

AG.AGRICULTURAL

- Verification of sale and parcel attributes executed.
- Sales from surrounding jurisdictions analyzed in support of market analysis from within Lee Township. Consideration for value development given to sales within Lee Township, additional sales used as auxiliary support only.
- Two areas of influence identified:
 - Greater than 50 Acres
 - Less than 50 Acres
- Valuation as follows:
 - Greater than 50 Acres
 - \$4,487 / Acre
 - Less than 50 Acres
 - \$6,135 / Acre

C/I.COMMERCIAL & INDUSTRIAL

- Verification of sale and parcel attributes executed.
- Four areas of influence identified:
 - Greater than 1.5 Acres
 - Less than 1.5 Acres
 - Solar
 - Wet
- Valuation as follows:
 - Greater than 1.5 Acres
 - \$0.24 / Square Foot
 - Less than 1.5 Acres
 - \$0.63 / Square Foot
 - Solar
 - 0.18 / Square Foot
 - Wet
 - 0.10 / Square Foot

GRAVL.GRAVEL

- Verification of sale and parcel attributes executed.
- Predominant consideration given to vacant land sales. Greater consideration given to more recent sales.
- Per acre valuation extrapolated from existing, verified sales data.
- Valuation as follows:
 - 0 – 0.3 Acres
 - \$5,722 Site Value
 - 0.31 – 0.99 Acre
 - \$12.627 Site Value
 - > 1 Acre

- 1 Acre Value derived from average of per acre value for sale of parcel 12-017-024-20 (0.97 acres) and parcel 12-001-004-11 (1.1 acres).
- Value / Acre for 1.5 to 3 acres derived from average value per net acre (\$9,737 / acre) for sale of parcels having between 1.5 and 2 acres.
- Value / Acre for 4 to 7 acres derived from per acre value for sale of 4 acre parcel (\$8,375 / acre).
- Value / Acre for 15 acres derived from average of 10 acre and 10-35 acre per acre valuation (\$6,218 / acre).
- Value / Acre for 25 and 30 acres derived from average of 10-35 acre per acre valuation and 35+ acre per acre valuation (\$4,473 / acre).
- Value / Acre for 35+ acres derived from average of parcels having 35 acres or greater per acre valuation (\$3,634 / acre)

Acreage Table 'A'

Description: RES UNPAVED

Estimated Land Values

Enter the Estimated Land Value for each of these sizes.

1 Acre:	13,307	3 Acre:	29,211	10 Acre:	71,250	30 Acre:	134,190
1.5 Acre:	14,606	4 Acre:	33,500	15 Acre:	93,270	40 Acre:	145,360
2 Acre:	19,474	5 Acre:	41,875	20 Acre:	106,240	50 Acre:	181,700
2.5 Acre:	24,343	7 Acre:	58,625	25 Acre:	111,825	100 Acre:	363,400

- Parcels in dry areas between the Scott Lakes and Osterhout Lake to have greater market value. Compared sales of equal acreages indicate an approximate 37.74% increase in market valuation for areas “Dry Between Lakes”.

GRVL.UNPAVED DRY BETWEEN LAKES VS. GRVL.UNPAVED					
GRVL.UNPAVED DRY BETWEEN LAKES		GRVL.UNPAVED		PERCENTAGE DIFFERENCE	
ACRES	SALE VALUE	ACRES	SALE VALUE		
10.1	\$100,000	10	\$62,500	32.63%	AVERAGE PERCENTAGE DIFFERENCE: 37.74%
10.1	\$89,000	10	\$80,000		
40	\$200,000	40	\$140,000	42.86%	

- Valuation for “Dry Between Lakes” parcels as follows:

Acreage Table 'B'

Description: **DRY BETWEEN LAKES**

Estimated Land Values

Enter the Estimated Land Value for each of these sizes.

1 Acre:	18,329	3 Acre:	40,235	10 Acre:	98,140	30 Acre:	184,833
1.5 Acre:	20,118	4 Acre:	46,143	15 Acre:	128,470	40 Acre:	200,219
2 Acre:	26,823	5 Acre:	57,679	20 Acre:	146,335	50 Acre:	250,274
2.5 Acre:	33,530	7 Acre:	80,750	25 Acre:	154,028	100 Acre:	500,547

- Parcels that exhibit predominately saturated soils, land locked, or otherwise encumbered (“encumbered”) found to have lesser market value.
- Valuation for encumbered parcels as follows:
 - \$3,429 / Acre

HDNRE.HIDDEN RIVER ESTATES

- Sales study extended to 05/01/2024 to capture additional market data.
- Three areas of influence identified:
 - On River
 - Cul-De-Sac
 - Standard
- Valuation as follows:
 - On River
 - \$18,904 / Acre
 - Cul-De-Sac
 - \$25,188 / Acre
 - Standard
 - \$15,590 / Acre

LSSUB.LOWR SCOTT SUB W/ACCESS

- Verification of sale and parcel attributes executed.
- Greater consideration given to more recent sales.
- Per acre valuation extrapolated from existing, verified sales data
- No sales within “0.77 to 1.01 Acre”, “1.02 to 1.75 Acre”, and “Waterway”. Rate adjustment found for most similar valuation grouping, “0.52 to 0.76 Acres” (53%), applied to “0.77 to 1.01 Acre”, “1.02 to 1.75 Acre”, and “Waterway”. Rate per SF applied reflects market trends for diminished value per unit as parcel size increases and a prime market value for water access.

- Valuation as follows:
 - 0.1 to 0.26 Acres:
 - \$2.43 / Square Foot
 - 0.27 to 0.51 Acres:
 - \$1.44 / Square Foot
 - 0.52 to 0.76 Acres:
 - \$1.01 / Square Foot
 - 0.77 to 1.01 Acres:
 - \$0.61 / Square Foot
 - 1.02 - 2 Acres:
 - \$0.49 / Square Foot
 - Waterway:
 - \$2.45 / Square Foot

PAVED. PAVED

- Verification of sale and parcel attributes executed.
- Greater consideration given to vacant and more recent sales.
- Per acre valuation extrapolated from existing, verified sales data
- No sales for parcels having less than 1 Acre.
 - Value for parcels having 1 acre derived from per acre rate of sale of parcel having 1.5 acres (\$13,994)
 - Percentage reduction for 1 acre rate vs 0-0.3 Acre (57% of 1 Acre Value) and 0.31-0.99 Acres (94.615% of 1 Acre Value) calculated in “GRVL.Gravel” Land Table (most similar) applied in PAVED.Paved Land Table for 0-0.3 Acre and 0.31-0.99 Acre valuation.
- Valuation as follows:
 - 0 – 0.3 Acres
 - \$7,977 Site Value
 - 0.31 – 0.99 Acre
 - \$13,240 Site Value
 - > 1 Acre:
 - 1.5 Acre Rate derived from 1 acre rate
 - 2.5 to 5 Acre Rate derived from average dollar per acre rate of sales from parcels having approximately 2.5 to 5 Acres.
 - 7 to 10 Acre Rate derived from average dollar per acre rate of sales from parcels having approximately 7 to 10 Acres.
 - 15 to 25 Acre Rates derived from linear analysis and extrapolation of data from existing data set.
 - 30+ Acre Rate derived from most recent sale of vacant 40 acre parcel, support derived from older sale.

Acreage Table 'A'

Description: **RURAL RES PAVED AC**

Estimated Land Values

Enter the Estimated Land Value for each of these sizes.

