

2025 Gladwin County Commercial 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	Other Parcels in Sale	Land Table
050-003-203-003-00	1402 W M61	05/03/23	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$29,800	37.25	\$84,737	\$23,998	\$28,735	325.00	1,373.00	\$74		RURAL COMMERCIAL
050-004-103-001-02	1740 M-61	10/11/21	\$32,500	LC	03-ARM'S LENGTH	\$35,799	\$12,000	33.52	\$69,696	\$35,799	\$69,696	375.00	1,320.00	\$95		RURAL COMMERCIAL
050-004-103-001-02	1740 M-61	09/03/20	\$32,500	WD	03-ARM'S LENGTH	\$37,278	\$12,000	32.19	\$69,696	\$37,278	\$69,696	382.00	1,320.00	\$98		RURAL COMMERCIAL
060-018-200-001-00	SUGAR RIVER RD	06/21/24	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$58,900	36.81	\$135,241	\$157,181	\$132,422	1,318.00	1,305.00	\$119		RURAL COMMERCIAL
150-192-000-018-00	5837 S M30	08/21/23	\$115,000	WD	03-ARM'S LENGTH	\$115,000	\$56,600	49.22	\$110,852	\$33,616	\$29,468	226.00	84.00	\$149		SMALL VILLAGE/LAKE COMM
050-003-104-004-00	W M61	08/13/21	\$23,000	WD	03-ARM'S LENGTH	\$25,496	\$10,200	40.01	\$71,237	\$25,496	\$71,237	162.00	815.00	\$157		RURAL HWY
050-003-203-001-02	1490 W M61	08/20/21	\$73,000	WD	03-ARM'S LENGTH	\$80,921	\$33,800	41.77	\$81,814	\$55,748	\$56,641	326.00	323.00	\$171		RURAL HWY
050-005-100-010-05	2106 W M61	09/09/20	\$138,000	WD	03-ARM'S LENGTH	\$158,286	\$58,500	36.96	\$143,611	\$87,855	\$73,180	432.00	403.33	\$203		MEDIUM CITY
030-045-000-006-00	1239 ESTEY RD	10/18/24	\$63,950	WD	03-ARM'S 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-ARM'S LENGTH	\$138,060	\$42,100	30.49	\$140,617	\$37,017	\$39,574	163.50	274.00	\$226		RURAL HWY
130-015-404-002-00	993 SECORD DAM	12/03/24	\$144,000	LC	03-ARM'S LENGTH	\$144,000	\$46,400	32.22	\$118,130	\$85,655	\$59,785	334.00	1,325.00	\$256		RURAL COMMERCIAL
150-192-000-021-00	5801 S M30	04/07/22	\$160,000	WD	03-ARM'S LENGTH	\$172,880	\$62,300	36.04	\$160,868	\$44,531	\$32,519	153.00	267.00	\$291		RURAL HWY
050-003-300-002-20	1391 W M61	01/10/22	\$123,200	WD	03-ARM'S LENGTH	\$134,411	\$38,100	28.35	\$148,876	\$54,875	\$69,340	148.00	1,320.00	\$371		RURAL HWY
Totals:			\$1,265,150			\$1,346,081	\$508,300		\$1,401,907	\$705,717	\$761,543	4,474.5				
							Sale. Ratio =>	37.76			Average					
							Std. Dev. =>	11.89			per FF=>	\$158				

Front foot rates in the Commercial Group and the Rural Residential Group were found to have similar influences and have historically been used to set front foot rural rates. A review of the Commercial Group of parcels found one sale during the two-year study period. Additional sales were collected from neighboring townships in Gladwin County to have a large sample to analyze. The determined front foot rate has been applied.

2026 Commercial Front Foot Rate as Applied
\$150/FF
2026 Rural Residential Front Foot Rate as Applied
\$150/FF