

Parcel Number	Sale Date	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Land Residual	Net Acres	Total Acres	Dollars/Acre	Tillable	Non Till	Row	Est Non Till Value	Est Till	Est Till/Acre	
07 032 400 011 32 6 3	09/28/22	\$148,000	\$43,300	29.26	\$148,000	28.82	28.82	\$5,135	14.21	14.12	0.45	\$49,410	\$98,591	\$6,941	
08 002 200 004 02 6 2	04/28/21	\$800,000	\$406,600	50.83	\$637,071	195.48	41.04	\$3,259	142.12	49.04	4.32	\$171,640	\$465,431	\$3,275	
08 007 400 012 07 6 2	06/17/22	\$155,000	\$58,100	37.48	\$155,000	32.60	32.60	\$4,755	17.75	14.85		\$51,975	\$103,025	\$5,804	
08 007 400 012 07 6 2	08/19/22	\$185,000	\$58,100	31.41	\$185,000	32.60	32.60	\$5,675	17.75	14.85		\$51,975	\$133,025	\$7,494	
08 025 400 015 25 6 2	08/19/22	\$297,500	\$0	0.00	\$297,500	85.01	85.01	\$3,500	43.15	39.75	2.11	\$139,125	\$158,375	\$3,670	
08 045 001 351	10/08/21	\$148,500	\$0	0.00	\$148,500	32.63	32.63	\$4,551	32.63			\$0	\$148,500	\$4,551	
09 012 200 007 12 6 1	09/28/21	\$61,000	\$30,500	50.00	\$61,000	17.00	17.00	\$3,589	10.00	5.36	1.84	\$18,760	\$42,240	\$4,224	
12 001 100 002 01 7 2	04/26/21	\$120,000	\$60,100	50.08	\$120,000	37.86	37.86	\$3,170	20.00	16.65	0.71	\$58,268	\$61,732	\$3,087	
12 007 400 010 07 7 2	04/02/21	\$140,000	\$59,200	42.29	\$140,000	36.74	36.74	\$3,811	26.07	10.00	0.67	\$35,000	\$105,000	\$4,028	
12 013 100 027 13 7 2	12/07/21	\$150,000	\$58,800	39.20	\$150,000	36.43	36.43	\$4,117	31.86	4.00	0.57	\$14,000	\$136,000	\$4,268	
12 018 300 009 18 7 2	01/26/23	\$220,000	\$164,500	74.77	\$220,000	99.93	99.93	\$2,202	74.00	25.00	0.93	\$87,500	\$132,500	\$1,791	
12 030 200 007 30 7 2	12/30/22	\$350,000	\$48,200	13.77	\$350,000	65.88	29.99	\$5,313	53.21	11.50	1.17	\$40,250	\$309,750	\$5,821	
12 030 400 006 30 7 2	07/21/21	\$425,000	\$0	0.00	\$425,000	83.59	83.59	\$5,084	70.96	12.00	0.63	\$42,000	\$383,000	\$5,397	
15 009 300 003 09 8 3	11/30/21	\$120,000	\$70,100	58.42	\$120,000	40.00	40.00	\$3,000	20.89	17.50	1.61	\$61,250	\$58,750	\$2,812	
15 011 200 003 11 8 3	11/01/22	\$1,080,000	\$387,300	35.86	\$1,080,000	211.00	110.00	\$5,118	165.01	45.50	0.39	\$159,250	\$920,750	\$5,580	
15 015 300 006 15 8 3	11/04/22	\$364,000	\$92,800	25.49	\$364,000	52.00	52.00	\$7,000	40.46	10.00	1.54	\$35,000	\$329,000	\$8,132	
15 016 100 008 16 8 3	11/22/22	\$404,400	\$120,300	29.75	\$404,400	66.93	66.93	\$6,042	54.82	10.50	1.61	\$36,750	\$367,650	\$6,706	
17 001 200 002 01 9 1	12/14/21	\$1,287,171	\$0	0.00	\$1,287,171	158.91	158.91	\$8,100	128.92	28.20	1.79	\$98,707	\$1,188,464	\$9,219	
17 003 300 007 03 9 1	05/06/21	\$295,000	\$0	0.00	\$295,000	80.00	78.80	\$3,688	65.36	11.45	2.00	\$40,068	\$254,932	\$3,901	
17 011 400 026 11 8 1	11/30/21	\$190,000	\$92,000	48.42	\$190,000	49.91	49.91	\$3,807	47.93		1.99	\$0	\$190,000	\$3,965	
17 028 200 009 28 8 1	06/21/21	\$68,500	\$0	0.00	\$68,500	17.73	17.73	\$3,864	16.43		1.30	\$0	\$68,500	\$4,169	
Totals:		\$7,009,071	\$5,272,000		\$6,846,142	1,461.05	2,411.62		1,093.51				\$5,655,215		
			Sale. Ratio =>	75.22		Average		Average				Average			
			Std. Dev. =>	23.37		per Net Acre=>	4,685.78	per SqFt=>				per Net Acre=>	\$5,171.60		
													Tillable Used	5,100.00	

2024 Commercial Land Value Analysis

If you're using the Square Footage Table in Assessing.net					
Curve Formula From Chart	SqFt	Acres	\$/sf	\$/ac	Concluded \$
	2,500	0.057	\$0.95	\$41,478	\$2,380
Formula Pt 1: 19.93	5,000	0.115	\$0.73	\$31,682	\$3,637
Formula Pt 2: -0.3887	7,500	0.172	\$0.62	\$27,063	\$4,660
	10,000	0.230	\$0.56	\$24,200	\$5,556
	12,500	0.287	\$0.51	\$22,189	\$6,367
	15,000	0.344	\$0.47	\$20,671	\$7,118
	20,000	0.459	\$0.42	\$18,485	\$8,487
	25,000	0.574	\$0.39	\$16,949	\$9,727
	30,000	0.689	\$0.36	\$15,789	\$10,874
	40,000	0.918	\$0.32	\$14,119	\$12,965
	50,000	1.148	\$0.30	\$12,946	\$14,860
	60,000	1.377	\$0.28	\$12,060	\$16,612
	87,120	2.000	\$0.24	\$10,433	\$20,866
	130,680	3.000	\$0.20	\$8,912	\$26,736
	174,240	4.000	\$0.18	\$7,969	\$31,876
	217,800	5.000	\$0.17	\$7,307	\$36,535
	435,600	10.000	\$0.13	\$5,581	\$55,814
	653,400	15.000	\$0.11	\$4,768	\$71,514
	871,200	20.000	\$0.10	\$4,263	\$85,265
	1,089,000	25.000	\$0.09	\$3,909	\$97,727

If the above formulas are not calculating, make sure that any sales with a 0 or less \$ per unit are set to "not used". If they are still not calculating, refresh them by double clicking them and pressing "enter".

If you're using the Acreage Table in Assessing.net					
SqFt	Acres	\$/sf	\$/ac	Concluded \$	
43,560	1.0	\$0.31	\$13,659	\$13,659	
65,340	1.5	\$0.27	\$11,667	\$17,501	
87,120	2.0	\$0.24	\$10,433	\$20,866	
108,900	2.5	\$0.22	\$9,566	\$23,916	
130,680	3.0	\$0.20	\$8,912	\$26,736	
174,240	4.0	\$0.18	\$7,969	\$31,876	
217,800	5.0	\$0.17	\$7,307	\$36,535	
304,920	7.0	\$0.15	\$6,411	\$44,879	
435,600	10.0	\$0.13	\$5,581	\$55,814	
653,400	15.0	\$0.11	\$4,768	\$71,514	
871,200	20.0	\$0.10	\$4,263	\$85,265	
1,089,000	25.0	\$0.09	\$3,909	\$97,727	
1,306,800	30.0	\$0.08	\$3,642	\$109,249	
1,742,400	40.0	\$0.07	\$3,256	\$130,256	
2,178,000	50.0	\$0.07	\$2,986	\$149,294	
4,356,000	100.0	\$0.05	\$2,281	\$228,070	