1 Acre:	13,994	3 Acre:	35,499	10 Acre:	91,340	30 Acre:	150,000
1.5 Acre:	20,991	4 Acre:	47,332	15 Acre:	123,180	40 Acre:	200,000
2 Acre:	23,666	5 Acre:	59,165	20 Acre:	136,180	50 Acre:	250,000
2.5 Acre:	29,583	7 Acre:	63,938	25 Acre:	143,090	100 Acre:	500,000

- Valuation for parcels within proximity to water:
 - < 2 Acres:
 - \$21,761 / Acre
 - 3 – 9 Acres:
 - Value / Acre for 3-9 acres derived from average of < 2 acre and 9+ acre per acre valuation.
 - \$16,817 / Acre
 - 9+ Acres:
 - \$11,873 / Acre
- Valuation for Encumbered Parcels:
 - < 10 Acres:
 - \$6,930 / Acre
 - 11 – 29 Acres:
 - \$5,684 / Acre
 - 30+ Acres:
 - \$3,700 / Acre

PULL.PULLMAN LESS THAN 1 ACRE

- Verification of sale and parcel attributes executed.
- Existing valuation supported for “0.52 to 0.76 Acres”, and “Wet”.
- No sales within “0.1 to 0.26 Acres”. Sale analysis for most similar valuation grouping, “0.27 to 0.51 Acres”. indicates 3% reduction in valuation. 3% Reduction applied to “0.1 to 0.26 Acres” to reflect market.
- No Sales within “0.77 to 1.01 Acres”. Sale analysis for most similar valuation grouping, “0.52 to 0.76 Acres”. Supports existing valuation. No change applied to “0.77 to 1.01 Acres”
- Valuation as follows:
 - 0.1 to 0.26 Acres:
 - \$1.79 / Square Foot
 - 0.27 to 0.51 Acres:
 - \$1.40 / Square Foot
 - 0.52 to 0.76 Acres:
 - \$1.19 / Square Foot
 - 0.77 to 1.01 Acres:
 - \$0.075 / Square Foot

- Wet:
 - \$0.37 / Square Foot

SP.SPECULATOR PLATS

- Verification of sale and parcel attributes executed. Tax Sales excluded from analysis.
- Greater consideration given to more recent sales.
- Valuation as follows:
 - Access
 - \$0.68 / Square Foot
 - No Access
 - \$0.31 / Square Foot

WFTLS.WATERFRONT LOWER SCOTT LAKE

- Verification of sale and parcel attributes executed.
- Minimal sales within study. Sales study period expanded to 04/01/2021 through 03/31/2024 to capture additional market information.
 - Analysis of sales outside of 04/01/2022 to 03/31/2024 sales study window has market adjustment applied. Sale price adjusted using “Near Lake” market adjustment (2.22% increase per month) to reflect market value as of 04/01/2022.
- Sale Analysis supports increase in valuation
- Valuation as follows:
 - Standard Lot
 - \$2,144 / Front Foot
 - Deep Lot
 - \$1,163 / Front Foot

WFTO.WATERFRONT OSTERHOUT LAKE

- Verification of sale and parcel attributes executed.
- Sale Analysis supports increase in valuation
- Valuation as follows:
 - Lakefront
 - \$2,503 / Front Foot
 - Deeded Access
 - Average of site values indicated in sale analysis utilized
 - \$61,612 / Site

WFTUS.WATERFRONT UPPER SCOTT LAKE

- Minimal sales within study. Sales study period expanded to 04/01/2022 through 10/01/2024 to capture additional market information.
- Verification of sale and parcel attributes executed.
- Valuation as follows:
 - Lakefront
 - \$1,271 / Front Foot

LEE TOWNSHIP SALES

50 AC OR GREATER

LESS THAN 50 ACCORRECTED LAND VALUE - VERIFIED ATTRIBUTES

LESS THAN 50 AC

SUPPORTING SALES, SIMILAR MARKET, WITHIN ALLEGAN COUNTY (AUXILARY SUPPORT TO SALE ANALYSIS ONLY)

LESS THAN 50 ACRES

[illegible]

C/I.COMMERCIAL & INDUSTRIAL

VERIFIED SALES WITHIN LEE TOWNSHIP

STANDARD < 1.5 ACRE

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. : Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acre	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Tablr Class			
12-008-026-10	109TH AVE	11/9/2023	\$500,000	CD	21-OTHER	\$25,000	\$13,100	52.40	\$26,109	\$9,077	\$10,185	0.349	0.349	\$26,009	\$0.60	0	COM		\$13.70	12-008-026-00	COM & IN	202
12-680-023-00	860 56TH ST	10/14/2021	\$76,500	WD	03-ARM'S LENGTH	\$76,500	\$38,700	50.59	\$77,305	\$23,711	\$24,516	0.84	0.84	\$28,227	\$0.65	264	12201	4684-559		COM & IN 201		
Totals:						\$101,500	\$51,800		\$103,414	\$32,788	\$24,516	1.189	1.189			Average per SqFt=> \$0.63						
						Sale. Ratio =>		51.03														

GRVL - GRAVEL LAND VALUE ANALYSIS

RAW SALES VERIFIED ATTRIBUTES

LESS THAN 1 ACRE - IMPROVED

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Assmt.	Aid/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Libor/Page	Other Parcels in Sale	Land Table	Class	
12-010-008-00	5283 MARION	11/7/2022	\$97,000	WD	03-ARMY'S LENGTH		\$97,000	\$47,600	49.07	\$95,278	\$5,722	\$4,000	0.296	0.296	\$19,331	\$0.44	12GRV	4816-657	RES. NON-PAVED	401	
12-017-024-20	5789 108TH AVENUE	10/30/2023	\$115,000	WD	03-ARMY'S LENGTH		\$115,000	\$56,000	48.70	\$112,073	\$12,827	\$9,700	0.97	0.97	\$13,018	\$0.30	12GRV	4893/949	RES. NON-PAVED	401	
Totals:			\$212,000				\$212,000	\$103,600	48.87	\$207,351	\$18,349	\$13,700	1.266	1.266							
										Sale Ratio =>		Average									
										Std. Dev. =>		per Net Acre=>		\$14,494. per SqFt=>		\$0.33					

1 - 2 ACRES - IMPROVED

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Term's of Sale	Adj. Sale \$	Cur. Assmt.	Aid/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Libor/Page	Other Parcels in Sale	Land Table					
12-001-014-11	1125 50TH ST	8/31/2023	\$99,750	WD	03-ARMY'S LENGTH		\$99,750	\$46,700	46.82	\$93,119	\$14,957	\$10,832	1.1	1.1	\$13,597	\$0.31	12GRV	4886-708	RES. NON-PAVED					
12-465-018-00	957 MAPLE	8/2/2022	\$121,000	WD	03-ARMY'S LENGTH		\$121,000	\$60,900	50.33	\$121,838	\$13,162	\$14,000	1.5	1.5	\$8,775	\$0.20	12GRV	4791-797	RES. NON-PAVED					
12-142-021-00	5314 NADARAU DR	7/29/2022	\$158,500	WD	03-ARMY'S LENGTH		\$158,500	\$79,000	50.22	\$159,224	\$15,316	\$15,840	1.73	1.73	\$9,580	\$0.20	UPCL	4786-252	RES. NON-PAVED					
12-465-016-00	959 IRVING	6/23/2023	\$142,000	WD	03-ARMY'S LENGTH		\$142,000	\$71,000	50.00	\$141,975	\$16,455	\$16,400	1.8	1.8	\$9,142	\$0.21	12GRV	4867-617	RES. NON-PAVED					
Totals:			\$521,250			\$521,250	\$258,200		\$516,356	\$39,690	\$56,872	6.13	6.13											
														Sale Ratio =>		49.53	Average		Average					
														Std. Dev. =>		1.69	per Net Acre=>		\$9,737. per SqFt=>		50.22			

GREATER THAN 2 ACRES - VACANT

Parcel Number	Comment	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Assmt.	Aid/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Libor/Page	Other Parcels in Sale	Land Table	Inspected Date	Use Code	Class					
12-018-006-00		108TH AVE	11/16/2023	\$133,500		03-ARMY'S LENGTH	\$133,500	\$17,000	50.75	\$134,000	\$13,500	\$14,000	4.0	4.0	\$8,375	\$0.19	12GRV	4901/577	RES. NON-PAV. NOT INSPECTED	402								
12-002-003-00		50TH ST	10/24/2023	\$62,500	WD	03-ARMY'S LENGTH	\$62,500	\$38,000	62.34	\$77,718	\$62,500	\$77,718	10.0	10.0	\$6,250	\$0.14	12GRV	4899/674	RES. NON-PAV. NOT INSPECTED	402								
12-013-018-00		106TH AVE	3/12/2024	\$80,000	WD	03-ARMY'S LENGTH	\$80,000	\$30,000	37.50	\$60,000	\$80,000	\$60,000	10.0	10.0	\$8,000	\$0.18	12GRV	4926/760	RES. NON-PAV. NOT INSPECTED	402								
12-011-013-10		52ND ST	2/17/2023	\$80,000	WD	03-ARMY'S LENGTH	\$80,000	\$36,100	45.13	\$72,275	\$80,000	\$72,275	16.3	14.9	\$4,908	\$0.11	12GRV	4838-273	RES. NON-PAV. NOT INSPECTED	402								
12-011-013-20		52ND ST	2/17/2023	\$80,000	WD	03-ARMY'S LENGTH	\$80,000	\$37,400	46.75	\$74,750	\$80,000	\$74,750	16.3	16.3	\$4,909	\$0.11	12GRV	4838-261	RES. NON-PAV. NOT INSPECTED	402								
12-011-013-00		52ND ST	2/17/2023	\$80,000	WD	03-ARMY'S LENGTH	\$80,000	\$37,400	46.75	\$74,850	\$80,000	\$74,850	17.3	17.3	\$4,625	\$0.11	12GRV	4838-278	RES. NON-PAV. NOT INSPECTED	402								
12-018-006-00		108TH AVE	8/16/2022	\$85,000	WD	03-ARMY'S LENGTH	\$85,000	\$39,600	46.47	\$79,975	\$85,000	\$79,975	18.0	18.0	\$4,721	\$0.11	12GRV	4792-681	RES. NON-PAV. NOT INSPECTED	402								
12-020-015-00		58TH STREET V/L	10/18/2023	\$135,000	WD	03-ARMY'S LENGTH	\$135,000	\$68,000	43.70	\$137,866	\$133,906	\$137,818	35.0	35.0	\$3,769	\$0.09	12GRV	4897/916	RES. NON-PAV. NOT INSPECTED	402								
12-002-008-10		52ND ST	7/13/2023	\$140,000	WD	03-ARMY'S LENGTH	\$140,000	\$80,000	57.71	\$161,675	\$140,000	\$161,675	40.0	40.0	\$3,500	\$0.08	12GRV	4831-535	RES. NON-PAV. NOT INSPECTED	402								
Totals:							\$776,000	\$376,100	48.77	\$752,234	\$772,906	\$749,140	166.9	166.5														
							Sale Ratio =>		49.53	Average		Average																
							Std. Dev. =>		7.45	per Net Acre=>		\$8,631. per SqFt=>		50.11														
														Avg \$ / Acre Approx. 4 Acre =		\$8,375												
														Avg \$ / Acre Approx. 10 Acre =		\$7,125												
														Avg \$ / Acre 10 - 35 Acre =		\$5,314												
														Avg \$ / Acre 35+ Acre =		\$3,654												

