

Krakow Township-2026 Land Value Analysis Grand Pines

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	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 Sale	Land Table	Class	Rate Group 1		
061-090-000-013-00		6/1/2023	4000	WD	4000	7125	4000	4750	Improved	2	0	0	2000		2	401	685/245	061-090-000-014-00	Grand Pines #1	402	Per LOT		
061-090-000-047-00		9/5/2024	1000	WD	1000	2375	1000	2375	Vacant	1	0	0	1000		1	401	702/605		Grand Pines #1	402	Per LOT		
061-090-000-058-00		2/25/2025	1200	WD	1200	2375	1200	2375	Vacant	1	0	0	1200		1	401	709/029		Grand Pines #1	402	Per LOT		
061-090-000-101-00		1/5/2024	2500	WD	2500	2375	2500	2375	Vacant	1	0	0	2500		1	401	693/039		Grand Pines #1	402	Per LOT		
													1675										

For 2026, use \$1,675/lot fo PI Development/Grand Pines

Krakov Township-2026 Land Value Analysis Grand Lake and Long Lake

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	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 Sale	Land Table	Class	Rate Group 1	
061-145-000-011-03	14821 SHUBERT HWY	11/17/2023	220000	WD	220000	275027	57293	112320	Improved	90.6	108.547852	0.448	\$ 632	127886.1607	90 LAKE	691/915		Lakefront Subdivision Lots - MAIN	401	AVG-HILake		
061-080-000-010-00	16963 US23 S	11/9/2023	260000	WD	260000	334456	155557	230013	Improved	176.933333	200	2.691	\$ 879	57806.39168	157.4 LAKE	691/333	061-036-000-011-00	Lakefront Subdivision Lots - MAIN	401	HI Lake		
060-026-000-017-02	14454 LONG LAKE HWY	6/16/2023	392000	OTH	390000	395375	175648	181023	Improved	188.843333	200	2.35	\$ 930	74743.82979	209.66 LAKE	685/854		Grand-Long Lake LARGE	401	Large Frontage		
061-025-000-067-00	7362 GRAND PT RD	7/24/2024	225000	WD	225000	261221	100279	136500	Improved	105	0	0.28	\$ 955	358139.2857	105 LAKE	707/485		Grand Lake Frontage - M&B	401	Avg 1 250std		
060-026-000-017-01	14400 LONG LAKE HWY	11/6/2024	184000	WD	184000	171153	184000	171153	Vacant	177.553333	200	2.57	\$ 1,036	71595.33074	200 LAKE	705/068		Grand-Long Lake LARGE	402	Large Frontage		
061-025-000-027-00	7175 HODGETTS DR	11/27/2024	150000	WD	125000	132976	83375	91351	Improved	70.27	111.434998	0.18	\$ 1,186	463194.4444	70.38 LAKE	706/419		Grand-Long Lake	401	Grand-Long Lake		
061-025-000-044-00	7710 GRAND PT RD	8/21/2023	385000	WD	380000	328009	197253	145262	Improved	159.98	208.399994	0.575	\$ 1,233	343048.6957	239.47 LAKE	688/325		Grand-Long Lake LARGE	401	Large Frontage		
060-025-000-008-00	15962 BUDNICK HWY	10/16/2023	315000	WD	315000	256045	234933	175978	Improved	183.133333	200	2.28	\$ 1,283	103040.7895	199.6 LAKE	690/318		Grand-Long Lake LARGE	401	Large Frontage		
061-036-000-020-00	17457 US23 S	10/12/2023	145000	WD	145000	130404	92596	78000	Improved	60	0	0.15	\$ 1,543	617306.6667	60 LAKE	689/910		Grand Lake Frontage - M&B	401	High - 250std		
061-023-000-052-00	14667 E 638 HWY	10/10/2024	500000	WD	500000	476297	155837	132134	Improved	100	200	0.71	\$ 1,558	219488.7324	100 LAKE	708/381		Grand-Long Lake	401	Grand-Long Lake		
061-075-000-021-00	14682 LAKESIDE DR	8/30/2024	235000	WD	200000	174816	109684	84500	Improved	65	157.399994	0.235	\$ 1,687	466740.4255	65 LAKE	702/231		Lakefront Subdivision Lots - MAIN	401	AVG-HILake		
060-024-000-013-00	15299 SHUBERT HWY	7/11/2024	310000	WD	305000	248999	193980	137979	Improved	101.6	200	1.16	\$ 1,909	167224.1379	101.6 LAKE	700/217		Long Lake Frontage M&B	401	Avg 1 250std		
061-050-000-002-00	6260 GRAND PT RD	6/10/2024	300000	WD	300000	226344	204180	130524	Improved	100.403333	195.070007	0.451	\$ 2,034	452727.2727	100 LAKE	698/880		Lakefront Subdivision Lots - MAIN	401	AVG Lake		
060-023-000-003-00	14999 MAPLE ST	8/2/2024	471000	WD	471000	400174	190869	120043	Improved	89.966667	200	0.74	\$ 2,122	257931.0811	109.95 LAKE	701/622		Long Lake Frontage M&B	401	Avg 1 250std		
													\$	1,356	Avg of All							
													\$	1,036	Vacant Sale							

