

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments
015-002-011-42	19947 LAKE MONTCALM RD	11/06/23	\$300,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$300,000		\$87,460	
015-003-001-50	5989 MAPLE HILL RD	10/16/24	\$240,000	WD	03-ARM'S LENGTH	\$240,000		\$44,763	
015-003-001-70	20121 LAKE MONTCALM RD	06/05/24	\$153,000	WD	03-ARM'S LENGTH	\$153,000		\$31,150	
015-003-010-01	MAPLE HILL RD	10/24/24	\$350,000	WD	03-ARM'S LENGTH	\$350,000		\$279,310	
015-003-013-00	5789 MAPLE HILL RD	08/14/24	\$131,000	WD	03-ARM'S LENGTH	\$131,000		\$66,912	
015-003-018-01	20732 RICE LN	11/06/23	\$695,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$695,000		\$117,908	
015-003-023-10	20797 RICE LN	06/03/24	\$515,000	WD	03-ARM'S LENGTH	\$515,000		\$72,456	
015-003-555-10	20925 LAKE MONTCALM RD	09/18/23	\$250,000	WD	03-ARM'S LENGTH	\$250,000		\$41,050	EXEMPT TO ASSESSABLE
015-005-005-00	22377 LAKE MONTCALM RD	11/03/23	\$250,000	WD	03-ARM'S LENGTH	\$250,000		\$44,634	
015-005-024-00	22840 KENDAVILLE RD	05/17/24	\$190,000	WD	03-ARM'S LENGTH	\$190,000		\$64,442	
015-005-031-30	5150 BASS LAKE RD	12/03/24	\$205,000	WD	03-ARM'S LENGTH	\$205,000		\$40,250	
015-005-035-00	22128 KENDAVILLE RD	11/25/24	\$340,000	WD	03-ARM'S LENGTH	\$340,000		\$64,800	
015-005-036-46	5191 NORTH POINT DR	12/03/24	\$350,000	WD	03-ARM'S LENGTH	\$350,000		\$44,820	
015-005-036-48	5247 NORTH POINT DR	02/06/25	\$370,000	WD	03-ARM'S LENGTH	\$370,000		\$44,820	
015-006-004-00	23795 LAKE MONTCALM RD	08/30/24	\$500,000	WD	03-ARM'S LENGTH	\$500,000		\$201,400	
015-007-001-30	23223 KENDAVILLE RD	01/17/24	\$125,000	WD	03-ARM'S LENGTH	\$125,000		\$57,998	
015-007-005-16	4874 WOODWARD LN	04/12/23	\$305,000	WD	03-ARM'S LENGTH	\$305,000		\$41,300	
015-007-575-07	23739 ASHLEY CT	07/31/23	\$350,000	WD	03-ARM'S LENGTH	\$350,000		\$42,025	
015-007-575-11	23844 ASHLEY CT	05/31/24	\$315,000	WD	03-ARM'S LENGTH	\$315,000		\$40,650	
015-007-655-02	4925 WHITEFISH WOODS DR	11/03/23	\$280,000	WD	03-ARM'S LENGTH	\$280,000		\$45,000	
015-007-655-27	4796 BLUE HERON DR	04/11/23	\$270,000	WD	03-ARM'S LENGTH	\$270,000		\$45,000	
015-007-655-28	4778 BLUE HERON DR	07/15/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000		\$45,000	
015-007-655-29	4760 BLUE HERON DR	07/20/23	\$245,000	WD	03-ARM'S LENGTH	\$245,000		\$45,000	
015-007-655-31	4722 BLUE HERON DR	02/04/25	\$290,000	WD	03-ARM'S LENGTH	\$290,000		\$45,000	
015-009-012-06	4669 FOREST VALE RD	03/31/25	\$550,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$550,000		\$129,787	
015-009-657-04	21210 CRAIG DR	11/14/24	\$346,400	WD	03-ARM'S LENGTH	\$346,400		\$48,400	
015-009-657-13	4781 KIMBERLY LN	11/09/23	\$45,000	WD	03-ARM'S LENGTH	\$45,000		\$47,880	
015-009-657-17	21433 KRISTEN BLVD	07/10/24	\$405,000	WD	03-ARM'S LENGTH	\$405,000		\$45,360	
015-014-009-10	19808 CANNONSVILLE RD	04/24/24	\$190,000	WD	03-ARM'S LENGTH	\$190,000		\$35,160	
015-016-013-10	21922 WOOD LAKE RD	03/27/25	\$337,000	WD	03-ARM'S LENGTH	\$337,000		\$47,300	2025R-04159 TRUST
015-017-005-20	22544 WOOD LAKE RD	05/20/24	\$329,990	WD	03-ARM'S LENGTH	\$329,990		\$36,720	
015-017-007-40	22781 WOOD LAKE RD	12/22/23	\$264,000	WD	03-ARM'S LENGTH	\$264,000		\$44,849	
015-018-820-04	3270 SHORECREST DR	09/28/23	\$299,900	WD	03-ARM'S LENGTH	\$299,900		\$50,000	
015-019-011-41	2050 WEST COUNTY LINE RD	11/27/24	\$429,900	WD	03-ARM'S LENGTH	\$429,900		\$61,933	

015-019-011-42	2206 N WEST COUNTY LINE RD	07/09/24	\$750,000	WD	03-ARM'S LENGTH	\$750,000	\$70,192	
015-021-005-00	21727 CANNONSVILLE RD	03/19/24	\$350,727	WD	03-ARM'S LENGTH	\$350,727	\$35,000	
015-023-005-22	2838 MAPLE HILL RD	03/10/25	\$270,000	WD	03-ARM'S LENGTH	\$270,000	\$57,200	
015-026-009-70	19960 MAPLE HILL CT	11/30/23	\$285,000	WD	03-ARM'S LENGTH	\$285,000	\$41,900	
015-027-008-60	20880 TRUFANT RD	11/01/24	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$37,220	
015-027-012-00	20295 STANTON RD	06/25/24	\$440,000	WD	03-ARM'S LENGTH	\$440,000	\$78,000	
015-028-004-00	1949 LONG RD	07/12/24	\$192,000	WD	03-ARM'S LENGTH	\$192,000	\$38,000	
015-028-011-70	1233 LONG RD	01/03/25	\$155,000	WD	03-ARM'S LENGTH	\$155,000	\$38,350	
015-031-024-00	23600 W SOUTH COUNTY LINE RD	08/09/24	\$274,900	WD	03-ARM'S LENGTH	\$274,900	\$61,073	2024R-07309
015-031-857-08	378 DAY LILY DR	01/26/24	\$415,000	WD	03-ARM'S LENGTH	\$415,000	\$47,300	FLIPPED
015-033-028-00	522 FEDERAL RD	10/03/23	\$137,000	WD	03-ARM'S LENGTH	\$137,000	\$37,920	
015-033-030-30	788 LONG RD	02/10/25	\$90,000	LC	03-ARM'S LENGTH	\$90,000	\$38,100	
015-034-001-20	849 MAPLE HILL RD	11/22/23	\$313,800	WD	03-ARM'S LENGTH	\$313,800	\$64,932	
015-034-007-13	467 BITTER CREEK LANE	05/22/23	\$229,900	WD	03-ARM'S LENGTH	\$229,900	\$47,960	
015-034-007-31	655 N NEVE RD	02/29/24	\$377,300	WD	03-ARM'S LENGTH	\$377,300	\$67,440	
015-035-025-00	19130 W SOUTH COUNTY LINE RD	12/04/23	\$312,000	WD	03-ARM'S LENGTH	\$312,000	\$48,950	PAIRED
015-035-025-00	19130 W SOUTH COUNTY LINE RD	11/06/24	\$370,000	WD	03-ARM'S LENGTH	\$370,000	\$48,950	
015-036-018-00	18950 W SOUTH COUNTY LINE RD	09/29/23	\$301,500	WD	03-ARM'S LENGTH	\$301,500	\$64,800	
015-200-016-00	21835 OAK DR	12/07/23	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$86,222	
015-200-041-10	21850 CENTER DR	07/23/24	\$295,000	WD	03-ARM'S LENGTH	\$295,000	\$28,350	
015-300-008-00	22041 LEOTA DR	06/28/24	\$365,000	WD	03-ARM'S LENGTH	\$365,000	\$57,025	
015-400-014-00	3135 GRAND AVE	07/17/24	\$1,800,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,650,000	PERSONAL PROP 150,000	\$285,410
015-420-011-00	4288 WHITE RD	07/25/24	\$460,000	WD	03-ARM'S LENGTH	\$460,000	\$207,947	
015-430-001-00	4707 MAIN ST	10/01/24	\$233,000	WD	03-ARM'S LENGTH	\$233,000	\$9,278	
015-440-026-00	22779 LAKE DR	09/25/23	\$550,000	WD	03-ARM'S LENGTH	\$550,000	\$201,990	
015-440-029-50	22745 LAKE DR	06/30/23	\$364,000	WD	03-ARM'S LENGTH	\$364,000	\$102,969	
015-500-023-10	4585 WHITE RD	06/21/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000	\$198,367	
015-512-007-00	3361 SHORECREST DR	06/29/23	\$180,000	WD	03-ARM'S LENGTH	\$180,000	\$45,000	
015-540-007-00	3291 NORTH SHORE DR	05/03/24	\$1,250,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,235,800	14,200 PERSONAL PROPERTY	\$513,506
015-540-012-00	3381 NORTH SHORE DR	08/29/24	\$2,400,000	WD	03-ARM'S LENGTH	\$2,400,000	\$492,188	
015-660-023-00	22380 LAKE DR	08/30/23	\$345,000	WD	03-ARM'S LENGTH	\$345,000	\$189,012	
015-694-003-00	2470 DAGGET RD	08/08/23	\$410,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$410,000	\$265,858	
015-694-014-03	2353 DAGGET RD	10/10/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000	\$6,534	
015-697-004-00	2429 DAGGET RD	07/05/24	\$540,000	WD	03-ARM'S LENGTH	\$540,000	\$417,024	
015-750-010-00	2390 WEST SHORE DR	08/11/23	\$500,000	WD	03-ARM'S LENGTH	\$500,000	\$263,274	
049-105-000-00	140 ELM ST	03/05/25	\$340,000	WD	03-ARM'S LENGTH	\$340,000	\$22,624	
049-111-013-00	50 LANE ST	08/30/24	\$182,400	WD	03-ARM'S LENGTH	\$182,400	\$18,000	

049-114-001-02	35 NEVE RD	02/28/25	\$216,000	WD	03-ARM'S LENGTH	\$216,000	\$18,000	
015-004-010-00	21898 W KENDAVILLE RD	11/02/23	\$410,000	WD	03-ARM'S LENGTH	\$410,000	\$269,100	
015-005-021-60	WATERWHEEL	10/24/24	\$208,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$208,000	\$131,480	SPLIT
015-005-021-80	WATERWHEEL	06/28/24	\$83,900	WD	32-SPLIT VACANT	\$83,900	\$56,375	
015-005-021-90	22791 W WATERWHEEL	12/23/24	\$118,000	WD	32-SPLIT VACANT	\$118,000	\$67,123	
015-005-026-30	22728 W KENDAVILLE RD	01/24/25	\$115,430	WD	19-MULTI PARCEL ARM'S LENGTH	\$115,430	\$99,490	
015-005-026-60	22580 W KENDAVILLE RD	10/13/23	\$52,900	WD	32-SPLIT VACANT	\$52,900	\$30,170	
015-005-027-02		02/28/25	\$550,000	WD	32-SPLIT VACANT	\$550,000	\$211,325	
015-005-027-20	5263 N BASS LAKE RD	03/07/25	\$49,000	WD	32-SPLIT VACANT	\$49,000	\$36,520	
015-005-036-50	5305 NORTH POINT DR	11/20/23	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$44,730	
015-008-065-20	LAKE DR	09/15/23	\$30,000	OTH	03-ARM'S LENGTH	\$30,000	\$30,317	LAND CONTRACT
015-017-004-10	WOOD SORREL RD	06/01/23	\$66,000	WD	03-ARM'S LENGTH	\$66,000	\$64,813	
015-017-008-01	WOOD LAKE RD	09/21/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$142,565	
015-017-009-01	WOOD LAKE RD	10/26/23	\$346,500	WD	03-ARM'S LENGTH	\$346,500	\$297,141	TIC
015-018-013-20	3063 SHORECREST DR	07/23/24	\$51,500	WD	32-SPLIT VACANT	\$51,500	\$43,344	
015-019-003-20	23517 HOOKER DR	04/03/24	\$21,000	WD	32-SPLIT VACANT	\$21,000	\$36,360	2024R-03368 & 2024R-03369
015-019-003-30	23493 HOOKER DR	04/03/24	\$21,000	WD	32-SPLIT VACANT	\$21,000	\$35,040	2024R-03368 & 2024R-03369
015-019-012-00	HILLIS RD	07/18/23	\$130,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$130,000	\$122,795	
015-021-015-01	2576 BASS LAKE RD	03/18/25	\$275,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$275,000	\$161,122	
015-021-015-01	2576 BASS LAKE RD	12/04/24	\$209,000	WD	32-SPLIT VACANT	\$209,000	\$161,122	2024R-10894 TRUST 27.08 ACRES
015-022-022-00	MAPLE HILL RD	04/26/24	\$350,000	MLC	19-MULTI PARCEL ARM'S LENGTH	\$350,000	\$414,778	
015-026-002-00	STANTON RD	10/31/24	\$350,000	WD	03-ARM'S LENGTH	\$350,000	\$397,500	\$4545/ACRE
015-033-017-20	171 LONG RD	04/20/23	\$115,000	WD	03-ARM'S LENGTH	\$115,000	\$92,534	
015-034-018-30	20398 FREEDOM DR	06/10/24	\$22,500	WD	03-ARM'S LENGTH	\$22,500	\$36,200	
015-200-038-01	OAK DR	03/08/24	\$35,000	WD	32-SPLIT VACANT	\$35,000	\$24,850	
049-127-013-20	GRAND ST	05/26/23	\$40,000	WD	32-SPLIT VACANT	\$40,000	\$39,701	2023R-05618&11962 SCRVNRS ERR
Totals:			\$27,095,717			\$26,931,517	\$6,552,402	
							\$91,006	

Neigh.	L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class
4000-Residential	Conventional	2023R-11188	KUIKSTRA ANDREA	PRIVETTE BRYSON-JAMES	C	0	BI-LEVEL	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-09363	VANZANTEN DEVON	VANDERHOFF CAMERON	CD	0	1 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-05377	HIRSCH TRAVIS A	LEE MARK & BLOWER TONYA	CD	0	MOBILE HOME	RURAL RESIDENTIAL	401
1000-Agricultural	Conventional	2024R-09888	ZAMORA TAMI	WIDEMAN BRIAN & PAMELA				AGRICULTURAL	101
4000-Residential	Conventional	2024R-07368	CARSON KEVIN J	SCHROPP JOHN L	C	0	MOBILE HOME	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2023R-10750	BRIGGS LIANNE/CHARLES W	PRZYBYSZ STEVE ET AL	C	10	1 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-05175	DEGEER JAMES L & SHELLY A	MCKNIGHT LAURA & MCKEEVER ALEXANDER	C	0	1 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2023R-09438	STEPHENS CYNTHIA L	COYNE TROY D SR	C	0	MOBILE HOME	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2023R-10721	PAUL SCOTT J/BRENDA K	GLOVER MADELINE & JENSEN TRAVIS	C	0	1 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-04687	PETERSON AUSTIN J	ULANCH JEREMEY	C	0	MOBILE HOME	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-11473	KUKLA TERI L	BRACE ADAM & NICHOLS KRISTINA	C	0	MOBILE HOME	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-10711	SIMPSON BRYAN/JENNY L	CARTER ADAM R	CD	0	1 STORY	RURAL RESIDENTIAL	401
4040-Rural Plat Sub	Conventional	2024R-10948	WECKESSER KYLE/WILLIAM	NEYMEIYER BENJAMIN & DANIELLE	C	0	2 STORY	RURAL PLAT SUB	401
4040-Rural Plat Sub	Conventional	2025R-01191	ZERKLE KYLE A & MCKENZIE A	KINDLER ALLIE & DYLAN	C	0	2 STORY	RURAL PLAT SUB	401
1000-Agricultural	Conventional	2024R-08066	BUTLER JAMES L	MAIN DANIEL P & RICKAY B	CD	0	2 STORY	AGRICULTURAL	101
4000-Residential	Conventional	2024R-00614	PRUIS JEFFREY A/EILEEN C	HOLBROOK HUNTER A	C	(5)	RANCH	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2023R-03869	KBH HOMES LLC	JEFFORDS CRYSTAL & JEREMY	C	0	1 STORY	RURAL RESIDENTIAL	401
4040-Rural Plat Sub	Conventional	2023R-07507	HASKIN MATTHEW	MALDONADO MA Y L	C	0	BI-LEVEL	RURAL PLAT SUB	401
4040-Rural Plat Sub	Conventional	2024R-05214	MACDONALD MICHAEL T/MILLER KARI A	HERN WILLIAM W & CONLEY ALISSA F	C	0	BI-LEVEL	RURAL PLAT SUB	401
4040-Rural Plat Sub	Conventional	2023R-10900	LINK CAMERON	MUSA MELISSA	C	0	BI-LEVEL	RURAL PLAT SUB	401
4040-Rural Plat Sub	Conventional	2023R-03815	VANDERZOUWEN RONALD J/KRISTEN L	STOREY CHERYL	C	0	BI-LEVEL	RURAL PLAT SUB	401
4040-Rural Plat Sub	Conventional	2024R-06382	HENDEE HEATHER	WELCH KAYLEIGH & JONATHAN	C	0	BI-LEVEL	RURAL PLAT SUB	401
4040-Rural Plat Sub	Conventional	2023R-07156	WOODWARD LINDSEY	WHITE BRYAN & BUECHE BRIDGET	C	0	BI-LEVEL	RURAL PLAT SUB	401
4040-Rural Plat Sub	Conventional	2025R-01129	RODRIGUEZ-ARIAS FRANKLIN/YONATAN S	HOLBROOK KENNETH L & ALEXAUNDRIA N	C	0	BI-LEVEL	RURAL PLAT SUB	401
4000-Residential	Conventional	2025R-03962	BERRY JUDITH A TRUST	KAIP LINDA M & GUTHREY DOUGLAS J	C	0	1 STORY	RURAL RESIDENTIAL	401
4040-Rural Plat Sub	Conventional	2024R-10305	TRAMPER GEORGE M	HEYER SHERI & CAVERLEY DAVID R	C	10	1 STORY	RURAL PLAT SUB	401
4040-Rural Plat Sub	Conventional	2023R-11676	ANDERSON KRISTINE	SAGE STACEY				RURAL PLAT SUB	402
4040-Rural Plat Sub	Conventional	2024R-06226	HOPKINS ROBERT & PATRICIA	JORGENSEN ROGER & SHARON	C	10	2 STORY	RURAL PLAT SUB	401
4000-Residential	Conventional	2024R-04062	LATHROP SONDRRA	SCARBERRY DALE & MARY	CD	0	1 1/2 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2025R-04160	ZAWORSKI MICHELLE/STEPHEN TRUST	SMITH ROBERT C IV & JENNIFER A	C	0	1 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-04850	LONGCORE DALE & MYRICK JERI	ANDEREGG DANIEL	C	0	2 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-00139	SHUKER THOMAS T/ELAINE M	CONRAD GREGORY G/BERENDS VICKI L	C	0	MOBILE HOME	RURAL RESIDENTIAL	401
4040-Rural Plat Sub	Conventional	2023R-09573	SOMSEL RYAN	PRUSINSKI ANTHONY S & ANGELICA M	C	0	BI-LEVEL	RURAL PLAT SUB	401
4000-Residential	Conventional	2024R-10978	FASEL LAURA/MICHAEL	JOHNSON AMANDA & THOMPSON WENDY	C	0	2 STORY	RURAL RESIDENTIAL	401

4000-Residential	Conventional	2024R-06304	HAYDEN KEVAN J & ALEXANDRA L	WEEKS CHADWICK A & AMBER R	C	5	1 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-02782	NORTON JOEL/LEAH	MUNDWILER ZACHARY ET AL	C	0	MOBILE HOME	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2025R-02953	HOMRICH MARSHA M	YEO JULIA & WOLFFIS KALEB	C	0	MOBILE HOME	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2023R-11759	HOLSWORTH DAVID D/ELIZABETH	UPLINGER BRADLEY & DEVIN	C	0	BI-LEVEL	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-10083	BLACKALL ANTHONY	OBIDEN EVELYN & ASHLEY	BC	0	MOBILE HOME	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-05975	BURNS KEN/AMY	PATIN JEROME T	C	0	1 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-06552	JACH RONALD A	HOOP GEORGE & CROUCH REBECCA	C	0	MOBILE HOME	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2025R-00411	BOTMA TERESA A/MICHAEL A	KAZEMIER DYLAN	C	0	MOBILE HOME	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-07311	BERNARD LEONARD ESTATE	BOTRUFF SCOTT & GINA	C	0	1 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-00734	WALKER ISA 263 LLC	EISEN BRADLEY & CHELSEY	CD	0	1 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2023R-09566	KLECK JOHN	DOLETZKY BRADY J	C	0	1 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2025R-01244	BEACH DONALD	DILLON MARSHALL & SCOTT BROOKE	C	0	MOBILE HOME	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2023R-11412	FRIEND MICHELLE L	JACKSON DAWN & JUSTIN	C	0	2 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2023R-05410	PFEIFFER MARCEL C/MARCILLA M	GOSSARD TIFFANY	CD	0	BI-LEVEL	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-01548	MERLINGTON TASHA A	BOWER BRANDON W	CD	0	1 1/2 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2023R-11601	HYRNS CATHERINE M	LINK CAMERON	C	0	1 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2024R-10047	LINK CAMERON	RICKER PRESTON & HAVERKAMP BREANNA	C	0	1 STORY	RURAL RESIDENTIAL	401
4000-Residential	Conventional	2023R-09549	HANNON JOHN J/SANDRA D	ZEVENBERGEN BRADLEY M	C	0	1 1/4 STORY	RURAL RESIDENTIAL	401
5100-Bass Lake	Conventional	2023R-11695	WIETRZYKOWSKI JOSHUA M/CHRISTINE M	ROSEKOPF CARL & DEBRA	D	0	1 STORY	OTHER LAKES	401
4030-Platted Residential	Conventional	2024R-06674	WOODCOCK REBECCA/ADAM	JACKSON ZACHERY & JORDYN R	C	0	2 STORY	PLATTED RESIDENTIAL	401
5200-Sand Lake	Conventional	2024R-06201	MILANOWSKI CATHERINE F/PAUL J	RICHARDS MATTHEW & KELLI ET AL	C	0	1 STORY	OTHER LAKES	401
4700-Big Whitfish Lake	Conventional	2024R-06516	JUDGE MARK A/AMY L	STURRUS DANA & JAMES JR	BC	0	2 STORY	MAJOR LAKES	401
4500-Little Whitefish	Conventional	2024R-06844	CHAPMAN RONALD L/MARILYN J	DURATOVIC DAMIR & MAJDA	C	0	1 STORY	MAJOR LAKES	401
4032-L Whitefish Back Lot	Conventional	2024R-09083	SMITH RAYMOND & ANISSA	LIGHT JUDITH	C	0	1 STORY	LAKE BACK LOTS	401
4500-Little Whitefish	Conventional	2023R-09442	REINHART MARK S & DAWN	CILLIAN BRADLEY S & CHRISTINE M	C	0	1 STORY	MAJOR LAKES	401
4500-Little Whitefish	Conventional	2023R-06552	WESTBROOK CLINTON	STEENSMA MICHAEL	CD	0	1 STORY	MAJOR LAKES	401
4500-Little Whitefish	Conventional	2024R-05999	RANDAL KEVIN/KATHERINE	GLEASON ALENA	CD	0	1 STORY	MAJOR LAKES	401
4040-Rural Plat Sub	Conventional	2023R-06434	JASON JEFFERY R	BELLCOCK AARON & ASHLEIGH	C	0	MOBILE HOME	RURAL PLAT SUB	401
4700-Big Whitfish Lake	Conventional	2024R-04408	BYINGTON TIMOTHY B/CINDY R	UNDERWOOD MILES R & MARY E	C	10	1 STORY	MAJOR LAKES	401
4700-Big Whitfish Lake	Conventional	2024R-08208	HOLMES JOHN E/KRIS A	DRAFT ROGER	BC	0	2 STORY	MAJOR LAKES	401
4500-Little Whitefish	Conventional	2023R-08494	WESSEL THOMAS L/CYNTHIA K	COLASANTI MICHAEL III & KAREN	CD	0	1 STORY	MAJOR LAKES	401
4700-Big Whitfish Lake	Conventional	2023R-07650	DUDICK CHERYL K & JAMES L	STERLING MATTHEW	C	0	1 1/4 STORY	MAJOR LAKES	401
4031-Big Whitefish Back Lots	Conventional	2024R-09556	UNDERWOOD MILES R/MARY E	HIGGINS NICHOLAS	C	0	BI-LEVEL	LAKE BACK LOTS	401
4700-Big Whitfish Lake	Conventional	2024R-06161	HUNT MARK S/LORI J	LEONARD MATTHEW & COLLEEN	D	0	1 STORY	MAJOR LAKES	401
4700-Big Whitfish Lake	Conventional	2023R-08006	HAADSMA THOMAS C ET AL	HARTLEY RONALD L & BETSY B	C	0	1 1/2 STORY	MAJOR LAKES	401
4020-Village Residential ECF	Conventional	2025R-03147	GARCIA TAYLOR/CRYSTAL	WATTS MERCEDES	CD	0	MODULAR	VILLAGE RESIDENTIAL	401
4020-Village Residential ECF	Conventional	2024R-08181	THOMPSON JOSHUA	KNIGHT ANDREW & LAUREN	C	0	MOBILE HOME	VILLAGE RESIDENTIAL	401

4020-Village Residential ECF	Conventional	2025R-01843	STAPLER RONNIE JR	ANDERSON JACOB	C	0	1 STORY	VILLAGE RESIDENTIAL	401
4000-Residential	Conventional	2023R-10872	PARQUETTE JEANNE M TRUST	TRI-COUNTY GRAVEL LLC				RURAL RESIDENTIAL	402
4000-Residential	Not Used	2024R-09723	TERRA FIRMA GROUP LLC	STRATA TRUST FBO				RURAL RESIDENTIAL	402
4000-Residential	Not Used	2024R-05981	TERRA FIRMA GROUP LLC	DURANTE NICOLE & JOHN				RURAL RESIDENTIAL	402
4000-Residential	Not Used	2024R-11639	TERRA FIRMA GROUP LLC	LEYDER THOMAS & SANDRA				RURAL RESIDENTIAL	402
4000-Residential	Conventional	2025R-00931	TERRA FIRMA GROUP LLC	EMMONS TIMOTHY & JACQUELINE	C	0	1 STORY	RURAL RESIDENTIAL	402
4000-Residential	Not Used	2023R-09994	TERRA FIRMA GROUP LLC	TERHORST TYLER & MILLIS HANNAH				RURAL RESIDENTIAL	402
4000-Residential	Not Used	2025R-03129	TERRA FIRMA GROUP LLC	FABER JESSE & AMANDA LIVING TRUST				RURAL RESIDENTIAL	402
4000-Residential	Not Used	2025R-02909	TERRA FIRMA GROUP LLC	BERGERS BRIAN				RURAL RESIDENTIAL	402
4040-Rural Plat Sub	Conventional	2023R-11661	JAEDYN BUILDERS LLC	SOCIA SHERYL D ET AL	C	0	2 STORY	RURAL PLAT SUB	402
4032-L Whitefish Back Lot	Conventional	2023R-10034	WESSEL THOMAS L/CYNTHIA K	CHRISTIE BRENT & ANGELA				LAKE BACK LOTS	402
4000-Residential	Conventional	2023R-05984	BAKER TYLER/ROXANNE	DURHAM BRIAN				RURAL RESIDENTIAL	402
4000-Residential	Conventional	2023R-09340	WHITEFISH LAKE PROPERTIES LLC	NORTH SHORE ASSOCIATION OF BIG				RURAL RESIDENTIAL	402
1000-Agricultural	Conventional	2023R-10391	WHITEFISH LAKE PROPERTIES LLC	KROPF ANTHONY J & ROWLAND ROBERT JR				AGRICULTURAL	402
4000-Residential	Not Used	2024R-07043	FRAUNGRUBER SCOTT R/MICHELLE L	HAMEL NATHANIAL R & ALEXANDRA A				RURAL RESIDENTIAL	402
4000-Residential	Not Used	2024R-03371	FORNER FRANKLIN C ESTATE	POINTE NORTH HOMES LLC				RURAL RESIDENTIAL	402
4000-Residential	Not Used	2024R-03372	FORNER FRANKLIN C ESTATE	EAST SPARTA LLC				RURAL RESIDENTIAL	402
4000-Residential	Conventional	2023R-07054	VELTKAMP ZACHARY	HENDRICKSON ERIC & ANNETTE				RURAL RESIDENTIAL	402
4000-Residential	Not Used	2025R-03934	TERRA FIRMA GROUP LLC	GOLLER JOHN & MARY				RURAL RESIDENTIAL	402
4000-Residential	Not Used	2024R-10896	DREYER KENNETH L TRUST	TERRA FIRMA GROUP LLC				RURAL RESIDENTIAL	402
1000-Agricultural	Conventional	2024R-04251	FEDERAL MAPLE HILL LLC	FRAHM LYLE DF				AGRICULTURAL	102
1000-Agricultural	Conventional	2024R-09973	ST JUDE CHILDRENS RESEARCH HOSPITAL	PORTER GRAIN FARMS LLC				AGRICULTURAL	102
2000-Commercial ECF	Conventional	2023R-04141	BRYANT JEROLD TRUST	DNM HOLDINGS LLC				COMMERCIAL	202
4000-Residential-Residential	Conventional	2024R-05500	CAMPBELL NICOLE	R & J INVESTMENTS LLC				RURAL RESIDENTIAL	402
4030-Platted Residential	Not Used	2024R-07293	PALASEK JACQUELYN	JONES JOHNNIE L				PLATTED RESIDENTIAL	402
4020-Village Residential ECF	Not Used	2023R-05335	STOUT LEWIS L/NANCY C	VANDENBERG JOSIAH S				VILLAGE RESIDENTIAL	402

