

Sanilac County 2024 Equalization

IN COMPLIANCE WITH SEC.211.34A OF THE GENERAL PROPERTY TAX LAW OF THE STATE OF MICHIGAN, FOLLOWING ARE THE TENTATIVE RATIO AND TENTATIVE MULTIPLIERS TO BE APPLIED TO THE ASSESSED VALUES OF EACH CLASS OF PROPERTY IN EACH UNIT OF LOCAL GOVERNMENT IN SANILAC COUNTY TO ACHIEVE COUNTY EQUALIZED VALUES FOR 2024.

Township Or City	Agricultural		Commercial		Industrial		Residential		Timber-Cutover		Developmental		Personal	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
ARGYLE TOWNSHIP	47.57	1.05108	51.22	0.97618	54.74	0.91341	40.69	1.22880	N/C	N/A	N/C	N/A	50.00	1.00000
AUSTIN TOWNSHIP	52.69	0.94895	46.02	1.08648	38.28	1.30617	49.91	1.00180	N/C	N/A	N/C	N/A	50.00	1.00000
BRIDGEHAMPTON TOWNSHIP	46.21	1.08202	49.81	1.00381	35.22	1.41965	34.73	1.43968	N/C	N/A	N/C	N/A	50.00	1.00000
BUEL TOWNSHIP	46.92	1.06564	45.91	1.08909	46.83	1.06769	39.81	1.25597	N/C	N/A	N/C	N/A	50.00	1.00000
CUSTER TOWNSHIP	45.88	1.08980	46.55	1.07411	47.71	1.04800	40.61	1.23122	N/C	N/A	N/C	N/A	50.00	1.00000
DELAWARE TOWNSHIP	43.73	1.14338	47.07	1.06225	21.75	2.29885	38.12	1.31165	N/C	N/A	N/C	N/A	50.00	1.00000
ELK TOWNSHIP	48.58	1.02923	41.30	1.21065	40.76	1.22669	38.26	1.30685	N/C	N/A	N/C	N/A	50.00	1.00000
ELMER TOWNSHIP	40.04	1.24875	49.19	1.01647	43.24	1.15634	39.82	1.25565	N/C	N/A	N/C	N/A	50.00	1.00000
EVERGREEN TOWNSHIP	42.66	1.17206	43.85	1.14025	N/C	N/A	34.19	1.46242	N/C	N/A	N/C	N/A	50.00	1.00000
FLYNN TOWNSHIP	48.30	1.03520	51.15	0.97752	47.04	1.06293	32.90	1.51976	N/C	N/A	N/C	N/A	50.00	1.00000
FORESTER TOWNSHIP	41.57	1.20279	51.61	0.96880	35.42	1.41163	39.35	1.27065	N/C	N/A	N/C	N/A	50.00	1.00000
FREMONT TOWNSHIP	50.15	0.99701	54.58	0.91609	39.43	1.26807	40.93	1.22160	N/C	N/A	N/C	N/A	50.00	1.00000
GREENLEAF TOWNSHIP	39.87	1.25408	39.33	1.27129	47.96	1.04254	39.86	1.25439	N/C	N/A	N/C	N/A	50.00	1.00000
LAMOTTE TOWNSHIP	41.24	1.21242	46.11	1.08436	43.44	1.15101	42.59	1.17398	N/C	N/A	N/C	N/A	50.00	1.00000
LEXINGTON TOWNSHIP	50.72	0.98580	49.77	1.00462	50.88	0.98270	41.58	1.20250	N/C	N/A	N/C	N/A	50.00	1.00000
MAPLE VALLEY TOWNSHIP	38.41	1.30174	45.19	1.10644	42.11	1.18737	33.38	1.49790	N/C	N/A	N/C	N/A	50.00	1.00000
MARION TOWNSHIP	48.18	1.03778	49.98	1.00040	43.92	1.13843	40.91	1.22220	N/C	N/A	N/C	N/A	50.00	1.00000
MARLETTE TOWNSHIP	45.69	1.09433	34.43	1.45222	48.39	1.03327	33.80	1.47929	N/C	N/A	N/C	N/A	50.00	1.00000
MINDEN TOWNSHIP	49.38	1.01256	49.18	1.01667	37.63	1.32873	37.46	1.33476	N/C	N/A	N/C	N/A	50.00	1.00000
MOORE TOWNSHIP	44.76	1.11707	49.48	1.01051	46.92	1.06564	42.44	1.17813	N/C	N/A	N/C	N/A	50.00	1.00000
SANILAC TOWNSHIP	37.47	1.33440	46.59	1.07319	44.91	1.11334	41.87	1.19417	N/C	N/A	N/C	N/A	50.00	1.00000
SPEAKER TOWNSHIP	41.33	1.20977	41.51	1.20453	46.58	1.07342	40.74	1.22730	N/C	N/A	N/C	N/A	50.00	1.00000
WASHINGTON TOWNSHIP	46.37	1.07828	45.41	1.10108	36.94	1.35355	36.02	1.38812	N/C	N/A	N/C	N/A	50.00	1.00000
WATERTOWN TOWNSHIP	50.98	0.98078	46.41	1.07735	40.68	1.22911	40.70	1.22850	N/C	N/A	N/C	N/A	50.00	1.00000
WHEATLAND TOWNSHIP	41.49	1.20511	48.11	1.03928	37.85	1.32100	40.82	1.22489	N/C	N/A	N/C	N/A	50.00	1.00000
WORTH TOWNSHIP	42.78	1.16877	51.25	0.97561	48.28	1.03563	37.43	1.35583	N/C	N/A	N/C	N/A	50.00	1.00000
CITY OF BROWN CITY	N/C	N/A	49.20	1.01626	40.44	1.23640	37.45	1.33511	N/C	N/A	N/C	N/A	50.00	1.00000
CITY OF CROSWELL	40.18	1.24440	52.87	0.94572	40.42	1.23701	38.51	1.29836	N/C	N/A	N/C	N/A	50.00	1.00000
CITY OF SANDUSKY	N/C	N/A	53.81	0.92920	46.73	1.06998	41.45	1.20627	N/C	N/A	N/C	N/A	50.00	1.00000
CITY OF MARLETTE	46.46	1.07619	49.78	1.00442	33.59	1.48854	38.21	1.30856	N/C	N/A	N/C	N/A	50.00	1.00000



Analysis for Equalized Valuation - Real Property
STATE TAX COMMISSION

County 76- SANILAC		City or Township MINDEN TOWNSHIP				Year 2023/2024
Assessment Roll Classification		Sample		% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value			
Agricultural	38,299,700	14	4,681,908	2,311,700	77,561,158	AS
Commercial	5,185,300	4	1,043,093	513,000	10,543,514	AS
Industrial	64,800	2	138,446	52,100	172,203	AS
Residential	8,354,400	7	0	0	22,302,189	SS
Timber-Cutover	0	0	0	0	0	NC
Developmental	0	0	0	0	0	NC
TOTAL - REAL	51,904,200				110,579,064	

SS Sales Study CS Combined Sales & Appraisal Study AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified RA Reappraisal AU Audit ES Estimated Values (Explain):
 NW New Class CT Class Transfer

Remarks:

Analysis for Equalized Valuation - Personal Property

STATE TAX COMMISSION

County	76- SANILAC	City or Township	MINDEN TOWNSHIP	Year	2023/2024
Assessment Roll Classification					
Class of Personal Property	Assessed Value	No. of Parcels	Sample		Remarks: Type of Study for Each Class
			True Cash Value	Assessed Value	
Ag. Personal	0	0	0	0	NC
Com. Personal	397,400	1	786,200	393,100	RV
Ind. Personal	18,812,700	0	0	0	ES
Res. Personal	0	0	0	0	NC
Util. Personal	12,199,000	1	98,000	49,000	RV
TOTAL - PERSONAL	31,409,100				62,818,200

