

Land Table Descriptions:	
1A	Agricultural
2C	COMMERCIAL LAND VALUES
3A	Industrial
4A	4 APLWD GRNS/GOLF VW EST
4B	4 BAR/BHT/BSW/GRKL/PNS/RSM/SNR/M&B
4C	4 BCHWD/TMBR HLS/WDLNS AC
4E	Epworth Heights
4F	4 HNS/JNPR HLS/THMS/WDLN HLS/M&B
4G	HOP LK/SANC@HOP LK/M&B HOP LK
4H	4 LAKE MICHIGAN/PM LAKE
4I	PLSNT RDG/LNCLN LK&RIV/RIV VW EST/M&B
4K	4 LINLOOK PARK AREA
4L	4 NORTH OF PM RIVER MTS & BNDS
4M	4 SOUTH OF PM RIVER MTS & BNDS
4N	LARGER ACREAGE PARCELS

2C Comm & 3A Ind Front Foot

US 10 Commercial & US 10 Residential

Unit	Parcel #	Sales Date	FF	Land Residual	Per FF	
PM	010-013-200-001-00	10/22/20	240	\$210,000	\$875	
PM	010-013-300-006-00	05/14/20	288.1	\$352,310	\$1,223	
PM	010-014-200-040-00	11/12/21	148.0	\$161,310	\$1,090	
Total:			676.1	\$723,620	\$1,070	Use \$1050 per FF

Jebavy & S PM Hwy Commercial

Unit	Parcel #	Sales Date	FF	Land Residual	Per FF	
PM	010-013-300-017-00	3/29/2019	80	\$37,000	\$463	
PM	010-013-300-011-01	1/2/2018	308.1	\$125,000	\$406	
PM	010-014-200-036-00	8/15/2019	173	\$75,515	\$437	
PM	010-131-300-016-10	08/19/21	96.6	\$54,191	\$561	
Total:			657.7	\$291,706	\$444	Use \$450 per FF

First St Comm Park & Ind Park & Other Areas

Unit	Parcel #	Sales Date	FF	Land Residual	Per FF	
PM	010-699-002-004-00	5/27/2021	200	\$25,000	\$125	
PM	010-699-002-012-00	6/25/2021	200.64	\$60,000	\$299	
PM	010-013-200-003-00	11/05/21	293.4	\$112,178	\$382	
Total:			694.04	\$197,178	\$284	Use \$275 per FF

*** Due to continued lack of vacant sales in 'Other Areas', it will be evaluated with First St Comm & Ind Park groups for 2023 Roll. ***

Commercial/Industrial Acreage

Parcel #	Unit	Sales Date	Acreage	SQ Foot	Land Residual \$	Per Acre	Per Sq Ft
001-016-021-10	W US 10	11/6/2020	20.030	872,507	\$116,000	\$5,791	\$0.13
001-018-086-20	260 S Meyers Rd	12/22/2020	10.600	461,736	\$215,000	\$20,283	\$0.47
051-225-139-00	129 W Ludington Ave	2/5/2021	0.220	9,583	\$4,434	\$20,155	\$0.46
010-023-200-023-00	5944 W Fourth St	2/10/2021	3.202	139,488	\$76,448	\$23,874	\$0.55
010-699-002-004-00	5202 w first st	5/27/2021	1.040	45,302	\$25,000	\$24,038	\$0.55
010-014-200-024-10	250 n nelson rd	6/10/2021	1.170	50,965	\$9,477	\$8,100	\$0.19
010-699-002-012-00	5000 w commerce dr	6/25/2021	3.124	136,081	\$60,000	\$19,206	\$0.44
010-014-400-017-00	45 s Jebavy	6/30/2021	0.711	30,971	\$24,118	\$33,921	\$0.78
010-699-002-027-00	321 meyers rd	7/1/2021	5.337	232,480	\$105,000	\$19,674	\$0.45
051-268-026-00	1200 e tinkham ave	8/6/2021	3.673	159,996	\$31,878	\$8,679	\$0.20
010-014-200-035-00	143 n jebavy	8/19/2021	1.960	85,378	\$70,180	\$35,806	\$0.82
010-013-200-003-00	177 n meyers rd	11/5/2021	2.340	101,930	\$54,743	\$23,394	\$0.54
Total:			53.407		\$792,278	\$14,835	
					USE:	\$14,800	

