

Land Table vacant Land Analysis Acres Standard Acres Table-2025

30 A Use \$1,500 PA /\$60,000

Date	Grantor/Grantee Parcel number	Area Location	Land Table	Sale Price	FF	Price FF	Acres	Price Acre
5/17/2024	Stutz/Barber 002-003-001-00	Germfask T 44/13 S-3	LT-Rur R	\$42,000			33.84	\$1,241
7/10/2024	 004-003-015-00	Pent Twp	LT-ImprA	\$45,000			27	\$1,667
12/21/2023	Williams/Pentland 004-002-036-0720	Pent twp CR 457	LT-ImprA	\$69,000			39	\$1,769

\$156,000 99.84 \$1,562

Use Mean \$1,500 pa / \$60,000

Rounded Down

Analysis Range: \$1,241 to \$1,769

Median/Middle: (1,241,, 1,667, 1,769)

Mean/Avg: \$156,000– 99.84 = 1,562 pa

Land Table vacant Land Analysis Acres Standard Acres Table-2025

40 A use 1,500 pa/\$60,000

Date	Grantor/Grantee Parcel number	Area Location	Land Table	Sale Price	FF	Price FF	Acres	Price Acre
10/3/2025	Farleigh/Miller 004-003-028-0400	45/10 S-28 Pent T	LT-Impr A	\$60,000			40.00	\$1,500
12/4/2023	 002-001-008-1000	Lakefield T	LT-Rur A	\$60,000			40.00	\$1,500
1/1/2025	Scherpinsky/Bowen 004-002-010-0650	M-28 Pentland T	LT-Rur A 45/9 S-10	\$65,500			40.00	\$1,637

\$185,500 120 1,545

Use 1,500 pa

40 A @ 1,500 = 60,000

Use Median & Mode

Analysis Range: 1,500 pa to 1,637 pa

Median/Middle: \$1,500 (1,500, 1,500, 1,637)

Mean/Avg: 185,500 – 120 = 1,545

Mode/Most: \$1,500

Land Table Sales supporting Base Front Foot Values for Land Analysis-2025

Base \$ 144FF:

(For Use LTBLs: 004 lk MI HSC, 018 Imp Acres, 201-E, 201-N, 301-Ind, 720 Mill Ri, LT-10 Lake Mill Other)

Date	Grantor/Grantee Parcel number	Address Acreage	Land Table	Sale Price	FF	Price per FF	Acres	Price Per Acre
12/3/2020	Schaedler/Fondren 004-710-011-00	Lot 11 140 FF x 95	LT-10 Mill oth	\$20,000	140	\$143		
7/24/2023	Parker/Beaverson 004-760-038-00.&10	100FF x 132	LT-10 Mill oth	14,600	100	\$146		

\$34,600 240 144

Use 144 FF (\$34,600 – 240 = \$144FF)

Analysis Range: \$143 - \$146

Mean/Avg: \$322,600 – 423 + \$662FF)

Base \$75FF: (for Use LTBLs: 001 North Point, 003 Lk MI E Naub, 011 V Of E, 015 V gilchrist, 014 Ozanich, 015 Hilltop, 201-E, 201-N, 301-Indus, Naub)

Land Table Base \$75FF

Date	Grantor/Grantee Parcel number	Area Location	Land Table	Sale Price	FF	Price FF	Acres	Price Acre
8/27/2022	Deschamps/Withey 007-003-006-00	Seney Twp 46/13 S-37	LT-TWN-S	\$8,500	127.00	\$65.00		
1/8/2019	Pomerville/Knupp 007-118-001-50	Seney Twp Third St	LT-TNS 300 x 145	\$20,000	300.00	\$67.00	1	
12/29/2020	Grappin/Santilli 007-121-009-00	Seney Twp 100 x 280	LT-TNS 50 x 140	\$7,000	100.00	\$70.00	0.80	
7/15/2022	Eisenbach/Eisenbach 004-600-009-00	Garfield Twp 63.6 x 132	LT-13 V Gil	\$5,000	63.60	\$78.00		
10/19/2023	Ozanich/Dewyse 004-590-005-00	Ozanich S Garfield T	LT-Ozanich 125 x 255.75	\$13,000	125	\$104.00	0.74	\$17,687

\$53,500 715.6 \$74.76

Use \$75 FF (53,500 - 715.6 = \$74.76 FF)

Analysis: \$65FF to \$104FF

Mean/Avg: 53,500 – 715.6 pa = \$74.76

Median/Middle: \$70FF (65, 67, **70**, 78, 104)

Base \$45FF: (for Use LTBLs: 010 Lk Mill Other, 011 V Of E, 013 V Gilchrist, 014 Ozanich, 015 Hilltop, 201-E, 201-N, 301-Indus, LT-Naub)

LT-Base \$45FF

Date	Grantor/Grantee Parcel number	Address Location	Land Table	Sale Price	FF	Price FF	Acres	Price Acre
11/20/2021	Baker/Nygare 004-820-014-00	Garfield Twp 125 x 108	LT-Naub	\$6,000	125	\$48	n/a	n/a
1/10/2022	Germain/Hopper 004-630-001-00	Garfield Twp 208 x 208	LT- Ozanich	\$9,000	208.71	\$43	n/a	n/a

Mean/Avg

15,000 333.71 \$44.94 Ff

Base \$182FF: (for use LTBLs: 001 North Point, 003 Lk MI E Naub, 005 LK Mill HSC, 009 LK MILL non club, 010 Lk Mill other)

LT-Base FF \$182FF

Date	Grantor/Grantee Parcel number	Area Location	Land Table	Sale Price	FF	Price FF	Acres
3/6/2020	Giangrande/Baldus 004-026-008-40	43/9 S-26 N Point Dr	LT-1 Non-wfrnt	\$22,000	146.00	\$150	
5/27/2021	Haberman/Hamling 004-026-008-00, 0700	43/9 S-26 Pt Lot 5	LT-1 US-2lkview	\$85,700	455.00	\$188	4.30
11/17/2020	Haberman/Roberts 004-026-008-50	43/9 S-26 pt lot 5	LT-1	\$28,400	146.25	\$194	