SS Sales Study CS Combined Sales & AS Appraisal Study RV Record Verification
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain):
 NW New Class RA Reappraisal CT Class Transfer

Remarks:

County: 76- SANILAC
Unit: MINDEN TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Sale Price	Adj. Sale Price	Assessment	Rati
190-035-400-020-01	402	08/27/2021	1497/116	WD	FAGAN PATRICK	20,000	20,000	7,500	37.
190-050-000-029-00	401	05/18/2021	1487/588	WD	KURSINSKY CLIFFORD H/JEAN PARTAKA JAMES E/ALYSA M	26,300	26,300	13,600	51.
191-100-000-048-00	401	04/21/2021	1481/696	MLC	PIERSON ALLEN M	20,000	20,000	13,100	65.
191-140-000-020-03	401	04/28/2021	1485/213	WD	KOWALSKI MYRTLE M	125,000	125,000	45,500	36.
Totals 04/01/2021 - 09/30/2021									
						4	191,300	79,700	41.
Totals 04/01/2021 - 03/31/2022									
						4	191,300	79,700	41.

*** Statistics for this group (4 in sample) ***

Statistical Mean= 47.778 Median= 44.606 Maximum= 65.500 Minimum= 36.400

*** Statistics about Mean ***
 Normalized Average Deviation = 0.22663 (Coefficient of Dispersion)
 Average Squared Deviation = 188.21137 (Variance)
 Square Root of Squared Deviation = 13.71901 (Standard Deviation)
 Normalized Standard Deviation = 0.28714 (Covariance)
 2 Standard Deviation Range (Low) = 20.33973 (High) = 75.21579

*** Statistics about Median ***
 Normalized Average Deviation = 0.24274 (Coefficient of Dispersion)
 Average Squared Deviation = 201.62888 (Variance)
 Square Root of Squared Deviation = 14.19961 (Standard Deviation)
 Normalized Standard Deviation = 0.31834 (Covariance)
 2 Standard Deviation Range (Low) = 16.20630 (High) = 73.00473

Price Related Differential (PRD): 1.14679 PRD >1 regressive, < 1 progressive.

County Residential Study

County: 76- SANILAC
Unit: MINDEN TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liberal/Page	Inst. Neigh. Grantor	Grantee	Sale Price	Adj. Sale Price	Assessment	Ratio
191-140-000-240-00	401	06/14/2022	1529/211	WD	PILOT, JOHN H.	20,000	20,000	14,300	71.
Totals 04/01/2022 - 09/30/2022 Conventional									
190-036-200-020-01	402	01/20/2023	1548/83	WD	FARRELL, ANHARID F. TRUST THORTON JAY/AMY	50,000	50,000	27,500	55.
191-100-000-037-01	401	03/14/2023	1552/99	WD	SKARISKY, KATHLEEN SHAMAHAN VANESSA	80,000	80,000	24,000	30.
Totals 10/01/2022 - 03/31/2023 Conventional									
Totals 04/01/2022 - 03/31/2023 Conventional									

*** Statistics for this group (3 in sample) ***

Statistical Mean= 52.167 Median= 55.000 Maximum= 71.500 Minimum= 30.000

Normalized Average Deviation = 0.28328 (Coefficient of Dispersion)
 Average Squared Deviation = 436.58333 (Variance)
 Square Root of Squared Deviation = 20.89458 (Standard Deviation)
 Normalized Standard Deviation = 0.40054 (Covariance)
 2 Standard Deviation Range (Low) = 10.37751 (High) = 93.95582

*** Statistics about Median ***
 Normalized Average Deviation = 0.25152 (Coefficient of Dispersion)
 Average Squared Deviation = 448.52500 (Variance)
 Square Root of Squared Deviation = 21.18077 (Standard Deviation)
 Normalized Standard Deviation = 0.38510 (Covariance)
 2 Standard Deviation Range (Low) = 12.63846 (High) = 97.36154

Price Related Differential (PRD): 1.18921 PRD >1 regressive, < 1 progressive.

County: 76- SANILAC
Unit: MINDEN TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Sale Price	Adj. Sale Price	Assessment	Rati
190-006-300-020-02	401	05/22/2023	1557/328	WD	VENTICINQUE RONALD & JANE LAUTNER JR JOHN W/SHAUNA	217,000	217,000	27,800	12.
Totals 04/01/2023 - 09/30/2023 Conventional 1 217,000 27,800 12.									
Totals 10/01/2022 - 09/30/2023 Conventional 3 347,000 79,300 22.									

*** Statistics for this group (3 in sample) ***

Statistical Mean= 32.604 Median= 30.000 Maximum= 55.000 Minimum= 12.811

*** Statistics about Mean ***
 Normalized Average Deviation = 0.45795 (Coefficient of Dispersion)
 Average Squared Deviation = 450.06105 (Variance)
 Square Root of Squared Deviation = 21.21464 (Standard Deviation)
 Normalized Standard Deviation = 0.65068 (Covariance)
 2 Standard Deviation Range (Low) = -9.82560 (High) = 75.03297

*** Statistics about Median ***
 Normalized Average Deviation = 0.46877 (Coefficient of Dispersion)
 Average Squared Deviation = 460.22983 (Variance)
 Square Root of Squared Deviation = 21.45297 (Standard Deviation)
 Normalized Standard Deviation = 0.71510 (Covariance)
 2 Standard Deviation Range (Low) = -12.90594 (High) = 72.90594

Price Related Differential (PRD): 1.42667 PRD >1 regressive, < 1 progressive.

County: 76- SANILAC
Unit: MINDEN TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst. Neigh. Grantor	Grantee	Sale Price	Adj. Sale Price	Assessment	Rati
Totals	04/01/2021 - 03/31/2023		Conventional			7	341,300	145,500	42.

*** Statistics for this group (7 in sample) ***

Statistical Mean= 49.659 Median= 51.711 Maximum= 71.500 Minimum= 30.000

*** Statistics about Mean ***
 Normalized Average Deviation = 0.25935 (Coefficient of Dispersion)
 Average Squared Deviation = 245.13704 (Variance)
 Square Root of Squared Deviation = 15.65685 (Standard Deviation)
 Normalized Standard Deviation = 0.31529 (Covariance)
 2 Standard Deviation Range (Low) = 18.34501 (High) = 80.97242

*** Statistics about Median ***
 Normalized Average Deviation = 0.24339 (Coefficient of Dispersion)
 Average Squared Deviation = 250.05100 (Variance)
 Square Root of Squared Deviation = 15.81300 (Standard Deviation)
 Normalized Standard Deviation = 0.30580 (Covariance)
 2 Standard Deviation Range (Low) = 20.08502 (High) = 83.33703

Price Related Differential (PRD): 1.16485 PRD >1 regressive, < 1 progressive.

