

COMMERCIAL & INDUSTRIAL

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/ FF	Dollars/Acre	Actual Front
002-008-020-20	1675 M-75 SOUTH	06/01/21	\$547,500	WD	03-ARM'S LENGTH	\$547,500	\$273,800	50.01	\$547,509	\$222,309	\$222,318	523.1	300.0	3.60	3.60	\$425	\$61,701	523.10
002-008-020-25	1701 M-75 SOUTH	07/21/21	\$305,000	WD	03-ARM'S LENGTH	\$305,000	\$156,200	51.21	\$312,378	\$122,149	\$129,527	304.8	297.0	2.08	2.08	\$401	\$58,782	304.77
002-009-019-15	1850 M-75 S	10/30/20	\$175,000	WD	03-ARM'S LENGTH	\$175,000	\$67,100	38.34	\$134,288	\$119,462	\$78,750	225.0	354.0	1.83	1.83	\$531	\$65,315	225.00
002-016-007-00	2614 M-75 S	04/16/21	\$299,000	WD	03-ARM'S LENGTH	\$299,000	\$137,200	45.89	\$274,315	\$130,935	\$106,250	250.0	244.0	1.40	1.40	\$524	\$93,525	250.00
Totals:			\$1,701,500			\$1,701,500	\$771,100		\$1,268,490	\$594,855	\$536,845	1,302.9		8.91	8.91			
								Sale. Ratio :	45.32			Average		Average			Average	
								Std. Dev. =>	9.39			per FF=>	\$457	per Net Acre		66,762.63	per SqFt=>	

USING \$460

BETTMAN TRAIL

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Land Table	Class
002-376-010-00	EAST BETTMAN TRL (F	01/13/23	\$17,500	PTA	03-ARM'S LENGTH	\$17,500	\$12,500	71.43	\$25,000	\$17,500	\$25,000	BETTMAN TRAIL M	402
002-376-015-00	EAST BETTMAN TRL (F	12/27/22	\$15,000	PTA	03-ARM'S LENGTH	\$15,000	\$20,000	133.33	\$40,000	\$15,000	\$40,000		402
Totals:			\$32,500			\$32,500	\$32,500		\$65,000	\$32,500	\$65,000		
								Sale. Ratio =>	100.00				
								Std. Dev. =>	43.77				

$\$32,500/2 = \$16,250$ USING \$16,250

M-75 FF RATE

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Actual Front	Other Parcels in Sale	Land Table	Class
002-100-004-00	1871 M-75 S	01/17/20	\$30,000	LC	04-BUYERS INTEREST IN A LC	\$30,000	\$14,200	47.33	\$28,433	\$20,542	\$18,975	69.0	185.0	0.29	0.29	\$298	\$70,109	69.00		SMALL SUBS	401
002-100-015-10	2265 DEER LAKE RD E	09/10/18	\$66,000	WD	03-ARM'S LENGTH	\$66,000	\$29,600	44.85	\$59,185	\$45,815	\$39,000	130.0	210.0	0.63	0.63	\$352	\$73,070	130.00		SMALL SUBS	401
Totals:			\$96,000			\$96,000	\$43,800		\$87,618	\$66,357	\$57,975	199.0		0.92	0.92						
								Sale. Ratio =:	45.63		Average			Average			Average				
								Std. Dev. =>	1.76		per FF=>	\$333		per Net Acr	72,127.17		per SqFt=>				

USING 330 PER FF

DEER LAKE FRONTAGE

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF	Actual Front	ECF Area	Land Table	Class
002-330-007-00	373 DEER LAKE RD E	08/27/21	\$235,000	WD	03-ARM'S LENGTH	\$235,000	\$100,500	42.77	\$201,074	\$58,926	\$25,000	30.0	200.0	\$1,964	30.00	3300	DEER LAKE VILLAS / 401	
002-330-009-00	384 DEER LAKE RD E	01/14/22	\$267,720	WD	03-ARM'S LENGTH	\$267,720	\$99,400	37.13	\$198,896	\$78,824	\$10,000	30.0	200.0	\$2,627	30.00	3300	DEER LAKE VILLAS / 401	
002-330-011-00	399 DEER LAKE RD E	08/12/20	\$208,000	WD	03-ARM'S LENGTH	\$208,000	\$78,500	37.74	\$157,034	\$67,466	\$16,500	30.0	200.0	\$2,249	30.00	3300	DEER LAKE FRONT I 401	
Totals:			\$710,720			\$710,720	\$278,400		\$557,004	\$205,216	\$51,500	90.0						
								Sale. Ratio =	39.17			Average						
								Std. Dev. =>	3.09			per FF=>	\$2,280					