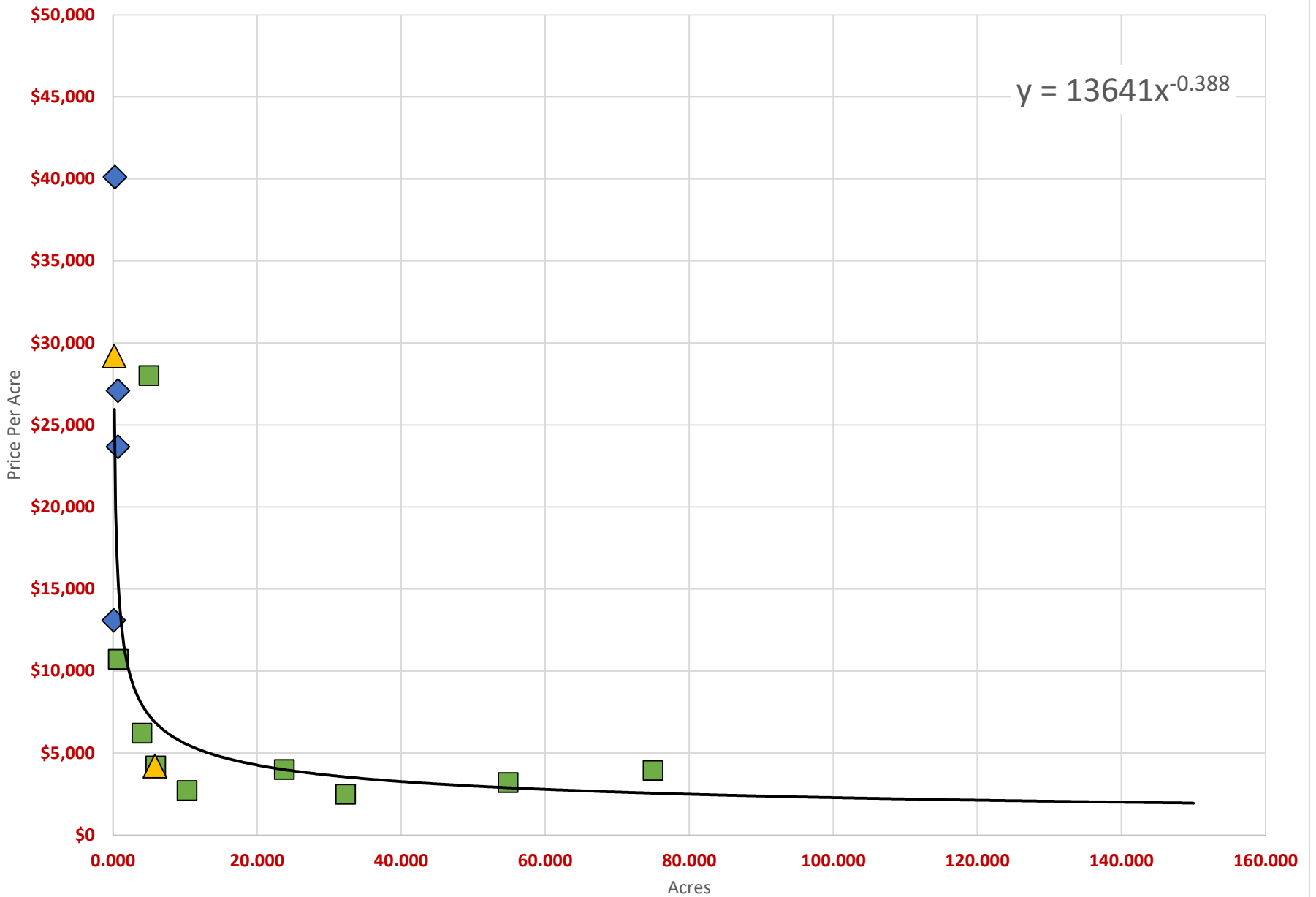
This slope should not be downward facing. A person wouldn't pay less for 5,000 sf than they would for 2,500 sf.

The Grey fields below can be edited to adjust acreage ranges. Enter acreages to two decimal places.

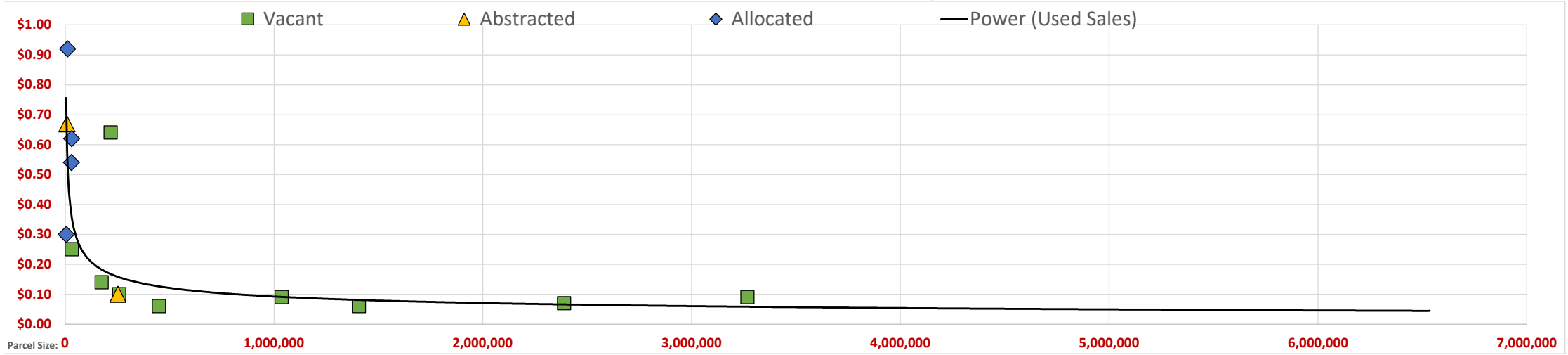
Acre Ranges		Vacant				Abstraction				Allocation				All Methods			
Low	High	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF
0.00	0.99	1	0.00%	\$0.25	\$0.25	1	0.00%	\$0.67	\$0.67	4	30.17%	\$0.60	\$0.58	6	32.18%	\$0.55	\$0.58
1.00	1.99	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00
2.00	4.99	1	0.00%	\$0.14	\$0.14	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	1	0.00%	\$0.14	\$0.14
5.00	9.99	2	72.97%	\$0.37	\$0.37	1	0.00%	\$0.10	\$0.10	0	0.00%	\$0.00	\$0.00	3	180.00%	\$0.28	\$0.10
10.00	10000.00	5	17.14%	\$0.07	\$0.07	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	5	17.14%	\$0.07	\$0.07
0.00	10000.00	9	104.94%	\$0.17	\$0.09	2	74.03%	\$0.39	\$0.39	4	30.17%	\$0.60	\$0.58	15	160.48%	\$0.31	\$0.14

2024 Commercial Land Value Analysis

■ Vacant ▲ Abstracted ◆ Allocated — Power (Used Sales)



2024 Commercial Land Value Analysis



Valuation Method	Use? 1=Yes, 0=No	Parcel Number	Sale Date	Sale Price	Imprvmts Value	Land Residual	Indicated LB Ratio	Resid Acre	Resid Sq Ft	Unadjust \$ / acre	Unadjust \$ / Sq Ft	Months To Mid-Point	Time Adjust	Adjusted Sale Price	Adjust \$ Per Acre	Adjust \$ Per Sq Ft	Adjust \$ Per Front Ft	Exclusion Comment
Vacant	1	006-015-300-27	10/22/2021	\$28,000	\$0	\$28,000	N/A	10.320	449,539	\$2,713	\$0.06	5	0.00%	\$28,000	\$2,713	\$0.06	\$48.05	
Vacant	1	02 003 300 010 03 5 3	6/25/2021	\$140,000	\$0	\$140,000	N/A	5.000	217,800	\$28,000	\$0.64	9	0.00%	\$140,000	\$28,000	\$0.64	N/A	
Vacant	1	19 009 200 026 09 5 4	3/3/2022	\$175,000	\$0	\$175,000	N/A	54.860	2,389,702	\$3,190	\$0.07	1	0.00%	\$175,000	\$3,190	\$0.07	N/A	
Vacant	1	19 009 400 008 09 5 4	3/3/2022	\$80,000	\$0	\$80,000	N/A	32.300	1,406,988	\$2,477	\$0.06	1	0.00%	\$80,000	\$2,477	\$0.06	N/A	
Vacant	1	19 014 300 006 14 5 4	2/3/2023	\$25,000	\$0	\$25,000	N/A	5.942	258,834	\$4,207	\$0.10	-10	0.00%	\$25,000	\$4,207	\$0.10	N/A	
Vacant	1	19 110 001 021	3/10/2023	\$8,000	\$0	\$8,000	N/A	0.747	32,539	\$10,710	\$0.25	-11	0.00%	\$8,000	\$10,710	\$0.25	\$41.05	
Vacant	1	21 032 400 014 32 5 3	9/29/2022	\$25,000	\$0	\$25,000	N/A	4.030	175,547	\$6,203	\$0.14	-6	0.00%	\$25,000	\$6,203	\$0.14	N/A	
Vacant	1	09 029 100 006 29 6 1	6/24/2021	\$295,000	\$0	\$295,000	N/A	75.010	3,267,436	\$3,933	\$0.09	9	0.00%	\$295,000	\$3,933	\$0.09	N/A	
Vacant	1	11 005 300 021 05 7 3	7/26/2022	\$95,000	\$0	\$95,000	N/A	23.810	1,037,164	\$3,990	\$0.09	-4	0.00%	\$95,000	\$3,990	\$0.09	N/A	
Allocation	1	08 045 001 225	1/4/2022	\$12,000	\$11,173	\$1,675	0.1396	0.128	5,576	\$13,088	\$0.30	3	0.00%	\$1,675	\$13,088	\$0.30	\$12.88	
Allocation	1	006-227-231-06	5/21/2021	\$75,000	\$41,065	\$10,470	0.1396	0.261	11,369	\$40,115	\$0.92	10	0.00%	\$10,470	\$40,115	\$0.92	\$130.88	
Allocation	1	01 022 100 006 22 5 4	12/30/2022	\$138,000	\$74,405	\$19,265	0.1396	0.711	30,971	\$27,095	\$0.62	-9	0.00%	\$19,265	\$27,095	\$0.62	\$52.64	
Allocation	1	04 010 400 011 10 5 1	2/7/2023	\$116,000	\$116,169	\$16,194	0.1396	0.684	29,795	\$23,675	\$0.54	-10	0.00%	\$16,194	\$23,675	\$0.54	N/A	
Abstraction	1	006-126-207-08	8/23/2022	\$63,000	\$57,685	\$5,315	0.0844	0.182	7,928	\$29,203	\$0.67	-5	0.00%	\$5,315	\$29,203	\$0.67	\$22.33	
Abstraction	1	11 029 200 011 29 7 3	9/28/2021	\$150,000	\$125,588	\$24,412	0.1627	5.810	253,084	\$4,202	\$0.10	6	0.00%	\$24,412	\$4,202	\$0.10	N/A	