\$136,100 747 \$182

Use \$182 FF Lakeview

Mean: 136,100 - 747 = \$182 FF

Analysis Range: \$150FF to \$194FF

101 Agricultural Class Land Values in Use by Twp (194 parcels)

(Standard Acres Base TBLE in Use For LT-101-A, and in Use with all other land tables

1 A	8,500/ 8,500 pa	3 A	14,000/ 4,666 pa	10 A	26,000/ 2,600 pa	30 A	45,000/ 1,500 pa
1.5 A	10,500/ 7,000 pa	4 A	15,000/ 3,750 pa	15 A	30,000/ 2,000 pa	40 A	60,000/ 1,500 pa
2 A	11,500/ 5,700 pa	5 A	16,500/ 3,300 PA	20 A	36,000/ 1,803 pa	50 A	65,000/ 1,300 pa
2.5 A	12,000/ 4,800 pa	7 A	17,000/ 2,300 pa	25 A	40,000/ 1,600 pa	100 A	90,400/ 904 pa

2022 Garfield 101-AG Sales

Gribbell/Buss, 004-305-002-10, (LT101-Agr), 40 A in 43/10 S-5, Sold on 4-25-22 for \$45,000 or **\$1,125 pa**. (40 A @ 1,000 pa = \$40,000 TCV.) 22 SEV 20,000. Ratio .44

Gribbell/Frazier, 004-305-005-00. 007-00, (LT-101 Agr) 40A 43/10 S-5 sold for \$45,000 or **\$1,125 pa** on 9-30-22. (40 a @ 1,250 pa = 50,000 TCV land) 22 total SEV 25,000. Ratio .555

Miller/Miller, 004-433-004-10, (LT-101 A) 149.06 A sold for \$105,00 or **\$704 pa** on 12-20-22. (149.5 >45 A/\$900 pa = 134,154) (44/10 S-33) 22 SEV 65,214. Ratio .62

Harper/Gribbell, 004-417-011-01 (LT-101 A) 58 A on Sandtown Rd sold for \$60,000 or **\$1,034 pa** on 12-23-22. 23 split

2024 LT-101 Sales Garfield 101-Ag Sales

Kauffman/Clark, 004-304-003-10, (**LT 101-A**) 76 acres (43/10 S-4) sold for \$120,000 or 1,578 pa on 9-3-24 L/C, (76 @ 963.2 = 73,200) 24 SEV 36,600. **Ratio .305**

201-Commercial Class (Land Values in Use by TWP)

LT-201 E (25 parcels)

LT-201 N: (45 Parcels)

201-E Commercial

Standard Acres (Base Acres TBL in use all land tables)

1A	8,500/8,500 pa	5A	16,500/3,300 pa	10A	26,000/2,600 pa
20A	36,000/1,803 pa	40A	60,000/1,500	100A	90,000/900 pa

Frontage: Base "A": \$144ff, **Base "B":** Over 200FF: \$75ff, **Base "D":** extra FRNT: \$45FF (See Base FF Rate Multiple Land TBLs)

201-N Commercial

Standard Acres (Base Acres TBL in use all land tables)

1A	8,500/\$8,500 pa	5A	16,500/\$3,300 pa	10A	26,000/\$2,600
20A	36,000/\$1,803 pa	40A	60,000/\$1,500 pa	100A	90,000/\$900 pa

Frontage: Base "A": 144ff, **Base "B":** Over 200 BaseFF: 75ff, **Base "D":** Extra FRNT Base: \$45FF (See Base FF Rate Multiple Land TBLs)

301-Industrial Land Values in Use by Twp (7 parcels)

Standard Acres (Base Acres TBL in use all land tables)

1A	8,500/\$8,500 pa	5A	16,500/\$3,300 pa	10A	26,000/\$2,600 pa
20A	36,000/\$1,803 pa	40A	60,000/\$1,500 pa	100A	90,000/\$900 pa

Frontage: "A" Base FF: 75 ff "B" Base FF: \$144

401 Residential Land Tables

LK MI Properties: LT-001 North Point & LT-002 Naub, & LT-003 LK MI E Naub, & LT-004 L MI HSC, & LT-550C

LT-001 Lk MI FT North Point (Standard Acres Base table in use all land TBLS) Land Values used by Twp

1A 8,500/\$8,500 pa 5A 16,500/\$3,300 pa 10A 26,000/\$2,600 pa
 20A 36,000/\$1,803 pa 40A 60,000/\$1,500 pa 100A 90,400/\$904 pa

Frontage: A: Base: FF (US-2): \$75FF, B: Base FF (Lakeview): \$182FF D: Base FF (+Frnt,low): \$75FF
 E: Base FF: (Lk MI Frnt): \$353 B: Site Value: (Lease Broadban): \$1,300

Sales supporting Site Value \$1.300

<i>Date</i>	<i>Parcel Number</i>	<i>Price</i>	<i>Site Value</i>
11-4-22	004-780-346-00	\$750	\$750
6-23-22	004-640-093-03	\$1,950	\$1,950
Total avg per site value		\$2,700 – 2 = 1.350 site Value	

LT-002 Naub (540/820/860) in use by township (64 Parcels) Land Values used by Twp

Standard Acres (Standard Acres Base Table in use all land TBLS)

1A 8,500/\$8,500 pa 5A 16,500/\$3,300 pa 10A 26,000/\$2,600 pa
 20A 36,000/\$1,803 pa 40A 60,000/\$1,500 pa 100A 90,400/\$904 pa

Frontage: A Base FF: \$75 FF C: Base FF:(lts Frnt/ low): \$45FF
 D Base FF (Lk Frt): \$353FF, E Base FF: (Lakeview): \$182FF

LT-003 LK MI E Naub (830's Naub Shores, Blake St, Frazier Rd, US-2 (52 parcels) land Values used

Standard Acres (Standard Acres Base Table in use all land TBLS)

1A 8,500/\$8,500 pa 5A 16,500/\$3,300 pa 10A 26,000/\$2,600 pa
 20A 36,000/\$1,803 pa 40A 60,000/\$1,500 100A 90,400/\$904 pa