County: 76- SANILAC
Unit: MINDEN TOWNSHIP
Class: Residential

Parcel Number Class Sale Date Liber/Page Inst. Neigh. Grantor Grantee Sale Price Adj. Sale Price Assessment Ratio

< Totals for this Analysis >									
	# of Sales	Assessments	Sale Prices	Ratio					
Conventional	8	173,300	558,300	31.04					
Creative	0	0	0	50.00	(Before discounting, sales were = 0)				
Totals:	8	173,300	558,300	31.04	(Weighted)				

*** Statistics for this group (8 in sample) ***

Statistical Mean= 45.053 Median= 44.606 Maximum= 71.500 Minimum= 12.811

*** Statistics about Mean ***
 Normalized Average Deviation = 0.35236 (Coefficient of Dispersion)
 Average Squared Deviation = 379.83620 (Variance)
 Square Root of Squared Deviation = 19.48939 (Standard Deviation)
 Normalized Standard Deviation = 0.43259 (Covariance)
 2 Standard Deviation Range (Low) = 6.07399 (High) = 84.03153

*** Statistics about Median ***
 Normalized Average Deviation = 0.35590 (Coefficient of Dispersion)
 Average Squared Deviation = 380.06481 (Variance)
 Square Root of Squared Deviation = 19.49525 (Standard Deviation)
 Normalized Standard Deviation = 0.43706 (Covariance)
 2 Standard Deviation Range (Low) = 5.61501 (High) = 83.59601

Residential Real Property Combined Study

Classification Type: Residential Real County Name: Sanilac County Local Unit Name: Wheatland

Combined Study Worksheet

A	B	C	D	E	F	G	H	I
Study Group	Study Type	No. of Parcels Used in Sample	Current Year's Assessed Value of Class	Total Assessed Value of Parcels Used in Sample	True Cash Value of Parcels Used in Sample	Study % Ratio	Projected True Cash Value of Class	Comments
Appraisal Study	CS	5		525,100	1,413,630	37.15		
Sales Study - 2 yr	SS	10		N/A	N/A	39.28		
Study Totals:		J	K			L	M	N
		10	13,578,400			38.22	35,526,949	Combined Study used due to a lack of sales for the sales study.

ECF Determination For Residential Appraisal Study 2023 For 2024
Final ECF

PARCEL NUMBER	OWNER	SALE DATE	SALE PRICE	LAND VALUE	LAND IMP'S	BLDG RESIDUAL	BLDG BSA	INDICATED ECF
020-034-100-030-00	RUTKOWSKI	5/26/2022	\$ 237,000	\$ 42,900	-	\$ 194,100	276,380	0.702
040-026-200-040-00	HELLER	9/9/2022	\$ 155,000	\$ 26,537	10,768	\$ 117,695	127,452	0.923
070-032-400-010-02	DOMER	11/14/2022	\$ 265,000	\$ 61,574	-	\$ 203,426	270,666	0.752
090-006-400-010-01	VANCE	8/9/2022	\$ 188,000	\$ 6,764	1,778	\$ 179,458	198,200	0.905
120-030-200-060-00	MILLER	1/10/2023	\$ 207,000	\$ 24,114	2,306	\$ 180,580	232,047	0.778
140-028-200-030-00	SHAW	11/8/2022	\$ 195,000	\$ 14,553	-	\$ 180,447	162,210	1.112
170-035-100-090-10	THEOBALD	1/4/2023	\$ 215,000	\$ 14,391	2,511	\$ 198,098	168,274	1.177
040-001-200-010-01	HUGDAHL	3/16/2022	\$ 110,000	\$ 22,120	-	\$ 87,880	100,786	0.872
230-012-100-010-10	WALDEN	7/7/2022	\$ 210,000	\$ 28,465	-	\$ 181,535	162,282	1.119
240-032-400-030-02	VUJAK	9/27/2021	\$ 146,900	\$ 48,500	-	\$ 98,400	116,868	0.842
180-036-400-010-04	HACKEL ET AL	4/28/2022	\$ 150,000	\$ 13,000	-	\$ 137,000	196,732	0.696
220-031-100-040-00	WALDORPH	4/22/2022	\$ 190,000	\$ 94,084	-	\$ 95,916	158,681	0.604

INDICATED ECONOMIC CONDITION FACTOR:

\$ 1,854,535 \$ 2,170,578 0.854

MEDIAN ECF: 0.857

AVG ECF: 0.874

Final ECF 0.854

Residential Land Values - 2023 For 2024 Study

<u>Parcel #</u>	<u>Local Unit</u>	<u>Grantee</u>	<u>Sale Date</u>	<u>Sale Price</u>	<u>Parcel Size</u>	<u>Price Per Acre</u>	
130-020-200-010-00	Greenleaf	Haight	9/14/2021	\$109,900	40.00	\$2,748	
130-028-100-030-00	Greenleaf	Schulz	10/7/2022	\$140,000	40.00	\$3,500	
010-019-100-010-01	Argyle	Smith	5/28/2021	\$159,000	39.76	\$3,999	
250-032-300-040-00	Wheatland	Wheeler	5/31/2022	\$210,000	38.50	\$5,455	
				\$618,900	158.26	\$3,911	Use \$4494 40 Ac
040-013-300-030-02	Buel	Wurmlinger	7/5/2022	\$185,000	35.81	\$5,166	
170-025-200-050-03	Marion	Taylor	5/17/2022	\$130,000	29.91	\$4,346	
				\$315,000	65.72	\$4,793	Use \$4793 30 Ac
130-022-400-030-03	Greenleaf	Kempf	4/6/2022	\$85,000	24.04	\$3,536	
250-021-100-020-01	Wheatland	Goudelock	10/21/2022	\$115,344	24.03	\$4,800	
				\$200,344	48.07	\$4,168	Use \$4168 25 Ac
190-036-200-020-01	Minden	Thornton	1/20/2023	\$50,000	20.00	\$2,500	
210-031-100-020-00	Samilac	Gay	12/19/2022	\$130,000	20.20	\$6,436	
220-028-400-020-06	Speaker	Holden	11/23/2022	\$100,000	18.00	\$5,556	
190-036-200-020-00	Minden	Thornton	12/22/2021	\$50,000	20.00	\$2,500	
				\$330,000	78.20	\$4,220	Use \$4220 20 Ac
120-020-300-040-00	Fremont	Westbrook	4/1/2021	\$55,000	12.77	\$4,307	
090-030-400-020-03	Evergreen	Martin	7/11/2022	\$100,000	11.02	\$9,078	
				\$155,000	23.79	\$6,516	Use \$6516 15 Ac
150-019-400-030-07	Lexington	Levitt	9/27/2022	\$55,000	10.98	\$5,009	
260-031-200-090-00	Worth	Trieloff	6/3/2022	\$22,500	10.39	\$2,166	
180-030-200-010-03	Marlette	Schipinski	5/6/2022	\$50,000	9.76	\$5,123	
100-033-100-030-00	Flynn	Slabaugh	4/28/2022	\$60,000	10.00	\$6,000	
060-010-400-060-02	Delaware	Hillborn	4/28/2021	\$49,590	9.92	\$5,000	