USING \$2200 FRONT FOOT

DEVELOPMENTAL

Owner's Name	Parcel Number	SEV	Taxable	Class	Property Address	Transfer %	acreage 125
BOYNE MOUNTAIN RESORT LLC	15-002-020-002-10	35,000	35,000	402	METROS RD	100	
BOYNE MOUNTAIN RESORT LLC	15-002-020-004-10	60,000	60,000	402	1715 METROS RD	100	
BOYNE MOUNTAIN RESORT LLC	15-002-029-002-00	77,500	77,500	402	METROS RD	100	
BOYNE MOUNTAIN RESORT LLC	15-002-029-005-00	77,500	77,500	402	RENKIE RD	100	
Totals	Count: 4	250,000	250,000				

sale price 800,000 03/25/2022

\$800,000 / 125 ac = \$6400.00 per acre

BOYNE MOUNTAIN RESORT LLC	002-017-006-20	22,500	7,681	402	Deer hill ln	100	5 acres
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sale price \$125,000 09/15/2022

125,000/5ac = \$25,000

HAPPY'S TACO 01/24/2022 002-006-012-00 &
\$710,000/23.62ACRES \$31,612 P/ACRE 002-006-023-80
MINUS BULDING VALUES
\$166,037, \$18,399=\$184,436
LAND SALE VALUE--\$22,234 P/AC

LAND SALE VALUE--\$22,234 P/AC

125,000/5ac = \$25,000

\$800,000 / 125 ac = \$6400.00 per acre

EQUALS \$18000 P/ACRE USING

RAMSHEAD, BOYNESTADT, HEMLOCK, I.E.
EASTSIDE CONDOS

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Est. Land Value
002-150-005-00	2745 BOYNESTADT CONDO DR (PVT)	11/17/22	\$477,500	WD	03-ARM'S LENGTH	\$477,500	\$201,100	42.12	\$402,232	\$35,000
002-425-020-00	2525 RAMSHEAD CONDO DR (PVT)	09/15/22	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$152,300	38.08	\$304,509	\$26,000
002-425-021-00	2519 RAMSHEAD CONDO DR (PVT)	05/06/21	\$320,000	WD	03-ARM'S LENGTH	\$320,000	\$120,200	37.56	\$240,325	\$36,000
Totals:			\$1,197,500			\$1,197,500	\$473,600		\$947,066	\$97,000
								Sale. Ratio =	39.55	
								Std. Dev. =>	2.49	

USING 32,000

97,000/3=32,333 site value

EDELWIESS

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/F F	Actual Front	Other Parcels in Sale
002-510-013-00	ZERMATT LN (PVT)	04/12/22	\$100,000	PTA	03-ARM'S LENGTH	\$100,000	\$69,300	69.30	\$138,657	\$100,000	\$138,657	231.1	295.0	\$433	255.00	002-510-014-00
002-510-017-00	SAALBACH ST (PVT)	03/05/21	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$30,100	54.73	\$60,249	\$55,000	\$60,249	109.5	150.0	\$502	120.00	
002-510-029-00	SAALBACH ST (PVT)	10/29/21	\$110,000	WD	19-MULTI PARCEL AR	\$110,000	\$85,200	77.45	\$170,500	\$110,000	\$170,500	220.0	360.0	\$500	220.00	002-510-030-00
002-510-031-00	SAALBACH ST (PVT)	12/08/21	\$68,500	WD	03-ARM'S LENGTH	\$68,500	\$45,800	66.86	\$91,699	\$68,500	\$91,699	118.3	175.0	\$579	120.00	
Totals:			\$333,500			\$333,500	\$230,400		\$461,105	\$333,500	\$461,105	679.0				
								Sale. Ratio :	69.09			Average				
								Std. Dev. =>	9.40			per FF=>	\$491			

USING \$500 FRONT FOOT

Metes & Bounds Acreage

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur.	Asd/Adj.	Cur. Appraisal	Land	Est. Land	Net Acres	Total Acres	Dollars/Acr		ECF Area	Liber/Page	Other Parcels		Class					
						Asmnt.	Sale		Residual	Value			e	in Sale			Land Table							
002-026-011-00	4912 OLD MACKINAW TRI	09/16/21	\$500,000	WD	\$500,000	\$235,400	47.08	\$470,821	\$328,499	\$299,320	79.00	79.00	\$4,158	4000	1319/833			METES & BOUNDS DE: 401						
002-014-015-00	4514 DENISE RD	07/30/20	\$685,000	WD	\$685,000	\$242,900	35.46	\$485,738	\$629,062	\$429,800	159.00	79.00	\$3,956	4000	1266/352		002-014-011-00	METES & BOUNDS DE: 401						
002-030-013-00	KORTHASE RD	12/06/21	\$192,900	WD	\$192,900	\$132,600	68.74	\$265,090	\$192,900	\$265,090	113.18	109.00	\$1,704	4000	1330/742		002-030-004-50	METES & BOUNDS DE: 402						
002-027-009-20	3058 METROS RD	05/22/20	\$160,000	WD	\$160,000	\$72,100	45.06	\$144,116	\$93,104	\$77,220	40.00	40.00	\$2,328			METES & BOUN 401								
Totals:			\$1,185,000		\$1,537,900	\$683,000		\$1,365,765	\$1,243,565	\$1,071,430	391.18	307.00												
						Sale. Ratio	44.41	Average																
						Std. Dev. =	8.22	per Net Acre:												3,179.01				

