

Totals:	\$0	\$0	\$0	\$0	\$0	\$0	0.0	0.00	0.00
			Sale. Ratio =>	0.00		Average		Average	Average
			Std. Dev. =>	#DIV/0!		per FF=>	\$0	per Net Acre=>	per SqFt=>
								0.00	\$0.00

No sales 1/1/2015 - 12/31/22

2023 Values

Industrial \$0.65

Excess \$0.15

Row \$0

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	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	
Commercial																			
24-025-021-10	2688 PATTERSON RD	02/15/17	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$89,400	48.32	\$238,984	\$6,808	\$60,792	0.0	0.0	2.96	2.96	#DIV/0!	\$2,300	\$0.05	
24-036-020-00	2497 PATTERSON RD	03/15/17	\$226,000	WD	03-ARM'S LENGTH	\$226,000	\$88,500	39.16	\$220,100	\$46,382	\$40,482	0.0	0.0	3.19	1.38	#DIV/0!	\$14,540	\$0.33	
24-031-023-00	2402 10TH ST	07/18/17	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$63,400	63.40	\$124,498	\$10,571	\$35,069	149.9	165.0	0.63	0.68	\$71	\$16,914	\$0.39	
24-030-009-00	2701 12TH ST	12/21/21	\$656,250	CD	03-ARM'S LENGTH	\$656,250	\$344,100	52.43	\$594,272	\$183,378	\$121,400	0.0	0.0	7.00	6.63	#DIV/0!	\$26,197	\$0.60	
24-018-016-20	3032 10TH ST	10/25/19	\$28,187	LC	03-ARM'S LENGTH	\$28,187	\$14,500	51.44	\$29,054	\$15,250	\$16,117	83.9	220.0	0.37	0.43	\$182	\$41,216	\$0.95	
24-006-001-12	12TH ST	10/10/22	\$39,000	WD	03-ARM'S LENGTH	\$39,000	\$12,900	33.08	\$25,864	\$39,000	\$25,864	0.0	0.0	0.90	0.78	#DIV/0!	\$43,333	\$0.99	
24-036-013-00	2436 PATTERSON RD	10/12/20	\$300,000	WD	03-ARM'S LENGTH	\$300,000	\$71,100	23.70	\$198,707	\$173,433	\$72,140	0.0	0.0	3.67	3.67	#DIV/0!	\$47,257	\$1.08	
24-033-010-00	2535 7TH ST	08/09/22	\$685,000	WD	03-ARM'S LENGTH	\$685,000	\$141,200	20.61	\$595,090	\$164,626	\$74,716	0.0	0.0	2.56	2.68	#DIV/0!	\$64,307	\$1.48	
24-025-008-20	2696 PATTERSON RD	02/04/19	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$31,300	32.95	\$59,154	\$41,518	\$5,672	0.0	0.0	0.53	0.53	#DIV/0!	\$78,336	\$1.80	
24-018-016-20	3032 10TH ST	05/16/22	\$35,000	WD	03-ARM'S LENGTH	\$35,000	\$13,900	39.71	\$27,815	\$23,302	\$16,117	83.9	220.0	0.37	0.43	\$278	\$62,978	\$1.45	
										\$704,268						22.18			

\$0.73

124th Commercial																			
24-036-010-10	124TH AVE	11/24/21	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$19,600	15.68	\$39,165	\$125,000	\$39,165	0.0	0.0	3.33	3.20	#DIV/0!	\$37,538	\$0.86	
24-036-010-20	127 124TH AVE	05/19/22	\$535,000	WD	03-ARM'S LENGTH	\$500,000	\$271,300	54.26	\$516,307	\$63,717	\$80,024	0.0	0.0	3.33	3.13	#DIV/0!	\$19,134	\$0.44	
24-032-019-00	999 124TH AVE	09/20/21	\$105,000	WD	03-ARM'S LENGTH	\$105,000	\$48,900	46.57	\$97,819	\$86,460	\$79,279	0.0	0.0	2.28	2.28	#DIV/0!	\$37,921	\$0.87	
24-032-019-00	999 124TH AVE	09/20/21	\$199,000	WD	03-ARM'S LENGTH	\$199,000	\$48,900	24.57	\$97,819	\$180,460	\$79,279	0.0	0.0	2.28	2.28	#DIV/0!	\$79,149	\$1.82	
										\$455,637						11.22			

