

Courtland Township

TOWNSHIP VACANT LAND VALUES 2024 (E-ROC)

Entered

PARCEL NUMBER	SALE DATE	COMMENTS	ACRES	SALE PRICE	\$ PER ACRE	NEIGHBORHOOD		1-3 acres 1-35 acres	3-7 acres	7-10 acres	10-15 acres 15-20 acres 20+ acres
235-100-021 (Paired)	10/26/2021		5.00	\$82,500	\$16,500	E-ROC Whittall St			\$82,500	\$16,500	
27-200-016	1/31/2022		2.20	\$75,000	\$34,091	E-ROC Young Ave		\$75,000			
27-200-017	6/8/2021		2.20	\$75,000	\$34,318	E-ROC Young Ave		\$75,000			
35-326-004	5/20/2022	Squires/150%	5.06	\$177,500	\$35,079	E-ROC Squires St				\$177,500	
Not Used:											
25-100-021 (Outside Time)	1/14/2021		5.00	\$78,000	\$15,600	E-ROC Whittall St			\$78,000		
26-400-046 (Neighbor)	6/17/2022		2.05	\$55,000	\$26,829	E-ROC 11 Mile Rd		\$55,000			
27-200-012 (Split-Outside Time)	3/10/2021	Multi \$165,000	2.20	\$82,500	\$37,500	E-ROC Young Ave		\$82,500			
27-200-013 (Split-Outside Time)	3/10/2021	Multi \$185,000	2.20	\$82,500	\$37,500	E-ROC Young Ave		\$82,500			
27-378-040 (Now 27-431-011 pt)	3/26/2021	Outside Time	3.42	\$125,000	\$36,550	E-ROC Hessler Dr				\$125,000	
34-476-010 (Neighbor)	10/17/2022	125% Larger Lot	1.00	\$35,000	\$35,000	E-ROC Le Ne Be Dr					
35-200-034 (Neighbor)	8/31/2022		1.03	\$14,000	\$13,592	E-ROC 11 Mile Rd					
35-326-001 (Split-Outside Time)	1/17/2021	Squires/150%	4.76	\$110,000	\$23,100	E-ROC Squires St		\$110,000			
35-326-002 (Split-Outside Time)	11/13/2020	Squires/150%	3.83	\$123,100	\$32,141	E-ROC Squires St					
35-326-003 (Split-Outside Time)	7/10/2020	Squires/150%	4.02	\$105,000	\$26,119	E-ROC Squires St					
35-326-004 (Split-Outside Time)	8/12/2020	Squires/150%	5.05	\$135,000	\$26,860	E-ROC Squires St					
35-326-005 (Split-Outside Time)	1/4/2021	Squires/150%	3.54	\$135,000	\$38,136	E-ROC Squires St				\$135,000	
35-326-006 (Split-Outside Time)	9/18/2020	Squires/140%	9.00	\$169,000	\$18,778	E-ROC Squires St					\$169,000
35-326-007 (Split-Outside Time)	8/14/2020	Squires/140%	9.83	\$180,000	\$18,311	E-ROC Squires St					\$180,000
FOR 2023 ASSESSMENT YEAR								\$60 to used for 2024	\$25,000	\$130,000	\$0
FOR 2024 ASSESSMENT YEAR											
For 2024: Vacant land, abstraction and allocation methods analyzed for best rates. Used \$53,000 for 1 acre, \$75,000 for site/2 acre, \$32,800 for 2.5 acres, \$25,800 for 7 acres, 20-40 acres \$14,500 acres, 50-100 acres \$12,500. Sales showed values needed an increase (Note: E-ROC has 7 parcels over 40 acres.)											

Courtland Township

TOWNSHIP VACANT LAND VALUES 2024 (W-ROC)

PARCEL NUMBER	SALE DATE	COMMENTS	ACRES	SALE PRICE	\$ PER ACRE	NEIGHBORHOOD		1-3 acres 1-35 acres	3-7 acres	7-10 acres	10-15 acres 15-20 acres 20+ acres
19-100-069	9/2/2022		4.19	\$110,000	\$26,253	W-ROC Woodview Dr			\$110,000		\$53,000
19-100-052	12/21/2022		24.32	\$535,000	\$21,998	W-ROC Northland Dr					\$53,000
19-400-039	9/29/2022	Multi Unit \$795,000	14.73	\$239,700	\$16,273	W-ROC Courtland Dr				\$239,700	
19-400-040	9/29/2022	Multi \$39 \$395,000	3.40	\$55,300	\$16,285	W-ROC Courtland Dr		\$55,300			
20-176-005	5/12/2022		3.05	\$105,000	\$34,426	W-ROC Tefft Ave		\$105,000			
20-300-009	1/30/2023		2.00	\$80,000	\$40,000	W-ROC Tefft Ave		\$80,000			
21-101-002	9/15/2022		13.87	\$300,000	\$21,629	W-ROC Shaner Ave				\$300,000	\$100,000
29-300-002	21-101-002		15.90	\$160,000	\$10,063	W-ROC 11 Mile Rd					\$505,000
29-300-011	3/21/2022		43.45	\$645,000	\$14,845	W-ROC 11 Mile Rd					\$1,250,000
29-300-017 (Split)	10/21/2022		2.26	\$125,000	\$55,359	W-ROC 11 Mile Rd					
31-200-009	2/10/2023	Dev to Dev	99.31	\$1,250,000	\$12,587	W-ROC 11 Mile Rd				\$275,000	
Not Used:											
19-100-069 (Paired-Not Used)	6/10/2021		4.19	\$95,000		W-ROC Woodview Dr					
20-176-005 (Paired-Not Used)	12/21/2022	Sold at Auction for \$400,000	3.05	\$98,000	\$28,662	W-ROC Tefft Ave		\$95,000			
29-200-037 (Quit Claim Deed)	3/23/2022	QC Deed	6.91	\$50,000	\$7,236	W-ROC Shaner Ave			\$50,000		
29-427-043 (Split in Site Condo)	10/23/2020	Site Condo Accepted	3.30	\$180,000	\$54,545	S-Con Arrowcrest				\$180,000	
29-427-044 (Split in Site Condo)	9/25/2020	Site Condo Accepted	8.90	\$275,000	\$30,899	S-Con Arrowcrest				\$275,000	
FOR 2023 ASSESSMENT YEAR								\$60 to used for 2024	\$80,000	\$50,100	\$0
FOR 2024 ASSESSMENT YEAR											
For 2024: Vacant land, abstraction and allocation methods analyzed for best rates. Used \$64,000 for 1 acre, \$81,000 for site/2 acre, \$84,000 for 2.5 acres, \$14,000 for 7 acres, 20-40 acres \$14,500, 50-100 acres \$12,500. Sales showed values needed an increase (Note: W-ROC has 11 parcels over 40 acres.)											