Acreage Size	# of Sales Used for Analysis	Price Per Acre from Analysis	2024 Value per Acre Analysis	Acreage Size Value from Analysis
1	3	\$ 10,720	\$ 10,720	\$ 10,720
1.5	3	\$ 10,200	\$ 10,200	\$ 15,300
2	3	\$ 9,740	\$ 9,740	\$ 19,480
2.5	2	\$ 9,030	\$ 9,030	\$ 22,570
3	4	\$ 8,360	\$ 8,360	\$ 25,080
4	5	\$ 8,190	\$ 8,190	\$ 32,760
5	5	\$ 7,020	\$ 7,020	\$ 35,100
7	7	\$ 6,400	\$ 6,400	\$ 44,800
10	9	\$ 6,240	\$ 6,240	\$ 62,400
15	13	\$ 4,930	\$ 4,930	\$ 73,950
20	7	\$ 4,670	\$ 4,670	\$ 93,400
25	8	\$ 4,350	\$ 4,350	\$ 108,750
30	10	\$ 4,240	\$ 4,240	\$ 127,200
40	10	\$ 4,090	\$ 4,090	\$ 163,600
50	7	\$ 3,900	\$ 3,900	\$ 195,000
100	4	\$ 3,580	\$ 3,580	\$ 358,000

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA 260	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments	
1/20/23	20 110 002 160 23 7 4	1	1842/1197	\$ 15,000			\$ -	\$ 15,000	0.75	0.75	\$ 20,000	\$ 15,000	0.00	\$ -	\$ -	0.00	Reading City, Res Area	
7/6/22	02 027 300 005 27 5 3	1	1830/548	\$ 4,000	pta		\$ -	\$ 4,000	0.76	0.68	\$ 5,882	\$ 4,000	0.00	\$ -	\$ -	0.08	adj owner, added to pcl	
10/20/21	02 017 100 006 17 5 3	1	1811/1054	\$ 10,500	pta		\$ -	\$ 10,500	1.45	0.00	\$ -	\$ -	1.32	\$ 7,955	\$ 10,500	0.13		
				\$ 29,500			\$ -	\$ 29,500	2.96	1.43	\$ 13,287	\$ 19,000	1.32	\$ 7,955	\$ 10,500	0.21		
Sale Count =				3	Total AVE/Acre =				\$ 9,966	← Includes ROW Acres								

Acreage Analysis	
Sale Count	3
Ave Acres/Sale	0.99
Ave ABS DEV Acres	0.31
C.O.D.	0.3131

Tillable Analysis	
Sale Count	2
Ave Tillable	\$ 13,287
Ave ABS DEV Tillable	\$ 7,059
C.O.D.	0.5313
Use	\$ 13,280

Non-Tillable Analysis	
Sale Count	1
Ave Non-Tillable	\$ 7,955
Ave ABS DEV Non-Tillable	\$ -
C.O.D.	0.0000
Use	\$ 7,955

total assessable acres	2.75	Sale Count	3
total sale price of all sales	\$ 29,500	Ave \$/Acre	\$ 10,727
Value/Assessable Acre	\$ 10,727	Ave ABS DEV \$/Acre	\$ 5,630
Use	\$ 10,720	C.O.D.	0.5248

Known = N/A

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA 260	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments
10/20/21	02 017 100 006 17 5 3	1	1811/1054	\$ 10,500	pta		\$ -	\$ 10,500	1.45	0.00	\$ -	\$ -	1.32	\$ 7,955	\$ 10,500	0.13	
5/27/22	11 034 200 063 34 7 3	1	1828/148	\$ 10,000			\$ -	\$ 10,000	1.71	0.00	\$ -	\$ -	1.69	\$ 5,917	\$ 10,000	0.02	adj owner
10/20/22	21 004 100 013 04 6 3	1	1838/167	\$ 29,000			\$ -	\$ 29,000	1.84	0.00	\$ -	\$ -	1.84	\$ 15,761	\$ 29,000	0.00	Jonesville City, wooded

Sale Count = 3

\$ 49,500

\$ 49,500

Total AVE/Acre = \$ 9,900 ← Includes ROW Acres

5.00

0.00

\$ -

\$ -

4.85

\$ 10,206

\$ 49,500

0.15

Acreage Analysis	
Sale Count	3
Ave Acres/Sale	1.67
Ave ABS DEV Acres	0.14
C.O.D.	0.0867

Tillable Analysis	
Sale Count	0
Ave Tillable	\$ -
Ave ABS DEV Tillable	N/A
C.O.D.	N/A
Use	\$ -

Non-Tillable Analysis	
Sale Count	3
Ave Non-Tillable	\$ 10,206
Ave ABS DEV Non-Tillable	\$ 4,032
C.O.D.	0.3950
Use	\$ 10,206

total assessable acres	4.85	Sale Count	3
total sale price of all sales	\$ 49,500	Ave \$/Acre	\$ 10,206
Value/Assessable Acre	\$ 10,206	Ave ABS DEV \$/Acre	\$ 4,032
Use	\$ 10,200	C.O.D.	0.3950

Known = N/A

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA 260	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments	
10/20/22	21 004 100 013 04 6 3	1	1838/167	\$ 29,000			\$ -	\$ 29,000	1.84	0.00	\$ -	\$ -	1.84	\$ 15,761	\$ 29,000	0.00	Jonesville City, wooded	
5/24/22	21 032 400 026 32 5 3	1	1833/771	\$ 10,000	pta		\$ -	\$ 10,000	1.93	0.00	\$ -	\$ -	1.93	\$ 5,181	\$ 10,000	0.00	Jonesville City, No Rd	
4/30/21	11 012 300 034 12 7 3	1	1794/646	\$ 15,000	pta		\$ -	\$ 15,000	2.00	1.77	\$ 8,475	\$ 15,000		\$ -	\$ -	0.23		
				\$ 54,000			\$ -	\$ 54,000	5.77	1.77	\$ 8,475	\$ 15,000	3.77	\$ 10,345	\$ 39,000	0.23		
Sale Count =				3	Total AVE/Acre =				\$ 9,359	← Includes ROW Acres								

Acreage Analysis	
Sale Count	3
Ave Acres/Sale	1.92
Ave ABS DEV Acres	0.06
C.O.D.	0.0289

Tillable Analysis	
Sale Count	1
Ave Tillable	\$ 8,475
Ave ABS DEV Tillable	\$ -
C.O.D.	0.0099
Use	\$ 8,475

Non-Tillable Analysis	
Sale Count	2
Ave Non-Tillable	\$ 10,345
Ave ABS DEV Non-Tillable	\$ 5,290
C.O.D.	0.5113
Use	\$ 10,340

total assessable acres	5.54	Sale Count	3
total sale price of all sales	\$ 54,000	Ave \$/Acre	\$ 9,747
Value/Assessable Acre	\$ 9,747	Ave ABS DEV \$/Acre	\$ 3,951
Use	\$ 9,740	C.O.D.	0.4053

