

Krakow Township- 2024 Land Value Analysis Grand Pines

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels in Land Table	Class	Rate Group 1
061-090-000-072-00	15791 PONDEROSA CIRCLE	12/20/2022	120000	WD	19-MULTI PARCEL /	120000	46563	77937	2700	Improved	3	0	0	\$ 25,979	#DIV/0!	3	401	680/135	061-090-000-07 Grand Pines #1	401	Per LOT

No new sales for 2024, stable land area, stay at \$900 per lot

Krakow Township- 2024 Land Value Analysis Grand Lake and Long Lake

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parc	Land Table	Class	Rate Group 1			
061-023-000-016-00	6608 GRAND PT RD	4/22/2021	175000	WD	03-ARM'S LENGTH	175000	305272	25903	156175	Improved	139.7	200	1	\$ 185	25903	139.7	LAKE	651/342		Grand-Long Lake	401	Grand-Long Lake			
061-127-000-011-00		4/19/2021	100000	LC	03-ARM'S LENGTH	100000	139333	100000	139333	Vacant	126.666667	207.63	0.572	\$ 789	174825.1748	140	LAKE	651/051		Grand-Long Lake	402	Grand-Long Lake			
061-110-000-005-00		6/2/2021	40000	WD	14-INTO/OUT OF TRI	40000	53900	40000	53900	Vacant	49	0	0	\$ 816	#DIV/0!	49	LAKE	653/631		Lakefront Subdivision Lots - MAIN	402	AVG Lake			
061-027-000-012-00	15469 US23 S	7/15/2021	123000	WD	03-ARM'S LENGTH	123000	145861	76139	99000	Improved	90	0	0.34	\$ 846	223938.2353	90	LAKE	656/131		Grand Lake Frontage - M&B	401	Avg 2 - 250 std			
061-025-000-003-01	7042 GRAND PT RD	9/16/2021	290000	WD	03-ARM'S LENGTH	290000	256933	204557	171490	Improved	200	200	4.158	\$ 1,023	49196.0077	200	LAKE	659/592		Grand-Long Lake LARGE	401	Large Frontage			
061-025-000-021-06	7227 GRAND PT RD	9/24/2021	264900	WD	03-ARM'S LENGTH	264900	228730	187786	151616	Improved	175	200	3.88	\$ 1,073	48398.45361	175	LAKE	660/012		Grand-Long Lake LARGE	401	Large Frontage			
061-025-000-026-00	7159 HODGETTS DR	8/3/2021	230200	WD	03-ARM'S LENGTH	230200	182316	186159	138275	Improved	172.413333	238.55	0.95	\$ 1,080	195956.8421	170.47	LAKE	657/515		Grand-Long Lake LARGE	401	Large Frontage			
061-036-000-019-00	17443 US23 S	10/19/2021	215000	WD	03-ARM'S LENGTH	215000	156760	150200	91960	Improved	110	0	0.33	\$ 1,365	455151.5152	110	LAKE	661/609		Grand Lake Frontage - M&B	401	High - 250std			
061-056-000-009-00	15139 US23 S	9/3/2021	300000	WD	03-ARM'S LENGTH	300000	261712	148288	110000	Improved	100	200	0.557	\$ 1,483	266226.2118	100	LAKE	659/086		Lakefront Subdivision Lots - MAIN	401	HI Lake			
060-024-000-009-02	15433 SHUBERT HWY	10/8/2021	192000	WD	03-ARM'S LENGTH	192000	153582	128586	90168	Improved	80	200	0.66	\$ 1,607	194827.2727	80	LAKE	660/896		Long Lake Frontage M&B	401	Avg 1 250std			
061-023-000-017-00	6600 GRAND PT RD	11/19/2021	293900	WD	03-ARM'S LENGTH	293900	234587	169529	110216	Improved	100	200	0.49	\$ 1,695	345977.551	100	LAKE	662/982		Grand-Long Lake	401	Grand-Long Lake			
061-022-000-027-00	6691 CEDAR PT RD	9/24/2021	180000	WD	03-ARM'S LENGTH	180000	134588	126812	81400	Improved	74	111.8	0.19	\$ 1,714	667431.5789	74	LAKE	660/063		Grand-Long Lake	401	Unusable LOW			
060-023-000-001-04	12777 SHUBERT RD	10/25/2021	300522	WD	03-ARM'S LENGTH	300522	225485	185516	110479	Improved	100	200	10.11	\$ 1,855	18349.75272	100	LAKE	661/693		Long Lake Frontage M&B	401	Grand-Long Lake			
061-022-000-024-00	6741 CEDAR PT RD	6/25/2021	228500	WD	03-ARM'S LENGTH	228500	167700	129733	68933	Improved	62.666667	140	0.19	\$ 2,070	682805.2632	70	LAKE	654/535		Grand-Long Lake	401	Grand-Long Lake			
061-050-000-006-01	6198 GRAND PT RD	8/5/2022	527000	WD	03-ARM'S LENGTH	527000	402353	261505	136858	Improved	124.416666	223.59	0.638	\$ 2,102	409882.4451	124.57	LAKE	674/297		Lakefront Subdivision Lots - MAIN	401	AVG Lake			
061-055-000-032-00	14751 US23 S	9/26/2022	125000	WD	03-ARM'S LENGTH	125000	65340	125000	65340	Vacant	59.4	137.85	0.187	\$ 2,104	668449.1979	60	LAKE	676/439		Lakefront Subdivision Lots - MAIN	401	HI Lake			
061-027-000-010-01	15395 US23 S	10/24/2022	317500	WD	03-ARM'S LENGTH	317500	200786	226714	110000	Improved	100	0	0.25	\$ 2,267	906856	100	LAKE	678/189		Grand Lake Frontage - M&B	401	Avg 1 250std			
061-023-000-019-00	6574 GRAND PT RD	10/29/2021	310000	WD	03-ARM'S LENGTH	310000	194410	221337	105747	Improved	96.133333	200	0.435	\$ 2,302	508820.6897	98.8	401	661/785		Grand-Long Lake	401	Grand-Long Lake			
061-056-000-004-00	15033 US23 S	7/18/2022	575000	WD	19-MULTI PARCEL AF	575000	435778	469222	220000	Improved	200	400	1.244	\$ 2,346	377188.1029	200	LAKE	673/131	061-056-0	Lakefront Subdivision Lots - MAIN	001	HI Lake			
061-075-000-034-00	14836 LAKESIDE DR	7/28/2022	250000	WD	03-ARM'S LENGTH	250000	142229	195771	88000	Improved	80	146	0.268	\$ 2,447	730488.806	80	LAKE	673/812		Lakefront Subdivision Lots - MAIN	401	AVG Lake			
061-125-000-006-00	14776 CENTER ST	10/18/2022	210000	WD	03-ARM'S LENGTH	210000	109907	155093	55000	Improved	50	200	0.23	\$ 3,102	674317.3913	50	LAKE	677/851		Lakefront Subdivision Lots - MAIN	401	AVG-HILake			
														\$	1,632	Avg of All									
														\$	1,237	Avg of Vacant									

For 2024, use \$1,225 per foot for Grand Lake and Long Lake

Large Frontage, no sales are indicating a discount for 2024 like in past.

However, there are no vacant/large sales.

Black Bass Bay had large sales at approx. 50% of the regular lot rate

For 2024, use 75% of \$1,237 or \$927/foot on large parcels

Presque Isle County- 2024 Land Value Analysis Agricultural

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Net Acres	Dollars/Acre	ECF Area	Liber/Page	Other Pa	Land Table	Class
080-022-000-015-03	1372 N WARD BRANCH R	3/11/2022	120000	WD	03-ARM'S LENGTH	120000	157152	52368	89520	Improved	57.501	\$ 911	AG	667/653		AGRICULTURE	101
100-002-000-004-00		4/26/2021	42000	WD	03-ARM'S LENGTH	42000	63085	42000	63085	Vacant	42.12	\$ 997	101	651/418		Agricultural	102
030-036-000-020-00	8692 KAPALLA RD	4/18/2022	215000	OTH	21-NOT USED/OTHI	215000	247536	177771	210307	Improved	143.18	\$ 1,242	101	669/446		General Agricu	101
040-012-000-050-03		8/24/2022	75000	WD	03-ARM'S LENGTH	75000	76720	75000	76720	Vacant	60	\$ 1,250	101	675/680		Agricultural	402
030-024-000-090-00		2/14/2022	112000	WD	03-ARM'S LENGTH	112000	121040	112000	121040	Vacant	83.36	\$ 1,344	101	666/516		General Agricu	102
030-033-000-040-02		10/13/2022	55550	OTH	08-ESTATE	55550	57916	55550	57916	Vacant	38.25	\$ 1,452	101	677/648		General Agricu	102
100-004-000-007-04		3/24/2023	65000	WD	03-ARM'S LENGTH	65000	56285	65000	56285	Vacant	34.91	\$ 1,862	101	682/434		Agricultural	102
080-018-000-001-00	2692 SPENS RD	4/13/2022	350000	WD	14-INTO/OUT OF TF	350000	281219	295010	226229	Improved	156.02	\$ 1,891	AG	669/049		AGRICULTURE	101
080-025-000-006-00	1276 S TROUT RD	9/12/2022	275000	LC	21-NOT USED/OTHI	275000	238002	154258	117260	Improved	80	\$ 1,928	RES	675/650		AGRICULTURE	401
030-023-000-030-00		6/28/2022	80000	OTH	08-ESTATE	80000	60520	80000	60520	Vacant	41.21	\$ 1,941	101	672/542		General Agricu	102
040-002-000-070-00		2/9/2022	160000	WD	08-ESTATE	160000	121040	160000	121040	Vacant	80	\$ 2,000	101	666/228		Agricultural	102
030-009-000-120-01	1694 W MILL HWY	1/21/2022	260000	WD	03-ARM'S LENGTH	260000	217349	163691	121040	Improved	80	\$ 2,046	101	665/649		General Agricu	101
040-012-000-100-00	4074 W 634 HWY	8/13/2021	415000	WD	03-ARM'S LENGTH	415000	324510	206991	116501	Improved	80	\$ 2,587	101	657/989		Agricultural	101
100-009-000-003-02	3919 N OCQUEOC RD	10/14/2022	170000	WD	03-ARM'S LENGTH	170000	128693	94098	52791	Improved	30.71	\$ 3,064	101	677/666		Agricultural	101
060-030-000-005-03	10700 LONG LAKE HWY	8/12/2021	238400	WD	03-ARM'S LENGTH	238400	168467	129345	59412	Improved	40.233	\$ 3,215	101	657/793		General Agricu	101
												\$ 1,849					Avg of All
												\$ 1,549					Avg of Vacant
												\$ 1,591					Avg of Block
												\$ 1,863					Avg of 80+
												\$ 2,089					Avg of 40 Acres

For 2024, use \$1600/acre

2024 Assessment Roll Acreage Table

Presque Isle County

AG Acreage

General Acreage - Residential

Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total
1	\$ 10,000	\$ 10,000	3	\$ 4,500	\$ 13,500	10	\$ 2,350	\$ 23,500	30	\$ 1,825	\$ 54,750
1.5	\$ 7,500	\$ 11,250	4	\$ 3,500	\$ 14,000	15	\$ 2,199	\$ 32,985	40	\$ 1,800	\$ 72,000
2	\$ 6,000	\$ 12,000	5	\$ 3,000	\$ 15,000	20	\$ 2,185	\$ 43,700	50	\$ 1,500	\$ 75,000
2.5	\$ 5,000	\$ 12,500	7	\$ 3,000	\$ 21,000	25	\$ 2,000	\$ 50,000	100	\$ 1,275	\$ 127,500

