

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																	
Land Table	ECF Area	Parcel Number	Other Parcels		Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj.		Cur. Appraisal (TCV)	Land Residual	unique - lake	
			In Sale	Class								Sale				Est. Land front, lake	Value access
MAPLE HILLS OCCP 627	R0120	50-22-01-101-001		407	PTA	31245 COLUMBIA	08/07/23	265,000	\$53,000	\$47,700	133,540	50.39		267,073	52,927	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-009		407	PTA	31113 COLUMBIA	05/24/23	285,000	\$57,000	\$51,300	146,320	51.34		292,637	47,363	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-013		407	WD	31063 COLUMBIA	04/23/25	284,000	\$56,800	\$51,120	140,430	49.45		280,869	58,131	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-021		407	PTA	31120 COLUMBIA	03/29/24	275,000	\$55,000	\$49,500	135,520	49.28		271,033	58,967	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-022		407	PTA	31128 COLUMBIA	05/17/24	300,000	\$60,000	\$54,000	135,230	45.08		270,467	84,533	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-035		407	WD	31232 COLUMBIA	09/18/24	327,000	\$65,400	\$58,860	150,520	46.03		301,045	80,955	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-039		407	PTA	31040 EAGLE	08/29/24	345,800	\$69,160	\$62,244	163,010	47.14		326,014	74,786	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-050		407	PTA	41500 BELDEN	07/26/24	293,000	\$58,600	\$52,740	126,270	43.10		252,534	95,466	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-064		407	PTA	41388 BELDEN	04/22/24	345,000	\$69,000	\$62,100	166,260	48.19		332,518	67,482	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-071		407	WD	41423 BELDEN	05/20/24	290,000	\$58,000	\$52,200	131,350	45.29		262,699	82,301	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-079		407	WD	41401 CLINTON	02/28/25	325,000	\$65,000	\$58,500	157,590	48.49		315,171	64,829	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-091		407	PTA	41522 CORNELL	06/21/24	322,000	\$64,400	\$57,960	135,890	42.20		271,777	105,223	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-092		407	WD	41514 CORNELL	05/02/25	327,000	\$65,400	\$58,860	154,390	47.21		308,772	73,228	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-096		407	WD	41482 CORNELL	06/30/23	280,000	\$56,000	\$50,400	143,160	51.13		286,322	48,678	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-096		407	PTA	41482 CORNELL	07/17/24	325,000	\$65,000	\$58,500	143,160	44.05		286,322	93,678	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-102		407	PTA	41561 CORNELL	10/01/24	280,000	\$56,000	\$50,400	131,360	46.91		262,729	72,271	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-109		407	PTA	41442 CORNELL	11/12/24	352,000	\$70,400	\$63,360	154,880	44.00		309,750	97,250	55,000	
MAPLE HILLS OCCP 627	R0120	50-22-01-101-126		407	PTA	41305 CORNELL	04/30/24	332,000	\$66,400	\$59,760	162,330	48.89		324,660	62,340	55,000	
USE \$60,000							AVERAGE	308,489	\$61,698	\$55,528	\$145,067	47.12		\$290,133	\$73,356	\$55,000	
							MEDIAN	311,000	\$62,200	\$55,980	143,160	47.18		286,322	72,750	55,000	
																17.7%	
HAVERHILL FARMS OCCP 912	R0121	50-22-01-102-001		407	PTA	31121 CHATSFORD	06/09/23	550,000	\$110,000	\$99,000	242,770	44.14		485,538	153,460	88,998	
HAVERHILL FARMS OCCP 912	R0121	50-22-01-105-002		407	PTA	40832 KINGSLEY	05/19/25	680,000	\$136,000	\$122,400	261,390	38.44		522,780	253,160	95,940	
HAVERHILL FARMS OCCP 912	R0121	50-22-01-105-006		407	WD	40784 KINGSLEY	11/21/24	670,000	\$134,000	\$120,600	313,780	46.83		627,550	135,897	93,447	
HAVERHILL FARMS OCCP 912	R0121	50-22-01-105-010		407	WD	40724 KINGSLEY	12/01/23	570,000	\$114,000	\$102,600	275,070	48.26		550,131	108,298	88,429	
HAVERHILL FARMS OCCP 912	R0121	50-22-01-126-014		407	PTA	31250 KINGSLEY	10/18/24	585,000	\$117,000	\$105,300	253,150	43.27		506,298	178,702	100,000	
HAVERHILL FARMS OCCP 912	R0121	50-22-01-129-002		407	PTA	40655 PAISLEY	05/23/25	580,000	\$116,000	\$104,400	246,600	42.52		493,203	174,741	87,944	
USE FF rate							AVERAGE	605,833	121,167	109,050	265,460	43.91		530,917	167,376	92,460	
1110 FF							MEDIAN	582,500	116,500	104,850	257,270	43.71		514,539	164,101	91,223	
									1,226	1,103					1,727	960	
USE 115,000-larger lots																15.3%	
LENNOX PARK #1693	R0122	50-22-01-326-005		407	PTA	40831 LENOX PARK	04/27/23	405,000	\$81,000	\$72,900	205,670	50.78		411,332	73,668	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-008		407	PTA	40807 LENOX PARK	03/06/24	440,000	\$88,000	\$79,200	206,070	46.83		412,149	107,851	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-021		407	WD	40748 LENOX PARK	06/07/24	435,000	\$87,000	\$78,300	209,540	48.17		419,080	95,920	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-022		407	WD	40752 LENOX PARK	04/10/25	420,000	\$84,000	\$75,600	199,170	47.42		398,339	101,661	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-027		407	WD	40778 LENOX PARK	09/18/23	400,000	\$80,000	\$72,000	194,790	48.70		389,574	90,426	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-050		407	PTA	40826 LENOX PARK	08/18/23	439,900	\$87,980	\$79,182	222,100	50.49		444,198	75,702	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-051		407	PTA	40832 LENOX PARK	09/04/24	420,000	\$84,000	\$75,600	201,570	47.99		403,134	96,866	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-088		407	WD	40492 LENOX PARK	05/13/24	440,000	\$88,000	\$79,200	209,530	47.62		419,066	100,934	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-117		407	WD	40638 LENOX PARK	01/07/25	450,000	\$90,000	\$81,000	198,630	44.14		397,267	132,733	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-144		407	PTA	30242 VIEWCREST	12/07/23	435,000	\$87,000	\$78,300	216,040	49.66		432,072	82,928	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-166		407	PTA	40521 LENOX PARK	12/04/23	425,000	\$85,000	\$76,500	227,520	53.53		455,042	49,958	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-179		407	PTA	40627 LENOX PARK	02/16/24	420,000	\$84,000	\$75,600	200,520	47.74		401,035	98,965	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-181		407	PTA	40637 LENOX PARK	02/29/24	439,000	\$87,800	\$79,020	224,790	51.21		449,584	69,416	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-206		407	PTA	30216 VIEWCREST	06/21/24	430,000	\$86,000	\$77,400	219,720	51.10		439,439	70,561	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-214		407	WD	40568 LENOX PARK	04/10/25	430,000	\$86,000	\$77,400	216,080	50.25		432,165	77,835	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-216		407	WD	40578 LENOX PARK	10/31/23	438,500	\$87,700	\$78,930	218,150	49.75		436,309	82,191	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-225		407	PTA	40622 LENOX PARK	09/22/23	446,000	\$89,200	\$80,280	222,220	49.83		444,432	81,568	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-225		407	WD	40622 LENOX PARK	10/11/24	428,000	\$85,600	\$77,040	222,220	51.92		444,432	63,568	80,000	
LENNOX PARK #1693	R0122	50-22-01-326-235		407	WD	30141 BRIGHTWOOD	07/07/23	436,000	\$87,200	\$78,480	209,150	47.97		418,307	97,693	80,000	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels																unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land Value	front, lake access
USE \$80,000							AVERAGE	430,389	86,078	77,470	211,762	49.22	423,524	86,865	80,000	
NO CHANGE							MEDIAN	435,000	87,000	78,300	209,540	49.66	419,080	82,928	80,000	
															18.4%	
SEC 1 ACREAGE	R0150															
NO SALES																
Building Site-100,000																
Residual- 33,000																
Low & Wet- 3,600																
developmental 100,000																
similar to R0250, R2150, R2550																
older sale																
SEC 1 ACREAGE	R0150	50-22-01-100-002		402	PTA	41295 FOURTEEN MIL	10/14/22	625,000								
WOODS OF NOVI	R0201	50-22-02-381-011		401	WD	29655 ENGLISH	01/22/25	565,000	\$113,000	\$101,700	240,130	42.50	480,256	164,784	80,040	
WOODS OF NOVI	R0201	50-22-02-382-043		401	WD	29606 ENGLISH	01/08/25	410,000	\$82,000	\$73,800	194,330	47.40	388,652	104,338	82,990	
USE FF rate							AVERAGE	487,500	97,500	87,750	217,230	44.95	434,454	134,561	81,515	
1,000 FF							MEDIAN	487,500	97,500	87,750	217,230	44.95	434,454	134,561	81,515	
									1,100	990				1,519	16.7%	
EAST LAKE RESIDENTIAL	R0202															
NO SALES																
A-RES-LAKE ACCESS 1300FF																
B-RES-NO ACCESS 1000FF																
older sale																
50-22-02-177-037	R0202			402		30551 NOVI	06/27/22	280,000							174,548	
see lake property analysis								918							572	
LAKEVIEW HILLS	R0203															
NO SALES																
USE \$80,000																
see R0250																
SEE402 22-02-400-008 SP 125K, 10/2019																
Cenaqua Shores	R0204	50-22-02-358-010		401	PTA	224 ENDWELL	11/12/24	235,000	\$47,000	\$42,300	89,330	38.01	178,669	84,935	28,604	
Cenaqua Shores	R0204	50-22-02-359-038		401	PTA	235 ENDWELL	05/03/23	235,000	\$47,000	\$42,300	98,980	42.12	197,967	101,286	64,253	
USE FF rate							AVERAGE	235,000	47,000	42,300	94,155	40.07	188,318	93,111	46,429	
750 FF							MEDIAN	235,000	47,000	42,300	94,155	40.07	188,318	93,111	46,429	
NO CHANGE									759	683				1,504	19.8%	
older sale																
Cenaqua Shores	R0204	50-22-02-331-006		402	PTA	1410 PARAMOUNT ST	01/25/19	52,000	867						41,438	
Cenaqua Shores	R0204	50-22-02-332-015		402	WD		12/15/20	50,000	309						58,135	
Maple Greens OCCP 628	R0221	50-22-02-226-067		407	PTA	41645 CHARLESTON	08/28/24	327,500	\$65,500	\$58,950	168,240	51.37	336,477	56,023	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-096		407	PTA	41694 KENILWORTH	09/06/24	420,000	\$84,000	\$75,600	208,620	49.67	417,239	67,761	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-110		407	WD	41575 KENILWORTH	02/06/25	416,400	\$83,280	\$74,952	206,460	49.58	412,916	68,484	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-099		407	PTA	41670 KENILWORTH	08/25/23	425,000	\$85,000	\$76,500	206,910	48.68	413,826	76,174	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-108		407	PTA	41582 KENILWORTH	08/15/24	360,000	\$72,000	\$64,800	173,700	48.25	347,397	77,603	65,000	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Land Table	ECF Area	Parcel Number	Other Parcels		Class Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	unique - lake	
			In Sale												Est. Land Value	front, lake access
Maple Greens OCCP 628	R0221	50-22-02-226-120			407 PTA	30725 SANDALWOOD	10/01/24	370,000	\$74,000	\$66,600	177,550	47.99	355,091	79,909	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-059			407 PTA	31092 ARLINGTON	07/14/23	391,000	\$78,200	\$70,380	186,710	47.75	373,429	82,571	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-158			407 WD	31044 SILVERDALE	04/09/24	440,000	\$88,000	\$79,200	209,510	47.62	419,013	85,987	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-001			407 PTA	31197 BARRINGTON	03/13/24	399,999	\$80,000	\$72,000	189,950	47.49	379,904	85,095	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-220			407 PTA	30987 TANGLEWOOD	06/26/23	470,000	\$94,000	\$84,600	219,130	46.62	438,256	96,744	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-089			407 PTA	41503 CYPRESS	09/01/23	332,000	\$66,400	\$59,760	153,370	46.20	306,739	90,261	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-114			407 WD	41681 KENILWORTH	06/03/24	315,000	\$63,000	\$56,700	144,830	45.98	289,661	90,339	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-215			407 PTA	30718 TANGLEWOOD	10/21/24	325,000	\$65,000	\$58,500	149,390	45.97	298,786	91,214	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-075			407 PTA	30943 SAVANNAH	07/12/24	395,000	\$79,000	\$71,100	180,690	45.74	361,374	98,626	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-209			407 PTA	30764 TANGLEWOOD	07/02/24	411,000	\$82,200	\$73,980	184,830	44.97	369,656	106,344	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-144			407 PTA	31045 SENECA	09/01/23	338,000	\$67,600	\$60,840	151,870	44.93	303,747	99,253	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-118			407 OTH	30709 SANDALWOOD	03/05/25	382,500	\$76,500	\$68,850	171,320	44.79	342,646	104,854	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-011			407 PTA	31146 SENECA	03/18/24	400,000	\$80,000	\$72,000	177,620	44.41	355,236	109,764	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-044			407 PTA	31091 AUGUSTA	11/04/24	396,000	\$79,200	\$71,280	175,210	44.24	350,419	110,581	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-145			407 PTA	41665 CHARLESTON	08/30/24	391,000	\$78,200	\$70,380	167,830	42.92	335,655	120,345	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-105			407 PTA	41622 KENILWORTH	07/31/24	450,000	\$90,000	\$81,000	184,650	41.03	369,293	145,707	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-079			407 PTA	41526 CYPRESS	11/12/24	487,000	\$97,400	\$87,660	191,590	39.34	383,171	168,829	65,000	
Maple Greens OCCP 628	R0221	50-22-02-226-005			407 WD	31231 BARRINGTON	08/21/24	499,000	\$99,800	\$89,820	193,840	38.85	387,685	176,315	65,000	
USE \$75,000							AVERAGE	397,452	79,490	71,541	181,470	45.84	362,940	99,512	65,000	
							MEDIAN	396,000	79,200	71,280	180,690	45.98	361,374	91,214	65,000	
															16.4%	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-294			407 PTA	31155 LIVINGSTON	04/14/23	250,000	\$50,000	\$45,000	136,200	54.48	272,392	26,608	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-103			407 PTA	41853 CANTEBURY	04/20/23	250,000	\$50,000	\$45,000	136,260	54.50	272,515	26,485	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-039			407 PTA	41999 ARROWHEAD	04/27/23	258,000	\$51,600	\$46,440	131,000	50.78	261,992	45,008	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-194			407 WD	41675 MAGNOLIA	05/01/23	309,500	\$61,900	\$55,710	157,370	50.85	314,741	43,759	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-123			407 PTA	41907 CANTEBURY	06/07/23	298,500	\$59,700	\$53,730	143,710	48.14	287,423	60,077	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-131			407 PTA	41858 CANTEBURY	07/24/23	285,000	\$57,000	\$51,300	146,680	51.47	293,362	40,638	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-037			407 WD	41995 ARROWHEAD	07/31/23	269,500	\$53,900	\$48,510	125,370	46.52	250,739	67,761	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-288			407 WD	31137 CENTENNIAL	08/31/23	287,500	\$57,500	\$51,750	143,170	49.80	286,346	50,154	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-128			407 PTA	41872 CANTEBURY	09/22/23	291,000	\$58,200	\$52,380	137,190	47.14	274,382	65,618	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-027			407 PTA	41613 BLAIR	09/28/23	240,000	\$48,000	\$43,200	118,030	49.18	236,052	52,948	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-025			407 PTA	41609 BLAIR	11/20/23	279,000	\$55,800	\$50,220	138,030	49.47	276,067	51,933	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-202			407 PTA	41692 MAGNOLIA	12/28/23	302,000	\$60,400	\$54,360	151,940	50.31	303,884	47,116	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-233			407 WD	41765 PRIMROSE	01/11/24	326,000	\$65,200	\$58,680	153,490	47.08	306,978	68,022	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-003			407 PTA	41695 JUNIPER	01/31/24	285,000	\$57,000	\$51,300	125,530	44.05	251,064	82,936	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-168			407 PTA	41767 WEBSTER	02/29/24	285,000	\$57,000	\$51,300	136,250	47.81	272,504	61,496	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-304			407 PTA	31187 LIVINGSTON	03/08/24	317,000	\$63,400	\$57,060	136,280	42.99	272,553	93,447	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-302			407 PTA	31179 LIVINGSTON	04/01/24	314,000	\$62,800	\$56,520	162,520	51.76	325,042	37,958	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-193			407 PTA	41703 MAGNOLIA	06/06/24	284,000	\$56,800	\$51,120	117,360	41.32	234,710	98,290	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-201			407 PTA	41694 MAGNOLIA	07/10/24	330,000	\$66,000	\$59,400	133,180	40.36	266,350	112,650	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-074			407 PTA	30664 VINE	08/16/24	284,000	\$56,800	\$51,120	132,740	46.74	265,473	67,527	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-231			407 PTA	30997 CENTENNIAL	08/23/24	298,000	\$59,600	\$53,640	140,790	47.24	281,578	65,422	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-067			407 PTA	41810 INDEPENDENC	09/03/24	305,000	\$61,000	\$54,900	123,530	40.50	247,059	106,941	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-209			407 PTA	41778 WEBSTER	10/15/24	301,000	\$60,200	\$54,180	140,850	46.79	281,696	68,304	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-044			407 WD	41840 CANTEBURY	12/12/24	289,900	\$57,980	\$52,182	143,680	49.56	287,360	51,540	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-143			407 PTA	30895 JASPER	01/17/25	270,000	\$54,000	\$48,600	117,440	43.50	234,871	84,129	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-154			407 WD	30896 JASPER	03/18/25	255,000	\$51,000	\$45,900	131,520	51.58	263,045	40,955	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-012			407 WD	41683 JUNIPER	04/04/25	240,000	\$48,000	\$43,200	132,860	55.36	265,717	23,283	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-166			407 WD	41919 CANTEBURY	04/30/25	287,000	\$57,400	\$51,660	127,120	44.29	254,233	81,767	49,000	
MAPLE POINTE OCCP 709	R0222	50-22-02-202-240			407 PTA	30987 BLUERIDGE	04/30/25	285,000	\$57,000	\$51,300	142,910	50.14	285,821	48,179	49,000	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels																
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land Value	unique - lake front, lake access
MAPLE POINTE OCCP 709	R0222	50-22-02-202-064		407	WD	41816 INDEPENDENC	05/09/25	335,000	\$67,000	\$60,300	130,800	39.04	261,602	122,398	49,000	
USE \$55,000							AVERAGE	287,030	57,406	51,665	136,460	47.76	272,918	63,112	49,000	
							MEDIAN	286,000	57,200	51,480	136,255	47.98	272,510	60,787	49,000	
															17.1%	
MAPLE HEIGHTS OCCP 750	R0223	50-22-02-251-020		407	PTA	41643 SLEEPY HOLLO	05/02/23	291,000	\$58,200	\$52,380	137,360	47.20	274,724	76,276	60,000	
MAPLE HEIGHTS OCCP 750	R0223	50-22-02-251-022		407	PTA	41649 SLEEPY HOLLO	07/03/24	328,000	\$65,600	\$59,040	158,390	48.29	316,784	71,216	60,000	
MAPLE HEIGHTS OCCP 750	R0223	50-22-02-251-025		407	PTA	41666 SLEEPY HOLLO	10/27/23	330,000	\$66,000	\$59,400	174,070	52.75	348,138	41,862	60,000	
MAPLE HEIGHTS OCCP 750	R0223	50-22-02-251-027		407	WD	41672 SLEEPY HOLLO	04/28/23	340,000	\$68,000	\$61,200	178,900	52.62	357,798	42,202	60,000	
MAPLE HEIGHTS OCCP 750	R0223	50-22-02-251-028		407	PTA	41667 SLEEPY HOLLO	05/19/23	400,000	\$80,000	\$72,000	187,130	46.78	374,250	85,750	60,000	
MAPLE HEIGHTS OCCP 750	R0223	50-22-02-251-040		407	PTA	41701 SLEEPY HOLLO	01/10/24	355,000	\$71,000	\$63,900	172,730	48.66	345,461	69,539	60,000	
USE \$60,000							AVERAGE	340,667	68,133	61,320	168,097	49.38	336,193	64,474	60,000	
NO CHANGE							MEDIAN	335,000	67,000	60,300	173,400	48.47	346,800	70,378	60,000	
															17.9%	
MORGAN CREEK ESTATES OCCP 1370	R0224															
NO SALES																
USE \$87,000																
appears similar to R0201																
SEC 2 LAKEFRONT	R0230	50-22-02-151-019		401	WD	1258 EAST LAKE	06/08/23	180,000			87,350	48.53	174,702	150,561	145,263	
								6,443						5,390		LAKE PAD
SEC 2 LAKEFRONT	R0230	50-22-02-151-028		401	PTA	1294 EAST LAKE	05/09/23	550,000	\$110,000	\$99,000	246,510	44.82	493,026	277,068	220,094	
								12,994						6,546		LAKEFRONT
USE FF RATE																
USE 3,000 FF LAKE PAD																
USE 5,500 FF ON LAKE																
SEE SUPPORT WITH VACANT LAKE LAND SALES																
per lake property review																
SEC 2 E SIDE - OFFLAKE	R0240	50-22-02-127-018	50-22-02-127-018	401	PTA	1217 EAST LAKE	08/15/24	1,280,000	\$256,000	\$230,400	441,960	34.53	883,920	672,646	276,566	
SEC 2 E SIDE - OFFLAKE	R0240	50-22-02-376-010	50-22-02-376-010	401	PTA	1515 EAST LAKE	06/21/24	715,000	\$143,000	\$128,700	315,570	44.14	631,142	266,006	182,148	
USE FF RATE							AVERAGE	997,500	199,500	179,550	378,765	39.33	757,531	469,326	229,357	
USE 2,300 FF OFFLAKE PAD							MEDIAN	997,500	199,500	179,550	378,765	39.33	757,531	469,326	229,357	
SEE SUPPORT WITH VACANT LAKE LAND SALES									3,396	3,056				7,989	23.0%	
USE 3,000 FF LAKE PAD																
per lake property review																
outlier-after sale property fire																
SEC 2 E SIDE - OFFLAKE	R0240	50-22-02-328-007	50-22-02-328-007	402	PTA	1369 EAST LAKE	06/09/23	505,000	\$101,000	\$90,900	345,620	68.44	691,230	120,774	307,004	
SEC 2 ACREAGE	R0250															
NO SALES																
Building Site-100,000																
Residual- 33,000																
Low & Wet- 3,600																
SEE402 22-02-400-008 SP 125K, 10/2019																
HAWTHORN/ LAKE WALL	R0301	50-22-03-129-008		401	PTA	1506 LEBENTA	09/20/24	159,000	\$31,800	\$28,620	67,620	42.53	135,244	60,199	36,443	47,700

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels in Sale																
Land Table	ECF Area	Parcel Number	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land Value	unique - lake front, lake access	
USE FF RATE																
A-1,000								698					1,321			1,047
25% increase																
HAWTHORN/ LAKE WALL	R0301	50-22-03-128-005	401	LC	139 REXTON	07/02/24	210,000	\$42,000	\$37,800	92,250	43.93	184,491	71,217	45,708		63,000
HAWTHORN/ LAKE WALL	R0301	50-22-03-202-001	401	PTA	135 NORTH HAVEN	06/14/24	425,000	\$85,000	\$76,500	198,990	46.82	397,988	105,328	78,316		127,500
B-LAKE ACCESS-1,300						AVERAGE	317,500	63,500	57,150	145,620	45.37	291,240	88,273	62,012		95,250
						MEDIAN	317,500	63,500	57,150	145,620	45.37	291,240	88,273	62,012		95,250
lake property review								1,024	922				1,423	1,000		1,536
															20%	
Sec 3 S Side-Res	R0302	50-22-03-376-008	401	PTA	155 BUFFINGTON	05/24/24	600,000	\$120,000	\$108,000	284,740	47.46	569,485	119,460	88,945		180,000
Sec 3 S Side-Res	R0302	50-22-03-379-012	401	PTA	142 EUBANK	04/24/24	318,000	\$63,600	\$57,240	136,630	42.97	273,257	86,351	41,608		95,400
Sec 3 S Side-Res	R0302	50-22-03-380-006	401	PTA	135 EUBANK	04/14/23	322,500	\$64,500	\$58,050	147,290	45.67	294,589	75,232	47,321		96,750
Sec 3 S Side-Res	R0302	50-22-03-381-014	401	PTA	915 LEMAY	06/20/23	470,000	\$94,000	\$84,600	211,570	45.01	423,133	94,501	47,634		141,000
Sec 3 S Side-Res	R0302	50-22-03-451-012	50-22-03	401	PTA	04/17/23	160,000	\$32,000	\$28,800	83,310	52.07	166,614	45,732	52,346		48,000
USE FF RATE						AVERAGE	374,100	74,820	67,338	172,708	46.64	345,416	84,255	55,571		112,230
B-LAKE ACCESS-1,300						MEDIAN	322,500	64,500	58,050	147,290	45.67	294,589	86,351	47,634		96,750
A-850								1,164	1,048				1,559	860		1,747
NO SALES															15%	
lake property review																
vacant sale-sold twice																
Sec 3 S Side-Res	R0302	50-22-03-331-007	402	WD	130 BUFFINGTON	12/17/24	86,000			28,620		37,428		37,428		2,150
Sec 3 S Side-Res	R0302	50-22-03-331-007	402	PTA	130 BUFFINGTON	09/29/23	67,000									1,675
LILLEY POND	R0303	50-22-03-351-036	401	PTA	29740 LILLEY	09/03/24	465,000	\$93,000	\$83,700	231,270	49.74	462,548	82,452	80,000		
LILLEY POND	R0303	50-22-03-351-036	401	PTA	29740 LILLEY	11/05/24	573,000	\$114,600	\$103,140	231,270	40.36	462,548	190,452	80,000		
USE \$98,000						AVERAGE	519,000	103,800	93,420	231,270	45.05	462,548	136,452	80,000		
						MEDIAN	519,000	103,800	93,420	231,270	45.05	462,548	136,452	80,000		
															15%	
BLOMFIELD SUB	R0304	50-22-03-153-010	401	WD	2000 SOUTH LAKE	09/13/24	295,000	\$59,000	\$53,100	128,380	43.52	256,750	116,842	78,592		\$73,750
													699	470		922
USE FF RATE-STD 80FF																
A-630 FF																
B-LAKE ACCESS-800 FF																
NO SALES																
lake property review																
bldg site - 55,000																
residual 18,200																
low & wet 3,600																
NORTH HAVEN WOODS	R0305															
USE \$105,000																
NO SALES																
Windward Bay OCCP 669	R0320	50-22-03-126-014	407	PTA	45000 BAYVIEW	03/27/24	194,000	\$38,800	\$34,920	91,520	47.18	183,039	43,961	33,000		
Windward Bay OCCP 669	R0320	50-22-03-126-052	407	WD	44900 BAYVIEW	03/08/24	190,250	\$38,050	\$34,245	95,330	50.11	190,655	32,595	33,000		
USE \$35,000						AVERAGE	192,125	38,425	34,583	93,425	48.64	186,847	38,278	33,000		

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
unique - lake																
Land Table	ECF Area	Parcel Number	Other Parcels in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land front, lake	Value access
							MEDIAN	192,125	38,425	34,583	93,425	48.64	186,847	38,278	33,000	
															17%	
HARBOR COVE OCCP 439	R0321	50-22-03-131-049		407	PTA	1681 HARBOR	02/23/24	317,000	\$63,400	\$57,060	153,620	48.46	307,237	54,763	45,000	
A-USE \$55,000																
B-ON LAKE USE \$ 100,000																
SOUTH POINTE OCCP 687	R0322	50-22-03-383-025		407	PTA	1127 SOUTH LAKE	07/09/24	170,000	\$34,000	\$30,600	74,240	43.67	148,487	63,513	42,000	
SOUTH POINTE OCCP 687	R0322	50-22-03-383-006		407	PTA	1127 SOUTH LAKE	12/01/23	193,000	\$38,600	\$34,740	91,880	47.61	183,764	39,236	30,000	
SOUTH POINTE OCCP 687	R0322	50-22-03-383-010		407	WD	1127 SOUTH LAKE	09/21/23	135,000	\$27,000	\$24,300	67,450	49.96	134,906	30,094	30,000	
SOUTH POINTE OCCP 687	R0322	50-22-03-383-021		407	PTA	1127 SOUTH LAKE	04/29/24	189,900	\$37,980	\$34,182	91,880	48.38	183,764	36,136	30,000	
SOUTH POINTE OCCP 687	R0322	50-22-03-383-031		407	WD	1127 SOUTH LAKE	06/14/23	180,000	\$36,000	\$32,400	92,730	51.52	185,457	24,543	30,000	
SOUTH POINTE OCCP 687	R0322	50-22-03-383-033		407	PTA	1127 SOUTH LAKE	05/19/23	134,000	\$26,800	\$24,120	68,240	50.93	136,487	27,513	30,000	
SOUTH POINTE OCCP 687	R0322	50-22-03-383-037		407	PTA	1127 SOUTH LAKE	06/16/23	199,900	\$39,980	\$35,982	92,730	46.39	185,457	44,443	30,000	
SOUTH POINTE OCCP 687	R0322	50-22-03-383-037		407	WD	1127 SOUTH LAKE	02/04/25	199,900	\$39,980	\$35,982	92,730	46.39	185,457	44,443	30,000	
SOUTH POINTE OCCP 687	R0322	50-22-03-383-038		407	PTA	1127 SOUTH LAKE	05/06/24	200,000	\$40,000	\$36,000	70,790	35.40	141,579	88,421	30,000	
SOUTH POINTE OCCP 687	R0322	50-22-03-383-041		407	PTA	1127 SOUTH LAKE	05/23/23	183,000	\$36,600	\$32,940	92,730	50.67	185,457	27,543	30,000	
SOUTH POINTE OCCP 687	R0323	50-22-03-383-047		407	WD	1155 SOUTH LAKE	03/28/25	185,000	\$37,000	\$33,300	90,370	48.85	180,748	34,252	30,000	
SOUTH POINTE OCCP 687	R0323	50-22-03-383-062		407	PTA	1155 SOUTH LAKE	07/12/24	145,000	\$29,000	\$26,100	69,100	47.66	138,191	36,809	30,000	
SOUTH POINTE OCCP 687	R0323	50-22-03-383-071		407	PTA	1155 SOUTH LAKE	12/18/24	190,000	\$38,000	\$34,200	92,150	48.50	184,300	35,700	30,000	
USE \$35,000							AVERAGE	177,892	35,578	32,021	84,398	47.69	168,797	39,094	30,000	
							MEDIAN	187,450	37,490	33,741	91,880	48.44	183,764	35,918	30,000	
															16%	
outlier																
SOUTH POINTE OCCP 687	R0322	50-22-03-383-035		407	PTA	1127 SOUTH LAKE	04/28/23	162,000	\$32,400	\$29,160	92,730	57.24	185,457	6,543	30,000	
SUMMERLIN OCCP 1460	R0324	50-22-03-134-012		407	PTA	44758 LARKSPUR	02/07/24	515,000	\$103,000	\$92,700	248,870	48.32	497,737	107,263	90,000	
USE \$100,000																
SCENIC PINES ESTATES	R0325															
USE \$85,000																
SEC 3 W SIDE-LAKE	R0330	50-22-03-131-002		401	WD	1517 WEST LAKE	07/18/24	712,500	\$142,500	\$128,250	262,560	36.85	525,113	452,571	265,184	249,375
SEC 3 W SIDE-LAKE	R0330	50-22-03-155-015		401	PTA	2109 WEST LAKE	06/27/23	808,000	\$161,600	\$145,440	403,600	49.95	807,191	189,434	188,625	282,800
SEC 3 W SIDE-LAKE	R0330	50-22-03-131-004		401	WD	1529 WEST LAKE	05/05/25	450,000	\$90,000	\$81,000	195,540	43.45	391,078	245,033	186,111	157,500
USE FF RATE							AVERAGE	656,833	131,367	118,230	287,233	43.42	574,461	295,679	213,307	229,892
USE 5,500 FF ON LAKE							MEDIAN	712,500	142,500	128,250	262,560	43.45	525,113	245,033	188,625	249,375
lake property review									3,551	3,196				6,106		6,214
see SUPPORT WITH VACANT LAKE LAND SALES																