Frontage: "A" Base FF (125FF): \$353FF "B" Base FF (US-2 125FF): \$353
 "C" Base FF(Frazier RD): \$353 FF "D"Base FF: (Excess Frntg): \$75FF
 "E" Base FF (Lakeview): \$182 FF "H" Base FF: (Blake St): \$353FF

(See Base FF TABLES for Multiple land Table Use)

Vacant Land Analysis, Garfield Twp-2025

Land Table -001 NorthPoint, LT-003 Lk MI E of Naub, LT-Naub

Sales LT-1, LT-3, LT-Naub

Use \$353FF Waterfront

Date	Grantor/Grantee Parcel number	Area Location	Land Table	Sale Price	FF	Price FF	Acres	Price Acre
3/21/2021	Haberman/Mosley 004-830-008-00, 009	Naub Shores Lot, 8, 9	LT-3	\$50,000	328.44	\$152		
3/22/2021	Haberman/Tieppo 004-830-006-00, 007	Naub Dr Lot 6, 7	LT-3	\$62,500	408	\$153		
3/19/2021	Hberman/VanDorp 004-830-004-00	Naub Shores Lot 3	LT-3	\$42,000	125	\$336		
3/19/2021	Haberman/Busch 004-830-004-00	Naub Shores Lot 4	LT-3	\$45,000	125	\$360		
9/20/2024	Tieppo/Kitson 004-830-006-00, 007	Naub Shores Lot 6, 7	LT-3	\$200,000	364.40	\$548		
8/31/2022	VanDorp/Bing Inter 004-830-003-00	Naub Shores Lot 3	LT-3	\$80,000	125	\$640		
8/31/2022	Burr/McCormick 004-022-006-00	W11017 US-2	LT-3	\$85,000	125	\$680		

Use: \$353 FF waterfront Mean/Avg

\$564,500 1,601 352.59

Analysis Range: \$152FF to \$680FF

Median/Middle: \$360FF (\$152, \$153, \$336, \$360, \$548, \$640FF, \$680FF)

Mean/Ave \$564,500 – 1,601 - \$353

LT-004 LK MI FT HSC 640/660/680/800/840 land table in use by township

Standard Acres (Base Acres TBL in use all land tables)

1A 8,500/\$8,500 pa 5A 16,500/\$3,300 pa 10A 26,000/\$2,600 pa
 20A 36,000/\$1,803 pa 40A 60,000/\$1,500 pa 100A 90,000/\$900 pa

Frontage: Land values in use by township

A & B Base FF: (50FF WB \$522, 100FF WB \$522) **C & D Base:** (50FF EB \$522, 100FF EB \$522),
E & F Base FF: 50FF MB \$522, 100FF MF \$522), G Base FF: over 200'-\$522ff,
 H Base FF: (back lot): \$144 FF H Back Lot (Site Value) Back Lot: \$12,000

Sales Site Value \$12,000:

<u>Parcel Number</u>	<u>Area</u>	<u>Sale Price</u>	<u>Date</u>	<u>Site Value</u>
004-700-090-00	lot 116	\$12,000	2-22	\$12,000
004-318-002-25	Stimac Rd	\$12,000	9-19	\$12,000

Land Table -004 HSC (E Beach, W Beach, Middle Beach) Vacant Land Analysis-2025

Sales LT-4 LK MI HSC) (281 parcels)

Use: \$522

<u>Date</u>	<u>Grantor/Grantee Parcel number</u>	<u>Area Location</u>	<u>Land Table</u>	<u>Sale Price</u>	<u>FF</u>	<u>Price FF</u>	<u>Acres</u>	<u>Price Acre</u>
10/2/2021	Hiawatha/Stevenson 004-660-007-00	W Beach W1/2 L-146	LT-4	\$18,500	50 x 198	\$370	.227	
8/28/2022	Roberts/Derose 004-660-008-00	W Beach E1/2 L-149	LT-4	\$24,000	50 x 187	\$480	.215	
8/20/2021	Neal/Kiopic 004-660-034-00	W12731 W Beach	LT-4 Lot 165	\$49,900	100 x 200	\$499	.48	
10/17/2024	MacMeekin/Perry 004-800-013-00	Mid Beach	LT-4	\$100,000	200 x 150	\$500	.69	
10/7/2022	Corey/Doyle 004-800-019-00, 020	W11891 Mid Beach	LT-4 L-26, 27,	\$52,500	100 x 150 100 x 150	\$525	.99	
7/12/2021	Knoll/Kelly 004-660-050-00	W12825 W Beach	LT-4 Lot 179	\$55,000	100 x 169	\$550	.388	
4/8/2021	Jacobson/Dodd 004-640-047-00	W Beach Lot 42	LT-4	\$58,000	101 x 206	\$574	.478	
12/18/2020	Schlehuber/Puckett 004-680-024-00	W12953 W Beach	LT-4	\$34,000	50 x 140	\$680	.161	

LT-4 USE \$522 Mean/Avg

\$391,900

751

\$522

Analysis Range: \$370FF to \$680

Median/Middle: \$500 - \$525 (\$370, \$480, \$499, \$500, \$525, \$550, \$574, \$680)

Mean?Avg: \$391,900 - 751 = \$522 FF

Vacant Land Sales Analysis 2025-Garfield Twp

550-C (Carnegie Sub) (78 parcels) (par#'s 550)

LT-550-C, Carnegie Sub (550 #'s) (Land table in use by township)

Standard Acres (Base acres TBL in use all land tables)

1A 8,500/\$8,500pa 5A 16,500/\$3,300 pa 10A 26,000/\$2,600 pa

20A 36,000/\$1,800 pa 40A 60,000/\$1,500 pa 100A 90,400/\$904 pa

Frontage: A Base: \$618 FF, Lots FRNTG: \$425 FF

Land Table -550 C (Carnegie Sub) Vacant Land Analysis-2025

Sales LT-4 LK MI HSC (640, 660, 800's) (281 parcels)