Agricultural Acreage Conclusions

Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total
1	\$ 10,000	\$ 10,000	3	\$ 4,500	\$ 13,500	10	\$ 2,350	\$ 23,500	30	\$ 1,825	\$ 54,750
1.5	\$ 7,500	\$ 11,250	4	\$ 3,500	\$ 14,000	15	\$ 2,199	\$ 32,985	40	\$ 1,800	\$ 72,000
2	\$ 6,000	\$ 12,000	5	\$ 3,000	\$ 15,000	20	\$ 2,185	\$ 43,700	50	\$ 1,600	\$ 80,000
2.5	\$ 5,000	\$ 12,500	7	\$ 3,000	\$ 21,000	25	\$ 2,000	\$ 50,000	100	\$ 1,600	\$ 160,000

Enter Minimum Per Acre:

\$ 1,600

Presque Isle County- 2024 Land Value Analysis Residential Acreage

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Net Acres	Dollars/Acre	ECF Area	Liber/Page	Other Parcels in Land Table	Class
080-036-000-005-01	2725 S KARSTEN RD	7/21/2021	80000	WD	03-ARM'S LENGTH	80000	69484	18229	7713	Improved	1.12	\$ 16,276	RES	656/474	RESIDENTIAL	401
101-037-000-002-00		1/17/2022	12000	LC	21-NOT USED/OTHE	12000	7921	12000	7921	Vacant	1.2	\$ 10,000	401	665/453	Residential	402
101-021-000-001-56		5/20/2021	13000	WD	03-ARM'S LENGTH	13000	7921	13000	7921	Vacant	1.2	\$ 10,833	401	652/971	Residential	402
												\$ 12,370	Avg of All		2024: Use \$10000/acre, 1 acre	
												\$ 10,417	Avg of Vacant			
140-021-000-052-12		3/3/2023	12000	WD	03-ARM'S LENGTH	12000	8316	12000	8316	Vacant	1.97	\$ 6,091	401	682/222	Residential Acres	402
142-033-000-001-16		10/11/2022	8000	WD	03-ARM'S LENGTH	8000	10800	8000	10800	Vacant	2	\$ 4,000	401	677/600	Residential Acres	402
101-037-000-005-00		9/23/2022	24200	WD	03-ARM'S LENGTH	24200	10980	24200	10980	Vacant	2.2	\$ 11,000	401	676/332	Residential	402
												\$ 7,030	Avg of All		2024: Use \$6000/acre, 2 acre	
												\$ 7,030	Avg of Vacant			
101-037-000-006-02		3/10/2023	29900	LC	21-NOT USED/OTHE	29900	11526	29900	11526	Vacant	3.1	\$ 9,645	401	682/168	Residential	402
020-029-000-014-02		8/23/2021	8000	WD	03-ARM'S LENGTH	8000	11285	8000	11285	Vacant	3.18	\$ 2,516	401	658/241		402
080-025-000-008-00	4703 M68 HWY	12/7/2022	100000	WD	03-ARM'S LENGTH	100000	95990	16619	12609	Improved	3.57	\$ 4,655	RES	679/808	RESIDENTIAL	401
												\$ 5,605	Avg of All		2024: Sales Not Used	
												\$ 6,080	Avg of Vacant		Interpolate for 3-4 acres	
101-017-000-001-01		10/19/2021	15000	WD	03-ARM'S LENGTH	15000	13680	15000	13680	Vacant	4.12	\$ 3,641	401	661/382	Residential	402
080-017-000-006-01	8652 CHURCH HWY	11/9/2022	115000	WD	03-ARM'S LENGTH	115000	116099	12896	13995	Improved	4.14	\$ 3,115	RES	678/680	RESIDENTIAL	401
142-030-000-015-01		7/15/2022	7905	WD	03-ARM'S LENGTH	7905	13942	7905	13942	Vacant	4.51	\$ 1,753	401	673/086	Residential Acres	402
100-034-000-001-04	12157 LOOMIS HWY	10/31/2022	165000	WD	03-ARM'S LENGTH	165000	157051	22052	14103	Improved	4.75	\$ 4,643	401	678/826	Residential	401
020-033-000-008-00		2/3/2023	20000	WD	03-ARM'S LENGTH	20000	14103	20000	14103	Vacant	5	\$ 4,000	6	681/397	NEW-Residential	402
061-026-000-026-00		10/4/2021	15000	PTA	03-ARM'S LENGTH	15000	10923	15000	10923	Vacant	5.2	\$ 2,885	401	660/642	General Resident	402
040-002-000-010-01	9118 S WARD BRANCH RI	11/17/2021	138500	WD	03-ARM'S LENGTH	138500	140024	12418	13942	Improved	5.21	\$ 2,383	401	663/007	Residential Acree	401
040-020-000-050-02	8113 W 634 HWY	11/9/2021	149000	WD	03-ARM'S LENGTH	149000	146341	16594	13935	Improved	5.25	\$ 3,161	401	662/471	Residential Acree	401
142-031-000-004-01	3340 LEZER HWY	10/19/2022	90000	WD	03-ARM'S LENGTH	90000	72432	31926	14358	Improved	5.51	\$ 5,794	401	677/732	Residential Acres	401
020-028-000-002-03		11/8/2021	18500	WD	03-ARM'S LENGTH	18500	14770	18500	14770	Vacant	5.81	\$ 3,184	401	662/341		402
140-020-000-046-06		7/16/2021	24000	WD	03-ARM'S LENGTH	24000	16772	24000	16772	Vacant	6.7	\$ 3,582	401	656/126	Residential Acres	402
100-032-000-001-10		11/23/2021	13000	WD	03-ARM'S LENGTH	13000	16860	13000	16860	Vacant	6.76	\$ 1,923	401	663/682	Residential	001
142-032-000-002-00	2357 WENZEL HWY	6/17/2021	14000	WD	03-ARM'S LENGTH	14000	15492	14000	15492	Vacant	8	\$ 1,750	401	654/207	Residential Acres	402
												\$ 3,216	Avg of All		2024: Use \$3000/acre, 5-7 acre	
												\$ 2,840	Avg of Vacant			
140-019-000-202-01		11/4/2022	14000	QC	03-ARM'S LENGTH	14000	20053	14000	20053	Vacant	9.1	\$ 1,538	401	679/820	Residential Acres	402
140-020-000-046-05		7/16/2021	29000	PTA	03-ARM'S LENGTH	29000	20729	29000	20729	Vacant	9.6	\$ 3,021	401		Residential Acres	402
100-028-000-005-10		7/23/2021	18000	LC	21-NOT USED/OTHE	18000	21000	18000	21000	Vacant	9.8	\$ 1,837	401	656/357	Residential	402
142-030-000-008-16	3370 QUADE HWY	4/10/2021	15000	WD	03-ARM'S LENGTH	15000	20594	15000	20594	Vacant	10	\$ 1,500	401	651/331	Residential Acres	402
100-007-000-007-10		3/17/2023	32000	WD	03-ARM'S LENGTH	32000	21270	32000	21270	Vacant	10	\$ 3,200	401	682/359	Residential	402
021-036-000-002-00		4/26/2022	17500	WD	03-ARM'S LENGTH	17500	21296	17500	21296	Vacant	10.02	\$ 1,747	6	670/829	NEW-Residential	402
021-004-000-004-00	26720 US-23 N	12/1/2021	35000	PTA	03-ARM'S LENGTH	35000	21402	35000	21402	Vacant	10.1	\$ 3,465	6	663/668	NEW-Residential	402
021-025-000-002-00		10/8/2021	20000	WD	03-ARM'S LENGTH	20000	20540	20000	20540	Vacant	10.13	\$ 1,974	401	661/058		402
142-008-000-002-09		5/21/2021	25000	WD	03-ARM'S LENGTH	25000	21494	25000	21494	Vacant	10.17	\$ 2,458	401	652/980	Residential Acres	402
040-036-000-070-01	14990 CO RD 451	1/13/2023	150000	WD	03-ARM'S LENGTH	150000	143342	36255	29597	Improved	10.19	\$ 3,558	401	680/819	040-036-000-006-00 Residential Acree	401
030-009-000-080-00	4237 CO RD 451	10/24/2022	135000	WD	03-ARM'S LENGTH	135000	131382	24888	21270	Improved	10.3	\$ 2,416	401	678/398	Residential Acree	401
101-022-000-002-01	14824 US23 N	9/23/2022	28839	WD	03-ARM'S LENGTH	28839	21027	28839	21027	Vacant	10.59	\$ 2,723	401	676/510	Residential	402

061-024-000-011-03		5/28/2021	27000 WD	03-ARM'S LENGTH	27000	22192	27000	22192 Vacant	10.7 \$	2,523	401	653/287	General Resident	401
020-028-000-004-00		6/3/2022	30000 WD	03-ARM'S LENGTH	30000	57283	30000	39283 Improved	11.387 \$	2,635	6	671/325	021-070-000-02 NEW-Residential	402
100-008-000-007-01		9/22/2021	27578 WD	03-ARM'S LENGTH	27578	23825	27578	23825 Vacant	12.25 \$	2,251	401	659/758	Residential	402
100-008-000-007-03		11/5/2021	21600 LC	21-NOT USED/OTHE	21600	23909	21600	23909 Vacant	12.694 \$	1,702	401	662/785	Residential	402
									\$	2,409	Avg of All		2024: Use \$2350/acre, 15 acre	
									\$	2,303	Avg of Vacant			
100-032-000-001-05		4/28/2021	20622 LC	03-ARM'S LENGTH	20622	27499	20622	27499 Vacant	14.73 \$	1,400	401	651/515	Residential	402
100-027-000-013-04		6/21/2021	49500 WD	03-ARM'S LENGTH	49500	43678	49500	43678 Vacant	16.51 \$	2,998	401	654/205	Residential	402
									\$	2,199			2024: Use \$2199/acre, 15 acre	
100-008-000-007-05		10/22/2021	39000 LC	21-NOT USED/OTHE	39000	34147	39000	34147 Vacant	19.53 \$	1,997	401	661/673	Residential	401
030-021-000-020-01		6/2/2022	24000 QC	03-ARM'S LENGTH	24000	34800	24000	34800 Vacant	20 \$	1,200	401	672/466	Residential Acra	402
100-032-000-001-03		5/3/2021	39000 WD	03-ARM'S LENGTH	39000	63810	39000	42540 Improved	20 \$	1,950	401	651/826	100-032-000-00 Residential	402
080-036-000-003-00		6/20/2022	52000 WD	03-ARM'S LENGTH	52000	34800	52000	34800 Vacant	20 \$	2,600	RES	672/037	RESIDENTIAL	402
040-001-000-010-02		8/19/2022	50000 LC	21-NOT USED/OTHE	50000	41891	50000	41891 Vacant	20.02 \$	2,498	401	674/627	040-001-000-02 Residential Acra	402
020-001-000-003-03	19254 US-23 N	10/12/2021	77000 WD	03-ARM'S LENGTH	77000	81672	56906	41025 Improved	20.05 \$	2,838	6	661/361	020-001-000-00 NEW-Residential	401
021-034-000-001-02		11/3/2022	130000 WD	03-ARM'S LENGTH	130000	35670	130000	35670 Vacant	20.5 \$	6,341	6	678/645	NEW-Residential	402
142-019-000-003-01		4/8/2022	47500 WD	03-ARM'S LENGTH	47500	44307	47500	44307 Vacant	21.5 \$	2,209	401	668/987	Residential Acres	402
									\$	2,185	Avg of All		2024: Use \$2185/acre, 20 acre	
									\$	2,101	Avg of Vacant			
021-009-000-001-09	15311 MAST POINT RD	1/12/2022	54000 WD	03-ARM'S LENGTH	54000	43535	54000	43535 Vacant	25.02 \$	2,158	6	665/129	NEW-Residential	402
041-026-000-060-02		9/24/2021	49940 LC	21-NOT USED/OTHE	49940	44556	49940	44556 Vacant	25.607 \$	1,950	401	660/041	Residential Acra	402
									\$	2,054	Avg of Vacant		2024: Use \$2000/acre, 25 acre	
101-022-000-002-00		9/23/2022	61161 WD	03-ARM'S LENGTH	61161	51173	61161	51173 Vacant	29.41 \$	2,080	401	676/452	Residential	402
142-006-000-007-00		2/22/2022	44500 WD	14-INTO/OUT OF TR	44500	53135	44500	53135 Vacant	32.15 \$	1,384	401	666/787	Residential Acres	402
041-026-000-060-01		6/30/2022	59800 LC	21-NOT USED/OTHE	59800	53890	59800	53890 Vacant	32.657 \$	1,831	401	672/605	Residential Acra	402
040-019-000-070-04		11/12/2021	72000 WD	03-ARM'S LENGTH	72000	55221	72000	55221 Vacant	35.75 \$	2,014	401	662/885	Residential Acra	402
100-032-000-001-13		4/22/2022	70000 LC	21-NOT USED/OTHE	70000	97026	65632	64303 Improved	36.02 \$	1,822	401	669/692	100-032-000-00 Residential	402
041-026-000-160-01	5394 W 638 HWY	9/21/2022	79000 WD	03-ARM'S LENGTH	79000	63764	70470	55234 Improved	36.52 \$	1,930	401	677/065	Residential Acra	401
									\$	1,843	Avg of All		2024: Use \$1820/acre, 30 acre	
									\$	1,827	Avg of Vacant			
142-030-000-005-02		6/10/2021	45600 WD	03-ARM'S LENGTH	45600	57542	45600	57542 Vacant	38.68 \$	1,179	401	653/866	Residential Acres	402
080-032-000-010-00		9/30/2022	89500 WD	03-ARM'S LENGTH	89500	52132	89500	52132 Vacant	39 \$	2,295	RES	677/161		402
020-021-000-002-00		1/8/2022	45000 WD	03-ARM'S LENGTH	45000	103359	45000	68906 Improved	40 \$	1,125	6	665/468	020-021-000-00 NEW-Residential	402
140-034-000-003-00		10/7/2022	50000 WD	03-ARM'S LENGTH	50000	58560	50000	58560 Vacant	40 \$	1,250	401	677/187	Residential Acres	402
100-033-000-001-13	13497 TWIN SCHOOL HW	6/16/2022	60000 WD	03-ARM'S LENGTH	60000	58242	60000	58242 Vacant	40 \$	1,500	401	671/951	Residential	402
040-025-000-010-01		4/6/2021	70000 WD	03-ARM'S LENGTH	70000	61910	70000	57288 Improved	40 \$	1,750	401	650/127	Residential Acra	401
020-035-000-002-00		6/21/2021	77500 WD	03-ARM'S LENGTH	77500	61239	77500	58560 Improved	40 \$	1,938	401	654/313		401
041-023-000-080-01		10/28/2022	78000 WD	03-ARM'S LENGTH	78000	57924	78000	57924 Vacant	40 \$	1,950	401	678/212	Residential Acra	402
100-007-000-006-01		12/23/2021	80000 WD	03-ARM'S LENGTH	80000	57924	80000	57924 Vacant	40 \$	2,000	401	664/617	Residential	402
061-031-000-001-01		11/30/2022	80000 WD	03-ARM'S LENGTH	80000	58560	80000	58560 Vacant	40 \$	2,000	401	679/716	General Resident	402
041-023-000-080-04		8/20/2021	80000 WD	03-ARM'S LENGTH	80000	57924	80000	57924 Vacant	40 \$	2,000	401	658/405	Residential Acra	402