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Land Table	ECF Area	Parcel Number	Other Parcels in Sale			Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj.	Cur. Appraisal	Land Residual	unique - lake	
			Class	Instr.								Sale	(TCV)		Est. Land front, lake	Value access
Sec 3 Shawood Lake	R0332	50-22-03-481-003		401	PTA	315 ELM	05/12/23	260,000	\$52,000	\$46,800	134,090	51.57	268,181	72,063	80,244	91,000
Sec 3 Shawood Lake	R0332	50-22-03-481-014		401	PTA	301 DUANA	03/15/24	590,000	\$118,000	\$106,200	293,670	49.77	587,335	72,583	69,918	206,500
Sec 3 Shawood Lake	R0332	50-22-03-483-009		401	WD	209 CHARLOTTE	06/11/24	485,000	\$97,000	\$87,300	238,500	49.18	476,999	131,515	123,514	169,750
USE FF RATE							AVERAGE	445,000	89,000	80,100	222,087	50.17	444,172	92,054	91,225	155,750
LAKEFRONT 2300 FF							MEDIAN	485,000	97,000	87,300	238,500	49.77	476,999	72,583	80,244	169,750
OFFLAKE 1000 FF									2,176	1,958				1,628	1,800	3,808
LAKEFRONT SA 2300 FF																
lake property review																
SEC 3 S SIDE-OFF LAKE	R0341	50-22-03-477-002	50-22-03	401	WD	425 SOUTH LAKE	07/01/24	1,413,750	\$282,750	\$254,475	699,110	49.45	1,398,217	311,848	296,315	494,813
OFFLAKE 2,000 FF									2,637	2,373					2,763	4,615
LAKEPAD 2,500 FF																
OFFLAKE W/SA USE 2,000 FF																
ONLAKE 4,800 FF																
lake property review																
SEC 3 Acreage	R0350															
Building Site- \$85,000																
Residual- \$28,000																
Low & wet- \$3,600																
no sales																
BRISTOL CORNERS / BC SOUTH	R0401	50-22-04-251-011		401	WD	45692 BRISTOL	10/17/24	650,000	\$130,000	\$117,000	306,910	47.22	613,827	152,600	116,427	
BRISTOL CORNERS / BC SOUTH	R0401	50-22-04-253-008		401	PTA	45651 MARLBOROUGH	08/07/23	670,000	\$134,000	\$120,600	317,070	47.32	634,145	160,855	125,000	
BRISTOL CORNERS / BC SOUTH	R0401	50-22-04-253-009		401	PTA	45643 MARLBOROUGH	08/02/24	885,000	\$177,000	\$159,300	340,080	38.43	680,166	329,834	125,000	
BRISTOL CORNERS / BC SOUTH	R0401	50-22-04-253-010		401	WD	45635 MARLBOROUGH	04/11/25	749,900	\$149,980	\$134,982	324,780	43.31	649,553	225,347	125,000	
BRISTOL CORNERS / BC SOUTH	R0401	50-22-04-253-028		401	WD	45823 BRISTOL	05/02/25	615,000	\$123,000	\$110,700	265,920	43.24	531,849	193,260	110,109	
BRISTOL CORNERS / BC SOUTH	R0401	50-22-04-402-003		401	PTA	30370 BALFOUR	10/16/24	750,000	\$150,000	\$135,000	325,730	43.43	651,454	201,979	103,433	
BRISTOL CORNERS / BC SOUTH	R0401	50-22-04-402-008		401	PTA	45686 BALFOUR	08/19/24	660,000	\$132,000	\$118,800	294,240	44.58	588,481	189,715	118,196	
BRISTOL CORNERS / BC SOUTH	R0401	50-22-04-403-004		401	WD	30319 STERLING	12/27/24	700,000	\$140,000	\$126,000	306,320	43.76	612,645	200,466	113,111	
BRISTOL CORNERS / BC SOUTH	R0401	50-22-04-403-009		401	WD	30245 STERLING	06/16/23	625,000	\$125,000	\$112,500	295,300	47.25	590,591	159,409	125,000	
BRISTOL CORNERS / BC SOUTH	R0401	50-22-04-403-015		401	PTA	45637 SOUTH LAKE	05/25/23	753,750	\$150,750	\$135,675	322,610	42.80	645,219	221,444	112,913	
BRISTOL CORNERS / BC SOUTH	R0401	50-22-04-403-016		401	PTA	45625 SOUTH LAKE	07/31/24	625,000	\$125,000	\$112,500	274,880	43.98	549,758	183,083	107,841	
BRISTOL CORNERS / BC SOUTH	R0401	50-22-04-404-007		401	PTA	45588 SOUTH LAKE	09/16/24	630,000	\$126,000	\$113,400	327,200	51.94	654,397	99,103	123,500	
Bristol Corners North	R0402	50-22-04-429-017		401	PTA	30364 PENNINGTON	07/15/24	799,900	\$159,980	\$143,982	308,170	38.53	616,340	292,010	108,450	
Bristol Corners North	R0402	50-22-04-429-021		401	PTA	30316 PENNINGTON	05/23/23	720,000	\$144,000	\$129,600	326,170	45.30	652,335	172,073	104,408	
Bristol Corners North	R0402	50-22-03-154-010		401	PTA	30495 PENNINGTON	04/03/23	554,000	\$110,800	\$99,720	273,600	49.39	547,207	112,593	105,800	
BRISTOL CORNERS / BC SOUTH	R0403	50-22-04-430-006		401	PTA	30211 PENNINGTON	02/16/24	755,000	\$151,000	\$135,900	349,940	46.35	699,885	157,641	102,526	
USE FF RATE							AVERAGE	696,409	139,282	125,354	309,933	44.80	619,866	190,713	114,170	
USE 1,300 FF							MEDIAN	685,000	137,000	123,300	312,620	44.28	625,243	186,399	113,012	
									1,455	1,309				1,979	1,200	
combine ECF R0401, R0402, and R0403 - use Land Table R0401																
maximum \$125,000																
POINTE PARK OCCP#1417	R0420	50-22-04-101-018		407	PTA	30764 ARDMORE	04/28/23	205,000	\$41,000	\$36,900	105,690	51.56	211,370	35,630	42,000	
POINTE PARK OCCP#1417	R0420	50-22-04-101-044		407	PTA	30687 ARDMORE	07/26/23	220,000	\$44,000	\$39,600	102,520	46.60	205,042	56,958	42,000	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels																
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land Value	unique - lake front, lake access
POINTE PARK OCCP#1417	R0420	50-22-04-101-032		407	PTA	30709 ARDMORE	05/10/24	225,000	\$45,000	\$40,500	105,580	46.92	211,159	55,841	42,000	
POINTE PARK OCCP#1417	R0420	50-22-04-101-030		407	PTA	30786 ARDMORE	08/12/24	205,000	\$41,000	\$36,900	105,690	51.56	211,370	35,630	42,000	
POINTE PARK OCCP#1417	R0420	50-22-04-101-051		407	PTA	30661 ARDMORE	08/12/24	222,000	\$44,400	\$39,960	112,750	50.79	225,494	38,506	42,000	
POINTE PARK OCCP#1417	R0420	50-22-04-101-035		407	PTA	30701 ARDMORE	10/18/24	230,000	\$46,000	\$41,400	110,310	47.96	220,615	51,385	42,000	
POINTE PARK OCCP#1417	R0420	50-22-04-101-050		407	PTA	30667 ARDMORE	10/18/24	262,000	\$52,400	\$47,160	125,460	47.89	250,929	53,071	42,000	
USE \$42,000							AVERAGE	224,143	44,829	40,346	109,714	49.04	219,426	46,717	42,000	
no change							MEDIAN	222,000	44,400	39,960	105,690	47.96	211,370	51,385	42,000	
units 001-010 back to woods-15% premium																
Westpark Place #1706	R0421	50-22-04-451-023		402	PTA	29900 MARTELL	04/01/22	\$159,000								
USE \$140,000																
similar increase to R0401, R0402, older vacant land sale-no sales																
SEC 4 Acreage	R0450															
Building Site	95,000															
Residual	31,600															
Low & Wet	3,000															
no change																
SHAWOOD-RES	R1001	50-22-10-276-005		401	WD	2453 SHAWOOD	05/14/24	432,000	\$86,400	\$77,760	211,940	49.06	423,877	82,500	74,377	
SHAWOOD-RES	R1001	50-22-10-277-025		401	PTA	2270 CROWN	07/08/24	333,000	\$66,600	\$59,940	156,350	46.95	312,707	74,970	54,677	
SHAWOOD-RES	R1001	50-22-10-278-008		401	PTA	2400 NOVI	07/09/24	510,000	\$102,000	\$91,800	248,190	48.66	496,383	118,213	104,596	
USE FF RATE							AVERAGE	425,000	85,000	76,500	205,493	48.23	410,989	91,894	77,883	
800 FF							MEDIAN	432,000	86,400	77,760	211,940	48.66	423,877	82,500	74,377	
									894	805				854	770	
CARLTON FOREST OCCP 1241	R1020	50-22-10-401-001		407	PTA	28322 CARLTON WAY	09/18/23	324,900	\$64,980	\$58,482	154,980	47.70	309,961	72,939	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-401-020		407	PTA	28373 CARLTON WAY	07/25/23	312,000	\$62,400	\$56,160	157,730	50.55	315,455	54,545	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-401-024		407	PTA	28385 CARLTON WAY	08/21/23	337,000	\$67,400	\$60,660	145,430	43.15	290,857	104,143	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-401-033		407	WD	28339 CARLTON WAY	08/19/24	332,500	\$66,500	\$59,850	146,930	44.19	293,864	96,636	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-401-034		407	PTA	28323 CARLTON WAY	06/30/23	315,500	\$63,100	\$56,790	154,980	49.12	309,961	63,539	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-401-052		407	PTA	28460 CARLTON WAY	01/31/24	312,000	\$62,400	\$56,160	154,980	49.67	309,961	60,039	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-401-055		407	PTA	28522 CARLTON WAY	08/18/23	330,000	\$66,000	\$59,400	154,980	46.96	309,961	78,039	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-401-068		407	WD	28560 CARLTON WAY	03/20/25	322,000	\$64,400	\$57,960	157,730	48.98	315,455	64,545	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-401-083		407	PTA	28523 CARLTON WAY	03/29/24	335,000	\$67,000	\$60,300	157,730	47.08	315,455	77,545	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-401-088		407	WD	28465 CARLTON WAY	04/07/23	278,000	\$55,600	\$50,040	154,980	55.75	309,961	26,039	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-451-003		407	WD	28030 CARLTON WAY	04/17/24	335,000	\$67,000	\$60,300	143,800	42.93	287,599	105,401	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-451-010		407	PTA	28138 CARLTON WAY	07/20/23	327,000	\$65,400	\$58,860	150,530	46.03	301,051	83,949	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-451-033		407	WD	28305 CARLTON WAY	11/06/23	325,000	\$65,000	\$58,500	145,270	44.70	290,535	92,465	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-451-035		407	WD	28255 CARLTON WAY	01/22/25	315,000	\$63,000	\$56,700	154,440	49.03	308,872	64,128	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-451-038		407	PTA	28247 CARLTON WAY	12/05/23	328,000	\$65,600	\$59,040	154,440	47.09	308,872	77,128	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-451-040		407	PTA	28231 CARLTON WAY	01/12/24	316,100	\$63,220	\$56,898	152,090	48.11	304,180	69,920	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-451-058		407	PTA	28139 CARLTON WAY	07/19/23	320,000	\$64,000	\$57,600	150,150	46.92	300,302	77,698	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-451-066		407	PTA	28101 CARLTON WAY	09/11/23	328,000	\$65,600	\$59,040	142,410	43.42	284,823	101,177	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-451-070		407	WD	28067 CARLTON WAY	10/11/23	333,000	\$66,600	\$59,940	150,200	45.11	300,409	90,591	58,000	
CARLTON FOREST OCCP 1241	R1020	50-22-10-451-071		407	WD	28071 CARLTON WAY	07/01/24	335,000	\$67,000	\$60,300	152,850	45.63	305,692	87,308	58,000	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels																unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land front, lake	Value access
USE \$60,000							AVERAGE	323,050	64,610	58,149	151,832	47.11	303,661	77,389	58,000	
							MEDIAN	326,000	65,200	58,680	153,645	47.02	307,282	77,622	58,000	
increased to 60,000 uniform with adjacent R1021 and R1023																
CHARNETH FEN OCCP#1655	R1021	50-22-10-426-049		407	PTA	28463 TRACI	03/01/24	380,000	\$76,000	\$68,400	181,150	47.67	362,306	77,694	60,000	
USE \$60,000																
no change-uniform with R1020, R1023																
LIBERTY PARK #1703	R1022	50-22-10-301-091		407	PTA	44892 LAFAYETTE	06/23/23	525,000	\$105,000	\$94,500	250,880	47.79	501,763	121,237	98,000	
LIBERTY PARK #1703	R1022	50-22-10-301-075		407	PTA	44887 REVERE	06/28/23	571,000	\$114,200	\$102,780	279,460	48.94	558,917	110,083	98,000	
LIBERTY PARK #1703	R1022	50-22-10-301-237		407	PTA	45168 BARTLETT	10/16/23	620,000	\$124,000	\$111,600	293,640	47.36	587,277	130,723	98,000	
LIBERTY PARK #1703	R1022	50-22-10-301-245		407	PTA	45120 BARTLETT	02/16/24	570,237	\$114,047	\$102,643	293,350	51.44	586,706	81,531	98,000	
LIBERTY PARK #1703	R1022	50-22-10-301-237		407	PTA	45168 BARTLETT	05/06/24	650,000	\$130,000	\$117,000	293,640	45.18	587,277	160,723	98,000	
LIBERTY PARK #1703	R1022	50-22-10-301-124		407	PTA	45101 BARTLETT	11/26/24	646,000	\$129,200	\$116,280	293,480	45.43	586,968	157,032	98,000	
USE \$110,000							AVERAGE	597,040	119,408	107,467	284,075	47.69	568,151	126,888	98,000	
							MEDIAN	595,500	119,100	107,190	293,415	47.57	586,837	125,980	98,000	
increase land value unitorm with R1024 and R1026																
older sale-DNU																
LIBERTY PARK #1703	R1022	50-22-10-301-242		407	PTA	45138 BARTLETT	04/24/23	605,000	\$121,000	\$108,900	342,650	56.64	685,293	17,707	98,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-586		407	WD	27996 HOPKINS	09/15/23	350,000	\$70,000	\$63,000	168,960	48.27	337,921	59,079	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-561		407	PTA	44613 ELLERY	09/22/23	338,198	\$67,640	\$60,876	166,450	49.22	332,901	52,297	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-518		407	WD	28082 HEWES	10/19/23	325,000	\$65,000	\$58,500	168,960	51.99	337,921	34,079	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-315		407	PTA	28037 HOPKINS	11/17/23	260,000	\$52,000	\$46,800	120,520	46.35	241,035	65,965	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-504		407	PTA	44478 GWINNETT	12/07/23	355,500	\$71,100	\$63,990	161,030	45.30	322,068	80,432	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-051		407	WD	44706 GWINNETT	12/08/23	250,000	\$50,000	\$45,000	107,710	43.08	215,414	81,586	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-085		407	PTA	44765 ELLERY	12/13/23	264,000	\$52,800	\$47,520	107,710	40.80	215,414	95,586	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-138		407	PTA	27887 HOPKINS	02/15/24	265,000	\$53,000	\$47,700	118,840	44.85	237,688	74,312	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-086		407	PTA	44767 ELLERY	02/20/24	243,000	\$48,600	\$43,740	108,350	44.59	216,706	73,294	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-060		407	PTA	44707 GWINNETT	04/17/24	258,000	\$51,600	\$46,440	108,350	42.00	216,706	88,294	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-141		407	PTA	27871 HOPKINS	05/21/24	285,000	\$57,000	\$51,300	119,030	41.76	238,062	93,938	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-126		407	WD	27921 HOPKINS	06/03/24	275,000	\$55,000	\$49,500	117,380	42.68	234,767	87,233	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-466		407	PTA	28054 LIGHTFOOT	07/11/24	354,000	\$70,800	\$63,720	157,450	44.48	314,908	86,092	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-566		407	WD	44593 ELLERY	10/11/24	350,000	\$70,000	\$63,000	166,450	47.56	332,901	64,099	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-560		407	WD	27877 FLOYD	11/04/24	360,000	\$72,000	\$64,800	169,230	47.01	338,465	68,535	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-625		407	WD	44637 ELLERY	01/10/25	354,000	\$70,800	\$63,720	162,210	45.82	324,426	76,574	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-498		407	WD	44492 GWINNETT	02/05/25	356,000	\$71,200	\$64,080	166,450	46.76	332,901	70,099	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-485		407	WD	27914 MIDDLETON	03/05/25	364,500	\$72,900	\$65,610	166,090	45.57	332,170	79,330	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-583		407	WD	28002 HOPKINS	03/07/25	360,000	\$72,000	\$64,800	166,450	46.24	332,901	74,099	47,000	
TOWNES AT LIBERTY PARK OCCP 1705	R1023	50-22-10-376-058		407	WD	44628 GWINNETT	05/06/25	275,000	\$55,000	\$49,500	109,850	39.95	219,691	102,309	47,000	
USE \$60,000							AVERAGE	312,110	62,422	56,180	141,874	45.21	283,748	75,362	47,000	
							MEDIAN	331,599	66,320	59,688	159,240	45.43	318,488	75,443	47,000	
adjust based on sales, using abstraction and allocation.																

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026															
Other Parcels															
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	unique - lake Est. Land front, lake Value access
HOWELL'S WALLED LAKE SUB	R1101	50-22-11-105-002		401	PTA	114 LINHART	04/09/24	250,000	\$50,000	\$45,000	124,330	49.73	248,653	48,749	47,402
HOWELL'S WALLED LAKE SUB	R1101	50-22-11-106-005		401	PTA	226 LINHART	12/06/24	377,500	\$75,500	\$67,950	151,870	40.23	303,738	121,162	47,400
USE FF RATE							AVERAGE	313,750	62,750	56,475	138,100	44.98	276,196	84,956	47,401
USE 1,000 FF							MEDIAN	313,750	62,750	56,475	138,100	44.98	276,196	84,956	47,401
									1,046	941				1,416	790
TOLLGATE WOODS	R1102	50-22-11-277-004		401	PTA	41475 BURROUGHS	10/18/24	730,000	\$146,000	\$131,400	312,930	42.87	625,862	210,612	106,474
TOLLGATE WOODS	R1102	50-22-11-277-007		401	WD	41499 BURROUGHS	09/30/24	770,000	\$154,000	\$138,600	354,590	46.05	709,179	162,109	101,288
TOLLGATE WOODS	R1102	50-22-11-277-009		401	PTA	41515 BURROUGHS	06/28/23	625,000	\$125,000	\$112,500	316,710	50.67	633,425	101,575	110,000
TOLLGATE WOODS	R1102	50-22-11-277-013		401	PTA	41547 BURROUGHS	05/22/25	715,000	\$143,000	\$128,700	297,180	41.56	594,363	230,637	110,000
TOLLGATE WOODS	R1102	50-22-11-277-026		401	PTA	41625 STEINBECK	05/17/24	675,000	\$135,000	\$121,500	316,860	46.94	633,713	143,795	102,508
TOLLGATE WOODS	R1102	50-22-11-277-029		401	PTA	41643 STEINBECK	06/28/23	515,000	\$103,000	\$92,700	279,110	54.20	558,220	65,240	108,460
TOLLGATE WOODS	R1102	50-22-11-277-032		401	PTA	41667 STEINBECK	05/31/23	532,500	\$106,500	\$95,850	279,490	52.49	558,987	83,513	110,000
TOLLGATE WOODS	R1102	50-22-11-277-034		401	PTA	41679 STEINBECK	05/08/23	595,000	\$119,000	\$107,100	277,050	46.56	554,100	142,265	101,365
USE FF RATE							AVERAGE	644,688	128,938	116,044	304,240	47.67	608,481	142,468	106,262
USE 1,600FF							MEDIAN	650,000	130,000	117,000	305,055	46.75	610,113	143,030	107,467
									1,777	1,599				1,964	1,465
USE maximum \$120,000															
SARATOGA CIRCLE OCCP 946	R1120														
USE \$100,000															
VISTA HILLS OCCP 822	R1121	50-22-11-151-019		407	WD	28807 HEARTHSTONE	05/06/24	500,000	\$100,000	\$90,000	223,260	44.65	446,521	143,729	90,250
VISTA HILLS OCCP 822	R1121	50-22-11-154-022		407	PTA	43028 SANDSTONE	05/01/23	568,000	\$113,600	\$102,240	276,340	48.65	552,674	110,326	95,000
VISTA HILLS OCCP 822	R1121	50-22-11-154-006		407	PTA	28826 HEARTHSTONE	10/02/23	575,000	\$115,000	\$103,500	255,540	44.44	511,089	158,911	95,000
VISTA HILLS OCCP 822	R1121	50-22-11-155-008		407	PTA	43115 SANDSTONE	07/02/24	615,000	\$123,000	\$110,700	240,950	39.18	481,890	228,110	95,000
VISTA HILLS OCCP 822	R1121	50-22-11-177-015		407	PTA	29052 HEARTHSTONE	10/16/24	530,000	\$106,000	\$95,400	240,610	45.40	481,218	143,782	95,000
VISTA HILLS OCCP 822	R1121	50-22-11-154-012		407	WD	43033 BROOKSTONE	01/14/25	550,000	\$110,000	\$99,000	255,340	46.43	510,684	134,316	95,000
VISTA HILLS OCCP 822	R1121	50-22-11-180-007		407	WD	42675 SANDSTONE	08/17/23	560,000	\$112,000	\$100,800	261,380	46.68	522,758	141,742	104,500
VISTA HILLS OCCP 822	R1121	50-22-11-177-038		407	PTA	42742 BROOKSTONE	12/18/23	553,000	\$110,600	\$99,540	253,420	45.83	506,831	150,669	104,500
VISTA HILLS OCCP 822	R1121	50-22-11-177-003		407	WD	42856 LEDGEVIEW	11/20/24	515,000	\$103,000	\$92,700	272,780	52.97	545,556	73,944	104,500
VISTA HILLS OCCP 822	R1121	50-22-11-177-009		407	WD	42745 LEDGEVIEW	05/08/25	555,000	\$111,000	\$99,900	230,290	41.49	460,582	198,918	104,500
USE FF RATE							AVERAGE	552,100	110,420	99,378	250,991	45.57	501,980	148,445	98,325
USE 1,300FF							MEDIAN	554,000	110,800	99,720	254,380	45.61	508,758	143,756	95,000
									1,332	1,199				1,791	1,186
USE \$100,000, premium lots +10%-\$110,000															
CAMDEN COURT OCCP 1225	R1122	50-22-11-127-005		407	PTA	29401 WHISTLER	06/27/24	581,000	\$116,200	\$104,580	239,570	41.23	479,143	181,857	80,000
CAMDEN COURT OCCP 1225	R1122	50-22-11-128-002		407	PTA	42696 FAULKNER	06/17/24	503,000	\$100,600	\$90,540	243,260	48.36	486,526	96,474	80,000
CAMDEN COURT OCCP 1225	R1122	50-22-11-129-011		407	PTA	42637 FAULKNER	09/27/23	435,000	\$87,000	\$78,300	212,120	48.76	424,240	90,760	80,000
CAMDEN COURT OCCP 1225	R1122	50-22-11-129-014		407	PTA	42601 FAULKNER	07/21/23	445,000	\$89,000	\$80,100	211,940	47.63	423,888	101,112	80,000
CAMDEN COURT OCCP 1225	R1122	50-22-11-130-009		407	PTA	42650 WHITMAN	07/24/24	595,000	\$119,000	\$107,100	255,150	42.88	510,296	164,704	80,000
USE \$90,000							AVERAGE	511,800	102,360	92,124	232,408	45.77	464,819	126,981	80,000
							MEDIAN	503,000	100,600	90,540	239,570	47.63	479,143	101,112	80,000
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-005		407	PTA	41853 YEATS	11/22/24	350,000	\$70,000	\$63,000	165,810	47.37	331,615	78,385	60,000

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																	
Land Table	ECF Area	Parcel Number	Other Parcels				Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	unique - lake	
			in Sale	Class	Instr.	Est. Land front, lake Value access											
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-009		407	PTA	41819 YEATS	05/06/24	340,000	\$68,000	\$61,200	152,650	44.90	305,301	94,699	60,000		
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-012		407	PTA	41825 MITCHELL	05/03/24	330,000	\$66,000	\$59,400	152,020	46.07	304,036	85,964	60,000		
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-028		407	WD	41830 BROWNSTONE	07/31/23	346,000	\$69,200	\$62,280	168,280	48.64	336,562	69,438	60,000		
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-053		407	PTA	41632 MITCHELL	10/03/24	358,000	\$71,600	\$64,440	166,800	46.59	333,590	84,410	60,000		
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-073		407	PTA	41741 MITCHELL	10/15/24	376,000	\$75,200	\$67,680	179,820	47.82	359,648	76,352	60,000		
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-074		407	WD	41745 MITCHELL	05/09/25	383,000	\$76,600	\$68,940	180,280	47.07	360,565	82,435	60,000		
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-075		407	PTA	41777 MITCHELL	12/20/24	362,500	\$72,500	\$65,250	166,050	45.81	332,098	90,402	60,000		
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-081		407	PTA	29274 DOUGLAS	04/26/24	355,000	\$71,000	\$63,900	187,500	52.82	375,003	39,997	60,000		
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-112		407	PTA	29319 DOUGLAS	10/11/24	382,000	\$76,400	\$68,760	191,380	50.10	382,761	59,239	60,000		
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-122		407	WD	29436 WESTON	07/20/23	325,000	\$65,000	\$58,500	160,960	49.53	321,923	63,077	60,000		
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-124		407	WD	29428 WESTON	02/19/25	358,000	\$71,600	\$64,440	189,280	52.87	378,561	39,439	60,000		
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-132		407	PTA	29340 DOUGLAS	10/09/23	355,000	\$71,000	\$63,900	192,570	54.25	385,133	29,867	60,000		
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-132		407	WD	29340 DOUGLAS	07/02/24	375,000	\$75,000	\$67,500	192,570	51.35	385,133	49,867	60,000		
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-161		407	PTA	41582 MITCHELL	04/14/23	352,000	\$70,400	\$63,360	175,900	49.97	351,800	60,200	60,000		
MEADOWBROOK TOWNHOMES OCCP 121	R1123	50-22-11-226-171		407	PTA	41487 MITCHELL	10/19/23	393,000	\$78,600	\$70,740	185,800	47.28	371,604	81,396	60,000		
USE \$65,000							AVERAGE	358,781	71,756	64,581	175,479	48.90	350,958	67,823	60,000		
							MEDIAN	356,500	71,300	64,170	177,860	48.23	355,724	72,895	60,000		
TOLLGATE RAVINES OCCP 1312	R1124	50-22-11-278-015		407	WD	29072 EASTMAN	04/18/25	449,900	\$89,980	\$80,982	214,130	47.60	428,265	106,635	85,000		
TOLLGATE RAVINES OCCP 1312	R1124	50-22-11-278-049		407	WD	41473 TWAIN	10/28/24	622,000	\$124,400	\$111,960	279,320	44.91	558,633	148,367	85,000		
TOLLGATE RAVINES OCCP 1312	R1124	50-22-11-280-006		407	PTA	41601 CUMMINGS	02/21/24	467,000	\$93,400	\$84,060	230,600	49.38	461,200	90,800	85,000		
TOLLGATE RAVINES OCCP 1312	R1124	50-22-11-280-010		407	PTA	29157 HEMINGWAY	10/30/24	551,000	\$110,200	\$99,180	259,220	47.05	518,442	117,558	85,000		
USE \$90,000							AVERAGE	522,475	104,495	94,046	245,818	47.23	491,635	115,840	85,000		
							MEDIAN	509,000	101,800	91,620	244,910	47.32	489,821	112,097	85,000		
TOLLGATE WOODS III CONDO	R1125	50-22-11-255-028		407	PTA	41792 STEINBECK	10/16/23	619,000	\$123,800	\$111,420	310,610	50.18	621,227	112,773	115,000		
USE \$115,000																	
no change																	
SEC 11 ACREAGE	R1150																
no sales																	
Bldg. Site - \$95,000																	
residual - \$31,600																	
low & wet - \$ 3,600																	
developmental - \$95,000																	
no change																	
1-developmental, 3 exempt																	
Summit/Spring Valley/Wildwood	R1201																
Bldg. Site - \$105,000																	
residual \$ 35,000																	
low & wet - \$ 3,600																	
no change																	
BEACON HILL OCCP 2197	R1220	50-22-12-352-028		407	PTA	27879 HUMMINGDALE	08/18/23	600,000	\$120,000	\$108,000	288,310	48.05	576,623	128,377	105,000		
BEACON HILL OCCP 2197	R1220	50-22-12-352-039		407	WD	28549 HUMMINGDALE	09/08/23	650,000	\$130,000	\$117,000	335,940	51.68	671,872	83,128	105,000		