090-030-100-080-00	Evergreen	Parrish	5/5/2021	\$46,000	10.00	\$4,600	
260-014-300-010-00	Worth	Assi	1/19/2022	\$45,000	10.33	\$4,356	
				\$328,090	71.38	\$4,597	10 Ac Use \$4597
120-025-200-070-02	Fremont	Warren	8/19/2022	\$67,000	6.70	\$10,003	
260-015-300-020-10	Worth	Allan	11/28/2022	\$43,000	7.83	\$5,491	
020-012-100-010-40	Austin	Talaski	7/22/2021	\$32,000	7.87	\$4,066	
320-033-200-150-07	Sandusky	Stoutenburg	12/30/2022	\$24,000	8.00	\$3,000	
				\$166,000	30.40	\$5,461	7 Ac Use \$5461
260-015-300-020-15	Worth	Gouine	12/19/2022	\$35,000	5.94	\$5,892	
220-018-300-020-02	Speaker	Vangheluwe	12/1/2022	\$18,000	5.01	\$3,592	
220-023-400-060-00	Speaker	Strour	10/20/2021	\$40,000	5.00	\$3,592	
220-015-400-010-03	Speaker	Sharpe	8/17/2022	\$28,000	5.87	\$4,770	
170-035-100-010-00	Marion	Eggink	6/1/2022	\$25,000	5.06	\$4,940	
190-035-400-020-01	Minden	Vogel	8/27/2021	\$20,000	5.00	\$4,000	
260-016-100-090-03	Worth	Landsberg	7/21/2021	\$24,500	5.50	\$4,455	
260-032-400-020-01	Worth	Marriott	5/3/2021	\$26,500	5.00	\$5,300	
				\$217,000	42.38	\$5,120	5 Ac Use \$5120
080-035-400-010-12	Elmer	Vanderpoel	7/9/2021	\$25,000	4.36	\$5,739	
220-011-400-020-11	Speaker	Easterly	10/28/2021	\$19,900	4.37	\$4,554	
170-032-100-040-10	Marion	Williamson	9/29/2021	\$9,700	4.25	\$4,554	
220-028-400-020-04	Speaker	Vanlerberghe	11/21/2022	\$25,000	4.65	\$5,380	
220-028-400-020-05	Speaker	Vanlerberghe	11/21/2022	\$25,000	4.65	\$5,380	
				\$104,600	22.28	\$4,695	4 Ac Use \$4695
200-036-400-010-02	Moore	Haskin	12/6/2022	\$49,000	3.85	\$4,181	
260-025-200-010-06	Worth	Ledesma	7/16/2021	\$23,500	2.93	\$4,181	
180-029-100-010-03	Marlette	Ruggles	3/17/2022	\$18,000	3.00	\$4,181	
181-015-300-020-01	Marlette	Phillips	6/2/2021	\$12,500	2.99	\$4,181	
240-026-300-020-05	Watertown	Thomas	9/14/2021	\$22,800	3.03	\$7,525	
				\$125,800	15.80	\$4,181	3 Ac Use \$4181

Twp Study
Res Village EOF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal
191-140-000-020-03	1531 1ST STREET	04/28/21	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$45,500	36.40	\$89,938
191-140-000-240-00	1554 FIRST ST	06/14/22	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$14,300	71.50	\$28,541
191-170-002-001-00	MAIN ST	02/10/22	\$10,000	WD	03-ARM'S LENGTH	\$10,000	\$18,000	180.00	\$36,218
Totals:						\$155,000	\$77,800		\$154,697
							Sale. Ratio =>	50.19	
							Std. Dev. =>	74.86	

Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style	Land Value
\$3,713	\$121,287	\$141,817	0.855	1,456	\$83.30	191	41.6011	TWO-STORY	\$3,713
\$2,500	\$17,500	\$49,632	0.353	1,120	\$15.63	191	8.6625	RANCH	\$2,500
\$4,125	\$5,875	\$53,488	0.110	1,218	\$4.82	191	32.9386	TWO-STORY	\$4,125
\$144,662	\$244,937				\$34.58		15.1385		
	E.C.F. =>	0.591 ✓			Std. Deviation=>	0.38017344			
	Ave. E.C.F. =>	0.439			Ave. Variance=>	27.7340	Coefficient of Var=>	63.14348752	

Property Class

401

401

401

Rural Res ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold
190-002-200-010-01	5576 E HURON LINE RD	07/12/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$0
190-006-300-020-02	900 W BAY CITY FORESTVILLE RD	05/22/23	\$217,000	WD	03-ARM'S LENGTH	\$217,000	\$27,800
190-050-000-029-00	6446 LYONS	05/14/21	\$26,300	WD	03-ARM'S LENGTH	\$26,300	\$13,600
Totals:						\$363,300	\$41,400

Sale. Ratio =>
Std. Dev. =>

Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area
0.00	\$114,761	\$9,147	\$110,853	\$200,940	0.552	1,860	\$59.60	190
12.81	\$115,515	\$9,563	\$207,437	\$206,412	1.005	1,600	\$129.65	190
51.71	\$26,682	\$2,750	\$23,550	\$39,623	0.594	1,038	\$22.69	190
	\$256,958		\$341,840	\$446,975			\$70.64	
11.40				E.C.F. =>	0.765		Std. Deviation=>	0.2502977
26.93				Ave. E.C.F. =>	0.717		Ave. Variance=>	19.1977

say~0.7 ✓

Dev. by Mean (%)	Building Style	Land Value	Appr. by Eq.	Land Table	Property Class	Building Depr.
16.5326	TWO-STORY	\$9,147	No	MINDEN	401	65
28.7966	MANUFACTURED	\$5,139	No	MINDEN	401	80
12.2640	TWO-STORY	\$2,750	No	MINDEN	401	36

4.7787

Coefficient of Var=> 26.77513867

Mobile Homes
ECF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$
190-036-200-040-00	6476 RAILROAD AVE	10/26/16	\$26,400	LC	04-BUYERS INTEREST IN A LC	\$26,400
190-036-200-100-00	5144 RAILROAD	10/26/16	\$16,200	LC	04-BUYERS INTEREST IN A LC	\$16,200
190-050-000-008-00	6451 LYONS	10/26/16	\$6,200	LC	04-BUYERS INTEREST IN A LC	\$6,200
191-120-000-040-00	1427 MAIN ST	05/12/16	\$9,000	LC	04-BUYERS INTEREST IN A LC	\$9,000
Totals:						\$57,800

Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.
\$13,200	50.00	\$26,303	\$1,755	\$24,645	\$37,766	0.653	1,520	\$16.21
\$8,100	50.00	\$16,224	\$2,025	\$14,175	\$21,845	0.649	720	\$19.69
\$3,100	50.00	\$6,263	\$1,650	\$4,550	\$7,097	0.641	720	\$6.32
\$9,900	110.00	\$19,837	\$1,661	\$7,339	\$27,963	0.262	864	\$8.49
\$34,300		\$68,627		\$50,709	\$94,671			\$12.68
Sale. Ratio =>	59.34				E.C.F. =>	0.536		Std. Deviation=>
Std. Dev. =>	30.00				Ave. E.C.F. =>	0.551		Ave. Variance=>

Historical Sales and Village ECF supports ✓

ECF Area	Dev. by Mean (%)	Building Style	Land Value	Land Table	Property Class	Building Depr.
190	10.1307	RANCH	\$1,755	MINDEN	401	35
190	9.7640	RANCH	\$2,025	MINDEN	401	43
190	8.9861	RANCH	\$1,650	MINDEN	401	9
191	28.8808	RANCH	\$870		401	44

1.5626

0.19259796

14.4404 Coefficient of Var=> 26.19521361

Rural Residential Vacant Sales - Land

Parcel #	Sale Date	Acreage	Sale Price	Per Acre Rate
190-036-200-020-01	1/20/2023	20	\$50,000	\$2,500 ✓
190-015-100-010-04	1/3/2023	30.038	\$46,000	\$1,531 ✓
190-036-200-020-00	12/22/2021	20	\$50,000	\$2,500 ✓
190-035-400-020-01	8/27/2021	5	\$20,000	\$4,000 ✓
190-006-400-030-01	3/20/2021	10	\$45,000	\$4,500 ✓
190-006-400-030-02	2/11/2021	13	\$58,000	\$4,462 ✓
190-006-400-040-04	1/25/2021	20.13	\$62,000	\$3,080 ✓
Multiple Parcel	10/23/2020	21.176	\$72,000	\$3,400 ✓
190-006-300-020-07	2.3			
*190-006-300-020-06	8.439			
*190-006-300-020-05	8.437			
*190-006-300-020-08	2			
				\$3,247 ✓