100-034-000-022-00	12061 NOKES HWY	9/9/2022	200000 WD	03-ARM'S LENGTH	200000	175747	82177	57924 Improved	40 \$	2,054	401	676/009	Residential	401
030-036-000-010-01		4/20/2022	82500 WD	27-REDEMPTION	82500	57288	82500	57288 Vacant	40 \$	2,063	401	669/636	Residential	Acra 402
041-007-000-020-00		12/31/2021	90000 WD	03-ARM'S LENGTH	90000	58560	90000	58560 Vacant	40 \$	2,250	401	665/676	Residential	Acra 401
020-001-000-001-03		8/20/2021	100000 WD	03-ARM'S LENGTH	100000	58287	100000	58287 Vacant	40 \$	2,500	401	658/205		402
030-015-000-070-00		10/7/2022	60000 WD	03-ARM'S LENGTH	60000	58560	60000	58560 Vacant	40.5 \$	1,481	401	676/991	Residential	Acra 402
100-034-000-013-00	12574 M68 HWY	8/22/2022	240000 WD	03-ARM'S LENGTH	240000	306993	100245	98630 Improved	44.61 \$	2,247	401	674/727	100-034-000-00 Residential	401
142-019-000-003-00	1541 N TROUT RD	9/2/2021	96500 WD	03-ARM'S LENGTH	96500	107958	96500	70698 Improved	44.78 \$	2,155	401	661/089	142-019-000-00 Residential	Acres 001
									\$	1,874			2024: Use \$1800/acre, 40 acre	
									\$	1,872			Avg of Vacant	
041-027-000-110-00		6/3/2022	113000 LC	21-NOT USED/OTHE	113000	73630	113000	71780 Improved	54.81 \$	2,062	401	671/834	041-027-000-00 Residential	Acra 402
142-028-000-001-23		10/18/2021	61600 LC	21-NOT USED/OTHE	61600	72902	61600	72902 Vacant	56.52 \$	1,090	401	661/461	Residential	Acres 402
040-013-000-040-05	11388 CO RD 451	12/22/2022	100000 WD	03-ARM'S LENGTH	100000	110749	64874	75623 Improved	60 \$	1,081	401	680/282	Residential	Acra 401
040-013-000-040-05	11388 CO RD 451	12/22/2022	100000 QC	14-INTO/OUT OF TF	100000	110749	64874	75623 Improved	60 \$	1,081	401	680/285	Residential	Acra 401
020-005-000-001-12	BIG MARSH RD	5/20/2021	142500 WD	03-ARM'S LENGTH	142500	83357	142500	83357 Vacant	66.05 \$	2,157	401	653/055		401
									\$	1,494			2024: Use \$1500/acre, 50 acre	
									\$	1,624			Avg of Vacant	
041-036-000-130-11		3/11/2022	117000 WD	03-ARM'S LENGTH	117000	86703	117000	86703 Vacant	70.86 \$	1,651	401	667/647	Residential	Acra 402
060-036-000-020-00	15121 LONG LAKE HWY	9/2/2021	155000 WD	21-NOT USED/OTHE	155000	99117	149387	93504 Improved	76.3 \$	1,958	401	659/241	General	Resident 401
060-014-000-003-00	11685 CLINTON CREEK RI	3/24/2023	175000 WD	03-ARM'S LENGTH	175000	137361	134105	96466 Improved	80 \$	1,676	401	682/488	General	Resident 401
060-011-000-002-00	14219 MISIAK HWY	5/2/2022	165000 WD	03-ARM'S LENGTH	165000	118374	143092	96466 Improved	80 \$	1,789	401	670/081	General	Resident 401
021-006-000-001-19		7/30/2021	75000 WD	03-ARM'S LENGTH	75000	103849	75000	103849 Vacant	84.73 \$	885	6	657/299	NEW-Residential	402
080-033-000-002-05		2/10/2023	112000 WD	03-ARM'S LENGTH	112000	106416	112000	106416 Vacant	87.07 \$	1,286	RES	681/452	RESIDENTIAL	402
									\$	1,541			2024: Use \$1275/acre, 100 acre	
									\$	1,274			Avg of Vacant	
030-031-000-020-04		3/10/2023	155000 LC	21-NOT USED/OTHE	155000	117602	148805	111407 Improved	91.62 \$	1,624	401	682/271	Residential	Acra 401
140-035-000-006-00	5566 MEREDITH RD	11/1/2021	90000 WD	03-ARM'S LENGTH	90000	155342	54161	119503 Improved	100 \$	542	401	662/055	Residential	Acres 401
142-020-000-001-00		10/16/2021	122600 WD	03-ARM'S LENGTH	122600	289732	122600	162266 Improved	100 \$	1,226	401	661/486	142-020-000-00 Residential	Acres 402
									\$	1,131			Avg of All	
040-011-000-020-00		6/28/2021	110025 WD	03-ARM'S LENGTH	110025	292800	110025	175680 Improved	120 \$	917	401	654/699	040-011-000-00 Residential	Acra 402
060-020-000-004-00	12487 BLEMKE RD	7/1/2021	131000 WD	03-ARM'S LENGTH	131000	127937	111395	108332 Improved	120 \$	928	401	654/814	General	Resident 401
080-033-000-006-04	PELTZ RD	2/2/2023	156000 WD	03-ARM'S LENGTH	156000	319359	129441	175680 Improved	120 \$	1,079	RES	681/502	080-033-000-00 RESIDENTIAL	401
060-013-000-003-01		12/8/2021	129250 WD	03-ARM'S LENGTH	129250	155719	129250	155719 Vacant	129.12 \$	1,001	401	664/841	General	Resident 402
060-014-000-001-01		12/8/2021	145750 WD	03-ARM'S LENGTH	145750	185640	145750	185640 Vacant	153.93 \$	947	401	664/834	General	Resident 402
100-031-000-001-00	15001 TWIN SCHOOL HW	12/16/2021	110000 WD	03-ARM'S LENGTH	110000	192960	110000	192960 Vacant	160 \$	688	401	664/456	Residential	402
140-034-000-008-01		12/9/2022	225000 WD	19-MULTI PARCEL A	225000	405468	225000	231696 Improved	160 \$	1,406	401	679/889	140-035-000-01 Residential	Acres 402
021-027-000-001-05		3/7/2022	200000 WD	03-ARM'S LENGTH	200000	194378	200000	194278 Improved	161.9 \$	1,235	6	667/315	021-034-000-00 NEW-Residential	402
080-032-000-006-00	8890 SORGENFREI HWY	3/1/2023	160000 WD	19-MULTI PARCEL A	160000	522633	124375	295370 Improved	252.79 \$	492	RES	682/012	080-032-000-00 RESIDENTIAL	401
									\$	966			Avg of All - LARGE	

**2024 Assessment Roll Acreage Table
Presque Isle County
RESIDENTIAL PROPERTY**

Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total
1	\$ 10,000	\$10,000	3	\$ 4,500	\$13,500	10	\$ 2,350	\$ 23,500	30	\$ 1,825	\$ 54,750
1.5	\$ 7,500	\$11,250	4	\$ 3,500	\$14,000	15	\$ 2,199	\$ 32,985	40	\$ 1,800	\$ 72,000
2	\$ 6,000	\$12,000	5	\$ 3,000	\$15,000	20	\$ 2,185	\$ 43,700	50	\$ 1,500	\$ 75,000
2.5	\$ 5,000	\$12,500	7	\$ 3,000	\$21,000	25	\$ 2,000	\$ 50,000	100	\$ 1,275	\$ 127,500

No direct sales average, using higher/lower category

2023 Assessment Roll Acreage Table

Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total
1	\$ 7,401	\$ 7,401	3	\$ 3,765	\$11,295	10	\$ 2,127	\$ 21,270	30	\$ 1,740	\$ 52,200
1.5	\$ 5,800	\$ 8,700	4	\$ 3,400	\$13,600	15	\$ 1,857	\$ 27,855	40	\$ 1,464	\$ 58,560
2	\$ 5,400	\$10,800	5	\$ 2,854	\$14,270	20	\$ 1,740	\$ 34,800	50	\$ 1,315	\$ 65,750
2.5	\$ 4,500	\$11,250	7	\$ 2,459	\$17,213	25	\$ 1,740	\$ 43,500	100	\$ 1,206	\$ 120,600

*values are taken in general from prior year BSA land table, slight variations could exist

