

**1 Acre \$5,100**

Parcel Number	Sale Date	Adj Sale \$	Asd when Sold	Ratio	Cur Appraisal	Land Residual	Est Land Value	Eff FF	Acres	\$/FF	\$/Acre	Actual FF	ECF Area	Other Parcels
04 027 003 10	10/2/2020	\$ 99,000	\$ 40,400	40.81	99,742	7,108	7,850	0	2		3,554.00	0	RES	
04 008 011 20	2/12/2021	\$ 65,000	\$ 28,400	43.69	60,427	18,573	14,000	0	2.8		6,633.21	0	RES	04 008 011 11
											<b>5,093.61</b>			

**10-99 Acres \$2,500/Acre**

Parcel Number	Sale Date	Adj Sale \$	Asd when Sold	Ratio	Cur Appraisal	Land Residual	Est Land Value	Eff FF	Acres	\$/FF	\$/Acre	Actual FF	ECF Area	Other Parcels
04 026 004 02	9/11/2020	\$ 30,000	\$ 10,000	33.33	20,592	30,000	20,592	0	10		3,000.00	0	RES	
04 014 011 00	3/3/2021	\$ 64,000	\$ 20,000	31.25	40,950	64,000	40,950	0	20		3,200.00	0	RES	
04 023 012 00	7/22/2021	\$ 147,000	\$ 69,400	47.21	138,700	147,000	138,700	0	73		2,013.70	0	RES	04 023 012 10
04 019 012 50	2/1/2021	\$ 123,000	\$ 42,300	34.39	127,381	78,296	82,677	0	39.37		1,988.72	0	RES	
04 013 009 00	12/8/2020	\$ 150,000	\$ 52,400	34.93	132,682	99,218	81,900	0	40		2,480.45	0	RES	
04 003 009 00	7/24/2020	\$ 195,000	\$ 76,000	38.97	165,434	195,000	160,100	0	40		4,875.00	0	RES	
04 008 012 10	2/4/2022	\$ 237,500	\$ 79,800	33.60	167,841	229,759	160,100	0	80		2,871.99	0	RES	
04 010 004 00	3/15/2021	\$ 325,000	\$ 152,000	46.77	312,000	325,000	312,000	0	160		2,031.25	0	RES	
									<b>1,168,273</b>	<b>462.37</b>	<b>2,526.71</b>			

**Acreage Table**

Acres	Rate	\$/Acre	
1	5,100	5,100	
1.5	7,200	4,800	Interpolated
2	9,000	4,500	Interpolated
2.5	11,125	4,450	Interpolated
3	12,750	4,250	Interpolated
4	16,000	4,000	Interpolated
5	19,000	3,800	Interpolated
7	22,050	3,150	Interpolated
10	25,000	2,500	
15	37,500	2,500	
20	50,000	2,500	
25	62,500	2,500	
30	75,000	2,500	
40	100,000	2,500	
50	125,000	2,500	
100	220,000	2,200	*AG Rate

**Lakefront \$580**

Parcel Number	Sale Date	Adj Sale \$	Asd when Sold	Ratio	Cur Appraisal	Land Residual	Est Land Value	Eff FF	Acres	\$/FF	\$/Acre	Actual FF	ECF Area	Other Parcels
04 180 034 00	8/4/2020	\$ 50,000	\$ 2,400	4.80	47,501	\$ 5,435	\$ 2,936	51.5	0.118	\$ 105.53	\$ 46,059	51.5	SUBD	
04 180 036 00	10/16/2020	\$ 61,500	\$ 28,800	46.83	56,723	\$ 7,713	\$ 2,936	51.5	0.118	\$ 149.77	\$ 65,364	51.5	SUBD	
04 730 001 00	8/10/2021	\$ 45,000	\$ 43,600	96.89	87,220	\$ 45,000	\$ 87,220	178	0.917	\$ 252.81	\$ 49,073	178	SUBD	002 00, 003 00 & 004 00
04 352 006 01	5/27/2021	\$ 65,000	\$ 19,000	29.23	47,112	\$ 22,163	\$ 4,275	75	0.138	\$ 295.51	\$ 160,601	75	SUBD	
04 181 040 00	7/24/2020	\$ 38,000	\$ 8,900	23.42	18,389	\$ 24,111	\$ 4,500	75	0.172	\$ 321.48	\$ 140,180	75	SUBD	04 181 041 00
04 730 028 00	10/18/2021	\$ 26,000	\$ 15,900	61.15	32,500	\$ 26,000	\$ 32,500	65	0.461	\$ 400.00	\$ 56,399	65	SUBD	
04 730 009 01	7/31/2020	\$ 185,000	\$ 93,900	50.76	196,437	\$ 55,563	\$ 67,000	134	1.001	\$ 414.65	\$ 55,507	134	SUBD	
04 355 011 00	12/23/2021	\$ 28,000	\$ 15,900	56.79	32,500	\$ 28,000	\$ 32,500	65	0.176	\$ 430.77	\$ 159,091	65	SUBD	
04 018 006 42	6/8/2021	\$ 56,200	\$ 24,500	43.59	50,000	\$ 56,200	\$ 50,000	100	0.469	\$ 562.00	\$ 119,829	100	SUBD	
04 212 009 00	10/14/2021	\$ 80,000	\$ 32,200	40.25	76,073	\$ 33,927	\$ 30,000	60	0.278	\$ 565.45	\$ 122,040	60	SUBD	
04 730 021 00	5/25/2021	\$ 149,500	\$ 44,800	29.97	110,227	\$ 70,143	\$ 30,870	63	0.272	\$ 1,113.38	\$ 257,879	63	SUBD	04 730 022 00
04 730 010 00	11/12/2020	\$ 140,000	\$ 34,400	24.57	90,846	\$ 81,154	\$ 32,000	64	0.508	\$ 1,268.03	\$ 159,752	64	SUBD	
04 180 017 00	9/16/2021	\$ 166,000	\$ 36,000	21.69	106,703	\$ 85,297	\$ 26,000	52	0.123	\$ 1,640.33	\$ 693,472	52	SUBD	
											<b>\$ 578.44</b>			