Village FF Rate

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale
191-100-000-006-03	MAIN ST	01/23/20	\$5,000	QC	03-ARM'S LENGTH	\$5,000	\$1,900	38.00
191-100-000-048-00	8467 MOONEY ST	02/10/21	\$12,300	WD	03-ARM'S LENGTH	\$12,300	\$7,700	62.60
191-100-000-048-00	8467 MOONEY ST	04/21/21	\$20,000	LC	04-BUYERS INTEREST IN A LC	\$20,000	\$13,100	65.50
191-140-000-230-00	1552 FIRST ST	04/01/20	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$0	0.00
191-140-000-240-00	1554 FIRST ST	06/14/22	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$14,300	71.50
191-170-001-005-00	1408 MAIN ST	06/28/19	\$18,000	WD	03-ARM'S LENGTH	\$18,000	\$18,000	100.00
191-170-002-001-00	MAIN ST	02/10/22	\$10,000	WD	03-ARM'S LENGTH	\$10,000	\$18,000	180.00
191-170-002-002-00	1488 MAIN ST	10/04/22	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$0	0.00
Totals:						\$255,300	\$73,000	
							Sale. Ratio =>	28.59
							Std. Dev. =>	58.16

Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt
\$3,713	\$5,000	\$3,713	148.5	165.0	0.56	0.56	\$34	\$8,881	\$0.20
\$25,606	(\$12,243)	\$1,063	42.5	132.0	0.13	0.13	(\$288)	(\$94,907)	(\$2.18)
\$25,606	(\$4,543)	\$1,063	42.5	132.0	0.13	0.13	(\$107)	(\$35,217)	(\$0.81)
\$40,149	\$12,351	\$2,500	100.0	198.0	0.46	0.46	\$124	\$27,145	\$0.62
\$28,541	(\$6,041)	\$2,500	100.0	198.0	0.46	0.46	(\$60)	(\$13,277)	(\$0.30)
\$36,078	(\$14,778)	\$3,300	132.0	132.0	0.40	0.40	(\$112)	(\$36,945)	(\$0.85)
\$36,218	(\$22,093)	\$4,125	165.0	132.0	0.50	0.50	(\$134)	(\$44,186)	(\$1.01)
\$62,422	\$64,178	\$6,600	264.0	144.9	0.88	0.88	\$243	\$73,096	\$1.68
\$258,333	\$21,831	\$24,864	994.5		3.51	3.51			
	Average	Average	Average	Average	Average	Average	Average	Average	Average
	per FF=>	per Net Acre=>	\$22	per Net Acre=>	6,221.43	per SqFt=>	\$0.14		

Say ~\$25/FF ✓

Actual Front	ECF Area	Liber/Page	Inspected Date	Use Code	Class	Rate Group 1
148.50	191	1427/757	NOT INSPECTED	402	402	VILLAGE LOT
42.50	191	1471/47	NOT INSPECTED	401	401	VILLAGE LOT
42.50	191	1481/696	NOT INSPECTED	401	401	VILLAGE LOT
100.00	191	1435/24	NOT INSPECTED	401	401	VILLAGE LOT
100.00	191	1529/211	NOT INSPECTED	401	401	VILLAGE LOT
132.00	191	1407/381	NOT INSPECTED	401	401	VILLAGE LOT
165.00	191	1515/861	NOT INSPECTED	001	001	VILLAGE LOT
264.00	191	1539/786	NOT INSPECTED	401	401	VILLAGE LOT

Historical Village Lot-Supporting Info

Parcel	Date	Feet	Sales Price	Price Per FF
191-100-000-006-03	1/23/2020	175	\$5,000	\$28.57
				≈ \$25/FF

**2024
Land
Rates*

Unit: 190 - MINDEN TOWNSHIP
Rates/Values for Neighborhood 190.MINDEN, Last Edited: 02/29/2024

Frontages:

Frontage 'A':	Description: 'VILLAGE LOT'	FF Rate: 25
	Standard Frontage: 0	Standard Depth: 0
Frontage 'B':	Description: 'COMM/IND PROP'	FF Rate: 40
	Standard Frontage: 0	Standard Depth: 0
Frontage 'C':	Description: 'WATERTOWN LOT'	FF Rate: 25
	Standard Frontage: 0	Standard Depth: 0

Values for Acreage Table 1: 'RURAL RES LAND'

1 Acre: 3,300	3 Acre: 12,000	10 Acre: 40,000	30 Acre: 72,000
1.5 Acre: 5,000	4 Acre: 18,000	15 Acre: 47,000	40 Acre: 85,000
2 Acre: 6,600	5 Acre: 20,000	20 Acre: 55,000	50 Acre: 110,000
2.5 Acre: 8,200	7 Acre: 28,000	25 Acre: 65,000	100 Acre: 205,000

Rates for Rate Table 'AG LAND', (Acres)

#1 TILLABLE	: 4,700
#2 TILLABLE	: 4,700
#3 TILLABLE	: 4,700
#4 TILLABLE	: 4,700
#5 TILLABLE	: 4,700
#6 TILLABLE	: 4,700
#7 TILLABLE	: 4,700
#8 TILLABLE	: 4,700
WOODLOT	: 4,000
LOW & WET	: 3,000
POND SITE	: 3,000
OUTBUILDINGS	: 3,500
R/R R.O.W.	: 0
HOMESTEAD	: 3,500
DRAIN R.O.W.	: 0
ROAD R.O.W.	: 0

Unit: 190 - MINDEN TOWNSHIP

Rates/Values for Neighborhood 190.MINDEN, Last Edited: 01/27/2023

Frontages:

Frontage 'A':	Description: 'VILLAGE LOT	'	FF Rate: 25
	Standard Frontage: 0		Standard Depth : 0
Frontage 'B':	Description: 'COMM PROP	'	FF Rate: 40
	Standard Frontage: 0		Standard Depth : 0
Frontage 'C':	Description: 'WATERTOWN LOT	'	FF Rate: 25
	Standard Frontage: 0		Standard Depth : 0