For 2026, use \$1,300/foot for Grand Lake, Long Lake, Lake Huron

Presque Isle County-2026 Land Value Analysis Agricultural

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	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 Parcels in Sale	Land Table	Class	
080-022-000-017-03		5/7/2024	52000	WD	52000	31840	52000	31840	Vacant	0	0	13.6	\$ 3,824	0	AG	697/609		AGRICULTURE	102	
060-031-000-001-01	10895 LONG LAKE HWY	12/27/2023	195000	WD	195000	206487	20733	32220	Improved	0	0	15	\$ 1,382	0	101	692/899		General Agricultural	101	
041-025-000-090-05		9/22/2023	125000	WD	125000	43415	125000	43415	Vacant	0	0	22.85	\$ 5,470	0	101	689/178	041-025-000-030-00, 04	Agricultural	102	
080-028-000-002-08		1/22/2025	90000	WD	90000	64931	90000	64931	Vacant	0	0	37.21	\$ 2,419	0	AG	707/820		AGRICULTURE	102	
041-025-000-060-02	4556 W 638 HWY	10/2/2023	235000	WD	235000	193809	105660	64469	Improved	0	0	40	\$ 2,642	0	101	690/805		Agricultural	101	
030-022-000-030-06		6/2/2023	80000	WD	80000	75969	80000	75969	Vacant	0	0	46.96	\$ 1,704	0	101	685/070		General Agricultural	102	
030-009-000-090-00	4439 CO RD 451	9/7/2023	200000	LC	200000	239889	120111	160000	Improved	0	0	101.21	\$ 1,187	0	101	688/501		General Agricultural	101	
040-036-000-010-00	14500 CO RD 451	11/7/2024	227209	WD	227209	246388	168949	188128	Improved	0	0	120	\$ 1,408	0	101	705/037		Agricultural	101	
080-021-000-001-00	7039 CHURCH HWY	9/19/2023	410000	WD	410000	368414	294386	252800	Improved	0	0	158	\$ 1,863	0	AG	688/938		AGRICULTURE	101	
030-027-000-040-01	7981 S ROGERS RD	5/2/2023	420000	LC	420000	402430	273922	256352	Improved	0	0	160.22	\$ 1,710	0	101	684/080		General Agricultural	101	
													\$	2,361	Avg of All					
													\$	1,847	Avg of 37+ Acres- All					
													\$	3,354	Avg of Vacant					
													\$	2,061	Avg of 37+ Acres- Vacant					

For 2026, use \$1,850/acre for Presque Isle County Agricultural

**2026 Assessment Roll Acreage Table**

**Presque Isle County**

**AG Acreage**

**Agricultural Acreage Conclusions**

Acres	Rate Each	Total									
1	\$ 12,000	\$ 12,000	3	\$ 5,100	\$ 15,300	10	\$ 3,100	\$ 31,000	30	\$ 2,200	\$ 66,000
1.5	\$ 9,000	\$ 13,500	4	\$ 4,300	\$ 17,200	15	\$ 2,500	\$ 37,500	40	\$ 1,850	\$ 74,000
2	\$ 7,000	\$ 14,000	5	\$ 3,700	\$ 18,500	20	\$ 2,000	\$ 40,000	50	\$ 1,850	\$ 92,500
2.5	\$ 6,000	\$ 15,000	7	\$ 3,400	\$ 23,800	25	\$ 2,200	\$ 55,000	100	\$ 1,850	\$ 185,000

Krakow Township-2026 Land Value Analysis BBB-Black Bass Bay

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	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 Sale	Land Table	Class	Rate Group 1
061-085-000-022-00	6691 OUTER DR	2/20/2025	339000	WD	339000	195473	200096	56569	Improved	113.82	141.399994	0.373	\$ 1,758	536450.4021	111.63	BLKBY	708/747		Black Bass Bay	401	AVG Lake
061-085-000-026-00	6761 OUTER DR	7/31/2024	240000	WD	240000	159920	130588	50508	Improved	101.626667	149.550003	0.357	\$ 1,285	365792.7171	96.94	BLKBY	702/024		Black Bass Bay	401	AVG Lake
061-085-000-031-01		7/28/2023	191000	WD	191000	154759	191000	153759	Improved	412.5	180	1.705	\$ 463	112023.4604	412.5	BLKBY	686/987		Black Bass Bay	401	AVG Lake
													\$	1,169							

2025 rate was \$497/foot  
 Grand Lake & Long Lake were stable from 2024-2025-2026

Increase Black Bass Bay from \$497 up 30% to \$650/foot  
 this is 50% of the Grand lake/Long Lake rate

Presque Isle County-2026 Land Value Analysis Residential Lots

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	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 Sale	Land Table	Class	
140-025-000-036-00	4274 NAGEL HWY	3/7/2025	90000	WD	90000	96380	865	7245	Improved	131.733333	186.55	0.596	\$ 7	1451.342282	117	401	709/402		Residential Acres and Lots	401	Back Lot - Std
030-004-000-230-00	3653 CO RD 451	12/2/2024	70000	WD	70000	75767	2770	8537	Improved	310.438868	227.3	0.76	\$ 9	3644.736842	291.2	BACK	706/273		Residential Backlots	401	
142-190-000-014-00	1100 PINE RD	6/28/2024	120000	WD	120000	132256	9765	16514	Improved	300.24	482.499	1.103	\$ 33	8853.127833	300.36	401	699/453	142-190-000-012-00	Residential Acres and Lots	401	Back Lot - S Back Lot - Std
140-021-000-052-10		11/2/2023	7500	WD	7500	8250	7500	8250	Vacant	150	180	0.62	\$ 50	12096.77419	150	401	690/941		Residential Acres and Lots	402	Back - Std
021-090-000-040-00		2/18/2025	5000	WD	5000	5500	5000	5500	Vacant	100	115	0.264	\$ 50	18939.39394	100	6	708/613		NEW-Residential Acre-Lot	402	Res Backlot
021-091-000-113-00		7/1/2024	6000	WD	6000	5500	6000	5500	Vacant	100	115	0.264	\$ 60	22727.27273	100	6	699/580		NEW-Residential Acre-Lot	402	Res Backlot
021-091-000-114-00		7/1/2024	6000	WD	6000	5500	6000	5500	Vacant	100	115	0.264	\$ 60	22727.27273	100	6	699/549		NEW-Residential Acre-Lot	402	Res Backlot
142-040-000-011-00		11/26/2024	12500	WD	12500	11367	12500	11367	Vacant	206.666666	100	0.138	\$ 60	90579.71014	180	401	705/907		Residential Acres and Lots	402	Back Lot - S Back Lot - Std
080-024-000-005-00	4810 M68 HWY	10/2/2024	85000	WD	85000	81937	10942	7879	Improved	143.247513	329	0.997	\$ 76	10974.92477	132	RES	703/628		RESIDENTIAL	401	BACK LOT
041-119-000-118-00		1/25/2024	19000	WD	19000	14291	19000	9526	Improved	173.2	518.105	0.951	\$ 110	19978.96951	199.8	401	693/615	041-119-000-119-00	Residential Back	402	Lake Sub-Avg
041-080-000-009-00	8075 LAKE NETTIE R	7/28/2023	27000	WD	27000	18517	27000	11835	Improved	215.186667	427.755	1.708	\$ 125	15807.96253	297.78	401	686/959		Residential Back	401	Lake View/BACK
041-110-000-033-00		2/28/2024	23500	WD	23500	16599	23500	10066	Improved	183	400	0.84	\$ 128	27976.19048	183	401	694/766	041-110-000-034-00	Residential Back	401	Lake Sub-Avg
													\$ 64	Avg of All							
													\$ 56	Avg of Vacant							