Known = N/A

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments
10/15/21	07 028 200 050 28 6 3	2	1809/590	\$ 18,000	pta	260	\$ -	\$ 18,000	2.50	0.00	\$ -	\$ -	2.50	\$ 7,200	\$ 18,000	0.00	Near Hillsdale City Limits
6/1/22	04 016 200 006 16 5 1	1	1827/930	\$ 25,000	pta		\$ -	\$ 25,000	2.51	0.00	\$ -	\$ -	2.26	\$ 11,062	\$ 25,000	0.25	
				\$ 43,000			\$ -	\$ 43,000	5.01	0.00	\$ -	\$ -	4.76	\$ 9,034	\$ 43,000	0.25	

Sale Count = 2

Total AVE/Acre = \$ 8,583 ← Includes ROW Acres

Acreage Analysis	
Sale Count	2
Ave Acres/Sale	2.51
Ave ABS DEV Acres	0.00
C.O.D.	0.0020

Tillable Analysis	
Sale Count	0
Ave Tillable	\$ -
Ave ABS DEV Tillable	N/A
C.O.D.	N/A
Use	\$ -

Non-Tillable Analysis	
Sale Count	2
Ave Non-Tillable	\$ 9,034
Ave ABS DEV Non-Tillable	\$ 1,931
C.O.D.	0.2138
Use	\$ 9,034

total assessable acres	4.76	Sale Count	2
total sale price of all sales	\$ 43,000	Ave \$/Acre	\$ 9,034
Value/Assessable Acre	\$ 9,034	Ave ABS DEV \$/Acre	\$ 1,931
Use	\$ 9,030	C.O.D.	0.2138

Known = N/A

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA 260	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments
3/18/22	07 021 200 005 21 6 3	1	1822/268	\$ 17,900			\$ -	\$ 17,900	3.00	2.69	\$ 6,654	\$ 17,900	0.00	\$ -	\$ -	0.31	
12/15/22	13 002 200 017 02 7 1	1	1841/601	\$ 16,500	pta		\$ -	\$ 16,500	3.00	2.76	\$ 5,978	\$ 16,500	0.00	\$ -	\$ -	0.24	
9/6/22	07 025 300 016 25 6 3	1	1834/739	\$ 40,000	pta		\$ -	\$ 40,000	3.30	2.60	\$ 15,385	\$ 40,000	0.00	\$ -	\$ -	0.70	Near Hillsdale City Limits
8/30/21	17 033 400 006 33 8 1	1	1805/757	\$ 23,000			\$ -	\$ 23,000	3.63	3.59	\$ 6,407	\$ 23,000	0.00	\$ -	\$ -	0.04	Waldron Village
				\$ 97,400			\$ -	\$ 97,400	12.93	11.64	\$ 8,368	\$ 97,400	0.00	\$ -	\$ -	1.29	

Sale Count = 4

Total AVE/Acre = \$ 7,533 ← Includes ROW Acres

Acreage Analysis	
Sale Count	4
Ave Acres/Sale	3.23
Ave ABS DEV Acres	0.23
C.O.D.	0.0719

Tillable Analysis	
Sale Count	4
Ave Tillable	\$ 8,368
Ave ABS DEV Tillable	\$ 3,270
C.O.D.	0.3908
Use	\$ 8,360

Non-Tillable Analysis	
Sale Count	0
Ave Non-Tillable	\$ -
Ave ABS DEV Non-Tillable	N/A
C.O.D.	N/A
Use	\$ -

total assessable acres	11.64	Sale Count	4
total sale price of all sales	\$ 97,400	Ave \$/Acre	\$ 8,368
Value/Assessable Acre	\$ 8,368	Ave ABS DEV \$/Acre	\$ 3,270
Use	\$ 8,360	C.O.D.	0.3908

Known = N/A

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA 260	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments
1/27/23	12 033 200 018 33 7 2	1	1843/892	\$ 30,000	pta		\$ -	\$ 30,000	3.81	0.00	\$ -	\$ -	3.09	\$ 9,709	\$ 30,000	0.72	
2/3/22	12 033 200 015 33 7 3	1	1819/185	\$ 17,000	pta		\$ -	\$ 17,000	3.87	0.00	\$ -	\$ -	3.42	\$ 4,971	\$ 17,000	0.45	Nichols #161 Tile
7/27/21	11 023 100 008 23 7 3	1	1802/891	\$ 34,500			\$ -	\$ 34,500	3.93	0.00	\$ -	\$ -	3.46	\$ 9,971	\$ 34,500	0.47	Hillsdale Rd
5/18/22	06 035 100 011 35 5 3	1	1826/1170	\$ 36,000			\$ -	\$ 36,000	4.02	4.02	\$ 8,955	\$ 36,000	0.00	\$ -	\$ -	0.00	US-12 East of Jonesville
10/19/21	04 016 400 016 16 5 1	1	1810/633	\$ 34,900			\$ -	\$ 34,900	4.64	0.00	\$ -	\$ -	4.60	\$ 7,587	\$ 34,900	0.04	
				\$ 152,400			\$ -	\$ 152,400	20.27	4.02	\$ 8,955	\$ 36,000	14.57	\$ 7,989	\$ 116,400	1.68	

Sale Count = 5

Total AVE/Acre = \$ 7,519 ← Includes ROW Acres

Acreage Analysis	
Sale Count	5
Ave Acres/Sale	4.05
Ave ABS DEV Acres	0.23
C.O.D.	0.0578

Tillable Analysis	
Sale Count	1
Ave Tillable	\$ 8,955
Ave ABS DEV Tillable	\$ -
C.O.D.	0.0000
Use	\$ 8,955

Non-Tillable Analysis	
Sale Count	4
Ave Non-Tillable	\$ 7,989
Ave ABS DEV Non-Tillable	\$ 4,784
C.O.D.	0.2229
Use	\$ 7,989

total assessable acres	18.59	Sale Count	5
total sale price of all sales	\$ 152,400	Ave \$/Acre	\$ 8,198
Value/Assessable Acre	\$ 8,198	Ave ABS DEV \$/Acre	\$ 1,576
Use	\$ 8,190	C.O.D.	0.1922

Known = N/A

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA 260	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments
7/27/21	20 070 001 006	2	1802/1179	\$ 21,000			\$ -	\$ 21,000	4.84	2.50	\$ -	\$ -	2.34	\$ -	\$ -	0.00	inc platted & unplat
2/14/23	02 007 200 026 07 5 3	1	1844/115	\$ 32,000	pta		\$ -	\$ 32,000	5.00	0.00	\$ -	\$ -	4.75	\$ 6,737	\$ 32,000	0.25	Wooded, Gravel Rd
3/27/22	09 036 300 016 36 6 1	1	1822/554	\$ 36,900			\$ -	\$ 36,900	5.01	4.39	\$ 8,405	\$ 36,900	0.00	\$ -	\$ -	0.62	some non-till
6/10/21	14 006 100 016 06 8 4	1	1798/302	\$ 35,000	pta		\$ -	\$ 35,000	5.10	4.74	\$ 7,384	\$ 35,000	0.00	\$ -	\$ -	-	0.36
6/15/21	14 006 100 016 06 8 4	1	1798/1096	\$ 40,000	pta		\$ -	\$ 40,000	5.10	4.74	\$ 8,439	\$ 40,000	0.00	\$ -	\$ -	-	0.36
				\$ 164,900			\$ -	\$ 164,900	25.05	16.37	\$ 6,836	\$ 111,900	7.09	\$ 4,513	\$ 32,000	1.59	

Sale Count = 5

Total AVE/Acre = \$ 6,583 ← Includes ROW Acres

Acreage Analysis	
Sale Count	5
Ave Acres/Sale	5.01
Ave ABS DEV Acres	0.07
C.O.D.	0.0144

Tillable Analysis	
Sale Count	4
Ave Tillable	\$ 6,836
Ave ABS DEV Tillable	\$ 2,639
C.O.D.	0.3864
Use	\$ 6,836

Non-Tillable Analysis	
Sale Count	2
Ave Non-Tillable	\$ 4,513
Ave ABS DEV Non-Tillable	\$ 3,368
C.O.D.	0.7463
Use	\$ 4,513

total assessable acres	23.46	Sale Count	5
total sale price of all sales	\$ 164,900	Ave \$/Acre	\$ 7,029
Value/Assessable Acre	\$ 7,029	Ave ABS DEV \$/Acre	\$ 1,225
Use	\$ 7,029	C.O.D.	0.1742