Rural Commercial/Industrial Acreage Rate = Agricultural Rate

AG & Rural Commercial/Industrial Acreage Land Table

Parcel #	Unit	Sales Date	Land Residual Amount	Acre	\$ Per Acre
007-023-009-50	Hamlin	7/14/2020	17000	1.350	\$12,593
013-014-013-00	Sherman	9/29/2020	14000	2.000	\$7,000
003-009-003-00	Custer	5/12/2021	19500	2.500	\$7,800
013-031-020-20	Sherman	10/5/2020	20000	2.723	\$7,345
013-031-020-10	Sherman	7/15/2021	10500	3.010	\$3,488
013-031-020-30	Sherman	10/5/2020	20000	3.011	\$6,642
007-023-009-10	Hamlin	7/14/2020	26000	3.060	\$8,497
003-007-011-20	Custer	9/10/2021	16000	3.390	\$4,720
003-007-011-22	Custer	8/17/2021	15000	3.480	\$4,310
003-035-012-10	Custer	5/22/2020	26500	4.469	\$5,930
015-025-017-00	Victory	3/21/2022	32000	5.000	\$6,400
001-015-063-20	Amber	11/23/2020	29000	5.017	\$5,780
015-025-017-00	Victory	3/12/2021	19000	5.065	\$3,751
010-036-200-004-30	PM	4/21/2021	30000	5.700	\$5,263
003-012-001-20	Custer	12/17/2020	40000	7.730	\$5,175
003-0029-007-30	Custer	8/2/2021	31000	9.500	\$3,263
004-018-001-55	Eden	5/28/2021	70000	9.520	\$7,353
007-024-018-00	Hamlin	7/13/2021	28000	9.750	\$2,872
007-026-040-01	Hamlin	9/23/2021	40000	9.750	\$4,103
010-036-300-007-10	PM	12/23/2021	69000	9.750	\$7,077
015-007-006-00	Victory	2/22/2022	45000	9.750	\$4,615
013-015-007-00	Sherman	12/16/21	\$60,000	18.34	\$3,272
011-015-016-10	Riverton	09/15/20	\$55,000	28.72	\$1,915
003-009-001-60	Custer	03/21/22	\$83,468	31.7	\$2,633
011-008-018-50	Riverton	10/12/20	\$92,110	33.5	\$2,750
015-004-014-05	Victory	07/13/21	\$69,429	35	\$1,984
015-012-008-00	Victory	10/18/21	\$82,084	37.21	\$2,206
015-018-002-00	Victory	09/18/20	\$54,313	38.997	\$1,393
011-014-007-00	Riverton	10/06/21	\$112,741	39.52	\$2,853
011-024-008-00	Riverton	12/28/20	\$97,450	40	\$2,436
003-028-002-10	Custer	09/03/21	\$152,800	52.95	\$2,886
013-022-007-00	Sherman	06/11/21	\$115,000	58.5	\$1,966
015-004-011-05	Victory	06/24/21	\$182,965	94.5	\$1,936
003-004-001-50	Custer	04/30/21	\$216,927	107.01	\$2,027

Interpolation:		Number for Land Table:	Per Acre:
1.0 Acre Est TCV:	\$15,083	\$15,000	\$15,000
1.5 Acre Est TCV:	\$16,004	\$16,000	\$10,667
2.0 Acre Est TCV:	\$16,925	\$17,000	\$8,500
2.5 Acre Est TCV:	\$17,469	\$17,500	\$7,000
3.0 Acre Est TCV:	\$19,070	\$19,000	\$6,333
4.0 Acre Est TCV:	\$22,339	\$22,300	\$5,575
5.0 Acre Est TCV:	\$26,376	\$26,400	\$5,280
7.0 Acre Est TCV:	\$35,811	\$35,800	\$5,114
10 Acre Est TCV:	\$44,545	\$44,500	\$4,450
15 Acre Est TCV:	\$58,274	\$58,300	\$3,887
20 Acre Est TCV:	\$60,525	\$60,500	\$3,025
25 Acre Est TCV:	\$67,223	\$67,200	\$2,688
30 Acre Est TCV:	\$77,600	\$77,600	\$2,587
40 Acre Est TCV:	\$94,064	\$94,000	\$2,350
50 Acre Est TCV:	\$110,368	\$110,400	\$2,208
100 Acre Est TCV:	\$201,532	\$201,500	\$2,015