Use:\$618FF

Date	Grantor/Grantee Parcel number	Area Location	Land Table	Sale Price	FF	Price FF	Acres	Price Acre
1/5/2022	Trowbridge/Smith 004-550-045-00	Lot 45 125 x 496	LT-550 C	\$62,500	125 x 496	\$500	1.423	43,921 pa
7/20/2023	Hamilton/North Shore 004-550-013-00	Lot 13 125 x 424	LT-550 C	\$63,500	125 x 424	\$508	1.217	52,091
5/2/2022	Pechota/Smith 004-550-046-10	Lot 46 125 x 507	LT-550 C	\$65,000	125 x 507	\$520	1.455	44,673 pa
8/14/2024	Robertson/Nelson 004-550-046-10	Lot 46 125 x 507	LT-550 C	\$75,000	125 x 507	\$600	1,455	51,546 pa
8/30/2024	Martin/Rediers 004-550-047-05	1/2 Lot 47	LT-550 C	\$75,000	121 x 512	\$619	1.422	52,742 pa
6/21/2024	Martin/Christmann 004-550-026-00	125 x 325	LT-550 C	\$85,000	125 x 325 pa	\$680	.933	
7/2/2024	Hamilton/Smith 004-550-043-00	Lot 43 125 x 473	LT-550 C	\$97,600	125 x 473	\$780	1.357	71,923 pa
8/16/2024	Stock Yards/Jarka 004-550-012-00	Lot 12 125 x 423	LT-550 C	\$95,000	125 x 423	\$760	1,214	78,253 pa

Use:

\$618FF

Mean/Avg

\$618,600 1000

618

Analysis Range: \$500 FF to \$760 FF

Median/Middle: \$600FF -\$619FF (\$500, \$508, \$520, \$600, \$619, \$680, \$780, \$760)

Mean/Avg: \$618,600 - 1,000 = \$618 FF

Vacant Land Sales Analysis 2025-Garfield Twp
Land Table -005 Lk Mill HSC & LT-009 Lk Mill non club

LT-005 LK Mill FT HSC (Land Tables in use by township)

Standard Acres

1A 8,500/8,500 pa 5A 16,500/\$3,300 pa 10A 26,000/\$2,600 pa
 20A 36,000/\$1,803 pa 40A 60,000/\$1,500 pa 100A 90,400/\$904 pa

Frontage: A Base FF: \$762 FF
 C Base FF: (Lk view): \$182 FF

LT-009 LK Mill FT non club (Land Tables in use by township)

Standard Acres

1A 8,500/8,500pa 5A 16.500/\$3,300 pa 10A 26,000/\$2,600 pa
 20A 36,000/\$1,803 pa 40A 60,000/\$1,500 pa 100A 90,400/\$904 pa

Frontage: "A": Base FF: \$762 FF "B": Base FF (Lakeview): \$182 FF
 "C": Base FF: (excess FF): \$75FF

Sales LT-5 & LT-009 Lk Millecoquin HSC (560/700/720)(640, 660, 800's) (281 parcels)

Use:
\$762FF

Date	Grantor/Grantee Parcel number	Area Location	Land Table	Sale Price	FF	Price FF	Price Acre
6/21/204	Martin/Christmann 004-550-026-00	125 x 325	LT- 550 C	\$85,000	125	\$680	
8/16/2024	Stock Yards/Jarka 004-550-012-00	Lot 12 125 x 423	LT- 550 C	\$95,000	125	\$760	
7/2/2024	Hamilton/Smith 004-550-043-00	Lot 43 125 x 473	LT- 550 C	\$97,600	125	\$780	
9/9/2019	Klotz/Eden 004-700-266-00	Lot 313 48 x 150	LT-5 Lk mill	\$45,00	48	\$937	48 x 150

Use \$762 FF \$322,600 423 \$762

Analysis: Range \$680 FF to \$937 FF
 Median/Middle: \$760,- \$780, (680, 760, 780, 987)
 Mean/Avg: \$322,600 – 423 = \$662 FF

LT-010 Lake Mill Other (73 parcels) (par#'s 760, 710, 312) (73 parcels)

(Land Tables in use by township)

Standard Acres (Base Acres TBL in use all land tables)

1A 8,500/\$8,500 pa 5A 16,500/\$3,300 pa 10A 26,000/\$2,600 pa
 20A 36,000/\$1,803 pa 40A 60,000/\$1,500 pa 100A 90,400/\$900 pa

Frontage: A: Base \$182 FF, B: Base: (Lakeview): \$182 FF, C: Base FF (Back Lot): \$75 FF

Vacant Land Sales Analysis 2025-Garfield Twp

LT-011 Vill of E/580 & A D Days/500, (land tables in use by township) (104 parcels)

Standard Acres (Base acres TBL in use all land tables)

1A 8,500/\$8,500 pa 5A 16,500/\$3,300 pa 10A 26,000/\$2,600 pa
20A 36,000/\$1,803 pa 40A 60,000/\$1,500 pa 100A 90,000/\$900 pa

Frontage Rates: "A": Base: \$75 FF, "B": Base (Exc Frnt, low): \$45ff

LT-13 Village of Gilchrist/600#'s (land tables in use by township) (37 parcels)

LT-13 Sales

Standard Acres Table: (Base acres TBL in use all land tables)

1A 8,500/\$8,500 pa 5A 16,500/\$3,300 pa 10A 26,000/\$2,600 pa
20A 36,000/\$1,803 pa 40A 60,000/\$1,500 pa 100A 90,000/\$900 pa

Frontage Rates: Base: \$75ff, Exc Frnt, low: \$45ff

LT-014 Ozanich /590 & Lesatz/630 (land tables in use by township)

Standard Acres (Base acres TBL in use all land tables)

1A 8,500/\$8,500 pa 5A 16,500/\$3,300 pa 10A 26,000/\$2,600 pa
20A 36,000/\$1,803 pa 40A 60,000/\$1,500 pa 100A 90,000/\$900 pa

Frontage: "A": Base FF: \$75ff "B": Base FF: (Lots Frontage): \$45FF

LT-015 Hilltop Sub /620#'s, (land tables in use by township) (42 parcels)