Courtland Township						
TOWNSHIP VACANT LAND VALUES 2024 (E-CS)						
PARCEL NUMBER	SALE DATE	COMMENTS	ACRES	SALE PRICE	\$ PER ACRE	NEIGHBORHOOD
03-100-018	3/31/2023	Qual Ag-Farmed	45.80	\$265,000	\$5,786	E-CS Myers Lake
03-200-039	8/5/2022		10.46	\$120,000	\$11,489	E-CS Pine Lake Ave
10-351-006	6/23/2022		3.17	\$59,900	\$18,896	E-CS 14 Mile Rd
13-400-003	7/1/2021	5 acres Wet	10.00	\$82,500	\$8,250	E-CS 13 Mile Rd
FOR 2023 ASSESSMENT YEAR						
	SITE	\$40,000	4 Acre	\$70,000	25 Acre	\$175,000
	1 Acre	\$40,000	5 Acre	\$75,000	30 Acre	\$210,000
	1.5 Acre	\$40,000	7 Acre	\$90,000	40 Acre	\$280,000
	2 Acre	\$40,000	10 Acre	\$110,000	50 Acre	\$350,000
	2.5 Acre	\$50,000	15 Acre	\$115,000	100 Acre	\$700,000
	3 Acre	\$60,000	20 Acre	\$140,000	ROW	\$0
FOR 2024 ASSESSMENT YEAR						
	SITE	\$60,000	4 Acre	\$80,000	25 Acre	\$175,000
	1 Acre	\$32,600	5 Acre	\$90,000	30 Acre	\$210,000
	1.5 Acre	\$46,300	7 Acre	\$98,000	40 Acre	\$280,000
	2 Acre	\$60,000	10 Acre	\$120,000	50 Acre	\$350,000
	2.5 Acre	\$81,250	15 Acre	\$150,000	100 Acre	\$700,000
	3 Acre	\$65,000	20 Acre	\$160,000	ROW	\$0
For 2024: Vacant land, abstraction and allocation methods analyzed for best rates. Used \$32,600 for 1 acre; \$60,000 for site/2 acre; \$14,000 for 7 acres; 20+ acres kept @ \$7,000/acre Sales showed values needed an increase in lower acreage (Note: E-CS has 6 parcels over 40 acres.)						
Courtland Township						
TOWNSHIP VACANT LAND VALUES 2024 (W-CS)						
PARCEL NUMBER	SALE DATE	COMMENTS	ACRES	SALE PRICE	\$ PER ACRE	NEIGHBORHOOD
04-200-039 (Split)	10/5/2022	Multis -040 \$120,000	2.91	\$67,200	\$23,093	W-CS Myers Lake
04-200-040 (Split)	10/5/2022	Multis -039 \$120,000	2.29	\$52,800	\$23,057	W-CS Myers Lake
06-100-057 (Split)	8/15/2022		4.20	\$95,000	\$22,619	W-CS 16 Mile Rd
16-200-027	3/25/2022	MLC	5.83	\$90,000	\$15,437	W-CS Stout Ave
16-200-028	3/25/2022		6.85	\$100,000	\$14,599	W-CS Stout Ave
16-200-029	3/25/2022	MLC	6.03	\$100,000	\$16,584	W-CS Sout Ave
17-200-044	10/11/2022	\$88,000 in 2020	3.73	\$120,000	\$32,172	W-CS Tefft Ave
21-101-006	9/24/2021	Multis -007 \$110,000	2.14	\$55,000	\$25,701	W-CS Shaner Ave
21-101-007	9/24/2021	Multis -006 \$110,000	2.13	\$55,000	\$25,822	W-CS Shaner Ave
Not Used:						
04-200-038 (Split-Odd Amount)	11/16/2022		11.78	\$116,467	\$9,887	W-CS Myers Lake
FOR 2023 ASSESSMENT YEAR						
	SITE	\$40,000	4 Acre	\$70,000	25 Acre	\$175,000
	1 Acre	\$40,000	5 Acre	\$75,000	30 Acre	\$210,000
	1.5 Acre	\$40,000	7 Acre	\$90,000	40 Acre	\$280,000
	2 Acre	\$40,000	10 Acre	\$110,000	50 Acre	\$350,000
	2.5 Acre	\$50,000	15 Acre	\$115,000	100 Acre	\$700,000
	3 Acre	\$60,000	20 Acre	\$140,000	ROW	\$0
FOR 2024 ASSESSMENT YEAR						
	SITE	\$63,000	4 Acre	\$80,000	25 Acre	\$175,000
	1 Acre	\$53,600	5 Acre	\$90,000	30 Acre	\$210,000
	1.5 Acre	\$58,000	7 Acre	\$98,000	40 Acre	\$280,000
	2 Acre	\$63,000	10 Acre	\$120,000	50 Acre	\$350,000
	2.5 Acre	\$70,000	15 Acre	\$150,000	100 Acre	\$700,000
	3 Acre	\$74,400	20 Acre	\$160,000	ROW	\$0
For 2024: Vacant land, abstraction and allocation methods analyzed for best rates. Used \$53,600 for 1 acre; \$63,000 for site/2 acre; \$14,000 for 7 acres; kept 20+ acres @ 7,000/acre Sales showed values needed an increase in lower acreage (Note: W-CS has 10 parcels over 40 acres.) Sales were opposite of acreage i.e. 3.73 acres for \$120,000; 6.85 a for \$100,000						