*** NOTE *** Due to lack of consistency in sale price at most levels, Interpolated Values will be used. Interpolation has been done via the Forecast function in Microsoft Excel. The assessor feels this provides a reasonable and accurate representation of land value in this Land Table while still using the available sale data to forecast the price at each level.

4A & 4C Land Table

Parcel #	Unit	Sales Date	Sale Price	Land Residual Amount	FF	\$ Per FF
010-340-000-009-00	PM	11/24/2020	\$295,000	\$76,435	100.00	\$764
010-770-000-018-00	PM	8/26/2021	\$275,000	\$79,282	131.70	\$602
Total:				\$155,717	231.70	\$672
						Use \$650 per FF

4B Land Table

Parcel #	Unit	Sales Date	Land Residual Amount	FF	\$ Per FF	
010-023-200-008-00	PM	09/03/21	\$64,170	119.0	\$539	
010-023-200-017-25	PM	12/30/21	\$34,053	104.0	\$327	
010-024-100-025-00	PM	03/17/22	\$24,000	75.0	\$320	
010-360-000-044-00	PM	07/02/21	\$35,435	75.0	\$472	
010-360-000-047-00	PM	11/21/20	\$21,000	150.0	\$140	
010-500-000-009-00	PM	04/02/21	\$58,954	100.0	\$590	
010-500-000-014-00	PM	07/16/21	\$50,184	100.0	\$502	
010-660-000-003-00	PM	12/18/20	\$45,312	150.0	\$302	
Total:			\$333,108	873.00	\$382	Use \$375 per FF

Vacation Station Permanent Sites Value - Part of 4B Land Table

Parcel #	Unit	Sales Date	Sale Price	Sq Ft	\$ Per SF	
010-325-000-018-00	PM	5/15/2012	\$15,000	3454.00	\$4.34	
010-325-000-103-00	PM	4/3/2012	\$20,000	5189.00	\$3.85	
010-325-000-104-00	PM	5/20/2013	\$27,000	3940.60	\$6.85	
010-325-000-136-00	PM	7/3/2014	\$18,000	3157.60	\$5.70	
Total:			\$80,000	15741.20	\$5.08	Continue to use \$5.08 per SF

Lake Michigan & 4E

Low Bluff

Parcel #	Unit	Date	Land Residual \$	Size	\$ per FF	
010-400-000-009-00	PM	9/18/2020	\$515,000	103.6	\$4,971	
010-400-000-004-00	PM	11/3/2020	\$540,000	103.6	\$5,212	
010-400-000-008-00	PM	7/30/2021	\$575,000	103.6	\$5,550	
Total:			\$1,630,000	310.80	\$5,245	Use \$5200 per FF

High Bluff

Parcel #	Unit	Date	Land Residual \$	Size	\$ per FF	
010-203-200-016-00	PM	5/18/2020	\$126,000	111.8	\$1,127	
010-034-200-008-01	PM	7/17/2020	\$225,000	202.73	\$1,110	
010-027-300-006-00	PM	10/6/2020	\$190,593	103.1	\$1,849	
Total:			\$541,593	417.63	\$1,297	Use \$1300 per FF

PM Lake

Parcel #	Unit	Date	Land Residual \$	Size	\$ per FF	
010-022-100-007-10	PM	4/6/2018	\$125,000	122.21	\$1,023	
010-400-000-018-00	PM	1/10/2018	\$101,000	111.43	\$906	
010-400-000-021-00	PM	11/15/2019	\$217,518	113.7	\$1,913	
Total:			\$443,518	347.34	\$1,277	Use \$1300 per FF