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other unique - lake																
Land Table	ECF Area	Parcel Number	Other Parcels in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land front, lake	Value access
residual - \$31,600																
low & wet - \$ 3,600																
no sales																
uniform with R1651																
ANDES HILLS OCCP 784	R1620															
USE \$55,000																
no change																
Asbury Park	R1621	50-22-16-300-077		407	PTA	26335 MANDALAY	10/27/23	950,000	\$190,000	\$171,000	482,610	50.80	965,226	174,774	190,000	
Asbury Park	R1621	50-22-16-300-084		407	WD	26255 MANDALAY	04/17/25	1,200,000	\$240,000	\$216,000	486,800	40.57	973,604	416,396	190,000	
USE \$200,000							AVERAGE	1,075,000	215,000	193,500	484,705	45.68	969,415	295,585	190,000	
							MEDIAN	1,075,000	215,000	193,500	484,705	45.68	969,415	295,585	190,000	
SEC 16, 17, 18 ACREAGE	R1651	50-22-16-300-012		401	WD	47230 ELEVEN MILE	12/13/24	425,000	\$85,000	\$76,500	171,010	40.24	342,023	150,977	68,000	
SEC 16, 17, 18 ACREAGE	R1651	50-22-16-451-018		401	PTA	45950 ELEVEN MILE	03/08/24	1,355,000	\$271,000	\$243,900	655,210	48.35	1,310,422	235,557	190,979	
Bldg. Site - \$95,000																
residual - \$31,600																
low & wet - \$ 3,600																
developmental - \$95,000																
SEC 16, 17, 18 ACREAGE	R1651	50-22-16-300-047		402	WD	BECK	04/09/25	132,000								
THE VILLAS AT STONEBROOK, OCCP 2270	R1720	50-22-17-301-040		407	PTA	48773 ROCKVIEW	08/11/23	550,000	\$110,000	\$99,000	289,520	52.64	579,043	70,957	100,000	
THE VILLAS AT STONEBROOK, OCCP 2270	R1720	50-22-17-301-070		407	PTA	48654 ROCKVIEW	04/26/24	529,900	\$105,980	\$95,382	276,940	52.26	553,888	76,012	100,000	
THE VILLAS AT STONEBROOK, OCCP 2270	R1720	50-22-17-301-039		407	PTA	48767 ROCKVIEW	08/30/24	547,500	\$109,500	\$98,550	290,650	53.09	581,297	66,203	100,000	
THE VILLAS AT STONEBROOK, OCCP 2270	R1720	50-22-17-301-078		407	WD	48762 ROCKVIEW	01/30/25	550,000	\$110,000	\$99,000	249,680	45.40	499,358	150,642	100,000	
THE VILLAS AT STONEBROOK, OCCP 2270	R1720	50-22-17-301-015		407	WD	48724 WINDFALL	03/12/25	675,000	\$135,000	\$121,500	312,340	46.27	624,688	150,312	100,000	
THE VILLAS AT STONEBROOK, OCCP 2270	R1720	50-22-17-301-077		407	WD	48756 ROCKVIEW	04/09/25	550,000	\$110,000	\$99,000	246,630	44.84	493,269	156,731	100,000	
USE \$100,000							AVERAGE	567,067	113,413	102,072	277,627	49.08	555,257	111,810	100,000	
no change							MEDIAN	550,000	110,000	99,000	283,230	49.27	566,466	113,162	100,000	
ISLAND LK VINEYARDS OCCP 1271	R1820	50-22-18-427-011		407	PTA	26553 ANCHORAGE	06/20/23	880,000	\$176,000	\$158,400	441,960	50.22	883,922	146,078	150,000	
ISLAND LK VINEYARDS OCCP 1271	R1820	50-22-18-427-023		407	WD	26384 CRESTWOOD	02/14/25	925,000	\$185,000	\$166,500	430,330	46.52	860,656	214,344	150,000	
ISLAND LK VINEYARDS OCCP 1271	R1820	50-22-18-428-003		407	PTA	26471 GLENWOOD	04/16/24	978,000	\$195,600	\$176,040	455,140	46.54	910,281	217,719	150,000	
ISLAND LK VINEYARDS OCCP 1271	R1820	50-22-18-428-008		407	PTA	26551 GLENWOOD	12/11/23	915,000	\$183,000	\$164,700	501,790	54.84	1,003,580	61,420	150,000	
ISLAND LK VINEYARDS OCCP 1271	R1820	50-22-18-428-013		407	PTA	49788 LEYLAND	04/20/23	810,000	\$162,000	\$145,800	396,760	48.98	793,521	166,479	150,000	
USE \$160,000							AVERAGE	901,600	180,320	162,288	445,196	49.42	890,392	161,208	150,000	
							MEDIAN	915,000	183,000	164,700	441,960	48.98	883,922	166,479	150,000	
USE \$170,000 premium																
review of historical premium sales supports less of an increase as the base sites																

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026															
Other Parcels															
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	unique - lake Est. Land front, lake Value access
ISLAND LK ARBORS OCCP 1358 & 1659	R1821	50-22-18-401-005		407	PTA	26436 FIELDSTONE	10/27/23	507,000	\$101,400	\$91,260	242,680	47.87	485,363	106,637	85,000
ISLAND LK ARBORS OCCP 1358 & 1659	R1821	50-22-18-401-021		407	PTA	26420 ISLAND LAKE	08/02/24	463,000	\$92,600	\$83,340	215,040	46.44	430,079	117,921	85,000
ISLAND LK ARBORS OCCP 1358 & 1659	R1821	50-22-18-401-036		407	PTA	26415 FIELDSTONE	11/22/23	494,000	\$98,800	\$88,920	240,030	48.59	480,054	98,946	85,000
ISLAND LK ARBORS OCCP 1358 & 1659	R1821	50-22-18-401-059		407	PTA	49970 BLACKBERRY	12/02/24	478,000	\$95,600	\$86,040	234,310	49.02	468,611	94,389	85,000
ISLAND LK ARBORS OCCP 1358 & 1659	R1821	50-22-18-401-061		407	PTA	49992 BLACKBERRY	03/14/24	475,000	\$95,000	\$85,500	236,680	49.83	473,361	86,639	85,000
ISLAND LK ARBORS OCCP 1358 & 1659	R1821	50-22-18-401-068		407	PTA	26386 ISLAND LAKE	10/25/24	488,900	\$97,780	\$88,002	255,080	52.17	510,158	63,742	85,000
ISLAND LK ARBORS OCCP 1358 & 1659	R1821	50-22-18-401-087		407	PTA	26248 FIELDSTONE	11/02/23	480,000	\$96,000	\$86,400	234,930	48.94	469,858	95,142	85,000
ISLAND LK ARBORS OCCP 1358 & 1659	R1821	50-22-18-401-101		407	WD	26302 ISLAND LAKE	04/29/25	435,000	\$87,000	\$78,300	216,510	49.77	433,017	86,983	85,000
ISLAND LK ARBORS OCCP 1358 & 1659	R1821	50-22-18-401-120		407	PTA	26245 FIELDSTONE	10/16/24	493,000	\$98,600	\$88,740	243,790	49.45	487,574	90,426	85,000
ISLAND LK ARBORS OCCP 1358 & 1659	R1821	50-22-18-401-124		407	PTA	26197 FIELDSTONE	10/24/24	485,000	\$97,000	\$87,300	254,770	52.53	509,544	60,456	85,000
USE \$85,000							AVERAGE	479,890	95,978	86,380	237,382	49.46	474,762	90,128	85,000
no change							MEDIAN	482,500	96,500	86,850	238,355	49.23	476,708	92,408	85,000
ISLAND LK NTH WDS OCCP 1415	R1822	50-22-18-451-033		407	WD	26033 ISLAND LAKE	06/12/23	535,000	\$107,000	\$96,300	262,530	49.07	525,069	104,931	95,000
ISLAND LK NTH WDS OCCP 1415	R1822	50-22-18-451-035		407	PTA	26029 ISLAND LAKE	04/14/23	555,550	\$111,110	\$99,999	268,510	48.33	537,018	113,532	95,000
ISLAND LK NTH WDS OCCP 1415	R1822	50-22-18-451-011		407	PTA	49671 TIMBER	07/26/23	560,000	\$112,000	\$100,800	273,120	48.77	546,239	108,761	95,000
ISLAND LK NTH WDS OCCP 1415	R1822	50-22-18-451-007		407	PTA	49645 TIMBER	10/10/23	580,000	\$116,000	\$104,400	287,890	49.64	575,774	99,226	95,000
ISLAND LK NTH WDS OCCP 1415	R1822	50-22-18-451-018		407	WD	49652 TIMBER	06/12/23	585,000	\$117,000	\$105,300	260,220	44.48	520,437	159,563	95,000
ISLAND LK NTH WDS OCCP 1415	R1822	50-22-18-451-025		407	PTA	49702 TIMBER	06/11/24	590,000	\$118,000	\$106,200	281,380	47.69	562,756	122,244	95,000
ISLAND LK NTH WDS OCCP 1415	R1822	50-22-18-451-010		407	PTA	49669 TIMBER	09/20/24	610,000	\$122,000	\$109,800	264,390	43.34	528,777	176,223	95,000
ISLAND LK NTH WDS OCCP 1415	R1822	50-22-18-451-039		407	PTA	25999 ISLAND LAKE	07/03/24	677,100	\$135,420	\$121,878	275,430	40.68	550,857	221,243	95,000
USE \$105,000							AVERAGE	586,581	117,316	105,585	271,684	46.50	543,366	138,215	95,000
							MEDIAN	582,500	116,500	104,850	270,815	48.01	541,629	117,888	95,000
Knightsbridge Gate	R1824	50-22-18-101-039		407	PTA	51231 LUKE	05/31/23	442,000	\$88,400	\$79,560	207,090	46.85	414,174	117,826	90,000
Knightsbridge Gate	R1824	50-22-18-101-092		407	PTA	27078 LADBROKE	06/14/23	452,000	\$90,400	\$81,360	208,200	46.06	416,394	125,606	90,000
Knightsbridge Gate	R1824	50-22-18-101-264		407	PTA	51248 E BOURNE	10/18/23	478,500	\$95,700	\$86,130	247,390	51.70	494,783	73,717	90,000
Knightsbridge Gate	R1824	50-22-18-101-272		407	WD	51344 E BOURNE	04/04/25	480,000	\$96,000	\$86,400	222,480	46.35	444,950	125,050	90,000
Knightsbridge Gate	R1824	50-22-18-101-273		407	PTA	51356 E BOURNE	08/09/24	485,000	\$97,000	\$87,300	225,910	46.58	451,811	123,189	90,000
Knightsbridge Gate	R1824	50-22-18-101-068		407	PTA	27158 MAXWELL	12/12/23	513,500	\$102,700	\$92,430	255,640	49.78	511,278	92,222	90,000
Knightsbridge Gate	R1824	50-22-18-101-057		407	WD	27026 MAXWELL	12/02/24	515,000	\$103,000	\$92,700	246,830	47.93	493,665	111,335	90,000
Knightsbridge Gate	R1824	50-22-18-101-003		407	WD	27363 VICTORIA	04/17/23	529,000	\$105,800	\$95,220	295,520	55.86	591,039	27,961	90,000
Knightsbridge Gate	R1824	50-22-18-101-219		407	WD	27490 CROMWELL	04/04/25	529,000	\$105,800	\$95,220	240,010	45.37	480,025	138,975	90,000
Knightsbridge Gate	R1824	50-22-18-101-274		407	PTA	27699 BELGRAVE	02/26/24	537,500	\$107,500	\$96,750	275,090	51.18	550,181	77,319	90,000
Knightsbridge Gate	R1824	50-22-18-101-024		407	PTA	27111 VICTORIA	06/07/23	540,000	\$108,000	\$97,200	248,970	46.11	497,931	132,069	90,000
Knightsbridge Gate	R1824	50-22-18-101-021		407	WD	27147 VICTORIA	09/27/23	541,000	\$108,200	\$97,380	265,100	49.00	530,204	100,796	90,000
Knightsbridge Gate	R1824	50-22-18-101-116		407	PTA	51125 HALLFIELD	03/01/24	541,500	\$108,300	\$97,470	271,160	50.08	542,314	89,186	90,000
Knightsbridge Gate	R1824	50-22-18-101-062		407	WD	27086 MAXWELL	04/24/25	548,000	\$109,600	\$98,640	251,100	45.82	502,198	135,802	90,000
Knightsbridge Gate	R1824	50-22-18-101-080		407	PTA	27041 MAXWELL	11/12/24	550,000	\$110,000	\$99,000	247,120	44.93	494,238	145,762	90,000
Knightsbridge Gate	R1824	50-22-18-101-330		407	PTA	27303 BENJAMINS	03/01/24	578,300	\$115,660	\$104,094	264,190	45.68	528,386	139,914	90,000
USE \$95,000							AVERAGE	516,269	103,254	92,928	248,238	48.08	496,473	109,796	90,000
							MEDIAN	529,000	105,800	95,220	248,180	46.72	496,357	120,508	90,000
ANDELINA RIDGE OCCP# 2063	R1825	50-22-18-102-018		407	WD	27618 AMADORA	04/21/23	576,000	\$115,200	\$103,680	295,610	51.32	591,220	99,780	115,000
ANDELINA RIDGE OCCP# 2063	R1825	50-22-18-102-065		407	PTA	27464 PAMPLONA	02/23/24	634,900	\$126,980	\$114,282	319,070	50.26	638,142	111,758	115,000
ANDELINA RIDGE OCCP# 2063	R1825	50-22-18-102-146		407	WD	50736 SEVILLA	09/26/24	637,500	\$127,500	\$114,750	299,700	47.01	599,408	153,092	115,000
ANDELINA RIDGE OCCP# 2063	R1825	50-22-18-102-068		407	PTA	27507 PAMPLONA	05/24/23	640,000	\$128,000	\$115,200	336,430	52.57	672,863	82,137	115,000
ANDELINA RIDGE OCCP# 2063	R1825	50-22-18-102-095		407	WD	50944 SEVILLA	10/22/24	640,000	\$128,000	\$115,200	303,550	47.43	607,093	147,907	115,000
ANDELINA RIDGE OCCP# 2063	R1825	50-22-18-102-063		407	PTA	27480 PAMPLONA	08/04/23	651,000	\$130,200	\$117,180	322,180	49.49	644,354	121,646	115,000

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026															
Other Parcels															
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	unique - lake Est. Land front, lake Value access
ANDELINA RIDGE OCCP# 2063	R1825	50-22-18-102-101		407	PTA	50896 SEVILLA	10/22/24	662,000	\$132,400	\$119,160	297,580	44.95	595,164	181,836	115,000
ANDELINA RIDGE OCCP# 2063	R1825	50-22-18-102-039		407	WD	27566 ESTRADA	12/04/23	700,000	\$140,000	\$126,000	322,680	46.10	645,361	169,639	115,000
ANDELINA RIDGE OCCP# 2063	R1825	50-22-18-102-131		407	PTA	27486 BARCELLOS	11/06/24	755,000	\$151,000	\$135,900	345,770	45.80	691,539	178,461	115,000
USE \$120,000							AVERAGE	655,156	131,031	117,928	315,841	48.32	631,683	138,473	115,000
							MEDIAN	640,000	128,000	115,200	319,070	47.43	638,142	147,907	115,000
BERKSHIRE POINTE OCCP 2080	R1826	50-22-18-201-062		407	WD	27612 HARTWICK	07/27/23	675,000	\$135,000	\$121,500	305,620	45.28	611,237	178,763	115,000
BERKSHIRE POINTE OCCP 2080	R1826	50-22-18-201-081		407	PTA	49544 HARRIER	08/29/24	681,000	\$136,200	\$122,580	318,040	46.70	636,087	159,913	115,000
USE \$120,000							AVERAGE	678,000	135,600	122,040	311,830	45.99	623,662	169,338	115,000
							MEDIAN	678,000	135,600	122,040	311,830	45.99	623,662	169,338	115,000
ISLAND LK NTH BAY OCCP 1413	R1920	50-22-19-101-014		407	PTA	25976 ISLAND LAKE	12/14/23	650,000	\$130,000	\$117,000	330,080	50.78	660,151	149,849	160,000
ISLAND LK NTH BAY OCCP 1413	R1920	50-22-19-101-046		407	PTA	25758 ISLAND LAKE	05/24/24	735,000	\$147,000	\$132,300	354,330	48.21	708,663	186,337	160,000
ISLAND LK NTH BAY OCCP 1413	R1920	50-22-19-101-049		407	WD	25734 ISLAND LAKE	02/19/25	730,000	\$146,000	\$131,400	344,090	47.14	688,172	201,828	160,000
ISLAND LK NTH BAY OCCP 1413	R1920	50-22-19-101-059		407	PTA	25678 ISLAND LAKE	05/10/24	675,000	\$135,000	\$121,500	332,650	49.28	665,302	169,698	160,000
USE \$180,000 LAKE FRONT							AVERAGE	697,500	139,500	125,550	340,288	48.85	680,572	176,928	160,000
							MEDIAN	702,500	140,500	126,450	338,370	48.74	676,737	178,018	160,000
similar to R1925															
ISLAND LK SHRS NTH OCCP#1444	R1921	50-22-19-203-001	50-22-19	407	PTA	25535 SHORELINE	09/06/24	2,700,000	\$540,000	\$486,000	1,114,740	41.29	2,229,465	845,535	375,000
ISLAND LK SHRS NTH OCCP#1444	R1921	50-22-19-203-007		407	PTA	25675 SHORELINE	01/31/24	1,550,000	\$310,000	\$279,000	803,850	51.86	1,607,706	317,294	375,000
ISLAND LK SHRS NTH OCCP#1444	R1921	50-22-19-203-008		407	WD	25693 SHORELINE	09/04/24	2,000,000	\$400,000	\$360,000	1,014,070	50.70	2,028,145	346,855	375,000
ISLAND LK SHRS NTH OCCP#1444	R1921	50-22-19-203-017		407	WD	25867 SHORELINE	01/27/25	2,020,000	\$404,000	\$363,600	917,710	45.43	1,835,412	559,588	375,000
USE \$375,000 LAKE							AVERAGE	2,067,500	413,500	372,150	962,593	47.32	1,925,182	517,318	375,000
no change							MEDIAN	2,010,000	402,000	361,800	965,890	48.07	1,931,779	453,222	375,000
similar to R1924															
Island Lk Rav West #1271	R1922	50-22-19-201-002		407	PTA	25884 SHORELINE	04/18/23	975,000	\$195,000	\$175,500	474,560	48.67	949,111	195,889	170,000
Island Lk Rav West #1271	R1922	50-22-19-202-002		407	PTA	25710 SHORELINE	04/02/24	892,223	\$178,445	\$160,600	463,710	51.97	927,418	134,805	170,000
Island Lk Rav West #1271	R1926	50-22-19-226-003		407	WD	25627 HILLSDALE	11/09/23	845,000	\$169,000	\$152,100	402,100	47.59	804,201	202,299	161,500
Island Lk Rav West #1271	R1926	50-22-19-228-002		407	WD	25490 DOGWOOD	01/30/24	830,000	\$166,000	\$149,400	428,360	51.61	856,715	115,785	142,500
Island Lk Rav West #1271	R1926	50-22-19-228-004		407	WD	25518 DOGWOOD	02/12/25	878,500	\$175,700	\$158,130	428,160	48.74	856,323	164,677	142,500
USE \$165,000 premium view							AVERAGE	884,145	176,829	159,146	439,378	49.72	878,754	162,691	157,300
							MEDIAN	878,500	175,700	158,130	428,360	48.74	856,715	164,677	161,500
USE \$155,000															
similar to R1923															
Island Lk Orchards OCCP#1552	R1923	50-22-19-377-095		407	PTA	50884 CHESAPEAKE	08/22/24	1,175,000	\$235,000	\$211,500	502,700	42.78	1,005,400	319,600	150,000
Island Lk Orchards OCCP#1552	R1923	50-22-19-478-007		407	PTA	24303 SAYBROOK	05/17/24	871,000	\$174,200	\$156,780	367,300	42.17	734,604	286,396	150,000
Island Lk Orchards OCCP#1552	R1923	50-22-19-478-012		407	WD	24252 SAYBROOK	02/26/24	922,000	\$184,400	\$165,960	426,810	46.29	853,629	238,371	170,000
USE \$155,000							AVERAGE	989,333	197,867	178,080	432,270	43.75	864,544	281,456	156,667
							MEDIAN	922,000	184,400	165,960	426,810	42.78	853,629	286,396	150,000
USE \$165,000 premium view															
similar to R1922															
Island Lk Shores S OCCP#1553	R1924	50-22-19-401-015	50-22-19	407	LC	49950 DRAKES BAY	07/15/24	1,500,000	\$300,000	\$270,000	661,070	44.07	1,322,144	527,856	350,000

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels																unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land front, lake Value	access
USE \$350,000																
no change																
similar to R1921																
ISLAND LK STH HARBOR OCCP#1602	R1925	50-22-19-427-010		407	WD	24931 REEDS POINTE	11/22/23	598,500	\$119,700	\$107,730	352,120	58.83	704,246	75,254	181,000	\$149,625
ISLAND LK STH HARBOR OCCP#1602	R1925	50-22-19-427-012		407	PTA	24927 REEDS POINTE	10/27/23	725,000	\$145,000	\$130,500	354,160	48.85	708,329	197,671	181,000	\$181,250
ISLAND LK STH HARBOR OCCP#1602	R1925	50-22-19-427-013		407	WD	24907 REEDS POINTE	04/08/24	720,000	\$144,000	\$129,600	353,060	49.04	706,121	194,879	181,000	\$180,000
ISLAND LK STH HARBOR OCCP#1602	R1925	50-22-19-427-037		407	WD	24751 REEDS POINTE	03/04/25	721,000	\$144,200	\$129,780	355,760	49.34	711,526	190,474	181,000	\$180,250
USE \$180,000 LAKE Front							AVERAGE	691,125	138,225	124,403	353,775	51.52	707,556	164,570	181,000	172,781
USE \$105,000 off lake							MEDIAN	720,500	144,100	129,690	353,610	49.19	707,225	192,677	181,000	180,125
similar to R1920																
ISLAND LK ORCHARDS DRAKES BAY	R1927															
USE \$160,000																
no change																
similar to R1928, R1929																
ISLAND LK ORCHARDS HIGHLANDS	R1928	50-22-19-451-016		407	PTA	50345 LANGLEY	04/27/23	815,000	\$163,000	\$146,700	402,600	49.40	805,197	159,803	150,000	
ISLAND LK ORCHARDS HIGHLANDS	R1928	50-22-19-377-034		407	PTA	24688 NEPAVINE	01/18/24	818,073	\$163,615	\$147,253	396,480	48.47	792,950	175,123	150,000	
ISLAND LK ORCHARDS HIGHLANDS	R1928	50-22-19-377-020		407	WD	50757 CALVERT ISLE	07/26/24	1,300,000	\$260,000	\$234,000	514,590	39.58	1,029,189	420,811	150,000	
ISLAND LK ORCHARDS HIGHLANDS	R1928	50-22-19-451-018		407	PTA	50409 LANGLEY	09/06/24	990,000	\$198,000	\$178,200	439,190	44.36	878,379	261,621	150,000	
ISLAND LK ORCHARDS HIGHLANDS	R1928	50-22-19-376-080		407	WD	50617 AMESBURG	09/30/24	822,000	\$164,400	\$147,960	357,840	43.53	715,672	256,328	150,000	
ISLAND LK ORCHARDS HIGHLANDS	R1928	50-22-19-376-038		407	PTA	24458 TERRA DEL MAF	10/28/24	840,000	\$168,000	\$151,200	362,610	43.17	725,217	264,783	150,000	
ISLAND LK ORCHARDS HIGHLANDS	R1928	50-22-19-377-031		407	PTA	50749 AMESBURG	11/15/24	900,000	\$180,000	\$162,000	448,110	49.79	896,220	153,780	150,000	
ISLAND LK ORCHARDS HIGHLANDS	R1928	50-22-19-451-002		407	WD	50480 LANGLEY	02/07/25	1,050,000	\$210,000	\$189,000	494,550	47.10	989,105	195,895	135,000	
USE \$160,000							AVERAGE	941,884	188,377	169,539	426,996	45.68	853,991	236,018	148,125	
							MEDIAN	870,000	174,000	156,600	420,895	45.73	841,788	226,112	150,000	
similar to R1927, R1929																
THE PRESERVE AT ISLAND LAKE	R1929	50-22-19-378-004		407	WD	50807 DENALI	01/15/25	952,000	\$190,400	\$171,360	423,640	44.50	847,281	254,719	150,000	
THE PRESERVE AT ISLAND LAKE	R1929	50-22-19-378-006		407	PTA	50855 DENALI	05/30/23	882,500	\$176,500	\$158,850	421,830	47.80	843,666	188,834	150,000	
THE PRESERVE AT ISLAND LAKE	R1929	50-22-19-378-007		407	PTA	50879 DENALI	05/21/24	876,414	\$175,283	\$157,755	381,970	43.58	763,947	262,467	150,000	
THE PRESERVE AT ISLAND LAKE	R1929	50-22-19-378-021		407	PTA	50730 DENALI	08/04/23	835,000	\$167,000	\$150,300	484,490	58.02	968,972	16,028	150,000	
USE \$160,000							AVERAGE	886,479	177,296	159,566	427,983	48.48	855,967	180,512	150,000	
							MEDIAN	879,457	175,891	158,302	422,735	46.15	845,474	221,777	150,000	
similar to R1927, R1928																
BIRCHWOODS	R2001	50-22-20-151-018		401	WD	25152 BIRCHWOODS	03/28/24	503,000	\$100,600	\$90,540	239,500	47.61	478,998	114,923	90,921	
BIRCHWOODS	R2001	50-22-20-152-001		401	PTA	25490 WIXOM	12/20/24	550,000	\$110,000	\$99,000	283,850	51.61	567,709	65,924	83,633	
BIRCHWOODS	R2001	50-22-20-152-008		401	PTA	25100 DELMONT	12/13/24	530,000	\$106,000	\$95,400	260,230	49.10	520,460	95,707	86,167	
BIRCHWOODS	R2001	50-22-20-152-019		401	PTA	25153 BIRCHWOODS	11/30/23	530,000	\$106,000	\$95,400	242,670	45.79	485,346	132,770	88,116	
USE FF RATE							AVERAGE	528,250	105,650	95,085	256,563	48.53	513,128	102,331	87,209	
USE 900 FF							MEDIAN	530,000	106,000	95,400	251,450	48.36	502,903	105,315	87,142	
									1,023	921				991	844	
NOTTINGHAM/PEBBLE RIDGE	R2002	50-22-20-327-013		401	PTA	24570 DINSER	09/11/24	469,900	\$93,980	\$84,582	221,050	47.04	442,103	128,125	100,328	
NOTTINGHAM/PEBBLE RIDGE	R2002	50-22-20-327-020		401	PTA	48770 THORNBURY	12/18/24	598,900	\$119,780	\$107,802	285,200	47.62	570,391	112,910	84,401	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																	
Other Parcels																	unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land front, lake	Value access	
NOTTINGHAM/PEBBLE RIDGE	R2002	50-22-20-376-020		401	WD	24602 NOTTINGHAM	09/04/24	501,000	\$100,200	\$90,180	241,200	48.14	482,405	108,105	89,510		
USE FF RATE							AVERAGE	523,267	104,653	94,188	249,150	47.60	498,300	116,380	91,413		
USE 900 FF							MEDIAN	501,000	100,200	90,180	241,200	47.62	482,405	112,910	89,510		
									1,019	917				1,133	890		
Greenwd Oks, Warringtn Mnr, MckingB	R2004	50-22-20-452-025		401	WD	47726 MOCKINGBIRD	03/03/25	810,000	\$162,000	\$145,800	305,910	37.77	611,828	303,172	105,000		
Greenwd Oks, Warringtn Mnr, MckingB	R2004	50-22-20-452-016		401	PTA	47681 ROCHESTER	08/21/23	646,800	\$129,360	\$116,424	302,140	46.71	604,284	162,516	120,000		
Greenwd Oks, Warringtn Mnr, MckingB	R2004	50-22-20-452-033		401	PTA	24296 WOODHAM	05/23/24	600,000	\$120,000	\$108,000	293,890	48.98	587,772	123,507	111,279		
Greenwd Oks, Warringtn Mnr, MckingB	R2005	50-22-20-452-002		401	PTA	47647 ROCHESTER	08/14/23	615,000	\$123,000	\$110,700	300,190	48.81	600,379	134,621	120,000		
Greenwd Oks, Warringtn Mnr, MckingB	R2005	50-22-20-476-009		401	WD	24428 SALEM	02/03/25	738,000	\$147,600	\$132,840	344,290	46.65	688,588	169,412	120,000		
Greenwd Oks, Warringtn Mnr, MckingB	R2005	50-22-20-476-002		401	PTA	24418 HOLYOKE	07/16/24	800,000	\$160,000	\$144,000	298,910	37.36	597,829	322,171	120,000		
Greenwd Oks, Warringtn Mnr, MckingB	R2005	50-22-20-451-004		401	PTA	24418 NANTUCKET	11/27/24	740,000	\$148,000	\$133,200	330,960	44.72	661,918	190,451	112,369		
Greenwd Oks, Warringtn Mnr, MckingB	R2005	50-22-20-480-005		401	PTA	47535 GREENWICH	06/23/23	725,101	\$145,020	\$130,518	351,010	48.41	702,018	132,964	109,881		
Greenwd Oks, Warringtn Mnr, MckingB	R2005	50-22-20-480-013		401	PTA	47477 GREENWICH	05/28/24	750,000	\$150,000	\$135,000	328,370	43.78	656,740	193,563	100,303		
USE FF RATE							AVERAGE	713,878	142,776	128,498	317,297	44.80	634,595	192,486	113,204		
USE 975 FF							MEDIAN	738,000	147,600	132,840	305,910	46.65	611,828	169,412	112,369		
USE maximum \$135,000									1,078	970				1,453	875		
combine R2004 and R2005																	
Island Lk Rav Enclave #1271	R2020	50-22-20-100-032		407	PTA	49285 ALBATROSS	09/27/24	1,050,000	\$210,000	\$189,000	442,130	42.11	884,258	290,742	125,000		
USE \$135,000																	
only one sale set with R2021, R2022																	
Island Lk Rav East #1271	R2021	50-22-20-302-018		407	PTA	25029 ACORN	03/27/24	720,000	\$144,000	\$129,600	396,930	55.13	793,869	51,131	125,000		
USE \$135,000							AVERAGE	720,000	144,000	129,600	396,930	55.13	793,869	51,131	125,000		
							MEDIAN	720,000	144,000	129,600	396,930	55.13	793,869	51,131	125,000		
only one sale set with R2020, R2022																	
Kirkway Place OCCP 1572	R2022	50-22-20-276-004		407	WD	25242 SUTTON	08/07/24	705,000	\$141,000	\$126,900	378,920	53.75	757,846	59,654	112,500		
Kirkway Place OCCP 1572	R2022	50-22-20-276-015		407	WD	25275 SUTTON	11/22/23	800,000	\$160,000	\$144,000	378,600	47.33	757,207	167,793	125,000		
Kirkway Place OCCP 1572	R2022	50-22-20-276-016		407	WD	25289 SUTTON	11/13/24	750,000	\$150,000	\$135,000	349,750	46.63	699,493	175,507	125,000		
USE \$135,000							AVERAGE	751,667	150,333	135,300	369,090	49.24	738,182	134,318	120,833		
							MEDIAN	750,000	150,000	135,000	378,600	47.33	757,207	167,793	125,000		
similar R2020, R2021																	
ISLAND LAKE RESERVE #2048	R2023	50-22-20-304-023		407	WD	24890 OVERLOOK	08/07/24	875,000	\$175,000	\$157,500	411,980	47.08	823,956	211,044	160,000		
USE \$165,000																	
similar to R2024-one access road																	
VALENCIA EST #2053	R2024	50-22-20-402-007		407	PTA	47466 VALENCIA	12/06/24	920,000	\$184,000	\$165,600	418,680	45.51	837,359	232,641	150,000		
VALENCIA EST #2053	R2024	50-22-20-402-011		407	PTA	47494 VALENCIA	06/23/23	955,000	\$191,000	\$171,900	459,540	48.12	919,085	185,915	150,000		
USE \$165,000							AVERAGE	937,500	187,500	168,750	439,110	46.81	878,222	209,278	150,000		
							MEDIAN	937,500	187,500	168,750	439,110	46.81	878,222	209,278	150,000		
similar to R2023-one access road																	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026															
Other Parcels															
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	unique - lake Est. Land front, lake Value access
OBERLIN #2144	R2025	50-22-20-201-003		407	PTA	25907 OBERLIN	04/28/23	700,000	\$140,000	\$126,000	375,120	53.59	750,238	74,762	125,000
OBERLIN #2144	R2025	50-22-20-201-007		407	PTA	25811 OBERLIN	08/12/24	800,000	\$160,000	\$144,000	351,800	43.98	703,607	221,393	125,000
OBERLIN #2144	R2025	50-22-20-201-013		407	PTA	25624 OBERLIN	08/03/23	730,000	\$146,000	\$131,400	343,380	47.04	686,750	168,250	125,000
OBERLIN #2144	R2025	50-22-20-201-036		407	PTA	25741 TENNYSON	06/21/24	780,000	\$156,000	\$140,400	361,050	46.29	722,090	182,910	125,000
OBERLIN #2144	R2025	50-22-20-201-037		407	PTA	48303 ISABELLA	06/28/24	750,000	\$150,000	\$135,000	363,020	48.40	726,044	148,956	125,000
OBERLIN #2144	R2025	50-22-20-201-045		407	PTA	25858 TENNYSON	08/28/24	785,000	\$157,000	\$141,300	365,910	46.61	731,819	178,181	125,000
OBERLIN #2144	R2025	50-22-20-201-050		407	PTA	25937 WEMBLEY	01/26/24	751,000	\$150,200	\$135,180	361,800	48.18	723,609	152,391	125,000
OBERLIN #2144	R2025	50-22-20-201-059		407	PTA	25721 WEMBLEY	04/18/23	640,000	\$128,000	\$115,200	325,600	50.88	651,209	113,791	125,000
OBERLIN #2144	R2025	50-22-20-201-063		407	PTA	25798 WEMBLEY	04/25/23	760,000	\$152,000	\$136,800	405,600	53.37	811,208	73,792	125,000
USE \$135,000							AVERAGE	744,000	148,800	133,920	361,476	48.70	722,953	146,047	125,000
							MEDIAN	751,000	150,200	135,180	361,800	48.18	723,609	152,391	125,000
OBERLIN #2144	R2025	50-22-20-201-048		407	PTA	25712 OBERLIN	04/24/23	695,000	\$139,000	\$125,100	402,660	57.94	805,327	89,673	200,000
USE \$200,000															
double lot															
no change															
SEC 19 & 20 ACREAGE	R2050	50-22-20-100-007	50-22-20	401	PTA	48601 ELEVEN MILE	04/16/24	1,325,000	\$265,000	\$238,500	555,910	41.96	1,181,352	935,208	791,560
SEC 19 & 20 ACREAGE	R2050	50-22-20-301-007		401	WD	24633 DINSER	12/27/23	457,000	\$91,400	\$82,260	232,220	50.81	464,445	111,483	118,928
SEC 19 & 20 ACREAGE	R2050	50-22-20-301-007		401	PTA	24633 DINSER	12/10/24	505,000	\$101,000	\$90,900	232,220	45.98	464,445	159,483	118,928
Building Site - \$110,000							AVERAGE	762,333	152,467	137,220	340,117	46.25	703,414	402,058	343,139
Residual - \$ 36,000							MEDIAN	505,000	101,000	90,900	232,220	45.98	464,445	159,483	118,928
Low & We - \$ 3,600															
Developmental - \$ 110,000															
no change															
Pioneer Meadows	R2101	50-22-21-103-028		401	WD	25668 STRATH HAVEN	03/14/25	304,875	\$60,975	\$54,878	129,600	42.51	259,198	115,178	69,501
Pioneer Meadows	R2101	50-22-21-151-011		401	PTA	25691 STRATH HAVEN	05/12/23	400,000	\$80,000	\$72,000	169,760	42.44	339,524	130,476	70,000
USE 770FF							AVERAGE	352,438	70,488	63,439	149,680	42.47	299,361	122,827	69,751
							MEDIAN	352,438	70,488	63,439	149,680	42.47	299,361	122,827	69,751
USE maximum \$100,000									707	637				1,233	700
similar to R2102, R2103, R2126 and R2022															
increase based on land residual, low ratio															
Lochmoor Vlg & Briarwood of Novi	R2102	50-22-21-178-012		401	PTA	25690 GROVELAND	05/30/23	654,000	\$130,800	\$117,720	317,340	48.52	634,688	119,312	100,000
Lochmoor Vlg & Briarwood of Novi	R2103	50-22-21-302-002		401	PTA	24515 BRAMBLEWOO	06/24/24	486,620	\$97,324	\$87,592	224,120	46.06	448,237	138,383	100,000
Lochmoor Vlg & Briarwood of Novi	R2103	50-22-21-303-003		401	WD	24596 BRAMBLEWOO	12/29/23	445,500	\$89,100	\$80,190	223,630	50.20	447,267	96,943	98,710
Lochmoor Vlg & Briarwood of Novi	R2103	50-22-21-303-016		401	PTA	24545 REDWING	08/29/23	595,000	\$119,000	\$107,100	316,240	53.15	632,486	59,379	96,865
Lochmoor Vlg & Briarwood of Novi	R2103	50-22-21-303-020		401	PTA	24481 REDWING	06/10/24	630,000	\$126,000	\$113,400	261,190	41.46	522,371	207,629	100,000
Lochmoor Vlg & Briarwood of Novi	R2103	50-22-21-353-001		401	PTA	47289 ROBIN	05/25/23	570,000	\$114,000	\$102,600	290,820	51.02	581,648	88,352	100,000
Lochmoor Vlg & Briarwood of Novi	R2103	50-22-21-377-003		401	PTA	24284 BRAMBLEWOO	12/18/23	465,000	\$93,000	\$83,700	223,740	48.12	447,482	114,383	96,865
USE 1100FF							AVERAGE	549,446	109,889	98,900	265,297	48.36	530,597	117,769	98,920
							MEDIAN	570,000	114,000	102,600	261,190	48.52	522,371	114,383	100,000
USE maximum \$105,000									1,202	1,082				1,289	1,082
similar to R2101, R2104, R2126 and R2022															
Roma Ridge	R2104	50-22-21-326-013		401	PTA	46418 CIDERMILL	06/28/23	550,000	\$110,000	\$99,000	258,330	46.97	516,661	133,339	100,000
Roma Ridge	R2104	50-22-21-327-019		401	PTA	24762 PICARA	05/03/24	625,000	\$125,000	\$112,500	258,960	41.43	517,918	199,293	92,211
Roma Ridge	R2104	50-22-21-327-020		401	PTA	24744 PICARA	07/10/24	620,000	\$124,000	\$111,600	253,930	40.96	507,851	203,481	91,332
Roma Ridge	R2104	50-22-21-329-019		401	PTA	24668 VENICE	06/14/23	583,000	\$116,600	\$104,940	282,730	48.50	565,467	109,753	92,220