Net Acreage	Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 20% or Vacant	Land Value 20% or Vacant/Acre	Comments
7.40	0.0	0.0	0.0	015-002-011-41	\$45,000	\$54,000	\$60,000	\$105,000	7.40	\$60,000	\$8,108	
3.96	0.0	0.0	0.0		\$36,000	\$43,200	\$48,000	\$84,000	3.96	\$48,000	\$12,121	
0.99	0.0	0.0	0.0		\$22,950	\$27,540	\$30,600	\$53,550	0.99	\$30,600	\$30,909	
53.70	0.0	0.0	0.0		\$52,500	\$63,000	\$70,000	\$122,500	53.70	\$70,000	\$1,304	
13.00	0.0	0.0	0.0		\$19,650	\$23,580	\$26,200	\$45,850	13.00	\$26,200	\$2,015	
16.00	0.0	0.0	0.0									
16.00	0.0	0.0	0.0	015-003-018-02	\$104,250	\$125,100	\$139,000	\$243,250	16.00	\$139,000	\$8,688	
15.80	0.0	0.0	0.0		\$77,250	\$92,700	\$103,000	\$180,250	15.80	\$103,000	\$6,519	
2.61	0.0	0.0	0.0		\$37,500	\$45,000	\$50,000	\$87,500	2.61	\$50,000	\$19,157	
5.08	0.0	0.0	0.0		\$37,500	\$45,000	\$50,000	\$87,500	5.08	\$50,000	\$9,843	
10.00	0.0	0.0	0.0		\$28,500	\$34,200	\$38,000	\$66,500	10.00	\$38,000	\$3,800	
2.70	0.0	0.0	0.0		\$30,750	\$36,900	\$41,000	\$71,750	2.70	\$41,000	\$15,185	
10.00	0.0	0.0	0.0		\$51,000	\$61,200	\$68,000	\$119,000	10.00	\$68,000	\$6,800	
1.00	0.0	0.0	0.0		\$52,500	\$63,000	\$70,000	\$122,500	1.00	\$70,000	\$70,281	
1.00	0.0	0.0	0.0		\$55,500	\$66,600	\$74,000	\$129,500	1.00	\$74,000	\$74,297	
40.00	0.0	0.0	0.0		\$75,000	\$90,000	\$100,000	\$175,000	40.00	\$100,000	\$2,500	
10.00	0.0	0.0	0.0		\$18,750	\$22,500	\$25,000	\$43,750	10.00	\$25,000	\$2,500	
2.66	0.0	0.0	0.0		\$45,750	\$54,900	\$61,000	\$106,750	2.66	\$61,000	\$22,932	
2.81	0.0	0.0	0.0		\$52,500	\$63,000	\$70,000	\$122,500	2.81	\$70,000	\$24,955	
2.53	0.0	0.0	0.0		\$47,250	\$56,700	\$63,000	\$110,250	2.53	\$63,000	\$24,901	
0.51	143.0	143.0	154.6		\$42,000	\$50,400	\$56,000	\$98,000	0.51	\$56,000	\$110,236	
0.58	100.0	100.0	250.8		\$40,500	\$48,600	\$54,000	\$94,500	0.58	\$54,000	\$93,750	
0.58	100.0	100.0	250.8		\$40,500	\$48,600	\$54,000	\$94,500	0.58	\$54,000	\$93,750	
0.58	100.0	100.0	250.8		\$36,750	\$44,100	\$49,000	\$85,750	0.58	\$49,000	\$85,069	
0.54	104.9	103.2	230.5		\$43,500	\$52,200	\$58,000	\$101,500	0.54	\$58,000	\$107,011	
20.16	0.0	0.0	0.0		\$82,500	\$99,000	\$110,000	\$192,500	20.16	\$110,000	\$5,457	
1.60	0.0	0.0	0.0		\$51,960	\$62,352	\$69,280	\$121,240	1.60	\$69,280	\$43,300	
1.48	0.0	0.0	0.0						1.48	\$45,000	\$30,405	
1.06	0.0	0.0	0.0		\$60,750	\$72,900	\$81,000	\$141,750	1.06	\$81,000	\$76,415	
1.04	0.0	0.0	0.0		\$28,500	\$34,200	\$38,000	\$66,500	1.04	\$38,000	\$36,538	
4.00	0.0	0.0	0.0		\$50,550	\$60,660	\$67,400	\$117,950	4.00	\$67,400	\$16,850	
1.60	0.0	0.0	0.0		\$49,499	\$59,398	\$65,998	\$115,497	1.60	\$65,998	\$41,249	
3.43	0.0	0.0	0.0		\$39,600	\$47,520	\$52,800	\$92,400	3.43	\$52,800	\$15,394	
0.95	150.0	150.1	276.0		\$44,985	\$53,982	\$59,980	\$104,965	0.95	\$59,980	\$63,004	
8.00	0.0	0.0	0.0		\$64,485	\$77,382	\$85,980	\$150,465	8.00	\$85,980	\$10,748	

14.09	0.0	0.0	0.0		\$112,500	\$135,000	\$150,000	\$262,500	14.09	\$150,000	\$10,650
1.00	0.0	0.0	0.0		\$52,609	\$63,131	\$70,145	\$122,754	1.00	\$70,145	\$70,145
6.00	0.0	0.0	0.0		\$40,500	\$48,600	\$54,000	\$94,500	6.00	\$54,000	\$9,000
2.78	0.0	0.0	0.0		\$42,750	\$51,300	\$57,000	\$99,750	2.78	\$57,000	\$20,504
1.61	0.0	0.0	0.0		\$33,750	\$40,500	\$45,000	\$78,750	1.61	\$45,000	\$27,950
20.00	0.0	0.0	0.0		\$66,000	\$79,200	\$88,000	\$154,000	20.00	\$88,000	\$4,400
2.00	0.0	0.0	0.0		\$28,800	\$34,560	\$38,400	\$67,200	2.00	\$38,400	\$19,200
2.07	0.0	0.0	0.0		\$23,250	\$27,900	\$31,000	\$54,250	2.07	\$31,000	\$14,976
7.40	0.0	0.0	0.0		\$41,235	\$49,482	\$54,980	\$96,215	7.40	\$54,980	\$7,430
4.00	0.0	0.0	0.0		\$62,250	\$74,700	\$83,000	\$145,250	4.00	\$83,000	\$20,750
1.96	0.0	0.0	0.0		\$20,550	\$24,660	\$27,400	\$47,950	1.96	\$27,400	\$13,980
2.02	0.0	0.0	0.0		\$13,500	\$16,200	\$18,000	\$31,500	2.02	\$18,000	\$8,911
10.10	0.0	0.0	0.0		\$47,070	\$56,484	\$62,760	\$109,830	10.10	\$62,760	\$6,214
4.10	0.0	0.0	0.0		\$34,485	\$41,382	\$45,980	\$80,465	4.10	\$45,980	\$11,215
12.00	0.0	0.0	0.0		\$56,595	\$67,914	\$75,460	\$132,055	12.00	\$75,460	\$6,288
4.25	0.0	0.0	0.0		\$46,800	\$56,160	\$62,400	\$109,200	4.25	\$62,400	\$14,682
4.25	0.0	0.0	0.0		\$55,500	\$66,600	\$74,000	\$129,500	4.25	\$74,000	\$17,412
10.00	0.0	0.0	0.0		\$45,225	\$54,270	\$60,300	\$105,525	10.00	\$60,300	\$6,030
0.26	80.0	78.4	144.0		\$22,500	\$27,000	\$30,000	\$52,500	0.26	\$30,000	\$113,636
0.81	0.0	0.0	0.0		\$44,250	\$53,100	\$59,000	\$103,250	0.81	\$59,000	\$72,840
0.20	50.0	51.8	172.0		\$54,750	\$65,700	\$73,000	\$127,750	0.20	\$73,000	\$370,558
0.39	66.0	55.6	124.4	015-740-007-00	\$247,500	\$297,000	\$330,000	\$577,500	0.39	\$330,000	\$837,563
0.39	124.0	118.9	138.0		\$69,000	\$82,800	\$92,000	\$161,000	0.39	\$92,000	\$234,097
0.14	0.0	0.0	0.0		\$34,950	\$41,940	\$46,600	\$81,550	0.14	\$46,600	\$328,169
0.35	100.0	101.0	153.0		\$82,500	\$99,000	\$110,000	\$192,500	0.35	\$110,000	\$313,390
0.18	50.0	51.5	159.0		\$54,600	\$65,520	\$72,800	\$127,400	0.18	\$72,800	\$397,814
0.38	100.0	105.5	167.0		\$40,500	\$48,600	\$54,000	\$94,500	0.38	\$54,000	\$140,992
0.38	110.0	110.0	150.0		\$27,000	\$32,400	\$36,000	\$63,000	0.38	\$36,000	\$94,987
1.28	100.0	157.3	433.0	015-017-008-50	\$185,370	\$222,444	\$247,160	\$432,530	1.28	\$247,160	\$192,492
0.95	100.0	153.8	414.0		\$360,000	\$432,000	\$480,000	\$840,000	0.95	\$480,000	\$505,263
0.35	87.0	94.5	177.0		\$51,750	\$62,100	\$69,000	\$120,750	0.35	\$69,000	\$194,915
0.34	50.0	50.7	180.0	015-695-002-00	\$61,500	\$73,800	\$82,000	\$143,500	0.34	\$82,000	\$241,176
0.12	0.0	0.0	0.0		\$40,500	\$48,600	\$54,000	\$94,500	0.12	\$54,000	\$450,000
0.39	52.5	71.1	321.0		\$81,000	\$97,200	\$108,000	\$189,000	0.39	\$108,000	\$279,070
0.36	75.0	82.3	210.6		\$75,000	\$90,000	\$100,000	\$175,000	0.36	\$100,000	\$275,482
1.70	0.0	0.0	0.0		\$51,000	\$61,200	\$68,000	\$119,000	1.70	\$68,000	\$39,930
0.26	0.0	0.0	0.0		\$27,360	\$32,832	\$36,480	\$63,840	0.26	\$36,480	\$141,395

0.29	0.0	0.0	0.0	\$32,400	\$38,880	\$43,200	\$75,600	0.29	\$43,200	\$151,049
70.00	0.0	0.0	0.0					70.00	\$410,000	\$5,857
21.95	0.0	0.0	0.0	015-005-021-70				21.95	\$208,000	\$9,476
6.00	0.0	0.0	0.0					6.00	\$83,900	\$13,983
12.01	0.0	0.0	0.0					12.01	\$118,000	\$9,825
3.50	0.0	0.0	0.0	015-005-026-40				3.50	\$115,430	\$32,980
1.00	0.0	0.0	0.0					1.00	\$52,900	\$52,900
55.00	0.0	0.0	0.0	015-005-026-03				55.00	\$550,000	\$10,000
1.60	0.0	0.0	0.0					1.60	\$49,000	\$30,625
0.99	0.0	0.0	0.0					0.99	\$30,000	\$30,181
0.46	0.0	0.0	0.0					0.46	\$30,000	\$64,655
10.01	0.0	0.0	0.0					10.01	\$66,000	\$6,593
43.23	0.0	0.0	0.0					43.23	\$120,000	\$2,776
77.09	0.0	0.0	0.0					77.09	\$346,500	\$4,495
3.08	0.0	0.0	0.0					3.08	\$51,500	\$16,721
1.34	0.0	0.0	0.0					1.34	\$21,000	\$15,672
1.01	0.0	0.0	0.0					1.01	\$21,000	\$20,792
39.64	20.0	25.2	277.9	015-752-029-00				39.64	\$130,000	\$3,279
27.08	0.0	0.0	0.0	015-021-015-10				27.08	\$275,000	\$10,157
27.08	0.0	0.0	0.0	015-021-015-10				27.08	\$209,000	\$7,719
81.86	0.0	0.0	0.0	015-022-001-01				81.86	\$350,000	\$4,276
77.00	0.0	0.0	0.0					77.00	\$350,000	\$4,545
12.68	0.0	0.0	0.0					12.68	\$115,000	\$9,069
1.30	0.0	0.0	0.0					1.30	\$22,500	\$17,308
0.71	0.0	0.0	0.0					0.71	\$35,000	\$49,296
10.73	0.0	0.0	0.0					10.73	\$40,000	\$3,728
366.49	1,842.4	1,978.9	4,356.4					366.49		
5.09	25.6	27.5	60.5					5.09		

Average 15%	Average 20%	Median @ 20%	\$/Actual FF	\$/EFF	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Acre Average	Land Residual \$/Actual FF	Land Residual \$/EFF	Rate Group 1
					\$54,037	18%	\$54,037	\$7,302				
					\$91,059	38%	\$91,059	\$22,995				
					\$44,165	29%	\$44,165	\$44,611				
					\$298,087	85%	\$298,087	\$5,551				
					\$80,183	61%	\$80,183	\$6,168				
					\$103,829	15%	\$103,829	\$6,489				
					\$54,333	11%	\$54,333	\$3,439				
					\$67,283	27%	\$67,283	\$25,779				
					\$37,217	15%	\$37,217	\$7,326				
					\$104,931	55%	\$104,931	\$10,493				
					\$54,234	26%	\$54,234	\$20,087				
					\$114,259	34%	\$114,259	\$11,426				
					\$11,541	3%	\$11,541	\$11,587				
					\$10,008	3%	\$10,008	\$10,048				
					\$324,172	65%	\$324,172	\$8,104				
					(\$83,914)	-67%	(\$83,914)	(\$8,391)				
					\$9,764	3%	\$9,764	\$3,671				
					\$94,874	27%	\$94,874	\$33,823				
					\$65,265	21%	\$65,265	\$25,796				
			\$1,958	\$1,958	\$97,861	35%	\$97,861	\$192,640		\$684	\$684	
			\$2,700	\$2,700	\$69,095	26%	\$69,095	\$119,957		\$691	\$691	
			\$2,700	\$2,700	\$70,729	26%	\$70,729	\$122,793		\$707	\$707	
			\$2,450	\$2,450	\$47,034	19%	\$47,034	\$81,656		\$470	\$470	
			\$2,765	\$2,809	\$59,618	21%	\$59,618	\$109,996		\$568	\$577	
					\$249,569	45%	\$249,569	\$12,382				
					\$43,863	13%	\$43,863	\$27,414				
					\$45,000	100%	\$45,000	\$30,405				
					\$127,699	32%	\$127,699	\$120,471				
					\$29,804	16%	\$29,804	\$28,658				
					\$138,885	41%	\$138,885	\$34,721				
					\$41,853	13%	\$41,853	\$26,158				
					\$83,591	32%	\$83,591	\$24,371				
			\$1,999	\$1,998	\$102,170	34%	\$102,170	\$107,321		\$681	\$681	
					\$162,848	38%	\$162,848	\$20,356				

			\$69,552	9%	\$69,552	\$4,938		
			\$62,257	18%	\$62,257	\$62,257		
			\$118,422	44%	\$118,422	\$19,737		
			\$5,608	2%	\$5,608	\$2,017		
			\$46,392	21%	\$46,392	\$28,815		
			\$251,602	57%	\$251,602	\$12,580		
			\$91,888	48%	\$91,888	\$45,944		
			\$14,089	9%	\$14,089	\$6,806		
			\$76,598	28%	\$76,598	\$10,351		
			(\$23,462)	-6%	(\$23,462)	(\$5,866)		
			(\$48,305)	-35%	(\$48,305)	(\$24,645)		
			(\$43,779)	-49%	(\$43,779)	(\$21,673)		
			\$59,080	19%	\$59,080	\$5,850		
			(\$8,523)	-4%	(\$8,523)	(\$2,079)		
			\$157,218	42%	\$157,218	\$13,102		
			\$122,290	39%	\$122,290	\$28,774		
			\$160,615	43%	\$160,615	\$37,792		
			\$106,032	35%	\$106,032	\$10,603		
	\$1,875	\$1,914	\$68,266	46%	\$68,266	\$258,583	\$853	\$871 BL 50'
			\$44,395	15%	\$44,395	\$54,809		
	\$7,300	\$7,041	\$182,095	50%	\$182,095	\$924,340	\$3,642	\$3,513 SL 50'
	\$25,000	\$29,651	\$822,667	50%	\$822,667	\$2,087,987	\$12,465	\$14,783 PREM BWF LAKE
	\$3,710	\$3,868	\$129,522	28%	\$129,522	\$329,573	\$1,045	\$1,089 LW FIRST 60'
			\$80,061	34%	\$80,061	\$563,810		
	\$5,500	\$5,446	\$179,243	33%	\$179,243	\$510,664	\$1,792	\$1,775 LW FIRST 60'
	\$7,280	\$7,070	\$208,083	57%	\$208,083	\$1,137,066	\$4,162	\$4,042 LW FIRST 60'
	\$2,700	\$2,559	\$150,521	56%	\$150,521	\$393,005	\$1,505	\$1,427 LW FIRST 60'
	\$1,636	\$1,636	\$15,534	9%	\$15,534	\$40,987	\$141	\$141
	\$12,358	\$7,856	\$661,812	54%	\$661,812	\$515,430	\$6,618	\$4,207 BW FF
	\$24,000	\$15,604	\$1,337,054	56%	\$1,337,054	\$1,407,425	\$13,371	\$8,693 BW FF
	\$3,966	\$3,651	\$224,284	65%	\$224,284	\$633,571	\$2,578	\$2,373 LW FIRST 60'
	\$8,200	\$8,085	\$192,574	47%	\$192,574	\$566,394	\$3,851	\$3,798 PREM BWF LAKE
			\$19,246	7%	\$19,246	\$160,383		
	\$10,286	\$7,595	\$354,377	66%	\$354,377	\$915,703	\$6,750	\$4,984 PREM BWF LAKE
	\$6,667	\$6,077	\$52,666	11%	\$52,666	\$145,085	\$702	\$640 BWL
			(\$22,704)	-7%	(\$22,704)	(\$13,332)		
			\$31,076	17%	\$31,076	\$120,450		

		\$25,460	12%	\$25,460	\$89,021		
		\$410,000	100%	\$410,000	\$5,857		
		\$208,000	100%	\$208,000	\$9,476		
		\$83,900	100%	\$83,900	\$13,983		
		\$118,000	100%	\$118,000	\$9,825		
		\$115,430	100%	\$115,430	\$32,980		
		\$52,900	100%	\$52,900	\$52,900		
		\$550,000	100%	\$550,000	\$10,000		
		\$49,000	100%	\$49,000	\$30,625		
		\$30,000	100%	\$30,000	\$30,181		
		\$30,000	100%	\$30,000	\$64,655		
		\$66,000	100%	\$66,000	\$6,593		
		\$120,000	100%	\$120,000	\$2,776		
		\$346,500	100%	\$346,500	\$4,495		
		\$51,500	100%	\$51,500	\$16,721		
		\$21,000	100%	\$21,000	\$15,672		
		\$21,000	100%	\$21,000	\$20,792		
\$6,500	\$5,158	\$130,000	100%	\$130,000	\$3,279	\$6,500	\$5,158
		\$275,000	100%	\$275,000	\$10,157		
		\$209,000	100%	\$209,000	\$7,719		
		\$350,000	100%	\$350,000	\$4,276		
		\$350,000	100%	\$350,000	\$4,545		
		\$115,000	100%	\$115,000	\$9,069		
		\$22,500	100%	\$22,500	\$17,308		
		\$35,000	100%	\$35,000	\$49,296		
		\$40,000	100%	\$40,000	\$3,728		

\$12,678,482

Pierson Township 4/01/2023 - 3/31/2025 All

Rate Group 2	Rate Group 3	Comments	Average Smaller Lots	Average Larger Lots	Price Per SF	Average Per SF	Used
					\$1.38		
					\$1.10		
					\$0.70		
					\$1.61		
					\$0.60		
					\$3.19		
					\$2.36		
					\$1.15		
					\$1.15		
					\$0.87		
					\$0.94		
					\$1.56		
					\$1.61		
					\$1.70		
					\$2.30		
					\$0.57		
					\$1.40		
					\$1.61		
					\$1.45		
					\$1.29		
					\$1.24		
					\$1.24		
					\$1.12		
					\$1.33		
					\$2.53		
					\$1.59		
					\$1.03		
					\$1.86		
					\$0.87		
					\$1.55		
					\$1.52		
					\$1.21		
					\$1.38		
					\$1.97		

		\$3.44
		\$1.61
		\$1.24
		\$1.31
		\$1.03
		\$2.02
		\$0.88
		\$0.71
		\$1.26
		\$1.91
		\$0.63
		\$0.41
		\$1.44
		\$1.06
		\$1.73
		\$1.43
		\$1.70
BL 50-100'		\$1.38
		\$0.69
		\$1.35
		\$1.68
BW 60' - 100'		\$7.58
LW 60' - 100'	LW OVER 100'	\$2.11
		\$1.07
LW 60' - 100'		\$2.53
		\$1.67
LW 60' - 100'		\$1.24
		\$0.83
BW 60' - 100'		\$5.67
BW 60' - 100'		\$11.02
LW 60' - 100'		\$1.58
		\$1.88
		\$1.24
		\$2.48
BW 60' - 100'		\$2.30
		\$1.56
		\$0.84

	\$0.99
	\$9.41
	\$4.78
	\$1.93
	\$2.71
	\$2.65
	\$1.21
	\$12.63
	\$1.12
	\$0.69
	\$0.69
	\$1.52
	\$2.75
	\$7.95
	\$1.18
	\$0.48
	\$0.48
	\$2.98
	\$6.31
	\$4.80
	\$8.03
	\$8.03
	\$2.64
	\$0.52
	\$0.80
	\$0.92

Pierson Township 4/01/2023 - 3/31/2025 Agricultural

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value
015-006-004-00	23795 LAKE MONTCALM RD	08/30/24	\$500,000	WD	03-ARM'S LENGTH	\$500,000		\$201,400
015-003-010-01	MAPLE HILL RD	10/24/24	\$350,000	WD	03-ARM'S LENGTH	\$350,000		\$279,310
015-026-002-00	STANTON RD	10/31/24	\$350,000	WD	03-ARM'S LENGTH	\$350,000		\$397,500
015-017-009-01	WOOD LAKE RD	10/26/23	\$346,500	WD	03-ARM'S LENGTH	\$346,500		\$297,141
015-022-022-00	MAPLE HILL RD	04/26/24	\$350,000	MLC	19-MULTI PARCEL ARM'S LENGTH	\$350,000		\$442,526
		Totals:	\$1,896,500			\$1,896,500		\$1,617,877
								\$323,575

Comments	Neigh.	L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style
	1000-Agricultural	Conventional	2024R-08066	BUTLER JAMES L	MAIN DANIEL P & RICKAY B	CD	0	2 STORY
	1000-Agricultural	Conventional	2024R-09888	ZAMORA TAMI	WIDEMAN BRIAN & PAMELA			
\$4545/ACRE	1000-Agricultural	Conventional	2024R-09973	ST JUDE CHILDRENS RESEARCH HOSPITAL	PORTER GRAIN FARMS LLC			
TIC	1000-Agricultural	Conventional	2023R-10391	WHITEFISH LAKE PROPERTIES LLC	KROPF ANTHONY J & ROWLAND ROBERT JR			
	1000-Agricultural	Conventional	2024R-04251	FEDERAL MAPLE HILL LLC	FRAHM LYLE DF			

Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Net Acreage	Land Value @ 20% or Vacant	Land Value 20% or Vacant/Acre
AGRICULTURAL	101	40.00	0.0	0.0	0.0		\$75,000	\$90,000	\$100,000	40.00	\$100,000	\$2,500
AGRICULTURAL	101	53.70	0.0	0.0	0.0		\$52,500	\$63,000	\$70,000	53.70	\$70,000	\$1,304
AGRICULTURAL	102	77.00	0.0	0.0	0.0					77.00	\$350,000	\$4,545
AGRICULTURAL	402	77.09	0.0	0.0	0.0					77.09	\$346,500	\$4,495
AGRICULTURAL	102	86.37	0.0	0.0	0.0	015-022-001-01				84.17	\$350,000	\$4,158
		334.16	0.0	0.0	0.0					331.96	\$1,216,500	\$3,400
		66.83	0.0	0.0	0.0					66.39		

Pierson Township 4/01/2023 - 3/31/2025 Agricultural

Comments	Average 15%	Average 20%	Median @ 20%	Land Residual Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Acre Average	Comments	Used
				\$377,228	75%	\$377,228	\$9,431			
	\$63,750	\$85,000	\$85,000	\$298,087	85%	\$298,087	\$5,551	\$7,491		
				\$350,000	100%	\$350,000	\$4,545			
				\$346,500	100%	\$346,500	\$4,495			
				\$350,000	100%	\$350,000	\$4,158	\$4,400		
				\$1,721,815			\$5,636	Average		\$5,600
							\$4,687	Without \$8,240		

Pierson Township Ag Land Values for 2026 Roll: Tillable & Non-Tillable				
Parcel Number	Sale Date	Flat/Acre	Unit	Multi
002-001-017-22	2/15/2024	6,604	Bloomer	
002-026-006-10	12/27/2023	6,594	Bloomer	
002-027-005-00	6/7/2024	5,900	Bloomer	
005-002-019-00	12/16/2024	3,301	Crystal	
005-004-001-00	11/2/2023	4,679	Crystal	
005-021-002-02	1/30/2025	5,961	Crystal	
005-030-001-20	10/11/2024	6,698	Crystal	
008-021-031-02	7/31/2023	10,403	Eureka	008-021-031-03
008-021-031-03	7/13/2023	6,990	Eureka	008-021-031-40
015-022-022-00	4/25/2024	4,164	Pierson	015-022-001-01
015-026-002-00	10/30/2024	4,670	Pierson	
016-020-012-00	6/7/2024	3,522	Pine	
016-023-015-00	8/20/2024	6,059	Pine	
019-017-018-10	10/2/2023	8,584	Sidney	
009-035-012-60	1/29/2025	8,646	Evergreen	
		5,629	Weighted Mean	
		Used	\$5,600	Tillable & Non-Tillable
For 2026, used vacant land sales in Townships around Pierson Township. No location adjustment as considered the same market. Used \$5,600/acre for Tillable and for Non-Tillable. Information is deemed reliable but not guaranteed. Some information is confidential. Please see each local Assessor for sales information.				

Pierson Township 4/01/2023 - 3/31/2025 Commercial

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments
015-033-017-20	171 LONG RD	04/20/23	\$115,000	WD	03-ARM'S LENGTH	\$115,000		\$92,534	
Totals:			\$115,000			\$115,000		\$92,534	
								\$92,534	

Neigh.	L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage
2000-Commercial ECF	Conventional	2023R-04141	BRYANT JEROLD TRUST	DNM HOLDINGS LLC				COMMERCIAL	202	12.68
										12.68
										12.68

Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 20% or Vacant	Land Value 20% or Vacant/Acre	Comments	Average 15%	Average 20%
0.0	0.0	0.0						12.68	\$115,000	\$9,069			
0.0	0.0	0.0						12.68					
0.0	0.0	0.0						12.68					

Median @ 20%	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Acre Average		Average Smaller Lots	Average Larger Lots	Price Per SF	Average Per SF	Used
	\$115,000	100%	\$115,000	\$9,069	\$9,069				\$2.64	\$2.64	

	\$115,000
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\$115,000

Pierson Township Com Land Value Conclusions for 2026

Square Foot Rates

SqFt	Acres	\$/sf	\$/ac	Concluded \$
2,500	0.057	\$ 4.23	185,526	\$10,575
5,000	0.115	\$ 2.74	119,130	\$13,700
7,500	0.172	\$ 2.13	92,878	\$15,975
10,000	0.230	\$ 1.77	76,957	\$17,700
12,500	0.287	\$ 1.54	67,073	\$19,250
15,000	0.344	\$ 1.38	60,174	\$20,700
20,000	0.459	\$ 1.15	50,109	\$23,000
25,000	0.574	\$ 1.00	43,554	\$25,000
30,000	0.689	\$ 0.89	38,752	\$26,700
40,000	0.918	\$ 0.74	32,244	\$29,600
50,000	1.148	\$ 0.65	28,310	\$32,500
60,000	1.377	\$ 0.58	25,272	\$34,800
87,120	2.000	\$ 0.46	20,038	\$40,075
130,680	3.000	\$ 0.35	15,246	\$45,738
174,240	4.000	\$ 0.30	13,068	\$52,272
217,800	5.000	\$ 0.26	11,326	\$56,628
435,600	10.000	\$ 0.18	7,841	\$78,408
653,400	15.000	\$ 0.14	6,098	\$91,476
871,200	20.000	\$ 0.12	5,227	\$104,544
1,089,000	25.000	\$ 0.11	4,792	\$119,790

Acreage Table Rates

SqFt	Acres	\$/sf	\$/ac	Concluded \$
43,560	1.00	0.71	\$30,928	\$30,928
65,340	1.50	0.55	\$23,958	\$35,937
87,120	2.00	0.46	\$20,038	\$40,075
108,900	2.50	0.40	\$17,424	\$43,560
130,680	3.00	0.35	\$15,246	\$45,738
174,240	4.00	0.30	\$13,068	\$52,272
217,800	5.00	0.26	\$11,326	\$56,628
304,920	7.00	0.22	\$9,583	\$67,082
435,600	10.00	0.18	\$7,841	\$78,408
653,400	15.00	0.14	\$6,098	\$91,476
871,200	20.00	0.12	\$5,227	\$104,544
1,089,000	25.00	0.11	\$4,792	\$119,790
1,306,800	30.00	0.10	\$4,356	\$130,680
1,742,400	40.00	0.08	\$3,485	\$139,392
2,178,000	50.00	0.07	\$3,049	\$152,460
4,356,000	100.00	0.05	\$2,178	\$217,800

Conclusions: Commercial land for 2026. Sales used were from nearby Townships in Montcalm County. No location adjustment needed as they are considered the same market. Some sales are confidential. Please see the Assessor to be directed to the sales used in the conclusions and the local unit for details. Information deemed reliable but not guaranteed.

Acre Ranges		Vacant				Abstraction				Allocation				All Methods			
Low	High	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF
0.00	0.99	0	0.00%	\$0.00	\$0.00	3	10.93%	\$0.66	\$0.61	3	31.59%	\$1.10	\$1.15	6	43.57%	\$0.88	\$0.70
1.00	1.99	0	0.00%	\$0.00	\$0.00	2	68.98%	\$0.94	\$0.94	1	0.00%	\$1.40	\$1.40	3	30.71%	\$1.09	\$1.40
2.00	4.99	2	1.08%	\$0.47	\$0.47	6	57.08%	\$0.52	\$0.37	6	45.03%	\$0.31	\$0.29	14	44.42%	\$0.42	\$0.37
5.00	9.99	1	0.00%	\$0.27	\$0.27	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	1	0.00%	\$0.27	\$0.27
10.00	10000.00	2	25.00%	\$0.08	\$0.08	2	13.04%	\$0.12	\$0.12	1	0.00%	\$0.11	\$0.11	5	16.00%	\$0.10	\$0.10
0.00	10000.00	5	57.04%	\$0.27	\$0.27	13	79.35%	\$0.55	\$0.38	11	87.60%	\$0.61	\$0.44	29	82.58%	\$0.52	\$0.38

Pierson Township Village Com Ind Land Value Conclusions for 2026
Square Foot Rates

SqFt	Acres	\$/sf	\$/ac	Concluded \$
2,500	0.057	\$ 3.00	130,693	\$5,772
5,000	0.115	\$ 2.00	87,323	\$7,851
7,500	0.172	\$ 1.58	68,975	\$9,399
10,000	0.230	\$ 1.34	58,345	\$10,679
12,500	0.287	\$ 1.18	51,242	\$11,791
15,000	0.344	\$ 1.06	46,086	\$12,784
20,000	0.459	\$ 0.89	38,984	\$14,526
25,000	0.574	\$ 0.79	34,238	\$16,038
30,000	0.689	\$ 0.71	30,792	\$17,390
40,000	0.918	\$ 0.60	26,047	\$19,758
50,000	1.148	\$ 0.53	22,876	\$21,815
60,000	1.377	\$ 0.47	20,574	\$23,654
87,120	2.000	\$ 0.38	16,561	\$27,912
130,680	3.000	\$ 0.30	13,081	\$33,415
174,240	4.000	\$ 0.25	11,065	\$37,966
217,800	5.000	\$ 0.22	9,718	\$41,919
435,600	10.000	\$ 0.15	6,493	\$57,019
653,400	15.000	\$ 0.12	5,129	\$68,261
871,200	20.000	\$ 0.10	4,339	\$77,558
1,089,000	25.000	\$ 0.09	3,810	\$85,633

Acreage Table Rates

SqFt	Acres	\$/sf	\$/ac	Concluded \$
43,560	1.00	0.57	\$24,787	\$24,787
65,340	1.50	0.45	\$19,578	\$29,368
87,120	2.00	0.38	\$16,561	\$33,123
108,900	2.50	0.33	\$14,545	\$36,363
130,680	3.00	0.30	\$13,081	\$39,244
174,240	4.00	0.25	\$11,065	\$44,262
217,800	5.00	0.22	\$9,718	\$48,592
304,920	7.00	0.18	\$7,991	\$55,935
435,600	10.00	0.15	\$6,493	\$64,933
653,400	15.00	0.12	\$5,129	\$76,934
871,200	20.00	0.10	\$4,339	\$86,771
1,089,000	25.00	0.09	\$3,810	\$95,259
1,306,800	30.00	0.08	\$3,427	\$102,808
1,742,400	40.00	0.07	\$2,899	\$115,953
2,178,000	50.00	0.06	\$2,546	\$127,296
4,356,000	100.00	0.04	\$1,701	\$170,106

Conclusions: Commercial and Industiral land for 2026. Sales used were from nearby Townships in Montcalm County. No location adjustment needed as they are considered the same market. Some sales are confidential. Please see the Assessor to be directed to the sales used in the conclusions and the local unit for details. Information deemed reliable but not guaranteed.