**2023
Land
Rates*

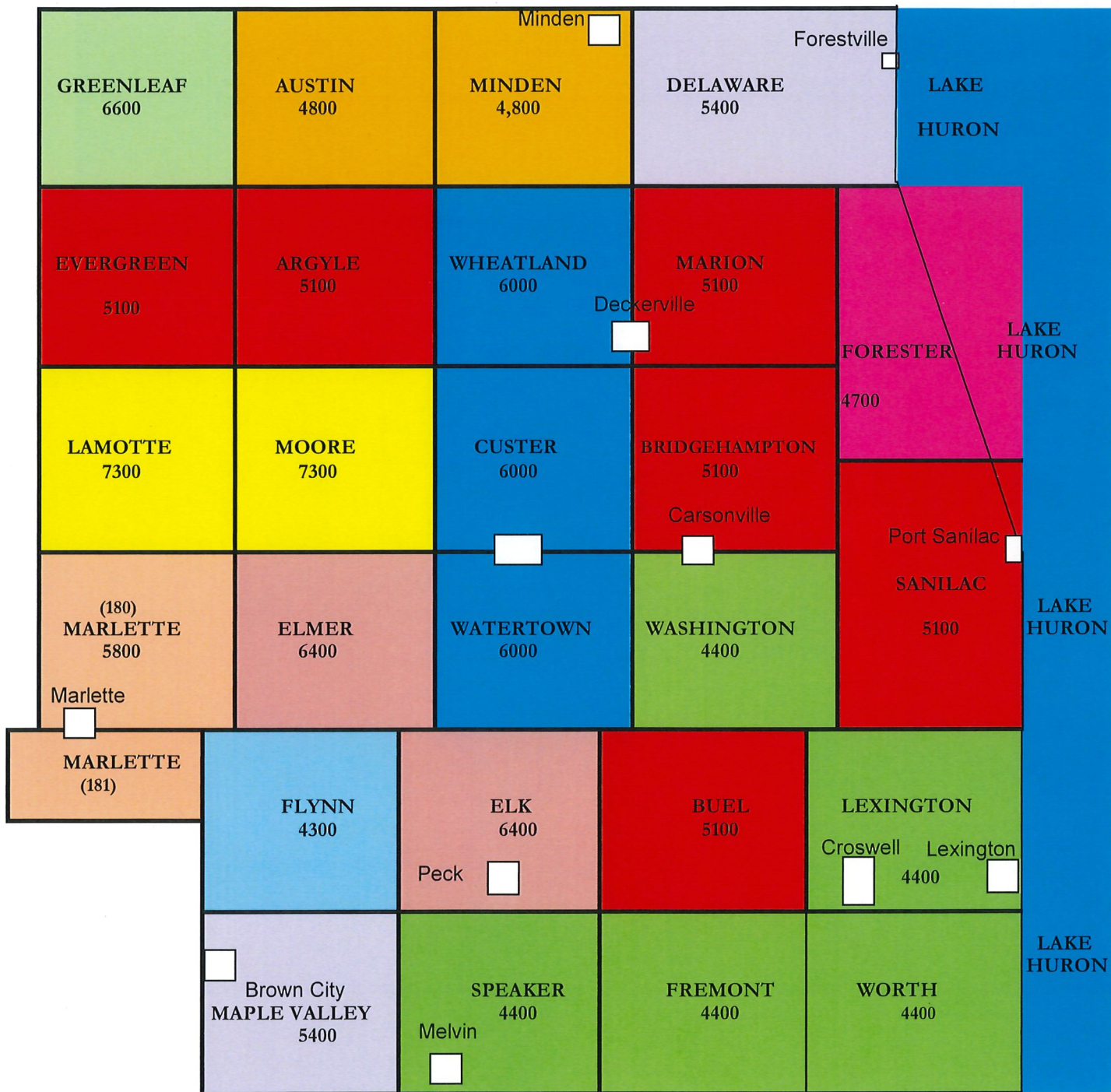
Values for Acreage Table 1: 'ACREAGE TABLE 'A'' *Rural Res*

1 Acre: 3,000	3 Acre: 9,000	10 Acre: 32,000	30 Acre: 72,000
1.5 Acre: 4,500	4 Acre: 12,500	15 Acre: 47,000	40 Acre: 85,000
2 Acre: 6,000	5 Acre: 15,000	20 Acre: 55,000	50 Acre: 110,000
2.5 Acre: 7,500	7 Acre: 21,000	25 Acre: 65,000	100 Acre: 205,000

Rates for Rate Table 'RATE TABLE 1', (Acres) *AG*

#1 TILLABLE	: 4,800
#2 TILLABLE	: 4,800
#3 TILLABLE	: 4,800
#4 TILLABLE	: 4,800
#5 TILLABLE	: 4,800
#6 TILLABLE	: 4,800
#7 TILLABLE	: 4,800
#8 TILLABLE	: 4,800
WOODLOT	: 4,000
LOW & WET	: 3,000
POND SITE	: 3,000
OUTBUILDINGS	: 3,000
R/R R.O.W.	: 0
HOMESTEAD	: 3,000
DRAIN R.O.W.	: 0
ROAD R.O.W.	: 0