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																	
Other Parcels																	unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land front, lake	Value access	
Waldon Woods OCCP 757 & 891	R2121	50-22-21-126-028		407	PTA	25839 LARAMIE	06/01/23	650,000	\$130,000	\$117,000	352,650	54.25	705,303	61,296	116,599		
Waldon Woods OCCP 757 & 891	R2121	50-22-21-126-026		407	PTA	25905 LARAMIE	07/25/23	752,500	\$150,500	\$135,450	383,530	50.97	767,051	99,662	114,213		
Waldon Woods OCCP 757 & 891	R2120	50-22-21-202-010		407	WD	46282 CORDOBA	08/23/23	745,000	\$149,000	\$134,100	340,340	45.68	680,673	164,963	100,636		
Waldon Woods OCCP 757 & 891	R2121	50-22-21-203-014		407	PTA	25724 CODY	08/29/23	680,000	\$136,000	\$122,400	376,430	55.36	752,868	41,349	114,217		
Waldon Woods OCCP 757 & 891	R2121	50-22-21-203-007		407	WD	25737 CHEYENNE	09/08/23	700,000	\$140,000	\$126,000	338,940	48.42	677,889	136,328	114,217		
Waldon Woods OCCP 757 & 891	R2121	50-22-21-130-006		407	PTA	25857 CHEYENNE	05/21/24	805,000	\$161,000	\$144,900	393,460	48.88	786,929	134,983	116,912		
Waldon Woods OCCP 757 & 891	R2121	50-22-21-129-001		407	PTA	25968 LARAMIE	06/25/24	745,000	\$149,000	\$134,100	351,360	47.16	702,715	152,236	109,951		
Waldon Woods OCCP 757 & 891	R2120	50-22-21-252-016		407	PTA	25594 ARCADIA	07/02/24	830,000	\$166,000	\$149,400	359,490	43.31	718,973	225,027	114,000		
Waldon Woods OCCP 757 & 891	R2121	50-22-21-130-005		407	WD	25879 CHEYENNE	07/10/24	665,000	\$133,000	\$119,700	302,040	45.42	604,078	177,370	116,448		
Waldon Woods OCCP 757 & 891	R2121	50-22-21-251-020		407	PTA	25684 CHEYENNE	07/29/24	850,000	\$170,000	\$153,000	388,750	45.74	777,500	185,433	112,933		
Waldon Woods OCCP 757 & 891	R2120	50-22-21-252-006		407	PTA	25682 ARCADIA	08/02/24	675,000	\$135,000	\$121,500	306,190	45.36	612,387	176,261	113,648		
Waldon Woods OCCP 757 & 891	R2120	50-22-21-202-011		407	PTA	46294 CORDOBA	09/12/24	775,000	\$155,000	\$139,500	346,220	44.67	692,442	196,660	114,102		
USE 1300FF							AVERAGE	739,375	147,875	133,088	353,283	47.94	706,567	145,964	113,156		
							MEDIAN	745,000	149,000	134,100	352,005	46.45	704,009	158,600	114,158		
larger lots									1,444	1,300				1,425	1,105		
Briarwood OCCP 617	R2122	50-22-21-301-020		407	WD	47312 CIDERMILL	05/05/23	365,000	\$73,000	\$65,700	185,140	50.72	370,277	69,723	75,000		
Briarwood OCCP 617	R2122	50-22-21-301-024		407	PTA	24665 EDGEWOOD C	06/14/24	425,000	\$85,000	\$76,500	218,430	51.40	436,859	63,141	75,000		
Briarwood OCCP 617	R2122	50-22-21-301-025		407	PTA	24659 EDGEWOOD C	06/29/23	425,000	\$85,000	\$76,500	204,120	48.03	408,246	91,754	75,000		
Briarwood OCCP 617	R2122	50-22-21-301-055		407	PTA	24603 EDGEWOOD	06/16/23	380,000	\$76,000	\$68,400	215,290	56.66	430,577	24,423	75,000		
USE \$75,000							AVERAGE	398,750	79,750	71,775	205,745	51.70	411,490	62,260	75,000		
no change							MEDIAN	402,500	80,500	72,450	209,705	51.06	419,412	66,432	75,000		
Briarwood Village N OCCP 747	R2123	50-22-21-355-009		407	WD	47306 SCARLET DR N	08/25/23	473,000	\$94,600	\$85,140	233,400	49.34	466,802	91,198	85,000		
USE \$85,000							AVERAGE	473,000	94,600	85,140	233,400	49.34	466,802	91,198	85,000		
USE 670FF							MEDIAN	473,000	94,600	85,140	233,400	49.34	466,802	91,198	85,000		
no change																	
Briarwood Village S OCCP 745	R2124	50-22-21-354-002		407	WD	47114 SCARLET DR S	08/20/24	450,000	\$90,000	\$81,000	200,620	44.58	401,239	129,511	80,750		
Briarwood Village S OCCP 745	R2124	50-22-21-354-005		407	PTA	47138 SCARLET DR S	09/22/23	439,000	\$87,800	\$79,020	209,810	47.79	419,628	100,122	80,750		
Briarwood Village S OCCP 745	R2124	50-22-21-354-008		407	PTA	47162 SCARLET DR S	09/18/23	439,900	\$87,980	\$79,182	228,610	51.97	457,212	71,938	89,250		
Briarwood Village S OCCP 745	R2124	50-22-21-354-009		407	WD	47170 SCARLET DR S	07/26/24	465,000	\$93,000	\$83,700	220,870	47.50	441,730	104,020	80,750		
Briarwood Village S OCCP 745	R2124	50-22-21-354-016		407	PTA	24261 SCARLET	11/19/24	498,000	\$99,600	\$89,640	236,230	47.44	472,454	106,296	80,750		
Briarwood Village S OCCP 745	R2124	50-22-21-354-030		407	PTA	47177 SCARLET DR S	04/03/23	462,000	\$92,400	\$83,160	243,010	52.60	486,014	60,986	85,000		
Briarwood Village S OCCP 745	R2124	50-22-21-354-044		407	PTA	47226 SCARLET DR S	04/22/24	474,000	\$94,800	\$85,320	225,600	47.59	451,196	107,804	85,000		
Briarwood Village S OCCP 745	R2124	50-22-21-354-047		407	WD	47250 SCARLET DR S	05/04/23	500,000	\$100,000	\$90,000	255,020	51.00	510,046	74,954	85,000		
USE \$85,000							AVERAGE	465,988	93,198	83,878	227,471	48.81	454,940	94,454	83,406		
no change							MEDIAN	463,500	92,700	83,430	227,105	47.69	454,204	102,071	82,875		
WEATHERVANE VILLAGE OCCP 744	R2125	50-22-21-400-041		407	PTA	24311 WEATHERVANE	09/18/23	355,000	\$71,000	\$63,900	168,480	47.46	336,950	73,050	55,000		
USE \$70,000							AVERAGE	355,000	71,000	63,900	168,480	47.46	336,950	73,050	55,000		
							MEDIAN	355,000	71,000	63,900	168,480	47.46	336,950	73,050	55,000		
change similar to R2122																	
Abbey Hills OCCP1046	R2126																

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Land Table	ECF Area	Parcel Number	Other Parcels			Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	unique - lake	
			in Sale	Class	Instr.										Est. Land front, lake Value access	Value access
EMERSON PARK OCCP#2250	R2222	50-22-22-404-014		407	PTA	43445 CHANCELLOR	07/26/24	565,000	\$113,000	\$101,700	243,760	43.14	487,515	162,485	85,000	
EMERSON PARK OCCP#2250	R2222	50-22-22-404-036		407	WD	43576 PROSPECT	03/28/25	535,000	\$107,000	\$96,300	249,350	46.61	498,704	121,296	85,000	
EMERSON PARK OCCP#2250	R2222	50-22-22-404-079		407	PTA	43533 CHANCELLOR	05/31/23	527,000	\$105,400	\$94,860	261,560	49.63	523,127	88,873	85,000	
EMERSON PARK OCCP#2250	R2222	50-22-22-404-092		407	PTA	43578 CHANCELLOR	06/30/23	475,000	\$95,000	\$85,500	245,930	51.77	491,857	68,143	85,000	
EMERSON PARK OCCP#2250	R2222	50-22-22-404-093		407	WD	43646 CHANCELLOR	04/16/25	500,000	\$100,000	\$90,000	229,710	45.94	459,427	125,573	85,000	
EMERSON PARK OCCP#2250	R2222	50-22-22-404-120		407	WD	43487 PROSPECT	07/09/24	565,000	\$113,000	\$101,700	243,310	43.06	486,614	163,386	85,000	
USE \$100,000							AVERAGE	527,833	105,567	95,010	245,603	46.69	491,207	121,626	85,000	
							MEDIAN	531,000	106,200	95,580	244,845	46.27	489,686	123,435	85,000	
HERITAGE WOODS OCCP 2285	R2223															
USE \$100,000																
no change																
uniform with R2203																
MEADWBRK GLEN	R2301	50-22-23-451-015		401	PTA	24331 PINECREST	05/05/23	294,500	\$58,900	\$53,010	135,880	46.14	271,760	86,740	64,000	
MEADWBRK GLEN	R2301	50-22-23-328-008		401	OTH	42526 PARK RIDGE	05/31/23	380,000	\$76,000	\$68,400	160,030	42.11	320,060	122,940	63,000	
MEADWBRK GLEN	R2301	50-22-23-327-016		401	PTA	42519 PARK RIDGE	08/23/23	310,000	\$62,000	\$55,800	163,910	52.87	327,816	43,032	60,848	
MEADWBRK GLEN	R2301	50-22-23-430-005		401	PTA	24580 QUEENSPPOINT	08/23/23	392,000	\$78,400	\$70,560	177,780	45.35	355,568	99,684	63,252	
MEADWBRK GLEN	R2301	50-22-23-427-001		401	PTA	41836 CHERRYHILL	08/31/23	352,500	\$70,500	\$63,450	162,700	46.16	325,409	90,843	63,752	
MEADWBRK GLEN	R2301	50-22-23-451-016		401	WD	24323 PINECREST	10/20/23	415,000	\$83,000	\$74,700	207,650	50.04	415,308	63,647	63,955	
MEADWBRK GLEN	R2301	50-22-23-431-021		401	PTA	24512 KINGS POINTE	10/23/23	350,000	\$70,000	\$63,000	168,330	48.09	336,666	77,942	64,608	
MEADWBRK GLEN	R2301	50-22-23-454-025		401	PTA	24200 HAMPTON HILL	11/03/23	412,000	\$82,400	\$74,160	190,590	46.26	381,180	109,162	78,342	
MEADWBRK GLEN	R2301	50-22-23-428-008		401	PTA	41802 RIDGE RD E	11/30/23	400,000	\$80,000	\$72,000	200,780	50.20	401,567	74,420	75,987	
MEADWBRK GLEN	R2301	50-22-23-403-018		401	PTA	41930 RIDGE RD E	03/04/24	435,000	\$87,000	\$78,300	182,360	41.92	364,710	133,290	63,000	
MEADWBRK GLEN	R2301	50-22-23-328-021		401	PTA	42388 PARK RIDGE	04/18/24	382,000	\$76,400	\$68,760	158,000	41.36	316,002	128,998	63,000	
MEADWBRK GLEN	R2301	50-22-23-454-010		401	PTA	24380 HAMPTON HILL	05/09/24	407,000	\$81,400	\$73,260	181,050	44.48	362,095	107,905	63,000	
MEADWBRK GLEN	R2301	50-22-23-328-040		401	PTA	24705 APPLE CREST	05/10/24	360,000	\$72,000	\$64,800	169,300	47.03	338,607	97,335	75,942	
MEADWBRK GLEN	R2301	50-22-23-453-004		401	PTA	24384 KNOLLWOOD	05/17/24	411,000	\$82,200	\$73,980	201,860	49.11	403,729	71,519	64,248	
MEADWBRK GLEN	R2301	50-22-23-451-017		401	WD	24315 PINECREST	05/31/24	325,000	\$65,000	\$58,500	153,100	47.11	306,207	82,545	63,752	
MEADWBRK GLEN	R2301	50-22-23-328-031		401	PTA	24815 APPLE CREST	06/14/24	460,000	\$92,000	\$82,800	189,180	41.13	378,360	144,640	63,000	
MEADWBRK GLEN	R2301	50-22-23-377-017		401	PTA	24556 PARK RIDGE	06/18/24	351,000	\$70,200	\$63,180	171,910	48.98	343,814	70,388	63,202	
MEADWBRK GLEN	R2301	50-22-23-405-011		401	PTA	24837 HIGHLANDS	06/24/24	457,000	\$91,400	\$82,260	180,350	39.46	360,705	159,295	63,000	
MEADWBRK GLEN	R2301	50-22-23-402-016		401	PTA	42102 RIDGE RD W	07/02/24	380,000	\$76,000	\$68,400	151,620	39.90	303,244	139,756	63,000	
MEADWBRK GLEN	R2301	50-22-23-327-024		401	PTA	42455 PARK RIDGE	07/08/24	330,000	\$66,000	\$59,400	167,070	50.63	334,139	62,024	66,163	
MEADWBRK GLEN	R2301	50-22-23-327-003		401	WD	42536 CHERRYHILL	08/05/24	439,350	\$87,870	\$79,083	183,560	41.78	367,129	135,480	63,259	
MEADWBRK GLEN	R2301	50-22-23-407-008		401	PTA	24700 HIGHLANDS	08/07/24	435,000	\$87,000	\$78,300	183,910	42.28	367,817	130,183	63,000	
MEADWBRK GLEN	R2301	50-22-23-453-006		401	WD	24360 KNOLLWOOD	08/09/24	445,000	\$89,000	\$80,100	216,040	48.55	432,082	77,166	64,248	
MEADWBRK GLEN	R2301	50-22-23-404-002		401	PTA	42229 PARK RIDGE	09/24/24	349,188	\$69,838	\$62,854	173,230	49.61	346,455	69,899	67,166	
MEADWBRK GLEN	R2301	50-22-23-329-003		401	PTA	24862 APPLE CREST	11/01/24	411,600	\$82,320	\$74,088	206,740	50.23	413,470	61,130	63,000	
MEADWBRK GLEN	R2301	50-22-23-452-003		401	PTA	24344 PINECREST	11/08/24	450,000	\$90,000	\$81,000	188,190	41.82	376,372	137,876	64,248	
MEADWBRK GLEN	R2301	50-22-23-454-021		401	PTA	24248 HAMPTON HILL	12/17/24	435,000	\$87,000	\$78,300	149,610	34.39	299,217	198,783	63,000	
MEADWBRK GLEN	R2301	50-22-23-328-009		401	WD	42518 PARK RIDGE	01/29/25	384,130	\$76,826	\$69,143	161,960	42.16	323,910	123,220	63,000	
MEADWBRK GLEN	R2301	50-22-23-430-001		401	WD	41881 PARK RIDGE	02/18/25	407,800	\$81,560	\$73,404	189,050	46.36	378,094	103,417	73,711	
MEADWBRK GLEN	R2301	50-22-23-402-005		401	WD	42009 CHERRYHILL	03/17/25	367,000	\$73,400	\$66,060	173,080	47.16	346,167	98,370	77,537	
MEADWBRK GLEN	R2301	50-22-23-451-014		401	WD	24339 PINECREST	04/15/25	396,000	\$79,200	\$71,280	170,440	43.04	340,876	119,372	64,248	
USE 1100FF							AVERAGE	391,099	78,220	70,398	176,428	45.35	352,856	103,903	65,660	
							MEDIAN	396,000	79,200	71,280	173,230	46.16	346,455	99,684	63,752	
USE maximum \$85,000									1,241	1,117				1,649	1,042	
GATEWAY VILLAGE OCCP1430	R2320	50-22-23-227-013		407	PTA	25618 PORTICO	01/11/24	253,000	\$50,600	\$45,540	131,440	51.95	262,888	39,612	49,500	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																	
Other Parcels																	unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land front, lake	Value access	
GATEWAY VILLAGE OCCP1430	R2320	50-22-23-227-050		407	PTA	41641 TERA	03/28/24	340,000	\$68,000	\$61,200	139,370	40.99	278,733	110,767	49,500		
GATEWAY VILLAGE OCCP1430	R2320	50-22-23-227-057		407	WD	41614 HAMLET	03/14/25	288,000	\$57,600	\$51,840	127,370	44.23	254,746	82,754	49,500		
GATEWAY VILLAGE OCCP1430	R2320	50-22-23-227-062		407	PTA	41604 HAMLET	10/08/24	255,000	\$51,000	\$45,900	125,540	49.23	251,070	53,430	49,500		
GATEWAY VILLAGE OCCP1430	R2320	50-22-23-227-165		407	WD	25520 PORTICO	04/23/25	275,000	\$55,000	\$49,500	126,090	45.85	252,185	72,315	49,500		
GATEWAY VILLAGE OCCP1430	R2320	50-22-23-227-171		407	WD	25573 PORTICO	04/23/25	272,000	\$54,400	\$48,960	126,090	46.36	252,185	69,315	49,500		
USE \$60,000							AVERAGE	280,500	56,100	50,490	129,317	46.43	258,635	71,366	49,500		
							MEDIAN	273,500	54,700	49,230	126,730	46.10	253,466	70,815	49,500		
BROOKHAVEN OCCP#1531	R2321																
USE \$95,000																	
GATEWAY TOWNHOMES OF NOVI OCCP 22	R2322	50-22-23-231-001		407	PTA	41680 ORIANNA	05/04/23	455,000	\$91,000	\$81,900	226,680	49.82	453,361	61,639	60,000		
GATEWAY TOWNHOMES OF NOVI OCCP 22	R2322	50-22-23-231-005		407	PTA	41664 ORIANNA	05/31/24	460,000	\$92,000	\$82,800	211,290	45.93	422,572	97,428	60,000		
GATEWAY TOWNHOMES OF NOVI OCCP 22	R2322	50-22-23-231-007		407	PTA	41656 ORIANNA	07/14/23	455,000	\$91,000	\$81,900	226,530	49.79	453,053	61,947	60,000		
GATEWAY TOWNHOMES OF NOVI OCCP 22	R2322	50-22-23-231-008		407	PTA	41638 ORIANNA	06/15/23	455,000	\$91,000	\$81,900	226,680	49.82	453,361	61,639	60,000		
GATEWAY TOWNHOMES OF NOVI OCCP 22	R2322	50-22-23-231-009		407	WD	41634 ORIANNA	04/03/23	435,000	\$87,000	\$78,300	215,080	49.44	430,158	64,842	60,000		
GATEWAY TOWNHOMES OF NOVI OCCP 22	R2322	50-22-23-231-010		407	PTA	41630 ORIANNA	06/29/23	435,000	\$87,000	\$78,300	215,080	49.44	430,158	64,842	60,000		
GATEWAY TOWNHOMES OF NOVI OCCP 22	R2322	50-22-23-231-011		407	WD	41626 ORIANNA	08/15/24	445,000	\$89,000	\$80,100	226,530	50.91	453,053	51,947	60,000		
GATEWAY TOWNHOMES OF NOVI OCCP 22	R2322	50-22-23-231-013		407	PTA	41604 ORIANNA	03/25/24	460,000	\$92,000	\$82,800	228,730	49.72	457,461	62,539	60,000		
GATEWAY TOWNHOMES OF NOVI OCCP 22	R2322	50-22-23-231-014		407	WD	41600 ORIANNA	04/01/25	452,500	\$90,500	\$81,450	215,080	47.53	430,158	82,342	60,000		
GATEWAY TOWNHOMES OF NOVI OCCP 22	R2322	50-22-23-231-019		407	PTA	41566 ORIANNA	08/01/24	440,000	\$88,000	\$79,200	217,010	49.32	434,016	65,984	60,000		
GATEWAY TOWNHOMES OF NOVI OCCP 22	R2322	50-22-23-231-021		407	PTA	41558 ORIANNA	08/14/24	446,550	\$89,310	\$80,379	217,010	48.60	434,016	72,534	60,000		
GATEWAY TOWNHOMES OF NOVI OCCP 22	R2322	50-22-23-231-023		407	PTA	41550 ORIANNA	02/08/24	457,000	\$91,400	\$82,260	217,010	47.49	434,016	82,984	60,000		
GATEWAY TOWNHOMES OF NOVI OCCP 22	R2322	50-22-23-231-024		407	PTA	41546 ORIANNA	08/13/24	457,000	\$91,400	\$82,260	228,570	50.02	457,148	59,852	60,000		
GATEWAY TOWNHOMES OF NOVI OCCP 22	R2322	50-22-23-231-026		407	PTA	25503 GRANDVIEW	05/08/25	470,200	\$94,040	\$84,636	188,710	40.13	377,420	152,780	60,000		
GATEWAY TOWNHOMES OF NOVI OCCP 22	R2322	50-22-23-231-028		407	PTA	25519 GRANDVIEW	12/27/24	467,000	\$93,400	\$84,060	221,310	47.39	442,629	84,371	60,000		
USE \$70,000							AVERAGE	452,683	90,537	81,483	218,753	48.36	437,505	75,178	60,000		
							MEDIAN	455,000	91,000	81,900	217,010	49.44	434,016	64,842	60,000		
THE TOWNES AT MAIN STREET OCCP 2406	R2323	50-22-23-153-003		407	PTA	43200 ATWOOD	11/15/24	599,990	\$119,998	\$107,998	286,520	47.75	573,043	81,947	55,000		
THE TOWNES AT MAIN STREET OCCP 2406	R2323	50-22-23-153-005		407	PTA	43180 ATWOOD	12/05/24	491,290	\$98,258	\$88,432	232,270	47.28	464,533	81,757	55,000		
THE TOWNES AT MAIN STREET OCCP 2406	R2323	50-22-23-153-006		407	PTA	43176 ATWOOD	12/04/24	576,540	\$115,308	\$103,777	237,330	41.16	474,650	156,890	55,000		
THE TOWNES AT MAIN STREET OCCP 2406	R2323	50-22-23-153-007		407	WD	43172 ATWOOD	12/02/24	496,190	\$99,238	\$89,314	228,250	46.00	456,499	94,691	55,000		
THE TOWNES AT MAIN STREET OCCP 2406	R2323	50-22-23-153-008		407	PTA	43168 ATWOOD	12/06/24	572,990	\$114,598	\$103,138	279,670	48.81	559,330	68,660	55,000		
THE TOWNES AT MAIN STREET OCCP 2406	R2323	50-22-23-153-009		407	WD	43164 ATWOOD	12/09/24	499,140	\$99,828	\$89,845	227,460	45.57	454,910	99,230	55,000		
THE TOWNES AT MAIN STREET OCCP 2406	R2323	50-22-23-153-010		407	PTA	43160 ATWOOD	12/09/24	547,990	\$109,598	\$98,638	252,710	46.12	505,423	97,567	55,000		
THE TOWNES AT MAIN STREET OCCP 2406	R2323	50-22-23-153-011		407	WD	43118 ATWOOD	01/22/25	554,618	\$110,924	\$99,831	213,440	38.48	426,883	182,735	55,000		
THE TOWNES AT MAIN STREET OCCP 2406	R2323	50-22-23-153-012		407	WD	43114 ATWOOD	12/20/24	576,990	\$115,398	\$103,858	279,680	48.47	559,358	72,632	55,000		
THE TOWNES AT MAIN STREET OCCP 2406	R2323	50-22-23-153-013		407	WD	43110 ATWOOD	12/19/24	496,615	\$99,323	\$89,391	230,050	46.32	460,104	91,511	55,000		
THE TOWNES AT MAIN STREET OCCP 2406	R2323	50-22-23-153-014		407	WD	43106 ATWOOD	12/20/24	475,990	\$95,198	\$85,678	215,910	45.36	431,816	99,174	55,000		
THE TOWNES AT MAIN STREET OCCP 2406	R2323	50-22-23-153-015		407	WD	43102 ATWOOD	03/07/25	494,990	\$98,998	\$89,098	195,610	39.52	391,218	158,772	55,000		
THE TOWNES AT MAIN STREET OCCP 2406	R2323	50-22-23-153-017		407	PTA	43094 ATWOOD	12/18/24	560,340	\$112,068	\$100,861	279,680	49.91	559,358	55,982	55,000		
THE TOWNES AT MAIN STREET OCCP 2406	R2323	50-22-23-153-018		407	PTA	43090 ATWOOD	12/20/24	548,365	\$109,673	\$98,706	252,710	46.08	505,423	97,942	55,000		
USE \$95,000							AVERAGE	535,146	107,029	96,326	243,664	45.49	487,325	102,821	55,000		
prior land was unimproved							MEDIAN	548,178	109,636	98,672	234,800	46.10	469,592	96,129	55,000		
Camborne Place	R2402																