Known = N/A

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA 260	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments
8/25/21	07 021 400 008 21 6 3	1	1805/24	\$ 70,000			\$ -	\$ 70,000	6.06	0.00	\$ -	\$ -	5.81	\$ 12,048	\$ 70,000	0.25	Near Hillsdale City Limits
6/9/21	07 024 100 017 24 6 3	1	1798/371	\$ 16,000	pta		\$ -	\$ 16,000	6.07	0.00	\$ -	\$ -	5.41	\$ 2,957	\$ 16,000	0.66	
1/25/23	16 015 300 011 15 8 2	1	1843/336	\$ 56,000			\$ 5,000	\$ 51,000	6.91	0.00	\$ -	\$ -	6.12	\$ 8,333	\$ 51,000	0.79	old bldg site/barn
7/13/21	06 017 200 015 17 6 3	1	1800/982	\$ 45,000			\$ -	\$ 45,000	7.06	0.00	\$ -	\$ -	6.88	\$ 6,541	\$ 45,000	0.18	
3/8/22	06 017 200 015 17 6 3	1	1821/94	\$ 49,500			\$ -	\$ 49,500	7.06	0.00	\$ -	\$ -	6.88	\$ 7,195	\$ 49,500	0.18	
4/7/21	06 032 100 023 32 5 3	1	1792/98	\$ 23,000		x	\$ -	\$ 23,000	7.60	6.36	\$ 3,616	\$ 23,000	0.00	\$ -	\$ -	1.24	pa260
6/23/22	11 008 200 030 08 7 3	1	1829/909	\$ 35,000	rps	x	\$ -	\$ 35,000	8.00	0.00	\$ -	\$ -	7.73	\$ 4,528	\$ 35,000	0.27	pa260
				\$ 294,500			\$ 5,000	\$ 289,500	48.76	6.36	\$ 3,616	\$ 23,000	38.83	\$ 6,863	\$ 266,500	3.57	

Sale Count = 7

Total AVE/Acre = \$ 5,937 ← Includes ROW Acres

Sale Count	7
Ave Acres/Sale	6.97
Ave ABS DEV Acres	0.53
C.O.D.	0.0762

Sale Count	1
Ave Tillable	\$ 3,616
Ave ABS DEV Tillable	\$ -
C.O.D.	0.0000
Use	\$ 3,610

Sale Count	6
Ave Non-Tillable	\$ 6,863
Ave ABS DEV Non-Tillable	\$ 2,258
C.O.D.	0.3294
Use	\$ 6,860

total assessable acres	45.19	Sale Count	7
total sale price of all sales	\$ 289,500	Ave \$/Acre	\$ 6,406
Value/Assessable Acre	\$ 6,406	Ave ABS DEV \$/Acre	\$ 2,373
Use	\$ 6,400	C.O.D.	0.3704

Known = N/A

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA 260	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments
6/23/22	11 008 200 030 08 7 3	1	1829/909	\$ 35,000	rps	x	\$ -	\$ 35,000	8.00	0.00	\$ -	\$ -	7.73	\$ 4,528	\$ 35,000	0.27	pa260
5/5/22	06 032 100 020 32 5 3	1	1825/1156	\$ 45,000	pta		\$ -	\$ 45,000	8.55	0.00	\$ -	\$ -	8.55	\$ 5,263	\$ 45,000	0.00	Adj to campground
2/25/22	006-327-453-28	1	1820/516	\$ 180,000			\$ 500	\$ 179,500	9.97	0.00	\$ -	\$ -	9.97	\$ 18,004	\$ 179,500	0.00	Hillsdale City/Part Platted
3/25/22	21 004 100 015 04 6 3	2	1822/480	\$ 35,000	pta/rps		\$ -	\$ 35,000	9.98	0.00	\$ -	\$ -	9.98	\$ 3,507	\$ 35,000	0.00	
9/1/22	03 015 400 012 15 5 2	1	1834/762	\$ 32,000	pta		\$ -	\$ 32,000	10.06	0.00	\$ -	\$ -	9.81	\$ 3,262	\$ 32,000	0.25	
7/15/22	09 010 300 017 10 6 1	1	1830/1091	\$ 55,000	pta	x	\$ -	\$ 55,000	11.28	6.75	\$ -	\$ -	4.53	\$ -	\$ -	0.00	pa260,adj owner,no road
12/6/22	04 011 300 016 11 5 1	1	1840/946	\$ 74,900			\$ -	\$ 74,900	12.58	0.00	\$ -	\$ -	12.20	\$ 6,139	\$ 74,900	0.38	Church Sold,US-12
10/10/22	18 001 200 011 01 9 3	1	1836/993	\$ 79,900	pta		\$ -	\$ 79,900	13.38	0.00	\$ -	\$ -	12.97	\$ 6,160	\$ 79,900	0.41	
9/3/21	19 014 100 008 14 5 4	1	1805/1178	\$ 60,000			\$ -	\$ 60,000	13.41	0.00	\$ -	\$ -	13.03	\$ 4,605	\$ 60,000	0.38	Litchfield City/some till

Sale Count = 9 Total AVE/Acre = \$ 6,134 ← Includes ROW Acres

Acreage Analysis	
Sale Count	9
Ave Acres/Sale	10.80
Ave ABS DEV Acres	1.65
C.O.D.	0.1532

Tillable Analysis	
Sale Count	1
Ave Tillable	\$ _____
Ave ABS DEV Tillable	\$ _____
C.O.D.	N/A
Use	\$ _____

Non-Tillable Analysis	
Sale Count	9
Ave Non-Tillable	\$ 6,998
Ave ABS DEV Non-Tillable	\$ 3,048
C.O.D.	0.4999
Use	\$ 6,990

total assessable acres	95.52	Sale Count	9
total sale price of all sales	\$ 596,300	Ave \$/Acre	\$ 6,243
Value/Assessable Acre	\$ 6,243	Ave ABS DEV \$/Acre	\$ 2,596
Use	\$ 6,240	C.O.D.	0.4158

Known = N/A

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA 260	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments
12/6/22	04 011 300 016 11 5 1	1	1840/946	\$ 74,900			\$ -	\$ 74,900	12.58	0.00	\$ -	\$ -	12.20	\$ 6,139	\$ 74,900	0.38	Church Sold,US-12
10/10/22	18 001 200 011 01 9 3	1	1836/993	\$ 79,900	pta		\$ -	\$ 79,900	13.38	0.00	\$ -	\$ -	12.97	\$ 6,160	\$ 79,900	0.41	
9/3/21	19 014 100 008 14 5 4	1	1805/1178	\$ 60,000			\$ -	\$ 60,000	13.41	0.00	\$ -	\$ -	13.03	\$ 4,605	\$ 60,000	0.38	Litchfield City/some till
4/19/22	12 030 400 007 30 7 2	1	1824/712	\$ 70,000	pta		\$ -	\$ 70,000	14.04	13.69	\$ 5,113	\$ 70,000	0.00	\$ -	\$ -	0.35	
9/28/21	09 012 200 007 12 6 1	1	1808/401	\$ 61,000			\$ -	\$ 61,000	14.47	8.47	\$ -	\$ -	6.00	\$ -	\$ -	0.00	US-127
7/21/21	04 014 400 016 14 5 1	1	1801/1004	\$ 87,500			\$ -	\$ 87,500	15.37	5.50	\$ -	\$ -	8.61	\$ -	\$ -	1.26	
9/23/22	04 014 400 016 14 5 1	1	1836/386	\$ 83,000		x	\$ -	\$ 83,000	15.37	5.50	\$ -	\$ -	8.61	\$ -	\$ -	1.26	pa260?
3/3/23	08 004 400 014 04 6 2	1	1845/198	\$ 44,000	rps	x	\$ -	\$ 44,000	17.01	16.24	\$ 2,709	\$ 44,000	0.00	\$ -	\$ -	0.77	pa260
6/21/21	17 028 200 009 28 8 1	1	1798/1276	\$ 68,500	pta/rps	x	\$ -	\$ 68,500	17.73	16.47	\$ 4,159	\$ 68,500	0.00	\$ -	\$ -	1.26	pa260
5/6/21	10 014 100 004 14 7 4	1	1794/1018	\$ 62,265			\$ -	\$ 62,265	17.79	0.00	\$ -	\$ -	17.11	\$ 3,639	\$ 62,265	0.68	some till,M-49
5/11/21	12 012 300 005 12 7 2	1	1795/244	\$ 72,500	pta		\$ -	\$ 72,500	18.49	0.00	\$ -	\$ -	18.03	\$ 4,021	\$ 72,500	0.46	
6/7/22	12 012 300 005 12 7 2	1	1828/949	\$ 97,000	pta		\$ -	\$ 97,000	18.49	0.00	\$ -	\$ -	18.03	\$ 5,380	\$ 97,000	0.46	
9/11/21	18 003 100 011 03 9 2	1	1807/119	\$ 120,000	rps		\$ -	\$ 120,000	19.38	11.25	\$ -	\$ -	7.16	\$ -	\$ -	0.97	
				\$ 980,565			\$ -	\$ 980,565	207.51	77.12	\$ 2,366	\$ 182,500	121.75	\$ 3,668	\$ 446,565	8.64	