Courtland Township				Entered		COURTLAND TOWNSHIP TOWNSHIP VACANT LAND VALUES 2024																
TOWNSHIP VACANT LAND VALUES 2024 (\$-CON)						% B/L Ratio New Blks	SITE	PREMIUM	PLATTED	LOT	PIE	SS SEWER	SITE CRK FT	CLUSTER	SWWALKS	OPEN SITES	BRAESIDE	SQUIRES CORNER				
PARCEL NUMBER	SALE DATE	COMMENTS	LOT	SALE PRICE	\$ PER LOT	NEIGHBORHOOD	Per Acre	\$315,000														
29-427-044 (Split)	10/7/2022		8.90	\$315,000	\$35,393	Arrowcrest Site																
32-151-001	3/3/2022		1.00	\$99,750	\$99,750	Courtland Hills Dr Braeside											\$99,750					
32-151-002	11/15/2022		1.00	\$99,750	\$99,750	Courtland Hills Dr Braeside											\$99,750					
32-152-002	2/26/2023		1.00	\$115,500	\$115,500	Courtland Hills Dr Braeside											\$115,500					
32-152-011	5/26/2022		1.00	\$110,000	\$110,000	Braeside Ct Braeside											\$110,000					
32-152-012	3/30/2022		1.00	\$110,000	\$110,000	Braeside Ct Braeside											\$110,000					
32-152-013	1/20/2023		1.00	\$115,500	\$115,500	Braeside Ct Braeside											\$115,500					
35-427-002	6/18/2021		1.00	\$105,090	\$105,090	Bentham Ct Squires Corner											\$105,090					
35-427-011	5/17/2022		1.00	\$129,000	\$129,000	Bentham Ct Squires Corner											\$129,000					
35-427-014	5/6/2022		1.00	\$140,000	\$140,000	Bentham Ct Squires Corner											\$140,000					
35-427-015	7/16/2021		1.00	\$126,000	\$126,000	Bentham Ct Squires Corner											\$126,000					
35-427-022	1/17/2022		1.00	\$109,740	\$109,740	Bentham Ct Squires Corner											\$109,740					
35-427-023	12/10/2021		1.00	\$146,000	\$146,000	Bentham Ct Squires Corner											\$146,000					
35-427-025	2/17/2022		1.00	\$123,690	\$123,690	Bentham Ct Squires Corner											\$123,690					
Not Used:																						
29-427-043 (Split)	10/23/2020	\$30,000 Escrow	3.30	\$150,000	\$45,455	Arrowcrest Site	Per Acre	\$150,000														
29-427-044 (Split)	9/25/2020	\$30,000 Escrow	8.90	\$245,000	\$27,528	Arrowcrest Site	Per Acre	\$245,000														
31-226-004	10/15/2020	with 276-004	1.00	\$140,000	\$70,000	Sterling Hills Braeside											\$70,000					
31-226-006	7/2/2020		1.00	\$70,000	\$70,000	Sterling Hills Braeside											\$70,000					
31-226-009	9/14/2020		1.00	\$70,000	\$70,000	Eagle Nest Dr Braeside											\$70,000					
31-276-004	10/15/2020	with 226-004	1.00	\$140,000	\$70,000	Sterling Hills Braeside											\$70,000					
31-276-011	6/29/2020		1.00	\$70,000	\$70,000	Sterling Hills Braeside											\$70,000					
31-276-014	11/2/2020		1.00	\$65,000	\$65,000	Sterling Hills Braeside											\$65,000					
31-276-015	12/26/2020		1.00	\$65,000	\$65,000	Sterling Hills Braeside											\$65,000					
32-152-011 (Paired)	3/30/2022		1.00	\$99,750	\$99,750	Braeside Ct Braeside											\$99,750					
35-427-011 (Paired)	4/10/2022		1.00	\$119,970	\$119,970	Bentham Ct Squires Corner											\$119,970					
Totals							Average	\$236,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87,875	\$124,936				
FOR 2023 ASSESSMENT YEAR																						
	SITE	\$65,800	PIE	\$48,000	SW SIDEWALKS	\$107,200																
	PREMIUM	\$85,300	SS SEWER	\$64,800	OPEN SITES	\$53,100																
	PLATTED	\$64,000	SITE CREEK FT	\$97,000	Braeside Plat	\$97,000																
	LOT	\$69,800	CLUSTER	\$0	Squires Corner	\$122,100																
FOR 2024 ASSESSMENT YEAR																						
	SITE	\$72,600	PIE	\$76,300	SW SIDEWALKS	\$122,500																
	PREMIUM	\$102,300	SS SEWER	\$75,500	OPEN SITES	\$62,400																
	PLATTED	\$73,700	SITE CREEK FT	\$102,300	Braeside Plat	\$143,500																
	LOT	\$80,400	CLUSTER	Not Used	Squires Corner	\$143,500																