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
						Other Parcels										
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land Value	unique - lake front, lake access
USE 1100FF																
USE maximum \$100,000																
increased same as adjacent R2403, R2404, and R2405																
WILLOWBRK FARMS	R2403	50-22-24-301-026		401	PTA	41240 CLERMONT	06/24/24	750,000	\$150,000	\$135,000	334,540	44.61	669,074	188,909	107,983	
WILLOWBRK FARMS	R2403	50-22-24-302-028		401	WD	24938 BLOOMFIELD	01/31/25	991,500	\$198,300	\$178,470	407,440	41.09	814,870	294,352	117,722	
WILLOWBRK FARMS	R2403	50-22-24-326-023		401	PTA	24570 BETHANY	06/16/23	590,000	\$118,000	\$106,200	280,500	47.54	561,006	120,480	91,486	
WILLOWBRK FARMS	R2403	50-22-24-330-001		401	WD	24750 BETHANY	04/01/25	630,000	\$126,000	\$113,400	252,160	40.03	504,314	226,020	100,334	
WILLOWBRK FARMS	R2403	50-22-24-376-012		401	PTA	24687 BETHANY	09/06/23	620,000	\$124,000	\$111,600	259,550	41.86	519,090	205,189	104,279	
WILLOWBRK FARMS	R2403	50-22-24-377-021		401	PTA	40673 CAMBORNE	09/20/24	675,000	\$135,000	\$121,500	323,330	47.90	646,654	131,336	102,990	
WILLOWBRK FARMS	R2403	50-22-24-377-023		401	WD	24430 BETHANY	03/22/24	622,500	\$124,500	\$112,050	270,500	43.45	540,991	183,255	101,746	
USE 1300FF							AVERAGE	697,000	139,400	125,460	304,003	43.78	608,000	192,792	103,791	
							MEDIAN	630,000	126,000	113,400	280,500	43.45	561,006	188,909	102,990	
									1,438	1,294				1,989	1,071	
Leslie Park	R2404	50-22-24-326-006		401	PTA	24801 JOSEPH	07/11/23	590,000	\$118,000	\$106,200	317,020	53.73	634,030	2,890	46,920	
USE 600FF																
did not use sale-unique new home in older neighborhood																
standard FF-92 apx. \$55,200																
increased same as adjacent R2402, R2403, and R2405																
SEELEY'S GOLDEN ACRES	R2405															
NO SALES-ONLY 4 PARCELS																
USE 600FF																
standard FF-102 apx. \$61,200																
increased same as adjacent R2402, R2403, and R2404																
WILLOWBROOK FARMS 4	R2406	50-22-24-377-032		401	PTA	24405 AMANDA	11/15/24	665,000	\$133,000	\$119,700	290,310	43.66	580,624	179,376	95,000	
USE \$110,000																
increased comparable with adjacent R2403, R2404, and R2402																
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-021		407	PTA	24500 OLDE ORCHAR	03/18/24	190,000	\$38,000	\$34,200	103,680	54.57	207,360	17,640	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-028		407	PTA	24514 OLDE ORCHAR	03/25/24	212,500	\$42,500	\$38,250	97,450	45.86	194,898	52,602	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-032		407	PTA	24526 OLDE ORCHAR	04/28/23	177,000	\$35,400	\$31,860	93,970	53.09	187,933	24,067	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-047		407	PTA	24582 OLDE ORCHAR	07/24/24	220,000	\$44,000	\$39,600	93,280	42.40	186,562	68,438	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-054		407	WD	24610 OLDE ORCHAR	04/21/25	219,000	\$43,800	\$39,420	98,130	44.81	196,255	57,745	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-109		407	WD	24413 OLDE ORCHAR	01/13/25	215,000	\$43,000	\$38,700	99,830	46.43	199,666	50,334	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-142		407	PTA	24507 OLDE ORCHAR	10/27/23	210,000	\$42,000	\$37,800	100,290	47.76	200,579	44,421	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-148		407	PTA	24523 OLDE ORCHAR	10/03/24	229,900	\$45,980	\$41,382	93,280	40.57	186,562	78,338	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-156		407	PTA	24543 OLDE ORCHAR	10/30/23	220,000	\$44,000	\$39,600	93,710	42.60	187,421	67,579	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-187		407	PTA	24652 OLDE ORCHAR	07/19/23	197,000	\$39,400	\$35,460	93,970	47.70	187,933	44,067	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-207		407	WD	24732 OLDE ORCHAR	04/30/25	182,500	\$36,500	\$32,850	91,710	50.25	183,424	34,076	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-222		407	PTA	24770 OLDE ORCHAR	06/23/23	212,000	\$42,400	\$38,160	96,490	45.51	192,974	54,026	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-290		407	WD	24623 OLDE ORCHAR	02/21/25	219,900	\$43,980	\$39,582	93,280	42.42	186,562	68,338	35,000	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Land Table	ECF Area	Parcel Number	Other Parcels		Class Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	unique - lake	
			in Sale												Est. Land Value	front, lake access
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-299			407 PTA	24645 OLDE ORCHAR	04/17/23	185,000	\$37,000	\$33,300	84,680	45.77	169,362	50,638	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-310			407 PTA	24675 OLDE ORCHAR	09/15/23	210,000	\$42,000	\$37,800	98,470	46.89	196,938	48,062	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2420	50-22-24-451-342			407 PTA	24834 OLDE ORCHAR	02/16/24	220,000	\$44,000	\$39,600	95,630	43.47	191,269	63,731	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2421	50-22-24-451-069			407 WD	24630 BASHIAN	10/04/24	245,000	\$49,000	\$44,100	111,380	45.46	222,750	57,250	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2421	50-22-24-451-075			407 PTA	24606 BASHIAN	06/25/24	189,900	\$37,980	\$34,182	85,100	44.81	170,196	54,704	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2421	50-22-24-451-079			407 WD	24584 BASHIAN	08/26/24	221,000	\$44,200	\$39,780	105,090	47.55	210,176	45,824	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2421	50-22-24-451-088			407 PTA	24548 BASHIAN	01/18/24	213,000	\$42,600	\$38,340	102,410	48.08	204,829	43,171	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2421	50-22-24-451-094			407 PTA	24524 BASHIAN	04/11/24	240,000	\$48,000	\$43,200	99,740	41.56	199,484	75,516	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2421	50-22-24-451-259			407 PTA	24619 BASHIAN	05/24/24	230,000	\$46,000	\$41,400	103,480	44.99	206,959	58,041	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2421	50-22-24-451-262			407 PTA	24631 BASHIAN	12/28/23	224,000	\$44,800	\$40,320	104,250	46.54	208,504	50,496	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2421	50-22-24-451-351			407 PTA	24431 BASHIAN	05/05/23	220,000	\$44,000	\$39,600	114,280	51.95	228,556	26,444	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2421	50-22-24-451-352			407 WD	24435 BASHIAN	02/13/25	182,500	\$36,500	\$32,850	102,490	56.16	204,977	12,523	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2421	50-22-24-451-360			407 WD	24471 BASHIAN	04/02/24	215,000	\$43,000	\$38,700	111,380	51.80	222,750	27,250	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2421	50-22-24-451-361			407 PTA	24475 BASHIAN	11/30/23	240,000	\$48,000	\$43,200	117,860	49.11	235,726	39,274	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2421	50-22-24-451-381			407 PTA	24305 BASHIAN	11/08/23	186,000	\$37,200	\$33,480	99,200	53.33	198,398	22,602	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2421	50-22-24-451-404			407 PTA	24458 BASHIAN	06/21/24	255,000	\$51,000	\$45,900	108,380	42.50	216,760	73,240	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2422	50-22-24-451-409			407 PTA	24308 BASHIAN	10/08/24	245,000	\$49,000	\$44,100	112,330	45.85	224,657	55,343	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2422	50-22-24-451-418			407 WD	24264 BASHIAN	06/21/24	240,500	\$48,100	\$43,290	112,280	46.69	224,564	50,936	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2422	50-22-24-451-419			407 PTA	24260 BASHIAN	08/30/23	247,000	\$49,400	\$44,460	116,750	47.27	233,500	48,500	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2422	50-22-24-451-420			407 PTA	24252 BASHIAN	01/17/24	225,000	\$45,000	\$40,500	106,090	47.15	212,178	47,822	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2422	50-22-24-451-422			407 PTA	24244 BASHIAN	05/15/24	229,000	\$45,800	\$41,220	115,370	50.38	230,737	33,263	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2422	50-22-24-451-424			407 WD	24236 BASHIAN	09/28/23	229,000	\$45,800	\$41,220	121,330	52.98	242,661	21,339	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2422	50-22-24-451-441			407 WD	24738 BASHIAN	04/19/24	235,000	\$47,000	\$42,300	115,550	49.17	231,104	38,896	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2422	50-22-24-451-446			407 PTA	24762 BASHIAN	11/01/24	243,000	\$48,600	\$43,740	115,670	47.60	231,332	46,668	35,000	
Old Orchrd/Applgt 1&2/Novi Plc OCCP	R2423	50-22-24-451-476			407 WD	24705 BASHIAN	05/09/25	253,000	\$50,600	\$45,540	101,410	40.08	202,823	85,177	35,000	
USE \$40,000							AVERAGE	219,150	43,830	39,447	102,886	47.13	205,772	48,378	35,000	
							MEDIAN	220,000	44,000	39,600	101,910	46.79	203,826	49,417	35,000	
Sec 24 Acreage	R2450	50-22-24-201-014			401 PTA	25712 SEELEY	10/30/24	270,000	\$54,000	\$48,600	100,140	37.09	200,274	138,178	68,452	
USE																
Building Site - \$85,000																
Residual - \$28,000																
Low & Wet - \$ 3,600																
similar to R2405																
Willowbk Est 1,2,3 & Heathergreen	R2401	50-22-24-352-008			401 WD	24461 WILLOW	11/04/24	297,000	\$59,400	\$53,460	130,190	43.84	260,387	107,182	70,569	
Willowbk Est 1,2,3 & Heathergreen	R2401	50-22-24-353-016			401 WD	40890 TEN MILE	07/12/24	385,000	\$77,000	\$69,300	191,540	49.75	383,088	105,621	103,709	
Willowbk Est 1,2,3 & Heathergreen	R2401	50-22-24-353-018			401 WD	24455 MILLSTREAM	03/28/25	345,000	\$69,000	\$62,100	150,270	43.56	300,543	124,798	80,341	
Willowbk Est 1,2,3 & Heathergreen	R2401	50-22-24-376-007			401 WD	24400 BORDERHILL	02/12/24	401,000	\$80,200	\$72,180	171,790	42.84	343,587	134,200	76,787	
Willowbk Est 1,2,3 & Heathergreen	R2502	50-22-25-202-007			401 PTA	24063 HEATHERGREE	06/06/24	340,000	\$68,000	\$61,200	143,490	42.20	286,973	124,242	71,215	
Willowbk Est 1,2,3 & Heathergreen	R2502	50-22-25-203-006			401 PTA	40123 BUCKINGHAM	11/01/24	376,950	\$75,390	\$67,851	147,670	39.17	295,348	144,851	63,249	
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-101-006			401 PTA	23920 MEADOWBROC	12/11/23	235,000	\$47,000	\$42,300	120,380	51.23	240,757	48,173	53,930	
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-101-013			401 PTA	23710 MEADOWBROC	12/02/24	260,000	\$52,000	\$46,800	129,510	49.81	259,021	54,909	53,930	
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-101-033			401 WD	23805 W LE BOST	01/23/25	317,100	\$63,420	\$57,078	132,440	41.77	264,884	112,138	59,922	
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-102-002			401 PTA	40965 TEN MILE	05/20/24	290,000	\$58,000	\$52,200	123,360	42.54	246,710	102,549	59,259	
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-102-011			401 WD	23906 E LE BOST	10/31/24	330,000	\$66,000	\$59,400	156,550	47.44	313,095	90,309	73,404	
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-103-014			401 PTA	40960 MOORINGSIDE	12/13/24	325,000	\$65,000	\$58,500	129,640	39.89	259,270	129,434	63,704	
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-104-002			401 PTA	41151 N MCMAHON	05/03/24	345,000	\$69,000	\$62,100	154,330	44.73	308,668	99,232	62,900	
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-105-004			401 PTA	23898 W LE BOST	07/21/23	270,000	\$54,000	\$48,600	152,630	56.53	305,252	31,481	66,733	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																	
Other Parcels																	unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land front, lake	Value access	
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-105-013		401	WD	23779 E LE BOST	01/21/25	315,000	\$63,000	\$56,700	160,560	50.97	321,128	59,715	65,843		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-105-020		401	PTA	41150 N MCMAHON	12/04/23	280,000	\$56,000	\$50,400	147,890	52.82	295,782	44,140	59,922		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-105-038		401	PTA	41065 S MCMAHON	09/29/23	302,000	\$60,400	\$54,360	134,550	44.55	269,091	95,809	62,900		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-126-038		401	WD	23685 RIPPLECREEK	01/31/25	322,000	\$64,400	\$57,960	144,020	44.73	288,039	105,530	71,569		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-127-004		401	WD	24051 GLENRIDGE	11/13/24	299,500	\$59,900	\$53,910	145,370	48.54	290,738	78,843	70,081		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-128-001		401	PTA	40693 TEN MILE	06/30/23	360,000	\$72,000	\$64,800	147,550	40.99	295,093	128,009	63,102		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-128-006		401	WD	40539 TEN MILE	07/07/23	324,900	\$64,980	\$58,482	133,390	41.06	266,779	119,846	61,725		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-128-021		401	PTA	40646 ROCKHILL	09/06/23	315,000	\$63,000	\$56,700	160,480	50.95	320,960	64,267	70,227		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-128-022		401	WD	40630 ROCKHILL	08/09/24	390,500	\$78,100	\$70,290	175,560	44.96	351,120	107,022	67,642		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-130-003		401	PTA	23767 MAUDELEA	03/07/24	355,000	\$71,000	\$63,900	171,820	48.40	343,639	79,003	67,642		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-130-005		401	PTA	23737 MAUDELEA	07/26/23	300,000	\$60,000	\$54,000	153,810	51.27	307,622	56,684	64,306		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-130-008		401	PTA	23675 MAUDELEA	06/21/23	379,000	\$75,800	\$68,220	195,770	51.65	391,535	52,388	64,923		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-131-002		401	WD	40631 ROCKHILL	03/21/25	355,000	\$71,000	\$63,900	149,690	42.17	299,379	123,263	67,642		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-151-012		401	PTA	40929 MALOTT	07/21/23	323,000	\$64,600	\$58,140	160,840	49.80	321,687	66,603	65,290		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-151-022		401	WD	23270 W LE BOST	10/15/24	340,000	\$68,000	\$61,200	153,130	45.04	306,252	100,202	66,454		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-151-040		401	PTA	40976 HOLLYDALE	10/31/24	310,000	\$62,000	\$55,800	162,760	52.50	325,525	47,375	62,900		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-151-044		401	PTA	23619 E LE BOST	10/02/23	330,000	\$66,000	\$59,400	188,150	57.02	376,291	44,176	90,467		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-153-026		401	WD	23245 W LE BOST	09/13/24	371,000	\$74,200	\$66,780	176,770	47.65	353,537	83,952	66,489		
Willowbk Est 1,2,3 & Heathergreen	R2501	50-22-25-153-036		401	PTA	23103 W LE BOST	05/23/24	376,500	\$75,300	\$67,770	164,140	43.60	328,278	121,154	72,932		
USE 700FF							AVERAGE	329,256	65,851	59,266	153,335	46.79	306,668	90,518	67,931		
							MEDIAN	325,000	65,000	58,500	152,630	45.04	305,252	99,232	66,454		
standard FF-93 apx. \$65,100									701	631				964	724		
FAIRFIELD FARMS/JASON	R2504	50-22-25-204-025		401	WD	24101 NILAN	08/16/24	436,000	\$87,200	\$78,480	183,730	42.14	367,454	138,444	69,898		
FAIRFIELD FARMS/JASON	R2504	50-22-25-204-033		401	WD	39933 JASON	02/27/25	436,000	\$87,200	\$78,480	214,340	49.16	428,683	77,157	69,840		
FAIRFIELD FARMS/JASON	R2505	50-22-25-204-002		401	WD	23860 CRANBROOKE	04/14/25	370,000	\$74,000	\$66,600	204,430	55.25	408,855	63,207	102,062		
FAIRFIELD FARMS/JASON	R2505	50-22-25-208-007		401	WD	23576 LONDONDERR	01/17/25	410,000	\$82,000	\$73,800	169,150	41.26	338,295	128,411	56,706		
FAIRFIELD FARMS/JASON	R2505	50-22-25-208-011		401	WD	23510 LONDONDERR	01/16/25	380,000	\$76,000	\$68,400	168,550	44.36	337,105	107,944	65,049		
FAIRFIELD FARMS/JASON	R2505	50-22-25-208-016		401	PTA	23581 NILAN	02/12/24	327,000	\$65,400	\$58,860	172,310	52.69	344,614	47,642	65,256		
FAIRFIELD FARMS/JASON	R2505	50-22-25-208-020		401	WD	23515 NILAN	08/15/24	375,000	\$75,000	\$67,500	153,950	41.05	307,901	132,148	65,049		
FAIRFIELD FARMS/JASON	R2505	50-22-25-251-008		401	WD	40241 OAK TREE	03/20/25	475,000	\$95,000	\$85,500	216,450	45.57	432,902	101,298	59,200		
FAIRFIELD FARMS/JASON	R2505	50-22-25-251-016		401	WD	40504 FRANKLIN MILL	02/12/25	440,000	\$88,000	\$79,200	210,130	47.76	420,263	78,937	59,200		
FAIRFIELD FARMS/JASON	R2505	50-22-25-251-023		401	WD	40392 FRANKLIN MILL	03/11/24	407,000	\$81,400	\$73,260	203,170	49.92	406,332	59,868	59,200		
FAIRFIELD FARMS/JASON	R2505	50-22-25-252-010		401	PTA	40375 FRANKLIN MILL	05/07/24	440,000	\$88,000	\$79,200	164,380	37.36	328,756	167,465	56,221		
FAIRFIELD FARMS/JASON	R2505	50-22-25-252-020		401	WD	40438 GUILFORD	10/16/23	355,000	\$71,000	\$63,900	169,520	47.75	339,031	72,190	56,221		
FAIRFIELD FARMS/JASON	R2505	50-22-25-254-001		401	PTA	39895 SQUIRE	07/13/23	325,000	\$65,000	\$58,500	157,890	48.58	315,784	90,815	81,599		
FAIRFIELD FARMS/JASON	R2505	50-22-25-254-013		401	PTA	23450 CRANBROOKE	05/31/24	380,000	\$76,000	\$68,400	149,850	39.43	299,691	136,530	56,221		
FAIRFIELD FARMS/JASON	R2505	50-22-25-254-016		401	WD	23402 CRANBROOKE	07/05/24	310,000	\$62,000	\$55,800	126,240	40.72	252,486	113,735	56,221		
FAIRFIELD FARMS/JASON	R2505	50-22-25-254-016		401	WD	23402 CRANBROOKE	11/22/24	310,000	\$62,000	\$55,800	126,240	40.72	252,486	113,735	56,221		
FAIRFIELD FARMS/JASON	R2505	50-22-25-254-017		401	WD	23348 CRANBROOKE	11/15/24	427,500	\$85,500	\$76,950	214,190	50.10	428,383	55,338	56,221		
FAIRFIELD FARMS/JASON	R2505	50-22-25-254-021		401	PTA	23278 CRANBROOKE	05/04/23	347,000	\$69,400	\$62,460	163,680	47.17	327,362	75,859	56,221		
FAIRFIELD FARMS/JASON	R2505	50-22-25-411-002		401	PTA	23244 CRANBROOKE	09/18/24	380,000	\$76,000	\$68,400	157,590	41.47	315,173	144,289	79,462		
USE 800FF							AVERAGE	385,816	77,163	69,447	175,042	45.39	350,082	100,264	64,530		
							MEDIAN	380,000	76,000	68,400	169,150	45.57	338,295	101,298	59,200		
standard FF-80 apx. \$64,000									867	780				1,126	725		
GREY'S SUB	R2506																
USE 525 FF																	
no sales																	
standard FF-180 apx. \$94,500																	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels																unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land Value	front, lake access
WESTMINSTER VILLAGE	R2507	50-22-25-228-011		401	WD	39526 WESTMINSTER	03/21/23	\$637,500	\$127,500	\$114,750	\$313,670	49.20	\$627,330	\$69,370	\$59,200	
USE 975 FF																
standard FF-80 apx. \$78,000																
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-153-037		401	WD	40810 VILLAGE WOOD	11/20/24	275,000	\$55,000	\$49,500	147,020	53.46	294,031	56,113	75,144	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-176-005		401	PTA	40700 VILLAGE WOOD	07/19/24	450,700	\$90,140	\$81,126	215,850	47.89	431,696	85,669	66,665	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-302-010		401	PTA	22846 HEATHERBRAE	08/21/23	337,000	\$67,400	\$60,660	154,670	45.90	309,341	89,453	61,794	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-328-001		401	WD	40570 VILLAGE WOOD	02/24/25	400,000	\$80,000	\$72,000	175,750	43.94	351,491	148,329	99,820	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-330-007		401	WD	40563 VILLAGE OAKS	10/20/23	350,000	\$70,000	\$63,000	154,920	44.26	309,846	101,688	61,534	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-330-014		401	WD	23011 BROOK FOREST	03/27/25	495,000	\$99,000	\$89,100	214,460	43.33	428,917	127,297	61,214	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-331-003		401	PTA	22874 BROOK FOREST	10/11/24	467,000	\$93,400	\$84,060	180,760	38.71	361,520	166,080	60,600	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-351-011		401	WD	22532 MEADOWBROOK	05/13/25	380,000	\$76,000	\$68,400	199,740	52.56	399,483	39,853	59,336	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-352-030		401	PTA	41111 FENMORE	10/22/24	365,000	\$73,000	\$65,700	169,140	46.34	338,272	95,782	69,054	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-352-031		401	WD	41172 PARK FOREST	08/20/24	490,000	\$98,000	\$88,200	201,340	41.09	402,676	147,420	60,096	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-353-003		401	PTA	22772 SHADOW PINE	05/05/23	288,500	\$57,700	\$51,930	150,230	52.07	300,467	47,239	59,206	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-354-013		401	PTA	22493 HEATHERBRAE	11/21/23	379,000	\$75,800	\$68,220	190,700	50.32	381,409	61,836	64,245	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-376-013		401	PTA	40737 HEATHERBROOK	05/09/23	360,000	\$72,000	\$64,800	171,850	47.74	343,698	82,241	65,939	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-377-005		401	PTA	22666 DEERFIELD	07/12/24	505,000	\$101,000	\$90,900	204,420	40.48	408,833	168,996	72,829	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-377-008		401	PTA	22608 DEERFIELD	10/30/23	390,000	\$78,000	\$70,200	191,990	49.23	383,977	69,396	63,373	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-377-014		401	PTA	22510 DEERFIELD	05/26/23	467,000	\$93,400	\$84,060	207,800	44.50	415,602	119,660	68,262	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-378-004		401	WD	22664 WINFIELD	03/07/25	357,850	\$71,570	\$64,413	168,600	47.11	337,207	81,522	60,879	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-379-012		401	WD	22512 SHERIDAN	09/05/23	350,000	\$70,000	\$63,000	171,390	48.97	342,775	75,487	68,262	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-379-019		401	WD	22583 HEATHERWOOD	12/05/24	479,000	\$95,800	\$86,220	233,650	48.78	467,292	71,499	59,791	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-379-022		401	WD	22533 HEATHERWOOD	07/30/24	398,300	\$79,660	\$71,694	170,810	42.88	341,613	116,478	59,791	
Hthrwld/Hthrwk/Hthbr	R2508	50-22-25-380-004		401	WD	40661 OAKWOOD	03/06/24	350,000	\$70,000	\$63,000	165,730	47.35	331,461	78,652	60,113	
USE 800FF							AVERAGE	396,874	79,375	71,437	182,896	46.52	365,791	96,700	65,617	
							MEDIAN	380,000	76,000	68,400	175,750	47.11	351,491	85,669	61,794	
USE 950FF-LAKE									889	800				1,083	735	
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-001		407	WD	23793 STONEHENGE	10/15/24	193,900	\$38,780	\$34,902	80,850	41.70	161,691	74,209	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-007		407	WD	23787 STONEHENGE	10/10/24	235,000	\$47,000	\$42,300	94,530	40.23	189,067	87,933	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-014		407	PTA	23715 STONEHENGE	07/11/24	234,900	\$46,980	\$42,282	94,530	40.24	189,067	87,833	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-031		407	PTA	23675 STONEHENGE	11/03/23	233,800	\$46,760	\$42,084	117,930	50.44	235,868	39,932	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-033		407	WD	23669 STONEHENGE	01/22/24	204,200	\$40,840	\$36,756	82,630	40.47	165,251	80,949	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-034		407	WD	23667 STONEHENGE	02/28/25	260,000	\$52,000	\$46,800	97,800	37.62	195,601	106,399	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-051		407	PTA	23625 STONEHENGE	05/06/24	240,000	\$48,000	\$43,200	97,880	40.78	195,764	86,236	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-053		407	WD	23619 STONEHENGE	08/07/24	222,000	\$44,400	\$39,960	87,970	39.63	175,939	88,061	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-054		407	PTA	23617 STONEHENGE	07/28/23	210,000	\$42,000	\$37,800	102,550	48.83	205,101	46,899	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-057		407	PTA	23638 STONEHENGE	05/31/24	179,900	\$35,980	\$32,382	80,850	44.94	161,691	60,209	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-064		407	PTA	23689 N ROCKLEDGE	04/30/24	216,000	\$43,200	\$38,880	82,480	38.19	164,965	93,035	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-076		407	PTA	23642 STONEHENGE	12/20/23	195,500	\$39,100	\$35,190	94,080	48.12	188,161	49,339	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-097		407	PTA	23585 STONEHENGE	06/28/24	207,500	\$41,500	\$37,350	94,530	45.56	189,067	60,433	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-143		407	WD	23524 WOODSHIRE	05/07/24	180,000	\$36,000	\$32,400	88,480	49.16	176,968	45,032	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-159		407	PTA	23534 STONEHENGE	06/14/24	224,500	\$44,900	\$40,410	97,740	43.54	195,486	71,014	42,000	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Land Table	ECF Area	Parcel Number	Other Parcels		Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	unique - lake Est. Land front, lake Value access
			in Sale													
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-174			407	PTA	23465 DANBERRY	11/20/23	205,000	\$41,000	\$36,900	97,740	47.68	195,486	51,514	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-180			407	PTA	23519 N ROCKLEDGE	09/27/24	172,000	\$34,400	\$30,960	82,480	47.95	164,965	49,035	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-189			407	WD	23523 N ROCKLEDGE	05/19/23	187,500	\$37,500	\$33,750	88,480	47.19	176,968	52,532	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-195			407	PTA	23462 DANBERRY	08/28/23	197,500	\$39,500	\$35,550	97,850	49.54	195,698	43,802	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-209			407	PTA	23629 N ROCKLEDGE	12/06/24	180,000	\$36,000	\$32,400	82,480	45.82	164,965	57,035	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-217			407	WD	23743 STONEHENGE	10/13/23	169,000	\$33,800	\$30,420	82,480	48.80	164,965	46,035	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-217			407	WD	23743 STONEHENGE	04/11/24	190,000	\$38,000	\$34,200	82,480	43.41	164,965	67,035	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-220			407	PTA	23512 WOODSHIRE	04/05/23	186,888	\$37,378	\$33,640	94,530	50.58	189,067	39,821	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-245			407	PTA	23670 N ROCKLEDGE	05/09/23	186,500	\$37,300	\$33,570	94,530	50.69	189,067	39,433	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-250			407	WD	23640 N ROCKLEDGE	03/20/25	155,000	\$31,000	\$27,900	82,480	53.21	164,965	32,035	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-259			407	PTA	23624 N ROCKLEDGE	08/09/24	185,000	\$37,000	\$33,300	88,480	47.83	176,968	50,032	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-278			407	WD	23586 N ROCKLEDGE	10/26/23	205,000	\$41,000	\$36,900	96,620	47.13	193,235	53,765	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-294			407	PTA	23526 N ROCKLEDGE	05/12/23	186,000	\$37,200	\$33,480	97,120	52.22	194,233	33,767	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2520	50-22-25-276-305			407	PTA	23404 N ROCKLEDGE	07/11/23	180,000	\$36,000	\$32,400	94,530	52.52	189,067	32,933	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-405-010			407	PTA	22827 CRANBROOKE	07/22/24	267,000	\$53,400	\$48,060	116,290	43.55	232,588	76,412	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-405-016			407	PTA	22813 CRANBROOKE	12/30/24	230,500	\$46,100	\$41,490	108,000	46.85	216,007	56,493	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-406-002			407	PTA	22867 CRANBROOKE	05/06/24	261,100	\$52,220	\$46,998	124,270	47.59	248,539	54,561	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-406-006			407	PTA	22857 CRANBROOKE	05/20/24	235,000	\$47,000	\$42,300	118,900	50.60	237,802	39,198	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-406-008			407	PTA	22853 CRANBROOKE	11/14/24	261,000	\$52,200	\$46,980	126,600	48.51	253,190	49,810	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-407-003			407	PTA	23076 CRANBROOKE	08/28/23	162,000	\$32,400	\$29,160	75,860	46.83	151,712	52,288	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-407-013			407	PTA	23062 CRANBROOKE	07/31/24	160,000	\$32,000	\$28,800	84,270	52.67	168,536	33,464	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-408-005			407	WD	22842 RENFORD	01/31/25	182,500	\$36,500	\$32,850	84,200	46.14	168,409	56,091	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-408-010			407	WD	22895 TALFORD	01/08/25	215,000	\$43,000	\$38,700	120,760	56.17	241,514	15,486	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-410-008			407	PTA	22808 RENFORD	07/23/24	225,000	\$45,000	\$40,500	97,400	43.29	194,799	72,201	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-410-010			407	PTA	22834 RENFORD	03/14/24	145,000	\$29,000	\$26,100	79,210	54.63	158,426	28,574	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-410-014			407	PTA	22845 RENFORD	02/07/24	200,000	\$40,000	\$36,000	97,400	48.70	194,799	47,201	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-426-008			407	PTA	39874 VILLAGE WOOD	11/07/23	160,000	\$32,000	\$28,800	77,910	48.69	155,829	46,171	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-426-015			407	PTA	39852 VILLAGE WOOD	12/20/24	180,000	\$36,000	\$32,400	77,910	43.28	155,829	66,171	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-426-035			407	WD	39762 VILLAGE WOOD	03/18/25	162,500	\$32,500	\$29,250	77,850	47.91	155,706	48,794	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-426-040			407	WD	39784 VILLAGE WOOD	12/06/23	159,500	\$31,900	\$28,710	78,410	49.16	156,810	44,690	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-426-041			407	WD	39774 VILLAGE WOOD	05/22/24	175,000	\$35,000	\$31,500	82,000	46.86	163,991	53,009	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-426-046			407	PTA	39832 VILLAGE WOOD	07/28/23	183,500	\$36,700	\$33,030	82,000	44.69	163,991	61,509	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-426-057			407	PTA	39724 VILLAGE WOOD	08/28/23	165,000	\$33,000	\$29,700	77,910	47.22	155,829	51,171	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-426-058			407	WD	39726 VILLAGE WOOD	01/21/25	165,000	\$33,000	\$29,700	84,270	51.07	168,536	38,464	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-426-064			407	PTA	39712 VILLAGE WOOD	08/18/23	173,000	\$34,600	\$31,140	82,000	47.40	163,991	51,009	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-427-001			407	PTA	39615 VILLAGE WOOD	09/12/24	180,000	\$36,000	\$32,400	86,790	48.22	173,589	48,411	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-427-003			407	PTA	39619 VILLAGE WOOD	05/05/23	170,000	\$34,000	\$30,600	88,140	51.85	176,272	35,728	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-427-005			407	PTA	39623 VILLAGE WOOD	08/09/23	140,000	\$28,000	\$25,200	78,250	55.89	156,505	25,495	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-427-018			407	PTA	39733 VILLAGE WOOD	09/30/24	180,000	\$36,000	\$32,400	77,910	43.28	155,829	66,171	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-427-021			407	WD	39727 VILLAGE WOOD	11/26/24	160,342	\$32,068	\$28,862	78,410	48.90	156,810	45,532	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-427-029			407	PTA	39757 VILLAGE WOOD	04/19/23	157,000	\$31,400	\$28,260	77,910	49.62	155,829	43,171	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-427-047			407	WD	39817 VILLAGE WOOD	09/23/24	184,000	\$36,800	\$33,120	84,270	45.80	168,536	57,464	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-427-051			407	WD	39837 VILLAGE WOOD	03/28/25	175,000	\$35,000	\$31,500	76,820	43.90	153,641	63,359	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-427-055			407	PTA	39825 VILLAGE WOOD	09/12/23	180,000	\$36,000	\$32,400	82,000	45.56	163,991	58,009	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-427-059			407	PTA	39807 VILLAGE WOOD	07/31/24	180,000	\$36,000	\$32,400	82,000	45.56	163,991	58,009	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-427-060			407	PTA	39809 VILLAGE WOOD	10/23/24	170,000	\$34,000	\$30,600	82,000	48.24	163,991	48,009	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-427-061			407	WD	39869 VILLAGE WOOD	04/18/23	150,000	\$30,000	\$27,000	78,250	52.17	156,505	35,495	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-427-064			407	PTA	39867 VILLAGE WOOD	02/23/24	148,000	\$29,600	\$26,640	77,910	52.64	155,829	34,171	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-427-067			407	WD	39845 VILLAGE WOOD	12/08/23	175,400	\$35,080	\$31,572	77,910	44.42	155,829	61,571	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-429-010			407	PTA	22814 TALFORD	10/04/24	169,900	\$33,980	\$30,582	77,910	45.86	155,829	56,071	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-429-014			407	PTA	22844 TALFORD	11/22/23	210,000	\$42,000	\$37,800	104,160	49.60	208,327	43,673	42,000
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-430-005			407	PTA	39525 VILLAGE WOOD	08/16/24	170,000	\$34,000	\$30,600	77,910	45.83	155,829	56,171	42,000