For 2026, use \$60/foot for Residential Backlots

Presque Isle County-2026 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	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class
101-037-000-006-01	14029 ACORN RIDGE HWY	08/16/24	\$28,900	WD	03-ARM'S LENGTH	\$28,900		\$28,900		Vacant	2.89	\$ 10,000			701/758		County Sale Data	402
051-051-000-101-00		05/05/25	\$12,500	WD	03-ARM'S LENGTH	\$12,500		\$12,500		Vacant	1.04	\$ 11,985			711/900		County Sale Data	402
061-110-000-015-00	14555 MINDACK CREEK RD	05/10/24	\$34,000	WD	03-ARM'S LENGTH	\$34,000		\$34,000		Vacant	2.79	\$ 12,169			698/256		County Sale Data	402
101-021-000-001-55		08/09/23	\$15,500	WD	03-ARM'S LENGTH	\$15,500		\$15,500		Vacant	1.22	\$ 12,705			687/532		County Sale Data	402
120-009-000-021-00		07/21/25	\$30,000	WD	19-MULTI PARCEL AF	\$30,000		\$30,000		Vacant	2.30	\$ 13,043			714/952		County Sale Data	402
101-038-000-004-00		09/20/24	\$13,900	WD	03-ARM'S LENGTH	\$13,900		\$13,900		Vacant	1.00	\$ 13,900			702/978		County Sale Data	402
												\$ 12,300	Avg of All					
For 2026, use \$12,000 for 1 acre site value																		
021-036-000-003-22		4/4/2023	12000	WD	03-ARM'S LENGTH	12000	10211	12000	10211	Vacant	2.01	\$ 5,970	0	6	683/226		NEW-Residential Ac	402
061-024-000-001-03	15468 E 638 HWY	8/27/2024	76000	WD	03-ARM'S LENGTH	76000	60515	26586	11101	Improved	2.97	\$ 8,952	0	401	702/142		General Residential	401
140-020-000-322-01		05/19/23	\$19,000	WD	03-ARM'S LENGTH	\$19,000		\$19,000		Vacant	4.70	\$ 4,043			685/911		County Sale Data	402
080-025-000-008-00	4703 M68 HWY	1/2/2025	110000	WD	03-ARM'S LENGTH	110000	108120	13850	11970	Improved	3.57	\$ 3,880	0	RES	707/006		RESIDENTIAL	401
140-021-000-052-02		10/27/2023	14000	WD	03-ARM'S LENGTH	14000	13950	14000	13950	Vacant	4.50	\$ 3,111	0	401	690/886		Residential Acres ar	402
030-014-000-070-02	5101 PETERSVILLE RD	4/10/2024	250000	WD	03-ARM'S LENGTH	250000	243438	20512	13950	Improved	4.50	\$ 4,558	0	401	696/614		Residential Acreage	401
												\$ 5,086	Avg of All					
For 2026, use \$5,100 for 3 acre parcels																		
140-020-000-322-01		5/19/2023	19000	WD	03-ARM'S LENGTH	19000	14570	19000	14570	Vacant	4.70	\$ 4,043	0	401	685/911		Residential Acres ar	402
142-028-000-001-03		10/4/2023	17500	WD	03-ARM'S LENGTH	17500	13950	17500	13950	Vacant	5.00	\$ 3,500	0	401	689/731		Residential Acres ar	402
040-009-000-010-01		9/13/2024	35000	WD	19-MULTI PARCEL AF	35000	34086	35000	22626	Improved	5.88	\$ 5,952	0	401	702/684	040-009-000-010-02	Residential Acreage	402
												\$ 4,498	Avg of All					
												\$ 3,771	Avg of Vacant					
For 2026, use \$3,700 for 7 acre parcels																		
030-004-000-110-02		9/15/2023	17500	WD	03-ARM'S LENGTH	17500	19096	17500	19096	Vacant	7.00	\$ 2,500	0	401	688/827		Residential Acreage	402
142-032-000-002-00	2357 WENZEL HWY	6/21/2024	34500	WD	21-NOT USED/OTHE	34500	19530	34500	19530	Vacant	8.00	\$ 4,313	0	401	699/190		Residential Acres ar	402
142-019-000-003-13		1/22/2024	25000	WD	03-ARM'S LENGTH	25000	39209	16303	30512	Improved	8.61	\$ 1,893	0	401	693/419		Residential Acres ar	401
												\$ 2,902	Avg of All					
												\$ 3,406	Avg of Vacant					
For 2026, use \$3,400 for 7 acre parcels																		
021-006-000-001-09		6/23/2023	35500	WD	03-ARM'S LENGTH	35500	24780	35500	24780	Vacant	9.80	\$ 3,622	0	6	685/975		NEW-Residential Ac	402
020-022-000-005-00	18355 TOWN HALL HWY	5/30/2024	120000	WD	03-ARM'S LENGTH	120000	125116	19334	24450	Improved	10.00	\$ 1,933	0	6	698/550		NEW-Residential Ac	401
142-030-000-008-15		10/31/2023	28500	WD	03-ARM'S LENGTH	28500	24450	28500	24450	Vacant	10.00	\$ 2,850	0	401	690/610		Residential Acres ar	402
142-007-000-001-07	3492 QUARRY RD	8/18/2023	60000	WD	03-ARM'S LENGTH	60000	62934	22275	25209	Improved	10.11	\$ 2,203	0	401	687/853		Residential Acres ar	401
021-004-000-002-00		5/25/2023	34000	WD	03-ARM'S LENGTH	34000	22679	34000	22679	Vacant	10.53	\$ 3,229	0	6	684/929		NEW-Residential Ac	402
040-013-000-040-02	11534 CO RD 451	10/24/2023	170000	WD	03-ARM'S LENGTH	170000	149056	46609	25665	Improved	10.61	\$ 4,393	0	401	690/467		Residential Acreage	401
041-032-000-140-00		10/25/2024	46900	LC	21-NOT USED/OTHE	46900	45026	46900	35678	Improved	12.13	\$ 3,866	199.67	401	704/347	041-119-000-016-00, 04	Residential Acreage	402
080-016-000-017-01	N ANGLE RD	12/11/2023	45000	WD	03-ARM'S LENGTH	45000	32866	45000	32866	Vacant	13.00	\$ 3,462	0	RES	692/431		RESIDENTIAL	402
												\$ 3,195	Avg of All					
												\$ 3,291	Avg of Vacant					
For 2026, use \$3,100/acre for 10 acre parcels																		
040-002-000-100-04		9/1/2023	41400	WD	03-ARM'S LENGTH	41400	41238	41400	41238	Vacant	22.11	\$ 1,873	0	401	688/686		Residential Acreage	402
041-026-000-010-18		6/7/2024	100000	WD	03-ARM'S LENGTH	100000	119571	40030	47775	Improved	23.60	\$ 1,696	0	401	698/912	041-023-000-080-02	Residential Acreage	402
040-004-000-020-01		4/20/2023	54280	LC	21-NOT USED/OTHE	54280	51566	54280	51566	Vacant	27.14	\$ 2,000	0	401	683/865		Residential Acreage	402
												\$ 1,856	Avg of All					
												\$ 1,936	Avg of Vacant					
For 2026, use \$2,000/acre for 20 acre parcels																		

