

2026 Land Value Study
Commercial I-75 North

Parcel Number	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Effec. Front	Depth	Dollars/FF	Actual Front	ECF Area	Liber/Page
040-44-031-15-030-02	08/15/23	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$11,029	136.7	300.0	\$81	100.00	2001	796:676
Totals:		\$50,000			\$50,000	\$11,029	136.7					

\$81

Used \$80

2026 Land Value Study
Com Primary/Bus Loop South

Parcel Number	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Effec. Front	Depth	Dollars/FF
070-100-004-001-00	7/10/2023	\$520,000	WD	03-ARM'S LENGTH	\$520,000	\$438,190	\$201,807	150.0	120.0	\$1,345
070-100-016-005-00	2/26/2025	\$267,500	WD	03-ARM'S LENGTH	\$267,500	\$244,184	\$59,426	46.0	108.0	\$1,292
070-100-017-004-00	4/12/2024	\$170,000	WD	03-ARM'S LENGTH	\$170,000	\$171,500	\$19,695	27.0	120.0	\$729
Totals:		\$957,500			\$957,500	\$853,874	\$280,928	223.0		

\$1,260

Outlier:

070-100-015-001-03	5/16/2024	\$317,500	WD	03-ARM'S LENGTH	\$317,500	\$292,216	\$48,849	30.0	120.0	\$1,628
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2026 Land Value Study
Industrial Park

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Net Acreage	Actual Front	Effec. Front	Ave. Depth
102-750-000-003-00	2449 GREY WOLF TRL	12/29/2023	\$37,500	WD	03-ARM'S LENGTH	\$37,500	4.74	191.3	191.3	350.6
102-750-000-006-00	2361 GREY WOLF TRL	8/23/2023	\$25,000	WD	03-ARM'S LENGTH	\$25,000	2.87	130.0	130.0	311.6
Totals:			\$62,500			\$62,500	7.61	321.3	321.3	662.2

\$9,127 per acre Used \$9,125 \$195 per front foot

2026 Land Value Study
Residential River Frontage

Parcel Number	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Effec. Front	Depth	Dollars/FF	Actual Front	ECF Area	Liber/Page
040-41-008-08-020-00	09/06/23	\$35,000	WD	03-ARM'S LENGTH	\$35,000	\$35,000	200.0	0.0	\$175	200.00	4003	797:671
040-45-143-00-133-00	02/13/24	\$44,000	WD	03-ARM'S LENGTH	\$44,000	\$44,000	176.0	0.0	\$250	176.00	4004	803:254
Totals:		\$79,000			\$79,000	\$79,000	376.0					
\$210												

2026 Land Value Study
Commercial Riverfront Frontage

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Effec. Front	Depth	Total Acres	Dollars/FF
070-140-002-001-00	101 MAPLE ST	12/13/2021	\$580,000	WD	03-ARM'S LENGTH	\$638,000	\$127,149	399.5	184.3	1.69	\$318
Totals:			\$580,000			\$638,000	\$127,149	399.5		1.69	
											\$318
											#REF!

Used \$315

Sale outside of study period due to lack of sales. Ten percent time adjustment allowed.

2026 Land Value Study
Secondary Commercial

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF
070-017-006-120-03	205 MEADOWS DR	9/23/2022	\$315,000	WD	03-ARM'S LENGTH	\$315,000	\$112,000	\$53,363	164.2	235.4	\$682
070-132-001-001-01	307 HURON ST	11/9/2022	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$68,607	\$21,450	66.0	120.0	\$1,040
070-183-009-001-02		6/14/2023	\$17,000	WD	03-ARM'S LENGTH	\$17,000	\$17,000	\$11,518	70.9	84.0	\$240
070-210-001-001-00	306 STATE ST	7/7/2023	\$109,000	WD	03-ARM'S LENGTH	\$109,000	\$24,600	\$42,494	174.3	159.0	\$141
Totals:			\$626,000			\$626,000	\$222,207	\$128,825	475.4		
										Average	
										per FF=>	
										\$467	

Used \$465

Sales #1 & #2 slightly outside of study period. No adjustment taken.

2026 Acreage Land Value Study

1 Acre

Parcel Number	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Total Acres	Dollars/Acre	ECF Area
040-40-003-02-071-00	1/24/2024	\$8,000	WD	03-ARM'S LENGTH	\$8,000	\$8,000	1.90	1.90	\$4,211	
040-45-142-00-072-00	5/23/2023	\$14,500	WD	03-ARM'S LENGTH	\$14,500	\$14,500	1.46	1.46	\$9,932	
040-45-470-00-004-00	10/5/2023	\$13,000	WD	03-ARM'S LENGTH	\$13,000	\$13,000	1.38	1.38	\$9,420	
Totals:		\$35,500			\$35,500	\$35,500	4.74	4.74		
							Average		Average	
							per Net Acre=>	7,489.45	per SqFt=>	

2026 Acreage Land Value Study

2.5 Acres

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Total Acres	Dollars/Acre	ECF Area
040-40-007-08-020-00	PAPPY'S TRL	08/09/24	\$17,000	WD	03-ARM'S LENGTH	\$17,000	\$17,000	2.50	2.50	\$6,800	4001
040-40-007-12-100-01	RUSSELL RD	04/30/24	\$10,000	WD	03-ARM'S LENGTH	\$10,000	\$10,000	2.50	2.50	\$4,000	4001
040-43-033-15-020-03	2489 E NORTH DOWN RIVER RD	06/29/23	\$21,000	WD	03-ARM'S LENGTH	\$21,000	\$21,000	2.63	2.63	\$7,985	4001
040-43-033-16-151-00	GOLINE RD	04/05/24	\$10,000	WD	03-ARM'S LENGTH	\$10,000	\$10,000	2.50	2.50	\$4,000	4001
Totals:			\$58,000			\$58,000	\$58,000	10.13	10.13		
							Average		Average		
							per Net Acre=>	5,725.57	per SqFt=>		

