV/0!	\$9,204	\$0.21	0.00	400 1822/611	RESIDENTIAL
#DIV/0!	\$7,681	\$0.18	0.00	400 1823/176	RESIDENTIAL
#DIV/0!	\$6,724	\$0.15	0.00	400 1840/668	RESIDENTIAL
#DIV/0!	\$6,136	\$0.14	0.00	400 1811/760	RESIDENTIAL
#DIV/0!	\$6,000	\$0.14	0.00	400 1837/765	RESIDENTIAL

Gravel	Paved	Inspected Date	Use Code	Class	Rate Group 1	Rate Group 2	Rate Group 3
0		0 NOT INSPECTED	402	2			
0		0 NOT INSPECTED	402	2			
0		0 NOT INSPECTED	401	L			
0		0 10/5/2022	401	<u> </u>			

0	0	10/30/2022	401	
0	0	10/8/2024	401	
0	0	12/29/2022	401	
0	0	10/30/2022	401	
0	0	9/8/2018	401	
0	0	10/3/2024	401	
0	0	10/30/2022	401	
0	0	8/5/2024	401	
0	0	8/5/2024	401	
0	0	9/15/2023	401	
0	0	9/13/2023	401	

0	0 12/11/2020	401
0	0 10/23/2024	401
0	0 10/2/2024	401
0	0 NOT INSPECTED	401
0	0 NOT INSPECTED	401
0	0 NOT INSPECTED	401
0	0 10/2/2024	401
0	0 11/13/2024	402