Presque Isle County- 2024 Land Value Analysis Residential Backlots

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Actual Front	ECF Area	Liber/Page	Other Pa	Land Table	Class	Rate Group 1
040-018-000-120-02		2/7/2023	4250	WD	03-ARM'S LENGTH	4250	12517	4250	12517	Vacant	208.62	203	0.962	\$ 20	212.93	401	681/629		Residential Back	402	
142-140-000-115-00		3/30/2023	16500	WD	03-ARM'S LENGTH	16500	19240	16500	19240	Vacant	641.333333	87.05	2.566	\$ 26	642	401	682/651		Residential Acres and Lots	402	Back Lot - Std
140-036-000-020-00	4241 NAGEL HWY	6/7/2022	50000	WD	21-NOT USED/OTHI	50000	52537	4096	6633	Improved	110.553333	207.27	1.16	\$ 37	121.88	401	671/522		Residential Acres and Lots	401	Back Lot - Std
041-110-000-038-00		7/8/2022	7800	WD	03-ARM'S LENGTH	7800	20135	7800	12459	Improved	207.643333	733.48	1.778	\$ 38	200	401	672/910	041-110-	Residential Back	401	
101-020-000-009-00		9/21/2021	5300	WD	03-ARM'S LENGTH	5300	10259	5300	8400	Improved	140	299	0.961	\$ 38	140	401	659/783		Residential	402	Res Back
142-040-000-007-00	7614 646 HWY	10/12/2022	30000	WD	03-ARM'S LENGTH	30000	37091	7309	10800	Improved	180	200	0.276	\$ 41	180	401	677/450	142-040-	Residential Acres and Lots	401	Back Lot - Std
100-017-000-027-00		9/29/2022	4500	QC	03-ARM'S LENGTH	4500	6000	4500	6000	Vacant	100	150	0.344	\$ 45	100	401	679/721		Residential	402	Res Back
021-070-000-023-00		12/12/2021	4500	WD	21-NOT USED/OTHI	4500	6000	4500	6000	Vacant	100	200	0.459	\$ 45	100	401	666/033			402	Res Backlot
142-190-000-019-00		6/29/2021	7800	WD	03-ARM'S LENGTH	7800	9300	7800	9300	Vacant	155	190.79	0.679	\$ 50	155	401	654/666		Residential Acres and Lots	402	Back Lot - Std
101-020-000-011-11		4/5/2022	13900	LC	21-NOT USED/OTHI	13900	14100	13900	14100	Vacant	235	234	1.276	\$ 59	230	401	668/513		Residential	402	Res Back
030-003-000-300-00	1093 E HEYTHALER HWY	5/25/2022	145000	WD	03-ARM'S LENGTH	145000	144049	12522	11571	Improved	192.849682	379.5	1.22	\$ 65	140	BACK	671/002		Residential Backlots	401	
101-006-000-004-00		11/10/2021	6500	WD	03-ARM'S LENGTH	6500	6000	6500	6000	Vacant	100	100	0.23	\$ 65	100	401	662/343		Residential	402	Res Back
020-029-000-016-07	6095 BLACK MOUNTAIN I	11/15/2021	123770	WD	19-MULTI PARCEL P	123770	129630	26000	22930	Improved	382.163333	279	1.221	\$ 68	361.46	6	663/902	020-029-	NEW-Residential Acre-Lot	401	Res Backlot
041-119-000-003-00		12/3/2021	8000	WD	14-INTO/OUT OF Tf	8000	12816	8000	7028	Improved	117.136667	221.77	0.641	\$ 68	99.73	401	663/999		Residential Back	401	
142-060-000-017-01	6735 BEACH RD	7/30/2021	197000	WD	03-ARM'S LENGTH	197000	194591	12167	9758	Improved	162.633334	300.56	2.241	\$ 75	162.95	401	657/441		Residential Acres and Lots	401	Back - Std
101-020-000-011-11		8/24/2022	18000	WD	03-ARM'S LENGTH	18000	14100	18000	14100	Vacant	235	234	1.276	\$ 77	230	401	674/946		Residential	402	Res Back
041-110-000-033-00		8/31/2021	15000	WD	03-ARM'S LENGTH	15000	17970	15000	10980	Improved	183	400	0.84	\$ 82	183	401	659/353	041-110-	Residential Back	401	
101-020-000-011-15		2/16/2022	19900	WD	03-ARM'S LENGTH	19900	13245	19900	13245	Vacant	220.756667	201.34	1.009	\$ 90	225.71	401	666/720		Residential	402	Res Back
101-130-000-034-00		3/31/2022	6000	WD	08-ESTATE	6000	3960	6000	3960	Vacant	66	219	0.332	\$ 91	66	401	668/480		Residential	402	Res Back
														\$	57	Avg of All					
														\$	57	Avg of Vacant		2024: Use \$57/foot for Residential Backlots			

Krakov Township- 2024 Land Value Analysis Black Bass Bay

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels Land Table	Class	Rate Group 1
061-023-000-002-01	6321 OUTER DR	5/25/2021	202000	WD	14-INTO/OUT OF TR	202000	214962	64073	77035	Improved	244.5	0	5.98	\$ 262	10714.54849	244.5	BLKBY	653/012	122-225-000- Black Bass Bay	401	AVG Lake
061-085-000-021-00	6661 OUTER DR	8/12/2022	65500	WD	03-ARM'S LENGTH	65500	48357	65500	48357	Vacant	125.276667	179.399994	0.519	\$ 523	126204.2389	123.8	BLKBY	674/491	Black Bass Bay	402	AVG Lake
061-115-000-028-00		8/13/2021	69900	WD	03-ARM'S LENGTH	69900	57900	69900	38600	Improved	100	235.660004	0.27	\$ 699	258888.8889	100	BLKBY	658/660	061-115-000- Black Bass Bay	402	AVG Lake
061-115-000-061-00	6304 BLACK BASS BAY R	9/13/2022	75000	WD	03-ARM'S LENGTH	75000	133623	75000	80952	Improved	193.4	473.225005	0.964	\$ 388	77800.82988	163.7	BLKBY	676/417	061-115-000- Black Bass Bay	402	AVG Lake
														\$ 468		For 2024, use \$468/foot for Black Bass Bay					
061-025-000-033-01		7/11/2022	58060	OTH	03-ARM'S LENGTH	58060	167513	58060	167513	Vacant	265.54	400	2.438	\$ 219	23814.60213	265.54	BLKBY	675/092	Grand-Long Lake	402	Large Frontage
061-025-000-002-02	7007 RATCLIFFE LN	5/5/2022	225000	WD	03-ARM'S LENGTH	225000	329368	225000	329368	Vacant	792.09	200	6.83	\$ 284	32942.89898	792.09	LAKE	670/354	Grand-Long Lake	402	Large Frontage

Approx. 50% less for large frontage parcels in Black Bass Bay

Presque Isle County- 2024 Land Value Analysis Commercial Lots

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Actual Front	ECF Area	Liber/Page	Other Pa	Land Table	Class	Rate Group 1
040-018-000-120-02		2/7/2023	4250	WD	03-ARM'S LENGTH	4250	12517	4250	12517	Vacant	208.62	203	0.962	\$ 20	212.93	401	681/629		Residential Back	402	
142-140-000-115-00		3/30/2023	16500	WD	03-ARM'S LENGTH	16500	19240	16500	19240	Vacant	641.333333	87.05	2.566	\$ 26	642	401	682/651		Residential Acres and Lots	402	Back Lot - Std
140-036-000-020-00	4241 NAGEL HWY	6/7/2022	50000	WD	21-NOT USED/OTHI	50000	52537	4096	6633	Improved	110.553333	207.27	1.16	\$ 37	121.88	401	671/522		Residential Acres and Lots	401	Back Lot - Std
041-110-000-038-00		7/8/2022	7800	WD	03-ARM'S LENGTH	7800	20135	7800	12459	Improved	207.643333	733.48	1.778	\$ 38	200	401	672/910	041-110-	Residential Back	401	
101-020-000-009-00		9/21/2021	5300	WD	03-ARM'S LENGTH	5300	10259	5300	8400	Improved	140	299	0.961	\$ 38	140	401	659/783		Residential	402	Res Back
142-040-000-007-00	7614 646 HWY	10/12/2022	30000	WD	03-ARM'S LENGTH	30000	37091	7309	10800	Improved	180	200	0.276	\$ 41	180	401	677/450	142-040-	Residential Acres and Lots	401	Back Lot - Std
100-017-000-027-00		9/29/2022	4500	QC	03-ARM'S LENGTH	4500	6000	4500	6000	Vacant	100	150	0.344	\$ 45	100	401	679/721		Residential	402	Res Back
021-070-000-023-00		12/12/2021	4500	WD	21-NOT USED/OTHI	4500	6000	4500	6000	Vacant	100	200	0.459	\$ 45	100	401	666/033			402	Res Backlot
142-190-000-019-00		6/29/2021	7800	WD	03-ARM'S LENGTH	7800	9300	7800	9300	Vacant	155	190.79	0.679	\$ 50	155	401	654/666		Residential Acres and Lots	402	Back Lot - Std
101-020-000-011-11		4/5/2022	13900	LC	21-NOT USED/OTHI	13900	14100	13900	14100	Vacant	235	234	1.276	\$ 59	230	401	668/513		Residential	402	Res Back
030-003-000-300-00	1093 E HEYTHALER HWY	5/25/2022	145000	WD	03-ARM'S LENGTH	145000	144049	12522	11571	Improved	192.849682	379.5	1.22	\$ 65	140	BACK	671/002		Residential Backlots	401	
101-006-000-004-00		11/10/2021	6500	WD	03-ARM'S LENGTH	6500	6000	6500	6000	Vacant	100	100	0.23	\$ 65	100	401	662/343		Residential	402	Res Back
020-029-000-016-07	6095 BLACK MOUNTAIN I	11/15/2021	123770	WD	19-MULTI PARCEL A	123770	129630	26000	22930	Improved	382.163333	279	1.221	\$ 68	361.46	6	663/902	020-029-	NEW-Residential Acre-Lot	401	Res Backlot
041-119-000-003-00		12/3/2021	8000	WD	14-INTO/OUT OF TF	8000	12816	8000	7028	Improved	117.136667	221.77	0.641	\$ 68	99.73	401	663/999		Residential Back	401	
142-060-000-017-01	6735 BEACH RD	7/30/2021	197000	WD	03-ARM'S LENGTH	197000	194591	12167	9758	Improved	162.633334	300.56	2.241	\$ 75	162.95	401	657/441		Residential Acres and Lots	401	Back - Std
101-020-000-011-11		8/24/2022	18000	WD	03-ARM'S LENGTH	18000	14100	18000	14100	Vacant	235	234	1.276	\$ 77	230	401	674/946		Residential	402	Res Back
041-110-000-033-00		8/31/2021	15000	WD	03-ARM'S LENGTH	15000	17970	15000	10980	Improved	183	400	0.84	\$ 82	183	401	659/353	041-110-	Residential Back	401	
101-020-000-011-15		2/16/2022	19900	WD	03-ARM'S LENGTH	19900	13245	19900	13245	Vacant	220.756667	201.34	1.009	\$ 90	225.71	401	666/720		Residential	402	Res Back
101-130-000-034-00		3/31/2022	6000	WD	08-ESTATE	6000	3960	6000	3960	Vacant	66	219	0.332	\$ 91	66	401	668/480		Residential	402	Res Back
														\$ 57	Avg of All						
														\$ 57	Avg of Vacant		2024: Use \$57/foot for Commercial Lots				

