

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

Presque Isle County-2026 Land Value Analysis Residential Acreage

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	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	\$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	\$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	\$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	\$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	\$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	\$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	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	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	\$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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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

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

Rogers Township-2026 Land Value Analysis Birchwood

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	Rate Group 2
142-052-000-034-02	3910 BIRCHWOOD DR	8/11/2023	285000	WD	285000	279284	70514	64798	Improved	462.84	300	3.163	\$ 152	\$ 22,293	470.01	BIRCH	687/797		Birchwood	401	Birchwood	Birchwood
142-120-000-021-00	2096 WHITE BIRCH LN	5/1/2024	160000	WD	160000	140113	50575	30688	Improved	219.2	200	0.874	\$ 231	\$ 57,866	147	BIRCH	697/393		Birchwood	401	Birchwood	Birchwood
142-052-000-006-00	3386 WILDWOOD LN	3/24/2025	150000	WD	150000	113122	78878	42000	Improved	300	300	2.066	\$ 263	\$ 38,179	300	BIRCH	709/795		Birchwood	401	Birchwood	
142-052-000-015-00	4398 BIRCHWOOD DR	12/27/2024	388000	WD	358000	292672	133057	67729	Improved	483.78	302.2	1.033	\$ 275	\$ 128,806	456.07	BIRCH	706/829		Birchwood	401	Birchwood	Birchwood
142-052-000-016-00	4360 BIRCHWOOD DR	8/5/2024	392000	WD	392000	322956	114204	45160	Improved	322.573333	301.2	2.075	\$ 354	\$ 55,038	285.81	BIRCH	701/273		Birchwood	401	Birchwood	Birchwood
													\$ 255									

For 2026, use \$250/foot for Birchwood area

Rogers Township-2026 Land Value Analysis Buza Breeze-Unit Value

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	Rate Group 2
140-030-000-035-00		6/21/2023	2000	WD	\$ 2,000	\$ 3,000	\$ 2,000	\$ 2,000	Improved	2	0	1.6	1000	1250	2	BUZA	685/974	140-030-000-013-00	Buza Breeze - 402		1000 Flat	

TCV of this sale: \$ 1,000  
 Sale Price: \$ 2,000

Rates	2025	2026
B	\$ 500	\$ 1,000
C	\$ 1,000	\$ 2,000
D	\$ 1,500	\$ 3,000
E	\$ 1,500	\$ 3,000

Rogers Township-2026 Land Value Analysis Lake Huron-Sand Frontage

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	Rate Group 2
140-023-000-007-00	7295 MANITOU BEACH RD	10/13/2023	1000000	WD	1000000	959309	432309	391618	Improved	567.2	200	10.702	\$ 762	40395.15978	579.25	LKHUR	690/211		Lake Huron	401	Mixed Frontage	
140-025-000-043-00		12/16/2024	215000	WD	215000	266486	215000	266486	Vacant	200	200	1.681	\$ 1,075	127900.0595	200	LKHUR	706/598		Lake Huron	402	Mixed Frontage	
													\$ 919	Avg of All								
													\$ 1,075	Vacant Sale	For 2026, use \$1,100/foot for Mixed Frontage							
140-025-000-024-00	6085 HURON SHORE RD	6/12/2024	250000	WD	250000	296330	78319	124649	Improved	71.9	200	0.403	\$ 1,089	194339.9504	71.9	LKHUR	698/793		Lake Huron	401	Sand Frontage	
140-025-000-016-00		12/10/2024	290000	WD	290000	357478	290000	357478	Vacant	207.333333	200	1.21	\$ 1,399	239669.4215	200	LKHUR	706/569		Lake Huron	402	Sand Frontage	
142-060-000-003-00	6572 BEACH RD	8/21/2024	725000	WD	725000	494095	462533	219264	Improved	321.12	854.2	1.624	\$ 1,440	284810.9606	320.78	LKHUR	701/889	142-060-000-023-00, 14	Lake Huron	401	Sand Front: Sand Frontage	
142-210-000-013-00	6313 HURON SHORE RD	11/21/2023	238000	WD	238000	180397	143853	86250	Improved	50	200.7	0.23	\$ 2,877	625447.8261	50	LKHUR	691/460		Lake Huron	401	Sand Frontage	
													\$ 1,701	Avg of All								
													\$ 1,399	Vacant Sale	For 2026, use \$1,600/foot for Sand Frontage							