Courtland Township										Entered										COURTLAND TOWNSHIP									
TOWNSHIP VACANT LAND VALUES 2024 (LAK-B)										TOWNSHIP VACANT LAND VALUES 2024 (LAK-M)										TOWNSHIP VACANT LAND VALUES 2024									
PARCEL NUMBER	SALE DATE	ROAD	EFF	SALE PRICE	\$ PER FF	NEIGHBORHOOD	1 acre	1.5 acre	2 acre	2.5 acre	3 acre	4 acre	5 acre	FF/LF/A	FF/LF/B	FF/LF/C													
None																													
Outside Time: 34-476-009 (Outside Time)	11/15/2019	Je Ne Be	100.92	\$35,000	\$347	Lak-B Lake View																							
FOR 2023 ASSESSMENT YEAR																													
1 ACRE	\$32,500	3 ACRE	\$45,000	10 ACRE	X	30 ACRE																							
1.5 ACRE	\$32,500	4 ACRE	X	15 ACRE	X	40 ACRE																							
2 ACRE	\$40,000	5 ACRE	X	20 ACRE	X	50 ACRE																							
2.5 ACRE	\$42,500	7 ACRE	X	25 ACRE	X	100 ACRE																							
FRONTAGES:																													
A: LAKE FRONT	\$3,400	100	85	DEPTH FACTOR:	.1	Back Lot																							
B: LAKE VIEW	\$1,100	100	85	FRONT FACTOR:	.3																								
C: L BROWER LK FRT	\$2,000	100	85																										
FOR 2024 ASSESSMENT YEAR																													
1 ACRE	\$32,000	3 ACRE	\$43,350	10 ACRE	X	30 ACRE																							
1.5 ACRE	\$36,250	4 ACRE	X	15 ACRE	X	40 ACRE																							
2 ACRE	\$40,500	5 ACRE	X	20 ACRE	X	50 ACRE																							
2.5 ACRE	\$42,000	7 ACRE	X	25 ACRE	X	100 ACRE																							
FRONTAGES:																													
A: LAKE FRONT	\$3,500	100	85	DEPTH FACTOR:	.1	Back Lot																							
B: LAKE VIEW	\$1,300	100	85	FRONT FACTOR:	.3																								
C: L BROWER LK FRT	\$2,100	100	85																										
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TOWNSHIP VACANT LAND VALUES 2024 (LAK-M)																													
PARCEL NUMBER	SALE DATE	ROAD	EFF	SALE PRICE	\$ PER FF	NEIGHBORHOOD	1 acre	1.5 acre	2 acre	2.5 acre	3 acre	4 acre	FF/LF/A	FF/LF/B	FF/LF/C														
None																													
FOR 2023 ASSESSMENT YEAR																													
FRONTAGES:																													
A: LAKE FRONT	\$2,900	100	DEPTH FACTOR LF:	.1	FRONT FACTOR LF:	.5																							
B: LAKE VIEW	\$900	100	DEPTH FACTOR LV:	.1	FRONT FACTOR LV:	.5																							
C: LITTLE MYERS	\$1,900	100	DEPTH FACTOR LV:	.1	FRONT FACTOR LV:	.5																							
BOAT LOTS																													
FOR 2024 ASSESSMENT YEAR																													
FRONTAGES:																													
A: LAKE FRONT	\$3,400	100	DEPTH FACTOR LF:	.1	FRONT FACTOR LF:	.5																							
B: LAKE VIEW	\$900	100	DEPTH FACTOR LV:	.1	FRONT FACTOR LV:	.5																							
C: LITTLE MYERS	\$1,800	100	DEPTH FACTOR LV:	.1	FRONT FACTOR LV:	.5																							
BOAT LOTS																													
For 2024, Vacant land, abstraction and allocation methods analyzed for best rates. Analysed sales data to find that \$3,400, \$900, \$1,800 and \$650/Boat Lot worked best with ECF. LF Similar price to Little Brower Lake sales. Analysed B/L ratio residuals and Price per EFF/Improved Sales																													

Courtland Township Commercial Land Values for 2024 Roll: Northland Cedar

Method	Parcel Number	Address	Class	Unit	Sale Date	\$/SF
Allocation	41-11-13-200-027	9330 BELDING RD NE	201	CANNON	6/3/2022	1.22
Allocation	41-11-13-200-023	9240 BELDING RD NE	201	CANNON	5/4/2022	1.15
Allocation	41-11-13-103-020	8830 BELDING RD NE	201	CANNON	3/31/2022	0.91
Allocation	41-02-29-400-057	1321 17 MILE RD NE	201	SOLO	7/13/2022	0.99
Allocation	41-02-28-400-037	2365 17 MILE RD NE	201	SOLO	12/6/2021	1.13
Vacant	41-05-35-352-010	8429 SPARTA LINE RD N	202	SPARTA	11/7/2022	0.94
Allocation	41-05-35-352-007	8503 SPARTA LINE RD N	201	SPARTA	9/30/2021	1.28
Allocation	41-05-22-130-011	25 IDA RED AVE NW	201	SPARTA	9/20/2022	1.33
Allocation	41-05-22-130-011	25 IDA RED AVE NW	201	SPARTA	5/10/2022	1.06
Allocation	41-05-14-380-034	100 LOOMIS ST NW	201	SPARTA	10/4/2021	1.14
Allocation	41-01-26-300-036	1585 17 MILE RD	201	TYRONE	8/22/2022	1.52
Allocation	41-01-32-276-034	345 S MAIN ST	201	TYRONE	5/4/2022	0.90
Allocation	41-20-01-302-001	805 E MAIN ST SE	201	XLOWELL	6/20/2022	1.17
Weighted Avg					Totals:	\$1.15