USING \$3200

MOUNTAIN CLUB

Parcel Number	Street Address	Sale Date	Sale Price	Instr	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars /FF	Actual Front	ECF Area	Other Parcels in Sale	Class
002-380-019-00	RIDGELINE DR (PVT)	12/29/20	\$52,000	WD	03-ARM'S LENGTH	\$52,000	\$30,000	57.69	\$60,000	\$52,000	\$60,000	210.0	373.0	\$248	210.00	00380		402
002-380-064-00	LOST WOODS DR (PVT)	05/19/21	\$16,500	WD	03-ARM'S LENGTH	\$16,500	\$30,000	181.82	\$60,000	\$16,500	\$60,000	250.0	400.0	\$66	250.00	00380		402
002-380-065-00	LOST WOODS DR (PVT)	04/14/22	\$24,900	WD	03-ARM'S LENGTH	\$24,900	\$12,500	50.20	\$25,000	\$24,900	\$25,000	250.0	400.0	\$100	250.00	00380		402
002-380-069-00	LOST WOODS DR (PVT)	03/19/21	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$30,000	60.00	\$60,000	\$50,000	\$60,000	250.0	400.0	\$200	250.00	00380		402
002-380-071-10	SOUTH CT (PVT)	05/17/21	\$65,000	WD	03-ARM'S LENGTH	\$65,000	\$45,000	69.23	\$90,000	\$65,000	\$90,000	500.0	400.0	\$130	500.00	00380		402
002-380-079-00	MOUNTAIN VALLEY DR (P	01/08/21	\$12,750	WD	03-ARM'S LENGTH	\$12,750	\$30,000	235.29	\$60,000	\$12,750	\$60,000	250.0	400.0	\$51	250.00	00380		402
002-380-081-00	MOUNTAIN VALLEY DR (P	04/12/21	\$25,000	WD	03-ARM'S LENGTH	\$25,000	\$60,000	240.00	\$120,000	\$25,000	\$120,000	500.0	800.0	\$50	500.00	00380	002-380-080-00	402
002-380-084-00	MOUNTAIN VALLEY DR (P	07/30/21	\$17,500	WD	03-ARM'S LENGTH	\$17,500	\$30,000	171.43	\$60,000	\$17,500	\$60,000	250.0	400.0	\$70	250.00	00380		402
Totals:			\$263,650			\$263,650	\$267,500		\$535,000	\$263,650	\$535,000	2,460.0						
								Sale. Ratio =>	101.46					Average				
								Std. Dev. =>	82.54					per FF=>	\$107			