1 of 3

Presque Isle County- 2024 Land Value Analysis Commercial Acreage

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Net Acres	Dollars/Acre	ECF Area	Liber/Page	Other Parcels in	Land Table	Class	
080-036-000-005-01	2725 S KARSTEN RD	7/21/2021	80000	WD	03-ARM'S LENGTH	80000	69484	18229	7713	Improved	1.12	\$ 16,276	RES	656/474		RESIDENTIAL	401	
101-037-000-002-00		1/17/2022	12000	LC	21-NOT USED/OTHE	12000	7921	12000	7921	Vacant	1.2	\$ 10,000	401	665/453		Residential	402	
101-021-000-001-56		5/20/2021	13000	WD	03-ARM'S LENGTH	13000	7921	13000	7921	Vacant	1.2	\$ 10,833	401	652/971		Residential	402	
												\$	12,370	Avg of All		2024: Use \$10000/acre, 1 acre		
												\$	10,417	Avg of Vacant				
140-021-000-052-12		3/3/2023	12000	WD	03-ARM'S LENGTH	12000	8316	12000	8316	Vacant	1.97	\$ 6,091	401	682/222		Residential Acres	402	
142-033-000-001-16		10/11/2022	8000	WD	03-ARM'S LENGTH	8000	10800	8000	10800	Vacant	2	\$ 4,000	401	677/600		Residential Acres	402	
101-037-000-005-00		9/23/2022	24200	WD	03-ARM'S LENGTH	24200	10980	24200	10980	Vacant	2.2	\$ 11,000	401	676/332		Residential	402	
												\$	7,030	Avg of All		2024: Use \$6000/acre, 2 acre		
												\$	7,030	Avg of Vacant				
101-037-000-006-02		3/10/2023	29900	LC	21-NOT USED/OTHE	29900	11526	29900	11526	Vacant	3.1	\$ 9,645	401	682/168		Residential	402	
020-029-000-014-02		8/23/2021	8000	WD	03-ARM'S LENGTH	8000	11285	8000	11285	Vacant	3.18	\$ 2,516	401	658/241			402	
080-025-000-008-00	4703 M68 HWY	12/7/2022	100000	WD	03-ARM'S LENGTH	100000	95990	16619	12609	Improved	3.57	\$ 4,655	RES	679/808		RESIDENTIAL	401	
												\$	5,605	Avg of All		2024: Sales Not Used		
												\$	6,080	Avg of Vacant		Interpolate for 3-4 acres		
101-017-000-001-01		10/19/2021	15000	WD	03-ARM'S LENGTH	15000	13680	15000	13680	Vacant	4.12	\$ 3,641	401	661/382		Residential	402	
080-017-000-006-01	8652 CHURCH HWY	11/9/2022	115000	WD	03-ARM'S LENGTH	115000	116099	12896	13995	Improved	4.14	\$ 3,115	RES	678/680		RESIDENTIAL	401	
142-030-000-015-01		7/15/2022	7905	WD	03-ARM'S LENGTH	7905	13942	7905	13942	Vacant	4.51	\$ 1,753	401	673/086		Residential Acres	402	
100-034-000-001-04	12157 LOOMIS HWY	10/31/2022	165000	WD	03-ARM'S LENGTH	165000	157051	22052	14103	Improved	4.75	\$ 4,643	401	678/826		Residential	401	
020-033-000-008-00		2/3/2023	20000	WD	03-ARM'S LENGTH	20000	14103	20000	14103	Vacant	5	\$ 4,000	6	681/397		NEW-Residential	402	
061-026-000-026-00		10/4/2021	15000	PTA	03-ARM'S LENGTH	15000	10923	15000	10923	Vacant	5.2	\$ 2,885	401	660/642		General Resident	402	
040-002-000-010-01	9118 S WARD BRANCH RI	11/17/2021	138500	WD	03-ARM'S LENGTH	138500	140024	12418	13942	Improved	5.21	\$ 2,383	401	663/007		Residential Acra	401	
040-020-000-050-02	8113 W 634 HWY	11/9/2021	149000	WD	03-ARM'S LENGTH	149000	146341	16594	13935	Improved	5.25	\$ 3,161	401	662/471		Residential Acra	401	
142-031-000-004-01	3340 LEZER HWY	10/19/2022	90000	WD	03-ARM'S LENGTH	90000	72432	31926	14358	Improved	5.51	\$ 5,794	401	677/732		Residential Acres	401	
020-028-000-002-03		11/8/2021	18500	WD	03-ARM'S LENGTH	18500	14770	18500	14770	Vacant	5.81	\$ 3,184	401	662/341			402	
140-020-000-046-06		7/16/2021	24000	WD	03-ARM'S LENGTH	24000	16772	24000	16772	Vacant	6.7	\$ 3,582	401	656/126		Residential Acres	402	
100-032-000-001-10		11/23/2021	13000	WD	03-ARM'S LENGTH	13000	16860	13000	16860	Vacant	6.76	\$ 1,923	401	663/682		Residential	001	
142-032-000-002-00	2357 WENZEL HWY	6/17/2021	14000	WD	03-ARM'S LENGTH	14000	15492	14000	15492	Vacant	8	\$ 1,750	401	654/207		Residential Acres	402	
												\$	3,216	Avg of All		2024: Use \$3000/acre, 5-7 acre		
												\$	2,840	Avg of Vacant				
140-019-000-202-01		11/4/2022	14000	QC	03-ARM'S LENGTH	14000	20053	14000	20053	Vacant	9.1	\$ 1,538	401	679/820		Residential Acres	402	
140-020-000-046-05		7/16/2021	29000	PTA	03-ARM'S LENGTH	29000	20729	29000	20729	Vacant	9.6	\$ 3,021	401			Residential Acres	402	
100-028-000-005-10		7/23/2021	18000	LC	21-NOT USED/OTHE	18000	21000	18000	21000	Vacant	9.8	\$ 1,837	401	656/357		Residential	402	
142-030-000-008-16	3370 QUADE HWY	4/10/2021	15000	WD	03-ARM'S LENGTH	15000	20594	15000	20594	Vacant	10	\$ 1,500	401	651/331		Residential Acres	402	
100-007-000-007-10		3/17/2023	32000	WD	03-ARM'S LENGTH	32000	21270	32000	21270	Vacant	10	\$ 3,200	401	682/359		Residential	402	
021-036-000-002-00		4/26/2022	17500	WD	03-ARM'S LENGTH	17500	21296	17500	21296	Vacant	10.02	\$ 1,747	6	670/829		NEW-Residential	402	
021-004-000-004-00	26720 US-23 N	12/1/2021	35000	PTA	03-ARM'S LENGTH	35000	21402	35000	21402	Vacant	10.1	\$ 3,465	6	663/668		NEW-Residential	402	
021-025-000-002-00		10/8/2021	20000	WD	03-ARM'S LENGTH	20000	20540	20000	20540	Vacant	10.13	\$ 1,974	401	661/058			402	
142-008-000-002-09		5/21/2021	25000	WD	03-ARM'S LENGTH	25000	21494	25000	21494	Vacant	10.17	\$ 2,458	401	652/980		Residential Acres	402	
040-036-000-070-01	14990 CO RD 451	1/13/2023	150000	WD	03-ARM'S LENGTH	150000	143342	36255	29597	Improved	10.19	\$ 3,558	401	680/819	040-036-000-06	Residential Acra	401	
030-009-000-080-00	4237 CO RD 451	10/24/2022	135000	WD	03-ARM'S LENGTH	135000	131382	24888	21270	Improved	10.3	\$ 2,416	401	678/398		Residential Acra	401	
101-022-000-002-01	14824 US23 N	9/23/2022	28839	WD	03-ARM'S LENGTH	28839	21027	28839	21027	Vacant	10.59	\$ 2,723	401	676/510		Residential	402	

061-024-000-011-03		5/28/2021	27000 WD	03-ARM'S LENGTH	27000	22192	27000	22192 Vacant	10.7 \$	2,523	401	653/287	General Resident	401
020-028-000-004-00		6/3/2022	30000 WD	03-ARM'S LENGTH	30000	57283	30000	39283 Improved	11.387 \$	2,635	6	671/325	021-070-000-02 NEW-Residential	402
100-008-000-007-01		9/22/2021	27578 WD	03-ARM'S LENGTH	27578	23825	27578	23825 Vacant	12.25 \$	2,251	401	659/758	Residential	402
100-008-000-007-03		11/5/2021	21600 LC	21-NOT USED/OTHE	21600	23909	21600	23909 Vacant	12.694 \$	1,702	401	662/785	Residential	402
									\$	2,409	Avg of All		2024: Use \$2350/acre, 15 acre	
									\$	2,303	Avg of Vacant			
100-032-000-001-05		4/28/2021	20622 LC	03-ARM'S LENGTH	20622	27499	20622	27499 Vacant	14.73 \$	1,400	401	651/515	Residential	402
100-027-000-013-04		6/21/2021	49500 WD	03-ARM'S LENGTH	49500	43678	49500	43678 Vacant	16.51 \$	2,998	401	654/205	Residential	402
									\$	2,199			2024: Use \$2199/acre, 15 acre	
100-008-000-007-05		10/22/2021	39000 LC	21-NOT USED/OTHE	39000	34147	39000	34147 Vacant	19.53 \$	1,997	401	661/673	Residential	401
030-021-000-020-01		6/2/2022	24000 QC	03-ARM'S LENGTH	24000	34800	24000	34800 Vacant	20 \$	1,200	401	672/466	Residential Acrea	402
100-032-000-001-03		5/3/2021	39000 WD	03-ARM'S LENGTH	39000	63810	39000	42540 Improved	20 \$	1,950	401	651/826	100-032-000-00 Residential	402
080-036-000-003-00		6/20/2022	52000 WD	03-ARM'S LENGTH	52000	34800	52000	34800 Vacant	20 \$	2,600	RES	672/037	RESIDENTIAL	402
040-001-000-010-02		8/19/2022	50000 LC	21-NOT USED/OTHE	50000	41891	50000	41891 Vacant	20.02 \$	2,498	401	674/627	040-001-000-02 Residential Acrea	402
020-001-000-003-03	19254 US-23 N	10/12/2021	77000 WD	03-ARM'S LENGTH	77000	81672	77000	41025 Improved	20.05 \$	2,838	6	661/361	020-001-000-00 NEW-Residential	401
021-034-000-001-02		11/3/2022	130000 WD	03-ARM'S LENGTH	130000	35670	130000	35670 Vacant	20.5 \$	6,341	6	678/645	NEW-Residential	402
142-019-000-003-01		4/8/2022	47500 WD	03-ARM'S LENGTH	47500	44307	47500	44307 Vacant	21.5 \$	2,209	401	668/987	Residential Acres	402
									\$	2,185	Avg of All		2024: Use \$2185/acre, 20 acre	
									\$	2,101	Avg of Vacant			
021-009-000-001-09	15311 MAST POINT RD	1/12/2022	54000 WD	03-ARM'S LENGTH	54000	43535	54000	43535 Vacant	25.02 \$	2,158	6	665/129	NEW-Residential	402
041-026-000-060-02		9/24/2021	49940 LC	21-NOT USED/OTHE	49940	44556	49940	44556 Vacant	25.607 \$	1,950	401	660/041	Residential Acrea	402
									\$	2,054	Avg of Vacant		2024: Use \$2000/acre, 25 acre	
101-022-000-002-00		9/23/2022	61161 WD	03-ARM'S LENGTH	61161	51173	61161	51173 Vacant	29.41 \$	2,080	401	676/452	Residential	402
142-006-000-007-00		2/22/2022	44500 WD	14-INTO/OUT OF TR	44500	53135	44500	53135 Vacant	32.15 \$	1,384	401	666/787	Residential Acres	402
041-026-000-060-01		6/30/2022	59800 LC	21-NOT USED/OTHE	59800	53890	59800	53890 Vacant	32.657 \$	1,831	401	672/605	Residential Acrea	402
040-019-000-070-04		11/12/2021	72000 WD	03-ARM'S LENGTH	72000	55221	72000	55221 Vacant	35.75 \$	2,014	401	662/885	Residential Acrea	402
100-032-000-001-13		4/22/2022	70000 LC	21-NOT USED/OTHE	70000	97026	65632	64303 Improved	36.02 \$	1,822	401	669/692	100-032-000-00 Residential	402
041-026-000-160-01	5394 W 638 HWY	9/21/2022	79000 WD	03-ARM'S LENGTH	79000	63764	70470	55234 Improved	36.52 \$	1,930	401	677/065	Residential Acrea	401
									\$	1,843	Avg of All		2024: Use \$1820/acre, 30 acre	
									\$	1,827	Avg of Vacant			
142-030-000-005-02		6/10/2021	45600 WD	03-ARM'S LENGTH	45600	57542	45600	57542 Vacant	38.68 \$	1,179	401	653/866	Residential Acres	402
080-032-000-010-00		9/30/2022	89500 WD	03-ARM'S LENGTH	89500	52132	89500	52132 Vacant	39 \$	2,295	RES	677/161		402
020-021-000-002-00		1/8/2022	45000 WD	03-ARM'S LENGTH	45000	103359	45000	68906 Improved	40 \$	1,125	6	665/468	020-021-000-00 NEW-Residential	402
140-034-000-003-00		10/7/2022	50000 WD	03-ARM'S LENGTH	50000	58560	50000	58560 Vacant	40 \$	1,250	401	677/187	Residential Acres	402
100-033-000-001-13	13497 TWIN SCHOOL HW	6/16/2022	60000 WD	03-ARM'S LENGTH	60000	58242	60000	58242 Vacant	40 \$	1,500	401	671/951	Residential	402
040-025-000-010-01		4/6/2021	70000 WD	03-ARM'S LENGTH	70000	61910	70000	57288 Improved	40 \$	1,750	401	650/127	Residential Acrea	401
020-035-000-002-00		6/21/2021	77500 WD	03-ARM'S LENGTH	77500	61239	77500	58560 Improved	40 \$	1,938	401	654/313		401
041-023-000-080-01		10/28/2022	78000 WD	03-ARM'S LENGTH	78000	57924	78000	57924 Vacant	40 \$	1,950	401	678/212	Residential Acrea	402
100-007-000-006-01		12/23/2021	80000 WD	03-ARM'S LENGTH	80000	57924	80000	57924 Vacant	40 \$	2,000	401	664/617	Residential	402
061-031-000-001-01		11/30/2022	80000 WD	03-ARM'S LENGTH	80000	58560	80000	58560 Vacant	40 \$	2,000	401	679/716	General Resident	402
041-023-000-080-04		8/20/2021	80000 WD	03-ARM'S LENGTH	80000	57924	80000	57924 Vacant	40 \$	2,000	401	658/405	Residential Acrea	402