Used \$1.15

Courtland Township Commercial Land Values for 2024 Roll: Com, Northland 14 Mile, Northland Main

Method	Parcel Number	Address	Class	Unit	Sale Date	\$/SF
Vacant	41-09-14-200-014	900 8 MILE RD NW	202	ALPINE	11/10/2022	1.13
Allocation	41-09-14-200-025	6661 ALPINE AVE NW	201	ALPINE	8/6/2021	1.42
Vacant	41-07-07-300-047	4905 14 MILE RD NE	202	COURTLAND	6/24/2021	1.22
Vacant	41-07-18-351-023	4825 13 MILE RD NE	201	COURTLAND	9/28/2021	1.52
Allocation	41-10-33-331-002	1884 WESTWOOD DR N	201	PLAINFIELD	8/30/2021	1.59
Allocation	41-01-19-377-011	16 EAST ST	201	TYRONE	9/6/2022	1.23
Allocation	41-02-36-205-002	270 WEST ST NE	201	XCEDAR SPRINGS	9/9/2021	1.33
Weighted Avg					Totals:	\$1.25

Used \$1.25

Courtland Township Commercial Land Values for 2024 Roll: 10 Mile Corner

Method	Parcel Number	Address	Class	Unit	Sale Date	\$/SF
Vacant	41-23-08-151-002	7171 BROADMOOR AVE	202	CALEDONIA	11/30/2022	8.55
Allocation	41-13-26-127-003	1213 NW BRIDGE ST	201	C-08	9/2/2021	7.19
Allocation	41-18-10-126-012	2604 SE BURTON ST	201	C-11	8/11/2021	8.12
Allocation	41-07-31-351-003	4985 10 MILE RD NE	201	COURTLAND	7/7/2022	7.44
Allocation	41-17-18-100-016	4389 CHICAGO DR SW	201	XGV	9/14/2021	7.02
Allocation	41-17-17-205-001	2830 LOCKE AVE SW	201	XGV	8/16/2021	8.94
Allocation	41-10-31-354-001	3800 WEST RIVER DR N	201	PLAINFIELD	5/25/2022	6.87
Vacant	41-10-30-276-018	4859 WEST RIVER DR N	202	PLAINFIELD	5/9/2022	8.33
Allocation	41-21-03-600-022	2150 METRO LN SW	207	XWY	8/9/2022	7.01
Weighted Avg					Totals:	\$7.50

Used \$7.50

Courtland Township Commercial Land Values for 2024 Roll: Rural

Method	Parcel Number	Address	Class	Unit	Sale Date	\$/SF
Allocation	41-11-13-200-070	9320 BELDING RD NE	202	CANNON	6/3/2022	0.41
Vacant	41-07-11-400-009	8751 14 MILE RD NE	202	COURTLAND	2/4/2022	0.52
Vacant	41-03-30-102-003	5137 18 MILE RD NE	202	NELSON	2/28/2022	0.28
Vacant	41-05-12-426-001	123 TOBY RD NW	202	SPARTA	4/22/2022	0.68
Vacant	41-04-27-226-012	12752 NE 18 MILE RD	202	SPARTA	6/30/2022	0.81
Weighted Avg					Totals:	\$0.55

Used \$0.55

Agricultural Land Tillable for 2024 Roll:

Parcel Number	Address	CLASS	LOCATION	Sale Date	Time Adj		Months	Time Adj	Time Adj Sale Price	Impr	Residual Value	Acreage	ROW/Drain
					Adj. Sale \$	0.42%							
41-06-02-300-040	12591 EDGERTON AVE NE	1	ALGOMA	7/30/2019	*		20.0333	8.414%	*	0	#VALUE!	28.480	0.090
41-06-02-300-063	3268 INDIAN LAKES RD NE	102	ALGOMA	5/1/2020	*		11.0000	4.620%	*	0	#VALUE!	31.350	1.070
41-07-06-200-065	12901 RITCHIE AVE NE	101	COURTLAND	9/27/2019	*		18.1333	7.616%	*	277873	#VALUE!	17.820	0.560
41-07-05-300-033	12780 RITCHIE AVE NE	101	COURTLAND	7/27/2018	*		32.1333	13.496%	*	141214	#VALUE!	66.070	0.500
41-07-27-200-008	9857 YOUNG AVE NE	1	COURTLAND	8/26/2020	*		7.1667	3.010%	*	140065	#VALUE!	134.080	1.420
41-05-28-400-008	9357 LAUBACH AVE NW	102	SPARTA	1/9/2018	*		38.7333	16.268%	*	0	#VALUE!	15.680	0.141
41-05-35-400-064	8665 ALPINE AVE NW	101	SPARTA	8/27/2021	*		0.0000	0.000%	*	*	#VALUE!	26.370	0.000
41-05-17-400-033	3245 13 MILE RD NW	101	SPARTA	3/25/2021	*		0.2000	0.084%	*	*	#VALUE!	36.500	1.450
41-05-20-300-004	3825 12 MILE RD NW	101	SPARTA	1/15/2019	*		26.5333	11.144%	*	*	#VALUE!	65.000	1.650
41-05-29-100-005	9850 FRUIT RIDGE AVE NW	101	SPARTA	7/27/2017	*		44.1333	18.536%	*	*	#VALUE!	121.154	2.415
Average				Totals:	\$5,407,000				\$5,929,618		\$3,796,865		542.504