USING \$107 PER/FF

MOUNTAIN CLUB & MOUNTAIN RUN

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Other Parcels in Sale	Class
002-390-135-00	2780 BOYNE MOUNTAIN RD	03/02/21	\$205,000	WD	03-ARM'S LENGTH	\$205,000	\$120,200	58.63	\$240,447	\$3,553	\$39,000		401
002-390-075-13	2780 BOYNE MOUNTAIN RD	11/18/21	\$49,000	WD	03-ARM'S LENGTH	\$49,000	\$27,400	55.92	\$54,835	\$3,915	\$9,750		401
002-390-094-11	2780 BOYNE MOUNTAIN RD	06/17/21	\$46,000	WD	03-ARM'S LENGTH	\$46,000	\$25,900	56.30	\$51,784	\$3,966	\$9,750		401
002-390-123-00	2780 BOYNE MOUNTAIN RD	03/12/21	\$145,000	WD	03-ARM'S LENGTH	\$145,000	\$88,600	61.10	\$177,171	\$6,829	\$39,000		401
002-390-059-13	2780 BOYNE MOUNTAIN RD	05/07/21	\$49,000	PTA	03-ARM'S LENGTH	\$49,000	\$25,900	52.86	\$51,784	\$6,966	\$9,750		401
002-390-054-14	2780 BOYNE MOUNTAIN RD	03/04/22	\$54,000	WD	03-ARM'S LENGTH	\$54,000	\$26,300	48.70	\$52,585	\$8,915	\$7,500		401
002-390-136-12	2780 BOYNE MOUNTAIN RD	11/06/20	\$67,000	OTH	33-TO BE DETERMINED	\$67,000	\$33,800	50.45	\$67,520	\$9,230	\$9,750		401
002-390-075-14	2780 BOYNE MOUNTAIN RD	09/22/21	\$52,000	WD	03-ARM'S LENGTH	\$52,000	\$25,900	49.81	\$51,784	\$9,966	\$9,750		401
002-390-145-00	2780 BOYNE MOUNTAIN RD	06/12/21	\$212,000	WD	03-ARM'S LENGTH	\$212,000	\$120,200	56.70	\$240,447	\$10,553	\$39,000		401
002-390-016-13	2780 BOYNE MOUNTAIN RD	07/29/22	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$28,400	47.33	\$56,777	\$10,723	\$7,500		401
002-390-128-00	2780 BOYNE MOUNTAIN RD	11/11/22	\$175,000	WD	03-ARM'S LENGTH	\$175,000	\$96,600	55.20	\$193,285	\$11,715	\$30,000		401
002-390-075-11	2780 BOYNE MOUNTAIN RD	03/18/22	\$57,000	WD	03-ARM'S LENGTH	\$57,000	\$26,300	46.14	\$52,585	\$11,915	\$7,500		401
002-390-123-00	2780 BOYNE MOUNTAIN RD	01/19/22	\$161,000	WD	03-ARM'S LENGTH	\$161,000	\$89,100	55.34	\$178,219	\$12,781	\$30,000		401
002-390-034-00	2780 BOYNE MOUNTAIN RD	03/11/22	\$82,500	PTA	03-ARM'S LENGTH	\$82,500	\$48,700	59.03	\$97,493	\$15,007	\$30,000		401
002-390-157-10	2780 BOYNE MOUNTAIN RD	05/25/22	\$98,000	WD	03-ARM'S LENGTH	\$98,000	\$56,200	57.35	\$112,495	\$15,505	\$30,000		401
002-390-133-00	2780 BOYNE MOUNTAIN RD	09/25/20	\$205,000	WD	03-ARM'S LENGTH	\$205,000	\$114,100	55.66	\$228,236	\$15,764	\$39,000		401
002-390-158-12	2780 BOYNE MOUNTAIN RD	04/08/22	\$85,000	WD	19-MULTI PARCEL ARM	\$85,000	\$42,000	49.41	\$83,964	\$16,036	\$15,000	002-390-088-12	401
002-390-136-11	2780 BOYNE MOUNTAIN RD	07/26/22	\$90,000	WD	03-ARM'S LENGTH	\$90,000	\$40,100	44.56	\$80,183	\$17,317	\$7,500		401
002-390-015-00	2780 BOYNE MOUNTAIN RD	05/25/22	\$187,000	WD	03-ARM'S LENGTH	\$187,000	\$98,100	52.46	\$196,195	\$20,805	\$30,000		401
002-390-008-00	2780 BOYNE MOUNTAIN RD	11/15/22	\$187,000	WD	03-ARM'S LENGTH	\$187,000	\$98,100	52.46	\$196,195	\$20,805	\$30,000		401
002-390-022-00	2780 BOYNE MOUNTAIN RD	08/09/21	\$162,000	WD	03-ARM'S LENGTH	\$162,000	\$89,800	55.43	\$179,633	\$21,367	\$39,000		401
002-390-037-00	2780 BOYNE MOUNTAIN RD	06/28/21	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$50,900	59.88	\$101,711	\$22,289	\$39,000		401
002-390-046-00	2780 BOYNE MOUNTAIN RD	03/25/22	\$90,000	WD	03-ARM'S LENGTH	\$90,000	\$48,700	54.11	\$97,493	\$22,507	\$30,000		401
002-390-001-00	2780 BOYNE MOUNTAIN RD	01/20/21	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$45,700	57.13	\$91,464	\$27,536	\$39,000		401
002-390-130-00	2780 BOYNE MOUNTAIN RD	09/01/22	\$195,000	PTA	03-ARM'S LENGTH	\$195,000	\$96,600	49.54	\$193,285	\$31,715	\$30,000		401
002-390-094-14	2780 BOYNE MOUNTAIN RD	02/28/22	\$168,000	WD	19-MULTI PARCEL ARM	\$168,000	\$78,900	46.96	\$157,755	\$32,745	\$22,500	002-390-094-13, 002-	401
002-390-014-00	2780 BOYNE MOUNTAIN RD	11/15/22	\$107,000	WD	03-ARM'S LENGTH	\$107,000	\$52,100	48.69	\$104,111	\$32,889	\$30,000		401
002-390-131-00	2780 BOYNE MOUNTAIN RD (PV	11/10/22	\$199,000	WD	03-ARM'S LENGTH	\$199,000	\$96,600	48.54	\$193,285	\$35,715	\$30,000		401
002-390-146-00	2780 BOYNE MOUNTAIN RD	11/05/21	\$255,000	WD	03-ARM'S LENGTH	\$255,000	\$127,500	50.00	\$255,084	\$38,916	\$39,000		401
002-390-086-00	2780 BOYNE MOUNTAIN RD	10/23/20	\$164,900	WD	03-ARM'S LENGTH	\$164,900	\$79,600	48.27	\$159,169	\$44,731	\$39,000		401
002-390-082-00	2780 BOYNE MOUNTAIN RD	11/05/21	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$88,100	47.62	\$176,202	\$47,798	\$39,000		401
002-390-147-00	2780 BOYNE MOUNTAIN RD	07/20/21	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$120,200	48.08	\$240,447	\$48,553	\$39,000		401
002-390-139-00	2780 BOYNE MOUNTAIN RD	06/28/22	\$288,000	PTA	03-ARM'S LENGTH	\$288,000	\$134,000	46.53	\$268,061	\$49,939	\$30,000		401
002-390-098-00	2780 BOYNE MOUNTAIN RD	05/20/21	\$180,000	WD	03-ARM'S LENGTH	\$180,000	\$83,500	46.39	\$166,909	\$52,091	\$39,000		401
002-390-021-00	2780 BOYNE MOUNTAIN RD	10/21/22	\$119,900	WD	03-ARM'S LENGTH	\$119,900	\$48,000	40.03	\$95,997	\$53,903	\$30,000		401
002-390-099-00	2780 BOYNE MOUNTAIN RD	01/29/21	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$83,500	45.14	\$166,909	\$57,091	\$39,000		401
002-390-074-00	2780 BOYNE MOUNTAIN RD	08/27/21	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$83,500	45.14	\$166,909	\$57,091	\$39,000		401
Totals:			\$5,165,300			\$5,165,300	\$2,639,100		\$5,278,408	\$909,142	\$1,022,250		
								Sale. Ratio ==>	51.09	Average			
								Std. Dev. ==>	5.09	per FF==>			