Sale Count = 13

Total AVE/Acre = \$ 4,725 ← Includes ROW Acres

Acreage Analysis	
Sale Count	13
Ave Acres/Sale	15.96
Ave ABS DEV Acres	2.02
C.O.D.	0.1264

Tillable Analysis	
Sale Count	7
Ave Tillable	\$ 2,366
Ave ABS DEV Tillable	\$ 2,960
C.O.D.	0.9662
Use	\$ 2,360

Non-Tillable Analysis	
Sale Count	10
Ave Non-Tillable	\$ 3,668
Ave ABS DEV Non-Tillable	\$ 2,267
C.O.D.	0.6180
Use	\$ 3,660

total assessable acres	198.87	Sale Count	13
total sale price of all sales	\$ 980,565	Ave \$/Acre	\$ 4,931
Value/Assessable Acre	\$ 4,931	Ave ABS DEV \$/Acre	\$ 1,009
Use	\$ 4,930	C.O.D.	0.2046

Known = N/A

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA 260	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments
5/6/21	10 014 100 004 14 7 4	1	1794/1018	\$ 62,265			\$ -	\$ 62,265	17.79	0.00	\$ -	\$ -	17.11	\$ 3,639	\$ 62,265	0.68	some till, M-49
5/11/21	12 012 300 005 12 7 2	1	1795/244	\$ 72,500	pta		\$ -	\$ 72,500	18.49	0.00	\$ -	\$ -	18.03	\$ 4,021	\$ 72,500	0.46	
6/7/22	12 012 300 005 12 7 2	1	1828/949	\$ 97,000	pta		\$ -	\$ 97,000	18.49	0.00	\$ -	\$ -	18.03	\$ 5,380	\$ 97,000	0.46	
7/14/22	08 035 400 002 35 6 2	1	1830/1028	\$ 132,000	pta		\$ 2,000	\$ 130,000	20.00	0.00	\$ -	\$ -	17.92	\$ 7,254	\$ 130,000	2.08	shed
9/16/22	05 008 200 014 08 6 4	1	1835/1250	\$ 50,300			\$ -	\$ 50,300	20.10	19.60	\$ 2,566	\$ 50,300	0.00	\$ -	\$ -	0.50	some non-till
3/25/22	09 036 300 015 36 6 1	1	1822/872	\$ 140,777	pta		\$ -	\$ 140,777	23.66	0.00	\$ -	\$ -	22.35	\$ 6,299	\$ 140,777	1.31	some till
9/26/22	06 012 200 008 12 6 3	1	1836/370	\$ 83,000			\$ -	\$ 83,000	23.78	0.00	\$ -	\$ -	22.84	\$ 3,634	\$ 83,000	0.94	
				\$ 637,842			\$ 2,000	\$ 635,842	142.31	19.60	\$ 2,566	\$ 50,300	116.28	\$ 5,036	\$ 585,542	6.43	

Sale Count = 7

Total AVE/Acre = \$ 4,468 ← Includes ROW Acres

Sale Count	7
Ave Acres/Sale	20.33
Ave ABS DEV Acres	1.94
C.O.D.	0.0953

Sale Count	1
Ave Tillable	\$ 2,566
Ave ABS DEV Tillable	\$ -
C.O.D.	0.0000
Use	\$ 2,560

Sale Count	6
Ave Non-Tillable	\$ 5,036
Ave ABS DEV Non-Tillable	\$ 1,273
C.O.D.	0.2628
Use	\$ 5,030

total assessable acres	135.88	Sale Count	7
total sale price of all sales	\$ 635,842	Ave \$/Acre	\$ 4,679
Value/Assessable Acre	\$ 4,679	Ave ABS DEV \$/Acre	\$ 1,393
Use	\$ 4,670	C.O.D.	0.2977

Known = N/A

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA 260	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments
3/25/22	09 036 300 015 36 6 1	1	1822/872	\$ 140,777	pta		\$ -	\$ 140,777	23.66	0.00	\$ -	\$ -	22.35	\$ 6,299	\$ 140,777	1.31	some till
9/26/22	06 012 200 008 12 6 3	1	1836/370	\$ 83,000			\$ -	\$ 83,000	23.78	0.00	\$ -	\$ -	22.84	\$ 3,634	\$ 83,000	0.94	
5/19/21	02 015 100 004 15 5 3	1	1796/787	\$ 118,900			\$ -	\$ 118,900	24.00	10.00	\$ -	\$ -	13.49	\$ -	\$ -	0.51	
2/16/22	14 009 300 008 09 8 4	1	1819/658	\$ 139,900	rps		\$ -	\$ 139,900	24.09	13.75	\$ -	\$ -	9.03	\$ -	\$ -	1.31	Joe#69
11/8/21	02 012 300 010 12 5 3	2	1811/1095	\$ 115,000	rps	x	\$ -	\$ 115,000	25.18	24.57	\$ 4,681	\$ 115,000	0.00	\$ -	\$ -	0.61	pa260, some non-till
4/23/21	11 032 300 006 32 7 3	1	1793/837	\$ 92,000	pta		\$ -	\$ 92,000	26.67	0.00	\$ -	\$ -	26.34	\$ 3,493	\$ 92,000	0.33	crp?
11/17/21	12 004 400 046 04 7 2	1	1812/828	\$ 55,700	pta		\$ -	\$ 55,700	27.85	0.00	\$ -	\$ -	26.99	\$ 2,064	\$ 55,700	0.86	Wetlands?
11/5/21	15 013 400 018 13 8 3	1	1811/806	\$ 100,000			\$ -	\$ 100,000	28.13	0.00	\$ -	\$ -	24.83	\$ 4,027	\$ 100,000	3.30	
				\$ 845,277			\$ -	\$ 845,277	203.36	48.32	\$ 2,380	\$ 115,000	145.87	\$ 3,232	\$ 471,477	9.17	

Sale Count = 8

Total AVE/Acre = \$ 4,157 ← Includes ROW Acres

Acreage Analysis	
Sale Count	8
Ave Acres/Sale	25.42
Ave ABS DEV Acres	1.60
C.O.D.	0.0628

Tillable Analysis	
Sale Count	3
Ave Tillable	\$ 2,380
Ave ABS DEV Tillable	\$ 2,383
C.O.D.	0.9889
Use	\$ 2,380

Non-Tillable Analysis	
Sale Count	7
Ave Non-Tillable	\$ 3,232
Ave ABS DEV Non-Tillable	\$ 4,737
C.O.D.	0.5373
Use	\$ 3,230

total assessable acres	194.19	Sale Count	8
total sale price of all sales	\$ 845,277	Ave \$/Acre	\$ 4,353
Value/Assessable Acre	\$ 4,353	Ave ABS DEV \$/Acre	\$ 1,120
Use	\$ 4,350	C.O.D.	0.2574

Known = N/A

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA 260	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments
11/5/21	15 013 400 018 13 8 3	1	1811/806	\$ 100,000			\$ -	\$ 100,000	28.13	0.00	\$ -	\$ -	24.83	\$ 4,027	\$ 100,000	3.30	
9/17/21	14 009 200 004 09 9 4	1	1806/1091	\$ 110,000	pta/rps		\$ -	\$ 110,000	28.42	15.00	\$ -	\$ -	12.71	\$ -	\$ -	0.71	
1/5/22	18 007 100 011 07 9 2	2	1816/1084	\$ 128,700			\$ -	\$ 128,700	28.58	28.32	\$ 4,544	\$ 128,700	0.00	\$ -	\$ -	0.26	
9/21/21	11 018 200 021 18 7 3	1	1807/1014	\$ 118,162	pta/rps		\$ -	\$ 118,162	28.61	28.15	\$ 4,198	\$ 118,162	0.00	\$ -	\$ -	0.46	some non-till
1/31/22	09 036 300 012 36 6 1	1	1819/379	\$ 133,000	pta		\$ -	\$ 133,000	28.66	0.00	\$ -	\$ -	26.72	\$ 4,978	\$ 133,000	1.94	some till
9/28/22	07 032 400 011 32 6 3	1	1837/667	\$ 148,000	rps/pta		\$ -	\$ 148,000	28.82	14.25	\$ -	\$ -	14.12	\$ -	\$ -	0.45	
12/16/21	14 009 400 003 09 8 4	1	1815/719	\$ 146,500	rps		\$ -	\$ 146,500	29.30	0.00	\$ -	\$ -	28.55	\$ 5,131	\$ 146,500	0.75	
5/28/21	04 010 100 032 10 5 1	1	1797/837	\$ 100,000			\$ -	\$ 100,000	29.93	29.28	\$ 3,415	\$ 100,000	0.00	\$ -	\$ -	0.65	some non-till,US-12
6/1/21	08 009 200 010 09 6 2	2	1797/130	\$ 91,000			\$ -	\$ 91,000	30.00	29.45	\$ 3,090	\$ 91,000	0.00	\$ -	\$ -	0.55	
2/10/23	01 013 200 009 13 5 4	1	1844/1041	\$ 119,206			\$ -	\$ 119,206	31.19	29.94	\$ 3,981	\$ 119,206	0.00	\$ -	\$ -	1.25	some non-till
				\$ 1,194,568			\$ -	\$ 1,194,568	291.64	174.39	\$ 3,194	\$ 557,068	106.93	\$ 3,549	\$ 379,500	10.32	