GREATER THAN 2 ACRES - VACANT (DRY - BETWEEN LAKES)

Parcel Number	Comment	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Assmt.	Aid/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Libor/Page	Other Parcels in Sale	Land Table	Inspected Date	Use Code	Class	
12-022-002-20	DRY - SOUTH CENTRAL	53RD ST	7/17/2023	\$100,000	WD	03-ARMY'S LENGTH	\$100,000	\$29,700	29.70	\$59,400	\$100,000	\$59,400	10.1	10.1	\$9,901	\$0.23	12GRV	4873-256	RES. NON-PAV. NOT INSPECTED	402				
12-022-002-30	DRY - SOUTH CENTRAL	54S 53RD ST	8/15/2022	\$89,000	WD	03-ARMY'S LENGTH	\$89,000	\$29,700	33.37	\$59,400	\$89,000	\$59,400	10.1	10.1	\$8,812	\$0.20	12GRV	4790-811	RES. NON-PAV. NOT INSPECTED	402				
12-022-005-00	DRY - SOUTH CENTRAL	54 ST NORTH OF 103RD	12/10/2023	\$200,000	WD	03-ARMY'S LENGTH	\$200,000	\$61,400	30.90	\$133,600	\$200,000	\$133,600	40.0	40.0	\$3,000	\$0.11	12PAV	4910/882	RES. NON-PAV. NOT INSPECTED	402				
Totals:				\$389,000			\$389,000	\$121,200	\$242,300	\$389,000	\$242,300		60.2	60.2										
							Sale Ratio =>	31.16								Average								
							Std. Dev. =>	1.87								per Net Acre=>	\$6,462	per SqFt=>	50.15					

GREATER THAN 2 ACRES - VACANT (ENCUMBERED)

Parcel Number	Comment	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Assmt.	Aid/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Libor/Page	Other Parcels in Sale	Land Table	Inspected Date	Use Code	Class	
12-016-027-00	SWAMPY	54TH ST	5/12/2022	\$30,000	WD	03-ARMY'S LENGTH	\$30,000	\$26,000	96.67	\$58,000	\$30,000	\$58,000	10.0	10.0	\$3,000	\$0.07	12GRV	4763-81	RES. NON-PAV. NOT INSPECTED				402	
12-021-044-00	SWAMPY	54TH ST	5/12/2023	\$20,000	WD	03-ARMY'S LENGTH	\$20,000	\$16,000	51.89	\$93,375	\$20,000	\$93,375	25.0	25.0	\$3,600	\$0.08	12GRV	4904/609	RES. NON-PAV			10/7/1991	402	
Totals:						\$120,000	\$120,000	\$75,200		\$153,375	\$120,000	\$153,375	35.0	35.0										
						Sale Ratio =>		63.08	Average		Average													
						Std. Dev. =>		31.66	per Net Acre=>		\$3,429. per SqFt=>		50.08											

CORRECTED LAND VALUES - VERIFIED ATTRIBUTES

LESS THAN 1 ACRE - IMPROVED

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Assmt.	Aid/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Libor/Page	Other Parcels in Sale	Land Table	Class	
12-010-008-00	5283 MARION	11/7/2022	\$97,000	WD	03-ARMY'S LENGTH		\$97,000	\$47,600	48.56	\$94,108	\$5,722	\$5,722	0.296	0.296	\$19,331	\$0.44	12GRV	4816-657	RES. NON-PAVED	401	
12-017-024-20	5789 108TH AVENUE	10/30/2023	\$115,000	WD	03-ARMY'S LENGTH		\$115,000	\$56,800	48.52	\$111,084	\$12,827	\$12,827	0.97	0.97	\$13,018	\$0.30	12GRV	4893/949	RES. NON-PAVED	401	
Totals:							\$212,000	\$104,400		\$205,192	\$18,549	\$18,549	1.266	1.266							
							Sale Ratio =>		48.54		Average										
							Std. Dev. =>		0.02		per Net Acre=>		\$14,494. per SqFt=>		50.33						

1 - 2 ACRES - IMPROVED

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Assmt.	Aid/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Libor/Page</
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270.HIDDEN RIVER ESTATES LAND VALUE ANALYSIS

RAW SALES

ON RIVER

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effect. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Class
12-020-036-00	443 SOPHIA WAY	4/12/2024	\$306,000	WD	03-ARM'S LENGTH	\$306,000	\$241,000	78.76	\$482,052	\$99,154	\$276,623	0	0	5.245	5.245		\$18,904	\$0.43	0	270	4934/244		HIDDEN RIVER ESTATES	0	0	401
		Totals:	\$306,000			\$306,000	\$241,000		\$482,052	\$99,154	\$276,623	0	0	5.245	5.245											
						Sale. Ratio =>		78.76							Average per Net Acre=>		\$18,904	Average per SqFt=>		\$0.43						

CUL-DE-SAC

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Class
12-270-005-00	479 CAMERON	6/20/2023	\$202,000	WD	03-ARM'S LENGTH	\$202,000	\$92,600	45.84	\$144,325	\$59,469	\$46,361	0	0	2.361	2.361		\$25,188	\$0.58	0	270	4868-294	12-270-004-00	HIDDEN RIVER ESTATES	0	1	401
		Totals:	\$202,000			\$202,000	\$92,600		\$144,325	\$59,469	\$46,361	0	0	2.361	2.361											
						Sale. Ratio =>		45.84							Average per Net Acre=>		\$25,188	Average per SqFt=>		\$0.58						

STANDARD

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels	Land Table	Gravel	Paved	Inspected Date	Use Coc	Class
12-020-019-00	495 SOPHIA WAY	3/31/2023	\$194,000	WD	03-ARM'S LENGTH	\$194,000	\$109,500	56.44	\$219,053	\$23,025	\$42,340	1.2	1.2	19187.5	\$0.44	0	270	4848-214		HIDDEN RIVER ESTATES	0		1	NOT INSPECTED	401
12-270-013-00		1/22/2024	\$14,000	WD	03-ARM'S LENGTH	\$14,000	\$3,300	23.57	\$35,445	\$14,000	\$35,445	1.005	1.005	13930.34826	\$0.32	0	270	4917/274		HIDDEN RIVER ESTATES	0		1	NOT INSPECTED	402
12-270-014-00		11/9/2023	\$14,000	WD	03-ARM'S LENGTH	\$14,000	\$3,200	22.86	\$34,057	\$14,000	\$34,057	0.965	0.965	14507.77202	\$0.33	0	270	4917/282		HIDDEN RIVER ESTATES	0		1	NOT INSPECTED	402
12-270-015-00		1/19/2024	\$14,000	WD	03-ARM'S LENGTH	\$14,000	\$3,300	23.57	\$35,313	\$14,000	\$35,313	1.001	1.001	13986.01399	\$0.32	0	270	4917/278		HIDDEN RIVER ESTATES	0		1	NOT INSPECTED	402
Totals:			\$236,000			\$236,000	\$119,300		\$323,868	\$65,025	\$147,155	4.171	4.171												
						Sale. Ratio =>		50.55					Average per Net Acre=>		\$15,590	Average per SqFt=>		\$0.36							
						Std. Dev. =>		16.56																	