Standard Acres (Base acres TBL used all land table neighborhoods)

1A 8,500/\$8,500 pa 5A 16,500/\$3,300 pa 10A 26,000/\$2,600 pa
20A 36,000/\$1,803 pa 40A 60,000/\$1,500 pa 100A 90,000/\$900 pa

Frontage: "A": Base FF: \$75FF "B": Base FF: (Lots Frontage): \$45FF

LT-018 Impr- Acres Table in use by township (373 parcels)

Standard Acres (Base acres TBL used all land table neighborhoods)

1A 8,500/\$8,500 pa 5A 16,500/\$3,300 pa 10A 26,000/\$2,600 pa
20A 36,000/\$1,803 pa 40A 60,000/\$1,500 pa 100A 90,000/\$900 pa

Frontage: C: Base FF: \$144FF (see base FF TBL used multiple neighborhoods)

LT-021 HSC Acreage Land Table in use by township (60 parcels)

Standard Acres (Rate table in use by township) (Base acres Tble used all land tables)

1A 8,500/\$8,500 pa 5A 16,500/\$3,300 pa 10A 26,000/\$2,600 pa
20A 36,000/\$1,803 pa 40A 60,000/\$1,500 pa 100A 90,000/\$900 pa

Rate TBL: Acres HSC: \$425 pa

Supporting Sales HSC Rate acres: \$425 PA

<u>Date</u>	<u>Parcel number</u>	<u>Sale Price</u>	<u>Acres</u>	<u>Price per acre</u>
10-21	004-003-004-0100	\$66,000	155 A	\$425 PA

Vacant Land Sales Analysis 2025-Garfield Twp

LT-720 MILL RIVER FT HSC 720/780 (land tables in use by township) (73 parcels)

Standard Acres

1A 8,500/\$8,500 pa 5A 16,500/\$3,300 pa 10A 26,000/\$2,600 pa

20A 36,000/\$1,803 pa 40A 60,000/\$1,500 pa 100A 90,400/\$904 pa

Frontage: "A": (100FF): \$230FF "B": (50FF): \$230 "C": Base FF (excess frontage): \$144FF

Land Table 720-Millecoquin River HSC Vacant Land Analysis-2025

Millecoquin River Combined FF Study

Date	Grantor/Grantee Parcel number	Area Location	Land Table	Sale Price	FF	Price FF	Acres	Price Acre
3/18/2022	Hiawatha/Torio 004-780-272-00	Lot 339 E Ri Rd	LT-Mill Ri 50 x 150	\$6,000	50	\$120		
3/9/2021	McEvers/York 004-780-282-00	Lot 347 E Ri Rd	LT-Mill Ri 50 x 150	\$10,000	50	\$200		
10/5/2022	Wilson/Newell 004-780-242-15	Lt 301-303 E Ri Rd	LT- Mill Ri 148 x 150	\$65,000	300	\$217		
1/29/2024	Hiawatha/Anderson 004-780-169-00	Lot 213 W Ri Rd	LT-Mill Ri 50 x 150	\$11,000	\$50	\$220		
10/17/2023	Hiawatha/Schmidt 004-780-164-00	Lot 212 W Ri Rd	LT-Mill Ri 49 x 150	\$11,000	49	\$224		
11/18/2021	Pechota/Payton 004-780-236-30	Lot 299 W Ri Rd	LT-Mill Ri 52.5 x 100	\$23,000	100	\$230		
6/3/2022	Hiawatha/Hayden 004-780-288-00	Lot 355 E Ri Rd	LT-Mill Ri 50 x 150	\$12,000	50	\$240		
12/10/2020	Swan/Hodges 004-780-191-00	Lot 250 W Ri Rd	LT-Mill Ri 50 x 177	\$13,500	50	\$270		
12/10/2020	Zoetz/Hodges 004-780-200-00	lt 251 & 252 W Ri Rd	LT-Mill Ri 50 x 168	\$27,000	100	\$270		
12/10/2020	Mason/Proctor 004-720-051-00	Lot 61 River View D	LT-Mill Ri 50 x 150	\$17,500	50	\$350		

Combined Analysisiis USE \$230FF

Mean/Avg

\$196,000 849 \$230

Use Combined Rate Study

Analysis Range: \$120FF to \$350FF

using both 50Ff & 100 FF sales

Median/Middle: \$224FF -\$230FF (120,200,217,220,224,230,240,270,270,250)

No differential in rates for size

Mean/Avg: \$196,000 -849 = \$230 FF

Mode/Most: \$270FF

Land Table -720-Millecoquin River HSC Vacant Land Analysis-2025

Millecoquin Riverd 50 FF Study

Date	Grantor/Grantee Parcel number	Area Location	Land Table	Sale Price	FF	Price FF	Acres	Price Acre
5/25/2022	Hiawatha/Torio 004-780-272-00	Lot 339 E Ri Rd	LT-Mill Ri 50 x 150	\$6,000	50.00	\$120		
3/18/2021	McEvers/York 004-780-282-00	Lot 347 E Ri Rd	LT-Mill Ri 50 x 150	\$10,000	50.00	\$200		
1/29/2024	Hiawatha/Anderson 004-780-169-00	Lot 213 W Ri Rd	LT-Mill Ri 50 x 150	\$11,000	\$50	\$220		
10/17/2023	Hiawatha/Schmidt 004-780-164-00	Lot 212 W Ri Rd	LT-Mill Ri 49 x 150	\$11,000	49	\$224		
6/3/2022	Hiawatha/Hayden 004-780-288-00	Lot 355 E Ri Rd	LT-Mill Ri 50 x 150	\$12,000	50	\$240		
12/10/2020	Swan/Hodges 004-780-191-00	Lot 250 W Ri Rd	LT-Mill Ri 50 x 177	\$13,500	50	\$270		
12/10/2020	Mason/Proctor 004-720-051-00	Lot 61 Supr pl lk m	LT-Mill Ri 50 x 150	\$17,500	50	\$350		