Sale Count = 10

Total AVE/Acre = \$ 4,096 ← Includes ROW Acres

Acreage Analysis	
Sale Count	10
Ave Acres/Sale	29.16
Ave ABS DEV Acres	0.75
C.O.D.	0.0258

Tillable Analysis	
Sale Count	7
Ave Tillable	\$ 3,194
Ave ABS DEV Tillable	\$ 1,408
C.O.D.	0.4407
Use	\$ 3,190

Non-Tillable Analysis	
Sale Count	5
Ave Non-Tillable	\$ 3,549
Ave ABS DEV Non-Tillable	\$ 2,117
C.O.D.	0.5966
Use	\$ 3,549

total assessable acres	281.32	Sale Count	10
total sale price of all sales	\$ 1,194,568	Ave \$/Acre	\$ 4,246
Value/Assessable Acre	\$ 4,246	Ave ABS DEV \$/Acre	\$ 568
Use	\$ 4,240	C.O.D.	0.1338

Known = N/A

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA 260	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments
2/4/22	01 033 400 003 33 5 4	1	1818/1271	\$ 132,000	rps		\$ -	\$ 132,000	36.01	25.25	\$ -	\$ -	9.43	\$ -	\$ -	1.33	
9/17/22	13 007 200 009 07 7 1	1	1835/688	\$ 150,000			\$ -	\$ 150,000	37.25	36.59	\$ 4,099	\$ 150,000	0.00	\$ -	\$ -	0.66	
8/20/21	07 031 300 009 31 6 3	1	1804/1134	\$ 185,000			\$ 500	\$ 184,500	37.50	0.00	\$ -	\$ -	36.93	\$ 4,996	\$ 184,500	0.57	Old Barn
10/27/21	05 020 400 003 20 6 4	1	1810/1083	\$ 150,000	rps		\$ -	\$ 150,000	37.95	14.04	\$ -	\$ -	22.25	\$ -	\$ -	1.66	
8/26/21	18 010 200 006 10 9 3	1	1805/242	\$ 185,000	rps		\$ -	\$ 185,000	38.91	14.50	\$ -	\$ -	23.44	\$ -	\$ -	0.97	
4/19/21	12 028 300 001 28 7 2	1	1793/26	\$ 160,000			\$ -	\$ 160,000	40.00	0.00	\$ -	\$ -	35.38	\$ 4,522	\$ 160,000	4.62	Nile Drain #149
11/30/21	15 009 300 003 09 8 3	1	1813/1250	\$ 120,000	pta/rps		\$ -	\$ 120,000	40.00	20.75	\$ -	\$ -	18.25	\$ -	\$ -	1.00	
2/10/23	02 006 400 006 06 5 3	1	1844/1043	\$ 200,569			\$ -	\$ 200,569	40.00	38.02	\$ 5,275	\$ 200,569	0.00	\$ -	\$ -	1.98	
9/14/21	13 029 100 010 29 7 1	1	1806/989	\$ 140,000	rps		\$ -	\$ 140,000	40.45	0.00	\$ -	\$ -	40.09	\$ 3,492	\$ 140,000	0.36	some till
4/26/21	12 001 100 002 01 7 2	1	1793/853	\$ 120,000			\$ -	\$ 120,000	42.79	18.00	\$ -	\$ -	24.08	\$ -	\$ -	0.71	Rumsey Br1 #105A
				\$ 1,542,569			\$ 500	\$ 1,542,069	390.86	167.15	\$ 2,097	\$ 350,569	209.85	\$ 2,309	\$ 484,500	13.86	

Sale Count = 10

Total AVE/Acre = \$ 3,945 ← Includes ROW Acres

Acreage Analysis	
Sale Count	10
Ave Acres/Sale	39.09
Ave ABS DEV Acres	1.56
C.O.D.	0.0400

Tillable Analysis	
Sale Count	7
Ave Tillable	\$ 2,097
Ave ABS DEV Tillable	\$ 2,238
C.O.D.	1.9674
Use	\$ 2,090

Non-Tillable Analysis	
Sale Count	8
Ave Non-Tillable	\$ 2,309
Ave ABS DEV Non-Tillable	\$ 2,203
C.O.D.	0.9644
Use	\$ 2,300

total assessable acres	377.00	Sale Count	10
total sale price of all sales	\$ 1,542,069	Ave \$/Acre	\$ 4,090
Value/Assessable Acre	\$ 4,090	Ave ABS DEV \$/Acre	\$ 649
Use	\$ 4,090	C.O.D.	0.1588

Known = N/A

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA 260	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments
4/19/21	12 028 300 001 28 7 2	1	1793/26	\$ 160,000			\$ -	\$ 160,000	40.00	0.00	\$ -	\$ -	35.38	\$ 4,522	\$ 160,000	4.62	Nile Drain #149
11/30/21	15 009 300 003 09 8 3	1	1813/1250	\$ 120,000	pta/rps		\$ -	\$ 120,000	40.00	20.75	\$ -	\$ -	18.25	\$ -	\$ -	1.00	
2/10/23	02 006 400 006 06 5 3	1	1844/1043	\$ 200,569			\$ -	\$ 200,569	40.00	38.02	\$ 5,275	\$ 200,569	0.00	\$ -	\$ -	1.98	
9/14/21	13 029 100 010 29 7 1	1	1806/989	\$ 140,000	rps		\$ -	\$ 140,000	40.45	0.00	\$ -	\$ -	40.09	\$ 3,492	\$ 140,000	0.36	some till
4/26/21	12 001 100 002 01 7 2	1	1793/853	\$ 120,000			\$ -	\$ 120,000	42.79	18.00	\$ -	\$ -	24.08	\$ -	\$ -	0.71	Rumsey Br1 #105A
7/5/22	14 022 400 010 22 8 4	3	1830/503	\$ 200,000			\$ -	\$ 200,000	50.83	17.00	\$ -	\$ -	33.83	\$ -	\$ -	0.00	Camden Village
5/27/21	16 029 300 001 29 8 2	1	1797/305	\$ 250,000	rps		\$ -	\$ 250,000	60.00	29.50	\$ -	\$ -	30.00	\$ -	\$ -	0.50	crp?
				\$ 1,190,569			\$ -	\$ 1,190,569	314.07	123.27	\$ 1,627	\$ 200,569	181.63	\$ 1,652	\$ 300,000	9.17	
Sale Count =				7	Total AVE/Acre =				\$ 3,791	← Includes ROW Acres							

Acreage Analysis	
Sale Count	7
Ave Acres/Sale	44.87
Ave ABS DEV Acres	6.03
C.O.D.	0.1343

Tillable Analysis	
Sale Count	5
Ave Tillable	\$ 1,627
Ave ABS DEV Tillable	\$ 2,034
C.O.D.	1,2484
Use	\$ 1,620

Non-Tillable Analysis	
Sale Count	6
Ave Non-Tillable	\$ 1,652
Ave ABS DEV Non-Tillable	\$ 1,886
C.O.D.	1,1429
Use	\$ 1,650

total assessable acres	304.90	Sale Count	7
total sale price of all sales	\$ 1,190,569	Ave \$/Acre	\$ 3,905
Value/Assessable Acre	\$ 3,905	Ave ABS DEV \$/Acre	\$ 658
Use	\$ 3,900	C.O.D.	0.1686