2026 Acreage Land Value Study

5 Acres

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Total Acres	
040-40-003-05-150-00	TRAPPER'S TRL	05/10/24	\$18,000	WD	03-ARM'S LENGTH	\$18,000	\$18,000	4.17	4.17	
040-40-003-05-155-00	3420 TRAPPER'S TRL	10/17/23	\$21,000	WD	03-ARM'S LENGTH	\$21,000	\$21,000	4.17	4.17	
040-40-007-03-025-00	DIXSON DR	09/13/23	\$20,000	PTA	03-ARM'S LENGTH	\$20,000	\$20,000	5.00	5.00	
040-40-007-03-025-00	DIXSON DR	02/18/25	\$51,000	WD	03-ARM'S LENGTH	\$51,000	\$51,000	5.00	5.00	
040-40-008-14-022-00	1666 VALHALLA	06/14/23	\$22,500	WD	19-MULTI PARCEL ARM'S LENGTH	\$22,500	\$22,500	5.00	2.50	
040-40-009-01-140-00	SHAW PARK RD	06/26/24	\$29,900	WD	03-ARM'S LENGTH	\$29,900	\$29,900	5.00	5.00	
040-40-010-11-160-00	S HORSESHOE TRL	09/18/24	\$18,000	WD	03-ARM'S LENGTH	\$18,000	\$18,000	5.00	5.00	
040-40-015-06-160-01	2233 S HORSESHOE TRL	10/02/23	\$49,900	WD	03-ARM'S LENGTH	\$49,900	\$49,900	5.00	5.00	
040-40-016-01-025-00	2910 CAMBAY TRL	10/13/23	\$22,000	WD	03-ARM'S LENGTH	\$22,000	\$22,000	5.00	5.00	
040-44-027-12-020-00	W JONES LAKE RD	07/31/23	\$21,000	WD	03-ARM'S LENGTH	\$21,000	\$21,000	5.00	5.00	
040-44-027-12-020-04	W JONES LAKE RD	02/20/25	\$22,000	WD	03-ARM'S LENGTH	\$22,000	\$22,000	5.00	5.00	
040-44-027-12-020-06	W JONES LAKE RD	07/30/24	\$25,000	WD	03-ARM'S LENGTH	\$25,000	\$25,000	5.00	5.00	
Totals:			\$320,300			\$320,300	\$320,300	58.34	55.84	
							Average		Average	
							per Net Acre=>	5,490.23	per SqFt=>	

2026 Acreage Land Value Study

10 Acres

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Total Acres	Dollars/Acre	ECF Area
040-40-009-13-030-00	S HORSESHOE TRL	07/03/24	\$36,000	WD	03-ARM'S LENGTH	\$36,000	\$36,000	10.00	10.00	\$3,600	4001
040-40-012-03-080-00	PAYNE RD	09/01/23	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$20,000	10.00	10.00	\$2,000	4001
040-40-019-04-010-00	3416 S STEPHAN BRIDGE RD	07/11/24	\$37,500	WD	03-ARM'S LENGTH	\$37,500	\$37,500	10.00	10.00	\$3,750	4001
040-40-021-07-030-00	3397 SANDY TRL	01/28/25	\$45,000	WD	03-ARM'S LENGTH	\$45,000	\$45,000	10.00	10.00	\$4,500	4001
040-41-024-13-035-00	WILDERNESS	07/10/24	\$45,000	WD	03-ARM'S LENGTH	\$45,000	\$45,000	10.00	10.00	\$4,500	4001
040-41-024-13-040-00	3657 WILDERNESS TRL	04/25/24	\$22,000	WD	03-ARM'S LENGTH	\$22,000	\$22,000	10.00	10.00	\$2,200	4001
040-42-014-07-025-00	M93 HWY	11/01/24	\$25,000	WD	03-ARM'S LENGTH	\$25,000	\$25,000	10.00	10.00	\$2,500	4001
Totals:			\$230,500			\$230,500	\$230,500	70.00	70.00		
								Average		Average	
								per Net Acre=>	3,292.86	per SqFt=>	

Used \$3,290

2026 Acreage Land Value Study

40 Acres

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Total Acres	Dollars/Acre	ECF Area	Liber/Page
040-40-020-16-020-00	GAME CLUB RD	11/14/24	\$83,000	WD	03-ARM'S LENGTH	\$83,000	\$83,000	40.00	40.00	\$2,075	4001	815:220
Totals:			\$83,000			\$83,000	\$83,000	40.00	40.00			
								Average		Average		
								per Net Acre=>	2,075.00	per SqFt=>		

2026 Acreage Land Value Study

100 Acres

Parcel Number	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Total Acres	Dollars/Acre	ECF Area	Liber/Page
005-026-003-0020	9/29/2023	\$210,000	WD	03-ARM'S LENGTH	\$210,000	\$210,000	117.34	117.34	\$1,790		
010-12-009-04-020-00	2/16/2024	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$160,000	80.00	80.00	\$2,000		
Totals:		\$370,000			\$370,000	\$370,000	197.34	197.34			
								Average		Average	
								per Net Acre=>	1,874.94	per SqFt=>	

Used \$1,875