\$0.93

Excess Land																			
24-036-010-40	124TH AVE	11/30/18	\$70,000	WD	03-ARM'S LENGTH	\$70,000	\$56,600	80.86	\$113,143	\$70,000	\$113,143	0.0	0.0	19.98	20.21	#DIV/0!	\$3,504	\$0.08	
24-036-010-00	137 124TH AVE	02/10/16	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$241,800	60.45	\$441,386	\$54,361	\$95,747	0.0	0.0	6.99	7.35	#DIV/0!	\$7,777	\$0.18	
24-036-017-00	81 124TH AVE	11/23/16	\$325,000	WD	03-ARM'S LENGTH	\$325,000	\$175,600	54.03	\$346,064	\$70,777	\$91,841	0.0	0.0	6.26	6.16	#DIV/0!	\$11,306	\$0.26	
24-036-016-00	124TH AVE	10/25/18	\$90,000	WD	03-ARM'S LENGTH	\$90,000	\$44,100	49.00	\$88,536	\$72,758	\$71,294	0.0	0.0	3.98	3.98	#DIV/0!	\$18,281	\$0.42	
										\$267,896						37.21			

\$0.17

Acreage Used for Golf Course
No Sales/Income Statements
Decreased 5.5% based on combined changed between commercial square footage rates and 124th commercial

2022	2023
\$60,000	\$56,700
\$65,300	\$61,700
\$67,300	\$63,600
\$73,900	\$69,800
\$80,700	\$76,300
\$98,650	\$93,200
\$107,800	\$101,900
\$121,400	\$114,700
\$141,460	\$133,700
\$168,740	\$159,500
\$195,470	\$184,700
\$222,420	\$210,200
\$249,480	\$235,800
\$304,700	\$287,900
\$357,400	\$337,700
\$491,700	\$464,700

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
24-033-007-00	124TH AVE	04/25/18	\$268,800	WD	03-ARM'S LENGTH	\$268,800	\$186,700	69.46		\$373,391	\$268,800	\$373,391	58.18	19.59	\$4,620	\$0.11	0.00	AGRIC 4240-784
24-035-012-00	2471 124TH AVE	07/18/18	\$470,000	WD	03-ARM'S LENGTH	\$470,000	\$208,100	44.28		\$437,333	\$316,472	\$283,805	68.41	68.41	\$4,626	\$0.11	0.00	400N 4265-32
24-033-008-00	7TH ST	03/13/19	\$321,147	WD	03-ARM'S LENGTH	\$321,147	\$131,200	40.85		\$288,668	\$321,147	\$288,668	62.00	61.73	\$5,180	\$0.12	0.00	400N 4331-983
24-023-009-30	129TH AVE	01/13/20	\$410,000	WD	03-ARM'S LENGTH	\$410,000	\$141,200	34.44		\$282,370	\$410,000	\$282,370	64.85	64.94	\$6,322	\$0.15	0.00	AGRIC 4423-336
24-024-003-00	130TH AVE	07/01/21	\$575,000	WD	03-ARM'S LENGTH	\$575,000	\$299,600	52.10		\$599,219	\$575,000	\$599,219	111.20	111.38	\$5,171	\$0.12	0.00	AGRIC 4669-332
24-024-003-00	130TH AVE	10/22/21	\$832,500	WD	03-ARM'S LENGTH	\$832,500	\$299,600	35.99		\$599,219	\$832,500	\$599,219	111.20	111.38	\$7,487	\$0.17	0.00	AGRIC 4690-634
24-009-018-10	671 GREGORVILLE RD	02/04/22	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$227,300	56.83		\$473,234	\$156,666	\$229,900	40.00	40.00	\$3,917	\$0.09	0.00	400N 4732-661
24-010-002-30	5TH ST	05/17/22	\$245,000	WD	03-ARM'S LENGTH	\$245,000	\$65,600	26.78		\$131,164	\$245,000	\$131,164	18.40	18.38	\$13,315	\$0.31	0.00	AGRIC 4762-474
24-010-012-01	5TH ST	07/15/22	\$145,000	WD	03-ARM'S LENGTH	\$145,000	\$15,300	10.55		\$30,602	\$145,000	\$30,602	11.77	11.77	\$12,319	\$0.28	0.00	AGRIC 4781-692