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																	
Other unique - lake																	
Land Table	ECF Area	Parcel Number	Other Parcels				Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	Asd/Adj. 2025 sev	Cur. Appraisal Sale	(TCV)	Land Residual	Est. Land front, lake	Value access
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-430-006		407	PTA		39523 VILLAGE WOOD	09/03/24	174,000	\$34,800	\$31,320	84,270	48.43	168,536	47,464	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-430-010		407	WD		39535 VILLAGE WOOD	04/09/25	165,000	\$33,000	\$29,700	87,190	52.84	174,372	32,628	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-453-004		407	PTA		22663 CRANBROOKE	07/22/24	232,000	\$46,400	\$41,760	107,410	46.30	214,827	59,173	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-453-006		407	PTA		22657 CRANBROOKE	07/26/23	262,000	\$52,400	\$47,160	115,700	44.16	231,408	72,592	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-453-010		407	PTA		22647 CRANBROOKE	05/15/23	275,000	\$55,000	\$49,500	137,920	50.15	275,837	41,163	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-453-012		407	PTA		22643 CRANBROOKE	01/12/24	268,000	\$53,600	\$48,240	128,190	47.83	256,383	53,617	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-453-017		407	WD		22629 CRANBROOKE	09/08/23	230,000	\$46,000	\$41,400	118,310	51.44	236,620	35,380	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-454-012		407	WD		22533 CRANBROOKE	05/08/25	290,000	\$58,000	\$52,200	124,480	42.92	248,955	83,045	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-454-013		407	PTA		22529 CRANBROOKE	10/18/24	225,000	\$45,000	\$40,500	107,410	47.74	214,827	52,173	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-455-001		407	PTA		22449 CRANBROOKE	03/21/24	220,000	\$44,000	\$39,600	115,700	52.59	231,408	30,592	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-455-018		407	WD		22407 CRANBROOKE	03/12/25	233,000	\$46,600	\$41,940	107,410	46.10	214,827	60,173	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-456-011		407	WD		22787 RENFORD	01/31/25	206,100	\$41,220	\$37,098	97,400	47.26	194,799	53,301	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-458-013		407	PTA		22762 RENFORD	04/10/24	232,000	\$46,400	\$41,760	97,400	41.98	194,799	79,201	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-458-015		407	PTA		22766 RENFORD	07/21/23	211,000	\$42,200	\$37,980	97,400	46.16	194,799	58,201	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-460-012		407	WD		22629 WOOLSEY	04/10/24	231,000	\$46,200	\$41,580	92,570	40.07	185,133	87,867	42,000	
STONEHNG OCCP 125/LAKWD PK HM 212	R2521	50-22-25-461-018		407	WD		22664 WOOLSEY	03/29/24	220,061	\$44,012	\$39,611	106,250	48.28	212,498	49,563	42,000	
USE \$45,000								AVERAGE	198,361	39,672	35,705	93,061	47.20	186,124	54,237	42,000	
								MEDIAN	186,888	37,378	33,640	88,480	47.59	176,968	52,173	42,000	
similar with R2522, R2523 based on residual																	
OAK RIDGE OCCP 633	R2522	50-22-25-431-001		407	WD		39422 COUNTRY	01/09/25	255,000	\$51,000	\$45,900	110,740	43.43	221,482	73,518	40,000	
OAK RIDGE OCCP 633	R2522	50-22-25-431-006		407	PTA		39432 COUNTRY	04/25/23	235,000	\$47,000	\$42,300	111,310	47.37	222,617	52,383	40,000	
OAK RIDGE OCCP 633	R2522	50-22-25-431-035		407	PTA		39479 COUNTRY	05/25/23	256,000	\$51,200	\$46,080	122,650	47.91	245,302	50,698	40,000	
OAK RIDGE OCCP 633	R2522	50-22-25-431-042		407	WD		39449 COUNTRY	02/14/25	256,000	\$51,200	\$46,080	119,180	46.55	238,369	57,631	40,000	
OAK RIDGE OCCP 633	R2522	50-22-25-431-047		407	WD		39423 COUNTRY	04/21/25	263,000	\$52,600	\$47,340	115,560	43.94	231,111	71,889	40,000	
USE \$45,000								AVERAGE	253,000	50,600	45,540	115,888	45.84	231,776	61,224	40,000	
								MEDIAN	256,000	51,200	46,080	115,560	46.55	231,111	57,631	40,000	
Villagewood Place OCCP 1540	R2523	50-22-25-432-009		407	PTA		39560 KARTAR	11/21/24	200,000	\$40,000	\$36,000	88,930	44.47	177,855	62,145	40,000	
USE \$45,000																	
similar with R2522 and R2521 based on residual and low ratio																	
HEATHERWOOD - LAKES	R2530	50-22-25-403-005		401	WD		40412 VILLAGE OAKS	01/22/25	520,000	\$104,000	\$93,600	244,470	47.01	488,932	130,476	99,408	\$130,000
HEATHERWOOD - LAKES	R2530	50-22-25-326-003		401	WD		40843 VILLAGE WOOD	12/14/23	520,000	\$104,000	\$93,600	268,200	51.58	536,399	65,683	82,082	\$130,000
HEATHERWOOD - LAKES	R2530	50-22-25-329-017		401	WD		40544 VILLAGE OAKS	06/22/23	430,000	\$86,000	\$77,400	202,280	47.04	404,564	104,730	79,294	\$107,500
USE 1200FF								AVERAGE	490,000	98,000	88,200	238,317	48.54	476,632	100,296	86,928	122,500
								MEDIAN	520,000	104,000	93,600	244,470	47.04	488,932	104,730	82,082	130,000
lake front										1,240	1,116				1,269	1,100	1,550
SEC 25 ACREAGE	R2550	50-22-25-229-021		401	PTA		39411 WESTMINSTER	12/10/24	275,000	\$55,000	\$49,500	123,230	44.81	246,467	103,533	75,000	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels																unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land front, lake Value	access
Building Site - \$100,000																
Residual -\$ 33,000																
Low & Wet -\$ 3,600																
no change-similar to adjacent values																
Orchard Hills	R2601	50-22-26-201-010		401	PTA	41921 TAMARA	08/07/23	430,000	\$86,000	\$77,400	219,350	51.01	438,706	54,624	63,330	
Orchard Hills	R2601	50-22-26-228-004		401	PTA	41881 QUINCE	07/31/24	315,000	\$63,000	\$56,700	137,820	43.75	275,632	104,511	65,143	
Orchard Hills	R2601	50-22-26-230-005		401	PTA	41981 QUINCE	06/06/24	300,000	\$60,000	\$54,000	149,600	49.87	299,209	59,269	58,478	
Orchard Hills	R2601	50-22-26-231-017		401	WD	41650 BORCHART	04/15/25	320,000	\$64,000	\$57,600	145,050	45.33	290,092	92,990	63,082	
USE 650 FF							AVERAGE	341,250	68,250	61,425	162,955	47.49	325,910	77,849	62,508	
							MEDIAN	317,500	63,500	57,150	147,325	47.60	294,651	76,130	63,206	
USE maximum \$75,000									655	590				747	600	
no change																
MEADOWBROOK LAKE SUB	R2602	50-22-26-403-023		401	PTA	22853 GILBAR	07/20/23	450,000	\$90,000	\$81,000	227,230	50.50	454,461	67,127	71,588	
MEADOWBROOK LAKE SUB	R2602	50-22-26-426-002		401	WD	41870 CHATTMAN	05/07/25	537,000	\$107,400	\$96,660	209,120	38.94	418,232	191,268	72,500	
MEADOWBROOK LAKE SUB	R2602	50-22-26-428-009		401	PTA	22870 GILBAR	05/22/24	475,000	\$95,000	\$85,500	221,080	46.54	442,158	99,140	66,298	
USE 900FF							AVERAGE	487,333	97,467	87,720	219,143	45.33	438,284	119,178	70,129	
							MEDIAN	475,000	95,000	85,500	221,080	46.54	442,158	99,140	71,588	
uniform with R2603									1,008	907				1,232	725	
ORCHARD HILLS WEST	R2603	50-22-26-254-004		401	PTA	42006 ASPEN	10/06/23	542,000	\$108,400	\$97,560	266,460	49.16	532,921	104,079	95,000	
USE \$95,000							AVERAGE	542,000	108,400	97,560	266,460	49.16	532,921	104,079	95,000	
no change							MEDIAN	542,000	108,400	97,560	266,460	49.16	532,921	104,079	95,000	
uniform with R2602																
ORCHARD HILLS NORTH #2087	R2620	50-22-26-202-010		401	WD	42136 WOODGLEN	05/19/23	731,000	\$146,200	\$131,580	362,900	49.64	725,806	100,194	95,000	
USE \$95,000							AVERAGE	731,000	146,200	131,580	362,900	49.64	725,806	100,194	95,000	
no change							MEDIAN	731,000	146,200	131,580	362,900	49.64	725,806	100,194	95,000	
uniform with R2602 and R2603																
RIDGEVIEW OF NOVI OCCP 2142	R2621	50-22-26-102-055		407	WD	42768 CARDINAL	04/20/23	509,600	\$101,920	\$91,728	294,530	57.80	589,069	20,531	100,000	
RIDGEVIEW OF NOVI OCCP 2142	R2621	50-22-26-102-091		407	PTA	42749 CARDINAL	05/25/23	620,000	\$124,000	\$111,600	330,530	53.31	661,056	58,944	100,000	
RIDGEVIEW OF NOVI OCCP 2142	R2621	50-22-26-102-048		407	WD	42812 CARDINAL	07/07/23	548,000	\$109,600	\$98,640	288,670	52.68	577,342	70,658	100,000	
RIDGEVIEW OF NOVI OCCP 2142	R2621	50-22-26-102-033		407	PTA	42936 CARDINAL	11/06/23	600,000	\$120,000	\$108,000	307,540	51.26	615,088	84,912	100,000	
RIDGEVIEW OF NOVI OCCP 2142	R2621	50-22-26-102-017		407	WD	23976 SEMINOLE	11/15/23	740,000	\$148,000	\$133,200	352,010	47.57	704,012	135,988	100,000	
RIDGEVIEW OF NOVI OCCP 2142	R2621	50-22-26-102-047		407	PTA	42832 CARDINAL	12/08/23	595,000	\$119,000	\$107,100	278,940	46.88	557,870	137,130	100,000	
RIDGEVIEW OF NOVI OCCP 2142	R2621	50-22-26-102-053		407	PTA	42776 CARDINAL	01/31/24	685,000	\$137,000	\$123,300	307,620	44.91	615,236	169,764	100,000	
RIDGEVIEW OF NOVI OCCP 2142	R2621	50-22-26-102-042		407	WD	42868 CARDINAL	05/17/24	635,000	\$127,000	\$114,300	299,850	47.22	599,701	135,299	100,000	
RIDGEVIEW OF NOVI OCCP 2142	R2621	50-22-26-102-028		407	PTA	23884 SEMINOLE	05/23/24	575,000	\$115,000	\$103,500	276,270	48.05	552,530	122,470	100,000	
RIDGEVIEW OF NOVI OCCP 2142	R2621	50-22-26-102-044		407	PTA	42844 CARDINAL	08/05/24	630,000	\$126,000	\$113,400	278,110	44.14	556,212	173,788	100,000	
RIDGEVIEW OF NOVI OCCP 2142	R2621	50-22-26-102-083		407	WD	42833 CARDINAL	08/23/24	650,000	\$130,000	\$117,000	298,820	45.97	597,632	152,368	100,000	
RIDGEVIEW OF NOVI OCCP 2142	R2621	50-22-26-102-021		407	WD	23944 SEMINOLE	09/06/24	751,000	\$150,200	\$135,180	299,220	39.84	598,443	252,557	100,000	
RIDGEVIEW OF NOVI OCCP 2142	R2621	50-22-26-102-063		407	WD	23774 SEMINOLE	01/10/25	650,000	\$130,000	\$117,000	323,060	49.70	646,120	103,880	100,000	
RIDGEVIEW OF NOVI OCCP 2142	R2621	50-22-26-102-093		407	WD	42741 CARDINAL	04/18/25	680,000	\$136,000	\$122,400	305,800	44.97	611,601	168,399	100,000	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																		
unique - lake																		
			Other Parcels			Asd/Adj. Cur. Appraisal											unique - lake	
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Sale	(TCV)	Land Residual	Est. Land	front, lake		
Value access																		
USE \$110,000							AVERAGE	633,471	126,694	114,025	302,926	48.16	605,851	127,621	100,000			
							MEDIAN	632,500	126,500	113,850	299,535	47.39	599,072	135,644	100,000			
WOODBIDGE PARK OCCP 2311	R2622	50-22-26-301-020		407	PTA	22518 WOODBRIDGE	04/30/24	490,000	\$98,000	\$88,200	228,340	46.60	456,686	113,314	80,000			
WOODBIDGE PARK OCCP 2311	R2622	50-22-26-301-024		407	PTA	22486 WOODBRIDGE	05/06/24	496,000	\$99,200	\$89,280	246,470	49.69	492,935	83,065	80,000			
WOODBIDGE PARK OCCP 2311	R2622	50-22-26-301-033		407	PTA	43231 HERON	05/03/24	575,000	\$115,000	\$103,500	265,290	46.14	530,580	124,420	80,000			
USE \$95,000							AVERAGE	520,333	104,067	93,660	246,700	47.48	493,400	106,933	80,000			
							MEDIAN	496,000	99,200	89,280	246,470	46.60	492,935	113,314	80,000			
MEADOWBROOK LK SUB - LAKE	R2630	50-22-26-430-016		401	PTA	41429 CHATTMAN	09/26/23	335,000	\$67,000	\$60,300	160,530	47.92	321,069	121,640	107,709	\$100,500		
MEADOWBROOK LK SUB - LAKE	R2630	50-22-26-476-004		401	PTA	23125 MEADOWBROC	05/26/23	450,000	\$90,000	\$81,000	247,550	55.01	495,091	83,217	128,308	\$135,000		
MEADOWBROOK LK SUB - LAKE	R2630	50-22-26-476-016		401	PTA	22663 PENTON RISE	05/24/24	546,000	\$109,200	\$98,280	269,720	49.40	539,449	144,772	138,221	\$163,800		
USE 825FF							AVERAGE	443,667	88,733	79,860	225,933	50.78	451,870	116,543	124,746	133,100		
no change							MEDIAN	450,000	90,000	81,000	247,550	49.40	495,091	121,640	128,308	135,000		
									565	509				742	795	848		
Sec 26 Acreage	R2650	50-22-26-476-042	50-22-26	401	WD	41666 NINE MILE	10/23/23	600,000	\$120,000	\$108,000	295,640	49.27	591,291	211,709	203,000			
USE																		
Building Site - \$110,000																		
Residual -\$ 36,300																		
Low & Wet -\$ 3,600																		
similar increase as adj properties																		
ORCHARD RIDGE	R2701	50-22-27-201-002		401	PTA	24055 HICKORY GROV	10/09/24	500,500	\$100,100	\$90,090	207,070	41.37	414,136	172,572	86,208			
ORCHARD RIDGE	R2701	50-22-27-202-016		401	PTA	23959 HARVEST	10/18/23	540,000	\$108,000	\$97,200	279,850	51.82	559,699	69,735	89,434			
ORCHARD RIDGE	R2701	50-22-27-202-022		401	PTA	23851 HARVEST	06/22/23	520,000	\$104,000	\$93,600	247,140	47.53	494,278	108,226	82,504			
ORCHARD RIDGE	R2701	50-22-27-205-024		401	PTA	23733 GREENING	07/30/24	592,700	\$118,540	\$106,686	264,010	44.54	528,013	160,301	95,614			
ORCHARD RIDGE	R2701	50-22-27-205-028		401	WD	23634 HICKORY GROV	04/23/25	533,900	\$106,780	\$96,102	227,230	42.56	454,457	159,443	80,000			
ORCHARD RIDGE	R2701	50-22-27-205-031		401	WD	23568 HICKORY GROV	05/06/25	620,000	\$124,000	\$111,600	233,120	37.60	466,234	233,766	80,000			
ORCHARD RIDGE	R2701	50-22-27-251-023		401	PTA	44085 WINTHROP	03/26/24	502,000	\$100,400	\$90,360	269,410	53.67	538,823	94,389	131,212			
ORCHARD RIDGE	R2701	50-22-27-252-008		401	PTA	23444 HIGH-MEADOW	11/21/23	427,000	\$85,400	\$76,860	208,870	48.92	417,748	99,972	90,720			
ORCHARD RIDGE	R2701	50-22-27-253-011		401	PTA	23401 DUCHESS	09/22/23	540,000	\$108,000	\$97,200	253,600	46.96	507,205	128,430	95,635			
USE 1100FF							AVERAGE	530,678	106,136	95,522	243,367	46.11	486,733	136,315	92,370			
							MEDIAN	533,900	106,780	96,102	247,140	46.96	494,278	128,430	89,434			
									1,143	1,029				1,468	995			
MYSTIC FOREST	R2702	50-22-27-279-005		401	PTA	43455 BENNINGTON	12/08/23	667,238	\$133,448	\$120,103	325,840	48.83	651,677	118,915	103,354			
MYSTIC FOREST	R2702	50-22-27-426-026		401	WD	23298 MYSTIC FORES	09/20/23	675,000	\$135,000	\$121,500	286,400	42.43	572,791	207,695	105,486			
MYSTIC FOREST	R2702	50-22-27-430-003		401	WD	23400 MYSTIC FORES	03/14/25	710,000	\$142,000	\$127,800	313,920	44.21	627,837	178,743	96,580			
MYSTIC FOREST	R2702	50-22-27-431-002		401	PTA	23364 MYSTIC FORES	05/01/24	645,000	\$129,000	\$116,100	270,200	41.89	540,404	201,113	96,517			
USE 1400FF							AVERAGE	674,310	134,862	121,376	299,090	44.34	598,177	176,617	100,484			
							MEDIAN	671,119	134,224	120,801	300,160	43.32	600,314	189,928	99,967			
USE maximum \$135,000									1,571	1,414				2,057	1,170			

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels																
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	unique - lake Est. Land front, lake Value access	
Dunbarton Pines 1, 2, 3	R2703	50-22-27-353-005		401	WD	45205 DUNBARTON	11/22/24	535,000	\$107,000	\$96,300	236,200	44.15	472,401	149,844	87,245	
Dunbarton Pines 1, 2, 3	R2703	50-22-27-353-015		401	WD	45082 HUNTINGCROSE	04/14/23	520,000	\$104,000	\$93,600	238,890	45.94	477,779	129,829	87,608	
Dunbarton Pines 1, 2, 3	R2703	50-22-27-355-003		401	WD	22471 EATON	05/09/25	510,000	\$102,000	\$91,800	244,620	47.96	489,231	123,045	102,276	
Dunbarton Pines 1, 2, 3	R2703	50-22-27-377-008		401	WD	44823 DUNBARTON	02/14/25	560,000	\$112,000	\$100,800	243,180	43.43	486,368	164,783	91,151	
Dunbarton Pines 1, 2, 3	R2703	50-22-27-377-011		401	PTA	44709 DUNBARTON	06/26/23	445,000	\$89,000	\$80,100	226,580	50.92	453,165	91,377	99,542	
Dunbarton Pines 1, 2, 3	R2703	50-22-27-377-024		401	WD	44740 HUNTINGCROSE	08/07/23	565,000	\$113,000	\$101,700	272,180	48.17	544,357	105,956	85,313	
Dunbarton Pines 1, 2, 3	R2703	50-22-27-378-014		401	PTA	22470 PLAISANCE	01/31/24	512,500	\$102,500	\$92,250	271,670	53.01	543,339	74,161	105,000	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-301-005		401	PTA	45310 COURTVIEW	12/29/23	560,000	\$112,000	\$100,800	304,030	54.29	608,057	56,943	105,000	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-301-013		401	PTA	45346 COURTVIEW	07/12/24	671,550	\$134,310	\$120,879	279,810	41.67	559,616	216,348	104,414	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-302-005		401	PTA	22841 WAYCROFT	12/27/23	530,000	\$106,000	\$95,400	271,240	51.18	542,480	75,929	88,409	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-302-010		401	PTA	45283 COURTVIEW	07/31/24	530,000	\$106,000	\$95,400	235,260	44.39	470,522	158,173	98,695	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-304-008		401	PTA	45077 ROUNDVIEW	11/08/24	640,000	\$128,000	\$115,200	278,380	43.50	556,756	173,899	90,655	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-304-009		401	PTA	45035 ROUNDVIEW	05/15/24	574,000	\$114,800	\$103,320	237,470	41.37	474,941	189,714	90,655	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-304-022		401	PTA	44401 MIDWAY	11/13/24	616,500	\$123,300	\$110,970	286,810	46.52	573,618	140,222	97,340	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-305-006		401	PTA	44400 MIDWAY	09/03/24	569,900	\$113,980	\$102,582	269,660	47.32	539,322	128,118	97,540	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-305-011		401	PTA	22752 WAYCROFT	02/15/24	512,000	\$102,400	\$92,160	252,580	49.33	505,167	90,833	84,000	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-306-003		401	PTA	44452 MIDWAY	05/30/24	680,000	\$136,000	\$122,400	306,130	45.02	612,257	160,029	92,286	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-306-005		401	WD	44780 FORD WAY	06/06/24	472,000	\$94,400	\$84,960	231,340	49.01	462,686	99,309	89,995	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-307-001		401	WD	44817 FORD WAY	08/30/24	615,000	\$123,000	\$110,700	271,840	44.20	543,676	155,324	84,000	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-327-009		401	PTA	44489 MIDWAY	04/30/24	627,000	\$125,400	\$112,860	287,730	45.89	575,462	135,538	84,000	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-329-003		401	WD	44470 MIDWAY	05/20/25	553,600	\$110,720	\$99,648	239,520	43.27	479,047	166,839	92,286	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-330-005		401	WD	44806 EXETER	02/20/25	635,000	\$127,000	\$114,300	302,810	47.69	605,627	134,373	105,000	
Dunbarton Pines 1, 2, 3	R2704	50-22-27-351-011		401	PTA	45107 COURTVIEW	05/31/24	616,000	\$123,200	\$110,880	288,680	46.86	577,367	143,633	105,000	
USE 1100FF							AVERAGE	567,393	113,479	102,131	264,200	46.74	528,402	133,227	94,235	
							MEDIAN	560,000	112,000	100,800	271,240	46.52	542,480	135,538	92,286	
USE maximum \$110,000									1,237	1,113				1,452	1,027	
BROOKLAND FARMS	R2705	50-22-27-476-004		402			06/02/22	\$235,000								
vacant																
USE 550 FF																
apx \$82,500 for 150FF																
USE 600FF Creek																
ARROWON PINES OCCP 771	R2720	50-22-27-200-043		407	PTA	43451 ALGONQUIN	05/03/24	340,000	\$68,000	\$61,200	159,710	46.97	319,425	82,575	62,000	
ARROWON PINES OCCP 771	R2720	50-22-27-200-047		407	WD	43501 ALGONQUIN	04/25/23	375,000	\$75,000	\$67,500	185,910	49.58	371,827	65,173	62,000	
ARROWON PINES OCCP 771	R2720	50-22-27-200-077		407	PTA	43580 WENDINGO	07/23/24	345,000	\$69,000	\$62,100	168,600	48.87	337,199	69,801	62,000	
ARROWON PINES OCCP 771	R2720	50-22-27-200-080		407	PTA	43530 ALGONQUIN	03/06/24	415,000	\$83,000	\$74,700	197,250	47.53	394,494	82,506	62,000	
USE 70,000							AVERAGE	368,750	73,750	66,375	177,868	48.24	355,736	75,014	62,000	
							MEDIAN	360,000	72,000	64,800	177,255	48.20	354,513	76,154	62,000	
WESTON ESTATES OCCP 1441	R2721															
USE 120,000																
no change																