CORRECTED LAND VALUE

ON RIVER

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effect. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Class
12-020-036-00	443 SOPHIA WAY	4/12/2024	\$306,000	WD	03-ARM'S LENGTH	\$306,000	\$153,000	50.00	\$305,997	\$99,154	\$99,151	0	0	5.245	5.245	#DIV/0!	\$18,904	\$0.43	0	270	4934/244		HIDDEN RIVER ESTATES	0	0	401
		Totals:	\$306,000			\$306,000	\$153,000		\$305,997	\$99,154	\$99,151	0	0	5.245	5.245											
						Sale. Ratio =>		50.00							Average per Net Acre=>		\$18,904	Average per SqFt=>		\$0.43						

CUL-DE-SAC

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effect. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Class
12-270-005-00	479 CAMERON	6/20/2023	\$202,000	WD	03-ARM'S LENGTH	\$202,000	\$101,100	50.05	\$202,100	\$59,469	\$59,469	0	0	2.361	2.361	#DIV/0!	\$25,188	\$0.58	0	270	4868-294	12-270-004-00	HIDDEN RIVER ESTATES	0	1	401
		Totals:	\$202,000			\$202,000	\$101,100		\$202,100	\$59,469	\$59,469	0	0	2.361	2.361											
						Sale. Ratio =>		50.05							Average per Net Acre=>		\$25,188	Average per SqFt=>		\$0.58						

STANDARD

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels	Land Table	Gravel	Paved	Inspected Date	Use Coc	Class
12-020-019-00	495 SOPHIA WAY	3/31/2023	\$194,000	WD	03-ARM'S LENGTH	\$194,000	\$98,800	50.93	\$187,607	\$23,025	\$18,708	1.2	1.2	19187.5	\$0.44	0	270	4848-214		HIDDEN RIVER ESTATES	0		1	NOT INSPECTED	401
12-270-013-00		1/22/2024	\$14,000	WD	03-ARM'S LENGTH	\$14,000	\$7,800	55.71	\$15,668	\$14,000	\$15,668	1.005	1.005	13930.34826	\$0.32	0	270	4917/274		HIDDEN RIVER ESTATES	0		1	NOT INSPECTED	402
12-270-014-00		11/9/2023	\$14,000	WD	03-ARM'S LENGTH	\$14,000	\$7,500	53.57	\$15,044	\$14,000	\$15,044	0.965	0.965	14507.77202	\$0.33	0	270	4917/282		HIDDEN RIVER ESTATES	0		1	NOT INSPECTED	402
12-270-015-00		1/19/2024	\$14,000	WD	03-ARM'S LENGTH	\$14,000	\$7,800	55.71	\$15,606	\$14,000	\$15,606	1.001	1.001	13986.01399	\$0.32	0	270	4917/278		HIDDEN RIVER ESTATES	0		1	NOT INSPECTED	402
Totals:			\$236,000			\$236,000	\$121,900		\$233,925	\$65,025	\$65,026	4.171	4.171												
									Sale. Ratio =>	51.65				Average per Net Acre=>		\$15,590	Average per SqFt=>		\$0.36						
									Std. Dev. =>	2.27															

LSSUB.LOWR SCOTT SUB W/ACCESS LAND VALUE ANALYSIS

RAW SALES VERIFIED ATTRIBUTES

0.1 - 0.26 ACRES

Parcel Number	Trait	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Inspected Date	Class
12-630-015-00		5487 WOOLYN ST	10/16/2023	\$179,000	WD	03-ARM'S LENGTH	\$179,000	\$83,900	46.87	\$167,850	\$17,525	\$6,375	0.172	0.172	\$101,890	\$2.34	02	4896/579		LOWER SCOTT SUBS W/ACCESS	NOT INSPECTED	401
12-630-122-00		5473 MAC	3/20/2024	\$25,000	WD	03-ARM'S LENGTH	\$25,000	\$4,000	16.00	\$8,000	\$25,000	\$8,000	0.23	0.23	\$108,696	\$2.50	02	4927/670		LOWER SCOTT SUBS W/ACCESS	NOT INSPECTED	401
Totals:				\$204,000			\$204,000	\$87,900		\$175,850	\$42,525	\$14,375	0.402	0.402								
									Sale. Ratio =>				Average		Average							
									Std. Dev. =>	43.09			per Net Acre=>	\$105,784	per SqFt=>		\$2.43					
										21.83												

0.27 - 0.51 ACRES

Parcel Number	Trait	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Inspected Date	Class
12-200-047-00		922 54TH ST	10/18/2022	\$112,853	WD	03-ARM'S LENGTH	\$112,853	\$54,200	48.03	\$108,320	\$15,669	\$11,136	0.32	0.32	\$48,966	\$1.12	LSLSB	4809-127		LOWER SCOTT SUBS W/ACCESS	NOT INSPECTED	401
12-540-044-00		955 54TH ST	11/20/2023	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$73,600	46.00	\$147,253	\$28,916	\$16,169	0.464	0.464	\$62,319	\$1.43	LWOL	4904/627		LOWER SCOTT SUBS W/ACCESS	NOT INSPECTED	401
12-730-008-00		912 MAAS LANE	11/10/2023	\$130,000	WD	03-ARM'S LENGTH	\$130,000	\$56,200	43.23	\$112,490	\$34,214	\$16,704	0.479	0.479	\$71,428	\$1.64	LSLSB	4902/950		LOWER SCOTT SUBS W/ACCESS	NOT INSPECTED	401
12-730-033-01		908 GROVE ST	3/24/2023	\$65,000	WD	03-ARM'S LENGTH	\$65,000	\$27,900	42.92	\$55,894	\$19,909	\$10,803	0.31	0.31	\$64,223	\$1.47	LSLSB	4845-62		LOWER SCOTT SUBS W/ACCESS	NOT INSPECTED	401
Totals:				\$467,853			\$467,853	\$211,900		\$423,957	\$98,708	\$54,812	1.573	1.573								
									Sale. Ratio =>	45.29			Average		Average							
									Std. Dev. =>	2.42			per Net Acre=>	\$62,751	per SqFt=>		\$1.44					

0.52 - 0.76 ACRES

Parcel Number	Trait	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Inspected Date	Class
12-760-020-00		933 55TH ST	3/7/2023	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$23,400	42.55	\$46,713	\$24,128	\$15,841	0.551	0.551	\$43,789	\$1.01	LWOL	4840-919		LOWER SCOTT SUBS W/ACCESS	NOT INSPECTED	401
Totals:				\$55,000			\$55,000	\$23,400		\$46,713	\$24,128	\$15,841	0.551	0.551								
									Sale. Ratio =>	42.55			Average		Average							
													per Net Acre=>	\$43,789	per SqFt=>		\$1.01					

CORRECTED LAND VALUES - VERIFIED ATTRIBUTES

0.1 - 0.26 ACRES

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of S	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels i	Land Table	Inspected Date	Class
12-630-015-00	5487 WOOLYN ST	10/16/2023	\$179,000	WD	03-ARM'S	\$179,000	\$89,900	50.22	\$179,700	\$17,525	\$18,225	0.172	0.172	\$101,890	\$2.34	02	4896/579		LOWER SCOTT SUBS W/AI	NOT INSPECTED	401
12-630-122-00	5473 MAC	3/20/2024	\$25,000	WD	03-ARM'S	\$25,000	\$12,200	48.80	\$24,300	\$25,000	\$24,300	0.23	0.23	\$108,696	\$2.50	02	4927/670		LOWER SCOTT SUBS W/AI	NOT INSPECTED	401
Totals:						\$204,000	\$102,100		\$204,000	\$42,525	\$42,525	0.402	0.402								
									Sale. Ratio =>	50.05			Average		Average						
									Std. Dev. =>	1.01			per Net Acre=>	\$105,784	per SqFt=>		\$2.43				