**Back Lot \$79**

Parcel #	Address	Sale Date	Adj Sale \$	Land Residual	Est Land Value	Eff FF	Net Acres	Total Acres	\$/FF	\$/Acre	\$/Sqft	Actual FF
41 022 025 00	719 E MAIN ST	5/20/2021	\$ 105,000	\$ 10,446	\$ 11,160	195.79	1	1	\$ 53	\$10,446.00	0.23980716	132
41 028 019 00	117 S CASE ST	4/7/2021	\$ 130,000	\$ 12,486	\$ 10,458	183.47	0.949	0.949	\$ 68	\$13,157.01	0.30204333	122.2
41 070 025 00	108 S CLARK ST	2/19/2021	\$ 105,000	\$ 16,378	\$ 10,587	185.74	0.6	0.6	\$ 88	\$27,296.67	0.62664524	198
41 220 111 00	202 1ST ST	5/17/2021	\$ 80,000	\$ 7,960	\$ 4,991	87.56	0.4	0.4	\$ 91	\$19,900.00	0.45684114	66
41 220 132 00	409 E MAIN ST	8/16/2021	\$ 112,000	\$ 9,079	\$ 5,478	96.10	0.303	0.303	\$ 94	\$29,963.70	0.68787182	105
											<b>\$ 79</b>	

**AG Land Value \$2,200**

Parcel #	Class	Sale Date	Sale \$	Net Acres	\$/Acre	Tillable Acres	Non Tillable Acres	% Tillable
04 006 018 02 & 007 004 00 & 006 00	AG	8/28/2020	\$ 382,500	189.00	2,023.81	72	117.00	38%
04 010 004 00	RES	3/15/2021	\$ 325,000	156.00	2,083.33	30	126.00	19%
04 014 009 00	AG	8/11/2020	\$ 67,500	26.63	2,534.74	17	9.63	64%
06 010 001 00	AG	5/8/2020	\$ 70,000	33.21	2,107.80	28	5.21	84%
09 025 011 02	RES	10/29/2020	\$ 79,200	35.27	2,245.53	0	35.27	0%
09 026 008 00 & 035 001 50	AG/RES	10/22/2020	\$ 83,400	40.34	2,067.43	5	35.34	12%
09 034 003 10	RES	10/2/2020	\$ 48,500	19.50	2,487.18	0	19.50	0%
09 027 017 02	AG	8/7/2020	\$ 45,000	19.48	2,310.06	8	11.48	41%
			\$ 1,101,100	519.43	2,232.48			

**Comm/Ind Land Value Rural 0-5 Acres \$5,000**

Parcel #	Sale Date	Sale \$	Acres	SF	Front Foot	\$/Acre	\$/SF	\$/FF	Class
*2209-27-3101-08	7/9/2020	\$ 25,000	2.88	125,453	372	\$8,681	\$0.20	\$67	COM
10 036 017 35	9/3/2021	\$ 15,000	3.10	135,036	264	\$4,839	\$0.11	\$57	RES
*009-016-021-90	10/1/2021	\$ 21,500	5.01	218,236	320	\$4,291	\$0.10	\$67	COM
09 028 420 50	3/29/2022	\$ 60,000	21.00	914,760	660	\$2,857	\$0.07	\$91	RES
06 006 010 10	2/2/2022	\$ 75,000	18.50	805,860	500	\$4,054	\$0.09	\$150	COM
<i>*county other</i>						\$4,944	\$0.11	\$86	