Agricultural Land Non-Tillable for 2024 Roll:

Parcel Number	Address	CLASS	LOCATION	Sale Date	Time Adj		Months	Time Adj	Time Adj Sale Price	Impr	Residual Value	Acreage	ROW/Drain
					Adj. Sale \$								
41-23-34-400-006	7841 108TH ST SE	101	GALEDONIA	2/23/2023	*		0.0000	0.00%	*	\$204,032	*	27.920	1.000
41-12-36-100-005	4100 ASHLEY AVE NE	101	GRATTAN	6/11/2019	*		21.3700	9.10%	*	\$0	*	75.400	1.000
41-12-20-100-025	5637 GAVIN LAKE AVE NE	101	GRATTAN	8/7/2019	*		19.8000	8.32%	*	\$0	*	43.480	0.640
41-12-15-400-001	6349 LINCOLN LAKE AVE NE	1	GRATTAN	7/13/2021	*		0.0000	0.00%	*	\$121,874	*	118.000	1.000
41-20-09-100-021	11399 GRAND RIVER DR SE	102	LOWELL	7/9/2020	*		8.7300	3.67%	*	\$0	*	29.210	0.000
41-20-08-300-001	10515 GRAND RIVER DR SE	101	LOWELL	8/2/2018	*		31.9700	13.43%	*	\$0	*	30.300	0.000
41-20-29-400-003	10889 52ND ST SE	1	LOWELL	10/16/2018	*		29.5000	12.39%	*	\$118,209	*	38.000	1.000
41-08-31-100-007	9950 NE 11 MILE RD	102	OAKFIELD	5/27/2021	*		0.0000	0.00%	*	\$1,896	*	173.259	1.077
41-02-14-200-014	3756 20 MILE RD NE	102	OLON	5/24/2017	*		46.2300	19.42%	*	\$0	*	130.910	2.130
41-02-20-100-004	1082 19 MILE RD NE	101	OLON	1/15/2020	*		14.5300	6.10%	*	\$0	*	39.190	0.390
41-02-01-100-020	17712 WHITE CREEK AVE NE	101	OLON	8/30/2018	*		31.0300	13.03%	*	\$189,799	*	77.100	0.830
41-01-06-100-004	17880 KENOWA AVE	101	TYRONE	1/11/2018	*		38.6700	16.24%	*	\$0	*	35.000	0.050
41-01-19-400-020	15001 FRUIT RIDGE AVE	102	TYRONE	9/7/2022	*		0.0000	0.00%	*	\$0	*	9.120	0.000
Average				Totals:	\$4,528,341				\$4,813,282		\$4,177,472		

Developer Land for 2024 Roll:

Parcel Number	Address	CLASS	LOCATION	Sale Date	Time Adj		Months	Time Adj	Time Adj Sale Price	Impr	Residual Value	Acreage	ROW/Drain
					Adj. Sale \$								
41-05-27-100-014	9755 BAUMHOFF AVE NW	1	SPARTA	7/20/2018	*		32.3667	14.00%	*	*	*	18.750	0.000
41-09-34-400-004	1647 4 MILE RD NW	101	ALPINE	3/11/2022	*		0.0000	0.00%	*	\$279,110	*	43.000	2.130
41-07-22-300-022	10020 MYERS LAKE AVE NE	102	COURTLAND	8/2/2022	*		0.0000	0.00%	*	*	*	52.430	0.000
41-10-08-100-025	7309 PINE ISLAND DR NE	102	PLAINFIELD	10/22/2020	*		5.3000	2.00%	*	*	*	37.530	0.250
41-10-18-300-034	166 HAYES ST NE	102	PLAINFIELD	5/7/2018	*		34.8000	15.00%	*	*	*	9.850	0.050
Average				Totals:	\$2,276,000				\$2,331,750		\$2,052,640		

Paired Sale used in Ag for 2024 Roll:

Unit	Parcel Number	Sale Date	Sale Price	Acreage	# of Months		
					%/Acre	% Changed	between
SPENCER	04-32-200-014	5/28/2019	*	9.750	\$7,179.49		
SPENCER	04-32-200-012	8/20/2020	*	9.750	\$7,600.00	0.059	14.733
NELSON	03-03-200-005	6/2/2017	*	30.785	\$3,183.37		
NELSON	03-02-100-032	6/24/2021	*	54.290	\$3,868.12	0.215	48.733
				Average:		0.42%	0.42%

Agricultural Land Tillable for 2024 Roll:

Site	Non-Tillable	Non Tillable Value	Net Acres	Final Adj Sales Price	\$/Acre	COMMENTS
0	0	0	28.390	*	\$7,828.41	
0	3.86	17756	26.420	*	\$6,059.73	
41600	0	0	17.260	*	\$7,365.78	
41600	0	0	65.870	*	\$9,270.12	
66360	30.4	133,240	93.060	*	\$4,199.87	
0	0	0	15.539	*	\$7,631.98	
0	0	0	26.370	*	\$4,589.15	
0	5.58	25,608	29.970	*	\$9,609.33	
62800	1.00	7774	61.050	*	\$5,705.86	
111000	0	0	118.739	*	\$10,548.21	
Average			482.678	\$3,242,127	\$6,680	
per Net Acre=>				Used:	\$6,700	