Rock Frontage, No Sales

Rate are in slight decline for Mixed/Sand

Rock rate was \$650/foot in 2025, \$600 per foot in 2024. Sand rate is back to 2024 levels.

For Rock, 2026, use \$600/foot, same rate as in 2024.

Rogers Township-2026 Land Value Analysis Lake Huron-Mixed Frontage

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	Rate Group 2
140-023-000-007-00	7295 MANITOU BEACH RD	10/13/2023	1000000	WD	1000000	959309	432309	391618	Improved	567.2	200	10.702	\$ 762	40395.15978	579.25	LKHUR	690/211		Lake Huron	401	Mixed Frontage	
140-025-000-043-00		12/16/2024	215000	WD	215000	266486	215000	266486	Vacant	200	200	1.681	\$ 1,075	127900.0595	200	LKHUR	706/598		Lake Huron	402	Mixed Frontage	
													\$ 919	Avg of All								
													\$ 1,075	Vacant Sale	For 2026, use \$1,100/foot for Mixed Frontage							
140-025-000-024-00	6085 HURON SHORE RD	6/12/2024	250000	WD	250000	296330	78319	124649	Improved	71.9	200	0.403	\$ 1,089	194339.9504	71.9	LKHUR	698/793		Lake Huron	401	Sand Frontage	
140-025-000-016-00		12/10/2024	290000	WD	290000	357478	290000	357478	Vacant	207.333333	200	1.21	\$ 1,399	239669.4215	200	LKHUR	706/569		Lake Huron	402	Sand Frontage	
142-060-000-003-00	6572 BEACH RD	8/21/2024	725000	WD	725000	494095	462533	219264	Improved	321.12	854.2	1.624	\$ 1,440	284810.9606	320.78	LKHUR	701/889	142-060-000-023-00, 14	Lake Huron	401	Sand Front: Sand Frontage	
142-210-000-013-00	6313 HURON SHORE RD	11/21/2023	238000	WD	238000	180397	143853	86250	Improved	50	200.7	0.23	\$ 2,877	625447.8261	50	LKHUR	691/460		Lake Huron	401	Sand Frontage	
													\$ 1,701	Avg of All								
													\$ 1,399	Vacant Sale	For 2026, use \$1,600/foot for Sand Frontage							

Rock Frontage, No Sales

Rate are in slight decline for Mixed/Sand

Rock rate was \$650/foot in 2025, \$600 per foot in 2024. Sand rate is back to 2024 levels.

For Rock, 2026, use \$600/foot, same rate as in 2024.