Acre Ranges		Vacant				Abstraction				Allocation				All Methods			
Low	High	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF
0.00	0.99	1	0.00%	\$0.75	\$0.75	18	97.02%	\$3.05	\$1.98	20	108.89%	\$1.30	\$0.77	39	115.55%	\$2.09	\$1.24
1.00	1.99	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00
2.00	4.99	1	0.00%	\$0.62	\$0.62	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	1	0.00%	\$0.62	\$0.62
5.00	9.99	1	0.00%	\$0.13	\$0.13	2	5.75%	\$0.44	\$0.44	2	25.00%	\$0.08	\$0.08	5	109.23%	\$0.23	\$0.13
10.00	10000.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00
0.00	10000.00	3	33.33%	\$0.50	\$0.62	20	109.10%	\$2.79	\$1.72	22	118.71%	\$1.19	\$0.69	45	140.97%	\$1.85	\$0.96

Pierson Township Ind Land Value Conclusions for 2026

Square Foot Rates

SqFt	Acres	\$/sf	\$/ac	Concluded \$
2,500	0.057	\$ 4.23	185,526	\$10,575
5,000	0.115	\$ 2.74	119,130	\$13,700
7,500	0.172	\$ 2.13	92,878	\$15,975
10,000	0.230	\$ 1.77	76,957	\$17,700
12,500	0.287	\$ 1.54	67,073	\$19,250
15,000	0.344	\$ 1.38	60,174	\$20,700
20,000	0.459	\$ 1.15	50,109	\$23,000
25,000	0.574	\$ 1.00	43,554	\$25,000
30,000	0.689	\$ 0.89	38,752	\$26,700
40,000	0.918	\$ 0.74	32,244	\$29,600
50,000	1.148	\$ 0.65	28,310	\$32,500
60,000	1.377	\$ 0.58	25,272	\$34,800
87,120	2.000	\$ 0.46	20,038	\$40,075
130,680	3.000	\$ 0.35	15,246	\$45,738
174,240	4.000	\$ 0.30	13,068	\$52,272
217,800	5.000	\$ 0.26	11,326	\$56,628
435,600	10.000	\$ 0.18	7,841	\$78,408
653,400	15.000	\$ 0.14	6,098	\$91,476
871,200	20.000	\$ 0.12	5,227	\$104,544
1,089,000	25.000	\$ 0.11	4,792	\$119,790

Acreage Table Rates

SqFt	Acres	\$/sf	\$/ac	Concluded \$
43,560	1.00	0.71	\$30,928	\$30,928
65,340	1.50	0.55	\$23,958	\$35,937
87,120	2.00	0.46	\$20,038	\$40,075
108,900	2.50	0.40	\$17,424	\$43,560
130,680	3.00	0.35	\$15,246	\$45,738
174,240	4.00	0.30	\$13,068	\$52,272
217,800	5.00	0.26	\$11,326	\$56,628
304,920	7.00	0.22	\$9,583	\$67,082
435,600	10.00	0.18	\$7,841	\$78,408
653,400	15.00	0.14	\$6,098	\$91,476
871,200	20.00	0.12	\$5,227	\$104,544
1,089,000	25.00	0.11	\$4,792	\$119,790
1,306,800	30.00	0.10	\$4,356	\$130,680
1,742,400	40.00	0.08	\$3,485	\$139,392
2,178,000	50.00	0.07	\$3,049	\$152,460
4,356,000	100.00	0.05	\$2,178	\$217,800

Conclusions: Industiral land for 2026. Sales used were from nearby Townships in Montcalm County. No location adjustment needed as they are considered the same market. Some sales are confidential. Please see the Assessor to be directed to the sales used in the conclusions and the local unit for details. Information deemed reliable but not guaranteed.

Acre Ranges		Vacant				Abstraction				Allocation				All Methods			
Low	High	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF
0.00	0.99	0	0.00%	\$0.00	\$0.00	3	10.93%	\$0.66	\$0.61	3	31.59%	\$1.10	\$1.15	6	43.57%	\$0.88	\$0.70
1.00	1.99	0	0.00%	\$0.00	\$0.00	2	68.98%	\$0.94	\$0.94	1	0.00%	\$1.40	\$1.40	3	30.71%	\$1.09	\$1.40
2.00	4.99	2	1.08%	\$0.47	\$0.47	6	57.08%	\$0.52	\$0.37	6	45.03%	\$0.31	\$0.29	14	44.42%	\$0.42	\$0.37
5.00	9.99	1	0.00%	\$0.27	\$0.27	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00	1	0.00%	\$0.27	\$0.27
10.00	10000.00	2	25.00%	\$0.08	\$0.08	2	13.04%	\$0.12	\$0.12	1	0.00%	\$0.11	\$0.11	5	16.00%	\$0.10	\$0.10
0.00	10000.00	5	57.04%	\$0.27	\$0.27	13	79.35%	\$0.55	\$0.38	11	87.60%	\$0.61	\$0.44	29	82.58%	\$0.52	\$0.38

Pierson Township 4/01/2023 - 3/31/2025 Rural Residential

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments
015-003-001-70	20121 LAKE MONTCALM RD	06/05/24	\$153,000	WD	03-ARM'S LENGTH	\$153,000		\$31,150	
015-021-005-00	21727 CANNONSVILLE RD	03/19/24	\$350,727	WD	03-ARM'S LENGTH	\$350,727		\$35,000	
015-005-026-30	22728 W KENDAVILLE RD	01/24/25	\$115,430	WD	19-MULTI PARCEL ARM'S LENGTH	\$32,980		\$99,490	
015-005-026-40	22672 W KENDAVILLE RD	01/24/25	\$115,430	WD	19-MULTI PARCEL ARM'S LENGTH	\$32,980		\$99,490	
015-005-026-60	22580 W KENDAVILLE RD	10/13/23	\$52,900	WD	32-SPLIT VACANT	\$52,900		\$30,170	
015-014-009-10	19808 CANNONSVILLE RD	04/24/24	\$190,000	WD	03-ARM'S LENGTH	\$190,000		\$35,160	
015-034-018-30	20398 FREEDOM DR	06/10/24	\$22,500	WD	03-ARM'S LENGTH	\$22,500		\$36,200	
015-005-026-50	22650 W KENDAVILLE RD	01/24/25	\$115,430	WD	19-MULTI PARCEL ARM'S LENGTH	\$49,470		\$99,490	
015-017-005-20	22544 WOOD LAKE RD	05/20/24	\$329,990	WD	03-ARM'S LENGTH	\$329,990		\$36,720	
015-005-027-20	5263 N BASS LAKE RD	03/07/25	\$49,000	WD	32-SPLIT VACANT	\$49,000		\$36,520	
015-027-008-60	20880 TRUFANT RD	11/01/24	\$225,000	WD	03-ARM'S LENGTH	\$225,000		\$37,220	
015-033-028-00	522 FEDERAL RD	10/03/23	\$137,000	WD	03-ARM'S LENGTH	\$137,000		\$37,920	
015-028-004-00	1949 LONG RD	07/12/24	\$192,000	WD	03-ARM'S LENGTH	\$192,000		\$38,000	
015-033-030-30	788 LONG RD	02/10/25	\$90,000	LC	03-ARM'S LENGTH	\$90,000		\$38,100	
015-028-011-70	1233 LONG RD	01/03/25	\$155,000	WD	03-ARM'S LENGTH	\$155,000		\$38,350	
015-003-555-10	20925 LAKE MONTCALM RD	09/18/23	\$250,000	WD	03-ARM'S LENGTH	\$250,000		\$41,050	EXEMPT TO ASSESSABLE
015-007-005-16	4874 WOODWARD LN	04/12/23	\$305,000	WD	03-ARM'S LENGTH	\$305,000		\$41,300	
015-005-031-30	5150 BASS LAKE RD	12/03/24	\$205,000	WD	03-ARM'S LENGTH	\$205,000		\$40,250	
015-026-009-70	19960 MAPLE HILL CT	11/30/23	\$285,000	WD	03-ARM'S LENGTH	\$285,000		\$41,900	
015-018-013-20	3063 SHORECREST DR	07/23/24	\$51,500	WD	32-SPLIT VACANT	\$51,500		\$43,344	
015-003-001-50	5989 MAPLE HILL RD	10/16/24	\$240,000	WD	03-ARM'S LENGTH	\$240,000		\$44,763	
015-016-013-10	21922 WOOD LAKE RD	03/27/25	\$337,000	WD	03-ARM'S LENGTH	\$337,000		\$47,300	2025R-04159 TRUST
015-031-857-08	378 DAY LILY DR	01/26/24	\$415,000	WD	03-ARM'S LENGTH	\$415,000		\$47,300	FLIPPED
015-034-007-13	467 BITTER CREEK LANE	05/22/23	\$229,900	WD	03-ARM'S LENGTH	\$229,900		\$47,960	
015-035-025-00	19130 W SOUTH COUNTY LINE RD	12/04/23	\$312,000	WD	03-ARM'S LENGTH	\$312,000		\$48,950	PAIRED
015-035-025-00	19130 W SOUTH COUNTY LINE RD	11/06/24	\$370,000	WD	03-ARM'S LENGTH	\$370,000		\$48,950	
015-005-005-00	22377 LAKE MONTCALM RD	11/03/23	\$250,000	WD	03-ARM'S LENGTH	\$250,000		\$44,634	
015-023-005-22	2838 MAPLE HILL RD	03/10/25	\$270,000	WD	03-ARM'S LENGTH	\$270,000		\$57,200	
015-005-021-80	WATERWHEEL	06/28/24	\$83,900	WD	32-SPLIT VACANT	\$83,900		\$56,375	
015-002-011-42	19947 LAKE MONTCALM RD	11/06/23	\$300,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$300,000		\$87,460	
015-031-024-00	23600 W SOUTH COUNTY LINE RD	08/09/24	\$274,900	WD	03-ARM'S LENGTH	\$274,900		\$61,073	2024R-07309
015-019-011-41	2050 WEST COUNTY LINE RD	11/27/24	\$429,900	WD	03-ARM'S LENGTH	\$429,900		\$61,933	
015-005-024-00	22840 KENDAVILLE RD	05/17/24	\$190,000	WD	03-ARM'S LENGTH	\$190,000		\$64,442	
015-005-035-00	22128 KENDAVILLE RD	11/25/24	\$340,000	WD	03-ARM'S LENGTH	\$340,000		\$64,800	
015-007-001-30	23223 KENDAVILLE RD	01/17/24	\$125,000	WD	03-ARM'S LENGTH	\$125,000		\$57,998	
015-036-018-00	18950 W SOUTH COUNTY LINE RD	09/29/23	\$301,500	WD	03-ARM'S LENGTH	\$301,500		\$64,800	
015-017-004-10	WOOD SORREL RD	06/01/23	\$66,000	WD	03-ARM'S LENGTH	\$66,000		\$64,813	

015-034-001-20	849 MAPLE HILL RD	11/22/23	\$313,800	WD	03-ARM'S LENGTH	\$313,800	\$64,932
015-034-007-31	655 N NEVE RD	02/29/24	\$377,300	WD	03-ARM'S LENGTH	\$377,300	\$67,440
015-005-021-90	22791 W WATERWHEEL	12/23/24	\$118,000	WD	32-SPLIT VACANT	\$118,000	\$67,123
015-003-013-00	5789 MAPLE HILL RD	08/14/24	\$131,000	WD	03-ARM'S LENGTH	\$131,000	\$66,912
015-019-011-42	2206 N WEST COUNTY LINE RD	07/09/24	\$750,000	WD	03-ARM'S LENGTH	\$750,000	\$70,192
015-003-023-10	20797 RICE LN	06/03/24	\$515,000	WD	03-ARM'S LENGTH	\$515,000	\$72,456
015-003-018-01	20732 RICE LN	11/06/23	\$695,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$695,000	\$117,908
015-027-012-00	20295 STANTON RD	06/25/24	\$440,000	WD	03-ARM'S LENGTH	\$440,000	\$78,000
015-009-012-06	4669 FOREST VALE RD	03/31/25	\$550,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$550,000	\$129,787
015-005-021-60	WATERWHEEL	10/24/24	\$208,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$208,000	\$131,480 SPLIT
015-021-015-01	2576 BASS LAKE RD	03/18/25	\$275,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$275,000	\$161,122
015-021-015-01	2576 BASS LAKE RD	12/04/24	\$209,000	WD	32-SPLIT VACANT	\$209,000	\$161,122 2024R-10894 TRUST 27.08 ACRES
015-019-012-00	HILLIS RD	07/18/23	\$130,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$130,000	\$122,795
015-017-008-01	WOOD LAKE RD	09/21/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$142,565
015-005-027-02		02/28/25	\$550,000	WD	32-SPLIT VACANT	\$550,000	\$211,325
015-004-010-00	21898 W KENDAVILLE RD	11/02/23	\$410,000	WD	03-ARM'S LENGTH	\$406,500	\$269,100 Old Barn Demo after Sale \$3500
Totals:			\$13,717,107			\$13,482,747	\$3,841,834
							\$72,487

Outlies or Separated out Above

015-005-026-30	22728 W KENDAVILLE RD	01/24/25	\$115,430	WD	19-MULTI PARCEL ARM'S LENGTH	\$115,430	\$99,490
015-019-003-30	23493 HOOKER DR	04/03/24	\$21,000	WD	32-SPLIT VACANT	\$21,000	\$35,040 2024R-03368 & 2024R-03369
015-019-003-20	23517 HOOKER DR	04/03/24	\$21,000	WD	32-SPLIT VACANT	\$21,000	\$36,360 2024R-03368 & 2024R-03369

Neigh.	L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage
4000-Residential	Conventional	2024R-05377	HIRSCH TRAVIS A	LEE MARK & BLOWER TONYA	CD	0	MOBILE HOME	RURAL RESIDENTIAL	401	0.99
4000-Residential	Conventional	2024R-02782	NORTON JOEL/LEAH	MUNDWILER ZACHARY ET AL	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	1.00
4000-Residential	Conventional	2025R-00931	TERRA FIRMA GROUP LLC	EMMONS TIMOTHY & JACQUELINE	C	0	1 STORY	RURAL RESIDENTIAL	402	1.00
4000-Residential	Conventional	2025R-00931	TERRA FIRMA GROUP LLC	EMMONS TIMOTHY & JACQUELINE	C	0	1 STORY	RURAL RESIDENTIAL	402	1.00
4000-Residential	Not Used	2023R-09994	TERRA FIRMA GROUP LLC	TERHORST TYLER & MILLIS HANNAH				RURAL RESIDENTIAL	402	1.00
4000-Residential	Conventional	2024R-04062	LATHROP SONDRRA	SCARBERRY DALE & MARY	CD	0	1 1/2 STORY	RURAL RESIDENTIAL	401	1.04
4000-Residential-Residential	Conventional	2024R-05500	CAMPBELL NICOLE	R & J INVESTMENTS LLC				RURAL RESIDENTIAL	402	1.30
4000-Residential	Conventional	2025R-00931	TERRA FIRMA GROUP LLC	EMMONS TIMOTHY & JACQUELINE	C	0	1 STORY	RURAL RESIDENTIAL	402	1.50
4000-Residential	Conventional	2024R-04850	LONGCORE DALE & MYRICK JERI	ANDEREGG DANIEL	C	0	2 STORY	RURAL RESIDENTIAL	401	1.60
4000-Residential	Not Used	2025R-02909	TERRA FIRMA GROUP LLC	BERGERS BRIAN				RURAL RESIDENTIAL	402	1.60
4000-Residential	Conventional	2024R-10083	BLACKALL ANTHONY	OBIDEN EVELYN & ASHLEY	BC	0	MOBILE HOME	RURAL RESIDENTIAL	401	1.61
4000-Residential	Conventional	2023R-09566	KLECK JOHN	DOLETZKY BRADY J	C	0	1 STORY	RURAL RESIDENTIAL	401	1.96
4000-Residential	Conventional	2024R-06552	JACH RONALD A	HOOP GEORGE & CROUCH REBECCA	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	2.00
4000-Residential	Conventional	2025R-01244	BEACH DONALD	DILLON MARSHALL & SCOTT BROOKE	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	2.02
4000-Residential	Conventional	2025R-00411	BOTMA TERESA A/MICHAEL A	KAZEMIER DYLAN	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	2.07
4000-Residential	Conventional	2023R-09438	STEPHENS CYNTHIA L	COYNE TROY D SR	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	2.61
4000-Residential	Conventional	2023R-03869	KBH HOMES LLC	JEFFORDS CRYSTAL & JEREMY	C	0	1 STORY	RURAL RESIDENTIAL	401	2.66
4000-Residential	Conventional	2024R-11473	KUKLA TERI L	BRACE ADAM & NICHOLS KRISTINA	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	2.70
4000-Residential	Conventional	2023R-11759	HOLSWORTH DAVID D/ELIZABETH	UPLINGER BRADLEY & DEVIN	C	0	BI-LEVEL	RURAL RESIDENTIAL	401	2.78
4000-Residential	Not Used	2024R-07043	FRAUNGRUBER SCOTT R/MICHELLE L	HAMEL NATHANIAL R & ALEXANDRA A				RURAL RESIDENTIAL	402	3.08
4000-Residential	Conventional	2024R-09363	VANZANTEN DEVON	VANDERHOFF CAMERON	CD	0	1 STORY	RURAL RESIDENTIAL	401	3.96
4000-Residential	Conventional	2025R-04160	ZAWORSKI MICHELLE/STEPHEN TRUST	SMITH ROBERT C IV & JENNIFER A	C	0	1 STORY	RURAL RESIDENTIAL	401	4.00
4000-Residential	Conventional	2024R-00734	WALKER ISA 263 LLC	EISEN BRADLEY & CHELSEY	CD	0	1 STORY	RURAL RESIDENTIAL	401	4.00
4000-Residential	Conventional	2023R-05410	PFEIFFER MARCEL C/MARCILLA M	GOSSARD TIFFANY	CD	0	BI-LEVEL	RURAL RESIDENTIAL	401	4.10
4000-Residential	Conventional	2023R-11601	HYRNS CATHERINE M	LINK CAMERON	C	0	1 STORY	RURAL RESIDENTIAL	401	4.25
4000-Residential	Conventional	2024R-10047	LINK CAMERON	RICKER PRESTON & HAVERKAMP BREANNA	C	0	1 STORY	RURAL RESIDENTIAL	401	4.25
4000-Residential	Conventional	2023R-10721	PAUL SCOTT J/BRENDA K	GLOVER MADELINE & JENSEN TRAVIS	C	0	1 STORY	RURAL RESIDENTIAL	401	5.08
4000-Residential	Conventional	2025R-02953	HOMRICH MARSHA M	YEO JULIA & WOLFFIS KALEB	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	6.00
4000-Residential	Not Used	2024R-05981	TERRA FIRMA GROUP LLC	DURANTE NICOLE & JOHN				RURAL RESIDENTIAL	402	6.00
4000-Residential	Conventional	2023R-11188	KUIKSTRA ANDREA	PRIVETTE BRYSON-JAMES	C	0	BI-LEVEL	RURAL RESIDENTIAL	401	7.40
4000-Residential	Conventional	2024R-07311	BERNARD LEONARD ESTATE	BOTRUFF SCOTT & GINA	C	0	1 STORY	RURAL RESIDENTIAL	401	7.40
4000-Residential	Conventional	2024R-10978	FASEL LAURA/MICHAEL	JOHNSON AMANDA & THOMPSON WENDY	C	0	2 STORY	RURAL RESIDENTIAL	401	8.00
4000-Residential	Conventional	2024R-04687	PETERSON AUSTIN J	ULANCH JEREMEY	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	10.00
4000-Residential	Conventional	2024R-10711	SIMPSON BRYAN/JENNY L	CARTER ADAM R	CD	0	1 STORY	RURAL RESIDENTIAL	401	10.00
4000-Residential	Conventional	2024R-00614	PRUIS JEFFREY A/EILEEN C	HOLBROOK HUNTER A	C	(5)	RANCH	RURAL RESIDENTIAL	401	10.00
4000-Residential	Conventional	2023R-09549	HANNON JOHN J/SANDRA D	ZEVENBERGEN BRADLEY M	C	0	1 1/4 STORY	RURAL RESIDENTIAL	401	10.00
4000-Residential	Conventional	2023R-05984	BAKER TYLER/ROXANNE	DURHAM BRIAN				RURAL RESIDENTIAL	402	10.01

4000-Residential	Conventional	2023R-11412	FRIEND MICHELLE L	JACKSON DAWN & JUSTIN	C	0	2 STORY	RURAL RESIDENTIAL	401	10.10
4000-Residential	Conventional	2024R-01548	MERLINGTON TASHA A	BOWER BRANDON W	CD	0	1 1/2 STORY	RURAL RESIDENTIAL	401	12.00
4000-Residential	Not Used	2024R-11639	TERRA FIRMA GROUP LLC	LEYDER THOMAS & SANDRA				RURAL RESIDENTIAL	402	12.01
4000-Residential	Conventional	2024R-07368	CARSON KEVIN J	SCHROPP JOHN L	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	13.00
4000-Residential	Conventional	2024R-06304	HAYDEN KEVAN J & ALEXANDRA L	WEEKS CHADWICK A & AMBER R	C	5	1 STORY	RURAL RESIDENTIAL	401	14.09
4000-Residential	Conventional	2024R-05175	DEGEER JAMES L & SHELLY A	MCKNIGHT LAURA & MCKEEVER ALEXANDER	C	0	1 STORY	RURAL RESIDENTIAL	401	15.80
4000-Residential	Conventional	2023R-10750	BRIGGS LIANNE/CHARLES W	PRZYBYSZ STEVE ET AL	C	10	1 STORY	RURAL RESIDENTIAL	401	16.00
4000-Residential	Conventional	2024R-05975	BURNS KEN/AMY	PATIN JEROME T	C	0	1 STORY	RURAL RESIDENTIAL	401	20.00
4000-Residential	Conventional	2025R-03962	BERRY JUDITH A TRUST	KAIP LINDA M & GUTHREY DOUGLAS J	C	0	1 STORY	RURAL RESIDENTIAL	401	20.16
4000-Residential	Not Used	2024R-09723	TERRA FIRMA GROUP LLC	STRATA TRUST FBO				RURAL RESIDENTIAL	402	21.95
4000-Residential	Not Used	2025R-03934	TERRA FIRMA GROUP LLC	GOLLER JOHN & MARY				RURAL RESIDENTIAL	402	27.08
4000-Residential	Not Used	2024R-10896	DREYER KENNETH L TRUST	TERRA FIRMA GROUP LLC				RURAL RESIDENTIAL	402	27.08
4000-Residential	Conventional	2023R-07054	VELTKAMP ZACHARY	HENDRICKSON ERIC & ANNETTE				RURAL RESIDENTIAL	402	39.64
4000-Residential	Conventional	2023R-09340	WHITEFISH LAKE PROPERTIES LLC	NORTH SHORE ASSOCIATION OF BIG				RURAL RESIDENTIAL	402	43.23
4000-Residential	Not Used	2025R-03129	TERRA FIRMA GROUP LLC	FABER JESSE & AMANDA LIVING TRUST				RURAL RESIDENTIAL	402	55.00
4000-Residential	Conventional	2023R-10872	PARQUETTE JEANNE M TRUST	TRI-COUNTY GRAVEL LLC				RURAL RESIDENTIAL	402	70.00
										567.10
										10.70

4000-Residential	Conventional	2025R-00931	TERRA FIRMA GROUP LLC	EMMONS TIMOTHY & JACQUELINE	C	0	1 STORY	RURAL RESIDENTIAL	402	3.50
4000-Residential	Not Used	2024R-03372	FORNER FRANKLIN C ESTATE	EAST SPARTA LLC				RURAL RESIDENTIAL	402	1.01
4000-Residential	Not Used	2024R-03371	FORNER FRANKLIN C ESTATE	POINTE NORTH HOMES LLC				RURAL RESIDENTIAL	402	1.34

Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 20% or Vacant	Land Value 20% or Vacant/Acre	Land Value 20% or Vacant Average	Land Value 20% or Vacant/Acre Average
0.0	0.0	0.0		\$22,950	\$27,540	\$30,600	\$53,550	0.99	\$30,600	\$30,909		
0.0	0.0	0.0		\$52,609	\$63,131	\$70,145	\$122,754	1.00	\$70,145	\$70,145		
0.0	0.0	0.0	015-005-026-40 -50					1.00	\$32,980	\$32,980		
0.0	0.0	0.0	015-005-026-30 -50					1.00	\$32,980	\$32,980		
0.0	0.0	0.0						1.00	\$52,900	\$52,900		
0.0	0.0	0.0		\$28,500	\$34,200	\$38,000	\$66,500	1.04	\$38,000	\$36,538	42,934	\$42,742
0.0	0.0	0.0						1.30	\$22,500	\$17,308		
0.0	0.0	0.0	015-005-026-30 -40					1.50	\$49,470	\$32,980		
0.0	0.0	0.0		\$49,499	\$59,398	\$65,998	\$115,497	1.60	\$65,998	\$41,249		
0.0	0.0	0.0						1.60	\$49,000	\$30,625		
0.0	0.0	0.0		\$33,750	\$40,500	\$45,000	\$78,750	1.61	\$45,000	\$27,950		
0.0	0.0	0.0		\$20,550	\$24,660	\$27,400	\$47,950	1.96	\$27,400	\$13,980	43,228	\$27,349
0.0	0.0	0.0		\$28,800	\$34,560	\$38,400	\$67,200	2.00	\$38,400	\$19,200		
0.0	0.0	0.0		\$13,500	\$16,200	\$18,000	\$31,500	2.02	\$18,000	\$8,911		
0.0	0.0	0.0		\$23,250	\$27,900	\$31,000	\$54,250	2.07	\$31,000	\$14,976		
0.0	0.0	0.0		\$37,500	\$45,000	\$50,000	\$87,500	2.61	\$50,000	\$19,157		
0.0	0.0	0.0		\$45,750	\$54,900	\$61,000	\$106,750	2.66	\$61,000	\$22,932		
0.0	0.0	0.0		\$30,750	\$36,900	\$41,000	\$71,750	2.70	\$41,000	\$15,185		
0.0	0.0	0.0		\$42,750	\$51,300	\$57,000	\$99,750	2.78	\$57,000	\$20,504	46,400	\$18,659
0.0	0.0	0.0						3.08	\$51,500	\$16,721		
0.0	0.0	0.0		\$36,000	\$43,200	\$48,000	\$84,000	3.96	\$48,000	\$12,121	49,750	\$14,421
0.0	0.0	0.0		\$50,550	\$60,660	\$67,400	\$117,950	4.00	\$67,400	\$16,850		
0.0	0.0	0.0		\$62,250	\$74,700	\$83,000	\$145,250	4.00	\$83,000	\$20,750		
0.0	0.0	0.0		\$34,485	\$41,382	\$45,980	\$80,465	4.10	\$45,980	\$11,215		
0.0	0.0	0.0		\$46,800	\$56,160	\$62,400	\$109,200	4.25	\$62,400	\$14,682		
0.0	0.0	0.0		\$55,500	\$66,600	\$74,000	\$129,500	4.25	\$74,000	\$17,412	66,556	\$16,182
0.0	0.0	0.0		\$37,500	\$45,000	\$50,000	\$87,500	5.08	\$50,000	\$9,843		
0.0	0.0	0.0		\$40,500	\$48,600	\$54,000	\$94,500	6.00	\$54,000	\$9,000		
0.0	0.0	0.0						6.00	\$83,900	\$13,983		
0.0	0.0	0.0	015-002-011-41	\$45,000	\$54,000	\$60,000	\$105,000	7.40	\$60,000	\$8,108		
0.0	0.0	0.0		\$41,235	\$49,482	\$54,980	\$96,215	7.40	\$54,980	\$7,430		
0.0	0.0	0.0		\$64,485	\$77,382	\$85,980	\$150,465	8.00	\$85,980	\$10,748	64,810	\$9,852
0.0	0.0	0.0		\$28,500	\$34,200	\$38,000	\$66,500	10.00	\$38,000	\$3,800		
0.0	0.0	0.0		\$51,000	\$61,200	\$68,000	\$119,000	10.00	\$68,000	\$6,800		
0.0	0.0	0.0		\$18,750	\$22,500	\$25,000	\$43,750	10.00	\$25,000	\$2,500		
0.0	0.0	0.0		\$45,225	\$54,270	\$60,300	\$105,525	10.00	\$60,300	\$6,030		
0.0	0.0	0.0						10.01	\$66,000	\$6,593		

0.0	0.0	0.0		\$47,070	\$56,484	\$62,760	\$109,830	10.10	\$62,760	\$6,214	53,343	\$5,323
0.0	0.0	0.0		\$56,595	\$67,914	\$75,460	\$132,055	12.00	\$75,460	\$6,288		
0.0	0.0	0.0						12.01	\$118,000	\$9,825		
0.0	0.0	0.0		\$19,650	\$23,580	\$26,200	\$45,850	13.00	\$26,200	\$2,015		
0.0	0.0	0.0		\$112,500	\$135,000	\$150,000	\$262,500	14.09	\$150,000	\$10,650		
0.0	0.0	0.0		\$77,250	\$92,700	\$103,000	\$180,250	15.80	\$103,000	\$6,519		
0.0	0.0	0.0	015-003-018-02	\$104,250	\$125,100	\$139,000	\$243,250	16.00	\$139,000	\$8,688	101,943	\$7,331
0.0	0.0	0.0		\$66,000	\$79,200	\$88,000	\$154,000	20.00	\$88,000	\$4,400		
0.0	0.0	0.0	015-009-012-07	\$82,500	\$99,000	\$110,000	\$192,500	20.16	\$110,000	\$5,457		
0.0	0.0	0.0	015-005-021-70					21.95	\$208,000	\$9,476		
0.0	0.0	0.0	015-021-015-10					27.08	\$275,000	\$10,157		
0.0	0.0	0.0	015-021-015-10					27.08	\$209,000	\$7,719	178,000	\$7,442
20.0	25.2	277.9	015-752-029-00					39.64	\$130,000	\$3,279		
0.0	0.0	0.0						43.23	\$120,000	\$2,776		
0.0	0.0	0.0	015-005-026-03					55.00	\$550,000	\$10,000		
0.0	0.0	0.0						70.00	\$406,500	\$5,807	301,625	\$5,466
20.0	25.2	277.9						567.10				
0.4	0.5	5.2						10.70				
0.0	0.0	0.0	015-005-026-40					3.50	\$115,430	\$32,980		
0.0	0.0	0.0						1.01	\$21,000	\$20,792		
0.0	0.0	0.0						1.34	\$21,000	\$15,672		

Pierson Township 4/01/2023 - 3/31/2025 Rural Residential

Comments	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Acre Average	Comments	Net Acreage	Per Acreage Analysis
	\$44,165	29%	\$44,165	\$44,611			0.99	
	\$62,257	18%	\$62,257	\$62,257			1.00	
3 Lots-Separated	\$32,980	100%	\$32,980	\$32,980			1.00	1 Acre
3 Lots-Separated	\$32,980	100%	\$32,980	\$32,980			1.00	\$42,934
	\$52,900	100%	\$52,900	\$52,900			1.00	1 Acre
	\$29,804	16%	\$29,804	\$28,658	\$42,398		1.04	\$42,398
	\$22,500	100%	\$22,500	\$17,308			1.30	
3 Lots-Separated	\$49,470	100%	\$49,470	\$32,980			1.50	
	\$41,853	13%	\$41,853	\$26,158			1.60	2 Acres
	\$49,000	100%	\$49,000	\$30,625			1.60	\$43,228
	\$46,392	21%	\$46,392	\$28,815	\$27,177		1.61	2 Acres
	(\$48,305)	-35%	(\$48,305)	(\$24,645)		Outlier-Not Used for Residual	1.96	\$54,354
	\$91,888	48%	\$91,888	\$45,944			2.00	
Outlier	(\$43,779)	-49%	(\$43,779)	(\$21,673)		Outlier-Not Used for 20% or Residual Manf LC	2.02	
	\$14,089	9%	\$14,089	\$6,806			2.07	
	\$67,283	27%	\$67,283	\$25,779			2.61	
	\$9,764	3%	\$9,764	\$3,671			2.66	
	\$54,234	26%	\$54,234	\$20,087			2.70	2.5 Acres
	\$5,608	2%	\$5,608	\$2,017	\$20,457	Outlier-Not Used for Residual	2.78	\$51,143
	\$51,500	100%	\$51,500	\$16,721			3.08	3 Acres
	\$91,059	38%	\$91,059	\$22,995	\$19,858		3.96	\$59,573
	\$138,885	41%	\$138,885	\$34,721			4.00	
	(\$23,462)	-6%	(\$23,462)	(\$5,866)		Outlier-Not Used for Residual CD	4.00	4 Acres
	(\$8,523)	-4%	(\$8,523)	(\$2,079)		Outlier-Not Used for Residual CD BiLvl	4.10	\$74,674
	\$122,290	39%	\$122,290	\$28,774	\$18,669		4.25	4 Acres
	\$160,615	43%	\$160,615	\$37,792	\$33,762		4.25	\$135,050
	\$37,217	15%	\$37,217	\$7,326			5.08	
	\$118,422	44%	\$118,422	\$19,737			6.00	
	\$83,900	100%	\$83,900	\$13,983			6.00	
	\$54,037	18%	\$54,037	\$7,302			7.40	
	\$76,598	28%	\$76,598	\$10,351			7.40	7 Acres
	\$162,848	38%	\$162,848	\$20,356	\$13,176		8.00	\$92,232
	\$104,931	55%	\$104,931	\$10,493			10.00	
	\$114,259	34%	\$114,259	\$11,426			10.00	
	(\$83,914)	-67%	(\$83,914)	(\$8,391)		Outlier-Not Used for Residual. Converrt to Home after sale	10.00	
	\$106,032	35%	\$106,032	\$10,603			10.00	
	\$66,000	100%	\$66,000	\$6,593			10.01	10 Acres