50FF Analysis Use \$230FF Mean/Avg \$81,000 349 \$232

Use Combined Rate Study

using both 50Ff & 100 FF sales

No differential in rates for size

Analysis Range: \$120FF to \$350FF

Median /Middle: \$224FF (120, 200, 220, 224, 240, 270, 350)

Mean/Avg: \$81,000 - 349 FF = \$232 per FF Price

Land Table -720-Millecoquin River HSC Vacant Land Analysis-2025

Millecoquin Riverd 100 FF Study

Date	Grantor/Grantee Parcel number	Area Location	Land Table	Sale Price	FF	Price FF	Acres	Price Acre
10/5/2022	Wilson/Newell 004-780-242-15	Lt 301-303 E Ri Rd	LT- Mill Ri 148 x 150	\$65,000	300	\$217		
11/18/2021	Pechota/Payton 004-780-236-30	Lot 299 W Ri Rd	LT-Mill Ri 52.5 x 100	\$23,000	100	\$230		
12/10/2020	Zoetz/Hodges 004-780-200-00	lt 251 & 252 W Ri Rd	LT-Mill Ri 50 x 168	\$27,000	100	\$270		

100 FF Analysis Use \$230FF \$115,000 500 \$230

Use Combined Rate Study

using both 50Ff & 100 FF sales

No differential in rates for size

Analysis Range: \$217FF to \$270FF per sale price

Median/Middle: \$230FF (\$217, \$230, \$270)

Mean/Avg: \$115,000 - 500 = \$230 per FF

2nd tier Lots #7 Land Table (318 parcels)

LT-2D Tier HSC 520/560/640/680/720/780 Paved or Gravel (318 par) land tables in use by township

Frontage: "A": Base FF: (Buildable lot): \$192 FF

"C" : Base FF": (Non Buildable Lot): \$89 FF

Standard Aces (Base Acres TBL in use all land tables)

1A 8,500/\$8,500 pa 5A 16,500/\$3,300 pa 10A 26,000/\$2,600 pa

20A 36,000/\$1,803 pa 40A 60,000/\$1,500 pa 100A 90,400/\$904

Sales 2nd Tier Lots

Land Table-2nd-Tier Buildable Use 192 FF

Date	Grantor/Grantee Parcel number	Address Acreage	Land Table	Sale Price	FF	Price per FF	Acres	Price Per Acre
11/28/2022	Studinger/Cherwinski 004-720-227-00	52 x 143	lot 270 spr pl lm	\$6,500	52	\$125		
1/29/2024	Riley/Rogers 004-520-008-00	50 x 150	lot 9 Birch h	\$8,000	50	\$160		
2/7/2022	VanWagoner/Vanderven 004-700-090-00	69 x 154	lot 116 lk mill	\$12,000	69	\$174		
1/20/2022	McBain/Graves 004-640-071-00	W Beach 50 x 150	lot 72 spr pl LM	\$12,500	50	\$250		
2/12/2024	Bonfiglio/Desbrough 004-700-108-00	50 x 150	lot 138 lk mill	\$13,000	50	\$260		

Use: \$192FF Mean/Avg

\$52,000 271 FF \$192FF

Analysis Range: \$125 FF to \$260 FF

Mean/Avg: 52,000 – 271 = 192 FF

Median/middle: \$125, \$160, **\$174**, \$250, \$260

Land Table -2nd Tier Non-Build \$89FF

Date	Grantor/Grantee Parcel number	Address Acreage	Land Table	Sale Price	FF	Price FF	Acres	Price Acre
6/28/2024	Lagrow/Keiser 004-780-114-00	50 x 150	lot 155 mill ri	\$4,000	50	\$80		
8/14/2024	Hiawatha/Vliet 004-800-043-00	72.5 x 150	lot 101 unit 4 Naub	\$6,000	73	\$83		
10/26/2022	Mills/Briscoe 004-720-256-10	51 x 194.5	2nd-tier buildable	\$5,000	51	\$98		
11/3/2022	Mills/Ringwelski 004-720-256-10	51 x 194.5	2nd-tier buildable	\$5,000	51	\$98		

Use: \$89 FF Mean/Avg

\$20,000 225FF \$89FF

Analysis Range: \$80 FF to \$98 FF

Mean/Avg: 20,000 – 225 = 88.8 or \$89FF

Median/middle: \$83-\$98 FF
Mode/most occurring: \$98FF

**LT-3rd Tier Lots:(739 par) ECF: 1.00 Vacant land only (membership lots / non build lots)
2024 Sales 3rd Tier (Use \$3,800 per site for 2025)**