040-004-000-020-01	4/20/2023	54280 LC	21-NOT USED/OTHE	54280	51566	54280	51566	Vacant	27.14	\$	2,000	0	401	683/865	Residential Acreage	402		
080-033-000-002-06	12/19/2024	55000 WD	19-MULTI PARCEL AF	55000	56848	55000	56848	Vacant	31.02	\$	1,773	0	RES	706/747	080-033-000-002-04	RESIDENTIAL	402	
020-029-000-012-00	9/3/2024	105000 WD	03-ARM'S LENGTH	105000	62336	105000	62336	Vacant	36.81	\$	2,852	0	6	702/359		NEW-Residential Ac	402	
										\$	2,209	Avg of All						
										\$	2,209	Avg of Vacant		For 2026, use \$2,200 for 25-30 acre parcels				
140-020-000-096-01	12/20/2024	46000 WD	03-ARM'S LENGTH	46000	64007	46000	64007	Vacant	39.55	\$	1,163	0	401	706/608		Residential Acres ar	402	
021-015-000-005-04	7/6/2023	58000 WD	03-ARM'S LENGTH	58000	67780	58000	67780	Vacant	39.80	\$	1,457	0	6	686/264		NEW-Residential Ac	402	
060-017-000-001-01	4/17/2024	48000 WD	03-ARM'S LENGTH	48000	66900	48000	66900	Vacant	40.00	\$	1,200	0	401	696/694		General Residential	402	
142-018-000-007-03	8/19/2024	57000 WD	03-ARM'S LENGTH	57000	68800	57000	68000	Improved	40.00	\$	1,425	0	401	701/876		Residential Acres ar	401	
060-010-000-001-00	13913 MISIAK HWY	10/30/2023	82000 WD	03-ARM'S LENGTH	82000	83336	65564	66900	Improved	40.00	\$	1,639	0	401	690/614		General Residential	401
020-022-000-008-02	7/15/2024	132000 WD	03-ARM'S LENGTH	132000	115355	92295	75650	Improved	40.00	\$	2,307	0	6	700/236	020-022-000-008-03	NEW-Residential Ac	402	
020-030-000-008-00	10/2/2024	95000 WD	03-ARM'S LENGTH	95000	68000	95000	68000	Vacant	40.00	\$	2,375	0	6	703/735		NEW-Residential Ac	402	
020-033-000-025-00	19280 FLEWELLING HWY	9/12/2023	280000 WD	03-ARM'S LENGTH	280000	217831	129069	66900	Improved	40.00	\$	3,227	0	6	688/645		NEW-Residential Ac	401
140-027-000-012-01	6539 646 HWY	1/31/2024	190000 WD	03-ARM'S LENGTH	190000	103199	154801	68000	Improved	40.00	\$	3,870	0	401	693/740		Residential Acres ar	401
030-031-000-180-00	9/26/2024	95000 WD	03-ARM'S LENGTH	95000	68000	95000	68000	Vacant	41.98	\$	2,263	0	401	703/185		Residential Acreage	402	
060-029-000-009-03	13623 KUFFEL RD	5/23/2023	105000 WD	03-ARM'S LENGTH	105000	74888	105000	74888	Vacant	45.74	\$	2,296	0	401	684/758		General Residential	402
										\$	2,111	Avg of All						
										\$	1,792	Avg of Vacant		For 2026, use \$1,800 for 40 acres				
040-019-000-030-00	4/1/2024	100000 LC	21-NOT USED/OTHE	100000	168893	87162	86972	Improved	48.12	\$	1,811	0	401	695/916	040-019-000-020-02	Residential Acreage	402	
060-003-000-005-02	4/15/2024	65000 WD	19-MULTI PARCEL AF	65000	117675	65000	92961	Improved	49.95	\$	1,301	0	401	696/881	060-003-000-005-04	General Residential	402	
142-028-000-001-22	9/27/2023	95000 WD	03-ARM'S LENGTH	95000	84104	95000	84104	Vacant	53.42	\$	1,778	0	401	689/683		Residential Acres ar	402	
142-029-000-014-01	7/5/2023	143000 WD	03-ARM'S LENGTH	143000	92000	143000	92000	Vacant	60.00	\$	2,383	0	401	686/260		Residential Acres ar	402	
041-032-000-090-00	9/26/2024	136500 LC	19-MULTI PARCEL AF	136500	301205	111948	150855	Improved	60.45	\$	1,852	0	401	703/301	041-032-000-080-00, 04	Residential Acreage	401	
040-013-000-040-04	5/4/2023	80000 LC	21-NOT USED/OTHE	80000	102380	80000	102380	Vacant	69.38	\$	1,153	0	401	684/324		Residential Acreage	402	
021-006-000-001-14	21430 MULLIGAN CREEK RD	11/20/2024	129000 WD	03-ARM'S LENGTH	129000	114597	129000	109160	Improved	74.30	\$	1,736	0	6	705/808		NEW-Residential Ac	401
142-020-000-003-00	7/26/2024	154000 WD	03-ARM'S LENGTH	154000	111260	154000	111260	Vacant	76.97	\$	2,001	0	401	700/705		Residential Acres ar	402	
										\$	1,752	Avg of All						
										\$	1,829	Avg of Vacant		For 2026, use \$1,800 for 50 acres				
140-035-000-008-00	4/15/2023	95000 WD	03-ARM'S LENGTH	95000	116000	95000	116000	Vacant	80.00	\$	1,188	0	401	683/461		Residential Acres ar	402	
140-034-000-002-03	9/20/2023	130000 WD	03-ARM'S LENGTH	130000	116000	130000	116000	Vacant	80.00	\$	1,625	0	401	689/277		Residential Acres ar	402	
030-030-000-010-00	3151 NOFFZE HWY	8/25/2023	220000 WD	03-ARM'S LENGTH	220000	237244	98756	116000	Improved	81.00	\$	1,219	0	401	688/028		Residential Acreage	401
030-031-000-050-00	8018 MIELKE RD	4/20/2023	160000 WD	03-ARM'S LENGTH	160000	161888	114112	116000	Improved	83.18	\$	1,372	0	401	683/604		Residential Acreage	401
030-009-000-010-04	10/2/2024	139000 WD	21-NOT USED/OTHE	139000	219360	135340	147700	Improved	90.00	\$	1,504	0	401	703/667	030-009-000-150-00	Residential Acreage	401	
021-010-000-001-02	15141 MAST POINT RD	3/11/2024	110000 WD	19-MULTI PARCEL AF	110000	167034	110000	167034	Vacant	94.82	\$	1,160	0	6	695/309	021-009-000-001-11, 02	NEW-Residential Ac	402
030-022-000-070-05	5/10/2024	162197 WD	03-ARM'S LENGTH	162197	134000	162197	134000	Vacant	95.41	\$	1,700	0	401	697/601		Residential Acreage	402	
										\$	1,395	Avg of All						
										\$	1,418	Avg of Vacant		For 2026, use \$1,400 for 100+ acres				
021-027-000-001-05	3/19/2025	187000 WD	21-NOT USED/OTHE	187000	225614	187000	225514	Improved	161.90	\$	1,155	0	6	709/662	021-034-000-002-00	NEW-Residential Ac	402	
060-013-000-003-02	1/15/2025	420000 WD	21-NOT USED/OTHE	420000	432908	420000	472486	Improved	337.49	\$	1,244	0	401	707/551	060-014-000-001-02	General Residential	402	
										\$	1,200							