0.27 - 0.51 ACRES

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of S	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels i	Land Table	Inspected Date	Class
12-200-047-00	922 54TH ST	10/18/2022	\$112,853	WD	03-ARM'S	\$112,853	\$58,600	51.93	\$117,229	\$15,669	\$20,045	0.32	0.32	\$48,966	\$1.12	LSLSB	4809-127		LOWER SCOTT SUBS W/AI	NOT INSPECTED	401
12-540-044-00	955 54TH ST	11/20/2023	\$160,000	WD	03-ARM'S	\$160,000	\$80,100	50.06	\$160,189	\$28,916	\$29,105	0.464	0.464	\$62,319	\$1.43	LWOL	4904/627		LOWER SCOTT SUBS W/AI	NOT INSPECTED	401
12-730-008-00	912 MAAS LANE	11/10/2023	\$130,000	WD	03-ARM'S	\$130,000	\$62,900	48.38	\$125,853	\$34,214	\$30,067	0.479	0.479	\$71,428	\$1.64	LSLSB	4902/950		LOWER SCOTT SUBS W/AI	NOT INSPECTED	401
12-730-033-01	908 GROVE ST	3/24/2023	\$65,000	WD	03-ARM'S	\$65,000	\$32,400	49.85	\$64,717	\$19,728	\$19,445	0.31	0.31	\$63,639	\$1.46	LSLSB	4845-62		LOWER SCOTT SUBS W/AI	NOT INSPECTED	401
Totals:						\$467,853	\$234,000		\$467,988	\$98,527	\$98,662	1.573	1.573								
									Sale. Ratio =>	50.02			Average		Average						
									Std. Dev. =>	1.45			per Net Acre=>	\$62,636	per SqFt=>		\$1.44				

0.52 - 0.76 ACRES

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of S	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels i	Land Table	Inspected Date	Class
12-760-020-00	933 55TH ST	3/7/2023	\$55,000	WD	03-ARM'S	\$55,000	\$27,600	50.18	\$55,114	\$24,128	\$24,242	0.551	0.551	\$43,789	\$1.01	LWOL	4840-919		LOWER SCOTT SUBS W/AI	NOT INSPECTED	401
Totals:						\$55,000	\$27,600		\$55,114	\$24,128	\$24,242	0.551	0.551								
									Sale. Ratio =>	50.18			Average		Average						
													per Net Acre=>	\$43,789	per SqFt=>		\$1.01				



PAVED - PAVED LAND VALUE ANALYSIS

RAW SALES - VERIFIED ATTRIBUTES

STANDARD

Parcel Number	Tracts	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Assmt.	Adj./Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Depth	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Libor/Page	Other Parcels in Sale	Land Value	Inspected Date	Class
12-009-020-00	862 PULLMAN AVENUE	8/25/2023	\$60,000	WD	03-ARMY-LENGTH	\$60,000	\$78,500	\$72,000	47.5%	\$72,000	\$20,991	\$18,000	0	1.5	1.5	\$40,000	\$26.67	\$0.12	492P/4	488,456	RES. PAVED	NOT INSPECTED	401
12-009-020-30	466 SIBSD ST	8/15/2023	\$25,000	WD	03-ARMY-LENGTH	\$25,000	\$12,800	\$12,800	49.2%	\$24,880	\$25,000	\$24,000	0	2.6	2.6	19,611	\$9.22	12P/AV	478P/564	RES. PAVED	NOT INSPECTED	402	
12-009-020-50	924 60TH ST	3/15/2024	\$400,000	WD	03-ARMY-LENGTH	\$400,000	\$196,100	\$196,100	49.0%	\$192,863	\$12,237	\$24,800	0	2.64	2.64	\$12,211	\$0.28	12P/AV	492P/776	RES. PAVED	NOT INSPECTED	401	
12-009-020-60	796 56TH ST	4/10/2023	\$101,000	WD	03-ARMY-LENGTH	\$101,000	\$45,400	\$45,400	43.2%	\$98,614	\$12,386	\$13,500	0	2.99	2.99	\$13,579	\$0.29	12P/AV	482P/807	RES. PAVED	NOT INSPECTED	401	
12-009-020-80	385 60TH ST	1-2/2023	\$85,000	WD	03-ARMY-LENGTH	\$85,000	\$31,600	\$31,600	37.1%	\$53,132	\$31,600	\$33,750	0	4	4	\$13,905	\$0.32	12P/AV	4834/521	RES. PAVED	NOT INSPECTED	401	
12-009-020-90	1070 SIBSD ST	5/26/2023	\$41,000	WD	03-ARMY-LENGTH	\$41,000	\$19,000	\$19,000	41.2%	\$38,000	\$3,000	\$18,000	0	4.4	4.4	\$10,451	\$0.24	12P/AV	4860/79	RES. PAVED	NOT INSPECTED	401	
12-009-020-90	1125 56TH ST	6/26/2022	\$183,000	WD	03-ARMY-LENGTH	\$183,000	\$79,500	\$79,500	42.87%	\$103,004	\$69,846	\$42,800	0	1.601	1.601	\$12,287	\$0.28	12P/AV	4773/412	RES. PAVED	NOT INSPECTED	401	
12-011-048-00	5082 100TH AVE	12/16/2023	\$148,000	WD	03-ARMY-LENGTH	\$148,000	\$64,000	\$64,000	41.88%	\$72,000	\$14,000	\$18,000	0	2.701	2.701	\$18,000	\$0.27	12P/AV	4783/431	RES. PAVED	NOT INSPECTED	401	
12-011-048-30	711 60TH ST	6/27/2022	\$173,000	WD	03-ARMY-LENGTH	\$173,000	\$157,600	\$157,600	42.0%	\$153,002	\$18,768	\$18,900	0	12.598	12.598	\$9,429	\$0.22	12P/AV	4776/380	RES. PAVED	NOT INSPECTED	401	
12-009-020-90	5821 100TH AVE	4/29/2022	\$160,000	WD	03-ARMY-LENGTH	\$160,000	\$76,000	\$76,000	47.5%	\$112,000	\$18,000	\$13,000	0	35.996	35.996	\$4,445	\$0.10	12P/AV	4736/605	RES. PAVED	NOT INSPECTED	401	
12-009-020-90	54 ST NORTH OF 38RD	12/16/2023	\$100,000	WD	03-ARMY-LENGTH	\$100,000	\$48,000	\$48,000	48.0%	\$100,000	\$10,000	\$10,000	0	40	40	\$1,000	\$0.13	12P/AV	4910/882	RES. PAVED	NOT INSPECTED	402	
Totals:			\$1,811,180			\$1,811,180	\$812,100	\$812,100		\$812,100	\$126,247	\$815,119		\$6,915	122.076		per SqFt==>						
Sale Ratio ==>															46.35		Average		\$6,972		per SqFt==>		40.16
Std. Dev. ==>															3.88								

RAW SALES - VERIFIED ATTRIBUTES

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Use	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Inspected Date	Class
12-700-025-00	5589 SOUTH AVE	5/12/2023	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$77,000	51.33	\$153,980	\$20,145	\$24,125	0.287	0.287	\$70,192	\$1.61 PULLM	4857-336			PULLMAN < 1 ACRE	NOT INSPECTED	401
12-700-123-00	5587 NORTH AVE	10/20/2022	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$64,000	51.20	\$128,098	\$15,027	\$18,125	0.287	0.287	\$52,359	\$1.20 PULLM	4810-839			PULLMAN < 1 ACRE	NOT INSPECTED	401
12-580-021-00	5617 GILPIN	9/30/2022	\$59,900	WD	03-ARM'S LENGTH	\$59,900	\$30,800	51.42	\$61,557	\$26,767	\$28,423	0.45	0.45	\$59,482	\$1.37 PULLM	4806-535			PULLMAN < 1 ACRE	NOT INSPECTED	401
12-009-037-00	854 55TH ST	10/2/2023	\$123,000	WD	03-ARM'S LENGTH	\$123,000	\$61,800	50.24	\$123,677	\$28,323	\$29,000	0.459	0.459	\$61,706	\$1.42 PULLM	4894/750			PULLMAN < 1 ACRE	NOT INSPECTED	401
Totals:			\$457,900			\$457,900	\$233,600		\$467,312	\$90,262			1.483								
Sale. Ratio =>									51.02												
Std. Dev. =>									0.54												
													Average per Net Acre=>	\$60,864	Average per SqFt=>	\$1.40					

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Inspected Date	Class		
12-009-025-81	V/L 56TH ST	11/2/2023	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$15,000	50.00	\$29,988	\$30,000	\$29,988	0.579	0.579	\$51,813	\$1.19	PULLM	4902/743		PULLMAN < 1 ACRE	NOT INSPECTED	402		
Totals:			\$30,000			\$30,000	\$15,000		\$29,988	\$30,000	\$29,988	0.579	0.579										
												Sale. Ratio =>		50.00		Average per Net Acre=>		\$51,813		\$1.19			

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Inspected Date	Class
12-700-147-00	5532 109TH AVENUE	9/13/2023	\$15,700	WD	03-ARM'S LENGTH	\$15,700	\$7,900	50.32	\$15,753	\$15,700	\$15,753	0.977	0.977	\$16,070	\$0.37	PULLM	4887-721		PULLMAN < 1 ACRE	NOT INSPECTED	402
		Totals:	\$15,700			\$15,700	\$7,900		\$15,753	\$15,700	\$15,753	0.977	0.977								
							Sale. Ratio =>	50.32				Average per Net Acre=>		Average per SqFt=>		\$0.37					