\$909,142/37= \$24,571 SITE VALUE
USING \$24,500 PER SITE

MOUNTAIN VIEW STORAGE CONDOS

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Liber/Page	Other Parcels in Sale
002-377-003-10	1970 PENNY	06/14/21	\$125,000	WD	\$125,000	\$55,900	44.72	\$111,825	\$25,175	1308/685	
002-377-017-50	PENNY	04/02/21	\$114,900	WD	\$114,900	\$57,500	50.04	\$114,965	\$10,935	1297/756	002-377-018-00
002-377-023-50	1950 PENNY	11/30/21	\$125,000	WD	\$125,000	\$58,000	46.40	\$115,964	\$18,436		002-377-023-00
002-377-027-50	PENNY	09/01/21	\$114,900	WD	\$114,900	\$57,000	49.61	\$113,965	\$10,935	1317/885	002-377-028-00
Totals:			\$479,800		\$479,800	\$228,400		\$456,719	\$65,481		

Sale. Ratio => 47.60
Std. Dev. => 5.38

\$65481/4=16,370 USING \$16300

MVP STORAGE CONDOS

002-395-007-00	1820 MVP DR (PVT)	04/30/21	\$48,000	WD	\$48,000	\$17,300	36.04	\$34,647	\$19,353	1301/704	
002-395-008-10	1825 MVP DR (PVT)	01/02/21	\$40,000	WD	\$40,000	\$15,800	39.50	\$31,547	\$11,453	1288/676	
002-395-009-00	MVP DR (PVT)	09/14/21	\$45,000	WD	\$45,000	\$18,000	40.00	\$35,954	\$13,746	1321/750	
									\$44,552		

\$44,552/3=\$14,850 USING 14,800

RAMSHEAD, BOYNESTADT, HEMLOCK

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Est. Land Value
002-150-005-00	2745 BOYNESTADT CONDO DR (PVT)	11/17/22	\$477,500	WD	03-ARM'S LENGTH	\$477,500	\$201,100	42.12	\$402,232	\$35,000
002-425-020-00	2525 RAMSHEAD CONDO DR (PVT)	09/15/22	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$152,300	38.08	\$304,509	\$26,000
002-425-021-00	2519 RAMSHEAD CONDO DR (PVT)	05/06/21	\$320,000	WD	03-ARM'S LENGTH	\$320,000	\$120,200	37.56	\$240,325	\$36,000
Totals:			\$1,197,500			\$1,197,500	\$473,600		\$947,066	\$97,000
								Sale. Ratio =	39.55	
								Std. Dev. =>	2.49	