Larger Tract Sales

**2026 Assessment Roll Acreage Table**

**Presque Isle County  
RESIDENTIAL PROPERTY**

Acres	Rate Each	Total									
1	\$ 12,000	\$ 12,000	3	\$ 5,100	\$ 15,300	10	\$ 3,100	\$ 31,000	30	\$ 2,200	\$ 66,000
1.5	\$ 9,000	\$ 13,500	4	\$ 4,300	\$ 17,200	15	\$ 2,500	\$ 37,500	40	\$ 1,800	\$ 72,000
2	\$ 7,000	\$ 14,000	5	\$ 3,700	\$ 18,500	20	\$ 2,000	\$ 40,000	50	\$ 1,800	\$ 90,000
2.5	\$ 6,000	\$ 15,000	7	\$ 3,400	\$ 23,800	25	\$ 2,200	\$ 55,000	100	\$ 1,400	\$ 140,000

Krakow Township-2026 Land Value Analysis BLKBY-Black Bass Bay

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	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 Sale	Land Table	Class	Rate Group 1
061-085-000-022-00	6691 OUTER DR	2/20/2025	339000	WD	339000	195473	200096	56569	Improved	113.82	141.399994	0.373	\$ 1,758	536450.4021	111.63	BLKBY	708/747		Black Bass Bay	401	AVG Lake
061-085-000-026-00	6761 OUTER DR	7/31/2024	240000	WD	240000	159920	130588	50508	Improved	101.626667	149.550003	0.357	\$ 1,285	365792.7171	96.94	BLKBY	702/024		Black Bass Bay	401	AVG Lake
061-085-000-031-01		7/28/2023	191000	WD	191000	154759	191000	153759	Improved	412.5	180	1.705	\$ 463	112023.4604	412.5	BLKBY	686/987		Black Bass Bay	401	AVG Lake
													\$ 1,169								