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026															
Other Parcels in Sale															
Land Table	ECF Area	Parcel Number	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land Value	unique - lake front, lake access
MONTEBELLO ESTATES OCCP 2172	R2722	50-22-27-453-001	407	PTA	22423 MONTEBELLO	03/12/24	985,000	\$197,000	\$177,300	465,600	47.27	931,203	253,297	199,500	
MONTEBELLO ESTATES OCCP 2172	R2722	50-22-27-453-013	407	PTA	22573 MONTEBELLO	04/01/24	1,249,900	\$249,980	\$224,982	526,360	42.11	1,052,724	407,176	210,000	
MONTEBELLO ESTATES OCCP 2172	R2722	50-22-27-453-024	407	WD	22604 MONTEBELLO	01/22/25	1,650,000	\$330,000	\$297,000	594,140	36.01	1,188,270	713,730	252,000	
USE 225,000						AVERAGE	1,294,967	258,993	233,094	528,700	41.80	1,057,399	458,068	220,500	
						MEDIAN	1,249,900	249,980	224,982	526,360	42.11	1,052,724	407,176	210,000	
Sec 27 & 28 Acreage	R2750	50-22-27-476-039	402			06/20/23	\$250,000								
Sec 27 & 28 Acreage	R2750	50-22-27-476-040	402	PTA	22683 NOVI	04/08/24	\$308,000								
Building Site -\$140,000		with +/- adj													
Residual -\$ 46,200															
Low & Wet - \$3,600															
50-22-27-476-040, 041, 042			402			1/12/2024	\$348,000								
1.33 ACRES - 3 BLDG SITES															
50-22-27-200-010, 012		low & wet	402			06/20/23	\$500,000								
					currently listed-2025	500+DOM	\$599,999								
Broadmoor Park	R2801	50-22-28-103-009	401	PTA	23692 BROADMOOR P	08/19/24	835,000	\$167,000	\$150,300	386,590	46.30	773,178	217,960	156,138	
Broadmoor Park	R2801	50-22-28-103-017	401	WD	47082 NORTHUMBER	12/18/23	801,000	\$160,200	\$144,180	360,260	44.98	720,522	225,847	145,369	
Broadmoor Park	R2801	50-22-28-103-018	401	PTA	47064 NORTHUMBER	01/15/25	800,000	\$160,000	\$144,000	423,250	52.91	846,499	129,380	175,879	
Broadmoor Park	R2801	50-22-28-104-006	401	PTA	23651 BROADMOOR P	12/13/23	875,000	\$175,000	\$157,500	392,990	44.91	785,980	233,258	144,238	
Broadmoor Park	R2801	50-22-28-126-023	401	PTA	23952 ARGYLE	06/14/23	915,000	\$183,000	\$164,700	423,550	46.29	847,108	218,349	150,457	
USE 1400FF						AVERAGE	845,200	169,040	152,136	397,328	47.08	794,657	204,959	154,416	
no change						MEDIAN	835,000	167,000	150,300	392,990	46.29	785,980	218,349	150,457	
								1,533	1,379				1,858	1,400	
WINTERGREEN	R2802	50-22-28-128-002	401	PTA	24162 WINTERGREEN	08/15/24	655,000	\$131,000	\$117,900	342,820	52.34	685,630	94,370	125,000	
USE 1200FF															
no change															
USE maximum \$140,000															
Windridge Place	R2803	50-22-28-203-015	401	PTA	24092 WINDRIDGE	04/26/24	695,000	\$139,000	\$125,100	314,200	45.21	628,391	181,609	115,000	
Windridge Place	R2803	50-22-28-203-017	401	PTA	24116 WINDRIDGE	05/23/25	728,000	\$145,600	\$131,040	318,180	43.71	636,356	206,644	115,000	
USE 1300FF						AVERAGE	711,500	142,300	128,070	316,190	44.46	632,374	194,127	115,000	
						MEDIAN	711,500	142,300	128,070	316,190	44.46	632,374	194,127	115,000	
USE maximum \$140,000								1,423	1,281				1,941	1,150	
Addington & Westmont Vlg	R2804	50-22-28-204-004	401	PTA	45860 LATHUM	09/08/23	710,000	\$142,000	\$127,800	351,890	49.56	703,773	114,440	108,213	
Addington & Westmont Vlg	R2805	50-22-28-226-003	401	PTA	45659 ADDINGTON	06/07/24	700,000	\$140,000	\$126,000	337,990	48.28	675,971	129,358	105,329	
Addington & Westmont Vlg	R2805	50-22-28-226-007	401	PTA	45627 ADDINGTON	10/28/24	737,500	\$147,500	\$132,750	320,080	43.40	640,158	204,740	107,398	
Addington & Westmont Vlg	R2805	50-22-28-227-004	401	WD	24129 ELIZABETH	03/04/24	807,500	\$161,500	\$145,350	381,120	47.20	762,236	154,627	109,363	
Addington & Westmont Vlg	R2805	50-22-28-228-023	401	PTA	24072 DEVONSHIRE	09/25/24	660,000	\$132,000	\$118,800	338,030	51.22	676,059	93,615	109,674	
Addington & Westmont Vlg	R2805	50-22-28-276-007	401	PTA	23935 DEVONSHIRE	05/15/24	735,000	\$147,000	\$132,300	331,480	45.10	662,963	195,586	123,549	
Addington & Westmont Vlg	R2805	50-22-28-279-011	401	PTA	45411 HALSTON	08/14/23	575,000	\$115,000	\$103,500	310,150	53.94	620,307	79,693	125,000	
USE 1300FF						AVERAGE	703,571	140,714	126,643	338,677	48.39	677,352	138,866	112,647	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels																unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land Value	front, lake access
							MEDIAN	710,000	142,000	127,800	337,990	48.28	675,971	129,358	109,363	
USE maximum \$140,000									1,457	1,312				1,438	1,167	
Autumn Park	R2806	50-22-28-301-004		401	WD	47322 SUNNYBROOK	04/14/25	910,000	\$182,000	\$163,800	370,250	40.69	740,509	309,302	139,811	
Autumn Park	R2806	50-22-28-302-014		401	WD	23120 WHITEHALL	06/09/23	830,000	\$166,000	\$149,400	446,530	53.80	893,050	76,516	139,566	
Autumn Park	R2806	50-22-28-327-020		401	WD	46195 WHITE PINES	08/21/23	995,000	\$199,000	\$179,100	491,180	49.36	982,363	151,977	139,340	
Autumn Park	R2806	50-22-28-351-019		401	PTA	22670 AUTUMN PARK	06/29/23	905,000	\$181,000	\$162,900	448,500	49.56	896,998	144,059	136,057	
Autumn Park	R2806	50-22-28-352-005		401	WD	22726 SUMMER	11/06/24	975,000	\$195,000	\$175,500	392,790	40.29	785,572	323,377	133,949	
Autumn Park	R2806	50-22-28-352-028		401	PTA	47159 SUNNYBROOK	05/30/24	890,000	\$178,000	\$160,200	367,760	41.32	735,512	288,282	133,794	
Autumn Park	R2806	50-22-28-353-001		401	PTA	22833 SUMMER	11/29/23	830,000	\$166,000	\$149,400	409,530	49.34	819,054	148,228	137,282	
Autumn Park	R2806	50-22-28-353-012		401	PTA	22569 SUMMER	12/22/23	795,000	\$159,000	\$143,100	411,160	51.72	822,311	113,408	140,719	
USE 1400FF							AVERAGE	891,250	178,250	160,425	417,213	47.01	834,421	194,394	137,565	
							MEDIAN	897,500	179,500	161,550	410,345	49.35	820,683	150,103	138,311	
									1,661	1,495				1,812	1,282	
SOUTHWYCK OF NOVI	R2807	50-22-28-351-005		401	PTA	22470 SOUTHWYCK	12/13/23	790,700	\$158,140	\$142,326	404,630	51.17	809,268	105,284	123,852	
USE 900FF							AVERAGE	790,700	158,140	142,326	404,630	51.17	809,268	105,284	123,852	
							MEDIAN	790,700	158,140	142,326	404,630	51.17	809,268	105,284	123,852	
									1,073	965				714	840	
ROYAL CROWN	R2808	50-22-28-401-010		401	PTA	22690 CHESHIRE	04/29/24	803,000	\$160,600	\$144,540	341,000	42.47	681,996	225,432	104,428	
ROYAL CROWN	R2808	50-22-28-403-001		401	PTA	22642 MOORGATE	07/31/24	855,000	\$171,000	\$153,900	351,800	41.15	703,602	271,278	119,880	
ROYAL CROWN	R2808	50-22-28-403-011		401	PTA	22630 MOORGATE	06/14/23	599,900	\$119,980	\$107,982	342,590	57.11	685,188	26,459	111,747	
ROYAL CROWN	R2808	50-22-28-426-013		401	WD	22824 BRAYDON	03/04/25	640,000	\$128,000	\$115,200	288,280	45.04	576,553	169,607	106,160	
ROYAL CROWN	R2808	50-22-28-426-016		401	PTA	45578 WHITE PINES	06/10/24	690,000	\$138,000	\$124,200	324,470	47.02	648,949	142,126	101,075	
ROYAL CROWN	R2808	50-22-28-428-007		401	WD	22727 FOXMOOR	02/13/25	565,000	\$113,000	\$101,700	286,990	50.79	573,975	95,672	104,647	
ROYAL CROWN	R2808	50-22-28-428-014		401	PTA	22675 COLONY	05/12/23	560,000	\$112,000	\$100,800	309,500	55.27	619,005	47,092	106,097	
ROYAL CROWN	R2808	50-22-28-428-044		401	PTA	22586 BERTRAM	06/03/24	646,000	\$129,200	\$116,280	308,620	47.77	617,230	142,035	113,265	
ROYAL CROWN	R2808	50-22-28-451-008		401	PTA	45727 IRVINE	05/24/24	825,000	\$165,000	\$148,500	387,770	47.00	775,549	166,928	117,477	
ROYAL CROWN	R2808	50-22-28-451-020		401	PTA	45595 IRVINE	12/14/23	745,000	\$149,000	\$134,100	403,570	54.17	807,146	55,462	117,608	
ROYAL CROWN	R2808	50-22-28-451-021		401	PTA	45583 IRVINE	07/07/23	780,000	\$156,000	\$140,400	366,660	47.01	733,326	152,560	105,886	
ROYAL CROWN	R2808	50-22-28-451-026		401	PTA	22540 HAVERGALE	08/02/24	755,000	\$151,000	\$135,900	377,410	49.99	754,819	82,424	82,243	
ROYAL CROWN	R2808	50-22-28-453-010		401	PTA	22449 MOORGATE	11/12/24	660,000	\$132,000	\$118,800	295,570	44.78	591,133	173,952	105,085	
ROYAL CROWN	R2808	50-22-28-476-002		401	WD	22725 BERTRAM	04/11/25	640,000	\$128,000	\$115,200	285,570	44.62	571,148	182,236	113,384	
ROYAL CROWN	R2808	50-22-28-476-011		401	WD	45516 VIOLET	03/11/25	629,000	\$125,800	\$113,220	335,370	53.32	670,745	91,298	133,043	
ROYAL CROWN	R2808	50-22-28-477-025		401	PTA	22524 DEVRON	06/30/23	705,000	\$141,000	\$126,900	339,680	48.18	679,359	153,292	127,651	
ROYAL CROWN	R2808	50-22-28-478-019		401	WD	45455 IRVINE	03/18/25	752,000	\$150,400	\$135,360	365,120	48.55	730,247	132,614	110,861	
ROYAL CROWN	R2808	50-22-28-479-013		401	WD	22493 FULLER	01/23/25	716,000	\$143,200	\$128,880	327,300	45.71	654,600	193,273	131,873	
USE 1300FF							AVERAGE	698,106	139,621	125,659	335,404	48.33	670,809	139,097	111,801	
							MEDIAN	697,500	139,500	125,550	337,525	47.40	675,052	147,343	111,304	
									1,530	1,377				1,524	1,225	
AMBERLUND	R2809	50-22-28-376-020		401	PTA	22440 AMBERLUND	11/21/24	1,500,000	\$300,000	\$270,000	727,900	48.53	1,455,795	195,402	151,197	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels																unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land Value	front, lake access
USE 1600FF							AVERAGE	1,500,000	300,000	270,000	727,900	48.53	1,455,795	195,402	151,197	
							MEDIAN	1,500,000	300,000	270,000	727,900	48.53	1,455,795	195,402	151,197	
									2,500	2,250				1,628	1,260	
Arden Glen/Darcey	R2810	50-22-28-326-009		401	PTA	22745 DENBY	12/29/23	986,000	\$197,200	\$177,480	464,440	47.10	928,877	157,025	99,902	
USE 1600FF							AVERAGE	986,000	197,200	177,480	464,440	47.10	928,877	157,025	99,902	
							MEDIAN	986,000	197,200	177,480	464,440	47.10	928,877	157,025	99,902	
USE maximum \$200,000									2,566	2,309				2,043	1,300	
ECHO VALLEY ESTATES	R2901	50-22-29-203-007		401	PTA	23854 HEARTWOOD	10/15/24	427,000	\$85,400	\$76,860	209,640	49.10	419,272	75,711	67,983	
ECHO VALLEY ESTATES	R2901	50-22-29-204-014		401	PTA	23935 LYNWOOD	06/10/24	401,000	\$80,200	\$72,180	194,040	48.39	388,083	73,301	60,384	
ECHO VALLEY ESTATES	R2901	50-22-29-252-002		401	PTA	48225 RUSHWOOD	04/07/23	350,000	\$70,000	\$63,000	178,400	50.97	356,803	58,663	65,466	
USE 650FF							AVERAGE	392,667	78,533	70,680	194,027	49.49	388,053	69,225	64,611	
							MEDIAN	401,000	80,200	72,180	194,040	49.10	388,083	73,301	65,466	
									735	662				648	605	
Andover Pointe 1 & Andover Pointe 2	R2902	50-22-29-176-002		401	PTA	48320 BURNTWOOD	10/25/24	649,900	\$129,980	\$116,982	293,000	45.08	586,006	184,178	120,284	
Andover Pointe 1 & Andover Pointe 2	R2902	50-22-29-254-008		401	PTA	47639 EDINBOROUGH	11/30/23	750,000	\$150,000	\$135,000	383,590	51.15	767,179	113,672	130,851	
USE 900FF							AVERAGE	699,950	139,990	125,991	338,295	48.11	676,593	148,925	125,568	
							MEDIAN	699,950	139,990	125,991	338,295	48.11	676,593	148,925	125,568	
									995	895				1,058	892	
IROQUOIS COURT	R2904															
USE 900 FF																
no sales																
Hummingbird	R2905	50-22-29-276-001		401	PTA	47610 EDINBOROUGH	06/24/24	890,000	\$178,000	\$160,200	368,950	41.46	737,908	278,092	126,000	
Hummingbird	R2905	50-22-29-276-007		401	PTA	47490 EDINBOROUGH	05/09/24	1,099,000	\$219,800	\$197,820	483,890	44.03	967,773	253,742	122,515	
USE 1400FF							AVERAGE	994,500	198,900	179,010	426,420	42.74	852,841	265,917	124,258	
							MEDIAN	994,500	198,900	179,010	426,420	42.74	852,841	265,917	124,258	
									1,681	1,513				2,247	1,050	
BECKENHAM	R2906	50-22-29-476-015		401	PTA	47577 BALDWIN	10/22/24	850,000	\$170,000	\$153,000	357,160	42.02	714,319	266,181	130,500	
BECKENHAM	R2906	50-22-29-476-017		401	PTA	47520 BECKENHAM	06/29/23	905,000	\$181,000	\$162,900	395,750	43.73	791,498	254,459	140,957	
BECKENHAM	R2906	50-22-29-477-008		401	WD	22451 KENSINGTON	12/12/24	850,000	\$170,000	\$153,000	391,980	46.12	783,954	190,804	124,758	
BECKENHAM	R2906	50-22-29-478-008		401	WD	47594 BRITTANY	05/19/23	969,000	\$193,800	\$174,420	503,990	52.01	1,007,986	100,619	139,605	
BECKENHAM	R2906	50-22-29-478-011		401	PTA	22532 KENSINGTON	09/04/24	830,000	\$166,000	\$149,400	434,260	52.32	868,523	97,306	135,829	
USE 1400FF							AVERAGE	880,800	176,160	158,544	416,628	47.24	833,256	181,874	134,330	
							MEDIAN	850,000	170,000	153,000	395,750	46.12	791,498	190,804	135,829	
									1,542	1,388				1,592	1,176	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																		
			Other Parcels														unique - lake	
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land front, lake Value	access		
VASILIOS	R2907																	
USE 155,000																		
no change																		
CHELTENHAM	R2908	50-22-29-427-004		401	WD	47590 ABERDEEN	06/16/23	800,000	\$160,000	\$144,000	452,480	56.56	904,950	38,852	143,802			
USE 1200FF							AVERAGE	800,000	160,000	144,000	452,480	56.56	904,950	38,852	143,802			
no change							MEDIAN	800,000	160,000	144,000	452,480	56.56	904,950	38,852	143,802			
									1,335	1,202				324	1,200			
WILSHIRE ABBEY	R2909																	
USE \$155,000																		
no change																		
VALENCIA S EST #2150	R2910																	
USE \$155,000																		
no change																		
Ten Mile Acreage	R2950																	
USE																		
no change																		
Building Site -\$95,000																		
Residual -\$31,300																		
Low & Wet -\$ 3,600																		
BECK RD ACREAGE	R2951																	
USE																		
Building Site -\$85,000																		
Residual -\$28,000																		
Low & Wet -\$ 3,600																		
similar to R2952																		
Nine Mile Acreage	R2952	50-22-29-326-014		401	PTA	48500 NINE MILE	04/28/23	375,000	\$75,000	\$67,500	193,840	51.69	387,689	72,311	85,000			
Nine Mile Acreage	R2952	50-22-29-400-024		401	WD	48050 NINE MILE	06/26/24	607,000	\$121,400	\$109,260	298,870	49.24	597,738	140,674	131,412			
USE							AVERAGE	491,000	98,200	88,380	246,355	50.46	492,714	106,493	108,206			
Building Site -\$85,000							MEDIAN	491,000	98,200	88,380	246,355	50.46	492,714	106,493	108,206			
Residual -\$28,000																		
Low & Wet -\$ 3,600																		