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Inspected Date	Class
12-700-025-00	5589 SOUTH AVE	5/12/2023	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$75,400	50.27	\$150,874	\$20,145	\$23,500	0.287	0.287	\$70,192	\$1.61	PULLM	4857-336		PULLMAN < 1 ACRE	NOT INSPECTED	401
12-700-123-00	5587 NORTH AVE	10/20/2022	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$62,800	50.24	\$125,685	\$15,027	\$17,500	0.287	0.287	\$52,359	\$1.20	PULLM	4810-839		PULLMAN < 1 ACRE	NOT INSPECTED	401
12-580-021-00	5617 GILPIN	9/30/2022	\$59,900	WD	03-ARM'S LENGTH	\$59,900	\$30,400	50.75	\$60,804	\$26,767	\$27,443	0.45	0.45	\$59,482	\$1.37	PULLM	4806-535		PULLMAN < 1 ACRE	NOT INSPECTED	401
12-009-037-00	854 55TH ST	10/2/2023	\$123,000	WD	03-ARM'S LENGTH	\$123,000	\$60,700	49.35	\$121,346	\$28,323	\$28,000	0.459	0.459	\$61,706	\$1.42	PULLM	4894/750		PULLMAN < 1 ACRE	NOT INSPECTED	401
Totals:			\$457,900			\$457,900	\$229,300		\$458,709	\$90,262			1.483								
								Sale. Ratio =>	50.08												
								Std. Dev. =>	0.58					Average					Average		
												per Net Acre=>	\$60,864	per SqFt=>		\$1.40					

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Inspected Date	Class
12-009-025-81	V/L 56TH ST	11/27/2023	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$15,000	50.00	\$29,988	\$30,000	\$29,988	0.579	0.579	\$51,813	\$1.19	PULLM	4902/743		PULLMAN < 1 ACRE	NOT INSPECTED	402
	Totals:		\$30,000			\$30,000	\$15,000		\$29,988	\$30,000	\$29,988	0.579	0.579								
								Sale. Ratio =>	50.00			Average per Net Acre=>		Average per SqFt=>		\$1.19					

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Inspected Date	Class
12-700-147-00	5532 109TH AVENUE	9/13/2023	\$15,700	WD	03-ARM'S LENGTH	\$15,700	\$7,900	50.32	\$15,753	\$15,700	\$15,753	0.977	0.977	\$16,070	\$0.37	PULLM	4887-721		PULLMAN < 1 ACRE	NOT INSPECTED	402
		Totals:	\$15,700			\$15,700	\$7,900		\$15,753	\$15,700	\$15,753	0.977	0.977								
							Sale. Ratio =>	50.32				Average per Net Acre=>		Average per SqFt=>		\$0.37					

SP.SPECULATOR PLATS LAND VALUE ANALYSIS

VACANT SALES - RAW

NO ACCESS																					
Parcel Number	Access	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Vals	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class
12-164-002-00	NA	LOT 2 BLK 4 FAIRMOUNT PAR	2/27/2024	\$700	WD	03-ARM'S LENGTH	\$700	\$400	\$7.14	\$899	\$700	\$899	0.067	0.067	\$10,448	\$0.24	02	4938/320		SPECULATOR PLATS	402
12-164-003-00	NA	LOT 3 BLK 4 FAIRMOUNT PAR	2/27/2024	\$700	WD	03-ARM'S LENGTH	\$700	\$400	\$7.14	\$899	\$700	\$899	0.067	0.067	\$10,448	\$0.24	02	4938/316		SPECULATOR PLATS	402
12-164-006-00	NA	LOT 6 BLK 4 FAIRMOUNT PAR	2/27/2024	\$700	WD	03-ARM'S LENGTH	\$700	\$400	\$7.14	\$899	\$700	\$899	0.067	0.067	\$10,448	\$0.24	02	4938/318		SPECULATOR PLATS	402
12-165-001-00	NA		3/9/2023	\$1,200	WD	03-ARM'S LENGTH	\$1,200	\$400	33.33	\$899	\$1,200	\$899	0.067	0.067	\$17,910	\$0.41	02	4840-378		SPECULATOR PLATS	402
12-171-001-00	NA		5/5/2022	\$800	WD	03-ARM'S LENGTH	\$800	\$400	50.00	\$837	\$800	\$837	0.062	0.062	\$12,903	\$0.30	02	4757-20		SPECULATOR PLATS	402
12-182-011-00	NA		3/15/2024	\$10,000	WD	03-ARM'S LENGTH	\$10,000	\$4,700	99.30	\$10,000	\$9,300	\$930	0.689	0.689	\$14,514	\$0.33	02	4927/13		SPECULATOR PLATS	402
12-192-004-00	NA		7/13/2023	\$1,346	WD	03-ARM'S LENGTH	\$1,346	\$500	37.15	\$992	\$1,346	\$992	0.073	0.073	\$18,438	\$0.42	02	4871-109		SPECULATOR PLATS	402
12-209-003-00	NA		5/5/2022	\$800	WD	03-ARM'S LENGTH	\$800	\$500	62.50	\$930	\$800	\$930	0.069	0.069	\$11,594	\$0.27	02	4757-17		SPECULATOR PLATS	402
12-316-005-00	NA		6/22/2023	\$1,200	WD	03-ARM'S LENGTH	\$1,200	\$900	75.00	\$1,860	\$1,200	\$1,860	0.138	0.138	\$8,696	\$0.20	12GRV	4867-198		SPECULATOR PLATS	402
12-329-013-00	NA		5/14/2022	\$1,500	WD	03-ARM'S LENGTH	\$1,500	\$900	60.00	\$1,860	\$1,500	\$1,860	0.138	0.138	\$10,870	\$0.25	12GRV	4760-873		SPECULATOR PLATS	402
12-383-003-00	NA		5/18/2022	\$1,000	WD	03-ARM'S LENGTH	\$1,000	\$500	50.00	\$930	\$1,000	\$930	0.069	0.069	\$14,493	\$0.33	12GRV	4761-941		SPECULATOR PLATS	402
12-391-001-00	PA (2-TRACK)		3/11/2023	\$2,000	QC	03-ARM'S LENGTH	\$2,000	\$800	40.00	\$1,581	\$2,000	\$1,581	0.117	0.117	\$17,094	\$0.39	12GRV	4842-402		SPECULATOR PLATS	402
12-419-008-00	NA		6/11/2022	\$1,000	WD	03-ARM'S LENGTH	\$1,000	\$500	50.00	\$930	\$1,000	\$930	0.069	0.069	\$14,493	\$0.33	02	4772-478		SPECULATOR PLATS	402
12-454-003-00	NA		5/31/2023	\$204,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$4,000	\$2,100	\$2.50	\$4,185	\$4,000	\$4,185	0.31	0.31	\$12,903	\$0.30	02	4860-923	12-451-001-00	SPECULATOR PLATS	402
Totals:				\$226,946			\$26,946	\$13,400		\$26,946	\$27,001	2.002	2.002	Average			Average				
								Sale. Ratio =>	49.73					per Net Acre=		\$13,460	per SqFt=>				
								Std. Dev. =>	10.86												

ACCESS																					
Parcel Number	Access	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Vals	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class
12-183-005-00	AC (GOOD)	5272 109TH AVE	9/19/2023	\$49,000	LC	03-ARM'S LENGTH	\$49,000	\$25,100	\$11.22	\$50,155	\$3,825	\$4,980	0.138	0.138	\$27,717	\$0.64	02			SPECULATOR PLATS	402
12-221-001-02	PA (CLOSE TO PAVED RD)	BLK 21 GLENWOOD PARK SUB	12/15/2023	\$11,500	WD	32-SPLIT VACANT	\$11,500	\$3,300	28.70	\$6,617	\$11,500	\$6,617	0.49	0.49	\$23,469	\$0.54	15LSB	4909/711		SPECULATOR PLATS	402
12-418-005-00	AC (GOOD)		10/30/2023	\$2,000	QC	03-ARM'S LENGTH	\$2,000	\$500	25.00	\$930	\$2,000	\$930	0.069	0.069	\$28,986	\$0.67	02	4899/24		SPECULATOR PLATS	402
12-451-001-00	AC (GOOD)	5406 MARTY	5/31/2023	\$204,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$200,000	\$102,300	\$1.15	\$304,664	\$17,746	\$40,770	0.62	0.62	\$28,623	\$0.66	02	4860-923	12-454-003-00	SPECULATOR PLATS	402
12-453-001-00	AC (GOOD)	1110 BALMORAL	11/2/2023	\$175,000	WD	03-ARM'S LENGTH	\$175,000	\$87,600	50.06	\$175,141	\$22,269	\$1,717	0.62	0.62	\$35,918	\$0.82	02	4903/981		SPECULATOR PLATS	402
Totals:				\$441,500			\$437,500	\$218,800		\$57,340	\$55,014	1.937	1.937	Average							
									Sale. Ratio ==	50.01	Average			Average							
									Std. Dev. ==	13.20	per Net Acre=		\$29,602	per SqFt==		\$0.68					