2023 AGRICULTURAL LAND VALUE MAP FOR 2024 EQUALIZATION



Entire County - 2024 Price Per Acre

Conf Sale	PROPERTY	CODE	AFFIDAVIT FILED	TOT ACRES	TILL ACRES	GRANTOR	GRANTEE	SALE		VALUE		PPA	APP	APP/SALE		
								DATE	PRICE	BLDGS	TILE				WDS	OTHER
	010-024-200-030-00		YES	40.00	17.87	RIDLEY	FLAHLAND HOLDINGS CO.	05/07/21	180,000	-	9,690	47,940	6,848	148,767	0.8265	
X	Confidential Sale		YES	71.75	69.78	Confidential Sale	Confidential Sale	11/10/22	510,000	-	-	-	7,309	355,878	0.6978	
	010-015-200-040-00		YES	53.73	48.76	STIERMAN	SPAEITZEL	02/04/22	372,000	91,890	-	6,481	5,612	347,047	0.9329	
	020-033-200-030-00+		YES	120.00	79.00	CORETSKI	PERUSKI	02/04/22	540,000	11,671	-	77,844	5,702	468,715	0.8680	
	020-034-200-020-20+		YES	154.14	91.68	NICCARLY	NORTHRUP	10/21/21	940,000	512,432	-	58,408	13,624	1,067,848	1.1360	
X	Confidential Sale		YES	40.00	40.00	Confidential Sale	Confidential Sale	12/21/21	192,000	-	-	-	4,800	204,000	1.0625	
	030-015-400-020-00		YES	40.00	32.25	SWEEF	CHRISTY	11/17/22	200,000	-	-	4,248	6,070	168,723	0.8436	
X	Confidential Sale		YES	80.00	72.06	Confidential Sale	Confidential Sale	09/01/21	465,000	77,326	-	10,288	5,144	461,816	0.9932	
	Confidential Sale		YES	40.00	40.00	Confidential Sale	Confidential Sale	12/29/22	260,000	-	-	18,494	7,547	181,894	0.6988	
X	Confidential Sale		YES	120.00	87.38	Confidential Sale	Confidential Sale	12/29/22	750,000	-	-	64,028	7,850	509,666	0.6796	
	040-033-300-070-02		YES	34.97	26.69	LACY	WEST	12/22/21	205,000	-	17,100	11,560	6,607	164,779	0.8038	
X	Confidential Sale		YES	75.00	71.00	Confidential Sale	Confidential Sale	08/24/22	782,500	155,200	-	4,104	12,894	598,198	0.7645	
	060-012-100-020-01		YES	128.19	110.24	NIESSING	WEBER	12/14/21	610,000	-	68,512	24,615	4,689	688,123	1.1286	
	060-031-100-030-00		YES	36.33	32.79	BOWER	VOGEL HILLS	05/26/21	223,200	-	15,600	6,836	6,123	199,502	0.8938	
X	Confidential Sale		YES	120.00	45.00	Confidential Sale	Confidential Sale	11/28/22	560,000	18,333	-	165,028	50,701	522,062	0.9323	
	Confidential Sale		YES	18.00	14.36	Confidential Sale	Confidential Sale	04/08/21	108,000	-	-	6,203	7,089	98,107	0.9084	
X	Confidential Sale		YES	29.24	27.98	Confidential Sale	Confidential Sale	05/11/21	181,102	-	-	-	6,473	179,072	0.9888	
X	Confidential Sale		YES	40.00	37.50	Confidential Sale	Confidential Sale	10/04/22	250,000	-	-	-	6,667	240,000	0.9600	
	080-009-100-010-01		YES	77.23	70.97	HATFIELD, ETAL	ZIMMERMAN	01/26/22	570,000	-	14,625	9,422	7,693	478,255	0.8390	
	080-033-300-020-00+		YES	75.00	67.79	NELSON	DR FARMS, LLC	07/16/21	340,000	-	-	3,422	5,133	442,411	1.3012	
	090-014-200-010-00		YES	40.00	39.00	NICINOSH FARM TRUST	LOWE	09/02/21	200,000	-	-	-	5,128	198,900	0.9945	
	090-012-100-010-03		YES	30.17	30.17	MACALPINE	KURTZ	04/28/22	210,000	-	-	-	6,961	153,867	0.7327	
	090-022-400-010-07		YES	32.80	30.85	55 HERITAGE LLC	AUTEN REV LIVING TRUST	11/17/22	162,500	-	16,975	-	4,717	174,310	1.0727	
	090-001-100-010-00		YES	80.00	32.50	ZAUNER REV TRUST	MACDONALD	03/02/22	200,000	-	60,200	-	4,302	225,950	1.1298	
	090-008-400-030-00		YES	20.00	18.38	KENNY	OSENTOSKI	04/23/21	145,000	55,601	-	-	5,135	154,474	1.0653	
	100-005-400-040-05		YES	6.03	4.26	WOOD LIVING TRUST	BONTRAGER	10/04/22	18,000	-	-	-	4,225	18,318	1.0177	
	100-020-200-060-02		YES	69.66	65.06	SAWITZKY	MCPHAL	06/22/22	300,000	13,806	-	6,450	4,300	300,014	1.0000	
	100-007-200-020-02		YES	17.79	16.08	MAHAFFY	TROYER	09/27/22	75,000	707	6,400	-	4,222	76,251	1.0167	
	111-006-300-020-00+		YES	93.94	76.93	LOSS & ADEMA	GENTNER	06/30/21	566,100	-	-	38,416	6,859	399,987	0.7066	
	111-032-200-010-00		YES	34.84	17.95	KERBYSON	GARZA	06/16/21	155,000	-	-	32,018	5,717	122,100	0.7877	
	120-027-400-010-00		YES	12.73	12.41	MANN	WILSON	10/02/21	50,920	-	-	-	4,103	54,604	1.0723	
	120-027-400-030-00		YES	7.27	7.90	MANN	WILSON	10/12/21	29,080	-	-	-	3,681	34,760	1.1953	
	120-032-400-010-01		YES	21.38	19.55	HUSTON	GLOWSKI	09/14/21	88,073	-	2,003	-	4,403	88,023	0.9994	
	120-032-400-010-03		YES	37.34	28.29	HUSTON	WILSON	09/13/21	128,750	-	-	7,854	4,273	132,330	1.0278	
	120-033-300-010-00+		YES	120.00	93.00	HUSTON	WILSON	09/13/21	545,900	11,721	16,297	35,900	5,174	478,292	0.8762	
	130-021-100-020-03		YES	20.02	18.52	PEITINGER	KEMPF	07/07/21	120,000	-	10,260	2,035	5,816	134,527	1.1211	
	130-022-400-030-03		YES	24.04	17.27	FARRELLY	KEMPF	04/06/22	85,000	-	-	7,820	4,469	121,802	1.4330	
	130-008-300-020-00		YES	40.00	17.50	DECKER LIVING TRUST	WILSON	11/01/22	360,000	154,071	-	32,198	30,662	8,175	332,431	0.9234
	130-028-300-020-00+		YES	236.97	209.71	IRVA BOCK TRUST	HAGEN	01/04/23	1,888,000	-	-	71,252	8,663	1,455,338	0.7708	
	130-021-100-020-02		YES	20.02	19.52	PEITINGER	KEMPF	07/07/21	120,000	-	-	-	6,148	128,832	1.0736	
X	Confidential Sale		YES	20.00	3.50	Confidential Sale	Confidential Sale	07/02/21	75,000	-	-	46,695	8,087	69,795	0.9306	
X	Confidential Sale		YES	56.24	54.92	Confidential Sale	Confidential Sale	04/27/21	332,175	-	35,325	1,880	5,371	399,677	1.2032	
X	Confidential Sale		YES	27.38	24.83	Confidential Sale	Confidential Sale	05/26/21	164,460	-	11,590	-	6,157	192,849	1.1726	
X	Confidential Sale		YES	35.23	13.61	Confidential Sale	Confidential Sale	01/09/23	160,000	5,040	47,141	-	7,922	151,534	0.9471	
X	Confidential Sale		YES	40.00	36.00	Confidential Sale	Confidential Sale	01/27/23	320,000	-	20,088	-	8,331	282,888	0.8840	
X	Confidential Sale		YES	33.89	25.13	Confidential Sale	Confidential Sale	03/08/23	205,000	-	11,712	7,752	7,583	202,913	0.9898	
X	Confidential Sale		YES	55.38	17.63	Confidential Sale	Confidential Sale	01/11/22	412,500	190,213	-	83,912	14,100	7,049	416,924	1.0107
	140-009-100-020-00		YES	55.01	50.53	WEST	INGRAM	09/02/21	365,000	-	-	-	7,083	375,952	1.0300	
	150-007-100-050-00		YES	39.00	33.87	RANKIN	WORMLINGER	08/16/21	195,000	-	-	7,740	5,529	156,768	0.8039	
	150-003-200-020-00		YES	40.00	38.00	KELLER	CUTLER FARMS	07/15/21	160,000	-	-	-	4,211	167,200	1.0450	
	150-014-200-030-01		YES	78.90	42.46	O'KEEFE	WEISS	10/21/21	375,000	179,571	-	44,467	3,555	410,862	1.0956	
X	Confidential Sale		YES	239.90	221.01	Confidential Sale	Confidential Sale	05/24/22	1,775,020	500,874	37,200	-	31,894	1,763,422	0.9935	
X	Confidential Sale		YES	65.34	63.88	Confidential Sale	Confidential Sale	01/06/22	455,980	-	-	-	7,138	344,952	0.7565	
	160-007-100-040-00		YES	31.02	28.24	THIEL FAMILY REV TRUST	BECHTEL	09/12/22	212,487	-	-	5,764	7,320	158,260	0.7448	
	160-004-400-010-00		YES	38.67	31.62	YODER	LAMBRIGHT	02/17/23	550,000	420,233	-	-	12,932	603,913	1.0980	