97,000/3=32,333 site value

THE RESERVE

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	ECF Area	Liber/Pag e	Other Parcels in Sale	Class
002-470-005-00	RESERVE DR (PVT)	11/19/21	\$35,000	PTA	03-ARM'S LENGTH	\$35,000	\$20,000	57.14	\$40,000	\$35,000	\$40,000	4700			402
002-470-012-00	SUNNINGDALE DR (PVT)	09/16/22	\$27,500	WD	03-ARM'S LENGTH	\$27,500	\$15,000	54.55	\$30,000	\$27,500	\$30,000	4700	1359/581		402
002-470-047-00	3620 ST ANDREWS	12/18/20	\$44,000	WD	03-ARM'S LENGTH	\$44,000	\$30,000	68.18	\$60,000	\$44,000	\$60,000	4700	1287/204		401
002-470-048-00	KITZBUHEL DR (PVT)	11/03/21	\$34,300	WD	19-MULTI PARCEL ARM'S LENGTH	\$34,300	\$30,000	87.46	\$60,000	\$34,300	\$60,000	4700	1326/330	002-470-049-00	402
002-470-053-00	1545 KITZBUHEL DR (PVT)	02/28/22	\$19,000	WD	03-ARM'S LENGTH	\$19,000	\$12,500	65.79	\$25,000	\$19,000	\$25,000	4700	1337/519		402
002-470-102-00	ST MORITZ TRL (PVT)	04/09/21	\$22,900	WD	03-ARM'S LENGTH	\$22,900	\$20,000	87.34	\$40,000	\$22,900	\$40,000	4700	1298/146		402
002-470-105-00	ST MORITZ TRL (PVT)	09/07/21	\$17,500	WD	03-ARM'S LENGTH	\$17,500	\$15,000	85.71	\$30,000	\$17,500	\$30,000	4700	1320/852		402
002-470-060-00	KITZBUHEL DR (PVT)	05/28/21	\$46,000	WD	03-ARM'S LENGTH	\$46,000	\$27,500	59.78	\$55,000	\$46,000	\$55,000	4700	1305/145		402
002-470-127-00	INNSBRUCK LN (PVT)	03/11/22	\$24,000	WD	03-ARM'S LENGTH	\$24,000	\$12,500	52.08	\$25,000	\$24,000	\$25,000	4700	1341/271		402
002-470-131-00	INNSBRUCK LN (PVT)	03/28/22	\$18,000	WD	03-ARM'S LENGTH	\$18,000	\$12,500	69.44	\$25,000	\$18,000	\$25,000	4700	1343/552		402
002-470-144-00	1560 KITZBUHEL DR (PVT)	09/04/20	\$25,000	WD	03-ARM'S LENGTH	\$25,000	\$20,000	80.00	\$40,000	\$25,000	\$40,000	4700	1270/918		401
Totals:			\$313,200			\$313,200	\$215,000		\$430,000	\$313,200	\$430,000				
								Sale. Ratio =>	68.65						
								Std. Dev. =>	13.43						