Agricultural Land Non-Tillable for 2024 Roll:

Site	Tillable	Tillable Value	Net Acres	Final Adj Sales Price	\$/Acre	COMMENTS
\$77,900	14.980	\$92,876	11.940	*	\$4,170	
0	34.450	\$179,140	39.980	*	\$4,118	
\$0	20.820	\$108,264	22.020	*	\$6,643	
\$30,700	58.100	\$302,120	58.900	*	\$7,911	
\$0	15.610	\$96,782	29.210	*	\$3,036	
\$45,500	13.110	\$81,282	23.890	*	\$3,388	
\$0	45.216	\$235,123	126.966	*	\$4,592	
\$0	43.420	\$225,784	85.350	*	\$3,769	
\$0	17.590	\$90,468	21.240	*	\$6,969	
\$31,400	37.510	\$195,052	38.760	*	\$1,801	
\$0	14.150	\$73,580	20.800	*	\$3,797	
\$0	4.500	\$23,400	4.620	*	\$8,271	
Average			498.316	\$2,287,201	\$4,766	
per Net Acre=>				Used:	\$4,590	

Developer Land for 2024 Roll:

Site	Non-Tillable	Non-Tillable Value	Net Acres	Final Adj Sales Price	\$/Acre	COMMENTS
\$0	0.000	\$0	18.750	*	\$13,680	
59600	0.000	\$0	40.870	*	\$12,045	
\$0	0.000	\$0	52.450	*	\$13,150	
\$0	0.000	\$0	37.280	*	\$11,628	
\$0	0.000	\$0	9.800	*	\$12,321	
Average			159.130	\$1,993,040	\$12,567	
per Net Acre=>				Used:	\$12,525	

Agricultural Land Tillable for 2024 Roll:

Agricultural Land Tillable for 2024 Roll:												
0.42%												
Time Adj.												
Parcel Number	Address	CLASS	LOCATION	Sale Date	Adj. Sale \$	Months	Time Adj	Time Adj Sale Price	Impr	Residual Value	Acreage	ROW/Drain
41-06-02-300-040	12591 EDGERTON AVE NE	1	ALGOMA	7/30/2019	*	20.0333	8.414%	*	0	#VALUE!	28.480	0.090
41-06-02-300-063	3268 INDIAN LAKES RD NE	102	ALGOMA	5/1/2020	*	11.0000	4.620%	*	0	#VALUE!	31.350	1.070
41-07-06-200-065	12901 RITCHIE AVE NE	101	COURTLAND	9/27/2019	*	18.1333	7.616%	*	277873	#VALUE!	17.820	0.560
41-07-05-300-033	12780 RITCHIE AVE NE	101	COURTLAND	7/27/2018	*	32.1333	13.496%	*	141214	#VALUE!	66.070	0.500
41-07-27-200-008	9857 YOUNG AVE NE	1	COURTLAND	8/26/2020	*	7.1667	3.010%	*	140065	#VALUE!	134.080	1.420
41-05-28-400-008	9357 LAUBACH AVE NW	102	SPARTA	1/9/2018	*	38.7333	16.268%	*	0	#VALUE!	15.680	0.141
41-05-35-400-064	8665 ALPINE AVE NW	101	SPARTA	8/27/2021	*	0.0000	0.000%	*	*	#VALUE!	26.370	0.000
41-05-17-400-033	3245 13 MILE RD NW	101	SPARTA	3/25/2021	*	0.2000	0.084%	*	*	#VALUE!	36.500	1.450
41-05-20-300-004	3825 12 MILE RD NW	101	SPARTA	1/15/2019	*	26.5333	11.144%	*	*	#VALUE!	65.000	1.650
41-05-29-100-005	9850 FRUIT RIDGE AVE NW	101	SPARTA	7/27/2017	*	44.1333	18.536%	*	*	#VALUE!	121.154	2.415
Totals:					\$5,407,000			\$5,929,618		\$3,796,865	542.504	
Average												

Agricultural Land Non-Tillable for 2024 Roll:

Parcel Number	Address	CLASS	LOCATION	Sale Date	Adj. Sale \$	Months	Time Adj	Time Adj Sale Price	Impr	Residual Value	Acreage	ROW/Drain
41-23-34-400-006	7841 108TH ST SE	101	CALEDONIA	2/23/2023	*	0.0000	0.00%	*	\$204,032	*	27.920	1.000
41-12-36-100-005	4100 ASHLEY AVE NE	101	GRATTAN	6/11/2019	*	21.3700	9.10%	*	\$0	*	75.400	1.000
41-12-20-100-025	5637 GAVIN LAKE AVE NE	101	GRATTAN	8/7/2019	*	19.8000	8.32%	*	\$0	*	43.480	0.640
41-12-15-400-001	6349 LINCOLN LAKE AVE NE	1	GRATTAN	7/13/2021	*	0.0000	0.00%	*	\$121,874	*	118.000	1.000
41-20-09-100-021	11399 GRAND RIVER DR SE	102	LOWELL	7/9/2020	*	8.7300	3.67%	*	\$0	*	29.210	0.000
41-20-08-300-001	10515 GRAND RIVER DR SE	101	LOWELL	8/2/2018	*	31.9700	13.43%	*	\$0	*	30.300	0.000
41-20-29-400-003	10889 52ND ST SE	1	LOWELL	10/16/2018	*	29.5000	12.39%	*	\$118,209	*	38.000	1.000
41-08-31-100-007	9950 NE 11 MILE RD	102	OAKFIELD	5/27/2021	*	0.0000	0.00%	*	\$1,896	*	173.259	1.077
41-02-14-200-014	3756 20 MILE RD NE	102	OLON	5/24/2017	*	46.2300	19.42%	*	\$0	*	130.910	2.130
41-02-20-100-004	1082 19 MILE RD NE	101	OLON	1/15/2020	*	14.5300	6.10%	*	\$0	*	39.190	0.390
41-02-01-100-020	17712 WHITE CREEK AVE NE	101	OLON	8/30/2018	*	31.0300	13.03%	*	\$189,799	*	77.100	0.830
41-01-06-100-004	17880 KENOWA AVE	101	TYRONE	1/11/2018	*	38.6700	16.24%	*	\$0	*	35.000	0.050
41-01-19-400-020	15001 FRUIT RIDGE AVE	102	TYRONE	9/7/2022	*	0.0000	0.00%	*	\$0	*	9.120	0.000
Totals:					\$4,528,341			\$4,813,282		\$4,177,472		
Average												