100-034-000-022-00	12061 NOKES HWY	9/9/2022	200000 WD	03-ARM'S LENGTH	200000	175747	82177	57924 Improved	40 \$	2,054	401	676/009	Residential	401
030-036-000-010-01		4/20/2022	82500 WD	27-REDEMPTION	82500	57288	82500	57288 Vacant	40 \$	2,063	401	669/636	Residential Acra	402
041-007-000-020-00		12/31/2021	90000 WD	03-ARM'S LENGTH	90000	58560	90000	58560 Vacant	40 \$	2,250	401	665/676	Residential Acra	401
020-001-000-001-03		8/20/2021	100000 WD	03-ARM'S LENGTH	100000	58287	100000	58287 Vacant	40 \$	2,500	401	658/205		402
030-015-000-070-00		10/7/2022	60000 WD	03-ARM'S LENGTH	60000	58560	60000	58560 Vacant	40.5 \$	1,481	401	676/991	Residential Acra	402
100-034-000-013-00	12574 M68 HWY	8/22/2022	240000 WD	03-ARM'S LENGTH	240000	306993	100245	98630 Improved	44.61 \$	2,247	401	674/727	100-034-000-00 Residential	401
142-019-000-003-00	1541 N TROUT RD	9/2/2021	96500 WD	03-ARM'S LENGTH	96500	107958	96500	70698 Improved	44.78 \$	2,155	401	661/089	142-019-000-00 Residential Acres	001
									\$	1,874		Avg of All	2024: Use \$1800/acre, 40 acre	
									\$	1,872		Avg of Vacant		
041-027-000-110-00		6/3/2022	113000 LC	21-NOT USED/OTHE	113000	73630	113000	71780 Improved	54.81 \$	2,062	401	671/834	041-027-000-00 Residential Acra	402
142-028-000-001-23		10/18/2021	61600 LC	21-NOT USED/OTHE	61600	72902	61600	72902 Vacant	56.52 \$	1,090	401	661/461	Residential Acres	402
040-013-000-040-05	11388 CO RD 451	12/22/2022	100000 WD	03-ARM'S LENGTH	100000	110749	64874	75623 Improved	60 \$	1,081	401	680/282	Residential Acra	401
040-013-000-040-05	11388 CO RD 451	12/22/2022	100000 QC	14-INTO/OUT OF TR	100000	110749	64874	75623 Improved	60 \$	1,081	401	680/285	Residential Acra	401
020-005-000-001-12	BIG MARSH RD	5/20/2021	142500 WD	03-ARM'S LENGTH	142500	83357	142500	83357 Vacant	66.05 \$	2,157	401	653/055		401
									\$	1,494		Avg of All	2024: Use \$1500/acre, 50 acre	
									\$	1,624		Avg of Vacant		
041-036-000-130-11		3/11/2022	117000 WD	03-ARM'S LENGTH	117000	86703	117000	86703 Vacant	70.86 \$	1,651	401	667/647	Residential Acra	402
060-036-000-020-00	15121 LONG LAKE HWY	9/2/2021	155000 WD	21-NOT USED/OTHE	155000	99117	149387	93504 Improved	76.3 \$	1,958	401	659/241	General Resident	401
060-014-000-003-00	11685 CLINTON CREEK RI	3/24/2023	175000 WD	03-ARM'S LENGTH	175000	137361	134105	96466 Improved	80 \$	1,676	401	682/488	General Resident	401
060-011-000-002-00	14219 MISIAK HWY	5/2/2022	165000 WD	03-ARM'S LENGTH	165000	118374	143092	96466 Improved	80 \$	1,789	401	670/081	General Resident	401
021-006-000-001-19		7/30/2021	75000 WD	03-ARM'S LENGTH	75000	103849	75000	103849 Vacant	84.73 \$	885	6	657/299	NEW-Residential	402
080-033-000-002-05		2/10/2023	112000 WD	03-ARM'S LENGTH	112000	106416	112000	106416 Vacant	87.07 \$	1,286	RES	681/452	RESIDENTIAL	402
									\$	1,541		Avg of All	2024: Use \$1275/acre, 100 acre	
									\$	1,274		Avg of Vacant		
030-031-000-020-04		3/10/2023	155000 LC	21-NOT USED/OTHE	155000	117602	148805	111407 Improved	91.62 \$	1,624	401	682/271	Residential Acra	401
140-035-000-006-00	5566 MEREDITH RD	11/1/2021	90000 WD	03-ARM'S LENGTH	90000	155342	54161	119503 Improved	100 \$	542	401	662/055	Residential Acres	401
142-020-000-001-00		10/16/2021	122600 WD	03-ARM'S LENGTH	122600	289732	122600	162266 Improved	100 \$	1,226	401	661/486	142-020-000-00 Residential Acres	402
									\$	1,131		Avg of All		
040-011-000-020-00		6/28/2021	110025 WD	03-ARM'S LENGTH	110025	292800	110025	175680 Improved	120 \$	917	401	654/699	040-011-000-00 Residential Acra	402
060-020-000-004-00	12487 BLEMKE RD	7/1/2021	131000 WD	03-ARM'S LENGTH	131000	127937	111395	108332 Improved	120 \$	928	401	654/814	General Resident	401
080-033-000-006-04	PELTZ RD	2/2/2023	156000 WD	03-ARM'S LENGTH	156000	319359	129441	175680 Improved	120 \$	1,079	RES	681/502	080-033-000-00 RESIDENTIAL	401
060-013-000-003-01		12/8/2021	129250 WD	03-ARM'S LENGTH	129250	155719	129250	155719 Vacant	129.12 \$	1,001	401	664/841	General Resident	402
060-014-000-001-01		12/8/2021	145750 WD	03-ARM'S LENGTH	145750	185640	145750	185640 Vacant	153.93 \$	947	401	664/834	General Resident	402
100-031-000-001-00	15001 TWIN SCHOOL HW	12/16/2021	110000 WD	03-ARM'S LENGTH	110000	192960	110000	192960 Vacant	160 \$	688	401	664/456	Residential	402
140-034-000-008-01		12/9/2022	225000 WD	19-MULTI PARCEL A	225000	405468	225000	231696 Improved	160 \$	1,406	401	679/889	140-035-000-01 Residential Acres	402
021-027-000-001-05		3/7/2022	200000 WD	03-ARM'S LENGTH	200000	194378	200000	194278 Improved	161.9 \$	1,235	6	667/315	021-034-000-00 NEW-Residential	402
080-032-000-006-00	8890 SORGENFREI HWY	3/1/2023	160000 WD	19-MULTI PARCEL A	160000	522633	124375	295370 Improved	252.79 \$	492	RES	682/012	080-032-000-00 RESIDENTIAL	401
									\$	966		Avg of All - LARGE		

Krakow Township- 2024 Land Value Analysis Grand Lake Frontage M&B

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parc	Land Table	Class	Rate Group 1
061-023-000-016-00	6608 GRAND PT RD	4/22/2021	175000	WD	03-ARM'S LENGTH	175000	305272	25903	156175	Improved	139.7	200	1	\$ 185	25903	139.7	LAKE	651/342		Grand-Long Lake	401	Grand-Long Lake
061-127-000-011-00		4/19/2021	100000	LC	03-ARM'S LENGTH	100000	139333	100000	139333	Vacant	126.666667	207.63	0.572	\$ 789	174825.1748	140	LAKE	651/051		Grand-Long Lake	402	Grand-Long Lake
061-110-000-005-00		6/2/2021	40000	WD	14-INTO/OUT OF TRU	40000	53900	40000	53900	Vacant	49	0	0	\$ 816	#DIV/0!	49	LAKE	653/631		Lakefront Subdivision Lots - MAIN	402	AVG Lake
061-027-000-012-00	15469 US23 S	7/15/2021	123000	WD	03-ARM'S LENGTH	123000	145861	76139	99000	Improved	90	0	0.34	\$ 846	223938.2353	90	LAKE	656/131		Grand Lake Frontage - M&B	401	Avg 2 - 250 std
061-025-000-003-01	7042 GRAND PT RD	9/16/2021	290000	WD	03-ARM'S LENGTH	290000	256933	204557	171490	Improved	200	200	4.158	\$ 1,023	49196.0077	200	LAKE	659/592		Grand-Long Lake LARGE	401	Large Frontage
061-025-000-021-06	7227 GRAND PT RD	9/24/2021	264900	WD	03-ARM'S LENGTH	264900	228730	187786	151616	Improved	175	200	3.88	\$ 1,073	48398.45361	175	LAKE	660/012		Grand-Long Lake LARGE	401	Large Frontage
061-025-000-026-00	7159 HODGETTS DR	8/3/2021	230200	WD	03-ARM'S LENGTH	230200	182316	186159	138275	Improved	172.413333	238.55	0.95	\$ 1,080	195956.8421	170.47	LAKE	657/515		Grand-Long Lake LARGE	401	Large Frontage
061-036-000-019-00	17443 US23 S	10/19/2021	215000	WD	03-ARM'S LENGTH	215000	156760	150200	91960	Improved	110	0	0.33	\$ 1,365	455151.5152	110	LAKE	661/609		Grand Lake Frontage - M&B	401	High - 250std
061-056-000-009-00	15139 US23 S	9/3/2021	300000	WD	03-ARM'S LENGTH	300000	261712	148288	110000	Improved	100	200	0.557	\$ 1,483	266226.2118	100	LAKE	659/086		Lakefront Subdivision Lots - MAIN	401	HI Lake
060-024-000-009-02	15433 SHUBERT HWY	10/8/2021	192000	WD	03-ARM'S LENGTH	192000	153582	128586	90168	Improved	80	200	0.66	\$ 1,607	194827.2727	80	LAKE	660/896		Long Lake Frontage M&B	401	Avg 1 250std
061-023-000-017-00	6600 GRAND PT RD	11/19/2021	293900	WD	03-ARM'S LENGTH	293900	234587	169529	110216	Improved	100	200	0.49	\$ 1,695	345977.551	100	LAKE	662/982		Grand-Long Lake	401	Grand-Long Lake
061-022-000-027-00	6691 CEDAR PT RD	9/24/2021	180000	WD	03-ARM'S LENGTH	180000	134588	126812	81400	Improved	74	111.8	0.19	\$ 1,714	667431.5789	74	LAKE	660/063		Grand-Long Lake	401	Grand-Long Lake
060-023-000-001-04	12777 SHUBERT RD	10/25/2021	300522	WD	03-ARM'S LENGTH	300522	225485	185516	110479	Improved	100	200	10.11	\$ 1,855	18349.75272	100	LAKE	661/693		Long Lake Frontage M&B	401	Unusable LOW
061-022-000-024-00	6741 CEDAR PT RD	6/25/2021	228500	WD	03-ARM'S LENGTH	228500	167700	129733	68933	Improved	62.666667	140	0.19	\$ 2,070	682805.2632	70	LAKE	654/535		Grand-Long Lake	401	Grand-Long Lake
061-050-000-006-01	6198 GRAND PT RD	8/5/2022	527000	WD	03-ARM'S LENGTH	527000	402353	261505	136858	Improved	124.416666	223.59	0.638	\$ 2,102	409882.4451	124.57	LAKE	674/297		Lakefront Subdivision Lots - MAIN	401	AVG Lake
061-055-000-032-00	14751 US23 S	9/26/2022	125000	WD	03-ARM'S LENGTH	125000	65340	125000	65340	Vacant	59.4	137.85	0.187	\$ 2,104	668449.1979	60	LAKE	676/439		Lakefront Subdivision Lots - MAIN	402	HI Lake
061-027-000-010-01	15395 US23 S	10/24/2022	317500	WD	03-ARM'S LENGTH	317500	200786	226714	110000	Improved	100	0	0.25	\$ 2,267	906856	100	LAKE	678/189		Grand Lake Frontage - M&B	401	Avg 1 250std
061-023-000-019-00	6574 GRAND PT RD	10/29/2021	310000	WD	03-ARM'S LENGTH	310000	194410	221337	105747	Improved	96.133333	200	0.435	\$ 2,302	508820.6897	98.8	401	661/785		Grand-Long Lake	401	Grand-Long Lake
061-056-000-004-00	15033 US23 S	7/18/2022	575000	WD	19-MULTI PARCEL AF	575000	435778	469222	220000	Improved	200	400	1.244	\$ 2,346	377188.1029	200	LAKE	673/131	061-056-0	Lakefront Subdivision Lots - MAIN	001	HI Lake
061-075-000-034-00	14836 LAKESIDE DR	7/28/2022	250000	WD	03-ARM'S LENGTH	250000	142229	195771	88000	Improved	80	146	0.268	\$ 2,447	730488.806	80	LAKE	673/812		Lakefront Subdivision Lots - MAIN	401	AVG Lake
061-125-000-006-00	14776 CENTER ST	10/18/2022	210000	WD	03-ARM'S LENGTH	210000	109907	155093	55000	Improved	50	200	0.23	\$ 3,102	674317.3913	50	LAKE	677/851		Lakefront Subdivision Lots - MAIN	401	AVG-HILake
														\$ 1,632	Avg of All							
														\$ 1,237	Avg of Vacant							