Rogers Township-2026 Land Value Analysis Lake Huron-Rock Frontage

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	Rate Group 2	
140-023-000-007-00	7295 MANITOU BEACH RD	10/13/2023	1000000	WD	1000000	959309	432309	391618	Improved	567.2	200	10.702	\$ 762	40395.15978	579.25	LKHUR	690/211		Lake Huron	401	Mixed Frontage		
140-025-000-043-00		12/16/2024	215000	WD	215000	266486	215000	266486	Vacant	200	200	1.681	\$ 1,075	127900.0595	200	LKHUR	706/598		Lake Huron	402	Mixed Frontage		
													\$ 919	Avg of All									
													\$ 1,075	Vacant Sale	For 2026, use \$1,100/foot for Mixed Frontage								
140-025-000-024-00	6085 HURON SHORE RD	6/12/2024	250000	WD	250000	296330	78319	124649	Improved	71.9	200	0.403	\$ 1,089	194339.9504	71.9	LKHUR	698/793		Lake Huron	401	Sand Frontage		
140-025-000-016-00		12/10/2024	290000	WD	290000	357478	290000	357478	Vacant	207.333333	200	1.21	\$ 1,399	239669.4215	200	LKHUR	706/569		Lake Huron	402	Sand Frontage		
142-060-000-003-00	6572 BEACH RD	8/21/2024	725000	WD	725000	494095	462533	219264	Improved	321.12	854.2	1.624	\$ 1,440	284810.9606	320.78	LKHUR	701/889	142-060-000-023-00, 14	Lake Huron	401	Sand Front: Sand Frontage		
142-210-000-013-00	6313 HURON SHORE RD	11/21/2023	238000	WD	238000	180397	143853	86250	Improved	50	200.7	0.23	\$ 2,877	625447.8261	50	LKHUR	691/460		Lake Huron	401	Sand Frontage		
													\$ 1,701	Avg of All									
													\$ 1,399	Vacant Sale	For 2026, use \$1,600/foot for Sand Frontage								

Rock Frontage, No Sales

Rate are in slight decline for Mixed/Sand

Rock rate was \$650/foot in 2025, \$600 per foot in 2024. Sand rate is back to 2024 levels.

For Rock, 2026, use \$600/foot, same rate as in 2024.

Rogers Township-2026 Land Value Analysis Lake View

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
142-008-000-001-23		12/6/2023	112000	WD	112000	145984	112000	105007	Improved	292.693333	996.054993	10.185	382.6530617	\$ 10,997	298.54	LVIEW	691/926	142-008-000-001-24, 1	Lake View	402	

For 2026, use \$11,000 per acre for Lake Huron View/US-23 Parcels

Presque Isle County-2026 Land Value Analysis River Frontage

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
025-444-000-005-00	20915 E RIVERSIDE DR	9/5/2023	289000	WD	289000	305127	6758	22885	Improved	102.623333	175.09	0.412	\$ 66	16402.91262	102.76	River	554/091		Rivers - Thunder Bay	401	River Rate
031-003-000-340-00	11175 SPENS LANE	8/16/2023	50000	WD	50000	44880	50000	44880	Vacant	264	0	0	\$ 189	#DIV/0!	264	RIVER	538/66		River	402	River Frontage
042-032-000-061-02	7076 LONG RAPIDS ROAD	11/14/2024	62500	WD	62500	65908	21285	24693	Improved	90.449479	339.7	0.663	\$ 235	32104.0724	85	RIVER	559/496		TB River Frontage	401	
031-002-000-508-00	10771 SPENS LANE	8/1/2024	95000	WD	95000	80679	44468	30147	Improved	177.333333	490	2.598	\$ 251	17116.24326	70	RIVER	558/535		River	401	River Frontage
033-010-000-040-00	217 CEDARWOOD DRIVE	9/10/2024	254500	WD	254500	239370	37230	22100	Improved	130	425	1.268	\$ 286	29361.19874	130	RIVER	558/680		River	401	River Frontage
033-010-000-008-00	165 GREEN VALLEY DRIVE	10/4/2024	250000	WD	250000	200890	66207	17097	Improved	100.57	0	0	\$ 658	#DIV/0!	100.57	RIVER	558/987		River	401	River Frontage
													\$	281							