	\$59,080	19%	\$59,080	\$5,850	\$8,993	10.10	\$89,930
	\$157,218	42%	\$157,218	\$13,102		12.00	
	\$118,000	100%	\$118,000	\$9,825		12.01	
	\$80,183	61%	\$80,183	\$6,168		13.00	
	\$69,552	9%	\$69,552	\$4,938		14.09	
	\$54,333	11%	\$54,333	\$3,439		15.80	15 Acres
	\$103,829	15%	\$103,829	\$6,489	\$7,327	16.00	\$109,902
	\$251,602	57%	\$251,602	\$12,580		20.00	
	\$249,569	45%	\$249,569	\$12,382		20.16	20 Acres
	\$208,000	100%	\$208,000	\$9,476		21.95	\$209,255
	\$275,000	100%	\$275,000	\$10,157		27.08	25 Acres
	\$209,000	100%	\$209,000	\$7,719	\$10,463	27.08	\$261,568
	\$130,000	100%	\$130,000	\$3,279		39.64	40 Acres
	\$120,000	100%	\$120,000	\$2,776	Outlier-Association/Neighborhood	43.23	\$254,484
	\$550,000	100%	\$550,000	\$10,000	\$4,543	55.00	100 Acres
	\$406,500	100%	\$406,500	\$5,807	\$6,362 Old Barn Demo after Sale \$3500	70.00	\$636,211
	\$5,029,643					567.10	
						10.70	
3 Lots	\$115,430	100%	\$115,430	\$32,980	Split them out above.	3.50	
Estate-Not Used	\$21,000	100%	\$21,000	\$20,792	Estate-Not Used	1.01	
Estate-Not Used	\$21,000	100%	\$21,000	\$15,672	Estate-Not Used	1.34	

Pierson Township 4/01/2023 - 3/31/2025 Rural Residential

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments
015-200-038-01	OAK DR	03/08/24	\$35,000	WD	32-SPLIT VACANT	\$35,000		\$24,850	
015-200-041-10	21850 CENTER DR	07/23/24	\$295,000	WD	03-ARM'S LENGTH	\$295,000		\$28,350	
015-003-001-70	20121 LAKE MONTCALM RD	06/05/24	\$153,000	WD	03-ARM'S LENGTH	\$153,000		\$31,150	
015-021-005-00	21727 CANNONSVILLE RD	03/19/24	\$350,727	WD	03-ARM'S LENGTH	\$350,727		\$35,000	
015-005-026-30	22728 W KENDAVILLE RD	01/24/25	\$115,430	WD	19-MULTI PARCEL ARM'S LENGTH	\$32,980		\$99,490	
015-005-026-40	22672 W KENDAVILLE RD	01/24/25	\$115,430	WD	19-MULTI PARCEL ARM'S LENGTH	\$32,980		\$99,490	
015-005-026-60	22580 W KENDAVILLE RD	10/13/23	\$52,900	WD	32-SPLIT VACANT	\$52,900		\$30,170	
015-014-009-10	19808 CANNONSVILLE RD	04/24/24	\$190,000	WD	03-ARM'S LENGTH	\$190,000		\$35,160	
015-034-018-30	20398 FREEDOM DR	06/10/24	\$22,500	WD	03-ARM'S LENGTH	\$22,500		\$36,200	
015-005-026-50	22650 W KENDAVILLE RD	01/24/25	\$115,430	WD	19-MULTI PARCEL ARM'S LENGTH	\$49,470		\$99,490	
015-017-005-20	22544 WOOD LAKE RD	05/20/24	\$329,990	WD	03-ARM'S LENGTH	\$329,990		\$36,720	
015-005-027-20	5263 N BASS LAKE RD	03/07/25	\$49,000	WD	32-SPLIT VACANT	\$49,000		\$36,520	
015-027-008-60	20880 TRUFANT RD	11/01/24	\$225,000	WD	03-ARM'S LENGTH	\$225,000		\$37,220	
015-033-028-00	522 FEDERAL RD	10/03/23	\$137,000	WD	03-ARM'S LENGTH	\$137,000		\$37,920	
015-028-004-00	1949 LONG RD	07/12/24	\$192,000	WD	03-ARM'S LENGTH	\$192,000		\$38,000	
015-033-030-30	788 LONG RD	02/10/25	\$90,000	LC	03-ARM'S LENGTH	\$90,000		\$38,100	
015-028-011-70	1233 LONG RD	01/03/25	\$155,000	WD	03-ARM'S LENGTH	\$155,000		\$38,350	
015-003-555-10	20925 LAKE MONTCALM RD	09/18/23	\$250,000	WD	03-ARM'S LENGTH	\$250,000		\$41,050	EXEMPT TO ASSESSABLE
015-007-005-16	4874 WOODWARD LN	04/12/23	\$305,000	WD	03-ARM'S LENGTH	\$305,000		\$41,300	
015-005-031-30	5150 BASS LAKE RD	12/03/24	\$205,000	WD	03-ARM'S LENGTH	\$205,000		\$40,250	
015-026-009-70	19960 MAPLE HILL CT	11/30/23	\$285,000	WD	03-ARM'S LENGTH	\$285,000		\$41,900	
015-018-013-20	3063 SHORECREST DR	07/23/24	\$51,500	WD	32-SPLIT VACANT	\$51,500		\$43,344	
015-003-001-50	5989 MAPLE HILL RD	10/16/24	\$240,000	WD	03-ARM'S LENGTH	\$240,000		\$44,763	
015-016-013-10	21922 WOOD LAKE RD	03/27/25	\$337,000	WD	03-ARM'S LENGTH	\$337,000		\$47,300	2025R-04159 TRUST
015-031-857-08	378 DAY LILY DR	01/26/24	\$415,000	WD	03-ARM'S LENGTH	\$415,000		\$47,300	FLIPPED
015-034-007-13	467 BITTER CREEK LANE	05/22/23	\$229,900	WD	03-ARM'S LENGTH	\$229,900		\$47,960	
015-035-025-00	19130 W SOUTH COUNTY LINE RD	12/04/23	\$312,000	WD	03-ARM'S LENGTH	\$312,000		\$48,950	PAIRED
015-035-025-00	19130 W SOUTH COUNTY LINE RD	11/06/24	\$370,000	WD	03-ARM'S LENGTH	\$370,000		\$48,950	
015-005-005-00	22377 LAKE MONTCALM RD	11/03/23	\$250,000	WD	03-ARM'S LENGTH	\$250,000		\$44,634	
015-023-005-22	2838 MAPLE HILL RD	03/10/25	\$270,000	WD	03-ARM'S LENGTH	\$270,000		\$57,200	
015-005-021-80	WATERWHEEL	06/28/24	\$83,900	WD	32-SPLIT VACANT	\$83,900		\$56,375	
015-002-011-42	19947 LAKE MONTCALM RD	11/06/23	\$300,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$300,000		\$87,460	
015-031-024-00	23600 W SOUTH COUNTY LINE RD	08/09/24	\$274,900	WD	03-ARM'S LENGTH	\$274,900		\$61,073	2024R-07309
015-019-011-41	2050 WEST COUNTY LINE RD	11/27/24	\$429,900	WD	03-ARM'S LENGTH	\$429,900		\$61,933	
015-005-024-00	22840 KENDAVILLE RD	05/17/24	\$190,000	WD	03-ARM'S LENGTH	\$190,000		\$64,442	
015-005-035-00	22128 KENDAVILLE RD	11/25/24	\$340,000	WD	03-ARM'S LENGTH	\$340,000		\$64,800	
015-007-001-30	23223 KENDAVILLE RD	01/17/24	\$125,000	WD	03-ARM'S LENGTH	\$125,000		\$57,998	

015-036-018-00	18950 W SOUTH COUNTY LINE RD	09/29/23	\$301,500	WD	03-ARM'S LENGTH	\$301,500	\$64,800	
015-017-004-10	WOOD SORREL RD	06/01/23	\$66,000	WD	03-ARM'S LENGTH	\$66,000	\$64,813	
015-034-001-20	849 MAPLE HILL RD	11/22/23	\$313,800	WD	03-ARM'S LENGTH	\$313,800	\$64,932	
015-034-007-31	655 N NEVE RD	02/29/24	\$377,300	WD	03-ARM'S LENGTH	\$377,300	\$67,440	
015-005-021-90	22791 W WATERWHEEL	12/23/24	\$118,000	WD	32-SPLIT VACANT	\$118,000	\$67,123	
015-003-013-00	5789 MAPLE HILL RD	08/14/24	\$131,000	WD	03-ARM'S LENGTH	\$131,000	\$66,912	
015-019-011-42	2206 N WEST COUNTY LINE RD	07/09/24	\$750,000	WD	03-ARM'S LENGTH	\$750,000	\$70,192	
015-003-023-10	20797 RICE LN	06/03/24	\$515,000	WD	03-ARM'S LENGTH	\$515,000	\$72,456	
015-003-018-01	20732 RICE LN	11/06/23	\$695,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$695,000	\$117,908	
015-027-012-00	20295 STANTON RD	06/25/24	\$440,000	WD	03-ARM'S LENGTH	\$440,000	\$78,000	
015-009-012-06	4669 FOREST VALE RD	03/31/25	\$550,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$550,000	\$129,787	
015-005-021-60	WATERWHEEL	10/24/24	\$208,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$208,000	\$131,480	SPLIT
015-021-015-01	2576 BASS LAKE RD	03/18/25	\$275,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$275,000	\$161,122	
015-021-015-01	2576 BASS LAKE RD	12/04/24	\$209,000	WD	32-SPLIT VACANT	\$209,000	\$161,122	2024R-10894 TRUST 27.08 ACRES
015-019-012-00	HILLIS RD	07/18/23	\$130,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$130,000	\$122,795	
015-017-008-01	WOOD LAKE RD	09/21/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$142,565	
015-005-027-02		02/28/25	\$550,000	WD	32-SPLIT VACANT	\$550,000	\$211,325	
015-004-010-00	21898 W KENDAVILLE RD	11/02/23	\$410,000	WD	03-ARM'S LENGTH	\$406,500	\$269,100	Old Barn Demo after Sale \$3500
Totals:			\$14,047,107			\$13,812,747	\$3,895,034	
							\$70,819	

Outlies or Separated out Above

015-005-026-30	22728 W KENDAVILLE RD	01/24/25	\$115,430	WD	19-MULTI PARCEL ARM'S LENGTH	\$115,430	\$99,490	
015-019-003-30	23493 HOOKER DR	04/03/24	\$21,000	WD	32-SPLIT VACANT	\$21,000	\$35,040	2024R-03368 & 2024R-03369
015-019-003-20	23517 HOOKER DR	04/03/24	\$21,000	WD	32-SPLIT VACANT	\$21,000	\$36,360	2024R-03368 & 2024R-03369

Neigh.	L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage
4030-Platted Residential	Not Used	2024R-07293	PALASEK JACQUELYN	JONES JOHNNIE L				PLATTED RESIDENTIAL	402	0.71
4030-Platted Residential	Conventional	2024R-06674	WOODCOCK REBECCA/ADAM	JACKSON ZACHERY & JORDYN R	C	0	2 STORY	PLATTED RESIDENTIAL	401	0.81
4000-Residential	Conventional	2024R-05377	HIRSCH TRAVIS A	LEE MARK & BLOWER TONYA	CD	0	MOBILE HOME	RURAL RESIDENTIAL	401	0.99
4000-Residential	Conventional	2024R-02782	NORTON JOEL/LEAH	MUNDWILER ZACHARY ET AL	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	1.00
4000-Residential	Conventional	2025R-00931	TERRA FIRMA GROUP LLC	EMMONS TIMOTHY & JACQUELINE	C	0	1 STORY	RURAL RESIDENTIAL	402	1.00
4000-Residential	Conventional	2025R-00931	TERRA FIRMA GROUP LLC	EMMONS TIMOTHY & JACQUELINE	C	0	1 STORY	RURAL RESIDENTIAL	402	1.00
4000-Residential	Not Used	2023R-09994	TERRA FIRMA GROUP LLC	TERHORST TYLER & MILLIS HANNAH				RURAL RESIDENTIAL	402	1.00
4000-Residential	Conventional	2024R-04062	LATHROP SONDR	SCARBERRY DALE & MARY	CD	0	1 1/2 STORY	RURAL RESIDENTIAL	401	1.04
4000-Residential-Residential	Conventional	2024R-05500	CAMPBELL NICOLE	R & J INVESTMENTS LLC				RURAL RESIDENTIAL	402	1.30
4000-Residential	Conventional	2025R-00931	TERRA FIRMA GROUP LLC	EMMONS TIMOTHY & JACQUELINE	C	0	1 STORY	RURAL RESIDENTIAL	402	1.50
4000-Residential	Conventional	2024R-04850	LONGCORE DALE & MYRICK JERI	ANDEREGG DANIEL	C	0	2 STORY	RURAL RESIDENTIAL	401	1.60
4000-Residential	Not Used	2025R-02909	TERRA FIRMA GROUP LLC	BERGERS BRIAN				RURAL RESIDENTIAL	402	1.60
4000-Residential	Conventional	2024R-10083	BLACKALL ANTHONY	OBIDEN EVELYN & ASHLEY	BC	0	MOBILE HOME	RURAL RESIDENTIAL	401	1.61
4000-Residential	Conventional	2023R-09566	KLECK JOHN	DOLETZKY BRADY J	C	0	1 STORY	RURAL RESIDENTIAL	401	1.96
4000-Residential	Conventional	2024R-06552	JACH RONALD A	HOOP GEORGE & CROUCH REBECCA	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	2.00
4000-Residential	Conventional	2025R-01244	BEACH DONALD	DILLON MARSHALL & SCOTT BROOKE	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	2.02
4000-Residential	Conventional	2025R-00411	BOTMA TERESA A/MICHAEL A	KAZEMIER DYLAN	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	2.07
4000-Residential	Conventional	2023R-09438	STEPHENS CYNTHIA L	COYNE TROY D SR	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	2.61
4000-Residential	Conventional	2023R-03869	KBH HOMES LLC	JEFFORDS CRYSTAL & JEREMY	C	0	1 STORY	RURAL RESIDENTIAL	401	2.66
4000-Residential	Conventional	2024R-11473	KUKLA TERI L	BRACE ADAM & NICHOLS KRISTINA	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	2.70
4000-Residential	Conventional	2023R-11759	HOLSWORTH DAVID D/ELIZABETH	UPLINGER BRADLEY & DEVIN	C	0	BI-LEVEL	RURAL RESIDENTIAL	401	2.78
4000-Residential	Not Used	2024R-07043	FRAUNGRUBER SCOTT R/MICHELLE L	HAMEL NATHANIAL R & ALEXANDRA A				RURAL RESIDENTIAL	402	3.08
4000-Residential	Conventional	2024R-09363	VANZANTEN DEVON	VANDERHOFF CAMERON	CD	0	1 STORY	RURAL RESIDENTIAL	401	3.96
4000-Residential	Conventional	2025R-04160	ZAWORSKI MICHELLE/STEPHEN TRUST	SMITH ROBERT C IV & JENNIFER A	C	0	1 STORY	RURAL RESIDENTIAL	401	4.00
4000-Residential	Conventional	2024R-00734	WALKER ISA 263 LLC	EISEN BRADLEY & CHELSEY	CD	0	1 STORY	RURAL RESIDENTIAL	401	4.00
4000-Residential	Conventional	2023R-05410	PFEIFFER MARCEL C/MARCILLA M	GOSSARD TIFFANY	CD	0	BI-LEVEL	RURAL RESIDENTIAL	401	4.10
4000-Residential	Conventional	2023R-11601	HYRNS CATHERINE M	LINK CAMERON	C	0	1 STORY	RURAL RESIDENTIAL	401	4.25
4000-Residential	Conventional	2024R-10047	LINK CAMERON	RICKER PRESTON & HAVERKAMP BREANNA	C	0	1 STORY	RURAL RESIDENTIAL	401	4.25
4000-Residential	Conventional	2023R-10721	PAUL SCOTT J/BRENDA K	GLOVER MADELINE & JENSEN TRAVIS	C	0	1 STORY	RURAL RESIDENTIAL	401	5.08
4000-Residential	Conventional	2025R-02953	HOMRICH MARSHA M	YEO JULIA & WOLFFIS KALEB	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	6.00
4000-Residential	Not Used	2024R-05981	TERRA FIRMA GROUP LLC	DURANTE NICOLE & JOHN				RURAL RESIDENTIAL	402	6.00
4000-Residential	Conventional	2023R-11188	KUIKSTRA ANDREA	PRIVETTE BRYSON-JAMES	C	0	BI-LEVEL	RURAL RESIDENTIAL	401	7.40
4000-Residential	Conventional	2024R-07311	BERNARD LEONARD ESTATE	BOTRUFF SCOTT & GINA	C	0	1 STORY	RURAL RESIDENTIAL	401	7.40
4000-Residential	Conventional	2024R-10978	FASEL LAURA/MICHAEL	JOHNSON AMANDA & THOMPSON WENDY	C	0	2 STORY	RURAL RESIDENTIAL	401	8.00
4000-Residential	Conventional	2024R-04687	PETERSON AUSTIN J	ULANCH JEREMEY	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	10.00
4000-Residential	Conventional	2024R-10711	SIMPSON BRYAN/JENNY L	CARTER ADAM R	CD	0	1 STORY	RURAL RESIDENTIAL	401	10.00
4000-Residential	Conventional	2024R-00614	PRUIS JEFFREY A/EILEEN C	HOLBROOK HUNTER A	C	(5)	RANCH	RURAL RESIDENTIAL	401	10.00

4000-Residential	Conventional	2023R-09549	HANNON JOHN J/SANDRA D	ZEVENBERGEN BRADLEY M	C	0	1 1/4 STORY	RURAL RESIDENTIAL	401	10.00
4000-Residential	Conventional	2023R-05984	BAKER TYLER/ROXANNE	DURHAM BRIAN				RURAL RESIDENTIAL	402	10.01
4000-Residential	Conventional	2023R-11412	FRIEND MICHELLE L	JACKSON DAWN & JUSTIN	C	0	2 STORY	RURAL RESIDENTIAL	401	10.10
4000-Residential	Conventional	2024R-01548	MERLINGTON TASHA A	BOWER BRANDON W	CD	0	1 1/2 STORY	RURAL RESIDENTIAL	401	12.00
4000-Residential	Not Used	2024R-11639	TERRA FIRMA GROUP LLC	LEYDER THOMAS & SANDRA				RURAL RESIDENTIAL	402	12.01
4000-Residential	Conventional	2024R-07368	CARSON KEVIN J	SCHROPP JOHN L	C	0	MOBILE HOME	RURAL RESIDENTIAL	401	13.00
4000-Residential	Conventional	2024R-06304	HAYDEN KEVAN J & ALEXANDRA L	WEEKS CHADWICK A & AMBER R	C	5	1 STORY	RURAL RESIDENTIAL	401	14.09
4000-Residential	Conventional	2024R-05175	DEGEER JAMES L & SHELLY A	MCKNIGHT LAURA & MCKEEVER ALEXANDER	C	0	1 STORY	RURAL RESIDENTIAL	401	15.80
4000-Residential	Conventional	2023R-10750	BRIGGS LIANNE/CHARLES W	PRZYBYSZ STEVE ET AL	C	10	1 STORY	RURAL RESIDENTIAL	401	16.00
4000-Residential	Conventional	2024R-05975	BURNS KEN/AMY	PATIN JEROME T	C	0	1 STORY	RURAL RESIDENTIAL	401	20.00
4000-Residential	Conventional	2025R-03962	BERRY JUDITH A TRUST	KAIP LINDA M & GUTHREY DOUGLAS J	C	0	1 STORY	RURAL RESIDENTIAL	401	20.16
4000-Residential	Not Used	2024R-09723	TERRA FIRMA GROUP LLC	STRATA TRUST FBO				RURAL RESIDENTIAL	402	21.95
4000-Residential	Not Used	2025R-03934	TERRA FIRMA GROUP LLC	GOLLER JOHN & MARY				RURAL RESIDENTIAL	402	27.08
4000-Residential	Not Used	2024R-10896	DREYER KENNETH L TRUST	TERRA FIRMA GROUP LLC				RURAL RESIDENTIAL	402	27.08
4000-Residential	Conventional	2023R-07054	VELTKAMP ZACHARY	HENDRICKSON ERIC & ANNETTE				RURAL RESIDENTIAL	402	39.64
4000-Residential	Conventional	2023R-09340	WHITEFISH LAKE PROPERTIES LLC	NORTH SHORE ASSOCIATION OF BIG				RURAL RESIDENTIAL	402	43.23
4000-Residential	Not Used	2025R-03129	TERRA FIRMA GROUP LLC	FABER JESSE & AMANDA LIVING TRUST				RURAL RESIDENTIAL	402	55.00
4000-Residential	Conventional	2023R-10872	PARQUETTE JEANNE M TRUST	TRI-COUNTY GRAVEL LLC				RURAL RESIDENTIAL	402	70.00

568.62

10.34

4000-Residential	Conventional	2025R-00931	TERRA FIRMA GROUP LLC	EMMONS TIMOTHY & JACQUELINE	C	0	1 STORY	RURAL RESIDENTIAL	402	3.50
4000-Residential	Not Used	2024R-03372	FORNER FRANKLIN C ESTATE	EAST SPARTA LLC				RURAL RESIDENTIAL	402	1.01
4000-Residential	Not Used	2024R-03371	FORNER FRANKLIN C ESTATE	POINTE NORTH HOMES LLC				RURAL RESIDENTIAL	402	1.34

Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 20% or Vacant	Land Value 20% or Vacant/Acre	Land Value 20% or Vacant Average	Land Value 20% or Vacant/Acre Average
0.0	0.0	0.0						0.71	\$35,000	\$49,296		
0.0	0.0	0.0		\$44,250	\$53,100	\$59,000	\$103,250	0.81	\$59,000	\$72,840		
0.0	0.0	0.0		\$22,950	\$27,540	\$30,600	\$53,550	0.99	\$30,600	\$30,909		
0.0	0.0	0.0		\$52,609	\$63,131	\$70,145	\$122,754	1.00	\$70,145	\$70,145		
0.0	0.0	0.0	015-005-026-40 -50					1.00	\$32,980	\$32,980		
0.0	0.0	0.0	015-005-026-30 -50					1.00	\$32,980	\$32,980		
0.0	0.0	0.0						1.00	\$52,900	\$52,900		
0.0	0.0	0.0		\$28,500	\$34,200	\$38,000	\$66,500	1.04	\$38,000	\$36,538	43,951	\$47,324
0.0	0.0	0.0						1.30	\$22,500	\$17,308		
0.0	0.0	0.0	015-005-026-30 -40					1.50	\$49,470	\$32,980		
0.0	0.0	0.0		\$49,499	\$59,398	\$65,998	\$115,497	1.60	\$65,998	\$41,249		
0.0	0.0	0.0						1.60	\$49,000	\$30,625		
0.0	0.0	0.0		\$33,750	\$40,500	\$45,000	\$78,750	1.61	\$45,000	\$27,950		
0.0	0.0	0.0		\$20,550	\$24,660	\$27,400	\$47,950	1.96	\$27,400	\$13,980	43,228	\$27,349
0.0	0.0	0.0		\$28,800	\$34,560	\$38,400	\$67,200	2.00	\$38,400	\$19,200		
0.0	0.0	0.0		\$13,500	\$16,200	\$18,000	\$31,500	2.02	\$18,000	\$8,911		
0.0	0.0	0.0		\$23,250	\$27,900	\$31,000	\$54,250	2.07	\$31,000	\$14,976		
0.0	0.0	0.0		\$37,500	\$45,000	\$50,000	\$87,500	2.61	\$50,000	\$19,157		
0.0	0.0	0.0		\$45,750	\$54,900	\$61,000	\$106,750	2.66	\$61,000	\$22,932		
0.0	0.0	0.0		\$30,750	\$36,900	\$41,000	\$71,750	2.70	\$41,000	\$15,185		
0.0	0.0	0.0		\$42,750	\$51,300	\$57,000	\$99,750	2.78	\$57,000	\$20,504	46,400	\$18,659
0.0	0.0	0.0						3.08	\$51,500	\$16,721		
0.0	0.0	0.0		\$36,000	\$43,200	\$48,000	\$84,000	3.96	\$48,000	\$12,121	49,750	\$14,421
0.0	0.0	0.0		\$50,550	\$60,660	\$67,400	\$117,950	4.00	\$67,400	\$16,850		
0.0	0.0	0.0		\$62,250	\$74,700	\$83,000	\$145,250	4.00	\$83,000	\$20,750		
0.0	0.0	0.0		\$34,485	\$41,382	\$45,980	\$80,465	4.10	\$45,980	\$11,215		
0.0	0.0	0.0		\$46,800	\$56,160	\$62,400	\$109,200	4.25	\$62,400	\$14,682		
0.0	0.0	0.0		\$55,500	\$66,600	\$74,000	\$129,500	4.25	\$74,000	\$17,412	66,556	\$16,182
0.0	0.0	0.0		\$37,500	\$45,000	\$50,000	\$87,500	5.08	\$50,000	\$9,843		
0.0	0.0	0.0		\$40,500	\$48,600	\$54,000	\$94,500	6.00	\$54,000	\$9,000		
0.0	0.0	0.0						6.00	\$83,900	\$13,983		
0.0	0.0	0.0	015-002-011-41	\$45,000	\$54,000	\$60,000	\$105,000	7.40	\$60,000	\$8,108		
0.0	0.0	0.0		\$41,235	\$49,482	\$54,980	\$96,215	7.40	\$54,980	\$7,430		
0.0	0.0	0.0		\$64,485	\$77,382	\$85,980	\$150,465	8.00	\$85,980	\$10,748	64,810	\$9,852
0.0	0.0	0.0		\$28,500	\$34,200	\$38,000	\$66,500	10.00	\$38,000	\$3,800		
0.0	0.0	0.0		\$51,000	\$61,200	\$68,000	\$119,000	10.00	\$68,000	\$6,800		
0.0	0.0	0.0		\$18,750	\$22,500	\$25,000	\$43,750	10.00	\$25,000	\$2,500		

0.0	0.0	0.0		\$45,225	\$54,270	\$60,300	\$105,525	10.00	\$60,300	\$6,030		
0.0	0.0	0.0						10.01	\$66,000	\$6,593		
0.0	0.0	0.0		\$47,070	\$56,484	\$62,760	\$109,830	10.10	\$62,760	\$6,214	53,343	\$5,323
0.0	0.0	0.0		\$56,595	\$67,914	\$75,460	\$132,055	12.00	\$75,460	\$6,288		
0.0	0.0	0.0						12.01	\$118,000	\$9,825		
0.0	0.0	0.0		\$19,650	\$23,580	\$26,200	\$45,850	13.00	\$26,200	\$2,015		
0.0	0.0	0.0		\$112,500	\$135,000	\$150,000	\$262,500	14.09	\$150,000	\$10,650		
0.0	0.0	0.0		\$77,250	\$92,700	\$103,000	\$180,250	15.80	\$103,000	\$6,519		
0.0	0.0	0.0	015-003-018-02	\$104,250	\$125,100	\$139,000	\$243,250	16.00	\$139,000	\$8,688	101,943	\$7,331
0.0	0.0	0.0		\$66,000	\$79,200	\$88,000	\$154,000	20.00	\$88,000	\$4,400		
0.0	0.0	0.0	015-009-012-07	\$82,500	\$99,000	\$110,000	\$192,500	20.16	\$110,000	\$5,457		
0.0	0.0	0.0	015-005-021-70					21.95	\$208,000	\$9,476		
0.0	0.0	0.0	015-021-015-10					27.08	\$275,000	\$10,157		
0.0	0.0	0.0	015-021-015-10					27.08	\$209,000	\$7,719	178,000	\$7,442
20.0	25.2	277.9	015-752-029-00					39.64	\$130,000	\$3,279		
0.0	0.0	0.0						43.23	\$120,000	\$2,776		
0.0	0.0	0.0	015-005-026-03					55.00	\$550,000	\$10,000		
0.0	0.0	0.0						70.00	\$406,500	\$5,807	301,625	\$5,466
20.0	25.2	277.9						568.62				
0.4	0.5	5.1						10.34				

0.0	0.0	0.0	015-005-026-40					3.50	\$115,430	\$32,980		
0.0	0.0	0.0						1.01	\$21,000	\$20,792		
0.0	0.0	0.0						1.34	\$21,000	\$15,672		

Pierson Township 4/01/2023 - 3/31/2025 Rural Residential

Comments	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Acre Average	Comments	Net Acreage	Per Acreage Analysis
	\$35,000	100%	\$35,000	\$49,296			0.71	
	\$44,395	15%	\$44,395	\$54,809			0.81	
	\$44,165	29%	\$44,165	\$44,611			0.99	
	\$62,257	18%	\$62,257	\$62,257			1.00	
3 Lots-Separated	\$32,980	100%	\$32,980	\$32,980			1.00	1 Acre
3 Lots-Separated	\$32,980	100%	\$32,980	\$32,980			1.00	\$43,951
	\$52,900	100%	\$52,900	\$52,900			1.00	1 Acre
	\$29,804	16%	\$29,804	\$28,658	\$44,811		1.04	\$44,811
	\$22,500	100%	\$22,500	\$17,308			1.30	
3 Lots-Separated	\$49,470	100%	\$49,470	\$32,980			1.50	
	\$41,853	13%	\$41,853	\$26,158			1.60	2 Acres
	\$49,000	100%	\$49,000	\$30,625			1.60	\$43,228
	\$46,392	21%	\$46,392	\$28,815	\$27,177		1.61	2 Acres
	(\$48,305)	-35%	(\$48,305)	(\$24,645)		Outlier-Not Used for Residual	1.96	\$54,354
	\$91,888	48%	\$91,888	\$45,944			2.00	
Outlier	(\$43,779)	-49%	(\$43,779)	(\$21,673)		Outlier-Not Used for 20% or Residual Manf LC	2.02	
	\$14,089	9%	\$14,089	\$6,806			2.07	
	\$67,283	27%	\$67,283	\$25,779			2.61	
	\$9,764	3%	\$9,764	\$3,671			2.66	
	\$54,234	26%	\$54,234	\$20,087			2.70	2.5 Acres
	\$5,608	2%	\$5,608	\$2,017	\$20,457	Outlier-Not Used for Residual	2.78	\$51,143
	\$51,500	100%	\$51,500	\$16,721			3.08	3 Acres
	\$91,059	38%	\$91,059	\$22,995	\$19,858		3.96	\$59,573
	\$138,885	41%	\$138,885	\$34,721			4.00	
	(\$23,462)	-6%	(\$23,462)	(\$5,866)		Outlier-Not Used for Residual CD	4.00	4 Acres
	(\$8,523)	-4%	(\$8,523)	(\$2,079)		Outlier-Not Used for Residual CD BiLvl	4.10	\$74,674
	\$122,290	39%	\$122,290	\$28,774	\$18,669		4.25	4 Acres
	\$160,615	43%	\$160,615	\$37,792	\$33,762		4.25	\$135,050
	\$37,217	15%	\$37,217	\$7,326			5.08	
	\$118,422	44%	\$118,422	\$19,737			6.00	
	\$83,900	100%	\$83,900	\$13,983			6.00	
	\$54,037	18%	\$54,037	\$7,302			7.40	
	\$76,598	28%	\$76,598	\$10,351			7.40	7 Acres
	\$162,848	38%	\$162,848	\$20,356	\$13,176		8.00	\$92,232
	\$104,931	55%	\$104,931	\$10,493			10.00	
	\$114,259	34%	\$114,259	\$11,426			10.00	
	(\$83,914)	-67%	(\$83,914)	(\$8,391)		Outlier-Not Used for Residual. Convertt to Home after sale	10.00	

	\$106,032	35%	\$106,032	\$10,603		10.00	
	\$66,000	100%	\$66,000	\$6,593		10.01	10 Acres
	\$59,080	19%	\$59,080	\$5,850	\$8,993	10.10	\$89,930
	\$157,218	42%	\$157,218	\$13,102		12.00	
	\$118,000	100%	\$118,000	\$9,825		12.01	
	\$80,183	61%	\$80,183	\$6,168		13.00	
	\$69,552	9%	\$69,552	\$4,938		14.09	
	\$54,333	11%	\$54,333	\$3,439		15.80	15 Acres
	\$103,829	15%	\$103,829	\$6,489	\$7,327	16.00	\$109,902
	\$251,602	57%	\$251,602	\$12,580		20.00	
	\$249,569	45%	\$249,569	\$12,382		20.16	20 Acres
	\$208,000	100%	\$208,000	\$9,476		21.95	\$209,255
	\$275,000	100%	\$275,000	\$10,157		27.08	25 Acres
	\$209,000	100%	\$209,000	\$7,719	\$10,463	27.08	\$261,568
	\$130,000	100%	\$130,000	\$3,279		39.64	40 Acres
	\$120,000	100%	\$120,000	\$2,776	Outlier-Association/Neighborhood	43.23	\$254,484
	\$550,000	100%	\$550,000	\$10,000	\$4,543	55.00	100 Acres
	\$406,500	100%	\$406,500	\$5,807	\$6,362 Old Barn Demo after Sale \$3500	70.00	\$636,211
	\$5,109,038					568.62	
						10.34	

3 Lots	\$115,430	100%	\$115,430	\$32,980	Split them out above.	3.50	
Estate-Not Used	\$21,000	100%	\$21,000	\$20,792	Estate-Not Used	1.01	
Estate-Not Used	\$21,000	100%	\$21,000	\$15,672	Estate-Not Used	1.34	

Township	Vacant/Acre	Vacant at Acreage	Site 20% to 3 a	Resid \$/Acre	Resid at Acreage
0.5					
1	\$39,620	\$39,620	\$42,934	\$42,398	\$42,398
1.5					
2	\$26,971	\$53,942	\$43,228	\$27,177	\$54,354
2.5				\$20,457	\$51,143
3	\$16,721	\$50,163		\$19,858	\$59,574
4				\$18,669	\$74,676
5	\$13,983	\$69,915			
7				\$13,176	\$92,232
10	\$8,209	\$82,090		\$8,993	\$89,930
15				\$7,327	\$109,905
20	\$9,117	\$182,340		\$10,463	\$209,260
25				\$10,463	\$261,575
30					
40	\$3,028	\$121,120		\$5,466	\$218,640
50	\$5,352	\$267,600			
100	\$5,466	\$546,600		\$5,466	\$546,600

Rural Residential Analysis for 2026: Used highlighted rounded off based on which column had the most sales and consistent findings. Stratified in between. Last year's sales showed around \$3,900/acre for 20+ acres up. There were lots of sales for 20+ acres in this year's study showing around \$5,466/acre; however 2 vacant land sales averaged \$3,028/acre. Used \$5,400/acre. Also used for Platted.