Using 28,000 SITE VALUE

SMALL SUBDIVISIONS AND M-75

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Actual Front	Other Parcels in Sale	Land Table	Class
002-250-012-20	325 DRURY LN (PVT)	12/03/21	\$198,500	WD	03-ARM'S LENGTH	\$198,500	\$75,300	37.93	\$150,627	\$82,373	\$34,500	150.0	280.0	0.96	0.96	\$549	150.00		SMALL SUBS	401
002-350-001-00	101 M-75 S	08/05/22	\$230,000	PTA	03-ARM'S LENGTH	\$230,000	\$72,600	31.57	\$145,212	\$114,788	\$30,000	150.0	558.0	0.94	0.59	\$765	150.00	002-006-013-00	SMALL SUBS	401
002-350-006-00	183 M-75 S	08/11/20	\$195,000	WD	03-ARM'S LENGTH	\$195,000	\$81,200	41.64	\$162,384	\$60,116	\$27,500	100.0	258.0	0.59	0.59	\$601	100.00		SMALL SUBS	401
002-350-007-00	201 M-75 S	03/19/21	\$166,723	WD	03-ARM'S LENGTH	\$166,723	\$74,900	44.92	\$149,855	\$37,568	\$20,700	90.0	258.0	0.53	0.53	\$417	90.00		SMALL SUBS	401
002-415-001-00	3775 PINE MEADOW LN	09/04/20	\$375,000	WD	03-ARM'S LENGTH	\$375,000	\$154,800	41.28	\$309,565	\$124,285	\$58,850	214.0	387.0	0.95	0.48	\$581	214.00	002-415-002-00	SMALL SUBS	401
002-415-015-00	PINE MEADOW LN	03/16/22	\$18,500	PTA	03-ARM'S LENGTH	\$18,500	\$10,500	56.76	\$21,000	\$18,500	\$21,000	105.0	192.0	0.46	0.46	\$176	105.00		SMALL SUBS	402
002-415-016-00	3185 VALLEY VISTA	03/16/22	\$21,500	PTA	03-ARM'S LENGTH	\$21,500	\$10,400	48.37	\$20,800	\$21,500	\$20,800	104.0	192.0	0.46	0.46	\$207	104.00		SMALL SUBS	401
002-415-027-00		11/17/22	\$33,000	WD	03-ARM'S LENGTH	\$33,000	\$7,900	23.94	\$15,732	\$33,000	\$15,732	0.0	0.0	1.62	1.62	#DIV/0!	0.00		SMALL SUBS	402
002-415-032-00	BIG VALLEY TRL	10/15/20	\$28,000	WD	03-ARM'S LENGTH	\$28,000	\$9,000	32.14	\$17,976	\$28,000	\$17,976	0.0	0.0	2.00	2.00	#DIV/0!	0.00		SMALL SUBS	402
002-450-003-00	1030 M-75 S	08/26/21	\$178,000	WD	03-ARM'S LENGTH	\$178,000	\$66,900	37.58	\$133,782	\$67,218	\$23,000	100.0	442.0	1.02	1.02	\$672	100.00		SMALL SUBS	401
002-501-015-00	1821 VALLEY VIEW RD	03/16/22	\$255,000	PTA	03-ARM'S LENGTH	\$255,000	\$83,700	32.82	\$167,393	\$137,607	\$50,000	250.0	300.0	1.72	1.72	\$550	250.00		SMALL SUBS	401
Totals:			\$1,699,223			\$1,699,223	\$647,200		\$1,294,326	\$724,955	\$320,058	1,263.0		11.25	10.44					
							Sale. Ratio =>	38.09			Average			Average						
							Std. Dev. =>	9.06			per FF=>	\$574		per Net Acre	64,428.99					

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Actual Front	Other Parcels in Sale	Land Table	Class
002-350-006-00	183 M-75 S	08/11/20	\$195,000	WD	03-ARM'S LENGTH	\$195,000	\$81,200	41.64	\$162,384	\$60,116	\$27,500	100.0	258.0	0.59	0.59	\$601	100.00		SMALL SUBS	401
002-350-007-00	201 M-75 S	03/19/21	\$166,723	WD	03-ARM'S LENGTH	\$166,723	\$74,900	44.92	\$149,855	\$37,568	\$20,700	90.0	258.0	0.53	0.53	\$417	90.00		SMALL SUBS	401
Totals:			\$361,723			\$361,723	\$156,100		\$312,239	\$97,684	\$48,200	190.0		1.13	1.13					
							Sale. Ratio =>	43.15			Average			Average						
							Std. Dev. =>	2.32			per FF=>	\$514		per Net Acre	86,830.22					

M-75 FF rate \$500

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Actual Front	Other Parcels in Sale	Land Table	Class
002-415-015-00	PINE MEADOW LN	03/16/22	\$18,500	PTA	03-ARM'S LENGTH	\$18,500	\$10,500	56.76	\$21,000	\$18,500	\$21,000	105.0	192.0	0.46	0.46	\$176	105.00		SMALL SUBS	402
002-415-016-00	3185 VALLEY VISTA	03/16/22	\$21,500	PTA	03-ARM'S LENGTH	\$21,500	\$10,400	48.37	\$20,800	\$21,500	\$20,800	104.0	192.0	0.46	0.46	\$207	104.00		SMALL SUBS	401
Totals:			\$40,000			\$40,000	\$20,900		\$41,800	\$40,000	\$41,800	209.0		0.92	0.92					
							Sale. Ratio =>	52.25			Average			Average						
							Std. Dev. =>	5.93			per FF=>	\$191		per Net Acre	43,431.05					

Pine ValleyFF- \$190

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Actual Front	Other Parcels in Sale	Land Table	Class
002-415-027-00		11/17/22	\$33,000	WD	03-ARM'S LENGTH	\$33,000	\$7,900	23.94	\$15,732	\$33,000	\$15,732	0.0	0.0	1.62	1.62	#DIV/0!	0.00		SMALL SUBS	402
002-415-032-00	BIG VALLEY TRL	10/15/20	\$28,000	WD	03-ARM'S LENGTH	\$28,000	\$9,000	32.14	\$17,976	\$28,000	\$17,976	0.0	0.0	2.00	2.00	#DIV/0!	0.00		SMALL SUBS	402
Totals:			\$61,000			\$61,000	\$16,900		\$33,708	\$61,000	\$33,708	0.0		3.62	3.62					
							Sale. Ratio =>	27.70			Average			Average						
							Std. Dev. =>	5.80			per FF=>	#DIV/0!		per Net Acre	16,860.14					