For 2026, use \$280/river frontage

No sales in Presque Isle County  
Use sales in Alpena County for 2026

Rogers Township-2026 Land Value Analysis Twin Lakes Frontage

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
142-150-000-064-00		10/25/2024	3650	WD	3650	5000	3650	5000	Vacant	100	200	0.459	\$ 37	7952.069717	100	TWIN	704/409		Twin Lakes	402	Back
142-150-000-157-00		9/8/2023	10000	WD	10000	13292	10000	13292	Vacant	265.833333	174.3	1.075	\$ 38	9302.325581	260	TWIN	688/597		Twin Lakes	402	Back
142-150-000-067-00		4/16/2024	12000	CD	12000	25000	12000	15000	Improved	300	400	0.918	\$ 40	13071.89542	300	TWIN	696/817	142-150-000-107-00	Twin Lakes	402	Back
142-150-000-159-01		12/13/2023	5000	WD	5000	5455	5000	5455	Vacant	109.1	248.8	0.481	\$ 46	10395.0104	100	TWIN	692/523		Twin Lakes	402	Back
142-150-000-102-01		9/6/2024	9500	WD	9500	15000	9500	10000	Improved	200	400	0.918	\$ 48	10348.58388	200	TWIN	703/849	142-150-000-103-00	Twin Lakes	402	Back
142-150-000-005-00		11/1/2024	5000	WD	5000	5229	5000	5229	Vacant	104.586667	200	0.478	\$ 48	10460.25105	105.53	TWIN	704/680		Twin Lakes	402	Back
142-150-000-146-03		6/14/2024	10000	WD	10000	10382	10000	10382	Vacant	207.64	382.5	1.539	\$ 48	6497.725796	225.46	TWIN	699/198	142-150-000-146-01	Twin Lakes	402	Back
142-150-000-007-00		8/7/2023	5000	WD	5000	5000	5000	5000	Vacant	100	200	0.459	\$ 50	10893.24619	100	TWIN	688/348		Twin Lakes	402	Back
142-150-000-163-00		10/4/2023	7000	WD	7000	5465	7000	5465	Vacant	109.3	330.2	0.864	\$ 64	8101.851852	100	TWIN	689/729		Twin Lakes	402	Back
142-150-000-003-00		5/15/2023	7000	WD	7000	5000	7000	5000	Vacant	100	200	0.459	\$ 70	15250.54466	100	TWIN	684/484		Twin Lakes	402	Back
142-150-000-147-00	7434 PAWNEE TRAIL	4/28/2023	189000	WD	189000	175483	24929	11412	Improved	228.246667	210.6	1.341	\$ 109	18589.85831	268.47	TWIN	683/872		Twin Lakes	401	Back

\$ 54 Avg of All  
 \$ 50 Avg of Vacant

For 2026, use \$50/foot for Twin Lake Back 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
040-009-000-070-00	10989 RUTH LN	6/23/2023	95000	WD	95000	132832	2826	40658	Improved	58.333333	309.5	0.444	\$ 48	6364.864865	50	LKMAY	685/883		Lake May	401	AVG
040-018-000-140-03		4/23/2024	48000	WD	48000	57950	48000	57950	Vacant	222.073333	225	1.077	\$ 216	44568.24513	249.32	LKEMA	697/256		Lake Emma	402	AVG
040-005-000-010-17	9019 FREEL DR	9/28/2023	220000	WD	199500	200568	56547	57615	Improved	205.4	151.4	0.643	\$ 275	87942.45723	246.1	LKLOU	689/435		Lake Louise	401	AVG
041-105-000-003-00		3/8/2024	43500	WD	43500	37415	43500	37415	Vacant	121.873333	500.3	1.344	\$ 357	32366.07143	131.58	LKEMA	695/097		Lake Emma	402	AVG
041-105-000-003-00		12/4/2024	47500	WD	47500	37415	47500	37415	Vacant	121.873333	500.3	1.344	\$ 390	35342.2619	131.58	LKEMA	706/225		Lake Emma	402	AVG