2025 rate was \$497/foot

Grand Lake & Long Lake were stable from 2024-2025-2026

Increase Black Bass Bay from \$497 up 30% to \$650/foot

this is 50% of the Grand lake/Long Lake rate

Krakov Township-2026 Land Value Analysis Grand Lake Frontage M&B

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	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 Sale	Land Table	Class	Rate Group 1
061-145-000-011-03	14821 SHUBERT HWY	11/17/2023	220000	WD	220000	275027	57293	112320	Improved	90.6	108.547852	0.448	\$ 632	127886.1607	90 LAKE	691/915		Lakefront Subdivision Lots - MAIN	401	AVG-HILake	
061-080-000-010-00	16963 US23 S	11/9/2023	260000	WD	260000	334456	155557	230013	Improved	176.933333	200	2.691	\$ 879	57806.39168	157.4 LAKE	691/333	061-036-000-011-00	Lakefront Subdivision Lots - MAIN	401	HI Lake	
060-026-000-017-02	14454 LONG LAKE HWY	6/16/2023	392000	OTH	390000	395375	175648	181023	Improved	188.843333	200	2.35	\$ 930	74743.82979	209.66 LAKE	685/854		Grand-Long Lake LARGE	401	Large Frontage	
061-025-000-067-00	7362 GRAND PT RD	7/24/2024	225000	WD	225000	261221	100279	136500	Improved	105	0	0.28	\$ 955	358139.2857	105 LAKE	707/485		Grand Lake Frontage - M&B	401	Avg 1 250std	
060-026-000-017-01	14400 LONG LAKE HWY	11/6/2024	184000	WD	184000	171153	184000	171153	Vacant	177.553333	200	2.57	\$ 1,036	71595.33074	200 LAKE	705/068		Grand-Long Lake LARGE	402	Large Frontage	
061-025-000-027-00	7175 HODGETTS DR	11/27/2024	150000	WD	125000	132976	83375	91351	Improved	70.27	111.434998	0.18	\$ 1,186	463194.4444	70.38 LAKE	706/419		Grand-Long Lake	401	Grand-Long Lake	
061-025-000-044-00	7710 GRAND PT RD	8/21/2023	385000	WD	380000	328009	197253	145262	Improved	159.98	208.399994	0.575	\$ 1,233	343048.6957	239.47 LAKE	688/325		Grand-Long Lake LARGE	401	Large Frontage	
060-025-000-008-00	15962 BUDNICK HWY	10/16/2023	315000	WD	315000	256045	234933	175978	Improved	183.133333	200	2.28	\$ 1,283	103040.7895	199.6 LAKE	690/318		Grand-Long Lake LARGE	401	Large Frontage	
061-036-000-020-00	17457 US23 S	10/12/2023	145000	WD	145000	130404	92596	78000	Improved	60	0	0.15	\$ 1,543	617306.6667	60 LAKE	689/910		Grand Lake Frontage - M&B	401	High - 250std	
061-023-000-052-00	14667 E 638 HWY	10/10/2024	500000	WD	500000	476297	155837	132134	Improved	100	200	0.71	\$ 1,558	219488.7324	100 LAKE	708/381		Grand-Long Lake	401	Grand-Long Lake	
061-075-000-021-00	14682 LAKESIDE DR	8/30/2024	235000	WD	200000	174816	109684	84500	Improved	65	157.399994	0.235	\$ 1,687	466740.4255	65 LAKE	702/231		Lakefront Subdivision Lots - MAIN	401	AVG-HILake	
060-024-000-013-00	15299 SHUBERT HWY	7/11/2024	310000	WD	305000	248999	193980	137979	Improved	101.6	200	1.16	\$ 1,909	167224.1379	101.6 LAKE	700/217		Long Lake Frontage M&B	401	Avg 1 250std	
061-050-000-002-00	6260 GRAND PT RD	6/10/2024	300000	WD	300000	226344	204180	130524	Improved	100.403333	195.070007	0.451	\$ 2,034	452727.2727	100 LAKE	698/880		Lakefront Subdivision Lots - MAIN	401	AVG Lake	
060-023-000-003-00	14999 MAPLE ST	8/2/2024	471000	WD	471000	400174	190869	120043	Improved	89.966667	200	0.74	\$ 2,122	257931.0811	109.95 LAKE	701/622		Long Lake Frontage M&B	401	Avg 1 250std	
													\$ 1,356	Avg of All							
													\$ 1,036	Vacant Sale							

For 2026, use \$1,300/foot for Grand Lake, Long Lake, Lake Huron

Krakov Township-2026 Land Value Analysis Lake Huron Frontage M&B

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	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 Sale	Land Table	Class	Rate Group 1
061-145-000-011-03	14821 SHUBERT HWY	11/17/2023	220000	WD	220000	275027	57293	112320	Improved	90.6	108.547852	0.448	\$ 632	127886.1607	90 LAKE	691/915		Lakefront Subdivision Lots - MAIN	401	AVG-HILake	
061-080-000-010-00	16963 US23 S	11/9/2023	260000	WD	260000	334456	155557	230013	Improved	176.933333	200	2.691	\$ 879	57806.39168	157.4 LAKE	691/333	061-036-000-011-00	Lakefront Subdivision Lots - MAIN	401	HI Lake	
060-026-000-017-02	14454 LONG LAKE HWY	6/16/2023	392000	OTH	390000	395375	175648	181023	Improved	188.843333	200	2.35	\$ 930	74743.82979	209.66 LAKE	685/854		Grand-Long Lake LARGE	401	Large Frontage	
061-025-000-067-00	7362 GRAND PT RD	7/24/2024	225000	WD	225000	261221	100279	136500	Improved	105	0	0.28	\$ 955	358139.2857	105 LAKE	707/485		Grand Lake Frontage - M&B	401	Avg 1 250std	
060-026-000-017-01	14400 LONG LAKE HWY	11/6/2024	184000	WD	184000	171153	184000	171153	Vacant	177.553333	200	2.57	\$ 1,036	71595.33074	200 LAKE	705/068		Grand-Long Lake LARGE	402	Large Frontage	
061-025-000-027-00	7175 HODGETTS DR	11/27/2024	150000	WD	125000	132976	83375	91351	Improved	70.27	111.434998	0.18	\$ 1,186	463194.4444	70.38 LAKE	706/419		Grand-Long Lake	401	Grand-Long Lake	
061-025-000-044-00	7710 GRAND PT RD	8/21/2023	385000	WD	380000	328009	197253	145262	Improved	159.98	208.399994	0.575	\$ 1,233	343048.6957	239.47 LAKE	688/325		Grand-Long Lake LARGE	401	Large Frontage	
060-025-000-008-00	15962 BUDNICK HWY	10/16/2023	315000	WD	315000	256045	234933	175978	Improved	183.133333	200	2.28	\$ 1,283	103040.7895	199.6 LAKE	690/318		Grand-Long Lake LARGE	401	Large Frontage	
061-036-000-020-00	17457 US23 S	10/12/2023	145000	WD	145000	130404	92596	78000	Improved	60	0	0.15	\$ 1,543	617306.6667	60 LAKE	689/910		Grand Lake Frontage - M&B	401	High - 250std	
061-023-000-052-00	14667 E 638 HWY	10/10/2024	500000	WD	500000	476297	155837	132134	Improved	100	200	0.71	\$ 1,558	219488.7324	100 LAKE	708/381		Grand-Long Lake	401	Grand-Long Lake	
061-075-000-021-00	14682 LAKESIDE DR	8/30/2024	235000	WD	200000	174816	109684	84500	Improved	65	157.399994	0.235	\$ 1,687	466740.4255	65 LAKE	702/231		Lakefront Subdivision Lots - MAIN	401	AVG-HILake	
060-024-000-013-00	15299 SHUBERT HWY	7/11/2024	310000	WD	305000	248999	193980	137979	Improved	101.6	200	1.16	\$ 1,909	167224.1379	101.6 LAKE	700/217		Long Lake Frontage M&B	401	Avg 1 250std	
061-050-000-002-00	6260 GRAND PT RD	6/10/2024	300000	WD	300000	226344	204180	130524	Improved	100.403333	195.070007	0.451	\$ 2,034	452727.2727	100 LAKE	698/880		Lakefront Subdivision Lots - MAIN	401	AVG Lake	
060-023-000-003-00	14999 MAPLE ST	8/2/2024	471000	WD	471000	400174	190869	120043	Improved	89.966667	200	0.74	\$ 2,122	257931.0811	109.95 LAKE	701/622		Long Lake Frontage M&B	401	Avg 1 250std	
													\$ 1,356	Avg of All							
													\$ 1,036	Vacant Sale							