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.	L-4015 Type
049-111-013-00	50 LANE ST	08/30/24	\$182,400	WD	03-ARM'S LENGTH	\$182,400		\$18,000		4020-Village Residential ECF	Conventional
049-124-001-00	79 CLARK ST	10/27/22	\$145,000	WD	03-ARM'S LENGTH	\$145,000		\$13,000		4020-Village Residential ECF	Conventional
049-114-001-02	35 NEVE RD	02/28/25	\$216,000	WD	03-ARM'S LENGTH	\$216,000		\$18,000		4020-Village Residential ECF	Conventional
049-108-012-01	46 W GRAND ST	06/10/22	\$117,000	WD	03-ARM'S LENGTH	\$117,000		\$13,000		4020-Village Residential ECF	Conventional
049-105-000-00	140 ELM ST	03/05/25	\$340,000	WD	03-ARM'S LENGTH	\$340,000		\$22,624		4020-Village Residential ECF	Conventional
049-127-013-20	GRAND ST	05/26/23	\$40,000	WD	32-SPLIT VACANT	\$40,000		\$39,701	2023R-05618&11962 SCRVNRS ERR	4020-Village Residential ECF	Not Used
Totals:			\$1,040,400			\$1,040,400		\$124,325			
								\$20,721			

													Land Value @
Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale	15%
2024R-08181	THOMPSON JOSHUA	KNIGHT ANDREW & LAUREN	C	0	MOBILE HOME	VILLAGE RESIDENTIAL	401	0.26	0.0	0.0	0.0		\$27,360
2022R-12555	LLEWELLYN AMBER	CLEMENT QUADE H	CD	0	1 STORY	VILLAGE RESIDENTIAL	401	0.26	0.0	0.0	0.0		\$21,750
2025R-01843	STAPLER RONNIE JR	ANDERSON JACOB	C	0	1 STORY	VILLAGE RESIDENTIAL	401	0.29	0.0	0.0	0.0		\$32,400
2022R-07901	KLECK JOHN	SIMPSON GREG	CD	0	1 3/4 STORY	VILLAGE RESIDENTIAL	401	0.31	0.0	0.0	0.0		\$17,550
2025R-03147	GARCIA TAYLOR/CRYSTAL	WATTS MERCEDES	CD	0	MODULAR	VILLAGE RESIDENTIAL	401	1.70	0.0	0.0	0.0		\$51,000
2023R-05335	STOUT LEWIS L/NANCY C	VANDENBERG JOSIAH S				VILLAGE RESIDENTIAL	402	10.73	0.0	0.0	0.0		
								13.54	0.0	0.0	0.0		
								2.26	0.0	0.0	0.0		

Pierson Township 4/01/2023 - 3/31/2025 Village Residential

Land Residual \$/Acre	Land Residual Or Vacant Average	Land Residual \$/Acre Average	Comments	Average Smaller Lots	Average Larger Lots	Price Per SF	Average Per SF	Net Acreage	Used
\$120,450						\$2.77		0.26	Calculated \$24,800 for Small Lot at 15%
\$279,264						\$6.41		0.26	Land Values were extremely low last year threw ratios out of line to use
\$89,021	\$28,268					\$2.04	\$3.74	0.29	calculated. Trying to bring them up slowly to not skew ratio. Used \$24,800/\$28,000
\$9,983	\$32,706	\$124,679				\$0.23		0.31	
(\$13,332)			Outlier-Not Used			-\$0.31	-\$0.31	1.70	
\$4,056	\$43,522	\$4,056				\$0.09	\$0.09	10.73	Used \$3,700/Acre for 10 Acres +

Pierson Township 4/01/2023 - 3/31/2025 Platted & Rural Plat Sub

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-512-007-00	3361 SHORECREST DR	06/29/23	\$180,000	WD	03-ARM'S LENGTH	\$180,000		\$45,000		4040-Rural Plat Sub
015-007-655-02	4925 WHITEFISH WOODS DR	11/03/23	\$280,000	WD	03-ARM'S LENGTH	\$280,000		\$45,000		4040-Rural Plat Sub
015-007-655-31	4722 BLUE HERON DR	02/04/25	\$290,000	WD	03-ARM'S LENGTH	\$290,000		\$45,000		4040-Rural Plat Sub
015-007-655-27	4796 BLUE HERON DR	04/11/23	\$270,000	WD	03-ARM'S LENGTH	\$270,000		\$45,000		4040-Rural Plat Sub
015-007-655-28	4778 BLUE HERON DR	07/15/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000		\$45,000		4040-Rural Plat Sub
015-007-655-29	4760 BLUE HERON DR	07/20/23	\$245,000	WD	03-ARM'S LENGTH	\$245,000		\$45,000		4040-Rural Plat Sub
015-200-038-01	OAK DR	03/08/24	\$35,000	WD	32-SPLIT VACANT	\$35,000		\$24,850		4030-Platted Residential
015-200-041-10	21850 CENTER DR	07/23/24	\$295,000	WD	03-ARM'S LENGTH	\$295,000		\$28,350		4030-Platted Residential
015-018-820-04	3270 SHORECREST DR	09/28/23	\$299,900	WD	03-ARM'S LENGTH	\$299,900		\$50,000		4040-Rural Plat Sub
015-005-036-50	5305 NORTH POINT DR	11/20/23	\$30,000	WD	03-ARM'S LENGTH	\$30,000		\$44,730		4040-Rural Plat Sub
015-005-036-46	5191 NORTH POINT DR	12/03/24	\$350,000	WD	03-ARM'S LENGTH	\$350,000		\$44,820		4040-Rural Plat Sub
015-005-036-48	5247 NORTH POINT DR	02/06/25	\$370,000	WD	03-ARM'S LENGTH	\$370,000		\$44,820		4040-Rural Plat Sub
015-009-657-17	21433 KRISTEN BLVD	07/10/24	\$405,000	WD	03-ARM'S LENGTH	\$405,000		\$45,360		4040-Rural Plat Sub
015-009-657-13	4781 KIMBERLY LN	11/09/23	\$45,000	WD	03-ARM'S LENGTH	\$45,000		\$47,880		4040-Rural Plat Sub
015-009-657-04	21210 CRAIG DR	11/14/24	\$346,400	WD	03-ARM'S LENGTH	\$346,400		\$48,400		4040-Rural Plat Sub
015-007-575-11	23844 ASHLEY CT	05/31/24	\$315,000	WD	03-ARM'S LENGTH	\$315,000		\$40,650		4040-Rural Plat Sub
015-007-575-07	23739 ASHLEY CT	07/31/23	\$350,000	WD	03-ARM'S LENGTH	\$350,000		\$42,025		4040-Rural Plat Sub
Totals:			\$4,376,300			\$4,376,300		\$731,885		\$43,052

Pierson Township 4/01/2023 - 3/31/2025 Platted

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-200-038-01	OAK DR	03/08/24	\$35,000	WD	32-SPLIT VACANT	\$35,000		\$24,850		4030-Platted Residential
015-200-041-10	21850 CENTER DR	07/23/24	\$295,000	WD	03-ARM'S LENGTH	\$295,000		\$28,350		4030-Platted Residential
Totals:			\$330,000			\$330,000		\$53,200		\$26,600

Pierson Township 4/01/2023 - 3/31/2025 Rural Plat Sub

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-512-007-00	3361 SHORECREST DR	06/29/23	\$180,000	WD	03-ARM'S LENGTH	\$180,000		\$45,000		4040-Rural Plat Sub
015-007-655-02	4925 WHITEFISH WOODS DR	11/03/23	\$280,000	WD	03-ARM'S LENGTH	\$280,000		\$45,000		4040-Rural Plat Sub
015-007-655-31	4722 BLUE HERON DR	02/04/25	\$290,000	WD	03-ARM'S LENGTH	\$290,000		\$45,000		4040-Rural Plat Sub
015-007-655-27	4796 BLUE HERON DR	04/11/23	\$270,000	WD	03-ARM'S LENGTH	\$270,000		\$45,000		4040-Rural Plat Sub
015-007-655-28	4778 BLUE HERON DR	07/15/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000		\$45,000		4040-Rural Plat Sub
015-007-655-29	4760 BLUE HERON DR	07/20/23	\$245,000	WD	03-ARM'S LENGTH	\$245,000		\$45,000		4040-Rural Plat Sub
015-018-820-04	3270 SHORECREST DR	09/28/23	\$299,900	WD	03-ARM'S LENGTH	\$299,900		\$50,000		4040-Rural Plat Sub
015-005-036-50	5305 NORTH POINT DR	11/20/23	\$30,000	WD	03-ARM'S LENGTH	\$30,000		\$44,730		4040-Rural Plat Sub

015-005-036-46	5191 NORTH POINT DR	12/03/24	\$350,000	WD	03-ARM'S LENGTH	\$350,000	\$44,820	4040-Rural Plat Sub
015-005-036-48	5247 NORTH POINT DR	02/06/25	\$370,000	WD	03-ARM'S LENGTH	\$370,000	\$44,820	4040-Rural Plat Sub
015-009-657-17	21433 KRISTEN BLVD	07/10/24	\$405,000	WD	03-ARM'S LENGTH	\$405,000	\$45,360	4040-Rural Plat Sub
015-009-657-13	4781 KIMBERLY LN	11/09/23	\$45,000	WD	03-ARM'S LENGTH	\$45,000	\$47,880	4040-Rural Plat Sub
015-009-657-04	21210 CRAIG DR	11/14/24	\$346,400	WD	03-ARM'S LENGTH	\$346,400	\$48,400	4040-Rural Plat Sub
015-007-575-11	23844 ASHLEY CT	05/31/24	\$315,000	WD	03-ARM'S LENGTH	\$315,000	\$40,650	4040-Rural Plat Sub
015-007-575-07	23739 ASHLEY CT	07/31/23	\$350,000	WD	03-ARM'S LENGTH	\$350,000	\$42,025	4040-Rural Plat Sub
Totals:			\$4,046,300			\$4,046,300	\$678,685	
							\$45,246	

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale
Conventional	2023R-06434	JASON JEFFERY R	BELLCOCK AARON & ASHLEIGH	C	0	MOBILE HOME	RURAL PLAT SUB	401	0.38	110.0	110.0	150.0	
Conventional	2023R-10900	LINK CAMERON	MUSA MELISSA	C	0	BI-LEVEL	RURAL PLAT SUB	401	0.51	143.0	143.0	154.6	
Conventional	2025R-01129	RODRIGUEZ-ARIAS FRANKLIN/YONATAN S	HOLBROOK KENNETH L & ALEXAUNDRIA N	C	0	BI-LEVEL	RURAL PLAT SUB	401	0.54	104.9	103.2	230.5	
Conventional	2023R-03815	VANDERZOUWEN RONALD J/KRISTEN L	STOREY CHERYL	C	0	BI-LEVEL	RURAL PLAT SUB	401	0.58	100.0	100.0	250.8	
Conventional	2024R-06382	HENDEE HEATHER	WELCH KAYLEIGH & JONATHAN	C	0	BI-LEVEL	RURAL PLAT SUB	401	0.58	100.0	100.0	250.8	
Conventional	2023R-07156	WOODWARD LINDSEY	WHITE BRYAN & BUECHE BRIDGET	C	0	BI-LEVEL	RURAL PLAT SUB	401	0.58	100.0	100.0	250.8	
Not Used	2024R-07293	PALASEK JACQUELYN	JONES JOHNNIE L				PLATTED RESIDENTIAL	402	0.71	0.0	0.0	0.0	
Conventional	2024R-06674	WOODCOCK REBECCA/ADAM	JACKSON ZACHERY & JORDYN R	C	0	2 STORY	PLATTED RESIDENTIAL	401	0.81	0.0	0.0	0.0	
Conventional	2023R-09573	SOMSEL RYAN	PRUSINSKI ANTHONY S & ANGELICA M	C	0	BI-LEVEL	RURAL PLAT SUB	401	0.95	150.0	150.1	276.0	
Conventional	2023R-11661	JAEDYN BUILDERS LLC	SOCIA SHERYL D ET AL	C	0	2 STORY	RURAL PLAT SUB	402	0.99	0.0	0.0	0.0	
Conventional	2024R-10948	WECKESSER KYLE/WILLIAM	NEYMEIYER BENJAMIN & DANIELLE	C	0	2 STORY	RURAL PLAT SUB	401	1.00	0.0	0.0	0.0	
Conventional	2025R-01191	ZERKLE KYLE A & MCKENZIE A	KINDLER ALLIE & DYLAN	C	0	2 STORY	RURAL PLAT SUB	401	1.00	0.0	0.0	0.0	
Conventional	2024R-06226	HOPKINS ROBERT & PATRICIA	JORGENSEN ROGER & SHARON	C	10	2 STORY	RURAL PLAT SUB	401	1.06	0.0	0.0	0.0	
Conventional	2023R-11676	ANDERSON KRISTINE	SAGE STACEY				RURAL PLAT SUB	402	1.48	0.0	0.0	0.0	
Conventional	2024R-10305	TRAMPER GEORGE M	HEYER SHERI & CAVERLEY DAVID R	C	10	1 STORY	RURAL PLAT SUB	401	1.60	0.0	0.0	0.0	
Conventional	2024R-05214	MACDONALD MICHAEL T/MILLER KARI A	HERN WILLIAM W & CONLEY ALISSA F	C	0	BI-LEVEL	RURAL PLAT SUB	401	2.53	0.0	0.0	0.0	
Conventional	2023R-07507	HASKIN MATTHEW	MALDONADO MAY L	C	0	BI-LEVEL	RURAL PLAT SUB	401	2.81	0.0	0.0	0.0	
									18.09	807.9	806.4	1,563.4	
									1.06	47.5	47.4	92.0	

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale
Not Used	2024R-07293	PALASEK JACQUELYN	JONES JOHNNIE L				PLATTED RESIDENTIAL	402	0.71	0.0	0.0	0.0	
Conventional	2024R-06674	WOODCOCK REBECCA/ADAM	JACKSON ZACHERY & JORDYN R	C	0	2 STORY	PLATTED RESIDENTIAL	401	0.81	0.0	0.0	0.0	
									1.52	0.0	0.0	0.0	
									0.76	0.0	0.0	0.0	

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale
Conventional	2023R-06434	JASON JEFFERY R	BELLCOCK AARON & ASHLEIGH	C	0	MOBILE HOME	RURAL PLAT SUB	401	0.38	110.0	110.0	150.0	
Conventional	2023R-10900	LINK CAMERON	MUSA MELISSA	C	0	BI-LEVEL	RURAL PLAT SUB	401	0.51	143.0	143.0	154.6	
Conventional	2025R-01129	RODRIGUEZ-ARIAS FRANKLIN/YONATAN S	HOLBROOK KENNETH L & ALEXAUNDRIA N	C	0	BI-LEVEL	RURAL PLAT SUB	401	0.54	104.9	103.2	230.5	
Conventional	2023R-03815	VANDERZOUWEN RONALD J/KRISTEN L	STOREY CHERYL	C	0	BI-LEVEL	RURAL PLAT SUB	401	0.58	100.0	100.0	250.8	
Conventional	2024R-06382	HENDEE HEATHER	WELCH KAYLEIGH & JONATHAN	C	0	BI-LEVEL	RURAL PLAT SUB	401	0.58	100.0	100.0	250.8	
Conventional	2023R-07156	WOODWARD LINDSEY	WHITE BRYAN & BUECHE BRIDGET	C	0	BI-LEVEL	RURAL PLAT SUB	401	0.58	100.0	100.0	250.8	
Conventional	2023R-09573	SOMSEL RYAN	PRUSINSKI ANTHONY S & ANGELICA M	C	0	BI-LEVEL	RURAL PLAT SUB	401	0.95	150.0	150.1	276.0	
Conventional	2023R-11661	JAEDYN BUILDERS LLC	SOCIA SHERYL D ET AL	C	0	2 STORY	RURAL PLAT SUB	402	0.99	0.0	0.0	0.0	

Conventional	2024R-10948	WECKESSER KYLE/WILLIAM	NEYMEIYER BENJAMIN & DANIELLE	C	0	2 STORY	RURAL PLAT SUB	401	1.00	0.0	0.0	0.0
Conventional	2025R-01191	ZERKLE KYLE A & MCKENZIE A	KINDLER ALLIE & DYLAN	C	0	2 STORY	RURAL PLAT SUB	401	1.00	0.0	0.0	0.0
Conventional	2024R-06226	HOPKINS ROBERT & PATRICIA	JORGENSEN ROGER & SHARON	C	10	2 STORY	RURAL PLAT SUB	401	1.06	0.0	0.0	0.0
Conventional	2023R-11676	ANDERSON KRISTINE	SAGE STACEY				RURAL PLAT SUB	402	1.48	0.0	0.0	0.0
Conventional	2024R-10305	TRAMPER GEORGE M	HEYER SHERI & CAVERLEY DAVID R	C	10	1 STORY	RURAL PLAT SUB	401	1.60	0.0	0.0	0.0
Conventional	2024R-05214	MACDONALD MICHAEL T/MILLER KARI A	HERN WILLIAM W & CONLEY ALISSA F	C	0	BI-LEVEL	RURAL PLAT SUB	401	2.53	0.0	0.0	0.0
Conventional	2023R-07507	HASKIN MATTHEW	MALDONADO MA Y L	C	0	BI-LEVEL	RURAL PLAT SUB	401	2.81	0.0	0.0	0.0
									16.57	807.9	806.4	1,563.4
									1.10	53.9	53.8	104.2

Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Net Acreage	Land Value @ 15% or Vacant	Land Value @ 20% or Vacant	Land Value 20% or Vacant/Acre	Land Value @ 15% or Vacant	Average	Median @ 15%	Land Value @ 20% or Vacant	Average	Land Value @ 20% or Vacant/Acre	Average	Comments	Land Residual	Land Residual %
\$27,000	\$32,400	\$36,000	0.38	\$27,000	\$36,000	\$94,987									\$15,534	9%
\$42,000	\$50,400	\$56,000	0.51	\$42,000	\$56,000	\$110,236									\$97,861	35%
\$43,500	\$52,200	\$58,000	0.54	\$43,500	\$58,000	\$107,011									\$59,618	21%
\$40,500	\$48,600	\$54,000	0.58	\$40,500	\$54,000	\$93,750									\$69,095	26%
\$40,500	\$48,600	\$54,000	0.58	\$40,500	\$54,000	\$93,750									\$70,729	26%
\$36,750	\$44,100	\$49,000	0.58	\$36,750	\$49,000	\$85,069									\$47,034	19%
			0.71	\$35,000	\$35,000	\$49,296									\$35,000	100%
\$44,250	\$53,100	\$59,000	0.81	\$44,250	\$59,000	\$72,840									\$44,395	15%
\$44,985	\$53,982	\$59,980	0.95	\$44,985	\$59,980	\$63,004									\$102,170	34%
			0.99	\$30,000	\$30,000	\$30,181		\$38,449	\$40,500		\$49,098		\$80,012		\$30,000	100%
\$52,500	\$63,000	\$70,000	1.00	\$52,500	\$70,000	\$70,281									\$11,541	3%
\$55,500	\$66,600	\$74,000	1.00	\$55,500	\$74,000	\$74,297									\$10,008	3%
\$60,750	\$72,900	\$81,000	1.06	\$60,750	\$81,000	\$76,415									\$127,699	32%
			1.48	\$45,000	\$45,000	\$30,405									\$45,000	100%
\$51,960	\$62,352	\$69,280	1.60	\$51,960	\$69,280	\$43,300		\$53,142	\$52,500		\$67,856		\$58,940		\$43,863	13%
\$47,250	\$56,700	\$63,000	2.53	\$47,250	\$63,000	\$24,901									\$65,265	21%
\$52,500	\$63,000	\$70,000	2.81	\$52,500	\$70,000	\$24,955		\$49,875	\$49,875		\$66,500		\$24,928		\$94,874	27%
18.09															\$969,686	
1.06																

Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Net Acreage	Land Value @ 15% or Vacant	Land Value @ 20% or Vacant	Land Value 20% or Vacant/Acre	Land Value @ 15% or Vacant	Average	Median @ 15%	Land Value @ 20% or Vacant	Average	Land Value @ 20% or Vacant/Acre	Average	Comments	Land Residual	Land Residual %
			0.71	\$35,000	\$35,000	\$49,296									\$35,000	100%
\$44,250	\$53,100	\$59,000	0.81	\$44,250	\$59,000	\$72,840		\$39,625	\$39,625		\$47,000		\$61,068		\$44,395	15%
1.52															\$79,395	
0.76																

Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Net Acreage	Land Value @ 15% or Vacant	Land Value @ 20% or Vacant	Land Value 20% or Vacant/Acre	Land Value @ 15% or Vacant	Average	Median @ 15%	Land Value @ 20% or Vacant	Average	Land Value @ 20% or Vacant/Acre	Average	Comments	Land Residual	Land Residual %
\$27,000	\$32,400	\$36,000	0.38	\$27,000	\$36,000	\$94,987									\$15,534	9%
\$42,000	\$50,400	\$56,000	0.51	\$42,000	\$56,000	\$110,236									\$97,861	35%
\$43,500	\$52,200	\$58,000	0.54	\$43,500	\$58,000	\$107,011									\$59,618	21%
\$40,500	\$48,600	\$54,000	0.58	\$40,500	\$54,000	\$93,750									\$69,095	26%
\$40,500	\$48,600	\$54,000	0.58	\$40,500	\$54,000	\$93,750									\$70,729	26%
\$36,750	\$44,100	\$49,000	0.58	\$36,750	\$49,000	\$85,069									\$47,034	19%
\$44,985	\$53,982	\$59,980	0.95	\$44,985	\$59,980	\$63,004									\$102,170	34%
			0.99	\$30,000	\$30,000	\$30,181		\$38,154	\$40,500		\$49,623		\$84,749		\$30,000	100%

Pierson Township 4/01/2023 - 3/31/2025 Platted & Rural Plat Sub

Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual or Vacant Average	Land Residual or Vacant \$/Acre Average	Comments	Net Acreage	Average Smaller Lots	Average Larger Lots	Acres	Per Acreage/Site Analysis
\$15,534	\$40,987			Outlier-Not Used	0.38				
\$97,861	\$192,640				0.51				
\$59,618	\$109,996				0.54				
\$69,095	\$119,957				0.58				
\$70,729	\$122,793				0.58				
\$47,034	\$81,656				0.58				
\$35,000	\$49,296				0.71				
\$44,395	\$54,809				0.81				
\$102,170	\$107,321			Outlier-Not Used	0.95				
\$30,000	\$30,181	\$56,717	\$95,166		0.99				
\$11,541	\$11,587				1.00				
\$10,008	\$10,048				1.00				
\$127,699	\$120,471			Outlier-Not Used	1.06				
\$45,000	\$30,405				1.48				
\$43,863	\$27,414	\$27,603	\$19,864		1.60				
\$65,265	\$25,796				2.53				
\$94,874	\$33,823	\$80,070	\$29,810		2.81				
					18.09				
					1.06				

Pierson Township 4/01/2023 - 3/31/2025 Platted

Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Acre Average	Comments	Net Acreage	Average Smaller Lots	Average Larger Lots	Acres	Per Acreage/Site Analysis
\$35,000	\$49,296		Split	0.71				
\$44,395	\$54,809	\$52,052		0.81				Standard Plat Site @ 20% = \$47,000
					1.52			
					0.76			

Pierson Township 4/01/2023 - 3/31/2025 Rural Plat Sub

Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Acre Average	Comments	Net Acreage	Average Smaller Lots	Average Larger Lots	Acres	Per Acreage/Site Analysis
\$15,534	\$40,987			0.38				
\$97,861	\$192,640			0.51				
\$59,618	\$109,996			0.54				
\$69,095	\$119,957			0.58				
\$70,729	\$122,793			0.58				
\$47,034	\$81,656			0.58				
\$102,170	\$107,321			0.95				
\$30,000	\$30,181	\$100,691		0.99			Standard and Base	\$49,623

\$11,541	\$11,587		1.00	
\$10,008	\$10,048		1.00	
\$127,699	\$120,471	Outlier-Not Used	1.06	
\$45,000	\$30,405		1.48	
\$43,863	\$27,414	\$19,864	1.60	
\$65,265	\$25,796		2.53	
\$94,874	\$33,823	\$29,810	2.81	Premium \$66,500
			16.57	
			1.10	

Pierson Township 4/01/2023 - 3/31/2025 Major Lakes

4/1/2024

0.866%

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-400-014-00	3135 GRAND AVE	07/17/24	\$1,800,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,650,000	PERSONAL PROP 150,000	\$285,410		4700-Big Whitfish Lake
015-420-011-00	4288 WHITE RD	07/25/24	\$460,000	WD	03-ARM'S LENGTH	\$460,000		\$207,947		4500-Little Whitefish
015-440-026-00	22779 LAKE DR	09/25/23	\$550,000	WD	03-ARM'S LENGTH	\$550,000		\$201,990		4500-Little Whitefish
015-440-029-50	22745 LAKE DR	06/30/23	\$364,000	WD	03-ARM'S LENGTH	\$364,000		\$102,969		4500-Little Whitefish
015-500-023-10	4585 WHITE RD	06/21/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000		\$198,367		4500-Little Whitefish
015-540-007-00	3291 NORTH SHORE DR	05/03/24	\$1,250,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,235,800	14,200 PERSONAL PROPERTY	\$513,506		4700-Big Whitfish Lake
015-540-012-00	3381 NORTH SHORE DR	08/29/24	\$2,400,000	WD	03-ARM'S LENGTH	\$2,400,000		\$492,188		4700-Big Whitfish Lake
015-660-023-00	22380 LAKE DR	08/30/23	\$345,000	WD	03-ARM'S LENGTH	\$345,000		\$189,012		4500-Little Whitefish
015-694-003-00	2470 DAGGET RD	08/08/23	\$410,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$410,000		\$265,858		4700-Big Whitfish Lake
015-697-004-00	2429 DAGGET RD	07/05/24	\$540,000	WD	03-ARM'S LENGTH	\$540,000		\$417,024		4700-Big Whitfish Lake
015-750-010-00	2390 WEST SHORE DR	08/11/23	\$500,000	WD	03-ARM'S LENGTH	\$500,000		\$263,274		4700-Big Whitfish Lake
Totals:			\$8,889,000			\$8,724,800		\$3,137,545		\$285,231

Pierson Township 4/01/2023 - 3/31/2025 Major Lakes BWL All

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-400-014-00	3135 GRAND AVE	07/17/24	\$1,800,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$1,650,000	PERSONAL PROP 150,000	\$285,410		4700-Big Whitfish Lake
015-540-007-00	3291 NORTH SHORE DR	05/03/24	\$1,250,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,235,800	14,200 PERSONAL PROPERTY	\$513,506		4700-Big Whitfish Lake
015-540-012-00	3381 NORTH SHORE DR	08/29/24	\$2,400,000	WD	03-ARM'S LENGTH	\$2,400,000		\$492,188		4700-Big Whitfish Lake
015-694-003-00	2470 DAGGET RD	08/08/23	\$410,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$410,000		\$265,858		4700-Big Whitfish Lake
015-697-004-00	2429 DAGGET RD	07/05/24	\$540,000	WD	03-ARM'S LENGTH	\$540,000		\$417,024		4700-Big Whitfish Lake
015-750-010-00	2390 WEST SHORE DR	08/11/23	\$500,000	WD	03-ARM'S LENGTH	\$500,000		\$263,274		4700-Big Whitfish Lake
Totals:			\$6,900,000			\$6,735,800		\$2,237,260		\$372,877

Pierson Township 4/01/2023 - 3/31/2025 Major Lakes BWL Premium

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-400-014-00	3135 GRAND AVE	07/17/24	\$1,800,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,650,000	PERSONAL PROP 150,000	\$285,410		4700-Big Whitfish Lake
015-694-003-00	2470 DAGGET RD	08/08/23	\$410,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$410,000		\$265,858		4700-Big Whitfish Lake
015-697-004-00	2429 DAGGET RD	07/05/24	\$540,000	WD	03-ARM'S LENGTH	\$540,000		\$417,024		4700-Big Whitfish Lake
Totals:			\$2,750,000			\$2,600,000		\$968,292		\$322,764

Pierson Township 4/01/2023 - 3/31/2025 Major Lakes BWL Non-Premium

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-540-007-00	3291 NORTH SHORE DR	05/03/24	\$1,250,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,235,800	14,200 PERSONAL PROPERTY	\$513,506		4700-Big Whitfish Lake

015-540-012-00	3381 NORTH SHORE DR	08/29/24	\$2,400,000	WD	03-ARM'S LENGTH	\$2,400,000	\$492,188	4700-Big Whitfish Lake
015-750-010-00	2390 WEST SHORE DR	08/11/23	\$500,000	WD	03-ARM'S LENGTH	\$500,000	\$263,274	4700-Big Whitfish Lake
Totals:			\$4,150,000			\$4,135,800	\$1,268,968	
							\$422,989	

Pierson Township 4/01/2023 - 3/31/2025 Major Lakes LWL

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-420-011-00	4288 WHITE RD	07/25/24	\$460,000	WD	03-ARM'S LENGTH	\$460,000		\$207,947		4500-Little Whitefish
015-440-026-00	22779 LAKE DR	09/25/23	\$550,000	WD	03-ARM'S LENGTH	\$550,000		\$201,990		4500-Little Whitefish
015-440-029-50	22745 LAKE DR	06/30/23	\$364,000	WD	03-ARM'S LENGTH	\$364,000		\$102,969		4500-Little Whitefish
015-500-023-10	4585 WHITE RD	06/21/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000		\$198,367		4500-Little Whitefish
015-660-023-00	22380 LAKE DR	08/30/23	\$345,000	WD	03-ARM'S LENGTH	\$345,000		\$189,012		4500-Little Whitefish
Totals:			\$1,989,000			\$1,989,000		\$900,285		
								\$180,057		

Pierson Township 4/01/2023 - 3/31/2025 BWL \$1,000,000+

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-400-014-00	3135 GRAND AVE	07/17/24	\$1,800,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,650,000	PERSONAL PROP 150,000	\$285,410		4700-Big Whitfish Lake
015-540-007-00	3291 NORTH SHORE DR	05/03/24	\$1,250,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,235,800	14,200 PERSONAL PROPERTY	\$513,506		4700-Big Whitfish Lake
015-540-012-00	3381 NORTH SHORE DR	08/29/24	\$2,400,000	WD	03-ARM'S LENGTH	\$2,400,000		\$492,188		4700-Big Whitfish Lake
Totals:			\$5,450,000			\$5,285,800		\$1,291,104		
								\$430,368		