\$ 257 Avg of All

\*no Twin Lake sales, using surrounding lake sales

For 2026, use \$250/foot for Twin lake Frontage

Rogers Township-2026 Land Value Analysis Twin Lakes Backlots

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
142-150-000-064-00		10/25/2024	3650	WD	3650	5000	3650	5000	Vacant	100	200	0.459	\$ 37	7952.069717	100	TWIN	704/409		Twin Lakes	402	Back
142-150-000-157-00		9/8/2023	10000	WD	10000	13292	10000	13292	Vacant	265.833333	174.3	1.075	\$ 38	9302.325581	260	TWIN	688/597		Twin Lakes	402	Back
142-150-000-067-00		4/16/2024	12000	CD	12000	25000	12000	15000	Improved	300	400	0.918	\$ 40	13071.89542	300	TWIN	696/817	142-150-000-107-00	Twin Lakes	402	Back
142-150-000-159-01		12/13/2023	5000	WD	5000	5455	5000	5455	Vacant	109.1	248.8	0.481	\$ 46	10395.0104	100	TWIN	692/523		Twin Lakes	402	Back
142-150-000-102-01		9/6/2024	9500	WD	9500	15000	9500	10000	Improved	200	400	0.918	\$ 48	10348.58388	200	TWIN	703/849	142-150-000-103-00	Twin Lakes	402	Back
142-150-000-005-00		11/1/2024	5000	WD	5000	5229	5000	5229	Vacant	104.586667	200	0.478	\$ 48	10460.25105	105.53	TWIN	704/680		Twin Lakes	402	Back
142-150-000-146-03		6/14/2024	10000	WD	10000	10382	10000	10382	Vacant	207.64	382.5	1.539	\$ 48	6497.725796	225.46	TWIN	699/198	142-150-000-146-01	Twin Lakes	402	Back
142-150-000-007-00		8/7/2023	5000	WD	5000	5000	5000	5000	Vacant	100	200	0.459	\$ 50	10893.24619	100	TWIN	688/348		Twin Lakes	402	Back
142-150-000-163-00		10/4/2023	7000	WD	7000	5465	7000	5465	Vacant	109.3	330.2	0.864	\$ 64	8101.851852	100	TWIN	689/729		Twin Lakes	402	Back
142-150-000-003-00		5/15/2023	7000	WD	7000	5000	7000	5000	Vacant	100	200	0.459	\$ 70	15250.54466	100	TWIN	684/484		Twin Lakes	402	Back
142-150-000-147-00	7434 PAWNEE TRAIL	4/28/2023	189000	WD	189000	175483	24929	11412	Improved	228.246667	210.6	1.341	\$ 109	18589.85831	268.47	TWIN	683/872		Twin Lakes	401	Back

\$ 54 Avg of All  
\$ 50 Avg of Vacant

For 2026, use \$50/foot for Twin Lake Back 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
040-009-000-070-00	10989 RUTH LN	6/23/2023	95000	WD	95000	132832	2826	40658	Improved	58.333333	309.5	0.444	\$ 48	6364.864865	50	LKMAY	685/883		Lake May	401	AVG
040-018-000-140-03		4/23/2024	48000	WD	48000	57950	48000	57950	Vacant	222.073333	225	1.077	\$ 216	44568.24513	249.32	LKEMA	697/256		Lake Emma	402	AVG
040-005-000-010-17	9019 FREEL DR	9/28/2023	220000	WD	199500	200568	56547	57615	Improved	205.4	151.4	0.643	\$ 275	87942.45723	246.1	LKLOU	689/435		Lake Louise	401	AVG
041-105-000-003-00		3/8/2024	43500	WD	43500	37415	43500	37415	Vacant	121.873333	500.3	1.344	\$ 357	32366.07143	131.58	LKEMA	695/097		Lake Emma	402	AVG
041-105-000-003-00		12/4/2024	47500	WD	47500	37415	47500	37415	Vacant	121.873333	500.3	1.344	\$ 390	35342.2619	131.58	LKEMA	706/225		Lake Emma	402	AVG

\$ 257 Avg of All

\*no Twin Lake sales, using surrounding lake sales

For 2026, use \$250/foot for Twin lake Frontage

**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