'1. McNamara, 004-780-023-00, (LT-3 rd Tier) Lot 23 sold on 3-18-24 for \$3,000 or \$3,000 lot on 3-18-24, (site 3,500 lot) 24 SEV 1,750. Ratio .583
'2. Bushong/Beaverson, 004-780-355-00, (LT-3 rd Tier) lot 511 sold for \$4,500 lot on 4-30-24. (site value 3,500 lot) 24 SEV 1,750. Ratio .388
3. Bursley/Walsh, 004-740-091-00, (LT-3 rd Tier), lot 101 sold for \$4,000 lot on 5-17-24. (Site Value 3,500 lot) 24 SEV 1,750. Ratio .437
4. Guiliani/Long, 004-740-058-00, (LT-3 rd tier) lot 68 sold for \$4,000 on 5-20-24. (site value 3,500) 24 SEV 1,750. Ratio .437
5. Redman/Wilhelm, 004-700-125-00, (LT-3 ^{rs} Tier) lot 160 sold on 7-8-24 for \$4,500. (Site value 4,500) 24 SEV 1,750. Ratio .388
6. Mast/Hunt, 004-780-037-00, (LT-3 rd Tier) lot sold for \$4,500 on 10-17-23. (site value 4,500) 24 SEV 1,750. Ratio .388
'7. Adams/Hennessy, 004-720-047-00, (LT-3 rd Tier) lot 45 sold for \$3.500 on 8-25-25, (site value 3,500) 24 SEV 1,750, Ratio .50
8. DeBoer/Smith, 004-700-133-00, (LT-3 rd tier) lot 167 sold for \$4,200 on 9-23-24 (site value 1,600) 24 SEV 1,750. Ratio 416
'9. Walther/Hemmer, 004-780-042-00, (LT-3 rd Tier) lot 42 sold for \$3,300 on 9-25-24. (site value 3,500) 24 SEV 1750. Ratio .53
'10. Sanborn/Grossman, 004-780-356-00, (LT-3 rd tier) lot 512 sold for \$2,500 On 10-8-24. (Site Value 3,500. 24 SEV 1,750. Ratio .70
11. DeBoer/Smith, 004-700-133-00, (LT-3 rd tier) lot 167 sold for \$4,200 on 9-23-24 (site value 3,500) 24 SEV 1,750. Ratio 416
12. Knoblock/Hemmer, 004-780-042-00, (LT-3 rd tier) lot 42 sold for \$3,300 on 9-25-24. (site value 3,500) 24 SEV 1,750. Ratio .53
13. Varshock/Schaeffer, 004-780-005-00, (LT-3 rd tier) lot 5 sold for \$3,500 on 11-5-24. (site value 3,500) 24 SEV 1,750. Ratio .50
14. Woodruff/Piasecki, 004-780-035-00,(LT-3 rd -tier) lot 35 solf for \$3,500 on 10-28-24. (site value 3,500). 24 SEV 1,750. Ratio .50
15. Sanborn/Grosman, 004-780-356-00, (LT-3 rd tier) lot 512 sold for \$2,500 on 10-8-24. (site value 3,500) 24 SEV 1,750. Ratio .70
16. Varshock/Offer, 004-720-113-00, (LT-3 rd tier) lot 151 sold for \$3,500 on 11-5-24. (site value 3,500) 24 SEV 1,750. Ratio .50
17. Varshock/Breyne, 004-700-117-00 (LT3 rd tier) lot 150 sold for \$3,500 on 11-5-24 (site value 3,500) 24 SEV 1,750. Ratio .50
18. Varshock/Schaeffer, 004-780-005-00, (LT3 rd -tier) lot 5 sold for \$3,500 on11-5-24. (site value 3,5000) 24 SEV 1,750. Ratio .50

'19. Gauthier/Lynn, 004-725-105-00, (LT 3rd-tier) lot sold for \$4,500 on 7-17-24 (site value \$3,500) 24 SEV 1,750. **Ratio .38**

Analysis: Range \$2,500 - \$4,500, **Mean/Avg:** 72,200 – 19 = 3,800, **Median/Most:** \$3,500, **Mode:** \$3,500

2023 Sales 3rd Tier (Use 3,500 Site for 2024)

'1. Newman/Graves, 004-740-074-00, (LT-3rd tier) Lot 84 Cold Creek Sub sold on 2-17-23 for \$3,000. (Site Value 3,000 TCV land). 23 SEV 1,500. Ratio .50

2. Hiawatha/Marvin, 004-780-337-00, (LT-3rd tier) Lot 337 Millec Ri plat sold on 2-13-23 for \$3,500. (site value \$3,000). 23 SEV 1,500. Ratio .4285

3. Coon/Sanders, 004-780-354-00, (LT-3rd Tier) Lot 510 Millec Ri plat sold on 4-27-23 for \$3,000. (site value 3,000) 23 SEV 1,500. Ratio .50

8. Ashley/Hubbard, 004-740-109-00, (LT-3rd tier) lot sold for \$4,000 on 7-5-23. (site value 3,000) 23 SEV 1,500. Ratio .375

9. Studinger/Livingston, 004-780-367-00, (LT-3rd Tier) Lot 523 Mill Ri Sold for \$4,500 on 7-7-23. (site value 3,000) 23 SEV 1,500. Ratio .50

Fulton/Snyder, 004-700-290-00, (LT-3rd Tier) lot sold on 9-30-23 for \$4,000. (site value 3,000) 23 SEV 1,500. Ratio .375

11. Dunn/Seipke, 004-720-282-00 (LT-3rd tier), Lot 341 sold on 10-12-23 for \$3,500. (site value 1,500) 23 SEV 1,500. Ratio .428

12. Hiawatha/Swan, 004-740-023-00, lot 26 cold creek sub sold on 10-02-23 for \$3,469. (LT-3rd tier) (Site value 3,000) 23 SEV 1,500. Ratio .43

'13. Kish/Loney, 004-740-134-00, lot 152 cold creek sub (LT-3rd-Tier) sold on 10-02-23 for \$3,900. (site value 3,000) 23 SEV 1,500. Ratio .38

14. Lawson/Hutko, 004-720-178-00 (LT-3rd tier) lot sold on 10-23-23 for \$3,400. (site value 3,000). 23 SEV 1,500. Ratio .44

15. Hiawatha/Malcolm Kevin, 004-740-056-00 (LT-3rd tier) lot sold for \$3,469 on 11-30-23 (site value 3,000) 23 SEV 1,500. Ratio .43

16. Evanoff Jr Koebel/ William Joseph, 004-720-196-00, (LT-3rd Tier) lot sold on 11-27-23 for \$3,200. (site value 3,000) 23 SEV 1,500. Ratio .468

17. Hiawatha/Gogola-Pawlak, 004-700-213-00 (LT-3rd tier) lot 259 sold for \$3,469 on 11-27-23. (site value 3,000) 23 SEV 1,500. Ratio .43.