Conf Sale	PROPERTY	CODE	AFFIDAVIT FILED	TOT ACRES	TILL ACRES	GRANTOR	GRANTEE	SALE		VALUE	TILE	WDS	OTHER	PPA	APP	APP/SALE
								DATE	PRICE							
X	160-024-300-010-00		YES	40.00	34.00	HARVEY	MCLEOD	04/21/21	140,000	-	6,855	-	-	3,916	190,455	1.3604
	160-017-100-010-00		YES	66.97	61.13	THEEL FAMILY REV TRUST	YOUNG	11/18/22	485,000	168,958	-	10,012	-	5,006	509,072	1.0496
X	160-020-300-010-00		YES	78.00	74.15	Confidential Sale	Confidential Sale	06/30/22	462,000	-	-	2,170	-	6,201	402,580	0.8714
X	Confidential Sale		YES	116.69	107.94	Confidential Sale	Confidential Sale	12/21/22	815,500	-	17,682	-	-	7,217	586,978	0.7198
	170-026-200-030-20		YES	74.36	65.25	TARZWELL	EGGNIK	06/23/22	629,841	-	22,792	-	-	9,303	355,567	0.5645
	180-018-100-010-04		YES	90.50	85.43	WATSON	MARION	07/21/21	452,500	-	-	-	-	5,297	495,494	1.0950
	180-026-300-010-00		YES	40.00	27.77	BADYNA	WOOD	12/15/21	225,000	-	25,180	-	-	7,196	186,246	0.8278
X	Confidential Sale		YES	77.83	57.82	Confidential Sale	Confidential Sale	05/28/21	310,000	-	29,698	-	-	4,848	365,054	1.1776
	190-016-300-020-00		YES	37.50	16.00	FRANZEL	KOLAR REV LIVING TRUST	08/12/22	152,500	-	30,861	17,145	-	6,531	124,806	0.8184
X	Confidential Sale		YES	98.68	95.25	Confidential Sale	Confidential Sale	07/11/22	650,000	-	30,324	-	-	6,506	725,649	1.1164
	200-033-300-060-00		YES	75.61	73.11	DORKMAN REV TRUST	ZIMMERMAN	06/01/22	600,000	-	2,859	-	-	8,168	536,562	0.8943
X	Confidential Sale		YES	75.90	73.38	Confidential Sale	Confidential Sale	11/29/21	595,200	-	21,147	-	-	7,823	556,821	0.9355
	210-009-300-020-00		YES	80.00	60.00	DOLAN	HURREN	06/07/22	360,000	-	30,736	-	-	5,488	336,736	0.9354
	210-030-300-060-10		YES	48.30	46.90	O'HAIR	CHRISTY	12/30/21	264,000	-	688	-	-	5,614	239,878	0.9086
	220-034-100-040-00+		YES	199.40	190.51	TRAVIS REV TRUST	NOLL INC.	12/21/22	900,000	58,410	42,640	-	4,172	4,172	943,466	1.0483
X	Confidential Sale		YES	40.00	36.00	Confidential Sale	Confidential Sale	11/05/21	230,000	59,034	-	-	8,998	4,499	226,432	0.9845
	220-021-400-020-00		YES	73.00	55.77	O'MALLEY	SCHUSTER	04/09/21	380,000	71,412	-	17,920	5,120	5,120	339,840	0.8943
X	Confidential Sale		YES	77.02	73.57	Confidential Sale	Confidential Sale	12/07/22	361,900	-	-	-	-	4,919	323,708	0.8945
	230-006-100-060-00+		YES	193.77	132.48	HURLEY TRUST	MILLER	06/22/22	1,435,000	130,172	72,496	143,250	24,558	8,186	953,388	0.6552
X	Confidential Sale		YES	24.00	22.23	Confidential Sale	Confidential Sale	03/16/23	240,000	-	3,520	1,222	-	10,583	138,122	0.5725
X	Confidential Sale		YES	46.17	45.02	Confidential Sale	Confidential Sale	01/20/22	306,085	-	-	-	-	6,799	270,120	0.8825
	250-024-300-010-00		YES	40.00	38.50	THEOBALD	GOUGH	10/01/21	300,390	116,666	17,550	-	4,207	4,207	369,423	1.2298
	250-029-300-010-03		YES	49.34	44.42	VAROSI FAM REV TRUST	SANFORD	05/20/22	297,000	-	-	-	-	6,686	266,520	0.8974
	250-028-400-020-01		YES	35.00	32.71	BIDOU TRUST	ISZ LAND COMPANY LLC	08/25/22	250,000	-	12,127	-	2,518	7,195	210,905	0.8436
	260-022-200-010-00+		YES	115.00	109.23	BH FARMIS	BLASHILL	09/01/21	440,000	-	2,802	-	-	4,003	483,414	1.0987
	260-023-400-010-06		YES	17.81	16.81	WATSON	CUNNINGHAM	02/01/23	80,000	-	-	-	1,230	4,686	75,194	0.9399
	260-015-300-010-02+		YES	205.00	177.80	BH FARMIS	BLASHILL	09/01/21	986,000	145,823	-	31,480	8,996	4,498	968,619	0.9824
															29,189,031	0.918

Unit / PPA	Range Per Acre Observations					APPRAISAL/SALE RATIO									
	Central Tendencies					Central Tendencies					Central Tendencies				
	MIN	MAX	AVE	MED	VAR	MIN	MAX	AVE	MED	VAR	MIN	MAX	AVE	MED	W/AVE
1	6848	0	7309	6889	6848	0.698	0.933	0.819	0.826	0.802	1.4%				
2	3405	0	5702	4554	4554	0.868	1.136	1.002	1.038	3.6%					
3	6070	0	4800	5338	5144	0.844	1.063	0.966	0.974	1.3%					
4	7547	0	6607	7335	7547	0.680	0.804	0.727	0.699	0.705	0.4%				
5	8596	0	8596	8596	8596	0.764	0.764	0.764	0.764	0.764	#DIV/0!				
6	6123	0	4689	6123	5406	0.894	1.129	1.011	1.011	1.066	2.8%				
7	7089	0	7089	7166	7166	0.908	0.932	0.920	0.920	0.928	0.0%				
8	7693	0	4889	6430	6570	0.839	1.301	1.022	0.974	0.999	3.9%				
9	4302	0	6961	5138	4717	0.733	1.130	0.999	1.065	0.989	2.4%				
10	4300	0	4222	4300	4249	1.000	1.018	1.011	1.017	1.004	0.0%				
11	6533	0	6533	6696	6696	0.707	0.788	0.747	0.747	0.724	0.3%				
12	4273	0	3681	5127	4317	0.876	1.195	1.034	1.028	0.935	1.3%				
13	6148	0	4469	8663	6676	0.771	1.433	1.065	1.074	0.887	4.7%				
14	8331	0	6157	8331	7321	0.884	1.173	1.006	1.000	0.998	0.9%				
15	4211	0	3555	5529	4432	0.804	1.096	0.982	1.045	1.007	2.4%				
16	7320	0	3695	7320	5533	0.745	1.360	0.982	0.993	0.974	4.7%				

Unit / PPA	Range Per Acre Observations				APPRAISAL/SALE RATIO							
	Central Tendencies				Central Tendencies							
	MIN	MAX	AVE	MED	MIN	MAX	AVE	MED	W/AVE	VAR		
	3916	0										
	5006	0										
	6201	0										
17	7217	0	7217	9303	8260	0.565	0.720	0.642	0.652	1.2%		
	5297	0	5780	5100	5297	1.178	1.033	1.095	1.060	3.3%		
18	7196	0	4848	7196	5800							
	4848	0										
19	6531	0	6531	6531	4800	0.818	0.818	0.818	0.818	#DIV/0!		
	6506	0	6506	8168	7499	0.894	1.116	0.982	0.936	1.4%		
20	8168	0	8168	7300	7823							
	7823	0	5488	5614	5100	0.909	0.935	0.922	0.924	0.0%		
21	5488	0	5488	5551	5551							
	5614	0	4172	5120	4597	0.894	1.048	0.976	1.000	0.6%		
22	4499	0	4172	5120	4400							
	5120	0	4919	8186	4400	0.655	0.894	0.775	0.703	2.9%		
23	8186	0	4919	8186	6553							
	10583	0	6799	10583	6000	0.576	0.882	0.729	0.748	4.7%		
24	6799	0	6799	8691	8691	0.844	1.230	0.990	0.999	4.4%		
	4207	0	4207	7195	6029							
25	6686	0	4003	4686	6000							
	7195	0										
26	4003	0	4003	4686	4395	0.940	1.099	1.007	1.014	0.7%		
	4686	0	3405	10583	4400	0.565	1.433	0.953	0.944	2.8%		
4498	4498	0			5943							
Entire County			3405	10583	6000	0.565	1.433	0.953	0.944	2.8%		