Known = N/A

Sale Date	Parcel Number	# of Pcts	Liber/Page	Sale Price	Ver	PA 260	Bldg Value/PP	Land Residual	Total Acres	Tillable Acres	Tillable Price	Tillable Total	Non-Till Acres	Non-Till Price	Non-Till Total	ROW Acres	Comments
8/12/21	01 030 400 001 30 5 4	1	1804/29	\$ 250,000			\$ -	\$ 250,000	85.00	40.08	\$ -	\$ -	42.00	\$ -	\$ -	2.92	old house r/v
8/20/21	12 029 200 004 29 7 2	1	1804/971	\$ 312,500	pta		\$ 2,500	\$ 310,000	102.23	62.83	\$ -	\$ -	33.50	\$ -	\$ -	5.90	old barn
7/15/21	10 011 400 005 11 7 4	1	1805/998	\$ 402,500	rps		\$ -	\$ 402,500	111.00	66.19	\$ -	\$ -	44.00	\$ -	\$ -	0.81	CRP?
5/10/22	10 011 400 005 11 7 4	1	1826/293	\$ 466,200	rps		\$ -	\$ 466,200	111.00	66.19	\$ -	\$ -	44.00	\$ -	\$ -	0.81	CRP?
				\$ 1,431,200			\$ 2,500	\$ 1,428,700	409.23	235.29	\$ -	\$ -	163.50	\$ -	\$ -	10.44	

Sale Count = 4

Total AVE/Acre = \$ 3,491 ← Includes ROW Acres

Acreage Analysis	
Sale Count	4
Ave Acres/Sale	102.31
Ave ABS DEV Acres	8.69
C.O.D.	0.0850

Tillable Analysis	
Sale Count	4
Ave Tillable	\$ _____
Ave ABS DEV Tillable	\$ _____
C.O.D.	N/A
Use	\$ _____

Non-Tillable Analysis	
Sale Count	4
Ave Non-Tillable	\$ _____
Ave ABS DEV Non-Tillable	\$ _____
C.O.D.	N/A
Use	\$ _____

total assessable acres	398.79	Sale Count	4
total sale price of all sales	\$ 1,428,700	Ave \$/Acre	\$ 3,583
Value/Assessable Acre	\$ 3,583	Ave ABS DEV \$/Acre	\$ 405
Use	\$ 3,580	C.O.D.	0.1130

Known = N/A

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Land Residual	Net Acres	Total Acres	Dollars/Acre
14 010 400 012 10 9 4		04/26/22				\$2,500	0.72	0.72	\$3,472
11 034 200 063 34 7 3		11/11/21				\$5,000	0.95	0.95	\$5,263
11 034 200 063 34 7 3		05/27/22				\$10,000	1.71	1.71	\$5,848
11 012 300 034 12 7 3		04/30/21				\$15,000	2.00	2.00	\$7,500
Totals:			\$0	\$0		\$32,500	5.38	5.38	
			Sale. Ratio =>	#DIV/0!		Average		Average	
			Std. Dev. =>	#DIV/0!		per Net Acre=>	6,040.89	per SqFt=>	
						1 Acre Used =>	6,000.00		

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Land Residual	Net Acres	Total Acres	Dollars/Acre
11 008 200 030 08 7 3		06/23/22				\$35,000	8.00	8.00	\$4,375
15 022 100 007 22 8 3	11331 WOODBRIDGE RD	03/31/23	\$185,000	\$70,700	38.22	\$49,362	10.00	10.00	\$4,936
11 009 200 011 09 7 3		12/13/21				\$30,000	10.04	10.04	\$2,988
18 001 200 011 01 9 3		10/10/22				\$79,900	13.38	13.38	\$5,972
Totals:			\$185,000	\$70,700		\$194,262	41.42	41.42	
			Sale. Ratio =>	38.22		Average		Average	
			Std. Dev. =>	#DIV/0!		per Net Acre=>	4,690.05	per SqFt=>	
						10 Acre Used =>	4,500.00		

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Land Residual	Net Acres	Total Acres	Dollars/Acre
12 012 300 005 12 7 2	3577 S RUMSEY RD	05/11/21	\$72,500	\$36,700	50.62	\$72,500	18.48	18.48	\$3,923
12 004 400 046 04 7 2	BEECHER RD	11/17/21	\$55,700	\$54,200	97.31	\$55,700	27.85	27.85	\$2,000
15 013 400 018 13 8 3	CLARK RD	11/05/21	\$100,000	\$47,400	47.40	\$100,000	28.13	28.13	\$3,555
12 023 100 003 23 7 2	WAY RD	08/10/21	\$104,816	\$52,600	50.18	\$104,816	30.00	30.00	\$3,494
12 028 300 001 28 7 2	5121 SKUSE RD	04/19/21	\$160,000	\$68,000	42.50	\$160,000	40.00	40.00	\$4,000
09 029 100 006 29 6 1	10287 CHURCH RD	09/22/22	\$287,500	\$123,800	43.06	\$287,500	75.01	75.01	\$3,833
Totals:			\$780,516	\$382,700		\$780,516	219.47	219.47	
			Sale. Ratio =>	49.03		Average		Average	
			Std. Dev. =>	20.92		per Net Acre=>	3,556.37	per SqFt=>	
						20+ Acre Used =>	3,500.00		

Acres	\$/Acre		Rate Used
1	6,000	6,000	6,000
1.5	5,900	8,850	8,850
2	5,800	11,600	11,600
2.5	5,750	14,375	14,375
3	5,700	17,100	17,100
4	5,500	22,000	22,000
5	5,300	26,500	26,500
7	5,000	35,000	35,000
10	4,500	45,000	45,000
15	4,000	60,000	60,000
20	3,500	70,000	70,000
25	3,500	87,500	87,500
30	3,500	105,000	105,000
40	3,500	140,000	140,000
50	3,500	175,000	175,000
100	3,500	350,000	350,000

Parcel Number	Street Address	Sale Date	Sale Price	Land Residual	Est. Land Value	Effec. Front	Dollars/FF	ECF Area	Liber/Page
11 034 400 011 34 7 3	7702 S HILLSDALE RD	04/21/21	\$60,000	\$60,000	\$34,695	99.1	\$605	4009	1793-0471
11 110 001 017	3350 MARY ANN DR	09/29/21	\$67,500	\$53,044	\$22,737	65.0	\$817	4004	1808-0397
11 110 001 019	3351 LARRY DR	05/02/22	\$140,000	\$62,075	\$42,963	122.8	\$506	4004	1825-0753
11 115 001 030	3479 CAROLYN DR	07/25/22	\$125,000	\$97,245	\$31,627	90.4	\$1,076	4004	1832-1001
11 140 001 003	3571 W BEAR LAKE RD	07/29/22	\$275,000	\$84,269	\$47,701	136.3	\$618	4004	1832-0235
11 155 001 002	3887 STRAWBERRY HILL RD	08/17/22	\$165,000	\$56,611	\$30,004	85.7	\$660	4004	1836-0698
11 155 001 003	3891 STRAWBERRY HILL RD	06/16/22	\$176,000	\$62,812	\$36,518	104.3	\$602	4004	1829-0311
11 155 001 004	3893 STRAWBERRY HILL RD	07/18/22	\$335,000	\$121,276	\$65,894	188.3	\$644	4004	1830-1246
11 160 001 013	1145 TOLEDO DR	11/02/21	\$186,000	\$84,307	\$17,499	50.0	\$1,686	4009	1811-0787
11 165 007 005	3184 LAKESHORE DR	06/18/21	\$210,000	\$79,604	\$27,690	79.1	\$1,006	4004	1798-0957
11 165 012 007	3282 LAKESHORE DR	09/13/22	\$185,000	\$106,281	\$19,127	54.6	\$1,945	4004	1835-0837
Totals:			\$1,924,500	\$867,524	\$376,455	1,075.6			
						Average			
						per FF=>	\$807		

Used => 800.0

Parcel Number	Sale Date	Sale Price	Asd. when Sold	Asd/Adj. Sale	Land Residual	Net Acres	Total Acres	Dollars/Acre	Class
09 018 400 006 18 6 1	02/24/22	\$50,000	\$60,200	120.40	\$38,831	32.00	32.00	\$1,213	101
11 009 200 011 09 7 3	12/13/21	\$30,000	\$17,000	56.67	\$30,000	10.04	10.04	\$2,988	102
12 004 400 046 04 7 2	11/17/21	\$55,700	\$54,200	97.31	\$55,700	27.85	27.85	\$2,000	402
12 019 200 007 19 7 2	05/27/21	\$10,000	\$0	0.00	\$10,000	4.00	4.00	\$2,500	402
Totals:		\$145,700	\$131,400		\$134,531	73.89	73.89		
			Sale. Ratio =>	90.19		Average		Average	
			Std. Dev. =>	52.78		per Net Acre=>	1,820.69	per SqFt=>	

Used=> 2,000.00