For 2026, use \$1,300/foot for Grand Lake, Long Lake, Lake Huron

Krakov Township-2026 Land Value Analysis Lakefront Subdivision Lots

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	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 Sale	Land Table	Class	Rate Group 1	
061-145-000-011-03	14821 SHUBERT HWY	11/17/2023	220000	WD	220000	275027	57293	112320	Improved	90.6	108.547852	0.448	\$ 632	127886.1607	90 LAKE	691/915		Lakefront Subdivision Lots - MAIN	401	AVG-HILake		
061-080-000-010-00	16963 US23 S	11/9/2023	260000	WD	260000	334456	155557	230013	Improved	176.933333	200	2.691	\$ 879	57806.39168	157.4 LAKE	691/333	061-036-000-011-00	Lakefront Subdivision Lots - MAIN	401	HI Lake		
060-026-000-017-02	14454 LONG LAKE HWY	6/16/2023	392000	OTH	390000	395375	175648	181023	Improved	188.843333	200	2.35	\$ 930	74743.82979	209.66 LAKE	685/854		Grand-Long Lake LARGE	401	Large Frontage		
061-025-000-067-00	7362 GRAND PT RD	7/24/2024	225000	WD	225000	261221	100279	136500	Improved	105	0	0.28	\$ 955	358139.2857	105 LAKE	707/485		Grand Lake Frontage - M&B	401	Avg 1 250std		
060-026-000-017-01	14400 LONG LAKE HWY	11/6/2024	184000	WD	184000	171153	184000	171153	Vacant	177.553333	200	2.57	\$ 1,036	71595.33074	200 LAKE	705/068		Grand-Long Lake LARGE	402	Large Frontage		
061-025-000-027-00	7175 HODGETTS DR	11/27/2024	150000	WD	125000	132976	83375	91351	Improved	70.27	111.434998	0.18	\$ 1,186	463194.4444	70.38 LAKE	706/419		Grand-Long Lake	401	Grand-Long Lake		
061-025-000-044-00	7710 GRAND PT RD	8/21/2023	385000	WD	380000	328009	197253	145262	Improved	159.98	208.399994	0.575	\$ 1,233	343048.6957	239.47 LAKE	688/325		Grand-Long Lake LARGE	401	Large Frontage		
060-025-000-008-00	15962 BUDNICK HWY	10/16/2023	315000	WD	315000	256045	234933	175978	Improved	183.133333	200	2.28	\$ 1,283	103040.7895	199.6 LAKE	690/318		Grand-Long Lake LARGE	401	Large Frontage		
061-036-000-020-00	17457 US23 S	10/12/2023	145000	WD	145000	130404	92596	78000	Improved	60	0	0.15	\$ 1,543	617306.6667	60 LAKE	689/910		Grand Lake Frontage - M&B	401	High - 250std		
061-023-000-052-00	14667 E 638 HWY	10/10/2024	500000	WD	500000	476297	155837	132134	Improved	100	200	0.71	\$ 1,558	219488.7324	100 LAKE	708/381		Grand-Long Lake	401	Grand-Long Lake		
061-075-000-021-00	14682 LAKESIDE DR	8/30/2024	235000	WD	200000	174816	109684	84500	Improved	65	157.399994	0.235	\$ 1,687	466740.4255	65 LAKE	702/231		Lakefront Subdivision Lots - MAIN	401	AVG-HILake		
060-024-000-013-00	15299 SHUBERT HWY	7/11/2024	310000	WD	305000	248999	193980	137979	Improved	101.6	200	1.16	\$ 1,909	167224.1379	101.6 LAKE	700/217		Long Lake Frontage M&B	401	Avg 1 250std		
061-050-000-002-00	6260 GRAND PT RD	6/10/2024	300000	WD	300000	226344	204180	130524	Improved	100.403333	195.070007	0.451	\$ 2,034	452727.2727	100 LAKE	698/880		Lakefront Subdivision Lots - MAIN	401	AVG Lake		
060-023-000-003-00	14999 MAPLE ST	8/2/2024	471000	WD	471000	400174	190869	120043	Improved	89.966667	200	0.74	\$ 2,122	257931.0811	109.95 LAKE	701/622		Long Lake Frontage M&B	401	Avg 1 250std		
													\$	1,356	Avg of All							
													\$	1,036	Vacant Sale							