4F Land Table - No Hansons

Parcel #	Unit	Sales Date	Sale Price	Land Residual Amount	FF	\$ Per FF
010-790-000-007-00	PM	5/1/2020	\$31,000	\$31,000	72.70	\$426
010-790-000-016-00	PM	10/1/2021	\$30,000	\$30,000	113.50	\$264
010-560-000-024-00	PM	11/12/2020	\$31,000	\$31,000	93.92	\$330

Total:			\$92,000		280.12	\$328	Use \$300 per FF
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4G Hopkins Lake Area

Hopkins Lake - Water

Parcel #	Unit	Sale Date	Sale Price	Land Residual Amount	FF	\$ Per FF	
010-750-000-021-00	PM	4/16/2021	\$48,000	\$48,000	134.6	\$357	
010-750-000-020-00	PM	7/16/2021	\$45,000	\$45,000	122.2	\$368	
Total:				\$93,000	256.80	\$362	Use \$350 per FF

Hopkins Lake - No Water = SEE 4F & 4I & 4G ***

4H - Dawsons Sub Front Foot

Parcel #	Unit	Date	Land Residual \$	FF	\$ per FF	
010-420-000-017-00	PM	7/10/2020	\$42,000	130	\$323	
010-420-000-001-00	PM	5/11/2021	\$30,500	122.7	\$249	
010-420-000-008-00	PM	7/21/2021	\$45,000	100	\$450	
Total:			\$117,500	352.70	\$333	Use \$325 per FF

4F & 4I & 4G Land Table Front Foot

Hanson's, Pleasant Ridge, Lincoln Lake 1&2, Lincoln No Water, Hopkins No Water

Parcel #	Unit	Sales Date	Sale Price	Land Residual Amount	FF	\$ Per FF	
010-002-400-002-30	PM	2/11/2021	\$24,500	\$24,500	116.40	\$210	
010-002-400-002-40	PM	3/10/2021	\$23,000	\$23,000	112.70	\$204	
010-580-000-015-00	PM	9/23/2021	\$35,000	\$35,000	136.50	\$256	
Total:				\$82,500	365.60	\$226	Use \$225 per FF

4I Land Table Front Foot Contd....

Lincoln Creek & Riverview Estates

Parcel #	Unit	Sales Date	Land Residual Amount	FF	\$ Per FF	
010-780-000-042-00	PM	6/3/2021	\$37,500	140.20	\$267	
010-780-000-020-00	PM	2/21/2020	\$33,700	132.70	\$254	
Total:			\$71,200	272.90	\$261	Use \$260 per FF

Lincoln River

Parcel #	Unit	Sales Date	Land Residual Amount	FF	\$ Per FF	
010-002-300-006-00	PM	9/6/2019	\$52,498	100.00	\$525	
010-002-300-007-20	PM	4/19/2019	\$126,504	227.30	\$557	
Total:			\$179,002	327.30	\$547	Use \$550 per FF

Lincoln Lake

Parcel #	Unit	Sales Date	Land Residual Amount	FF	\$ Per FF	
007-115-018-00	Hamlin	10/3/2018	\$104,855	155.00	\$676	
007-103-087-05	Hamlin	9/15/2018	\$107,680	200.00	\$538	
007-115-018-00	Hamlin	10/3/2018	\$104,855	155.00	\$676	
007-750-010-00	Hamlin	5/22/2020	\$79,244	114.30	\$693	
010-580-000-039-00	PM	10/23/2020	\$73,196	80.00	\$915	
010-580-000-005-00	PM	9/25/2019	\$104,420	80.00	\$1,305	
Total:			\$574,250	784.30	\$732	Use \$700 per FF

4K Linlook no Lake Michigan

Linlook not on LK MI

Parcel #	Unit	Sales Date	Sale Price	Land Residual Amount	FF	\$ Per FF	
010-600-002-031-00	PM	8/27/2020	\$183,000	\$49,712	56	\$888	
010-600-004-003-00	PM	1/10/2020	\$155,000	\$103,197	78	\$1,323	
010-600-001-002-10	PM	6/4/2021	\$100,000	\$100,000	100	\$1,000	
Total:			\$252,909		234.00	\$1,081	Use \$1000 per FF