Pine Valley acreage-\$16,750

THE "CABINS"

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class
002-275-009-11	670 BEECH DR (PVT)	11/20/20	\$86,000	WD	03-ARM'S LENGTH	\$86,000	\$43,700	50.81	\$87,489	\$9,761	\$11,250	00275	1281/344		M-75 FF RATE	401
002-275-009-12	670 BEECH DR (PVT)	07/25/22	\$141,500	WD	03-ARM'S LENGTH	\$141,500	\$51,600	36.47	\$103,172	\$48,328	\$10,000	00275	1355/165		M-75 FF RATE	401
002-275-009-13	670 BEECH DR (PVT)	07/22/22	\$144,000	WD	03-ARM'S LENGTH	\$144,000	\$51,600	35.83	\$103,172	\$50,828	\$10,000	00275	1355/168		M-75 FF RATE	401
002-275-009-14	670 BEECH DR (PVT)	09/15/22	\$143,500	WD	03-ARM'S LENGTH	\$143,500	\$51,600	35.96	\$103,172	\$50,328	\$10,000	00275	1359/638		M-75 FF RATE	401
002-275-018-14	1075 CABIN DR (PVT)	09/28/21	\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$45,500	41.36	\$90,988	\$25,262	\$6,250	00275			M-75 FF RATE	401
002-275-021-00	1109 CABIN DR (PVT)	06/05/20	\$340,000	WD	03-ARM'S LENGTH	\$340,000	\$192,500	56.62	\$385,071	(\$71)	\$45,000	00275	1260/81		M-75 FF RATE	401
002-275-024-11	1145 CABIN DR (PVT)	05/29/20	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$40,600	47.76	\$81,277	\$14,973	\$11,250	00275	1259/553		M-75 FF RATE	401
002-275-024-13	1145 CABIN DR (PVT)	09/18/20	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$42,500	50.00	\$84,915	\$11,335	\$11,250	00275	1273/293		M-75 FF RATE	401
002-275-024-14	1145 CABIN DR (PVT)	07/23/20	\$86,000	WD	03-ARM'S LENGTH	\$86,000	\$42,500	49.42	\$84,915	\$12,335	\$11,250	00275	1236/540		M-75 FF RATE	401
002-275-024-14	1145 CABIN DR (PVT)	06/21/22	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$50,000	35.71	\$100,030	\$49,970	\$10,000	00275	1350/734		M-75 FF RATE	401
002-275-031-13	1228 POWDER RIDGE DR	05/14/21	\$143,000	WD	03-ARM'S LENGTH	\$143,000	\$54,100	37.83	\$108,241	\$43,509	\$8,750	00275	1383/373		M-75 FF RATE	401
Totals:			\$1,504,000			\$1,504,000	\$666,200		\$1,332,442	\$316,558	\$145,000					
								Sale. Ratio =>	44.30	\$28,778	Average					
								Std. Dev. =>	7.64							

USING \$28,000 SITE VALUE

RESIDENTIAL VILLAGE FRONT FOOT
RATE

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Effec. Front	Depth	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class
041-015-017-00	2531 GROVE ST	07/09/20	\$159,900	WD	\$159,900	\$88,300	55.22	\$176,436	\$17,058	122.2	200.0	150.00	6000	1264/409	041-015-016-00	VILLAGE OF BO'	401
041-015-044-10	2434 US 131 S	04/29/21	\$235,000	WD	\$235,000	\$113,400	48.26	\$226,812	\$91,133	259.2	268.0	190.00	6000	1301/865			401
041-202-004-10	2539 RAILROAD ST	08/13/21	\$156,000	WD	\$156,000	\$71,200	45.64	\$142,354	\$33,646	62.5	100.0	75.00	6000	1315/886			401
041-409-003-00	2481 GROVE ST	10/14/22	\$225,000	PTA	\$225,000	\$80,400	35.73	\$160,783	\$94,217	100.0	144.0	100.00	6000			VILLAGE OF BO'	401
041-412-007-00	3008 MAPLE ST	04/06/20	\$110,000	WD	\$110,000	\$63,500	57.73	\$126,989	\$23,011	100.0	144.0	100.00	6000	1253/579			401
Totals:			\$885,900		\$885,900	\$416,800		\$833,374	\$259,065	643.9							
							Sale. Ratio =	47.05			Average						
							Std. Dev. =>	8.68			per FF=>	\$402					

using \$400