Pierson Township 4/01/2023 - 3/31/2025 BWL \$1,000,000-

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-694-003-00	2470 DAGGET RD	08/08/23	\$410,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$410,000		\$265,858		4700-Big Whitfish Lake
015-697-004-00	2429 DAGGET RD	07/05/24	\$540,000	WD	03-ARM'S LENGTH	\$540,000		\$417,024		4700-Big Whitfish Lake
015-750-010-00	2390 WEST SHORE DR	08/11/23	\$500,000	WD	03-ARM'S LENGTH	\$500,000		\$263,274		4700-Big Whitfish Lake
		Totals:	\$1,450,000			\$1,450,000		\$946,156		
								\$315,385		

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth
Conventional	2024R-06516	JUDGE MARK A/AMY L	STURRUS DANA & JAMES JR	BC	0	2 STORY	MAJOR LAKES	401	0.39	66.0	55.6	124.4
Conventional	2024R-06844	CHAPMAN RONALD L/MARILYN J	DURATOVIC DAMIR & MAJDA	C	0	1 STORY	MAJOR LAKES	401	0.39	124.0	118.9	138.0
Conventional	2023R-09442	REINHART MARK S & DAWN	CILLIAN BRADLEY S & CHRISTINE M	C	0	1 STORY	MAJOR LAKES	401	0.35	100.0	101.0	153.0
Conventional	2023R-06552	WESTBROOK CLINTON	STEENSMA MICHAEL	CD	0	1 STORY	MAJOR LAKES	401	0.18	50.0	51.5	159.0
Conventional	2024R-05999	RANDAL KEVIN/KATHERINE	GLEASON ALENA	CD	0	1 STORY	MAJOR LAKES	401	0.38	100.0	105.5	167.0
Conventional	2024R-04408	BYINGTON TIMOTHY B/CINDY R	UNDERWOOD MILES R & MARY E	C	10	1 STORY	MAJOR LAKES	401	1.28	100.0	157.3	433.0
Conventional	2024R-08208	HOLMES JOHN E/KRIS A	DRAFT ROGER	BC	0	2 STORY	MAJOR LAKES	401	0.95	100.0	153.8	414.0
Conventional	2023R-08494	WESSEL THOMAS L/CYNTHIA K	COLASANTI MICHAEL III & KAREN	CD	0	1 STORY	MAJOR LAKES	401	0.35	87.0	94.5	177.0
Conventional	2023R-07650	DUDICK CHERYL K & JAMES L	STERLING MATTHEW	C	0	1 1/4 STORY	MAJOR LAKES	401	0.34	50.0	50.7	180.0
Conventional	2024R-06161	HUNT MARK S/LORI J	LEONARD MATTHEW & COLLEEN	D	0	1 STORY	MAJOR LAKES	401	0.39	52.5	71.1	321.0
Conventional	2023R-08006	HAADSMA THOMAS C ET AL	HARTLEY RONALD L & BETSY B	C	0	1 1/2 STORY	MAJOR LAKES	401	0.36	75.0	82.3	210.6
									5.38	904.5	1,042.3	2,477.0
									0.49	82.2	94.8	225.2

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth
Conventional	2024R-06516	JUDGE MARK A/AMY L	STURRUS DANA & JAMES JR	BC	0	2 STORY	MAJOR LAKES	401	0.39	66.0	55.6	124.4
Conventional	2024R-04408	BYINGTON TIMOTHY B/CINDY R	UNDERWOOD MILES R & MARY E	C	10	1 STORY	MAJOR LAKES	401	1.28	100.0	157.3	433.0
Conventional	2024R-08208	HOLMES JOHN E/KRIS A	DRAFT ROGER	BC	0	2 STORY	MAJOR LAKES	401	0.95	100.0	153.8	414.0
Conventional	2023R-07650	DUDICK CHERYL K & JAMES L	STERLING MATTHEW	C	0	1 1/4 STORY	MAJOR LAKES	401	0.34	50.0	50.7	180.0
Conventional	2024R-06161	HUNT MARK S/LORI J	LEONARD MATTHEW & COLLEEN	D	0	1 STORY	MAJOR LAKES	401	0.39	52.5	71.1	321.0
Conventional	2023R-08006	HAADSMA THOMAS C ET AL	HARTLEY RONALD L & BETSY B	C	0	1 1/2 STORY	MAJOR LAKES	401	0.36	75.0	82.3	210.6
									3.72	443.5	570.8	1,683.0
									0.62	73.9	95.1	280.5

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth
Conventional	2024R-06516	JUDGE MARK A/AMY L	STURRUS DANA & JAMES JR	BC	0	2 STORY	MAJOR LAKES	401	0.39	66.0	55.6	124.4
Conventional	2023R-07650	DUDICK CHERYL K & JAMES L	STERLING MATTHEW	C	0	1 1/4 STORY	MAJOR LAKES	401	0.34	50.0	50.7	180.0
Conventional	2024R-06161	HUNT MARK S/LORI J	LEONARD MATTHEW & COLLEEN	D	0	1 STORY	MAJOR LAKES	401	0.39	52.5	71.1	321.0
									1.12	168.5	177.5	625.4
									0.37	56.2	59.2	208.5

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth
Conventional	2024R-04408	BYINGTON TIMOTHY B/CINDY R	UNDERWOOD MILES R & MARY E	C	10	1 STORY	MAJOR LAKES	401	1.28	100.0	157.3	433.0

Conventional	2024R-08208	HOLMES JOHN E/KRIS A	DRAFT ROGER	BC	0	2 STORY	MAJOR LAKES	401	0.95	100.0	153.8	414.0
Conventional	2023R-08006	HAADSMA THOMAS C ET AL	HARTLEY RONALD L & BETSY B	C	0	1 1/2 STORY	MAJOR LAKES	401	0.36	75.0	82.3	210.6
									2.60	275.0	393.4	1,057.6
									0.87	91.7	131.1	352.5

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth
Conventional	2024R-06844	CHAPMAN RONALD L/MARILYN J	DURATOVIC DAMIR & MAJDA	C	0	1 STORY	MAJOR LAKES	401	0.39	124.0	118.9	138.0
Conventional	2023R-09442	REINHART MARK S & DAWN	CILLIAN BRADLEY S & CHRISTINE M	C	0	1 STORY	MAJOR LAKES	401	0.35	100.0	101.0	153.0
Conventional	2023R-06552	WESTBROOK CLINTON	STEENSMA MICHAEL	CD	0	1 STORY	MAJOR LAKES	401	0.18	50.0	51.5	159.0
Conventional	2024R-05999	RANDAL KEVIN/KATHERINE	GLEASON ALENA	CD	0	1 STORY	MAJOR LAKES	401	0.38	100.0	105.5	167.0
Conventional	2023R-08494	WESSEL THOMAS L/CYNTHIA K	COLASANTI MICHAEL III & KAREN	CD	0	1 STORY	MAJOR LAKES	401	0.35	87.0	94.5	177.0
									1.66	461.0	471.4	794.0
									0.33	92.2	94.3	158.8

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth
Conventional	2024R-06516	JUDGE MARK A/AMY L	STURRUS DANA & JAMES JR	BC	0	2 STORY	MAJOR LAKES	401	0.39	66.0	55.6	124.4
Conventional	2024R-04408	BYINGTON TIMOTHY B/CINDY R	UNDERWOOD MILES R & MARY E	C	10	1 STORY	MAJOR LAKES	401	1.28	100.0	157.3	433.0
Conventional	2024R-08208	HOLMES JOHN E/KRIS A	DRAFT ROGER	BC	0	2 STORY	MAJOR LAKES	401	0.95	100.0	153.8	414.0
									2.63	266.0	366.8	971.4
									0.88	88.7	122.3	323.8

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth
Conventional	2023R-07650	DUDICK CHERYL K & JAMES L	STERLING MATTHEW	C	0	1 1/4 STORY	MAJOR LAKES	401	0.34	50.0	50.7	180.0
Conventional	2024R-06161	HUNT MARK S/LORI J	LEONARD MATTHEW & COLLEEN	D	0	1 STORY	MAJOR LAKES	401	0.39	52.5	71.1	321.0
Conventional	2023R-08006	HAADSMA THOMAS C ET AL	HARTLEY RONALD L & BETSY B	C	0	1 1/2 STORY	MAJOR LAKES	401	0.36	75.0	82.3	210.6
									1.09	177.5	204.1	711.6
									0.36	59.2	68.0	237.2

Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 35% or Vacant	Land Value 35% or Vacant/Acre	\$/Actual FF	\$/EFF	Comments	Months	Time Adj	Time Adj	Sales Price
015-740-007-00	\$247,500	\$297,000	\$330,000	\$577,500	0.39	\$577,500	\$1,465,736	\$25,000	\$29,651	Outlier-Not Used	0.00	0.00%		\$1,650,000
	\$69,000	\$82,800	\$92,000	\$161,000	0.39	\$161,000	\$409,669	\$3,710	\$3,868		0.00	0.00%		\$460,000
	\$82,500	\$99,000	\$110,000	\$192,500	0.35	\$192,500	\$548,433	\$5,500	\$5,446		6.20	5.37%		\$579,531
	\$54,600	\$65,520	\$72,800	\$127,400	0.18	\$127,400	\$696,175	\$7,280	\$7,070		9.03	7.82%		\$392,475
	\$40,500	\$48,600	\$54,000	\$94,500	0.38	\$94,500	\$246,736	\$2,700	\$2,559		0.00	0.00%		\$270,000
015-017-008-50	\$185,370	\$222,444	\$247,160	\$432,530	1.28	\$432,530	\$336,861	\$12,358	\$7,856		0.00	0.00%		\$1,235,800
	\$360,000	\$432,000	\$480,000	\$840,000	0.95	\$840,000	\$884,211	\$24,000	\$15,604	Outlier-Not Used	0.00	0.00%		\$2,400,000
	\$51,750	\$62,100	\$69,000	\$120,750	0.35	\$120,750	\$341,102	\$3,966	\$3,651		7.03	6.09%		\$366,013
015-695-002-00	\$61,500	\$73,800	\$82,000	\$143,500	0.34	\$143,500	\$422,059	\$8,200	\$8,085		7.77	6.73%		\$437,576
	\$81,000	\$97,200	\$108,000	\$189,000	0.39	\$189,000	\$488,372	\$10,286	\$7,595		0.00	0.00%		\$540,000
	\$75,000	\$90,000	\$100,000	\$175,000	0.36	\$175,000	\$482,094	\$6,667	\$6,077		7.67	6.64%		\$533,197

5.38

\$9,970

\$5,801

Average

0.49

Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 35% or Vacant	Land Value 35% or Vacant/Acre	\$/Actual FF	\$/EFF	Comments	Months	Time Adj	Time Adj	Sales Price
015-740-007-00	\$247,500	\$297,000	\$330,000	\$577,500	0.39	\$577,500	\$1,465,736	\$25,000	\$29,651	Outlier-Not Used	0.00	0.00%		\$1,650,000
015-017-008-50	\$185,370	\$222,444	\$247,160	\$432,530	1.28	\$432,530	\$336,861	\$12,358	\$7,856		0.00	0.00%		\$1,235,800
	\$360,000	\$432,000	\$480,000	\$840,000	0.95	\$840,000	\$884,211	\$24,000	\$15,604	Outlier-Not Used	0.00	0.00%		\$2,400,000
015-695-002-00	\$61,500	\$73,800	\$82,000	\$143,500	0.34	\$143,500	\$422,059	\$8,200	\$8,085		7.77	6.73%		\$437,576
	\$81,000	\$97,200	\$108,000	\$189,000	0.39	\$189,000	\$488,372	\$10,286	\$7,595		0.00	0.00%		\$540,000
	\$75,000	\$90,000	\$100,000	\$175,000	0.36	\$175,000	\$482,094	\$6,667	\$6,077		7.67	6.64%		\$533,197

3.72

\$14,418

\$7,403

Average

0.62

Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 35% or Vacant	Land Value 35% or Vacant/Acre	\$/Actual FF	\$/EFF	Comments	Months	Time Adj	Time Adj	Sales Price
015-740-007-00	\$247,500	\$297,000	\$330,000	\$577,500	0.39	\$577,500	\$1,465,736	\$25,000	\$29,651	Outlier-Not Used	0.00	0.00%		\$1,650,000
015-695-002-00	\$61,500	\$73,800	\$82,000	\$143,500	0.34	\$143,500	\$422,059	\$8,200	\$8,085		7.77	6.73%		\$437,576
	\$81,000	\$97,200	\$108,000	\$189,000	0.39	\$189,000	\$488,372	\$10,286	\$7,595		0.00	0.00%		\$540,000

1.12

\$14,495

\$7,840

0.37

Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 35% or Vacant	Land Value 35% or Vacant/Acre	\$/Actual FF	\$/EFF	Comments	Months	Time Adj	Time Adj	Sales Price
015-017-008-50	\$185,370	\$222,444	\$247,160	\$432,530	1.28	\$432,530	\$336,861	\$12,358	\$7,856		0.00	0.00%		\$1,235,800

	\$360,000	\$432,000	\$480,000	\$840,000	0.95	\$840,000	\$884,211	\$24,000	\$15,604	Outlier-Not Used	0.00	0.00%	\$2,400,000
	\$75,000	\$90,000	\$100,000	\$175,000	0.36	\$175,000	\$482,094	\$6,667	\$6,077		7.67	6.64%	\$533,197
					2.60			\$14,342	\$6,967				
					0.87								

Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 35% or Vacant	Land Value 35% or Vacant/Acre	\$/Actual FF	\$/EFF	Comments	Months	Time Adj	Time Adj Sales Price
	\$69,000	\$82,800	\$92,000	\$161,000	0.39	\$161,000	\$409,669	\$3,710	\$3,868		0.00	0.00%	\$460,000
	\$82,500	\$99,000	\$110,000	\$192,500	0.35	\$192,500	\$548,433	\$5,500	\$5,446		6.20	5.37%	\$579,531
	\$54,600	\$65,520	\$72,800	\$127,400	0.18	\$127,400	\$696,175	\$7,280	\$7,070		9.03	7.82%	\$392,475
	\$40,500	\$48,600	\$54,000	\$94,500	0.38	\$94,500	\$246,736	\$2,700	\$2,559		0.00	0.00%	\$270,000
	\$51,750	\$62,100	\$69,000	\$120,750	0.35	\$120,750	\$341,102	\$3,966	\$3,651		7.03	6.09%	\$366,013
					1.66			\$4,631	\$4,519				
					0.33								

Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 35% or Vacant	Land Value 35% or Vacant/Acre	\$/Actual FF	\$/EFF	Comments	Months	Time Adj	Time Adj Sales Price
015-740-007-00	\$247,500	\$297,000	\$330,000	\$577,500	0.39	\$577,500	\$1,465,736	\$25,000	\$29,651	Outlier-Not Used	0.00	0.00%	\$1,650,000
015-017-008-50	\$185,370	\$222,444	\$247,160	\$432,530	1.28	\$432,530	\$336,861	\$12,358	\$7,856		0.00	0.00%	\$1,235,800
	\$360,000	\$432,000	\$480,000	\$840,000	0.95	\$840,000	\$884,211	\$24,000	\$15,604	Outlier-Not Used	0.00	0.00%	\$2,400,000
					2.63			\$20,453	#REF!	Average			
					0.88								

Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 35% or Vacant	Land Value 35% or Vacant/Acre	\$/Actual FF	\$/EFF	Comments	Months	Time Adj	Time Adj Sales Price
015-695-002-00	\$61,500	\$73,800	\$82,000	\$143,500	0.34	\$143,500	\$422,059	\$8,200	\$8,085		7.77	6.73%	\$437,576
	\$81,000	\$97,200	\$108,000	\$189,000	0.39	\$189,000	\$488,372	\$10,286	\$7,595		0.00	0.00%	\$540,000
	\$75,000	\$90,000	\$100,000	\$175,000	0.36	\$175,000	\$482,094	\$6,667	\$6,077		7.67	6.64%	\$533,197
					1.09			\$8,384	#REF!	Average			
					0.36								

Pierson Township 4/01/2023 - 3/31/2025 Major Lakes													
L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Actual FF	Land Residual \$/EFF	Comments	Rate Group 1	Rate Group 2	Rate Group 3	Price Per SF		
\$827,333	\$822,667	50%	\$822,667	\$2,087,987	\$12,465	\$14,783	Outlier-Not Used	PREM BWF LAKE	BW 60' - 100'		\$13.26		
\$330,478	\$129,522	28%	\$129,522	\$329,573	\$1,045	\$1,089		LW FIRST 60'	LW 60' - 100'	LW OVER 100'	\$3.70		
\$370,757	\$208,774	38%	\$208,774	\$594,797	\$2,088	\$2,067		LW FIRST 60'	LW 60' - 100'		\$4.42		
\$155,917	\$236,558	65%	\$236,558	\$1,292,668	\$4,731	\$4,595		LW FIRST 60'			\$2.92		
\$119,479	\$150,521	56%	\$150,521	\$393,005	\$1,505	\$1,427		LW FIRST 60'	LW 60' - 100'		\$2.17		
\$573,988	\$661,812	54%	\$661,812	\$515,430	\$6,618	\$4,207		BW FF	BW 60' - 100'		\$9.93		
\$1,062,946	\$1,337,054	56%	\$1,337,054	\$1,407,425	\$13,371	\$8,693	Outlier-Not Used	BW FF	BW 60' - 100'		\$19.28		
\$120,716	\$245,297	71%	\$245,297	\$692,931	\$2,820	\$2,596		LW FIRST 60'	LW 60' - 100'		\$2.77		
\$217,426	\$220,150	54%	\$220,150	\$647,501	\$4,403	\$4,341		PREM BWF LAKE			\$3.29		
\$185,623	\$354,377	66%	\$354,377	\$915,703	\$6,750	\$4,984		PREM BWF LAKE			\$4.34		
\$447,334	\$85,863	17%	\$85,863	\$236,536	\$1,145	\$1,044	Outlier-Not Used	BW FF	BW 60' - 100'		\$4.02		
\$4,452,595			\$4,452,595	\$827,312	\$3,745	\$4,530	Average						\$6.37
			\$4,272	All Weighted Mean \$/EFF		\$4,207	Median						
						\$3,163	Average without outlier						
Pierson Township 4/01/2023 - 3/31/2025 Major Lakes BWL All													
L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Actual FF	Land Residual \$/EFF	Comments	Rate Group 1	Rate Group 2	Rate Group 3	Price Per SF		
\$827,333	\$822,667	50%	\$822,667	\$2,087,987	\$12,465	\$14,783	Outlier-Not Used	PREM BWF LAKE	BW 60' - 100'		\$13.26		
\$573,988	\$661,812	54%	\$661,812	\$515,430	\$6,618	\$4,207		BW FF	BW 60' - 100'		\$9.93		
\$1,062,946	\$1,337,054	56%	\$1,337,054	\$1,407,425	\$13,371	\$8,693	Outlier-Not Used	BW FF	BW 60' - 100'		\$19.28		
\$217,426	\$220,150	54%	\$220,150	\$647,501	\$4,403	\$4,341		PREM BWF LAKE			\$3.29		
\$185,623	\$354,377	66%	\$354,377	\$915,703	\$6,750	\$4,984		PREM BWF LAKE			\$4.34		
\$447,334	\$85,863	17%	\$85,863	\$236,536	\$1,145	\$1,044	Outlier-Not Used	BW FF	BW 60' - 100'		\$4.02		
\$3,481,923			\$3,481,923	\$936,504	\$5,924	\$6,342	Average						\$9.02
			\$6,100	All Weighted Mean \$/EFF		\$4,663	Median						
						\$4,511	Average without outlier						
Pierson Township 4/01/2023 - 3/31/2025 Major Lakes BWL Premium													
L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Actual FF	Land Residual \$/EFF	Comments	Rate Group 1	Rate Group 2	Rate Group 3	Price Per SF		
\$827,333	\$822,667	50%	\$822,667	\$2,087,987	\$12,465	\$14,783	Outlier-Not Used	PREM BWF LAKE	BW 60' - 100'		\$13.26		
\$217,426	\$220,150	54%	\$220,150	\$647,501	\$4,403	\$4,341		PREM BWF LAKE			\$3.29		
\$185,623	\$354,377	66%	\$354,377	\$915,703	\$6,750	\$4,984		PREM BWF LAKE			\$4.34		
\$1,397,194			\$1,397,194	\$1,246,382	\$5,577	\$8,036	Average						\$6.96
			\$7,873	All Weighted Mean \$/EFF		\$4,984	Median						
						\$4,663	Average without outlier						
Pierson Township 4/01/2023 - 3/31/2025 Major Lakes BWL Non-Premium													
L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Actual FF	Land Residual \$/EFF	Comments	Rate Group 1	Rate Group 2	Rate Group 3	Price Per SF		
\$573,988	\$661,812	54%	\$661,812	\$515,430	\$6,618	\$4,207		BW FF	BW 60' - 100'		\$9.93		

\$1,062,946	\$1,337,054	56%	\$1,337,054	\$1,407,425	\$13,371	\$8,693	Outlier-Not Used	BW FF	BW 60' - 100'	\$19.28
\$447,334	\$85,863	17%	\$85,863	\$236,536	\$1,145	\$1,044	Outlier-Not Used	BW FF	BW 60' - 100'	\$4.02
\$2,084,729			\$2,084,729	\$802,745	\$6,618	\$4,648	Average			\$11.08
			\$5,300	All Weighted Mean \$/EFF		\$4,207	Median			
						\$4,207	Average without outlier			

Pierson Township 4/01/2023 - 3/31/2025 Major Lakes LWL

L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Actual FF	Land Residual \$/EFF	Comments	Rate Group 1	Rate Group 2	Rate Group 3	Price Per SF
\$330,478	\$129,522	28%	\$129,522	\$329,573	\$1,045	\$1,089		LW FIRST 60'	LW 60' - 100'	LW OVER 100'	\$3.70
\$370,757	\$208,774	38%	\$208,774	\$594,797	\$2,088	\$2,067		LW FIRST 60'	LW 60' - 100'		\$4.42
\$155,917	\$236,558	65%	\$236,558	\$1,292,668	\$4,731	\$4,595		LW FIRST 60'			\$2.92
\$119,479	\$150,521	56%	\$150,521	\$393,005	\$1,505	\$1,427		LW FIRST 60'	LW 60' - 100'		\$2.17
\$120,716	\$245,297	71%	\$245,297	\$692,931	\$2,820	\$2,596		LW FIRST 60'	LW 60' - 100'		\$2.77
\$970,672			\$970,672	\$583,337	\$2,438	\$2,355	Average				\$3.20
			\$2,059	All Weighted Mean \$/EFF		\$2,067	Median				

Pierson Township 4/01/2023 - 3/31/2025 BWL \$1,000,000+

L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Actual FF	Land Residual \$/EFF	Comments	Rate Group 1	Rate Group 2	Rate Group 3	Price Per SF
\$827,333	\$822,667	50%	\$822,667	\$2,087,987	\$12,465	\$14,783	Outlier-Not Used	PREM BWF LAKE	BW 60' - 100'		\$13.26
\$573,988	\$661,812	54%	\$661,812	\$515,430	\$6,618	\$4,207		BW FF	BW 60' - 100'		\$9.93
\$1,062,946	\$1,337,054	56%	\$1,337,054	\$1,407,425	\$13,371	\$8,693	Outlier-Not Used	BW FF	BW 60' - 100'		\$19.28
\$2,821,533			\$2,821,533	\$1,073,643	\$10,818	\$9,228	Average				\$14.16
			\$7,693	All Weighted Mean \$/EFF		\$8,693	Median				
						\$4,207	Average without outlier				

Pierson Township 4/01/2023 - 3/31/2025 BWL \$1,000,000-

L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Actual FF	Land Residual \$/EFF	Comments	Rate Group 1	Rate Group 2	Rate Group 3	Price Per SF
\$217,426	\$220,150	54%	\$220,150	\$647,501	\$4,403	\$4,341		PREM BWF LAKE			\$3.29
\$185,623	\$354,377	66%	\$354,377	\$915,703	\$6,750	\$4,984		PREM BWF LAKE			\$4.34
\$447,334	\$85,863	17%	\$85,863	\$236,536	\$1,145	\$1,044	Outlier-Not Used	BW FF	BW 60' - 100'		\$4.02
\$660,390			\$660,390	\$605,862	\$4,099	\$3,456	Average				\$3.88
			\$3,236	All Weighted Mean \$/EFF		\$4,341	Median				
						\$4,663	Average without outlier				

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-020-017-00	2583 ELMOOD DR	08/17/22	\$620,000	MLC	03-ARM'S LENGTH	\$595,000	PERSONAL PROP 25,000	\$345,499		4700-Big Whitfish Lake
015-214-010-00	2725 ELMWOOD DR	11/06/23	\$1,450,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,450,000		\$299,447	INCLUDES BACK LOT W GARAGE	4700-Big Whitfish Lake
015-214-012-00	2745 ELMWOOD DR	10/06/22	\$799,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$782,890	PERSONAL PROP 16110	\$270,113	INCLUDES BACK LOT W GARAGE	4700-Big Whitfish Lake
015-400-014-00	3135 GRAND AVE	07/17/24	\$1,800,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,650,000	PERSONAL PROP 150,000	\$285,410		4700-Big Whitfish Lake
015-420-011-00	4288 WHITE RD	07/25/24	\$460,000	WD	03-ARM'S LENGTH	\$460,000		\$207,947		4500-Little Whitefish
015-440-025-00	22789 LAKE DR	06/03/22	\$530,000	WD	03-ARM'S LENGTH	\$530,000		\$149,519		4500-Little Whitefish
015-440-026-00	22779 LAKE DR	09/25/23	\$550,000	WD	03-ARM'S LENGTH	\$550,000		\$201,990		4500-Little Whitefish
015-440-029-50	22745 LAKE DR	06/30/23	\$364,000	WD	03-ARM'S LENGTH	\$364,000		\$102,969		4500-Little Whitefish
015-500-023-10	4585 WHITE RD	06/21/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000		\$198,367		4500-Little Whitefish
015-511-012-00	3000 SHORECREST DR	06/06/22	\$1,100,000	WD	03-ARM'S LENGTH	\$1,030,000	\$70,000 PERSONAL PROP	\$526,154		4700-Big Whitefish Lake
015-540-006-00	3273 NORTH SHORE DR	12/04/23	\$1,950,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,950,000		\$533,939	INCLUDES BACK LOT W GARAGE	4700-Big Whitefish Lake
015-540-007-00	3291 NORTH SHORE DR	05/03/24	\$1,250,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,235,800	14,200 PERSONAL PROPERTY	\$513,506		4700-Big Whitfish Lake
015-540-012-00	3381 NORTH SHORE DR	08/29/24	\$2,400,000	WD	03-ARM'S LENGTH	\$2,400,000		\$492,188		4700-Big Whitfish Lake
015-620-014-00	2565 WEST BAY DR	02/10/23	\$660,000	WD	03-ARM'S LENGTH	\$650,000	\$10,000 PERSONAL PROP	\$418,978		4700-Big Whitefish Lake
015-660-023-00	22380 LAKE DR	08/30/23	\$345,000	WD	03-ARM'S LENGTH	\$345,000		\$189,012		4500-Little Whitefish
015-694-003-00	2470 DAGGET RD	08/08/23	\$410,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$410,000		\$265,858		4700-Big Whitfish Lake
015-697-004-00	2429 DAGGET RD	07/05/24	\$540,000	WD	03-ARM'S LENGTH	\$540,000		\$417,024		4700-Big Whitfish Lake
015-750-010-00	2390 WEST SHORE DR	08/11/23	\$500,000	WD	03-ARM'S LENGTH	\$500,000		\$263,274		4700-Big Whitfish Lake
015-750-012-00	2410 WEST SHORE DR	06/28/22	\$741,500	WD	03-ARM'S LENGTH	\$741,500		\$268,481		4700-Big Whitefish Lake
015-750-013-00	2420 WEST SHORE DR	04/08/22	\$730,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$730,000		\$296,092	INCLUDES BACK LOT W SHED	4700-Big Whitefish Lake
Totals:			\$17,469,500			\$17,184,190		\$6,245,767		
								\$312,288		

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-020-017-00	2583 ELMOOD DR	08/17/22	\$620,000	MLC	03-ARM'S LENGTH	\$595,000	PERSONAL PROP 25,000	\$345,499		4700-Big Whitfish Lake
015-214-010-00	2725 ELMWOOD DR	11/06/23	\$1,450,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,450,000		\$273,301	INCLUDES BACK LOT W GARAGE	4700-Big Whitfish Lake
015-214-012-00	2745 ELMWOOD DR	10/06/22	\$799,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$782,890	PERSONAL PROP 16110	\$261,074	INCLUDES BACK LOT W GARAGE	4700-Big Whitfish Lake
015-400-014-00	3135 GRAND AVE	07/17/24	\$1,800,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$1,650,000	PERSONAL PROP 150,000	\$285,410		4700-Big Whitfish Lake
015-511-012-00	3000 SHORECREST DR	06/06/22	\$1,100,000	WD	03-ARM'S LENGTH	\$1,030,000	\$70,000 PERSONAL PROP	\$526,154		4700-Big Whitefish Lake
015-540-006-00	3273 NORTH SHORE DR	12/04/23	\$1,950,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,950,000		\$533,939	INCLUDES BACK LOT W GARAGE	4700-Big Whitefish Lake
015-540-007-00	3291 NORTH SHORE DR	05/03/24	\$1,250,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,235,800	14,200 PERSONAL PROPERTY	\$513,506		4700-Big Whitfish Lake
015-540-012-00	3381 NORTH SHORE DR	08/29/24	\$2,400,000	WD	03-ARM'S LENGTH	\$2,400,000		\$492,188		4700-Big Whitfish Lake
015-620-014-00	2565 WEST BAY DR	02/10/23	\$660,000	WD	03-ARM'S LENGTH	\$650,000	\$10,000 PERSONAL PROP	\$418,978		4700-Big Whitefish Lake
015-694-003-00	2470 DAGGET RD	08/08/23	\$410,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$410,000		\$265,858		4700-Big Whitfish Lake
015-697-004-00	2429 DAGGET RD	07/05/24	\$540,000	WD	03-ARM'S LENGTH	\$540,000		\$417,024		4700-Big Whitfish Lake
015-750-010-00	2390 WEST SHORE DR	08/11/23	\$500,000	WD	03-ARM'S LENGTH	\$500,000		\$263,274		4700-Big Whitfish Lake
015-750-013-00	2420 WEST SHORE DR	04/08/22	\$730,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$730,000		\$296,092	INCLUDES BACK LOT W SHED	4700-Big Whitefish Lake

Totals:	\$14,209,000					\$13,923,690			\$4,892,297	
									\$376,331	

Pierson Township 4/01/2023 - 3/31/2025 Major Lakes BWL Premium with Time Adj

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-214-010-00	2725 ELMWOOD DR	11/06/23	\$1,450,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,450,000		\$273,301	INCLUDES BACK LOT W GARAGE	4700-Big Whitfish Lake
015-214-012-00	2745 ELMWOOD DR	10/06/22	\$799,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$782,890	PERSONAL PROP 16110	\$261,074	INCLUDES BACK LOT W GARAGE	4700-Big Whitfish Lake
015-400-014-00	3135 GRAND AVE	07/17/24	\$1,800,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,650,000	PERSONAL PROP 150,000	\$285,410		4700-Big Whitfish Lake
015-694-003-00	2470 DAGGET RD	08/08/23	\$410,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$410,000		\$265,858		4700-Big Whitfish Lake
015-697-004-00	2429 DAGGET RD	07/05/24	\$540,000	WD	03-ARM'S LENGTH	\$540,000		\$417,024		4700-Big Whitfish Lake
Totals:			\$4,999,000			\$4,832,890		\$1,502,667		\$300,533

Pierson Township 4/01/2023 - 3/31/2025 Major Lakes BWL Non-Premium with Time Adj

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-020-017-00	2583 ELMOOD DR	08/17/22	\$620,000	MLC	03-ARM'S LENGTH	\$595,000	PERSONAL PROP 25,000	\$345,499		4700-Big Whitfish Lake
015-511-012-00	3000 SHORECREST DR	06/06/22	\$1,100,000	WD	03-ARM'S LENGTH	\$1,030,000	\$70,000 PERSONAL PROP	\$526,154		4700-Big Whitefish Lake
015-540-006-00	3273 NORTH SHORE DR	12/04/23	\$1,950,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,950,000		\$533,939	INCLUDES BACK LOT W GARAGE	4700-Big Whitefish Lake
015-540-007-00	3291 NORTH SHORE DR	05/03/24	\$1,250,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,235,800	14,200 PERSONAL PROPERTY	\$513,506		4700-Big Whitfish Lake
015-540-012-00	3381 NORTH SHORE DR	08/29/24	\$2,400,000	WD	03-ARM'S LENGTH	\$2,400,000		\$492,188		4700-Big Whitfish Lake
015-620-014-00	2565 WEST BAY DR	02/10/23	\$660,000	WD	03-ARM'S LENGTH	\$650,000	\$10,000 PERSONAL PROP	\$418,978		4700-Big Whitefish Lake
015-750-010-00	2390 WEST SHORE DR	08/11/23	\$500,000	WD	03-ARM'S LENGTH	\$500,000		\$263,274		4700-Big Whitfish Lake
015-750-013-00	2420 WEST SHORE DR	04/08/22	\$730,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$730,000		\$296,092	INCLUDES BACK LOT W SHED	4700-Big Whitefish Lake
Totals:			\$9,210,000			\$9,090,800		\$3,389,630		\$423,704