VACANT SALE CORRECTED VALUATION

NO ACCESS																					
Parcel Number	Access	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Vals	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class
12-164-002-00	NA	LOT 2 BLK 4 FAIRMOUNT PAR	2/27/2024	\$700	WD	03-ARM'S LENGTH	\$700	\$400	\$7.14	\$899	\$700	\$899	0.067	0.067	\$10,448	\$0.24	02	4938/320		SPECULATOR PLATS	402
12-164-003-00	NA	LOT 3 BLK 4 FAIRMOUNT PAR	2/27/2024	\$700	WD	03-ARM'S LENGTH	\$700	\$400	\$7.14	\$899	\$700	\$899	0.067	0.067	\$10,448	\$0.24	02	4938/316		SPECULATOR PLATS	402
12-164-006-00	NA	LOT 6 BLK 4 FAIRMOUNT PAR	2/27/2024	\$700	WD	03-ARM'S LENGTH	\$700	\$400	\$7.14	\$899	\$700	\$899	0.067	0.067	\$10,448	\$0.24	02	4938/318		SPECULATOR PLATS	402
12-165-001-00	NA		3/9/2023	\$1,200	WD	03-ARM'S LENGTH	\$1,200	\$400	\$3.33	\$899	\$1,200	\$899	0.067	0.067	\$17,910	\$0.41	02	4840-378		SPECULATOR PLATS	402
12-171-001-00	NA		5/5/2022	\$800	WD	03-ARM'S LENGTH	\$800	\$400	\$817	\$800	\$817	\$817	0.062	0.062	\$12,903	\$0.30	02	4757-20		SPECULATOR PLATS	402
12-182-011-00	NA		3/15/2024	\$10,000	WD	03-ARM'S LENGTH	\$10,000	\$4,700	\$9,300	\$10,000	\$9,300	\$930	0.689	0.689	\$14,514	\$0.33	02	4927/13		SPECULATOR PLATS	402
12-192-004-00	NA		7/13/2023	\$1,346	WD	03-ARM'S LENGTH	\$1,346	\$500	\$7.15	\$992	\$1,346	\$992	0.073	0.073	\$18,438	\$0.42	02	4871-109		SPECULATOR PLATS	402
12-209-003-00	NA		5/5/2022	\$800	WD	03-ARM'S LENGTH	\$800	\$500	\$62.50	\$930	\$800	\$930	0.069	0.069	\$11,594	\$0.27	02	4757-17		SPECULATOR PLATS	402
12-316-005-00	NA		6/22/2023	\$1,200	WD	03-ARM'S LENGTH	\$1,200	\$900	\$126.00	\$1,860	\$1,200	\$1,860	0.138	0.138	\$8,696	\$0.20	12GRV	4867-198		SPECULATOR PLATS	402
12-329-013-00	NA		5/14/2022	\$1,500	WD	03-ARM'S LENGTH	\$1,500	\$900	\$60.00	\$1,860	\$1,500	\$1,860	0.138	0.138	\$10,870	\$0.25	12GRV	4760-873		SPECULATOR PLATS	402
12-383-003-00	NA		5/18/2022	\$1,000	WD	03-ARM'S LENGTH	\$1,000	\$500	\$50.00	\$930	\$1,000	\$930	0.069	0.069	\$14,493	\$0.33	12GRV	4761-941		SPECULATOR PLATS	402
12-391-001-00	PA (2-TRACK)		3/11/2023	\$2,000	QC	03-ARM'S LENGTH	\$2,000	\$800	\$40.00	\$1,581	\$2,000	\$1,581	0.117	0.117	\$17,094	\$0.39	12GRV	4842-402		SPECULATOR PLATS	402
12-419-008-00	NA		6/11/2022	\$1,000	WD	03-ARM'S LENGTH	\$1,000	\$500	\$50.00	\$930	\$1,000	\$930	0.069	0.069	\$14,493	\$0.33	02	4772-478		SPECULATOR PLATS	402
12-454-003-00	NA		5/31/2023	\$204,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$4,000	\$2,100	\$25.00	\$4,185	\$4,000	\$4,185	0.31	0.31	\$12,903	\$0.30	02	4860-923	12-451-001-00	SPECULATOR PLATS	402
Totals:				\$226,946			\$26,946	\$13,400		\$26,946	\$27,001	2.002	2.002	Average per Net Acre=		\$13,460	per SqFt=>				
									Sale. Ratio =>	49.73				Average							
									Std. Dev. =>	10.86				per Net Acre=		\$13,460	per SqFt=>				

ACCESS																					
Parcel Number	Access	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Vals	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class
12-183-005-00	AC (GOOD)	5272 109TH AVE	9/19/2023	\$49,000	LC	03-ARM'S LENGTH	\$49,000	\$24,600	\$0.20	\$50,155	\$3,825	\$4,980	0.138	0.138	\$27,717	\$0.64	02			SPECULATOR PLATS	402
12-221-001-02	PA (CLOSE TO PAVED RD)	BLK 21 GLENWOOD PARK SUB	12/15/2023	\$11,500	WD	32-SPLIT VACANT	\$11,500	\$7,300	63.48	\$14,514	\$11,500	\$14,514	0.49	0.49	\$23,469	\$0.54	15LSB	4909/711		SPECULATOR PLATS	402
12-418-005-00	AC (GOOD)		10/30/2023	\$2,000	QC	03-ARM'S LENGTH	\$2,000	\$1,000	50.00	\$2,040	\$2,000	\$2,040	0.069	0.069	\$28,986	\$0.67	02	4899/24		SPECULATOR PLATS	402
12-451-001-00	AC (GOOD)	5406 MARTY	5/31/2023	\$204,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$200,000	\$106,000	\$3.00	\$211,894	\$17,746	\$22,545	0.62	0.62	\$28,623	\$0.66	02	4860-923	12-454-003-00	SPECULATOR PLATS	402
12-453-001-00	AC (GOOD)	1110 BALMORAL	11/2/2023	\$175,000	WD	03-ARM'S LENGTH	\$175,000	\$85,500	48.86	\$171,091	\$22,269	\$18,360	0.62	0.62	\$35,918	\$0.82	02	4903/981		SPECULATOR PLATS	402
Totals:				\$441,500			\$437,500	\$224,400		\$57,340	\$62,439	1.937	1.937	Average per Net Acre=		\$29,602	per SqFt=>				
									Sale. Ratio =>	51.29				Average							
									Std. Dev. =>	5.99				per Net Acre=		\$29,602	per SqFt=>				

WFTLS.WATERFRONT LOWER SCOTT LAKE

VERIFIED SALES STANDARD DEPTH

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effect. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Inspected Date	Class	Rate Group 1	
12-630-158-00	1017 LAKE ST	7/29/2021	\$171,000	WD	03-ARM'S LENGTH	\$186,185	\$82,100		\$164,168	\$94,732	\$65,000	50	204	0.234	0.234	\$1,895	\$404,838	\$9.29	50	12LSL			4652-710	LOWER SCOTT LAKE	NOT INSPECTED	401	STANDARD DEPTH
12-630-161-00	1023 LAKE ST	6/2/2021	\$187,000	WD	03-ARM'S LENGTH	\$211,871	\$78,600		\$157,208	\$119,663	\$65,000	50	230	0.264	0.264	\$2,393	\$453,269	\$10.41	50	12LSL			4642-827	LOWER SCOTT LAKE	NOT INSPECTED	401	STANDARD DEPTH
Totals:						\$358,056	\$160,700		\$321,376	\$214,395	\$130,000	100		0.498	0.498												
Sale. Ratio =>									40.37		Average				Average				Average								
Std. Dev. =>									4.95		per FF=>		\$2,144		per Net Acre=		\$430,512				Average		per SqFt=>		\$9.88		

VERIFIED SALES DEEP LOT

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effect. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Inspected Date	Class	Rate Group 1		
12-004-021-00	1009 LAKE ST	7/28/2022	\$285,000	WD	03-ARM'S LENGTH	\$285,000	\$134,200	47.09	\$268,440	\$117,960	\$101,400	101.4	1135	2.642	2.642	\$1,163	\$44,648	\$1.02	101.4	12LSL	4786-765		LOWER SCOTT LAKE	NOT INSPECTED	401	DEEP LOTS		
Totals:			\$285,000			\$285,000	\$134,200		\$268,440	\$117,960	\$101,400	101.4		2.642	2.642													
Sale. Ratio =>								47.09	Average per FF=>				\$1,163	Average per Net Acre=				\$44,648	Average per SqFt=>				\$1.02					