Developer Land for 2024 Roll:

Parcel Number	Address	CLASS	LOCATION	Sale Date	Adj. Sale \$	Months	Time Adj	Time Adj Sale Price	Impr	Residual Value	Acreage	ROW/Drain
41-05-27-100-014	9755 BAUMHOFF AVE NW	1	SPARTA	7/20/2018	*	32.3667	14.00%	*	*	*	18.750	0.000
41-09-34-400-004	1647 4 MILE RD NW	101	ALPINE	3/11/2022	*	0.0000	0.00%	*	\$279,110	*	43.000	2.130
41-07-22-300-022	10020 MYERS LAKE AVE NE	102	COURTLAND	8/2/2022	*	0.0000	0.00%	*	*	*	52.430	0.000
41-10-08-100-025	7309 PINE ISLAND DR NE	102	PLAINFIELD	10/22/2020	*	5.3000	2.00%	*	*	*	37.530	0.250
41-10-18-300-034	166 HAYES ST NE	102	PLAINFIELD	5/7/2018	*	34.8000	15.00%	*	*	*	9.850	0.050
Totals:					\$2,276,000			\$2,331,750		\$2,052,640		
Average												

Paired Sale used in Ag for 2024 Roll:

		# of Months			
Unit	Parcel Number	Sale Date	Sale Price	Acreage	%/Acre
SPENCER	04-32-200-014	5/28/2019	*	9.750	\$7,179.49
SPENCER	04-32-200-012	8/20/2020	*	9.750	\$7,600.00
NELSON	03-03-200-005	6/2/2017	*	30.785	\$3,183.37
NELSON	03-02-100-032	6/24/2021	*	54.290	\$3,868.12
		Average:		0.215	0.44%
				48.733	0.42%

Agricultural Land Tillable for 2024 Roll:

Site	Non-Tillable	Non-Tillable Value	Net Acres	Final Adj Sales Price	\$/Acre	COMMENTS
0	0	0	28.380	*	\$7,828.41	
0	3.86	17756	26.420	*	\$6,059.73	
41600	0	0	17.260	*	\$7,365.78	
41800	0	0	65.970	*	\$3,270.12	
65300	39.4	181240	93.260	*	\$4,193.87	
0	0	0	15.539	*	\$7,631.98	
0	0	0	26.370	*	\$4,589.15	
0	5.58	25668	29.470	*	\$8,609.33	
62800	1.69	7774	61.660	*	\$5,705.86	
111000	0	0	118.739	*	\$10,548.21	
			482.678	\$3,242,127	\$6,680	
			Average	\$6,717	\$6,800	

per Net Acre=> Used: \$6,800

Agricultural Land Non-Tillable for 2024 Roll:

Site	Tillable	Tillable Value	Net Acres	Final Adj Sales Price	\$/Acre	COMMENTS
\$77,200	14.980	\$92,876	11.940	*	\$4,179	
0	34.450	\$179,140	39.930	*	\$4,118	
\$0	20.820	\$108,264	22.020	*	\$6,643	
\$30,700	58.100	\$302,120	58.900	*	\$7,911	
\$0	0.000	\$0	29.210	*	\$3,085	
\$0	15.610	\$96,782	14.690	*	\$3,449	
\$45,500	13.110	\$81,282	23.890	*	\$3,388	
\$0	45.216	\$235,123	126.966	*	\$4,592	
\$0	42.420	\$225,794	85.360	*	\$3,769	
\$0	17.590	\$91,468	21.210	*	\$6,969	
\$31,400	37.510	\$195,052	38.760	*	\$1,801	
\$0	14.150	\$73,580	20.800	*	\$3,797	
\$0	4.500	\$23,400	4.620	*	\$8,271	
			498.316	\$2,287,201	\$4,766	
			Average	\$4,590	\$4,600	

per Net Acre=> Used: \$4,600

Developer Land for 2024 Roll:

Site	Non-Tillable	Non-Tillable Value	Net Acres	Final Adj Sales Price	\$/Acre	COMMENTS
\$0	0.000	\$0	18.750	*	\$13,680	
59600	0.000	\$0	40.870	*	\$12,045	
\$0	0.000	\$0	52.430	*	\$13,160	
\$0	0.000	\$0	37.280	*	\$13,628	
\$0	0.000	\$0	9.800	*	\$12,321	
			159.130	\$1,993,040	\$12,567	
			Average	\$12,525	\$12,500	

per Net Acre=> Used: \$12,500