Pierson Township 4/01/2023 - 3/31/2025 Major Lakes LWL with Time Adj

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-420-011-00	4288 WHITE RD	07/25/24	\$460,000	WD	03-ARM'S LENGTH	\$460,000		\$207,947		4500-Little Whitefish
015-440-025-00	22789 LAKE DR	06/03/22	\$530,000	WD	03-ARM'S LENGTH	\$530,000		\$149,519		4500-Little Whitefish
015-440-026-00	22779 LAKE DR	09/25/23	\$550,000	WD	03-ARM'S LENGTH	\$550,000		\$201,990		4500-Little Whitefish
015-440-029-50	22745 LAKE DR	06/30/23	\$364,000	WD	03-ARM'S LENGTH	\$364,000		\$102,969		4500-Little Whitefish
015-500-023-10	4585 WHITE RD	06/21/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000		\$198,367		4500-Little Whitefish
015-660-023-00	22380 LAKE DR	08/30/23	\$345,000	WD	03-ARM'S LENGTH	\$345,000		\$189,012		4500-Little Whitefish
Totals:			\$2,519,000			\$2,519,000		\$1,049,804		\$174,967

Pierson Township 4/01/2023 - 3/31/2025 BWL \$1,000,000+ with Time Adj

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-214-010-00	2725 ELMWOOD DR	11/06/23	\$1,450,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,450,000		\$273,301	INCLUDES BACK LOT W GARAGE	4700-Big Whitfish Lake
015-400-014-00	3135 GRAND AVE	07/17/24	\$1,800,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,650,000	PERSONAL PROP 150,000	\$285,410		4700-Big Whitfish Lake
015-540-006-00	3273 NORTH SHORE DR	12/04/23	\$1,950,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,950,000		\$533,939	INCLUDES BACK LOT W GARAGE	4700-Big Whitefish Lake
015-511-012-00	3000 SHORECREST DR	06/06/22	\$1,100,000	WD	03-ARM'S LENGTH	\$1,030,000	\$70,000 PERSONAL PROP	\$526,154		4700-Big Whitefish Lake
015-540-007-00	3291 NORTH SHORE DR	05/03/24	\$1,250,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,235,800	14,200 PERSONAL PROPERTY	\$513,506		4700-Big Whitfish Lake
015-540-012-00	3381 NORTH SHORE DR	08/29/24	\$2,400,000	WD	03-ARM'S LENGTH	\$2,400,000		\$492,188		4700-Big Whitfish Lake
Totals:			\$9,950,000			\$9,715,800		\$2,624,498		
								\$437,416		

Pierson Township 4/01/2023 - 3/31/2025 BWL \$1,000,000- with Time Adj

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.
015-020-017-00	2583 ELMOOD DR	08/17/22	\$620,000	MLC	03-ARM'S LENGTH	\$595,000	PERSONAL PROP 25,000	\$345,499		4700-Big Whitfish Lake
015-214-012-00	2745 ELMWOOD DR	10/06/22	\$799,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$782,890	PERSONAL PROP 16110	\$261,074	INCLUDES BACK LOT W GARAGE	4700-Big Whitfish Lake
015-620-014-00	2565 WEST BAY DR	02/10/23	\$660,000	WD	03-ARM'S LENGTH	\$650,000	\$10,000 PERSONAL PROP	\$418,978		4700-Big Whitefish Lake
015-694-003-00	2470 DAGGET RD	08/08/23	\$410,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$410,000		\$265,858		4700-Big Whitfish Lake
015-697-004-00	2429 DAGGET RD	07/05/24	\$540,000	WD	03-ARM'S LENGTH	\$540,000		\$417,024		4700-Big Whitfish Lake
015-750-010-00	2390 WEST SHORE DR	08/11/23	\$500,000	WD	03-ARM'S LENGTH	\$500,000		\$263,274		4700-Big Whitfish Lake
015-750-013-00	2420 WEST SHORE DR	04/08/22	\$730,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$730,000		\$296,092	INCLUDES BACK LOT W SHED	4700-Big Whitefish Lake
Totals:			\$4,259,000			\$4,207,890		\$2,267,799		
								\$323,971		

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth
Conventional	2022R-10221	VERHEULEN ROBERT J/NORMA J TRUST	BOVEN BRIAN & SARA	C	10	1 STORY	MAJOR LAKES	401	0.67	70.0	108.0	416.3
Conventional	2023R-10742	REYERS GERALD L & JACINDA E	WATSON JARED & AMY	C	10	1 STORY	MAJOR LAKES	401	2.10	50.0	46.6	152.0
Conventional	2022R-12046	CHIMIEL RENEE/MARK	FERRIS DIANE	BC	0	2 STORY	MAJOR LAKES	401	0.34	50.0	46.5	151.6
Conventional	2024R-06516	JUDGE MARK A/AMY L	STURRUS DANA & JAMES JR	BC	0	2 STORY	MAJOR LAKES	401	0.39	66.0	55.6	124.4
Conventional	2024R-06844	CHAPMAN RONALD L/MARILYN J	DURATOVIC DAMIR & MAJDA	C	0	1 STORY	MAJOR LAKES	401	0.39	124.0	118.9	138.0
Conventional	2022R-07229	OLSON DOUGLAS C/JANICE M	HAWLEY GALE/DENISE	C	5	1 STORY	MAJOR LAKES	401	0.26	75.0	74.8	149.0
Conventional	2023R-09442	REINHART MARK S & DAWN	CILLIAN BRADLEY S & CHRISTINE M	C	0	1 STORY	MAJOR LAKES	401	0.35	100.0	101.0	153.0
Conventional	2023R-06552	WESTBROOK CLINTON	STEENSMA MICHAEL	CD	0	1 STORY	MAJOR LAKES	401	0.18	50.0	51.5	159.0
Conventional	2024R-05999	RANDAL KEVIN/KATHERINE	GLEASON ALENA	CD	0	1 STORY	MAJOR LAKES	401	0.38	100.0	105.5	167.0
Conventional	2022R-07270	WAGENMAKER LINDA M TRUST	SHARPE GEORGE A/MELISSA A	C	10	1 STORY	MAJOR LAKES	401	1.10	102.0	167.0	469.0
Conventional	2023R-11773	HUNGERFORD NOREEN M TRUST	REYERS GERALD & JACINDA	C	10	1 STORY	MAJOR LAKES	401	3.09	250.0	394.8	873.0
Conventional	2024R-04408	BYINGTON TIMOTHY B/CINDY R	UNDERWOOD MILES R & MARY E	C	10	1 STORY	MAJOR LAKES	401	1.28	100.0	157.3	433.0
Conventional	2024R-08208	HOLMES JOHN E/KRIS A	DRAFT ROGER	BC	0	2 STORY	MAJOR LAKES	401	0.95	100.0	153.8	414.0
Conventional	2023R-01198	NEWENHOUSE RUTH A TRUST	RUPP PHILLIP N & JUDITH C TRUSTS	C	0	1 STORY	MAJOR LAKES	401	0.69	100.0	130.9	300.0
Conventional	2023R-08494	WESSEL THOMAS L/CYNTHIA K	COLASANTI MICHAEL III & KAREN	CD	0	1 STORY	MAJOR LAKES	401	0.35	87.0	94.5	177.0
Conventional	2023R-07650	DUDICK CHERYL K & JAMES L	STERLING MATTHEW	C	0	1 1/4 STORY	MAJOR LAKES	401	0.34	50.0	50.7	180.0
Conventional	2024R-06161	HUNT MARK S/LORI J	LEONARD MATTHEW & COLLEEN	D	0	1 STORY	MAJOR LAKES	401	0.39	52.5	71.1	321.0
Conventional	2023R-08006	HAADSMA THOMAS C ET AL	HARTLEY RONALD L & BETSY B	C	0	1 1/2 STORY	MAJOR LAKES	401	0.36	75.0	82.3	210.6
Conventional	2022R-08229	WINKEL DORIS J/ROBERT D	BITELY ANNETTE	C	0	1 STORY	MAJOR LAKES	401	0.38	75.0	83.9	219.0
Conventional	2022R-04914	ROGGENBUCK ERIC J/LAURA L	STARKWEATHER BRIAN	C	0	1 STORY	MAJOR LAKES	401	0.83	75.0	85.0	225.0
									14.83	1,751.5	2,179.8	5,432.0
									0.74	87.6	109.0	271.6

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth
Conventional	2022R-10221	VERHEULEN ROBERT J/NORMA J TRUST	BOVEN BRIAN & SARA	C	10	1 STORY	MAJOR LAKES	401	0.67	70.0	108.0	416.3
Conventional	2023R-10742	REYERS GERALD L & JACINDA E	WATSON JARED & AMY	C	10	1 STORY	MAJOR LAKES	401	2.10	50.0	46.6	152.0
Conventional	2022R-12046	CHIMIEL RENEE/MARK	FERRIS DIANE	BC	0	2 STORY	MAJOR LAKES	401	0.34	50.0	46.5	151.6
Conventional	2024R-06516	JUDGE MARK A/AMY L	STURRUS DANA & JAMES JR	BC	0	2 STORY	MAJOR LAKES	401	0.39	66.0	55.6	124.4
Conventional	2022R-07270	WAGENMAKER LINDA M TRUST	SHARPE GEORGE A/MELISSA A	C	10	1 STORY	MAJOR LAKES	401	1.10	102.0	167.0	469.0
Conventional	2023R-11773	HUNGERFORD NOREEN M TRUST	REYERS GERALD & JACINDA	C	10	1 STORY	MAJOR LAKES	401	3.09	250.0	394.8	873.0
Conventional	2024R-04408	BYINGTON TIMOTHY B/CINDY R	UNDERWOOD MILES R & MARY E	C	10	1 STORY	MAJOR LAKES	401	1.28	100.0	157.3	433.0
Conventional	2024R-08208	HOLMES JOHN E/KRIS A	DRAFT ROGER	BC	0	2 STORY	MAJOR LAKES	401	0.95	100.0	153.8	414.0
Conventional	2023R-01198	NEWENHOUSE RUTH A TRUST	RUPP PHILLIP N & JUDITH C TRUSTS	C	0	1 STORY	MAJOR LAKES	401	0.69	100.0	130.9	300.0
Conventional	2023R-07650	DUDICK CHERYL K & JAMES L	STERLING MATTHEW	C	0	1 1/4 STORY	MAJOR LAKES	401	0.34	50.0	50.7	180.0
Conventional	2024R-06161	HUNT MARK S/LORI J	LEONARD MATTHEW & COLLEEN	D	0	1 STORY	MAJOR LAKES	401	0.39	52.5	71.1	321.0
Conventional	2023R-08006	HAADSMA THOMAS C ET AL	HARTLEY RONALD L & BETSY B	C	0	1 1/2 STORY	MAJOR LAKES	401	0.36	75.0	82.3	210.6
Conventional	2022R-04914	ROGGENBUCK ERIC J/LAURA L	STARKWEATHER BRIAN	C	0	1 STORY	MAJOR LAKES	401	0.83	75.0	85.0	225.0

	12.53	1,140.5	1,549.7	4,269.9
	0.96	87.7	119.2	328.5

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth
Conventional	2023R-10742	REYERS GERALD L & JACINDA E	WATSON JARED & AMY	C	10	1 STORY	MAJOR LAKES	401	2.10	50.0	46.6	152.0
Conventional	2022R-12046	CHIMIEL RENEE/MARK	FERRIS DIANE	BC	0	2 STORY	MAJOR LAKES	401	0.34	50.0	46.5	151.6
Conventional	2024R-06516	JUDGE MARK A/AMY L	STURRUS DANA & JAMES JR	BC	0	2 STORY	MAJOR LAKES	401	0.39	66.0	55.6	124.4
Conventional	2023R-07650	DUDICK CHERYL K & JAMES L	STERLING MATTHEW	C	0	1 1/4 STORY	MAJOR LAKES	401	0.34	50.0	50.7	180.0
Conventional	2024R-06161	HUNT MARK S/LORI J	LEONARD MATTHEW & COLLEEN	D	0	1 STORY	MAJOR LAKES	401	0.39	52.5	71.1	321.0
									3.56	268.5	270.6	929.0
									0.71	53.7	54.1	185.8

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth
Conventional	2022R-10221	VERHEULEN ROBERT J/NORMA J TRUST	BOVEN BRIAN & SARA	C	10	1 STORY	MAJOR LAKES	401	0.67	70.0	108.0	416.3
Conventional	2022R-07270	WAGENMAKER LINDA M TRUST	SHARPE GEORGE A/MELISSA A	C	10	1 STORY	MAJOR LAKES	401	1.10	102.0	167.0	469.0
Conventional	2023R-11773	HUNGERFORD NOREEN M TRUST	REYERS GERALD & JACINDA	C	10	1 STORY	MAJOR LAKES	401	3.09	250.0	394.8	873.0
Conventional	2024R-04408	BYINGTON TIMOTHY B/CINDY R	UNDERWOOD MILES R & MARY E	C	10	1 STORY	MAJOR LAKES	401	1.28	100.0	157.3	433.0
Conventional	2024R-08208	HOLMES JOHN E/KRIS A	DRAFT ROGER	BC	0	2 STORY	MAJOR LAKES	401	0.95	100.0	153.8	414.0
Conventional	2023R-01198	NEWENHOUSE RUTH A TRUST	RUPP PHILLIP N & JUDITH C TRUSTS	C	0	1 STORY	MAJOR LAKES	401	0.69	100.0	130.9	300.0
Conventional	2023R-08006	HAADSMA THOMAS C ET AL	HARTLEY RONALD L & BETSY B	C	0	1 1/2 STORY	MAJOR LAKES	401	0.36	75.0	82.3	210.6
Conventional	2022R-04914	ROGGENBUCK ERIC J/LAURA L	STARKWEATHER BRIAN	C	0	1 STORY	MAJOR LAKES	401	0.83	75.0	85.0	225.0
									8.97	872.0	1,279.2	3,340.9
									1.12	109.0	159.9	417.6

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth
Conventional	2024R-06844	CHAPMAN RONALD L/MARILYN J	DURATOVIC DAMIR & MAJDA	C	0	1 STORY	MAJOR LAKES	401	0.39	124.0	118.9	138.0
Conventional	2022R-07229	OLSON DOUGLAS C/JANICE M	HAWLEY GALE/DENISE	C	5	1 STORY	MAJOR LAKES	401	0.26	75.0	74.8	149.0
Conventional	2023R-09442	REINHART MARK S & DAWN	CILLIAN BRADLEY S & CHRISTINE M	C	0	1 STORY	MAJOR LAKES	401	0.35	100.0	101.0	153.0
Conventional	2023R-06552	WESTBROOK CLINTON	STEENSMA MICHAEL	CD	0	1 STORY	MAJOR LAKES	401	0.18	50.0	51.5	159.0
Conventional	2024R-05999	RANDAL KEVIN/KATHERINE	GLEASON ALENA	CD	0	1 STORY	MAJOR LAKES	401	0.38	100.0	105.5	167.0
Conventional	2023R-08494	WESSEL THOMAS L/CYNTHIA K	COLASANTI MICHAEL III & KAREN	CD	0	1 STORY	MAJOR LAKES	401	0.35	87.0	94.5	177.0
									1.92	536.0	546.2	943.1
									0.32	89.3	91.0	157.2

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth
Conventional	2023R-10742	REYERS GERALD L & JACINDA E	WATSON JARED & AMY	C	10	1 STORY	MAJOR LAKES	401	2.10	50.0	46.6	152.0
Conventional	2024R-06516	JUDGE MARK A/AMY L	STURRUS DANA & JAMES JR	BC	0	2 STORY	MAJOR LAKES	401	0.39	66.0	55.6	124.4
Conventional	2023R-11773	HUNGERFORD NOREEN M TRUST	REYERS GERALD & JACINDA	C	10	1 STORY	MAJOR LAKES	401	3.09	250.0	394.8	873.0
Conventional	2022R-07270	WAGENMAKER LINDA M TRUST	SHARPE GEORGE A/MELISSA A	C	10	1 STORY	MAJOR LAKES	401	1.10	102.0	167.0	469.0
Conventional	2024R-04408	BYINGTON TIMOTHY B/CINDY R	UNDERWOOD MILES R & MARY E	C	10	1 STORY	MAJOR LAKES	401	1.28	100.0	157.3	433.0
Conventional	2024R-08208	HOLMES JOHN E/KRIS A	DRAFT ROGER	BC	0	2 STORY	MAJOR LAKES	401	0.95	100.0	153.8	414.0
									8.91	668.0	975.2	2,465.4
									1.49	111.3	162.5	410.9

L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth
Conventional	2022R-10221	VERHEULEN ROBERT J/NORMA J TRUST	BOVEN BRIAN & SARA	C	10	1 STORY	MAJOR LAKES	401	0.67	70.0	108.0	416.3
Conventional	2022R-12046	CHIMIEL RENEE/MARK	FERRIS DIANE	BC	0	2 STORY	MAJOR LAKES	401	0.34	50.0	46.5	151.6
Conventional	2023R-01198	NEWENHOUSE RUTH A TRUST	RUPP PHILLIP N & JUDITH C TRUSTS	C	0	1 STORY	MAJOR LAKES	401	0.69	100.0	130.9	300.0
Conventional	2023R-07650	DUDICK CHERYL K & JAMES L	STERLING MATTHEW	C	0	1 1/4 STORY	MAJOR LAKES	401	0.34	50.0	50.7	180.0
Conventional	2024R-06161	HUNT MARK S/LORI J	LEONARD MATTHEW & COLLEEN	D	0	1 STORY	MAJOR LAKES	401	0.39	52.5	71.1	321.0
Conventional	2023R-08006	HAADSMA THOMAS C ET AL	HARTLEY RONALD L & BETSY B	C	0	1 1/2 STORY	MAJOR LAKES	401	0.36	75.0	82.3	210.6
Conventional	2022R-04914	ROGGENBUCK ERIC J/LAURA L	STARKWEATHER BRIAN	C	0	1 STORY	MAJOR LAKES	401	0.83	75.0	85.0	225.0
									3.62	472.5	574.6	1,804.5
									0.52	67.5	82.1	257.8

Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 35% or Vacant	Land Value 35% or Vacant/Acre	\$/Actual FF	\$/EFF	Comments	Months	Time Adj	Time Adj	Sales Price
	\$89,250	\$107,100	\$119,000	\$208,250	0.67	\$208,250	\$310,821	\$8,500	\$5,509		19.47	16.86%		\$695,306
015-020-004-03	\$217,500	\$261,000	\$290,000	\$507,500	2.10	\$507,500	\$241,667	\$29,000	\$31,117	Outlier-Not Used	4.83	4.19%		\$1,510,692
015-020-002-21	\$117,434	\$140,920	\$156,578	\$274,012	0.34	\$274,012	\$805,916	\$15,658	\$16,836		17.83	15.44%		\$903,797
015-740-007-00	\$247,500	\$297,000	\$330,000	\$577,500	0.39	\$577,500	\$1,465,736	\$25,000	\$29,651	Outlier-Not Used	0.00	0.00%		\$1,650,000
	\$69,000	\$82,800	\$92,000	\$161,000	0.39	\$161,000	\$409,669	\$3,710	\$3,868		0.00	0.00%		\$460,000
	\$79,500	\$95,400	\$106,000	\$185,500	0.26	\$185,500	\$721,790	\$7,067	\$7,089		21.93	18.99%		\$630,670
	\$82,500	\$99,000	\$110,000	\$192,500	0.35	\$192,500	\$548,433	\$5,500	\$5,446		6.20	5.37%		\$579,531
	\$54,600	\$65,520	\$72,800	\$127,400	0.18	\$127,400	\$696,175	\$7,280	\$7,070		9.03	7.82%		\$392,475
	\$40,500	\$48,600	\$54,000	\$94,500	0.38	\$94,500	\$246,736	\$2,700	\$2,559		0.00	0.00%		\$270,000
	\$154,500	\$185,400	\$206,000	\$360,500	1.10	\$360,500	\$328,324	\$10,098	\$6,168		21.83	18.91%		\$1,224,749
015-540-005-00	\$292,500	\$351,000	\$390,000	\$682,500	3.09	\$682,500	\$221,232	\$7,800	\$4,939		3.90	3.38%		\$2,015,859
015-017-008-50	\$185,370	\$222,444	\$247,160	\$432,530	1.28	\$432,530	\$336,861	\$12,358	\$7,856		0.00	0.00%		\$1,235,800
	\$360,000	\$432,000	\$480,000	\$840,000	0.95	\$840,000	\$884,211	\$24,000	\$15,604	Outlier-Not Used	0.00	0.00%		\$2,400,000
	\$97,500	\$117,000	\$130,000	\$227,500	0.69	\$227,500	\$330,189	\$6,500	\$4,964		13.70	11.86%		\$727,117
	\$51,750	\$62,100	\$69,000	\$120,750	0.35	\$120,750	\$341,102	\$3,966	\$3,651		7.03	6.09%		\$366,013
015-695-002-00	\$61,500	\$73,800	\$82,000	\$143,500	0.34	\$143,500	\$422,059	\$8,200	\$8,085		7.77	6.73%		\$437,576
	\$81,000	\$97,200	\$108,000	\$189,000	0.39	\$189,000	\$488,372	\$10,286	\$7,595		0.00	0.00%		\$540,000
	\$75,000	\$90,000	\$100,000	\$175,000	0.36	\$175,000	\$482,094	\$6,667	\$6,077		7.67	6.64%		\$533,197
	\$111,225	\$133,470	\$148,300	\$259,525	0.38	\$259,525	\$688,395	\$9,887	\$8,838		21.10	18.27%		\$876,991
015-752-019-00	\$109,500	\$131,400	\$146,000	\$255,500	0.83	\$255,500	\$308,948	\$9,733	\$8,584		23.77	20.58%		\$880,248
					14.83			\$10,695	\$6,773	Average				\$18,330,022
					0.74									

Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 35% or Vacant	Land Value 35% or Vacant/Acre	\$/Actual FF	\$/EFF	Comments	Months	Time Adj	Time Adj	Sales Price
	\$89,250	\$107,100	\$119,000	\$208,250	0.67	\$208,250	\$310,821	\$8,500	\$5,509		19.47	16.86%		\$695,306
015-020-004-03	\$217,500	\$261,000	\$290,000	\$507,500	2.10	\$507,500	\$241,667	\$29,000	\$31,117	Outlier-Not Used	4.83	4.19%		\$1,510,692
015-020-002-21	\$117,434	\$140,920	\$156,578	\$274,012	0.34	\$274,012	\$805,916	\$15,658	\$16,836		17.83	15.44%		\$903,797
015-740-007-00	\$247,500	\$297,000	\$330,000	\$577,500	0.39	\$577,500	\$1,465,736	\$25,000	\$29,651	Outlier-Not Used	0.00	0.00%		\$1,650,000
	\$154,500	\$185,400	\$206,000	\$360,500	1.10	\$360,500	\$328,324	\$10,098	\$6,168		21.83	18.91%		\$1,224,749
015-540-005-00	\$292,500	\$351,000	\$390,000	\$682,500	3.09	\$682,500	\$221,232	\$7,800	\$4,939		3.90	3.38%		\$2,015,859
015-017-008-50	\$185,370	\$222,444	\$247,160	\$432,530	1.28	\$432,530	\$336,861	\$12,358	\$7,856		0.00	0.00%		\$1,235,800
	\$360,000	\$432,000	\$480,000	\$840,000	0.95	\$840,000	\$884,211	\$24,000	\$15,604	Outlier-Not Used	0.00	0.00%		\$2,400,000
	\$97,500	\$117,000	\$130,000	\$227,500	0.69	\$227,500	\$330,189	\$6,500	\$4,964		13.70	11.86%		\$727,117
015-695-002-00	\$61,500	\$73,800	\$82,000	\$143,500	0.34	\$143,500	\$422,059	\$8,200	\$8,085		7.77	6.73%		\$437,576
	\$81,000	\$97,200	\$108,000	\$189,000	0.39	\$189,000	\$488,372	\$10,286	\$7,595		0.00	0.00%		\$540,000
	\$75,000	\$90,000	\$100,000	\$175,000	0.36	\$175,000	\$482,094	\$6,667	\$6,077		7.67	6.64%		\$533,197
015-752-019-00	\$109,500	\$131,400	\$146,000	\$255,500	0.83	\$255,500	\$308,948	\$9,733	\$8,584		23.77	20.58%		\$880,248

Pierson Township 4/01/2023 - 3/31/2025 Major Lakes with Time Adj

L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Actual FF	Land Residual \$/EFF	Comments	Rate Group 1	Rate Group 2	Rate Group 3	Price Per SF
\$391,689	\$303,617	51%	\$303,617	\$453,160	\$4,337	\$2,811		BW FF	BW 60' - 100'		\$4.78
\$825,578	\$685,114	47%	\$685,114	\$326,245	\$13,702	\$14,702	Outlier-Not Used	PREM BWF LAKE			\$11.65
\$570,798	\$332,999	43%	\$332,999	\$979,409	\$6,660	\$7,161		PREM BWF LAKE			\$6.29
\$827,333	\$822,667	50%	\$822,667	\$2,087,987	\$12,465	\$14,783	Outlier-Not Used	PREM BWF LAKE	BW 60' - 100'		\$13.26
\$330,478	\$129,522	28%	\$129,522	\$329,573	\$1,045	\$1,089		LW FIRST 60'	LW 60' - 100'	LW OVER 100'	\$3.70
\$439,506	\$191,164	36%	\$191,164	\$743,827	\$2,549	\$2,557		LW FIRST 60'	LW 60' - 100'		\$4.26
\$370,757	\$208,774	38%	\$208,774	\$594,797	\$2,088	\$2,067		LW FIRST 60'	LW 60' - 100'		\$4.42
\$155,917	\$236,558	65%	\$236,558	\$1,292,668	\$4,731	\$4,595		LW FIRST 60'			\$2.92
\$119,479	\$150,521	56%	\$150,521	\$393,005	\$1,505	\$1,427		LW FIRST 60'	LW 60' - 100'		\$2.17
\$521,089	\$703,660	68%	\$703,660	\$640,856	\$6,899	\$4,214		BWL	BW 60' - 100'	BW 100' +	\$8.28
\$671,761	\$1,344,098	69%	\$1,344,098	\$435,688	\$5,376	\$3,404		BW FF	BW 60' - 100'	BW 100' +	\$15.67
\$573,988	\$661,812	54%	\$661,812	\$515,430	\$6,618	\$4,207		BW FF	BW 60' - 100'		\$9.93
\$1,062,946	\$1,337,054	56%	\$1,337,054	\$1,407,425	\$13,371	\$8,693	Outlier-Not Used	BW FF	BW 60' - 100'		\$19.28
\$290,964	\$436,153	67%	\$436,153	\$633,024	\$4,362	\$3,331		BWL	BW 60' - 100'		\$5.22
\$120,716	\$245,297	71%	\$245,297	\$692,931	\$2,820	\$2,596		LW FIRST 60'	LW 60' - 100'		\$2.77
\$217,426	\$220,150	54%	\$220,150	\$647,501	\$4,403	\$4,341		PREM BWF LAKE			\$3.29
\$185,623	\$354,377	66%	\$354,377	\$915,703	\$6,750	\$4,984		PREM BWF LAKE			\$4.34
\$447,334	\$85,863	17%	\$85,863	\$236,536	\$1,145	\$1,044	Outlier-Not Used	BW FF	BW 60' - 100'		\$4.02
\$442,070	\$434,921	59%	\$434,921	\$1,153,637	\$5,799	\$5,184		BWL	BW 60' - 100'		\$5.96
\$348,112	\$532,136	73%	\$532,136	\$643,454	\$7,095	\$6,257		BW FF	BW 60' - 100'		\$5.87
\$9,416,458			\$9,416,458	\$635,174	\$5,102	\$4,972	Average				\$6.90
			\$4,320	All Weighted Mean \$/EFF		\$4,211	Median				
						\$4,408	Average without outlier				

Pierson Township 4/01/2023 - 3/31/2025 Major Lakes BWL All with Time Adj

L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Actual FF	Land Residual \$/EFF	Comments	Rate Group 1	Rate Group 2	Rate Group 3	Price Per SF
\$391,689	\$303,617	51%	\$303,617	\$453,160	\$4,337	\$2,811		BW FF	BW 60' - 100'		\$4.78
\$825,578	\$685,114	47%	\$685,114	\$326,245	\$13,702	\$14,702		PREM BWF LAKE			\$11.65
\$570,798	\$332,999	43%	\$332,999	\$979,409	\$6,660	\$7,161		PREM BWF LAKE			\$6.29
\$827,333	\$822,667	50%	\$822,667	\$2,087,987	\$12,465	\$14,783	Outlier-Not Used	PREM BWF LAKE	BW 60' - 100'		\$13.26
\$521,089	\$703,660	68%	\$703,660	\$640,856	\$6,899	\$4,214		BWL	BW 60' - 100'	BW 100' +	\$8.28
\$671,761	\$1,344,098	69%	\$1,344,098	\$435,688	\$5,376	\$3,404		BW FF	BW 60' - 100'	BW 100' +	\$15.67
\$573,988	\$661,812	54%	\$661,812	\$515,430	\$6,618	\$4,207		BW FF	BW 60' - 100'		\$9.93
\$1,062,946	\$1,337,054	56%	\$1,337,054	\$1,407,425	\$13,371	\$8,693	Outlier-Not Used	BW FF	BW 60' - 100'		\$19.28
\$290,964	\$436,153	67%	\$436,153	\$633,024	\$4,362	\$3,331		BWL	BW 60' - 100'		\$5.22
\$217,426	\$220,150	54%	\$220,150	\$647,501	\$4,403	\$4,341		PREM BWF LAKE			\$3.29
\$185,623	\$354,377	66%	\$354,377	\$915,703	\$6,750	\$4,984		PREM BWF LAKE			\$4.34
\$447,334	\$85,863	17%	\$85,863	\$236,536	\$1,145	\$1,044	Outlier-Not Used	BW FF	BW 60' - 100'		\$4.02
\$348,112	\$532,136	73%	\$532,136	\$643,454	\$7,095	\$6,257		BW FF	BW 60' - 100'		\$5.87