For 2026, use \$1,300/foot for Grand Lake, Long Lake, Lake Huron

Krakov Township-2026 Land Value Analysis Long Lake Frontage M&B

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	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 Sale	Land Table	Class	Rate Group 1
061-145-000-011-03	14821 SHUBERT HWY	11/17/2023	220000	WD	220000	275027	57293	112320	Improved	90.6	108.547852	0.448	\$ 632	127886.1607	90 LAKE	691/915		Lakefront Subdivision Lots - MAIN	401	AVG-HILake	
061-080-000-010-00	16963 US23 S	11/9/2023	260000	WD	260000	334456	155557	230013	Improved	176.933333	200	2.691	\$ 879	57806.39168	157.4 LAKE	691/333	061-036-000-011-00	Lakefront Subdivision Lots - MAIN	401	HI Lake	
060-026-000-017-02	14454 LONG LAKE HWY	6/16/2023	392000	OTH	390000	395375	175648	181023	Improved	188.843333	200	2.35	\$ 930	74743.82979	209.66 LAKE	685/854		Grand-Long Lake LARGE	401	Large Frontage	
061-025-000-067-00	7362 GRAND PT RD	7/24/2024	225000	WD	225000	261221	100279	136500	Improved	105	0	0.28	\$ 955	358139.2857	105 LAKE	707/485		Grand Lake Frontage - M&B	401	Avg 1 250std	
060-026-000-017-01	14400 LONG LAKE HWY	11/6/2024	184000	WD	184000	171153	184000	171153	Vacant	177.553333	200	2.57	\$ 1,036	71595.33074	200 LAKE	705/068		Grand-Long Lake LARGE	402	Large Frontage	
061-025-000-027-00	7175 HODGETTS DR	11/27/2024	150000	WD	125000	132976	83375	91351	Improved	70.27	111.434998	0.18	\$ 1,186	463194.4444	70.38 LAKE	706/419		Grand-Long Lake	401	Grand-Long Lake	
061-025-000-044-00	7710 GRAND PT RD	8/21/2023	385000	WD	380000	328009	197253	145262	Improved	159.98	208.399994	0.575	\$ 1,233	343048.6957	239.47 LAKE	688/325		Grand-Long Lake LARGE	401	Large Frontage	
060-025-000-008-00	15962 BUDNICK HWY	10/16/2023	315000	WD	315000	256045	234933	175978	Improved	183.133333	200	2.28	\$ 1,283	103040.7895	199.6 LAKE	690/318		Grand-Long Lake LARGE	401	Large Frontage	
061-036-000-020-00	17457 US23 S	10/12/2023	145000	WD	145000	130404	92596	78000	Improved	60	0	0.15	\$ 1,543	617306.6667	60 LAKE	689/910		Grand Lake Frontage - M&B	401	High - 250std	
061-023-000-052-00	14667 E 638 HWY	10/10/2024	500000	WD	500000	476297	155837	132134	Improved	100	200	0.71	\$ 1,558	219488.7324	100 LAKE	708/381		Grand-Long Lake	401	Grand-Long Lake	
061-075-000-021-00	14682 LAKESIDE DR	8/30/2024	235000	WD	200000	174816	109684	84500	Improved	65	157.399994	0.235	\$ 1,687	466740.4255	65 LAKE	702/231		Lakefront Subdivision Lots - MAIN	401	AVG-HILake	
060-024-000-013-00	15299 SHUBERT HWY	7/11/2024	310000	WD	305000	248999	193980	137979	Improved	101.6	200	1.16	\$ 1,909	167224.1379	101.6 LAKE	700/217		Long Lake Frontage M&B	401	Avg 1 250std	
061-050-000-002-00	6260 GRAND PT RD	6/10/2024	300000	WD	300000	226344	204180	130524	Improved	100.403333	195.070007	0.451	\$ 2,034	452727.2727	100 LAKE	698/880		Lakefront Subdivision Lots - MAIN	401	AVG Lake	
060-023-000-003-00	14999 MAPLE ST	8/2/2024	471000	WD	471000	400174	190869	120043	Improved	89.966667	200	0.74	\$ 2,122	257931.0811	109.95 LAKE	701/622		Long Lake Frontage M&B	401	Avg 1 250std	
													\$ 1,356	Avg of All							
													\$ 1,036	Vacant Sale							

For 2026, use \$1,300/foot for Grand Lake, Long Lake, Lake Huron

Krakow Township-2026 Land Value Analysis Lake View Lots

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	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 Sale	Land Table	Class	Rate Group 1			
061-105-000-001-00	8179 KAROL ST	11/13/2024	125000	WD	125000	107209	38548	20757	Improved	156.066667	335.550003	0.581	\$ 247	66347.67642	166.8	VIEW	705/267	061-105-000-002-00	Lake View LOTS-SUBS	401	Avg			
061-105-000-010-00		3/20/2024	6000	WD	6000	9980	6000	7980	Improved	60	167	0.23	\$ 100	26086.95652	60	VIEW	695/246		Lake View LOTS-SUBS	401	Avg			
061-105-000-010-00		11/13/2024	8500	WD	8500	9980	8500	7980	Improved	60	167	0.23	\$ 142	36956.52174	60	VIEW	705/149		Lake View LOTS-SUBS	401	Avg			
													\$	163										

For 2026, use \$163/foot for Lake View

**2026 Assessment Roll Acreage Table**

**Presque Isle County  
Water Acreage PROPERTIES**

General Water Influence Acreage - Value Conclusions

Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total
1	\$ 12,000	\$ 43,200	3	\$ 5,100	\$ 55,080	10	\$ 3,100	\$ 111,600	30	\$ 2,200	\$ 237,600
1.5	\$ 9,000	\$ 48,600	4	\$ 4,300	\$ 61,920	15	\$ 2,500	\$ 135,000	40	\$ 1,800	\$ 259,200
2	\$ 7,000	\$ 50,400	5	\$ 3,700	\$ 66,600	20	\$ 2,000	\$ 144,000	50	\$ 1,800	\$ 324,000
2.5	\$ 6,000	\$ 54,000	7	\$ 3,400	\$ 85,680	25	\$ 2,200	\$ 198,000	100	\$ 1,400	\$ 504,000