For 2024, use \$1,225 per foot for Grand Lake and Long Lake

Large Frontage, no sales are indicating a discount for 2024 like in past.
 However, there are no vacant/large sales.
 Black Bass Bay had large sales at approx. 50% of the regular lot rate
 For 2024, use 75% of \$1,237 or \$927/foot on large parcels

Krakow Township- 2024 Land Value Analysis Lake Huron

Parcel Number	Street A	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcel: Land Table	Class	Rate Group 1
061-165-000-011-00		9/27/2021	86000	WD	03-ARM'S LENGTH	86000	99450	86000	99450	Vacant	70	200	0.57	\$ 1,229	150877.193	70 LAKE		660/640	Lake Huron Frontage M&B	402	BUILD Lake

For 2024, use \$1,229 per foot for Lake Huron

Krakow Township- 2024 Land Value Analysis Lake Front Subdivision Lots Main

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parc	Land Table	Class	Rate Group 1
061-023-000-016-00	6608 GRAND PT RD	4/22/2021	175000	WD	03-ARM'S LENGTH	175000	305272	25903	156175	Improved	139.7	200	1	\$ 185	25903	139.7	LAKE	651/342		Grand-Long Lake	401	Grand-Long Lake
061-127-000-011-00		4/19/2021	100000	LC	03-ARM'S LENGTH	100000	139333	100000	139333	Vacant	126.666667	207.63	0.572	\$ 789	174825.1748	140	LAKE	651/051		Grand-Long Lake	402	Grand-Long Lake
061-110-000-005-00		6/2/2021	40000	WD	14-INTO/OUT OF TRU	40000	53900	40000	53900	Vacant	49	0	0	\$ 816	#DIV/0!	49	LAKE	653/631		Lakefront Subdivision Lots - MAIN	402	AVG Lake
061-027-000-012-00	15469 US23 S	7/15/2021	123000	WD	03-ARM'S LENGTH	123000	145861	76139	99000	Improved	90	0	0.34	\$ 846	223938.2353	90	LAKE	656/131		Grand Lake Frontage - M&B	401	Avg 2 - 250 std
061-025-000-003-01	7042 GRAND PT RD	9/16/2021	290000	WD	03-ARM'S LENGTH	290000	256933	204557	171490	Improved	200	200	4.158	\$ 1,023	49196.0077	200	LAKE	659/592		Grand-Long Lake LARGE	401	Large Frontage
061-025-000-021-06	7227 GRAND PT RD	9/24/2021	264900	WD	03-ARM'S LENGTH	264900	228730	187786	151616	Improved	175	200	3.88	\$ 1,073	48398.45361	175	LAKE	660/012		Grand-Long Lake LARGE	401	Large Frontage
061-025-000-026-00	7159 HODGETTS DR	8/3/2021	230200	WD	03-ARM'S LENGTH	230200	182316	186159	138275	Improved	172.413333	238.55	0.95	\$ 1,080	195956.8421	170.47	LAKE	657/515		Grand Lake Frontage - M&B	401	High - 250std
061-036-000-019-00	17443 US23 S	10/19/2021	215000	WD	03-ARM'S LENGTH	215000	156760	150200	91960	Improved	110	0	0.33	\$ 1,365	455151.5152	110	LAKE	661/609		Grand Lake Frontage - M&B	401	Hi Lake
061-056-000-009-00	15139 US23 S	9/3/2021	300000	WD	03-ARM'S LENGTH	300000	261712	148288	110000	Improved	100	200	0.557	\$ 1,483	266226.2118	100	LAKE	659/086		Lakefront Subdivision Lots - MAIN	401	Avg 1 250std
060-024-000-009-02	15433 SHUBERT HWY	10/8/2021	192000	WD	03-ARM'S LENGTH	192000	153582	128586	90168	Improved	80	200	0.66	\$ 1,607	194827.2727	80	LAKE	660/896		Long Lake Frontage M&B	401	Grand-Long Lake
061-023-000-017-00	6600 GRAND PT RD	11/19/2021	293900	WD	03-ARM'S LENGTH	293900	234587	169529	110216	Improved	100	200	0.49	\$ 1,695	345977.551	100	LAKE	662/982		Grand-Long Lake	401	Grand-Long Lake
061-022-000-027-00	6691 CEDAR PT RD	9/24/2021	180000	WD	03-ARM'S LENGTH	180000	134588	126812	81400	Improved	74	111.8	0.19	\$ 1,714	667431.5789	74	LAKE	660/063		Grand-Long Lake	401	Grand-Long Lake
060-023-000-001-04	12777 SHUBERT RD	10/25/2021	300522	WD	03-ARM'S LENGTH	300522	225485	185516	110479	Improved	100	200	10.11	\$ 1,855	18349.75272	100	LAKE	661/693		Long Lake Frontage M&B	401	Unusable LOW
061-022-000-024-00	6741 CEDAR PT RD	6/25/2021	228500	WD	03-ARM'S LENGTH	228500	167700	129733	68933	Improved	62.666667	140	0.19	\$ 2,070	682805.2632	70	LAKE	654/535		Grand-Long Lake	401	Grand-Long Lake
061-050-000-006-01	6198 GRAND PT RD	8/5/2022	527000	WD	03-ARM'S LENGTH	527000	402353	261505	136858	Improved	124.416666	223.59	0.638	\$ 2,102	409882.4451	124.57	LAKE	674/297		Lakefront Subdivision Lots - MAIN	401	AVG Lake
061-055-000-032-00	14751 US23 S	9/26/2022	125000	WD	03-ARM'S LENGTH	125000	65340	125000	65340	Vacant	59.4	137.85	0.187	\$ 2,104	668449.1979	60	LAKE	676/439		Lakefront Subdivision Lots - MAIN	402	HI Lake
061-027-000-010-01	15395 US23 S	10/24/2022	317500	WD	03-ARM'S LENGTH	317500	200786	226714	110000	Improved	100	0	0.25	\$ 2,267	906856	100	LAKE	678/189		Grand Lake Frontage - M&B	401	Avg 1 250std
061-023-000-019-00	6574 GRAND PT RD	10/29/2021	310000	WD	03-ARM'S LENGTH	310000	194410	221337	105747	Improved	96.133333	200	0.435	\$ 2,302	508820.6897	98.8	401	661/785		Grand-Long Lake	401	Grand-Long Lake
061-056-000-004-00	15033 US23 S	7/18/2022	575000	WD	19-MULTI PARCEL AF	575000	435778	469222	220000	Improved	200	400	1.244	\$ 2,346	377188.1029	200	LAKE	673/131	061-056-0	Lakefront Subdivision Lots - MAIN	001	HI Lake
061-075-000-034-00	14836 LAKESIDE DR	7/28/2022	250000	WD	03-ARM'S LENGTH	250000	142229	195771	88000	Improved	80	146	0.268	\$ 2,447	730488.806	80	LAKE	673/812		Lakefront Subdivision Lots - MAIN	401	AVG Lake
061-125-000-006-00	14776 CENTER ST	10/18/2022	210000	WD	03-ARM'S LENGTH	210000	109907	155093	55000	Improved	50	200	0.23	\$ 3,102	674317.3913	50	LAKE	677/851		Lakefront Subdivision Lots - MAIN	401	AVG-HILake
														\$ 1,632	Avg of All							
														\$ 1,237	Avg of Vacant							

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Krakow Township- 2024 Land Value Analysis Long Lake Frontage M&B