4L,4M & 4N Land Table

Parcel #	Unit	Date	Land Residual \$	Size	\$ per acre
010-011-100-001-40	PM	1/14/2021	\$32,000	1.04	\$30,769
010-002-400-002-02	PM	9/29/2021	\$55,000	1.67	\$32,934
010-036-200-005-10	PM	6/27/2019	\$51,267	1.84	\$27,863
010-036-200-006-00	PM	10/26/2021	\$10,000	2.10	\$4,762
010-025-300-010-01	PM	11/8/2019	\$29,653	2.16	\$13,728
010-036-400-005-00	PM	11/25/2019	\$17,447	2.65	\$6,584
010-306-100-001-10	PM	9/11/2020	\$24,000	3.49	\$6,877
010-306-100-001-20	PM	9/11/2020	\$31,500	3.50	\$9,000
010-036-300-007-01	PM	11/23/2020	\$49,421	4.80	\$10,296
010-201-400-004-10	PM	1/10/2020	\$50,000	5.23	\$9,560
010-036-200-004-30	PM	4/21/2021	\$30,000	5.74	\$5,226
010-026-400-010-01	PM	8/20/2020	\$100,057	9.46	\$10,577
010-036-300-007-10	PM	11/5/2019	\$25,000	9.75	\$2,564
010-036-300-007-10	PM	12/23/2021	\$69,000	9.75	\$7,077
010-035-200-004-00	PM	6/25/2020	\$44,670	14.88	\$3,002
010-012-300-002-00	PM	1/15/2021	\$109,985	16.50	\$6,666
010-036-100-011-00	PM	5/21/2021	\$60,000	22.34	\$2,686
010-025-300-010-20	PM	5/14/2021	\$86,000	24.16	\$3,560
010-035-200-002-00	PM	10/18/2019	\$88,000	27.25	\$3,229
011-028-003-40	Riverton	8/29/2019	\$218,684	76	\$2,877
010-130-300-001-00	PM	1/16/2020	\$270,000	144.44	\$1,869

*** NOTE *** Due to lack of consistency in sale price at most levels, Interpolated Values will be used. Interpolation has been done via the Forecast function in Excel. The assessor feels this provides a more reasonable and accurate representation of land value in this Land Table. All Metes and Bounds Acreage has been considered the same for the 2023 Roll.

Interpolation:		Number for Land Table:	Per Acre:
1.0 Acre Est TCV:	\$32,448	\$32,400	\$32,400
1.5 Acre Est TCV:	\$32,738	\$32,700	\$21,800
2.0 Acre Est TCV:	\$33,027	\$33,000	\$16,500
2.5 Acre Est TCV:	\$33,317	\$33,300	\$13,320
3.0 Acre Est TCV:	\$33,607	\$33,600	\$11,200
4.0 Acre Est TCV:	\$34,186	\$34,000	\$8,500
5.0 Acre Est TCV:	\$37,071	\$37,000	\$7,400
7.0 Acre Est TCV:	\$50,662	\$50,500	\$7,214
10 Acre Est TCV:	\$60,355	\$60,300	\$6,030
15 Acre Est TCV:	\$67,283	\$67,200	\$4,480
20 Acre Est TCV:	\$75,968	\$75,900	\$3,795
25 Acre Est TCV:	\$92,897	\$92,900	\$3,716
30 Acre Est TCV:	\$98,047	\$98,000	\$3,267
40 Acre Est TCV:	\$114,721	\$114,700	\$2,868
50 Acre Est TCV:	\$131,396	\$131,400	\$2,628
100 Acre Est TCV:	\$214,767	\$214,700	\$2,147

4M Land Table Front Foot

Parcel #	Unit	Date	Land Residual \$	FF	\$ per FF
010-306-100-001-10	PM	9/11/2020	\$24,000	250.00	\$96
010-306-100-001-20	PM	9/11/2020	\$31,500	250.00	\$126
010-201-400-008-00	PM	1/8/2021	\$41,990	132.00	\$318
M&B FF			\$97,490	632.00	\$154
					Use \$150/FF