18. Hiawatha/Calvin, 004-700-115-10, (LT- 3rd tier) lot 147 sold on 11-30-23 for \$3,469. (site value 3,000) 23 SEV 1,500. Split .43

Analysis: Range \$2,500 to \$4,500, Mean-Avg: \$3,380, Median-most occurring: \$3,469

Mode-middle by numeric order: \$3,469

2024 Rate: Use \$3,500 site

**LT-3rd Tier Lots:(739 par) ECF: 1.00 Vacant land only (membership lots / non build lots)
2022 Sales 3rd Tier (Use \$3,000 lot for 2023)**

'1. Burns/Smith, 004-740-033-50, (LT-3 rd Tier) non build lot sold on 1-12-22 for \$4,000. (1,600 lot) 22 SEV 800. Ratio .20
2. Caouette/Kelley, 004-720-248-00, (LT-3 rd Tier), non build lot sold on 3-4-22 for \$3,000. (1,600 lot). 22 SEV 800. Ratio .266
3. Compeau/kurkowski, 004-720-295-00, (LT-3 rd tier) lot sold for \$2,500 on 4-6-22. 22 SEV 800. Ratio .32.
4. Beatty/Hicks, 004-780-041-00, (LT-3 rd Tier) Lot Sold for \$1,650 on 4-18-22. 22 SEV 800. Ratio .48
5. Manthei/Kavanaugh, 004-700-164-00, (LT-3 rd Tier) lot sold for \$2,800 on 6-20-22. 22 SEV 800. Ratio .285
6. Hansen/Zimmerman, 004-740-098-00 (LT-3 rd tier) sold on 6-22-22 for \$3,000. 22 SEV 800. Ratio .266
7. Stam/Thiel, 004-740-007-00, (LT-3 rd tier), sold on 7-25-22 for \$2,800. 22 SEV 800. Ratio .285
8. Kempfer/McNamara, 004-740-016-00, (LT-3 rd tier) lot sold on 8-22-22 for \$3,500. 22 SEV 800. Ratio .228.
9. Meyer/Neyer, 004-740-049-00, (LT-3 rd tier) lot sold on 8-18-22 for \$3,500. 22 SEV 800. Ratio .228
10. May/Cordial, 004-720-245-00, (LT-3 rd Tier) sold on 9-9-22 for \$3,800. 22 SEV 800. Ratio .21
11. Lang/Remai, 004-740-225-00 (LT-3 rd tier) lot sold for \$4,000 on 9-7-22.22 SEV 800. Ratio .20
12. Mark/Campbell, 004-780-002-00 (LT-3 rd tier) lot Sold on 9-21-22 for \$4,000 22 SEV 800. Ratio .20
13. Sanders/Rohrs, 004-780-372-00 (LT-3 rd tier) lot sold on 9-14-22 for \$3,000. 22 SEV 800. Ratio .266
14. Hiawatha/Wilson, 004-720-288-00, 3 rd tier lot sold for \$3,045 on 10-25-22(LT-3 rd tier) 22 SEV 800. Ratio .26
15. Dunn/Leppala, 004-780-352-00, 3 rd tier lot sold on 10-24-22 for \$2,700. (LT-3 rd tier) 22 SEV 800. Ratio .29
16. Hiawatha/Walsworth, 004-740-037-00, (LT-3 rd tier) lot sold 3,045. 22 SEV 800. Ratio .262
'17. Tryon/Davis, 004-740-132-00, (LT-3 rd Tier), non build lot sold on 3-18-22 for \$2,500. (1,600 site value) 22 SEV 800. Ratio .32
'18. Lochotki/Tiano, 004-720-206-00, (LT-3 rd Tier), non build lot sold on 3-10-22 for \$2,900. (Twp Site value 1,600). 22 SEV 800. Ratio .275
'19. Hiawatha/King, 004-640-093-02. (LT-3 rd tier) non bld lot 124, sold for \$1,950 on 6-23-22 (site value \$1,600) 23 split
'20. Hiawatha/King, 004-640-093-03. (LT-3 rd tier) non bld lot 125, sold for \$1,950 on 6-23-22 (site value \$1,600). 23 split
21. Hiawatha/Cromer, split for 23, 004-800-040-05, (LT-3 rd tier) 50ff sold on 9-30-22 for 4,000 or \$80ff. (50 x 150 @ \$55 = 2,900 tcv land) 23 SEV 2,905. No ratio
22. Kurkowski/Bigelow, 004-720-295-00, (LT-3 rd -tier) lot sold on 12-28-22 for \$3,000. (site value \$1,600). Ss SEV 800. Ratio .266
23. Kowaleski/Goodin, 004-740-121-00, (LT-3 rd tier) lot 139 sold for \$2,000 on 12-6-22. (site value 1,600) 22 SEV 800. Ratio .40
24. Pentecost/Schmidt, 004-780-162-00, (LT-3 rd tier) lot 265 sold for \$5,000 on 12-1-22. (site value 1,600) 22 SEV 800. Ratio .16
25. Rusch/King, 004-780-346-00, (LT-3 rd tier) lot 502 sold for \$750 on 11-4-22. (site value 1,600) 22 SEV 800. Ratio 1.066
26. Bass/Nurenberg, 004-700-096-10, (3 rd -tier) Non bld lot 130 sold on 11-28-22 for \$3,000. (site value \$1,600) 22 SEV 800. Ratio .266

2022 analysis: 26 sales range \$750-\$5,000

Mean/Avg: 77,390-26=2,976, Mode/Most: 3,000, Median/Middle: 3,000
LT-3rd Tier HSC 720/740#s (land tables in use by twp)

Frontage: Buildable/Third Tier with 55ff: \$185ff, Non Build with 50ff: \$110ffNon Buildable 3,500 site
Land Table changes for 2021: SEV changed from 500 SEV to 800 SEV or 1,600 TCV**Land Table changes**

Other land tables no rates attached: (For reference, match class & ECF tables in place)

251pp: 251-Commercial Personal Property (40 parcels)
351-pp: 351-Industrial Personal Property (1 parcel)
551-pp: 551-Utility Personal Property (6 parcels)
701: 701-Exempt Federal (1 parcel)
702: 702-Exempt State (78 parcels)
703: 703- Exempt Co, Twp (70 parcels)
704: 704- Exempt School (6 parcels)
705: 705- Exempt School (2 parcels)
708: 708-Exempt Religious (9 parcels)
709: 709-Exempt Education/non-profit (1 parcel)
713: 713-DNR Pilt (4 parcels)
CFA: CFA-Commercial Forest (1 parcel)

As vacant land sales are limited using the standard study period for 2025 (4-1-22 to 3-31-24), the study period was increased to include historical sales outside the typical study period as well as expanding the geographic area sales to include similar sales throughout the Eastern & Central UP. The goal in mind to ensure reliability & credibility of the vacant land analysis.