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parc	Land Table	Class	Rate Group 1
061-023-000-016-00	6608 GRAND PT RD	4/22/2021	175000	WD	03-ARM'S LENGTH	175000	305272	25903	156175	Improved	139.7	200	1	\$ 185	25903	139.7	LAKE	651/342		Grand-Long Lake	401	Grand-Long Lake
061-127-000-011-00		4/19/2021	100000	LC	03-ARM'S LENGTH	100000	139333	100000	139333	Vacant	126.666667	207.63	0.572	\$ 789	174825.1748	140	LAKE	651/051		Grand-Long Lake	402	Grand-Long Lake
061-110-000-005-00		6/2/2021	40000	WD	14-INTO/OUT OF TR	40000	53900	40000	53900	Vacant	49	0	0	\$ 816	#DIV/0!	49	LAKE	653/631		Lakefront Subdivision Lots - MAIN	402	AVG Lake
061-027-000-012-00	15469 US23 S	7/15/2021	123000	WD	03-ARM'S LENGTH	123000	145861	76139	99000	Improved	90	0	0.34	\$ 846	223938.2353	90	LAKE	656/131		Grand Lake Frontage - M&B	401	Avg 2 - 250 std
061-025-000-003-01	7042 GRAND PT RD	9/16/2021	290000	WD	03-ARM'S LENGTH	290000	256933	204557	171490	Improved	200	200	4.158	\$ 1,023	49196.0077	200	LAKE	659/592		Grand-Long Lake LARGE	401	Large Frontage
061-025-000-021-06	7227 GRAND PT RD	9/24/2021	264900	WD	03-ARM'S LENGTH	264900	228730	187786	151616	Improved	175	200	3.88	\$ 1,073	48398.45361	175	LAKE	660/012		Grand-Long Lake LARGE	401	Large Frontage
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061-036-000-019-00	17443 US23 S	10/19/2021	215000	WD	03-ARM'S LENGTH	215000	156760	150200	91960	Improved	110	0	0.33	\$ 1,365	455151.5152	110	LAKE	661/609		Grand Lake Frontage - M&B	401	High - 250std
061-056-000-009-00	15139 US23 S	9/3/2021	300000	WD	03-ARM'S LENGTH	300000	261712	148288	110000	Improved	100	200	0.557	\$ 1,483	266226.2118	100	LAKE	659/086		Lakefront Subdivision Lots - MAIN	401	HI Lake
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061-023-000-017-00	6600 GRAND PT RD	11/19/2021	293900	WD	03-ARM'S LENGTH	293900	234587	169529	110216	Improved	100	200	0.49	\$ 1,695	345977.551	100	LAKE	662/982		Grand-Long Lake	401	Grand-Long Lake
061-022-000-027-00	6691 CEDAR PT RD	9/24/2021	180000	WD	03-ARM'S LENGTH	180000	134588	126812	81400	Improved	74	111.8	0.19	\$ 1,714	667431.5789	74	LAKE	660/063		Grand-Long Lake	401	Grand-Long Lake
060-023-000-001-04	12777 SHUBERT RD	10/25/2021	300522	WD	03-ARM'S LENGTH	300522	225485	185516	110479	Improved	100	200	10.11	\$ 1,855	18349.75272	100	LAKE	661/693		Long Lake Frontage M&B	401	Unusable LOW
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061-023-000-019-00	6574 GRAND PT RD	10/29/2021	310000	WD	03-ARM'S LENGTH	310000	194410	221337	105747	Improved	96.133333	200	0.435	\$ 2,302	508820.6897	98.8	401	661/785		Grand-Long Lake	401	Grand-Long Lake
061-056-000-004-00	15033 US23 S	7/18/2022	575000	WD	19-MULTI PARCEL AF	575000	435778	469222	220000	Improved	200	400	1.244	\$ 2,346	377188.1029	200	LAKE	673/131	061-056-0	Lakefront Subdivision Lots - MAIN	001	HI Lake
061-075-000-034-00	14836 LAKESIDE DR	7/28/2022	250000	WD	03-ARM'S LENGTH	250000	142229	195771	88000	Improved	80	146	0.268	\$ 2,447	730488.806	80	LAKE	673/812		Lakefront Subdivision Lots - MAIN	401	AVG Lake
061-125-000-006-00	14776 CENTER ST	10/18/2022	210000	WD	03-ARM'S LENGTH	210000	109907	155093	55000	Improved	50	200	0.23	\$ 3,102	674317.3913	50	LAKE	677/851		Lakefront Subdivision Lots - MAIN	401	AVG-HILake
														\$ 1,632	Avg of All							
														\$ 1,237	Avg of Vacant							

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Krakow Township- 2024 Land Value Analysis Lake View

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061-100-000-004-00	17758 US23 S	5/14/2021	50000	LC	03-ARM'S LENGTH	50000	73106	-12124	10982	Improved	99.833333	200	0.458	-121.4424044	-26471.61572	100	VIEW	652/607		Lake View LOTS-SUBS	401	High

For 2024, no valid sale data, use estimated rate of change:

	2023	2024	
Lake Huron	1314	1229	-0.064687976
Long/Grand Lake	1100	1632	0.483636364
Black Bass Bay	386	468	0.212435233
			0.210461207
View	110	133.1507328	

For 2024, use \$133/foot for Lake View

Presque Isle County- 2024 Land Value Analysis Water Acreage

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parc	Land Table	Class	Rate Group 1	ResRate	ResPercent	Building Value											
101-130-000-019-00	15222 CIRCLE DR	9/8/2021	148000	WD	03-ARM'S LENGTH	148000	129203	32867	14070	Improved	67	111	0.171	\$ 192,205	67	LKRVR	659/553		Water Influence - Ocq River/Lake	401	River Ocq Lk Sb	10000	1922%	\$ 115,133											
101-130-000-018-00	15218 CIRCLE DR	4/25/2022	25000	WD	03-ARM'S LENGTH	25000	48616	25000	45000	Improved	75	102	0.176	\$ 142,045	75	LKRVR	670/015		Water Influence - Ocq River/Lake	401	Ocqueoc Lk	10000	1420%	\$ 3,616											
101-130-000-022-00	15266 CIRCLE DR	2/3/2023	32000	WD	03-ARM'S LENGTH	32000	31139	32000	27720	Improved	132	140	0.424	\$ 75,472	132	LKRVR	681/405		Water Influence - Ocq River/Lake	401	River Ocq Lk Sb	10000	755%	\$ 3,419											
101-150-000-004-01	6438 SILVER ROCK HWY	1/25/2022	270000	WD	03-ARM'S LENGTH	270000	235377	130623	96000	Improved	160	168	0.617	\$ 211,707	160	LKRVR	665/809		Water Influence - Ocq River/Lake	401	Ocqueoc Lk	10000	2117%	\$ 139,377											
101-030-000-005-06	6684 SILVER ROCK	8/20/2021	84500	WD	03-ARM'S LENGTH	84500	64509	66295	46304	Improved	77.173333	370.17	0.634	\$ 104,566	82.21	LKRVR	658/292		Water Influence - Ocq River/Lake	401	Ocqueoc Lk	10000	1046%	\$ 18,205											
041-032-000-785-01	8947 LAKE NETTIE RD	5/17/2021	240000	WD	03-ARM'S LENGTH	240000	163677	114482	38159	Improved	181.708019	303.67	1.208	\$ 94,770	195.25	WATR	652/556		River Influence	401		10000	948%	\$ 125,518											
														\$ 136,794	Avg of All													1368%							
														\$ 136,800	Res Rate of \$10,000/1 Acre times 1368%																				
														\$ 25,000	County Water Rate of \$250/foot, Typical 100' Lot																				
																For 2024, use \$25,000 as a minimum																			
100-027-000-007-18		4/16/2021	19000	WD	03-ARM'S LENGTH	19000	30000	19000	30000	Vacant	0	0	1.75	\$ 10,857	0	LKRVR	651/511		Water Influence - Ocq River/Lake	402		7500	145%	\$ -											
100-027-000-007-17		5/17/2021	26000	WD	03-ARM'S LENGTH	26000	30255	26000	30255	Vacant	0	0	2.34	\$ 11,111	0	LKRVR	652/619		Water Influence - Ocq River/Lake	402		6000	185%	\$ -											
041-331-000-025-00		10/12/2022	26500	WD	19-MULTI PARCEL	26500	132102	26500	132102	Vacant	629.056111	733.65	3.15	\$ 8,413	908.39	WATR	677/262	041-331-0	River Influence	402		4500	187%	\$ -											
021-036-000-003-34		3/28/2023	39000	WD	03-ARM'S LENGTH	39000	42621	39000	42621	Vacant	0	0	6.03	\$ 6,468	0	8	682/644		NEW-River	402		3000	216%	\$ -											
101-021-000-001-11		8/20/2021	65000	WD	14-INTO/OUT OF TI	65000	44131	65000	44131	Vacant	0	0	6.41	\$ 10,140	0	S2021	658/674		Ocqueoc River MAIN FRONTAGE	402		3000	338%	\$ -											
020-024-000-002-05	16293 ORCHARD CREEK H	11/11/2021	90000	WD	03-ARM'S LENGTH	90000	134031	43090	87121	Improved	234.9	400	9.957	\$ 4,328	234.9	SMLAK	663/513		SMALL LAKE - CLEAR/ORCHARD	401		2350	184%	\$ 46,910											
101-020-000-008-05		11/18/2021	60000	WD	03-ARM'S LENGTH	60000	57571	60000	57571	Vacant	0	0	10.04	\$ 5,976	0	S2021	663/112		Ocqueoc River MAIN FRONTAGE	402		2350	254%	\$ -											
101-020-000-008-05		4/25/2022	71000	WD	03-ARM'S LENGTH	71000	57571	71000	57571	Vacant	0	0	10.04	\$ 7,072	0	S2021	669/911		Ocqueoc River MAIN FRONTAGE	402		2350	301%	\$ -											
020-001-000-006-02	10296 OCQUEOC LK RD	6/28/2021	250000	WD	03-ARM'S LENGTH	250000	294105	90164	134269	Improved	0	0	30.18	\$ 2,988	0	SMLAK	654/508		SMALL LAKE - CLEAR/ORCHARD	001		1825	164%	\$ 159,836											
040-016-000-110-00		8/4/2022	85000	WD	03-ARM'S LENGTH	85000	158112	85000	158112	Vacant	0	0	40	\$ 2,125	0	WATR	674/137		Water Influence	402		1800	118%	\$ -											
100-025-000-001-00	10071 M68 HWY	7/6/2022	226000	WD	03-ARM'S LENGTH	226000	208970	103716	86686	Improved	0	0	40	\$ 2,593	0	RIV2	672/849		Residential	401		1800	144%	\$ 122,284											
020-011-000-003-01		6/29/2022	100000	WD	14-INTO/OUT OF TI	100000	177525	100000	177525	Vacant	0	0	50	\$ 2,000	0	SMLAK	672/494		SMALL LAKE - CLEAR/ORCHARD	402		1500	133%	\$ -											
040-015-000-070-02		5/25/2022	225000	WD	03-ARM'S LENGTH	225000	191673	225000	191523	Improved	0	0	59.28	\$ 3,796	0	WATR	671/132	040-015-0	Water Influence	402		1500	253%	\$ 150											

For 2024, use 202% of residential acre rates

2024 Assessment Roll Acreage Table
Presque Isle County
Water Acreage PROPERTIES
General Acreage - Residential

Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total
1	\$ 10,000	\$ 10,000	3	\$ 4,500	\$ 13,500	10	\$ 2,350	\$ 23,500	30	\$ 1,825	\$ 54,750
1.5	\$ 7,500	\$ 11,250	4	\$ 3,500	\$ 14,000	15	\$ 2,199	\$ 32,985	40	\$ 1,800	\$ 72,000
2	\$ 6,000	\$ 12,000	5	\$ 3,000	\$ 15,000	20	\$ 2,185	\$ 43,700	50	\$ 1,500	\$ 75,000
2.5	\$ 5,000	\$ 12,500	7	\$ 3,000	\$ 21,000	25	\$ 2,000	\$ 50,000	100	\$ 1,275	\$ 127,500

General Water Influence Acreage - Value Conclusions

Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total
1	\$ 10,000	\$ 25,000	3	\$ 4,500	\$ 27,270	10	\$ 2,350	\$ 47,470	30	\$ 1,825	\$ 110,595
1.5	\$ 7,500	\$ 25,000	4	\$ 3,500	\$ 28,280	15	\$ 2,199	\$ 66,630	40	\$ 1,800	\$ 145,440
2	\$ 6,000	\$ 25,000	5	\$ 3,000	\$ 30,300	20	\$ 2,185	\$ 88,274	50	\$ 1,500	\$ 151,500
2.5	\$ 5,000	\$ 25,250	7	\$ 3,000	\$ 42,420	25	\$ 2,000	\$ 101,000	100	\$ 1,275	\$ 257,550

Enter Percenatge:
202%

Enter Minimum:
\$ 25,000

General Water Influence Acreage - Value Conclusions (Prior Year 2023)

Acres	Total	Acres	Total	Acres	Total	Acres	Total
1	\$ 30,000	3	\$ 36,450	10	\$ 63,450	30	\$ 147,825
1.5	\$ 30,375	4	\$ 37,800	15	\$ 89,060	40	\$ 194,400
2	\$ 32,400	5	\$ 40,500	20	\$ 117,990	50	\$ 202,500
2.5	\$ 33,750	7	\$ 56,700	25	\$ 135,000	100	\$ 344,250