VERIFIED SALES STANDARD DEPTH

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class	Rate Group 1
12-630-158-00	1017 LAKE ST	7/29/2021	\$171,000	WD	03-ARM'S LENGTH	\$186,185	\$99,300	53.33	\$198,653	\$94,732	\$107,200	50	204	0.234	0.234	\$1,895	\$404,838	\$9.29	50	12LSL	4652-710		LOWER SCOTT LAKE	401	STANDARD DEPTH
12-630-161-00	1023 LAKE ST	6/2/2021	\$187,000	WD	03-ARM'S LENGTH	\$211,871	\$103,900	49.04	\$207,770	\$119,663	\$107,200	50	230	0.264	0.264	\$2,393	\$453,269	\$10.41	50	12LSL	4642-827		LOWER SCOTT LAKE	401	STANDARD DEPTH
Totals:			\$358,000			\$398,056	\$203,200		\$406,423	\$214,395	\$214,400	100		0.498	0.498										
Sale. Ratio =>								51.05	Average					Average											
Std. Dev. =>								3.04	per FF=>				\$2,144	per Net Acre=	\$430,512			Average							
																		per SqFt=>							
																			\$9.88						

VERIFIED SALES DEEP LOT

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class	Rate Group 1
12-004-021-00	1009 LAKE ST	7/28/2022	\$285,000	WD	03-ARM'S LENGTH	\$285,000	\$142,500		\$284,968	\$117,960	\$117,928	101.4	1135	2.642	2.642	\$1,163	\$44,648	\$1.02	101.4	12LSL	4786-765		LOWER SCOTT LAKE	401	DEEP LOTS
Totals:			\$285,000			\$285,000	\$142,500		\$284,968	\$117,960	\$117,928	101.4		2.642	2.642										
Sale. Ratio =>								50	Average					Average											
									per FF=>				\$1,163	per Net Acre=	\$44,648			Average							
																		per SqFt=>							
																			\$1.02						

WFTO. WATERFRONT OSTERHOUT LAKE

VERIFIED SALES LAKEFRONT

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Inspected Date	Class	Rate Group 1
12-790-006-00	161 51ST ST	10/18/2023	\$420,000	WD	03-ARM'S LENGTH	\$420,000	\$200,900	47.83	\$401,785	\$160,811	\$142,600	62	102	0.145	0.145	\$2,594	\$1,109,041	\$25.46	62	120ST	4898-843		WATER FRONT OSTERHOUT LAKE	NOT INSPECTED	401	OSTERHOUT LAKE
12-790-027-00	5095 LAKE DR	12/4/2023	\$330,000	WD	03-ARM'S LENGTH	\$330,000	\$161,700	49.00	\$323,432	\$144,568	\$138,000	60	161	0.222	0.222	\$2,409	\$651,207	\$14.95	60	120ST	4906/846		WATER FRONT OSTERHOUT LAKE	NOT INSPECTED	401	OSTERHOUT LAKE
Totals:			\$750,000			\$750,000	\$362,600		\$725,217	\$305,379	\$280,600	122		0.367	0.367											
						Sale. Ratio =>		48.35		Average				Average			Average									
						Std. Dev. =>		0.82		per FF=>		\$2,503		per Net Acre=>	\$832,095		per SqFt=>	\$19.10								

VERIFIED SALES DEEDED ACCESS

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Inspected Date	Class	Rate Group 1
12-790-019-00	152 51ST ST	8/1/2023	\$280,000	WD	03-ARM'S LENGTH	\$280,000	\$154,300	55.11	\$308,533	\$67,717	\$96,250	125	190	0.545	0.545	\$542	\$124,251	\$2.85	125	OSOL	4878-129		WATER FRONT OSTERHOUT LAKE	NOT INSPECTED	401	DEEDED ACCESS
12-790-024-00	151 51ST ST	10/7/2022	\$167,500	WD	03-ARM'S LENGTH	\$167,500	\$83,500	49.85	\$166,994	\$55,506	\$55,000	87	90	0.18	0.18	\$638	\$308,367	\$7.08	87	120ST	4816-64		WATER FRONT OSTERHOUT LAKE	NOT INSPECTED	401	DEEDED ACCESS
Totals:			\$447,500			\$447,500	\$237,800		\$475,527	\$123,223	\$151,250	212		0.725	0.725											
						Sale. Ratio =>		53.14		Average				Average			Average									
						Std. Dev. =>		3.72		per FF=>		\$581		per Net Acre=>	\$169,963		per SqFt=>	\$3.90								

Average Site=> \$61,612

VERIFIED SALES LAKEFRONT

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Inspected Date	Class	Rate Group 1
12-790-006-00	161 51ST ST	10/18/2023	\$420,000	WD	03-ARM'S LENGTH	\$420,000	\$207,200	49.33	\$414,371	\$160,815	\$155,186	62	102	0.145	0.145	\$2,594	\$1,109,069	\$25.46	62	120ST	4898/843		WATER FRONT OSTERHOUT LAKE	NOT INSPECTED	401	OSTERHOUT LAKE
12-790-027-00	5095 LAKE DR	12/4/2023	\$330,000	WD	03-ARM'S LENGTH	\$330,000	\$167,800	50.85	\$335,612	\$144,568	\$150,180	60	161	0.222	0.222	\$2,409	\$651,207	\$14.95	60	120ST	4906/846		WATER FRONT OSTERHOUT LAKE	NOT INSPECTED	401	OSTERHOUT LAKE
Totals:			\$750,000			\$750,000	\$375,000		\$749,983	\$305,383	\$305,366	122		0.367	0.367											
						Sale. Ratio =>		50.00		Average				Average			Average									
						Std. Dev. =>		1.07		per FF=>		\$2,503		per Net Acre=>	\$832,106		per SqFt=>	\$19.10								

VERIFIED SALES DEEDED ACCESS

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Inspected Date	Class	Rate Group 1
12-790-019-00	152 51ST ST	8/1/2023	\$280,000	WD	03-ARM'S LENGTH	\$280,000	\$136,900	48.89	\$273,895	\$67,717	\$61,612	125	190	0.545	0.545	\$542	\$124,251	\$2.85	125	OSOL	4878-129		WATER FRONT OSTERHOUT LAKE	NOT INSPECTED	401	DEEDED ACCESS
12-790-024-00	151 51ST ST	10/7/2022	\$167,500	WD	03-ARM'S LENGTH	\$167,500	\$86,800	51.82	\$173,606	\$55,506	\$61,612	87	90	0.18	0.18	\$638	\$308,367	\$7.08	87	120ST	4816-64		WATER FRONT OSTERHOUT LAKE	NOT INSPECTED	401	DEEDED ACCESS
Totals:			\$447,500			\$447,500	\$223,700		\$447,501	\$123,223	\$123,224	212		0.725	0.725											
						Sale. Ratio =>		49.99		Average				Average			Average									
						Std. Dev. =>		2.07		per FF=>		\$581		per Net Acre=>	\$169,963		per SqFt=>	\$3.90								

WFTUS.WATERFRONT UPPER SCOTT LAKE

VERIFIED RAW SALES

Record Number	Street Address	Date/Tax	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Curr. Assessm.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Libr/Page	Other Parcels in Sale	Land Table	Inspected Date	Class	Rate Group
12-010-059-00	109TH AVE	10/24/2022	\$330,000	WD	03-ARM'S LENGTH	\$330,000	\$156,300	47.36	\$312,673	\$132,327	\$115,000	100	256	1.795	1.796	\$1,323	\$73,720	\$1.69	100	12USL	4811-690		WATER FRONT UPPER SCOTT LAKE	NOT INSPECTED	401	UPPER SCOT LAKE
12-742-001-00	5321 NADEAU DR	9/13/2024	\$477,500	WD	03-ARM'S LENGTH	\$477,500	\$235,400	49.30	\$470,845	\$119,738	\$113,083	98	238	1.789	1.789	\$1,218	\$66,930	\$1.54	80	12USL	4973/983		WATER FRONT UPPER SCOTT LAKE	NOT INSPECTED	401	UPPER SCOT LAKE
Totals:						\$807,500	\$391,700		\$783,518	\$252,065	\$228,083		198			3.584										
								Sale. Ratio =>		48.51		Average per FF=>		\$1,271		Average per Net Acre=>		\$70,331		Average per SqFt=>		\$1.61				
								Std. Dev. =>		1.37																

VERIFIED SALES CORRECTED LAND VALUE[illegible]