\$7,819,701			\$7,819,701		\$624,228	\$6,620	\$6,149	Average			\$8.61
			\$5,046		All Weighted Mean \$/EFF		\$4,341	Median			
							\$5,541	Average without outlier			
Pierson Township 4/01/2023 - 3/31/2025 Major Lakes BWL Premium with Time Adj											
L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Actual FF	Land Residual \$/EFF	Comments	Rate Group 1	Rate Group 2	Rate Group 3	Price Per SF
\$825,578	\$685,114	47%	\$685,114	\$326,245	\$13,702	\$14,702	Outlier-Not Used	PREM BWF LAKE			\$11.65
\$570,798	\$332,999	43%	\$332,999	\$979,409	\$6,660	\$7,161		PREM BWF LAKE			\$6.29
\$827,333	\$822,667	50%	\$822,667	\$2,087,987	\$12,465	\$14,783	Outlier-Not Used	PREM BWF LAKE	BW 60' - 100'		\$13.26
\$217,426	\$220,150	54%	\$220,150	\$647,501	\$4,403	\$4,341		PREM BWF LAKE			\$3.29
\$185,623	\$354,377	66%	\$354,377	\$915,703	\$6,750	\$4,984		PREM BWF LAKE			\$4.34
\$2,415,307			\$2,415,307		\$678,267	\$8,796	\$5,496	Average	Used \$5,000		\$7.77
			\$8,927		All Weighted Mean \$/EFF		\$4,984	Median			
							\$4,663	Average without outlier			
Pierson Township 4/01/2023 - 3/31/2025 Major Lakes BWL Non-Premium with Time Adj											
L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Actual FF	Land Residual \$/EFF	Comments	Rate Group 1	Rate Group 2	Rate Group 3	Price Per SF
\$391,689	\$303,617	51%	\$303,617	\$453,160	\$4,337	\$2,811		BW FF	BW 60' - 100'		\$4.78
\$521,089	\$703,660	68%	\$703,660	\$640,856	\$6,899	\$4,214		BWL	BW 60' - 100'	BW 100' +	\$8.28
\$671,761	\$1,344,098	69%	\$1,344,098	\$435,688	\$5,376	\$3,404		BW FF	BW 60' - 100'	BW 100' +	\$15.67
\$573,988	\$661,812	54%	\$661,812	\$515,430	\$6,618	\$4,207		BW FF	BW 60' - 100'		\$9.93
\$1,062,946	\$1,337,054	56%	\$1,337,054	\$1,407,425	\$13,371	\$8,693	Outlier-Not Used	BW FF	BW 60' - 100'		\$19.28
\$290,964	\$436,153	67%	\$436,153	\$633,024	\$4,362	\$3,331		BWL	BW 60' - 100'		\$5.22
\$447,334	\$85,863	17%	\$85,863	\$236,536	\$1,145	\$1,044	Outlier-Not Used	BW FF	BW 60' - 100'		\$4.02
\$348,112	\$532,136	73%	\$532,136	\$643,454	\$7,095	\$6,257		BW FF	BW 60' - 100'		\$5.87
\$5,404,393			\$5,404,393		\$602,765	\$6,865	\$4,245	Average	Used \$3,600		\$9.61
			\$4,225		All Weighted Mean \$/EFF		\$3,806	Median			
							\$3,594	Average without outlier			
Pierson Township 4/01/2023 - 3/31/2025 Major Lakes LWL with Time Adj											
L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Actual FF	Land Residual \$/EFF	Comments	Rate Group 1	Rate Group 2	Rate Group 3	Price Per SF
\$330,478	\$129,522	28%	\$129,522	\$329,573	\$1,045	\$1,089		LW FIRST 60'	LW 60' - 100'	LW OVER 100'	\$3.70
\$439,506	\$191,164	36%	\$191,164	\$743,827	\$2,549	\$2,557		LW FIRST 60'	LW 60' - 100'		\$4.26
\$370,757	\$208,774	38%	\$208,774	\$594,797	\$2,088	\$2,067		LW FIRST 60'	LW 60' - 100'		\$4.42
\$155,917	\$236,558	65%	\$236,558	\$1,292,668	\$4,731	\$4,595		LW FIRST 60'			\$2.92
\$119,479	\$150,521	56%	\$150,521	\$393,005	\$1,505	\$1,427		LW FIRST 60'	LW 60' - 100'		\$2.17
\$120,716	\$245,297	71%	\$245,297	\$692,931	\$2,820	\$2,596		LW FIRST 60'	LW 60' - 100'		\$2.77
\$1,161,836			\$1,161,836		\$604,808	\$2,456	\$2,388	Average	Used \$2,300		\$3.37
			\$2,127		All Weighted Mean \$/EFF		\$2,312	Median			

Pierson Township 4/01/2023 - 3/31/2025 BWL \$1,000,000+ with Time Adj

L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Actual FF	Land Residual \$/EFF	Comments	Rate Group 1	Rate Group 2	Rate Group 3	Price Per SF
\$825,578	\$685,114	47%	\$685,114	\$326,245	\$13,702	\$14,702	Outlier-Not Used	PREM BWF LAKE			\$11.65
\$827,333	\$822,667	50%	\$822,667	\$2,087,987	\$12,465	\$14,783	Outlier-Not Used	PREM BWF LAKE	BW 60' - 100'		\$13.26
\$671,761	\$1,344,098	69%	\$1,344,098	\$435,688	\$5,376	\$3,404		BW FF	BW 60' - 100'	BW 100' +	\$15.67
\$521,089	\$703,660	68%	\$703,660	\$640,856	\$6,899	\$4,214		BWL	BW 60' - 100'	BW 100' +	\$8.28
\$573,988	\$661,812	54%	\$661,812	\$515,430	\$6,618	\$4,207		BW FF	BW 60' - 100'		\$9.93
\$1,062,946	\$1,337,054	56%	\$1,337,054	\$1,407,425	\$13,371	\$8,693	Outlier-Not Used	BW FF	BW 60' - 100'		\$19.28
\$5,554,405			\$5,554,405	\$623,320	\$9,738	\$8,334	Average				\$13.01
			\$5,696	All Weighted Mean \$/EFF		\$6,453	Median				
						\$3,942	Average without outlier				
Pierson Township 4/01/2023 - 3/31/2025 BWL \$1,000,000- with Time Adj											
L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Actual FF	Land Residual \$/EFF	Comments	Rate Group 1	Rate Group 2	Rate Group 3	Price Per SF
\$391,689	\$303,617	51%	\$303,617	\$453,160	\$4,337	\$2,811		BW FF	BW 60' - 100'		\$4.78
\$570,798	\$332,999	43%	\$332,999	\$979,409	\$6,660	\$7,161		PREM BWF LAKE			\$6.29
\$290,964	\$436,153	67%	\$436,153	\$633,024	\$4,362	\$3,331		BWL	BW 60' - 100'		\$5.22
\$217,426	\$220,150	54%	\$220,150	\$647,501	\$4,403	\$4,341		PREM BWF LAKE			\$3.29
\$185,623	\$354,377	66%	\$354,377	\$915,703	\$6,750	\$4,984		PREM BWF LAKE			\$4.34
\$447,334	\$85,863	17%	\$85,863	\$236,536	\$1,145	\$1,044	Outlier-Not Used	BW FF	BW 60' - 100'		\$4.02
\$348,112	\$532,136	73%	\$532,136	\$643,454	\$7,095	\$6,257		BW FF	BW 60' - 100'		\$5.87
\$2,265,295			\$2,265,295	\$626,464	\$5,601	\$4,276	Average				\$3.88
			\$3,943	All Weighted Mean \$/EFF		\$4,341	Median				
						\$4,526	Average without outlier				

Sales Entered Received through 08/31/2025												
All Paired Sales Ending in 2023-2025												
PNUM	Date of Sale 1	Sales price	Date of Sale 2	Sales Price	Difference	Change	Months	% Per Month	Class	Comments	Additional Comments	
015-005-024-00	5/17/2024	190,000	5/29/2025	199,900	9,900	0.0521	12.40	0.420%	401		Outside Sales Study for 2026.	
015-007-001-40	9/30/2022	375,000	8/5/2025	440,000	65,000	0.1733	34.17	0.507%	401		Outside Sales Study for 2026.	
015-007-001-40	8/5/2025	440,000	8/29/2025	442,000	2,000	0.0045	0.80	0.568%	401		Outside Sales Study for 2026. Paired.	
015-017-005-20	7/16/2021	260,000	5/20/2024	329,990	69,990	0.2692	34.13	0.789%	401			
015-007-575-11	5/28/2021	210,000	5/31/2024	315,000	105,000	0.5000	36.10	1.385%	401			
015-007-655-31	1/10/2022	242,000	2/4/2025	290,000	48,000	0.1983	36.80	0.539%	401			
015-009-012-11	11/13/2020	293,200	9/3/2025	448,500	155,300	0.5297	57.67	0.919%	401		Outside Sales Study for 2026.	
015-017-004-10	7/26/2021	62,500	6/1/2023	66,000	3,500	0.0560	22.17	0.253%	402			
015-028-004-00	3/22/2022	170,000	7/12/2024	192,000	22,000	0.1294	27.67	0.468%	401	Possible Remodel for 1st sale	From Principled Home Solutions	
015-030-008-40	11/28/2022	430,000	8/18/2025	575,000	145,000	0.3372	32.67	1.032%	401		Outside Sales Study for 2026. Paired.	
015-035-025-00	12/4/2023	312,000	11/6/2024	370,000	58,000	0.1859	11.07	1.680%	401			
015-400-014-00	11/17/2020	1,040,000	7/17/2024	1,650,000	610,000	0.5865	44.00	1.333%	401	Muli 015-740-007-00		
015-660-023-00	1/29/2021	175,000	8/30/2023	345,000	170,000	0.9714	31.03	3.130%	401		Lake. Outlier.	
049-111-013-00	10/7/2022	165,000	8/30/2024	182,400	17,400	0.1055	22.00	0.479%	401			
							Average	0.964%				
							Median	0.678%				
							Avg w/o Highlighted	0.866%				
All Paired Sales Ending in Sales Study and Used												
PNUM	Date of Sale 1	Sales price	Date of Sale 2	Sales Price	Difference	Change	Months	% Per Month	Class	Comments	Additional Comments	
015-017-005-20	7/16/2021	260,000	5/20/2024	329,990	69,990	0.2692	34.13	0.789%	401			
015-007-575-11	5/28/2021	210,000	5/31/2024	315,000	105,000	0.5000	36.10	1.385%	401			
015-007-655-31	1/10/2022	242,000	2/4/2025	290,000	48,000	0.1983	36.80	0.539%	401			
015-017-004-10	7/26/2021	62,500	6/1/2023	66,000	3,500	0.0560	22.17	0.253%	402			
015-028-004-00	3/22/2022	170,000	7/12/2024	192,000	22,000	0.1294	27.67	0.468%	401	Possible Remodel for 1st sale	From Principled Home Solutions	
015-035-025-00	12/4/2023	312,000	11/6/2024	370,000	58,000	0.1859	11.07	1.680%	401			
015-400-014-00	11/17/2020	1,040,000	7/17/2024	1,650,000	610,000	0.5865	44.00	1.333%	401	Muli 015-740-007-00		
049-111-013-00	10/7/2022	165,000	8/30/2024	182,400	17,400	0.1055	22.00	0.479%	401			
							Average	0.866%				
							Median	0.664%				

Pierson Township 4/01/2023 - 3/31/2025 Lake Back Lots

4/1/2024

0.866%

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments
015-430-001-00	4707 MAIN ST	10/01/24	\$233,000	WD	03-ARM'S LENGTH	\$233,000		\$9,278	
015-440-006-00	22770 OAK ST	08/10/22	\$300,000	WD	03-ARM'S LENGTH	\$300,000		\$9,801	
015-694-014-03	2353 DAGGET RD	10/10/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000		\$6,534	
015-752-030-01	2295 WEST SHORE DR	02/11/22	\$75,000	WD	19-MULTI-ARM'S LENGTH	\$75,000		\$46,718	
015-008-065-20	LAKE DR	09/15/23	\$30,000	OTH	03-ARM'S LENGTH	\$30,000		\$30,317	LAND CONTRACT
Totals:			\$908,000			\$908,000		\$102,648	
								\$20,530	

Pierson Township 4/01/2023 - 3/31/2025 Lake Back Lots LWF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments
015-430-001-00	4707 MAIN ST	10/01/24	\$233,000	WD	03-ARM'S LENGTH	\$233,000		\$9,278	
015-440-006-00	22770 OAK ST	08/10/22	\$300,000	WD	03-ARM'S LENGTH	\$300,000		\$9,801	
015-008-065-20	LAKE DR	09/15/23	\$30,000	OTH	03-ARM'S LENGTH	\$30,000		\$30,317	LAND CONTRACT
Totals:			\$563,000			\$563,000		\$49,396	
								\$16,465	

Pierson Township 4/01/2023 - 3/31/2025 Lake Back Lots BWL

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments
015-694-014-03	2353 DAGGET RD	10/10/24	\$270,000	WD	03-ARM'S LENGTH	\$270,000		\$6,534	
015-752-030-01	2295 WEST SHORE DR	02/11/22	\$75,000	WD	19-MULTI-ARM'S LENGTH	\$75,000		\$46,718	
Totals:			\$345,000			\$345,000		\$53,252	
								\$26,626	

Pierson Township 4/01/2023 - 3/31/2025 Lake Back Lots Vacant

4/1/2023

0.866%

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments
015-752-030-01	2295 WEST SHORE DR	02/11/22	\$75,000	WD	19-MULTI-ARM'S LENGTH	\$75,000		\$46,718	
015-008-065-20	LAKE DR	09/15/23	\$30,000	OTH	03-ARM'S LENGTH	\$30,000		\$30,317	LAND CONTRACT
Totals:			\$105,000			\$105,000		\$77,035	
								\$38,518	

Neigh.	L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table
4032-L Whitefish Back Lot	Conventional	2024R-09083	SMITH RAYMOND & ANISSA	LIGHT JUDITH	C	0	1 STORY	LAKE BACK LOTS
4032-L Whitefish Back Lot	Conventional	2022R-09812	SHOOK CINDY & DENNIS & ROSALLE	VRIESMAN AMY S	C	0	1 STORY	LAKE BACK LOTS
4031-Big Whitefish Back Lots	Conventional	2024R-09556	UNDERWOOD MILES R/MARY E	HIGGINS NICHOLAS	C	0	BI-LEVEL	LAKE BACK LOTS
4031-Big Whitefish Back Lots	Not Used	2022r-01766	HENRY FREDRICK	HENDRICKSON ERIC/ANNETTE				LAKE BACK LOTS
4032-L Whitefish Back Lot	Conventional	2023R-10034	WESSEL THOMAS L/CYNTHIA K	CHRISTIE BRENT & ANGELA				LAKE BACK LOTS

Neigh.	L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table
4032-L Whitefish Back Lot	Conventional	2024R-09083	SMITH RAYMOND & ANISSA	LIGHT JUDITH	C	0	1 STORY	LAKE BACK LOTS
4032-L Whitefish Back Lot	Conventional	2022R-09812	SHOOK CINDY & DENNIS & ROSALLE	VRIESMAN AMY S	C	0	1 STORY	LAKE BACK LOTS
4032-L Whitefish Back Lot	Conventional	2023R-10034	WESSEL THOMAS L/CYNTHIA K	CHRISTIE BRENT & ANGELA				LAKE BACK LOTS

Neigh.	L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table
4031-Big Whitefish Back Lots	Conventional	2024R-09556	UNDERWOOD MILES R/MARY E	HIGGINS NICHOLAS	C	0	BI-LEVEL	LAKE BACK LOTS
4031-Big Whitefish Back Lots	Not Used	2022r-01766	HENRY FREDRICK	HENDRICKSON ERIC/ANNETTE				LAKE BACK LOTS

Neigh.	L-4015 Type	Liber/Page	Grantor	Grantee	Class	+/-	Style	Land Table
4031-Big Whitefish Back Lots	Not Used	2022r-01766	HENRY FREDRICK	HENDRICKSON ERIC/ANNETTE				LAKE BACK LOTS
4032-L Whitefish Back Lot	Conventional	2023R-10034	WESSEL THOMAS L/CYNTHIA K	CHRISTIE BRENT & ANGELA				LAKE BACK LOTS

Back Lot	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 20% or Vacant
LWF Back Lot	401	0.14	0.0	0.0	0.0		\$34,950	\$41,940	\$46,600	\$81,550	0.14	\$46,600
LWF Back Lot	401	0.15	0.0	0.0	0.0		\$45,000	\$54,000	\$60,000	\$105,000	0.15	\$60,000
BWF Back Lot	401	0.12	0.0	0.0	0.0		\$40,500	\$48,600	\$54,000	\$94,500	0.12	\$54,000
BWF Back Lot	402	0.86	0.0	0.0	0.0						0.86	\$75,000
LWF Back Lot	402	0.46	0.0	0.0	0.0						0.46	\$30,000
		1.73	0.0	0.0	0.0						1.73	\$53,120
		0.35	0.0	0.0	0.0						0.35	

Back Lot	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 20% or Vacant
LWF Back Lot	401	0.14	0.0	0.0	0.0		\$34,950	\$41,940	\$46,600	\$81,550	0.14	\$46,600
LWF Back Lot	401	0.15	0.0	0.0	0.0		\$45,000	\$54,000	\$60,000	\$105,000	0.15	\$60,000
LWF Back Lot	402	0.46	0.0	0.0	0.0						0.46	\$30,000
		0.76	0.0	0.0	0.0						0.76	\$45,533
		0.25	0.0	0.0	0.0						0.25	

Back Lot	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 20% or Vacant
BWF Back Lot	401	0.12	0.0	0.0	0.0		\$40,500	\$48,600	\$54,000	\$94,500	0.12	\$54,000
BWF Back Lot	402	0.86	0.0	0.0	0.0						0.86	\$75,000
		0.98	0.0	0.0	0.0						0.98	\$64,500
		0.49	0.0	0.0	0.0						0.49	

Back Lot	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%	Land Value @ 35%	Net Acreage	Land Value @ 20% or Vacant
BWF Back Lot	402	0.86	0.0	0.0	0.0						0.86	\$75,000
LWF Back Lot	402	0.46	0.0	0.0	0.0						0.46	\$30,000
		1.32	0.0	0.0	0.0						1.32	\$52,500
		0.66	0.0	0.0	0.0						0.66	

Land Value 20% or Vacant/Acre	Median @ 20%	Price Per SF @ 20%	Average Per SF @ 20%	Price Per SF @ 35%	Average Per SF @ 35%	Comments	Months	Time Adj	Time Adj Sales Price	
\$328,169		\$1.07		\$1.87				0.00	0.00%	\$233,000
\$400,000		\$1.38		\$2.41				19.70	17.06%	\$351,181
\$450,000		\$1.24	\$1.23	\$2.17	\$2.15			0.00	0.00%	\$270,000
\$87,413		\$1.72						25.67	22.23%	\$91,671
\$64,655	\$54,000	\$0.69						6.53	5.66%	\$31,697

\$266,047

Land Value 20% or Vacant/Acre	Median @ 20%	Price Per SF @ 20%	Average Per SF @ 20%	Price Per SF @ 35%	Average Per SF @ 35%	Comments	Months	Time Adj	Time Adj Sales Price	
\$328,169		\$1.07		\$1.87				0.00	0.00%	\$233,000
\$400,000		\$1.38		\$2.41				19.70	17.06%	\$351,181
\$64,655	\$46,600	\$0.69	\$1.05	\$0.73	\$1.67			6.53	5.66%	\$31,697

\$264,275

Land Value 20% or Vacant/Acre	Median @ 20%	Price Per SF @ 20%	Average Per SF @ 20%	Price Per SF @ 35%	Average Per SF @ 35%	Comments	Months	Time Adj	Time Adj Sales Price	
\$450,000		\$1.24	\$1.24	\$2.17	\$2.17			0.00	0.00%	\$270,000
\$87,413		\$1.72						25.67	22.23%	\$91,671

\$268,706

Land Value 20% or Vacant/Acre	Median @ 20%	Price Per SF @ 20%	Average Per SF @ 20%	Price Per SF @ 35%	Average Per SF @ 35%	Comments	Months	Time Adj	Time Adj Sales Price	
\$87,413		\$1.72						25.67	22.23%	\$91,671
\$64,655	\$52,500	\$0.69						6.53	5.66%	\$31,697

\$76,034

Pierson Township 4/01/2023 - 3/31/2025 Lake Back Lots										
L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/SF	Land Residual \$/SF Average	Comments	Average Smaller Lots	Average Larger Lots	Used
\$152,939	\$80,061	34%	\$80,061	\$563,810	\$12.94		Outlier			
\$243,299	\$107,882	36%	\$107,882	\$719,211	\$16.51		Outlier			
\$250,754	\$19,246	7%	\$19,246	\$160,383	\$3.68			\$53,533		
\$0	\$91,671	122%	\$91,671	\$106,842	\$2.45		Combined 2 Lots			
\$0	\$31,697	106%	\$31,697	\$68,313	\$1.57				\$52,500	
\$330,556					\$7.43	Mean				
					\$3.68	Median				
					\$2.57	Mean without Outlier				
Pierson Township 4/01/2023 - 3/31/2025 Lake Back Lots LWF										
L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/SF		Comments	Average Smaller Lots	Average Larger Lots	Used
\$152,939	\$80,061	34%	\$80,061	\$563,810	\$12.94		Outlier			
\$243,299	\$107,882	36%	\$107,882	\$719,211	\$16.51		Outlier			
\$0	\$31,697	106%	\$31,697	\$68,313	\$1.57					
\$219,640					\$10.34	Mean				
					\$12.94	Median			Used for LWL 1.60	
					\$1.57	Mean without Outlier				
Pierson Township 4/01/2023 - 3/31/2025 Lake Back Lots BWL										
L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/SF		Comments	Average Smaller Lots	Average Larger Lots	Used
\$250,754	\$19,246	7%	\$19,246	\$160,383	\$3.68					
\$0	\$91,671	122%	\$91,671	\$106,842	\$2.45		Combined 2 Lots			
\$110,917					\$3.07	Mean				
					\$3.07	Median			Used for On a Bay 3.00	
					\$3.07	Mean without Outlier				
Pierson Township 4/01/2023 - 3/31/2025 Lake Back Lots Vacant										
L/I Value	Land Residual	Land Residual %	Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/SF	Land Residual \$/SF Average	Comments	Average Smaller Lots	Average Larger Lots	Used
\$0	\$91,671	122%	\$91,671	\$106,842	\$2.45		Combined 2 Lots			
\$0	\$31,697	106%	\$31,697	\$68,313	\$1.57					
\$123,368					\$2.01	Mean				
					\$2.01	Median			Used for the Rest 2.00	
					\$2.01	Mean without Outlier				

Pierson Township 4/01/2023 - 3/31/2025 Other Lakes All

4/1/2024

0.8660%

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.	L-4015 Type	Liber/Page
015-160-011-00	212 GEORGE K DR	08/31/22	\$356,000	WD	03-ARM'S LENGTH	\$356,000		\$122,590		5200 Sand Lake	Conventional	2022R-11385
015-200-016-00	21835 OAK DR	12/07/23	\$150,000	WD	03-ARM'S LENGTH	\$150,000		\$86,222		5100-Bass Lake	Conventional	2023R-11695
015-300-008-00	22041 LEOTA DR	06/28/24	\$365,000	WD	03-ARM'S LENGTH	\$365,000		\$57,025		5200-Sand Lake	Conventional	2024R-06201
015-521-007-00	3725 BASS LAKE RD	06/07/22	\$319,900	WD	19-MULTI PARCEL ARM'S LENGTH	\$319,900		\$107,964		5100-Bass Lake	Conventional	2022R-07437
015-015-578-04	LINDY SUE LN	06/29/22	\$300,000	MLC	19-MULTI PARCEL ARM'S LENGTH	\$300,000		\$638,162		5000-Wood Lake	Conventional	2022R-08070
Totals:			\$1,490,900			\$1,490,900		\$1,011,963				
								\$202,393				

Pierson Township 4/01/2023 - 3/31/2025 Other Lakes SL

4/1/2024

0.8660%

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.	L-4015 Type	Liber/Page
015-160-011-00	212 GEORGE K DR	08/31/22	\$356,000	WD	03-ARM'S LENGTH	\$356,000		\$122,590		5200 Sand Lake	Conventional	2022R-11385
015-300-008-00	22041 LEOTA DR	06/28/24	\$365,000	WD	03-ARM'S LENGTH	\$365,000		\$57,025		5200-Sand Lake	Conventional	2024R-06201
Totals:			\$721,000			\$721,000		\$179,615				
								\$89,808				

Pierson Township 4/01/2023 - 3/31/2025 Other Lakes BL

4/1/2024

0.8660%

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.	L-4015 Type	Liber/Page
015-200-016-00	21835 OAK DR	12/07/23	\$150,000	WD	03-ARM'S LENGTH	\$150,000		\$86,222		5100-Bass Lake	Conventional	2023R-11695
015-521-007-00	3725 BASS LAKE RD	06/07/22	\$319,900	WD	19-MULTI PARCEL ARM'S LENGTH	\$319,900		\$107,964		5100-Bass Lake	Conventional	2022R-07437
Totals:			\$469,900			\$469,900		\$194,186				
								\$97,093				

Pierson Township 4/01/2023 - 3/31/2025 Other Lakes SL & BL

4/1/2024

0.8660%

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.	L-4015 Type	Liber/Page
015-160-011-00	212 GEORGE K DR	08/31/22	\$356,000	WD	03-ARM'S LENGTH	\$356,000		\$122,590		5200 Sand Lake	Conventional	2022R-11385
015-200-016-00	21835 OAK DR	12/07/23	\$150,000	WD	03-ARM'S LENGTH	\$150,000		\$86,222		5100-Bass Lake	Conventional	2023R-11695
015-300-008-00	22041 LEOTA DR	06/28/24	\$365,000	WD	03-ARM'S LENGTH	\$365,000		\$57,025		5200-Sand Lake	Conventional	2024R-06201
015-521-007-00	3725 BASS LAKE RD	06/07/22	\$319,900	WD	19-MULTI PARCEL ARM'S LENGTH	\$319,900		\$107,964		5100-Bass Lake	Conventional	2022R-07437
Totals:			\$1,190,900			\$1,190,900		\$373,801				
								\$93,450				

Pierson Township 4/01/2023 - 3/31/2025 Other Lakes Wood Lake

4/1/2024

0.8660%

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Reason for Adjustment	Land Value	Comments	Neigh.	L-4015 Type	Liber/Page
015-015-578-04	LINDY SUE LN	06/29/22	\$300,000	MLC	19-MULTI PARCEL ARM'S LENGTH	\$300,000		\$638,162		5000-Wood Lake	Conventional	2022R-08070
Totals:			\$300,000			\$300,000		\$638,162				
								\$638,162				

Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%
SEARS MARGIE A	BRINKS LANCE M	CD	0	1 STORY	OTHER LAKES	401	0.38	120.0	111.4	138.0		\$53,400	\$64,080	\$71,200
WIETRZYKOWSKI JOSHUA M/CHRISTINE M	ROSEKOPF CARL & DEBRA	D	0	1 STORY	OTHER LAKES	401	0.26	80.0	78.4	144.0		\$22,500	\$27,000	\$30,000
MILANOWSKI CATHERINE F/PAUL J	RICHARDS MATTHEW & KELLI ET AL	C	0	1 STORY	OTHER LAKES	401	0.20	50.0	51.8	172.0		\$54,750	\$65,700	\$73,000
DYKE ROBERT W	TRINH MATTHEW	C	0	1 STORY	OTHER LAKES	401	0.51	113.8	130.1	393.0	015-521-006-00	\$47,985	\$57,582	\$63,980
BASSETT IRWIN J & DIANE I	MILEWSKI STEVEN A & TAMMI S				OTHER LAKES	402	34.39	582.0	614.2	600.0	015-015-578-03	\$45,000	\$54,000	\$60,000

35.74945.8985.91,447.0

7.15189.2197.2289.4

Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%
SEARS MARGIE A	BRINKS LANCE M	CD	0	1 STORY	OTHER LAKES	401	0.38	120.0	111.4	138.0		\$53,400	\$64,080	\$71,200
MILANOWSKI CATHERINE F/PAUL J	RICHARDS MATTHEW & KELLI ET AL	C	0	1 STORY	OTHER LAKES	401	0.20	50.0	51.8	172.0		\$54,750	\$65,700	\$73,000

0.58170.0163.3310.0

0.2985.081.6155.0

Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%
WIETRZYKOWSKI JOSHUA M/CHRISTINE M	ROSEKOPF CARL & DEBRA	D	0	1 STORY	OTHER LAKES	401	0.26	80.0	78.4	144.0		\$22,500	\$27,000	\$30,000
DYKE ROBERT W	TRINH MATTHEW	C	0	1 STORY	OTHER LAKES	401	0.51	113.8	130.1	393.0	015-521-006-00	\$47,985	\$57,582	\$63,980

0.78193.8208.5537.0

0.3996.9104.2268.5

Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%
SEARS MARGIE A	BRINKS LANCE M	CD	0	1 STORY	OTHER LAKES	401	0.38	120.0	111.4	138.0		\$53,400	\$64,080	\$71,200
WIETRZYKOWSKI JOSHUA M/CHRISTINE M	ROSEKOPF CARL & DEBRA	D	0	1 STORY	OTHER LAKES	401	0.26	80.0	78.4	144.0		\$22,500	\$27,000	\$30,000
MILANOWSKI CATHERINE F/PAUL J	RICHARDS MATTHEW & KELLI ET AL	C	0	1 STORY	OTHER LAKES	401	0.20	50.0	51.8	172.0		\$54,750	\$65,700	\$73,000
DYKE ROBERT W	TRINH MATTHEW	C	0	1 STORY	OTHER LAKES	401	0.51	113.8	130.1	393.0	015-521-006-00	\$47,985	\$57,582	\$63,980

1.35363.8371.8847.0

0.3491.092.9211.8

Grantor	Grantee	Class	+/-	Style	Land Table	Class	Net Acreage	Actual Front	Effec. Front	Ave. Depth	Other Parcels in Sale	Land Value @ 15%	Land Value @ 18%	Land Value @ 20%
BASSETT IRWIN J & DIANE I	MILEWSKI STEVEN A & TAMMI S				OTHER LAKES	402	34.39	582.0	614.2	600.0	015-015-578-03	\$45,000	\$54,000	\$60,000

34.39582.0614.2600.0

34.39582.0614.2600.0

[illegible]

Land Value @ 35%	Net Acreage	Land Value @ 20% or Vacant	Land Value 20% or Vacant/Acre	Comments	Average 15%	Average 20%	Median @ 20%	\$/Actual FF	\$/EFF	Months	Time Adj	Time Adj Sales Price	L/I Value	Land Residual	Land Residual %
\$52,500	0.26	\$30,000	\$113,636					\$1,875	\$1,914	3.80	3.29%	\$154,936	\$81,734	\$73,202	49%
\$111,965	0.51	\$63,980	\$125,451					\$2,811	\$2,459	21.80	18.88%	\$380,293	\$193,230	\$187,063	58%
	0.77														
	0.39													\$260,265	

[illegible]

Pierson Township 4/01/2023 - 3/31/2025 Other Lakes All											
Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Acre Average	Land Residual \$/Actual FF	Land Residual \$/EFF	Rate Group 1	Rate Group 2	Rate Group 3	Comments	Price Per SF	Average Per SF	Used
\$167,133	\$439,824		\$1,393	\$1,500	SL 50'	SL 50+			\$1.63		
\$73,202	\$277,281		\$915	\$934	BL 50'	BL 50-100'			\$0.69		
\$182,095	\$924,340		\$3,642	\$3,513	SL 50'				\$1.68		
\$187,063	\$366,791	\$502,059	\$1,644	\$1,438	BL 50'	BL 50-100'			\$1.47		
\$354,731	\$695,551	\$540,757	\$610	\$578	WOOD LAKE/OTH				\$1.38	\$1.37	
\$964,225			\$1,641	\$1,592	Average						
				\$1,438	Median						
				\$978	Weighted Mean						
Pierson Township 4/01/2023 - 3/31/2025 Other Lakes SL											
Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Acre Average	Land Residual \$/Actual FF	Land Residual \$/EFF	Rate Group 1	Rate Group 2	Rate Group 3	Comments	Price Per SF	Average Per SF	Used
\$167,133	\$439,824		\$1,393	\$1,500	SL 50'	SL 50+			\$1.63		
\$182,095	\$924,340		\$3,642	\$3,513	SL 50'				\$1.68		
\$349,228			\$2,517	\$2,506	Average						
				\$2,506	Median						
				\$2,139	Weighted Mean						
Pierson Township 4/01/2023 - 3/31/2025 Other Lakes BL											
Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Acre Average	Land Residual \$/Actual FF	Land Residual \$/EFF	Rate Group 1	Rate Group 2	Rate Group 3	Comments	Price Per SF	Average Per SF	Used
\$73,202	\$277,281		\$915	\$934	BL 50'	BL 50-100'			\$0.69		
\$187,063	\$366,791	\$322,036	\$1,644	\$1,438	BL 50'	BL 50-100'			\$1.47		
\$260,265			\$1,279	\$1,186	Average						
				\$1,186	Median						
				\$1,248	Weighted Mean						
Pierson Township 4/01/2023 - 3/31/2025 Other Lakes SL & BL											
Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Acre Average	Land Residual \$/Actual FF	Land Residual \$/EFF	Rate Group 1	Rate Group 2	Rate Group 3	Comments	Price Per SF	Average Per SF	Used
\$167,133	\$439,824		\$1,393	\$1,500	SL 50'	SL 50+			\$1.63		
\$73,202	\$277,281		\$915	\$934	BL 50'	BL 50-100'			\$0.69		
\$182,095	\$924,340		\$3,642	\$3,513	SL 50'				\$1.68		
\$187,063	\$366,791	\$502,059	\$1,644	\$1,438	BL 50'	BL 50-100'			\$1.47		
\$609,493			\$1,898	\$1,846	Average	Used for SL & BL \$1,300					
				\$1,469	Median						
				\$1,291	Without \$3,500						
				\$1,639	Weighted Mean						
Pierson Township 4/01/2023 - 3/31/2025 Other Lakes Wood Lake/Oth											
Land Residual or Vacant Land \$	Land Residual \$/Acre	Land Residual \$/Acre Average	Land Residual \$/Actual FF	Land Residual \$/EFF	Rate Group 1	Rate Group 2	Rate Group 3	Comments	Price Per SF	Average Per SF	Used
\$354,731	\$695,551	\$695,551	\$610	\$578	WOOD LAKE/OTH				\$1.38	\$1.38	
\$354,731			\$610	\$578	Average	Used for Large \$580					
				\$578	Median	(Has Large Acreage)					
				\$578	Weighted Mean						