Wayland Township
2023 Agricultural Land Value Analysis

Non Till \$4,300 Wet/Swamp \$2,600
Tillable \$7,100

	Parcel Number	Sale Date	Liber Page	Acres w/o ROW	residual sale price	Bldg & Site	Calc. Rate	Non Till	Wet Swamp	Till	Comments
Non Till	24-024-003-00	10/22/2021	4690/634	107.94	\$832,500	0.0	\$9,166	32.01		0.00	75.93
	24-009-018-10	02/04/2022	4732/661	40	\$400,000	265268.0	\$3,368	40.00		0.00	0.00
	24-035-012-00	07/18/2028	4265/32	68.4	\$470,000	197365.0	\$3,985	68.41		0.00	0.00
							\$3,677				
								\$3600/non till			
Wet/Swamp	24-010-012-01	07/15/2022	4781/692	11.77	\$145,000	\$0	\$12,319	0.00		11.77	0.00
	24-023-009-30	01/13/2020	4423/624	64.31	\$410,000	0.0	\$5,029	0.0		22.5	41.81
							\$8,674				
								\$3000/wet	*Used 16% increase based on change for non tillable		
Tillable	24-033-008-00	03/13/19	4331/983	61.333	\$321,147	\$0	\$5,456	11.66		0.00	49.67
	24-024-003-00	07/01/20	4669/332	107.94	\$575,000	\$0	\$5,760	32.01		0.00	75.93
	24-010-002-30	05/17/22	4594/480	18.001	\$245,000	\$ 40,000	\$12,972	0.00		1.42	16.58
	24-033-003-12	05/02/19	4341/410	29	\$102,935	\$ -	\$3,209	8.53		0.00	20.65
	24-033-007-00	4/25/18	4240/784	58.73	\$268,800	0.0	\$4,577	0.00		0.00	58.73
							\$6,395				
								\$6400/tillable			

2023 Values	
Tillable	\$ 6,400
Non Till	\$ 3,600
Wet	\$ 3,000
Res Site	\$ 16,800

Gun Lake

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	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Rate Group 3	
24-036-011-30	3555 USA LANE	06/03/20	\$41,100	WD	03-ARM'S LENGTH	\$41,100	\$17,900	43.55	\$35,678	\$38,656	\$33,234	70.7	50.0	0.12	0.12		\$547	\$336,139	
24-220-017-00	3646 LAKE SHORE DR	04/10/20	\$126,000	WD	03-ARM'S LENGTH	\$126,000	\$43,500	34.52	\$87,069	\$79,122	\$40,191	85.5	130.0	0.22	0.22		\$925	\$353,223	
24-221-011-00	13110 WILLOW ST	10/31/22	\$132,500	WD	03-ARM'S LENGTH	\$132,500	\$52,600	39.70	\$103,805	\$92,456	\$63,761	135.7	90.0	0.30	0.30		\$682	\$313,410	
24-641-004-00	2455 PATTERSON RD	07/30/20	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$56,500	66.47	\$111,499	\$6,868	\$33,367	71.0	140.0	0.19	0.19		\$97	\$35,585	
											\$217,102	362.9							
\$600 Backlot																			
24-220-009-00	13111 WILLOW ST	08/29/22	\$675,000	WD	03-ARM'S LENGTH	\$675,000	\$204,000	30.22	\$399,717	\$435,035	\$159,752	265.6	100.0	0.62	0.12		\$1,638	\$701,669	
24-635-011-00	2419 PATTERSON RD	10/22/21	\$695,000	WD	03-ARM'S LENGTH	\$695,000	\$228,300	32.85	\$453,124	\$416,876	\$175,000	50.0	120.0	0.14	0.14		\$8,338	\$3,020,841	
24-635-012-00	2421 PATTERSON RD	06/04/21	\$377,000	WD	03-ARM'S LENGTH	\$377,000	\$140,700	37.32	\$281,353	\$270,647	\$175,000	50.0	120.0	0.14	0.14		\$5,413	\$1,961,210	
24-635-014-00	2425 PATTERSON RD	03/31/21	\$500,000	WD	03-ARM'S LENGTH	\$500,000	\$205,000	41.00	\$435,052	\$267,021	\$202,073	57.7	160.0	0.18	0.18		\$4,625	\$1,451,201	
24-640-001-00	3741 LAKE SHORE DR	08/24/20	\$451,000	WD	03-ARM'S LENGTH	\$451,000	\$201,600	44.70	\$402,300	\$213,962	\$164,992	47.1	160.0	0.18	0.18		\$4,539	\$1,162,837	
24-640-001-00	3741 LAKE SHORE DR	07/29/20	\$145,000	WD	03-ARM'S LENGTH	\$145,000	\$201,600	139.03	\$402,030	(\$92,038)	\$164,992	47.1	160.0	0.18	0.18		(\$1,952)	(\$500,207)	
24-640-009-00	3645 LAKE SHORE DR	05/06/20	\$569,000	WD	03-ARM'S LENGTH	\$569,000	\$225,600	39.65	\$442,142	\$307,132	\$180,274	51.5	170.0	0.21	0.21		\$5,963	\$1,483,729	
											\$1,818,635	569.2							
\$3,200 Lakefront																			

Geneva Lake

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	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt		
24-029-002-40	2732 GENEVA LAKE DR	06/28/19	\$413,000	WD	03-ARM'S LENGTH	\$413,000	\$131,400	31.82	\$260,578	\$242,069	\$89,647	94.4	235.0	0.54	0.54	\$2,565	\$449,108	\$10.31		
24-029-002-78	2772 GENEVA LAKE	11/18/19	\$500,000	WD	03-ARM'S LENGTH	\$500,000	\$235,900	47.18	\$468,056	\$162,369	\$130,425	137.3	260.0	0.90	0.90	\$1,183	\$181,418	\$4.16		
24-500-025-00	2696 W GENEVA LAKE DR	09/04/20	\$242,500	WD	03-ARM'S LENGTH	\$242,500	\$98,600	40.66	\$192,958	\$123,277	\$73,735	73.7	229.3	0.39	0.39	\$1,672	\$313,682	\$7.20		
24-500-027-00	2694 W GENEVA LAKE DR	09/29/20	\$66,000	WD	03-ARM'S LENGTH	\$66,000	\$36,600	55.45	\$73,291	\$66,000	\$73,291	73.3	224.6	0.39	0.39	\$901	\$170,543	\$3.92		
24-500-029-00	2686 W GENEVA LAKE DR	11/16/20	\$70,000	WD	03-ARM'S LENGTH	\$70,000	\$34,900	49.86	\$69,883	\$70,000	\$69,883	69.9	175.8	0.33	0.33	\$1,002	\$210,843	\$4.84		
24-505-005-00	2685 GENEVA LAKE DR	12/13/19	\$73,000	WD	03-ARM'S LENGTH	\$73,000	\$39,300	53.84	\$78,640	\$73,000	\$78,640	82.8	180.0	0.41	0.41	\$882	\$176,329	\$4.05		
Totals:			\$1,456,500			\$1,456,500	\$651,900		\$1,293,878	\$736,715	\$635,621	531.3		2.96	3.72					
						Sale. Ratio =>	44.76													
						Std. Dev. =>	15.61													
											Average per FF=>	\$1,387			Average per Net Acre=>	214,408.54			Average per SqFt=>	\$4.92

Geneva Lake \$1,400

Selkirk Lake

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	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre		
24-500-002-00	water	2689 W SELKIRK LAKE DR	08/22/22	\$260,000	WD	03-ARM'S LENGTH	\$260,000	\$100,500	38.65	\$200,971	\$215,096	\$156,067	138.5	82.2	0.39	0.39	\$1,554	\$548,714	
24-500-003-00	water	2687 W SELKIRK LAKE DR	06/23/22	\$306,000	WD	03-ARM'S LENGTH	\$306,000	\$86,200	28.17	\$172,388	\$263,452	\$129,840	120.4	79.7	0.33	0.33	\$2,189	\$791,147	
24-500-003-00	water	2687 W SELKIRK LAKE DR	08/17/20	\$200,000	LC	03-ARM'S LENGTH	\$200,000	\$85,300	42.65	\$170,653	\$159,187	\$129,840	120.4	79.7	0.33	0.33	\$1,323	\$478,089	
24-500-006-00	water	2679 W SELKIRK LAKE DR	11/03/20	\$450,000	WD	03-ARM'S LENGTH	\$450,000	\$235,500	52.33	\$463,340	\$124,014	\$137,354	124.0	90.4	0.37	0.37	\$1,000	\$336,081	
24-500-014-00	water	2659 W SELKIRK LAKE DR	06/16/20	\$380,000	WD	03-ARM'S LENGTH	\$380,000	\$159,700	42.03	\$313,380	\$207,181	\$140,561	96.9	225.3	0.47	0.47	\$2,137	\$438,943	
24-500-015-00	water	2657 W SELKIRK LAKE DR	03/22/19	\$134,000	WD	03-ARM'S LENGTH	\$134,000	\$66,600	49.70	\$133,016	\$95,893	\$94,909	73.0	225.3	0.36	0.36	\$1,313	\$269,362	
24-780-001-00	water	823 125TH AVE	10/15/21	\$350,000	WD	03-ARM'S LENGTH	\$350,000	\$110,600	31.60	\$219,055	\$221,498	\$90,553	90.6	46.4	0.10	0.10	\$2,446	\$2,214,980	
24-780-004-00	water	829 125TH AVE	08/16/21	\$380,000	WD	03-ARM'S LENGTH	\$380,000	\$100,100	26.34	\$206,465	\$273,535	\$100,000	100.0	50.0	0.12	0.12	\$2,735	\$2,378,565	
24-780-010-00	water	843 TULIP TREE LANE	11/14/19	\$180,000	WD	03-ARM'S LENGTH	\$180,000	\$76,600	42.56	\$152,081	\$112,890	\$84,971	89.4	40.0	0.09	0.09	\$1,262	\$1,227,065	
											\$1,672,746	953.2							

\$ 1,755
\$1,800 Waterfront
 0.1471 \$645 Backlot No Sales for Backlots so used the same % increase
\$1,200 Young *South side of lake with flooding. Used average of Waterfront and Backlot

Backview Acreage	
1	\$75,000
1.5	\$80,000
2	\$85,000
2.5	\$90,000
3	\$95,000
4	\$105,000
5	\$115,000

*Increase based on % with frontage