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels																unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land front, lake Value access	
PROVINCIAL GLADES	R3020	50-22-30-301-044		407	PTA	50652 GLADES COUR	04/03/23	950,000	\$190,000	\$171,000	462,640	48.70	925,271	179,729	155,000	
PROVINCIAL GLADES	R3020	50-22-30-301-049		407	WD	50595 GLADES COUR	05/16/24	1,000,000	\$200,000	\$180,000	499,710	49.97	999,424	155,576	155,000	
PROVINCIAL GLADES	R3020	50-22-30-301-057		407	PTA	23938 MONDAVI	11/08/23	815,000	\$163,000	\$146,700	399,940	49.07	799,871	170,129	155,000	
USE \$165,000							AVERAGE	921,667	184,333	165,900	454,097	49.25	908,189	168,478	155,000	
							MEDIAN	950,000	190,000	171,000	462,640	49.07	925,271	170,129	155,000	
EVERGREEN ESTATES	R3021															
USE \$220,000																
no change																
EVERGREEN ESTATES	R3021	50-22-30-451-001		402	PTA	50140 NINE MILE	11/29/22	\$218,000								
TERRA OCCP 2282	R3022	50-22-29-326-042		407	PTA	49374 VILLA	08/07/24	450,000								
TERRA OCCP 2282	R3022	50-22-29-326-053		407	PTA	49327 VILLA	08/12/24	265,000								
TERRA OCCP 2282	R3022	50-22-29-326-054		407	WD	49339 VILLA	04/09/24	1,245,000	\$249,000	\$224,100	586,220	47.09	1,172,448	292,552	220,000	
USE \$220,000							AVERAGE	653,333	249,000	224,100	586,220	47.09	1,172,448	292,552	220,000	
no change							MEDIAN	450,000	249,000	224,100	586,220	47.09	1,172,448	292,552	220,000	
USE \$315,000																
no change																
SEC 30 ACREAGE	R3050	50-22-30-401-024		401	PTA	49650 NINE MILE	08/02/24	750,000	\$150,000	\$135,000	375,050	50.01	750,099	84,901	85,000	
USE							AVERAGE	750,000	150,000	135,000	375,050	50.01	750,099	84,901	85,000	
Building Site -\$100,000							MEDIAN	750,000	150,000	135,000	375,050	50.01	750,099	84,901	85,000	
Residual -\$ 33,300																
Low & Wet -\$ 3,600																
Building Site B - \$100,000																
Residual B -\$33,300																
no change																
DEER RUN	R3101	50-22-31-200-050		401	PTA	21975 GARFIELD	05/18/23	688,000	\$137,600	\$123,840	262,980	38.22	525,961	283,929	121,890	
DEER RUN	R3101	50-22-31-200-064		401	WD	49621 DEER RUN	04/09/25	915,000	\$183,000	\$164,700	381,530	41.70	763,050	246,950	95,000	
USE							AVERAGE	801,500	160,300	144,270	322,255	39.96	644,506	265,440	108,445	
Lake Site - \$140,000							MEDIAN	801,500	160,300	144,270	322,255	39.96	644,506	265,440	108,445	
Residual -\$ 46,200																
Low & Wet -\$ 3,600																
Off-Lake Site -\$130,000																
Pond Site - \$135,000																
see R3120 and compare with R3102 1000FF,apx 900FF (avg FF 150)																
PARK PLACE	R3102	50-22-31-126-014		401	PTA	51112 SUNDAY	10/28/24	890,000	\$178,000	\$160,200	408,290	45.88	816,578	232,493	159,071	
PARK PLACE	R3102	50-22-31-127-001		401	WD	50965 SUNDAY	06/15/23	970,000	\$194,000	\$174,600	473,170	48.78	946,343	199,823	176,166	
PARK PLACE	R3102	50-22-31-127-013		401	PTA	50985 SUNDAY	10/07/24	1,110,000	\$222,000	\$199,800	547,520	49.33	1,095,034	167,918	152,952	
PARK PLACE	R3102	50-22-31-151-001		401	PTA	51341 PARK PLACE	09/15/23	877,000	\$175,400	\$157,860	442,310	50.43	884,625	127,468	135,093	
USE 1000FF							AVERAGE	961,750	192,350	173,115	467,823	48.60	935,645	181,926	155,821	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels																unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land Value	front, lake access
no change							MEDIAN	930,000	186,000	167,400	457,740	49.05	915,484	183,871	156,012	
									1,205	1,085				1,140	976	
Deer Run OCCP 1303	R3120	50-22-31-252-006		407	WD	49781 DEER RUN	08/28/24	830,000	\$166,000	\$149,400	409,290	49.31	818,587	156,413	145,000	
USE \$145,000, with +/- adjustments							AVERAGE	830,000	166,000	149,400	409,290	49.31	818,587	156,413	145,000	
no change							MEDIAN	830,000	166,000	149,400	409,290	49.31	818,587	156,413	145,000	
CHAMBERLIN CROSSINGS #2130	R3121															
USE \$175,000																
no change																
PARK PLACE EAST	R3122															
USE \$145,000, with +/- adjustments																
BALLANTYNE OCCP 2367	R3123	50-22-31-401-001		407	PTA	20869 BALLANTYNE	09/06/24	1,810,000	\$362,000	\$325,800	734,310	40.57	1,468,613	822,637	481,250	
BALLANTYNE OCCP 2367	R3123	50-22-31-401-002		407	WD	20903 BALLANTYNE	10/09/24	1,380,220	\$276,044	\$248,440	612,120	44.35	1,224,248	430,972	275,000	
BALLANTYNE OCCP 2367	R3123	50-22-31-401-006		407	WD	21049 BALLANTYNE	09/16/24	1,500,000	\$300,000	\$270,000	641,090	42.74	1,282,185	492,815	275,000	
BALLANTYNE OCCP 2367	R3123	50-22-31-401-031		407	PTA	21190 BALLANTYNE	09/11/24	1,409,490	\$281,898	\$253,708	620,530	44.03	1,241,053	443,437	275,000	
BALLANTYNE OCCP 2367	R3123	50-22-31-401-032		407	PTA	21166 BALLANTYNE	05/15/24	1,494,786	\$298,957	\$269,061	620,700	41.52	1,241,408	528,378	275,000	
BALLANTYNE OCCP 2367	R3123	50-22-31-401-033		407	WD	21136 BALLANTYNE	06/13/24	1,121,565	\$224,313	\$201,882	541,450	48.28	1,082,902	313,663	275,000	
BALLANTYNE OCCP 2367	R3123	50-22-31-401-035		407	PTA	20983 BALLANTYNE	08/29/24	1,400,770	\$280,154	\$252,139	608,550	43.44	1,217,107	458,663	275,000	
BALLANTYNE OCCP 2367	R3123	50-22-31-401-036		407	WD	21013 BALLANTYNE	07/03/24	1,446,405	\$289,281	\$260,353	644,130	44.53	1,288,266	433,139	275,000	
BALLANTYNE OCCP 2367	R3123	50-22-31-401-037		407	WD	21047 BALLANTYNE	07/26/24	1,495,291	\$299,058	\$269,152	621,490	41.56	1,242,980	527,311	275,000	
BALLANTYNE OCCP 2367	R3123	50-22-31-401-038		407	WD	21073 BALLANTYNE	09/26/24	1,762,928	\$352,586	\$317,327	739,830	41.97	1,479,655	764,523	481,250	
BALLANTYNE OCCP 2367	R3123	50-22-31-401-039		407	WD	21042 BALLANTYNE	10/16/24	1,472,790	\$294,558	\$265,102	621,910	42.23	1,243,822	503,968	275,000	
BALLANTYNE OCCP 2367	R3123	50-22-31-401-041		407	WD	20976 BALLANTYNE	07/17/24	1,672,715	\$334,543	\$301,089	789,180	47.18	1,578,360	575,605	481,250	
USE \$275,000, with +/- adjustments							AVERAGE	1,363,797	272,759	245,484	601,544	44.69	1,203,091	450,957	290,250	
no change							MEDIAN	1,446,405	289,281	260,353	620,700	44.03	1,241,408	458,663	275,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-012		407	WD	20923 FARRIER	08/22/24	1,313,362	\$262,672	\$236,405	608,260	46.31	1,216,524	356,838	260,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-006		407	PTA	20883 CAVALLO	09/10/24	1,576,959	\$315,392	\$283,853	637,810	40.45	1,275,613	561,346	260,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-011		407	PTA	20901 FARRIER	09/10/24	1,495,587	\$299,117	\$269,206	657,460	43.96	1,314,926	440,661	260,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-007		407	PTA	20882 CAVALLO	10/03/24	1,251,639	\$250,328	\$225,295	618,180	49.39	1,236,368	275,271	260,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-038		407	WD	20926 FARRIER	10/04/24	1,605,949	\$321,190	\$289,071	661,750	41.21	1,323,494	542,455	260,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-019		407	PTA	21109 PALOMINO	10/07/24	1,467,917	\$293,583	\$264,225	608,230	41.43	1,216,464	537,453	286,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-008		407	WD	20856 CAVALLO	10/22/24	1,165,412	\$233,082	\$209,774	549,660	47.16	1,099,322	326,090	260,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-018		407	PTA	21077 PALOMINO	10/23/24	1,644,609	\$328,922	\$296,030	658,230	40.02	1,316,461	614,148	286,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-034		407	PTA	21108 PALOMINO	10/24/24	1,310,324	\$262,065	\$235,858	561,020	42.82	1,122,032	448,292	260,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-010		407	PTA	20871 FARRIER	10/25/24	1,580,738	\$316,148	\$284,533	666,010	42.13	1,332,019	534,719	286,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-039		407	PTA	20902 FARRIER	11/06/24	1,448,876	\$289,775	\$260,798	620,390	42.82	1,240,773	468,103	260,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-037		407	WD	21018 PALOMINO	11/15/24	1,580,878	\$316,176	\$284,558	625,200	39.55	1,250,408	590,470	260,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-017		407	PTA	21037 PALOMINO	11/22/24	1,568,949	\$313,790	\$282,411	623,270	39.73	1,246,547	582,402	260,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-014		407	WD	20937 PALOMINO	11/26/24	1,315,150	\$263,030	\$236,727	621,830	47.28	1,243,663	344,487	273,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-005		407	PTA	20857 CAVALLO	12/12/24	1,090,123	\$218,025	\$196,222	460,610	42.25	921,216	428,907	260,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-004		407	WD	20831 CAVALLO	01/08/25	1,481,653	\$296,331	\$266,698	635,500	42.89	1,270,993	470,660	260,000	
PARC VISTA OCCP 2404	R3124	50-22-31-402-022		407	WD	21203 PALOMINO	04/08/25	1,835,000	\$367,000	\$330,300	655,500	35.72	1,311,004	809,996	286,000	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																	
Other Parcels																	unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land front, lake Value	access	
USE \$165,000																	
DUNNABECK ESTATES	R3306	50-22-33-153-006		401	PTA	21888 DUNNABECK	07/31/23	605,000	\$121,000	\$108,900	282,960	46.77	565,922	129,078	90,000		
USE 1300FF									1,578	1,420				1,683	1,174		
USE 120,000 maximum																	
Sec 33 Acreage	R3350	50-22-33-200-032		401	WD	46011 NINE MILE	08/22/24	1,438,500	\$287,700	\$258,930	742,920	51.65	1,485,847	265,053	312,400		
Sec 33 Acreage	R3350	50-22-33-200-036		401	PTA	45625 NINE MILE	04/22/24	900,000	\$180,000	\$162,000	422,560	46.95	845,123	241,777	186,900		
USE with +/- adj							AVERAGE	1,169,250	233,850	210,465	582,740	49.30	1,165,485	253,415	249,650		
Building Site - \$140,000							MEDIAN	1,169,250	233,850	210,465	582,740	49.30	1,165,485	253,415	249,650		
Residual -\$ 46,200																	
Low & Wet -\$ 3,600																	
CONNEMARA HILLS	R3401	50-22-34-152-017		401	PTA	45241 BYRNE	04/03/23	365,000	\$73,000	\$65,700	175,380	48.05	350,762	88,493	74,255		
CONNEMARA HILLS	R3401	50-22-34-154-005		401	PTA	21758 RATHLONE	05/11/23	440,000	\$88,000	\$79,200	213,390	48.50	426,779	89,260	76,039		
CONNEMARA HILLS	R3401	50-22-34-155-010		401	WD	45039 GALWAY	12/20/23	350,000	\$70,000	\$63,000	201,640	57.61	403,270	24,469	77,739		
CONNEMARA HILLS	R3401	50-22-34-101-009		401	PTA	45270 MAYO	05/29/24	460,000	\$92,000	\$82,800	187,060	40.67	374,115	169,319	83,434		
CONNEMARA HILLS	R3401	50-22-34-102-037		401	PTA	45170 BYRNE	06/27/24	478,000	\$95,600	\$86,040	234,900	49.14	469,794	93,978	85,772		
CONNEMARA HILLS	R3401	50-22-34-102-039		401	PTA	45332 BYRNE	07/01/24	510,000	\$102,000	\$91,800	220,700	43.27	441,393	150,239	81,632		
CONNEMARA HILLS	R3401	50-22-34-154-007		401	WD	21710 RATHLONE	07/09/24	740,000	\$148,000	\$133,200	351,590	47.51	703,175	112,056	75,231		
CONNEMARA HILLS	R3401	50-22-34-176-006		401	PTA	21800 CONNEMARA	09/06/24	480,000	\$96,000	\$86,400	212,710	44.31	425,417	142,542	87,959		
USE 700FF							AVERAGE	477,875	95,575	86,018	224,671	47.38	449,338	108,795	80,258		
							MEDIAN	469,000	93,800	84,420	213,050	47.78	426,098	103,017	79,686		
USE 100,000 maximum									747	673				861	635		
NORTH HILLS ESTATES	R3402	50-22-34-177-028		401	PTA	21943 CENTER	05/05/23	435,000	\$87,000	\$78,300	221,060	50.82	442,111	74,878	81,989		
NORTH HILLS ESTATES	R3402	50-22-34-251-001		401	PTA	21940 CUMBERLAND	06/23/23	475,000	\$95,000	\$85,500	235,390	49.56	470,771	86,229	82,000		
NORTH HILLS ESTATES	R3402	50-22-34-251-005		401	WD	21872 CUMBERLAND	08/02/24	540,000	\$108,000	\$97,200	257,480	47.68	514,965	94,991	69,956		
NORTH HILLS ESTATES	R3402	50-22-34-201-018		401	WD	22090 CUMBERLAND	08/29/24	535,000	\$107,000	\$96,300	250,020	46.73	500,033	117,193	82,226		
NORTH HILLS ESTATES	R3402	50-22-34-251-020		401	PTA	44200 GALWAY	10/15/24	540,000	\$108,000	\$97,200	248,950	46.10	497,904	112,882	70,786		
NORTH HILLS ESTATES	R3402	50-22-34-177-022		401	PTA	21945 ROSSDALE	10/31/24	480,500	\$96,100	\$86,490	219,070	45.59	438,138	149,997	107,635		
USE 900FF							AVERAGE	500,917	100,183	90,165	238,662	47.75	477,320	106,028	82,432		
							MEDIAN	507,750	101,550	91,395	242,170	47.21	484,338	103,937	81,995		
									1,016	914				1,055	820		
TIMBERIDGE ESTATES	R3403	50-22-34-251-040		401	PTA	43650 SERENITY	06/15/23	682,000	\$136,400	\$122,760	324,320	47.55	648,635	171,396	138,031		
USE 1100FF							AVERAGE	682,000	136,400	122,760	324,320	47.55	648,635	171,396	138,031		
							MEDIAN	682,000	136,400	122,760	324,320	47.55	648,635	171,396	138,031		
									1,127	1,014				1,416	1,140		
SUN VALLEY	R3404																
1240 FF																	
no change																	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels																unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land Value	front, lake access
WESTRIDGE DOWNS	R3405	50-22-34-278-019		401	WD	43536 GALWAY	01/10/25	545,000	\$109,000	\$98,100	265,200	48.66	530,401	96,195	81,596	
USE 1100FF							AVERAGE	545,000	109,000	98,100	265,200	48.66	530,401	96,195	81,596	
							MEDIAN	545,000	109,000	98,100	265,200	48.66	530,401	96,195	81,596	
									1,296	1,166				1,144	970	
CHELSEA KNOLL OCCP 468	R3420															
USE \$62,500																
uniform with the increase for area																
SEC 34 ACREAGE	R3450	50-22-34-276-011		401	WD	21937 NOVI	10/26/23	675,000	\$135,000	\$121,500	315,080	46.68	630,152	209,531	164,683	
USE							AVERAGE	675,000	135,000	121,500	315,080	46.68	630,152	209,531	164,683	
Building Site -\$120,000							MEDIAN	675,000	135,000	121,500	315,080	46.68	630,152	209,531	164,683	
Residual -\$ 40,000																
Low & Wet -\$ 3,600																
CHASE FARMS	R3501	50-22-35-177-008		401	WD	21455 CHASE	10/04/23	740,000	\$148,000	\$133,200	369,240	49.90	738,482	143,185	141,667	
CHASE FARMS	R3501	50-22-35-201-011		401	PTA	41671 SUDBURY	05/16/25	853,000	\$170,600	\$153,540	380,400	44.60	760,791	234,902	142,693	
CHASE FARMS	R3501	50-22-35-201-029		401	PTA	41716 HEMPSHIRE	05/01/23	769,000	\$153,800	\$138,420	397,440	51.68	794,883	103,042	128,925	
CHASE FARMS	R3501	50-22-35-201-031		401	PTA	41764 HEMPSHIRE	04/28/23	791,001	\$158,200	\$142,380	365,450	46.20	730,890	191,895	131,784	
CHASE FARMS	R3501	50-22-35-226-017		401	PTA	22210 CHASE	08/23/24	870,000	\$174,000	\$156,600	348,470	40.05	696,938	314,595	141,533	
CHASE FARMS	R3501	50-22-35-226-028		401	WD	41641 DUKESBURY	09/01/23	730,000	\$146,000	\$131,400	366,350	50.18	732,709	123,166	125,875	
CHASE FARMS	R3501	50-22-35-251-025		401	PTA	21874 PICADILLY	05/15/24	818,000	\$163,600	\$147,240	352,910	43.14	705,817	238,058	125,875	
CHASE FARMS	R3501	50-22-35-252-010		401	WD	21750 CHASE	12/15/23	665,000	\$133,000	\$119,700	327,890	49.31	655,782	135,093	125,875	
CHASE FARMS	R3501	50-22-35-278-028		401	PTA	21904 CHASE	07/09/24	635,000	\$127,000	\$114,300	326,480	51.41	652,964	107,911	125,875	
CHASE FARMS	R3501	50-22-35-279-002		401	PTA	22121 CHASE	07/07/23	735,000	\$147,000	\$132,300	370,040	50.35	740,082	118,525	123,607	
CHASE FARMS	R3501	50-22-35-279-013		401	PTA	22018 PICADILLY	07/28/23	800,000	\$160,000	\$144,000	399,570	49.95	799,148	136,415	135,563	
CHASE FARMS	R3501	50-22-35-279-016		401	WD	22090 PICADILLY	01/06/25	728,500	\$145,700	\$131,130	337,310	46.30	674,626	178,777	124,903	
CHASE FARMS	R3501	50-22-35-280-001		401	PTA	41621 HEMPSHIRE	10/16/24	726,800	\$145,360	\$130,824	340,760	46.88	681,516	191,740	146,456	
CHASE FARMS	R3501	50-22-35-326-011		401	WD	21285 CHASE	04/30/24	715,000	\$143,000	\$128,700	372,480	52.10	744,969	137,167	167,136	
CHASE FARMS	R3501	50-22-35-327-015		401	PTA	21175 WHEATON	07/14/23	715,000	\$143,000	\$128,700	362,120	50.65	724,232	122,320	131,552	
CHASE FARMS	R3501	50-22-35-327-017		401	PTA	21071 WHEATON	03/18/24	710,000	\$142,000	\$127,800	352,070	49.59	704,136	146,130	140,266	
CHASE FARMS	R3501	50-22-35-353-002		401	PTA	43146 WESTCHESTER	03/25/24	733,800	\$146,760	\$132,084	348,050	47.43	696,098	180,527	142,825	
CHASE FARMS	R3501	50-22-35-355-002		401	PTA	42977 ASHBURY	01/05/24	652,500	\$130,500	\$117,450	329,500	50.50	659,003	126,897	133,400	
CHASE FARMS	R3501	50-22-35-355-003		401	PTA	42961 ASHBURY	07/14/23	675,000	\$135,000	\$121,500	331,360	49.09	662,727	149,647	137,374	
CHASE FARMS	R3501	50-22-35-355-005		401	PTA	42929 ASHBURY	04/23/24	535,000	\$107,000	\$96,300	249,160	46.57	498,319	181,481	144,800	
USE 1300FF							AVERAGE	729,880	145,976	131,378	351,353	48.29	702,706	163,074	135,899	
							MEDIAN	729,250	145,850	131,265	352,490	49.45	704,977	144,658	134,482	
									1,401	1,261				1,563	1,303	
DEERBROOK	R3502	50-22-35-226-006		401	WD	22325 ANTLER	06/12/24	685,000	\$137,000	\$123,300	332,730	48.57	665,453	119,238	99,691	
DEERBROOK	R3502	50-22-35-228-013		401	PTA	41479 REINDEER	03/29/24	595,000	\$119,000	\$107,100	269,490	45.29	538,985	150,083	94,068	
DEERBROOK	R3502	50-22-35-228-013		401	WD	41479 REINDEER	02/28/25	655,000	\$131,000	\$117,900	299,670	45.75	599,332	149,736	94,068	
DEERBROOK	R3502	50-22-35-276-002		401	PTA	22214 ANTLER	08/11/23	663,000	\$132,600	\$119,340	302,330	45.60	604,668	165,382	107,050	
DEERBROOK	R3502	50-22-35-278-012		401	PTA	41493 FAWN	07/25/24	593,300	\$118,660	\$106,794	289,350	48.77	578,692	119,491	104,883	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels																unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land Value	front, lake access
USE 1100FF							AVERAGE	638,260	127,652	114,887	298,714	46.80	597,426	140,786	99,952	
							MEDIAN	655,000	131,000	117,900	299,670	45.75	599,332	149,736	99,691	
									1,275	1,147				1,340	951	
YERKES MANOR	R3503	50-22-35-376-050		401	WD	20900 VERANDA	04/15/25	755,000	\$151,000	\$135,900	268,400	35.55	536,797	327,442	109,239	
YERKES MANOR	R3503	50-22-35-376-052		401	PTA	20876 VERANDA	08/09/24	580,000	\$116,000	\$104,400	281,270	48.49	562,534	112,366	94,900	
USE 1500FF							AVERAGE	667,500	133,500	120,150	274,835	42.02	549,666	219,904	102,070	
							MEDIAN	667,500	133,500	120,150	274,835	42.02	549,666	219,904	102,070	
									1,700	1,530				2,801	1,300	
MISSION PINES	R3504	50-22-35-400-054		401	WD	41489 MISSION	07/22/24	973,000	\$194,600	\$175,140	413,940	42.54	827,886	279,944	134,830	
USE 1100FF							AVERAGE	973,000	194,600	175,140	413,940	42.54	827,886	279,944	134,830	
							MEDIAN	973,000	194,600	175,140	413,940	42.54	827,886	279,944	134,830	
									1,335	1,202				1,921	925	
PINE HOLLOW	R3505															
USE 900FF																
no change																
BROQUET DRIVE	R3506	50-22-35-429-001		401	PTA	41488 BROQUET	08/10/23	440,000	\$88,000	\$79,200	245,250	55.74	490,500	32,362	82,862	
USE700FF							AVERAGE	440,000	88,000	79,200	245,250	55.74	490,500	32,362	82,862	
							MEDIAN	440,000	88,000	79,200	245,250	55.74	490,500	32,362	82,862	
large increase neighborhood should be similar to adjacent R3502 and R3521									552	497				203	520	
1/2 acre+ lots																
Country Pl #342 & Glen Haven #313	R3520	50-22-35-402-055		407	PTA	21232 GLEN HAVEN C	05/19/23	282,000	\$56,400	\$50,760	143,910	51.03	287,825	47,175	53,000	
Country Pl #342 & Glen Haven #313	R3520	50-22-35-402-027		407	WD	21207 GLEN HAVEN C	05/25/23	295,000	\$59,000	\$53,100	142,980	48.47	285,962	62,038	53,000	
Country Pl #342 & Glen Haven #313	R3520	50-22-35-402-063		407	PTA	21200 GLEN HAVEN C	05/26/23	255,000	\$51,000	\$45,900	141,120	55.34	282,236	25,764	53,000	
Country Pl #342 & Glen Haven #313	R3520	50-22-35-453-055		407	WD	20830 GLEN HAVEN C	02/12/24	231,500	\$46,300	\$41,670	104,890	45.31	209,786	74,714	53,000	
Country Pl #342 & Glen Haven #313	R3520	50-22-35-402-057		407	PTA	21214 GLEN HAVEN C	05/10/24	295,000	\$59,000	\$53,100	138,320	46.89	276,647	71,353	53,000	
Country Pl #342 & Glen Haven #313	R3520	50-22-35-453-053		407	WD	20826 GLEN HAVEN C	05/10/24	311,800	\$62,360	\$56,124	147,750	47.39	295,501	69,299	53,000	
Country Pl #342 & Glen Haven #313	R3520	50-22-35-402-059		407	PTA	21218 GLEN HAVEN C	06/25/24	318,000	\$63,600	\$57,240	138,320	43.50	276,647	94,353	53,000	
Country Pl #342 & Glen Haven #313	R3520	50-22-35-453-052		407	WD	20824 GLEN HAVEN C	10/11/24	203,000	\$40,600	\$36,540	92,780	45.70	185,553	70,447	53,000	
Country Pl #342 & Glen Haven #313	R3520	50-22-35-402-052		407	WD	21226 GLEN HAVEN C	10/18/24	300,000	\$60,000	\$54,000	138,320	46.11	276,647	76,353	53,000	
Country Pl #342 & Glen Haven #313	R3520	50-22-35-453-053		407	WD	20826 GLEN HAVEN C	11/07/24	315,000	\$63,000	\$56,700	147,750	46.90	295,501	72,499	53,000	
Country Pl #342 & Glen Haven #313	R3521	50-22-35-452-019		407	PTA	20929 GLEN HAVEN C	04/10/23	254,000	\$50,800	\$45,720	136,950	53.92	273,892	33,108	53,000	
Country Pl #342 & Glen Haven #313	R3521	50-22-35-426-133		407	PTA	42140 PELLSTON	04/21/23	230,000	\$46,000	\$41,400	122,950	53.46	245,895	37,105	53,000	
Country Pl #342 & Glen Haven #313	R3521	50-22-35-428-041		407	WD	41724 ONAWAY	05/16/23	160,000	\$32,000	\$28,800	80,380	50.24	160,762	52,238	53,000	
Country Pl #342 & Glen Haven #313	R3521	50-22-35-452-011		407	WD	42125 GLADWIN	06/15/23	185,000	\$37,000	\$33,300	102,650	55.49	205,298	32,702	53,000	
Country Pl #342 & Glen Haven #313	R3521	50-22-35-426-051		407	PTA	41748 BROQUET	06/16/23	204,000	\$40,800	\$36,720	101,210	49.61	202,423	54,577	53,000	
Country Pl #342 & Glen Haven #313	R3521	50-22-35-426-094		407	WD	21346 GLEN HAVEN C	06/23/23	282,000	\$56,400	\$50,760	134,860	47.82	269,716	65,284	53,000	
Country Pl #342 & Glen Haven #313	R3521	50-22-35-401-022		407	PTA	42157 PELLSTON	06/30/23	310,000	\$62,000	\$55,800	137,520	44.36	275,044	87,956	53,000	
Country Pl #342 & Glen Haven #313	R3521	50-22-35-426-064		407	PTA	41770 BROQUET	07/14/23	248,000	\$49,600	\$44,640	116,470	46.96	232,939	68,061	53,000	
Country Pl #342 & Glen Haven #313	R3521	50-22-35-451-034		407	PTA	42128 GLADWIN	08/02/23	250,000	\$50,000	\$45,000	134,860	53.94	269,716	33,284	53,000	
Country Pl #342 & Glen Haven #313	R3521	50-22-35-427-035		407	PTA	21254 GLEN HAVEN C	08/04/23	270,000	\$54,000	\$48,600	121,160	44.87	242,326	80,674	53,000	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Land Table	ECF Area	Parcel Number	Other Parcels		Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj.	Cur. Appraisal	Land Residual	unique - lake
			in Sale										Sale	(TCV)	Value	front, lake access
Country Pl #342 & Glen Haven #313	R3521	50-22-35-401-066			407	PTA	42172 ROSCOMMON	08/09/23	230,000	\$46,000	\$41,400	116,470	50.64	232,939	50,061	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-452-018			407	PTA	20927 GLEN HAVEN C	10/30/23	237,500	\$47,500	\$42,750	115,250	48.53	230,501	59,999	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-427-054			407	WD	41715 BROQUET	10/31/23	230,000	\$46,000	\$41,400	126,220	54.88	252,443	30,557	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-401-035			407	PTA	42109 PELLSTON	11/06/23	225,000	\$45,000	\$40,500	102,610	45.60	205,222	72,778	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-427-057			407	PTA	41705 BROQUET	11/27/23	225,000	\$45,000	\$40,500	123,470	54.88	246,931	31,069	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-426-108			407	PTA	21380 GLEN HAVEN C	12/04/23	236,000	\$47,200	\$42,480	120,660	51.13	241,319	47,681	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-452-045			407	WD	20811 GLEN HAVEN C	12/20/23	215,000	\$43,000	\$38,700	105,620	49.13	211,231	56,769	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-401-065			407	PTA	42198 ROSCOMMON	12/27/23	257,000	\$51,400	\$46,260	120,660	46.95	241,319	68,681	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-426-077			407	PTA	21306 GLEN HAVEN C	01/24/24	290,000	\$58,000	\$52,200	140,190	48.34	280,372	62,628	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-401-019			407	WD	42177 PELLSTON	01/30/24	280,000	\$56,000	\$50,400	134,860	48.16	269,716	63,284	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-453-015			407	PTA	20878 GLEN HAVEN C	02/12/24	290,000	\$58,000	\$52,200	142,380	49.10	284,754	58,246	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-401-063			407	WD	42194 ROSCOMMON	02/26/24	335,000	\$67,000	\$60,300	144,740	43.21	289,485	98,515	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-401-054			407	PTA	42142 ROSCOMMON	02/29/24	295,000	\$59,000	\$53,100	140,190	47.52	280,372	67,628	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-401-048			407	WD	42104 ROSCOMMON	03/06/24	265,000	\$53,000	\$47,700	117,510	44.34	235,024	82,976	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-401-010			407	PTA	42215 PELLSTON	04/10/24	223,000	\$44,600	\$40,140	101,210	45.39	202,423	73,577	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-401-021			407	PTA	42155 PELLSTON	04/12/24	215,000	\$43,000	\$38,700	101,210	47.07	202,423	65,577	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-476-065			407	PTA	21124 GLEN HAVEN C	05/06/24	238,000	\$47,600	\$42,840	102,650	43.13	205,298	85,702	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-427-037			407	WD	21280 GLEN HAVEN C	05/22/24	218,000	\$43,600	\$39,240	114,230	52.40	228,457	42,543	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-476-040			407	PTA	20912 GLEN HAVEN C	05/30/24	265,000	\$53,000	\$47,700	117,110	44.19	234,226	83,774	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-428-042			407	PTA	41722 ONAWAY	07/22/24	192,000	\$38,400	\$34,560	83,260	43.36	166,512	78,488	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-451-025			407	WD	21055 GLEN HAVEN C	07/29/24	201,000	\$40,200	\$36,180	101,210	50.35	202,423	51,577	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-428-050			407	WD	41732 ONAWAY	08/16/24	248,000	\$49,600	\$44,640	119,000	47.98	237,992	63,008	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-451-002			407	PTA	42171 ROSCOMMON	08/20/24	240,000	\$48,000	\$43,200	115,250	48.02	230,501	62,499	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-428-007			407	PTA	41769 ONAWAY	09/20/24	217,000	\$43,400	\$39,060	108,770	50.12	217,535	52,465	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-426-109			407	PTA	21382 GLEN HAVEN C	10/15/24	298,000	\$59,600	\$53,640	140,630	47.19	281,261	69,739	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-476-058			407	PTA	21108 GLEN HAVEN C	10/31/24	260,000	\$52,000	\$46,800	125,100	48.12	250,201	62,799	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-427-031			407	PTA	21260 GLEN HAVEN C	11/05/24	185,000	\$37,000	\$33,300	80,380	43.45	160,762	77,238	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-426-120			407	PTA	42126 PELLSTON	12/19/24	228,000	\$45,600	\$41,040	121,240	53.18	242,478	38,522	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-451-053			407	WD	42182 GLADWIN	02/28/25	275,000	\$55,000	\$49,500	134,330	48.85	268,662	59,338	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-452-002			407	WD	42171 GLADWIN	03/03/25	290,000	\$58,000	\$52,200	144,420	49.80	288,849	54,151	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-476-021			407	WD	20852 GLEN HAVEN C	03/07/25	229,000	\$45,800	\$41,220	102,400	44.72	204,808	77,192	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-451-020			407	WD	42109 ROSCOMMON	03/14/25	305,000	\$61,000	\$54,900	141,090	46.26	282,180	75,820	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-427-041			407	WD	21264 GLEN HAVEN C	03/24/25	187,500	\$37,500	\$33,750	84,420	45.02	168,848	71,652	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-427-015			407	WD	21208 GLEN HAVEN C	04/11/25	230,000	\$46,000	\$41,400	117,510	51.09	235,027	47,973	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-451-040			407	WD	42108 GLADWIN	04/24/25	214,900	\$42,980	\$38,682	99,770	46.43	199,549	68,351	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-401-003			407	WD	42229 PELLSTON	04/25/25	320,000	\$64,000	\$57,600	134,760	42.11	269,518	103,482	53,000
Country Pl #342 & Glen Haven #313	R3521	50-22-35-401-053			407	PTA	42140 ROSCOMMON	05/16/25	320,000	\$64,000	\$57,600	129,280	40.40	258,552	114,448	53,000
USE \$53,000								AVERAGE	252,793	50,559	45,503	120,969	48.04	241,937	63,856	53,000
no change								MEDIAN	248,000	49,600	44,640	121,160	47.82	242,326	65,284	53,000
Riverbridge OCCP 724	R3522	50-22-35-302-006			407	WD	43271 ASHBURY	08/21/24	490,000	\$98,000	\$88,200	244,620	49.92	489,234	93,766	93,000
USE \$100,000								AVERAGE	490,000	98,000	88,200	244,620	49.92	489,234	93,766	93,000
no change								MEDIAN	490,000	98,000	88,200	244,620	49.92	489,234	93,766	93,000
MIRABELLA ESTATES OCCP 1632	R3523	50-22-35-400-062			407	PTA	41570 CARMELA	06/06/23	1,725,000	\$345,000	\$310,500	813,950	47.19	1,627,893	322,107	225,000

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
Other Parcels																unique - lake
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land Value	front, lake access
USE \$275,000							AVERAGE	1,725,000	345,000	310,500	813,950	47.19	1,627,893	322,107	225,000	
							MEDIAN	1,725,000	345,000	310,500	813,950	47.19	1,627,893	322,107	225,000	
similar with R3123, R3124, R3221, R 3222, R3223																
NORMANDY HILLS ESTATES OCCP 1950	R3524	50-22-35-478-013		407	PTA	20830 NORMANDY	11/28/23	1,580,000	\$316,000	\$284,400	718,860	45.50	1,437,717	312,283	170,000	
USE \$225,000							AVERAGE	1,580,000	316,000	284,400	718,860	45.50	1,437,717	312,283	170,000	
							MEDIAN	1,580,000	316,000	284,400	718,860	45.50	1,437,717	312,283	170,000	
similar with R3123, R3124, R3221, R 3222, R3223																
SEC 35 & 36 ACREAGE	R3550	50-22-35-400-069		401	PTA	20785 MEADOWBROC	11/04/24	799,900	\$159,980	\$143,982	387,740	48.47	775,475	109,431	85,006	
USE							AVERAGE	799,900	159,980	143,982	387,740	48.47	775,475	109,431	85,006	
Building Site -\$120,000							MEDIAN	799,900	159,980	143,982	387,740	48.47	775,475	109,431	85,006	
Residual -\$ 40,000																
Low & Wet -\$ 3,600																
no change																
similar to R3604																
TURTLE CREEK	R3601	50-22-36-101-011		401	PTA	22237 CASCADE	04/24/24	585,000	\$117,000	\$105,300	281,190	48.07	562,380	102,524	79,904	
TURTLE CREEK	R3601	50-22-36-101-013		401	PTA	22209 CASCADE	08/30/24	450,000	\$90,000	\$81,000	210,820	46.85	421,638	111,492	83,130	
TURTLE CREEK	R3601	50-22-36-101-021		401	PTA	22101 CASCADE	07/21/23	465,000	\$93,000	\$83,700	223,650	48.10	447,306	97,598	79,904	
TURTLE CREEK	R3601	50-22-36-102-017		401	PTA	22280 MERIDIAN	02/21/24	530,000	\$106,000	\$95,400	261,870	49.41	523,733	88,047	81,780	
TURTLE CREEK	R3601	50-22-36-104-005		401	PTA	21950 S HEATHERBRA	05/21/25	550,000	\$110,000	\$99,000	229,130	41.66	458,267	173,461	81,728	
TURTLE CREEK	R3601	50-22-36-152-002		401	PTA	21736 SIEGAL	09/26/23	495,000	\$99,000	\$89,100	233,070	47.08	466,137	116,359	87,496	
USE 1100FF							AVERAGE	512,500	102,500	92,250	239,955	46.86	479,910	114,914	82,324	
							MEDIAN	512,500	102,500	92,250	231,100	47.58	462,202	107,008	81,754	
									1,146	1,031				1,279	916	
CHARRINGTON GREEN	R3602	50-22-36-151-018		401	PTA	41294 MARKS	08/25/23	410,000	\$82,000	\$73,800	212,980	51.95	425,954	52,195	68,149	
CHARRINGTON GREEN	R3602	50-22-36-152-013		401	WD	41162 MARKS	09/19/24	495,600	\$99,120	\$89,208	228,540	46.11	457,072	108,644	70,116	
CHARRINGTON GREEN	R3602	50-22-36-153-002		401	PTA	41351 TODD	06/04/24	483,000	\$96,600	\$86,940	188,270	38.98	376,532	172,825	66,357	
CHARRINGTON GREEN	R3602	50-22-36-153-004		401	WD	41295 TODD	05/24/23	365,000	\$73,000	\$65,700	181,770	49.80	363,534	68,734	67,268	
CHARRINGTON GREEN	R3602	50-22-36-153-012		401	WD	41071 TODD	07/02/24	493,000	\$98,600	\$88,740	199,620	40.49	399,235	162,356	68,591	
USE 1000FF							AVERAGE	449,320	89,864	80,878	202,236	45.47	404,465	112,951	68,096	
							MEDIAN	483,000	96,600	86,940	199,620	46.11	399,235	108,644	68,149	
									1,162	1,046				1,365	823	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-126-012		401	PTA	40505 MILL ROAD CT E	06/17/24	558,200	\$111,640	\$100,476	235,730	42.23	471,467	167,881	81,148	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-126-019		401	PTA	22410 MILL	09/24/24	410,000	\$82,000	\$73,800	190,110	46.37	380,224	102,026	72,250	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-126-022		401	WD	22364 MILL	01/03/25	405,000	\$81,000	\$72,900	201,830	49.83	403,667	73,558	72,225	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-127-018		401	PTA	22341 MILL	12/06/24	402,000	\$80,400	\$72,360	182,480	45.39	364,959	108,241	71,200	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-127-025		401	WD	40528 LADENE	03/13/25	460,000	\$92,000	\$82,800	184,950	40.21	369,896	161,304	71,200	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-127-043		401	PTA	22081 SHADYBROOK	12/13/24	470,000	\$94,000	\$84,600	217,940	46.37	435,886	105,314	71,200	

RESIDENTIAL RESIDUAL LAND VALUES AND ALLOCATION STUDY FOR 2026																
			Other Parcels												unique - lake	
Land Table	ECF Area	Parcel Number	in Sale	Class	Instr.	Street Address	Sale Date	Adj. Sale \$	20% SP	18% SP	2025 sev	Asd/Adj. Sale	Cur. Appraisal (TCV)	Land Residual	Est. Land Value	front, lake access
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-127-044		401	PTA	22059 SHADYBROOK	11/29/23	485,000	\$97,000	\$87,300	237,630	49.00	475,254	80,946	71,200	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-128-010		401	PTA	22136 SHADYBROOK	08/18/23	392,500	\$78,500	\$70,650	184,720	47.06	369,439	98,519	75,458	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-128-011		401	WD	22170 SHADYBROOK	04/18/25	474,900	\$94,980	\$85,482	213,890	45.04	427,770	122,588	75,458	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-176-009		401	WD	21950 GREENTREE	04/07/23	380,000	\$76,000	\$68,400	179,640	47.27	359,275	91,925	71,200	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-177-002		401	PTA	21620 CLOVER	03/29/24	540,000	\$108,000	\$97,200	222,300	41.17	444,608	167,645	72,253	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-177-020		401	PTA	21901 SUNRISE	11/02/23	400,000	\$80,000	\$72,000	208,370	52.09	416,736	54,464	71,200	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-178-001		401	WD	21601 CLOVER	05/08/25	494,000	\$98,800	\$88,920	212,110	42.94	424,225	147,064	77,289	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-178-002		401	WD	21640 SHADYBROOK	09/06/24	460,000	\$92,000	\$82,800	218,720	47.55	437,441	104,878	82,319	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-178-011		401	PTA	21850 SHADYBROOK	05/15/24	475,000	\$95,000	\$85,500	216,900	45.66	433,805	125,404	84,209	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-178-011		401	PTA	21850 SHADYBROOK	02/13/24	401,100	\$80,220	\$72,198	216,900	54.08	433,805	51,504	84,209	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-202-003		401	WD	22214 SUNRISE	03/20/24	350,000	\$70,000	\$63,000	188,050	53.73	376,101	66,396	92,497	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-251-013		401	PTA	21867 SUNFLOWER	05/02/24	410,000	\$82,000	\$73,800	201,690	49.19	403,385	96,593	89,978	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-252-010		401	PTA	21690 SUNFLOWER	05/15/23	400,000	\$80,000	\$72,000	177,250	44.31	354,494	116,706	71,200	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-252-017		401	WD	40317 LADENE	08/09/23	465,000	\$93,000	\$83,700	217,950	46.87	435,907	100,293	71,200	
WHISPRG MEADOWS/ SUNRISE	R3603	50-22-36-254-002		401	PTA	40112 LADENE	04/02/24	510,000	\$102,000	\$91,800	238,490	46.76	476,983	107,124	74,107	
USE 1000FF							AVERAGE	444,890	88,978	80,080	207,031	46.82	414,063	107,161	76,333	
							MEDIAN	460,000	92,000	82,800	212,110	46.76	424,225	104,878	72,253	
									1,133	1,020				1,249	890	
CARRIAGE HILL	R3604	50-22-36-305-001		401	WD	41379 CARRIAGE HILL	06/14/23	603,000	\$120,600	\$108,540	276,330	45.83	552,658	144,891	94,549	
CARRIAGE HILL	R3604	50-22-36-302-003		401	PTA	40958 COVENTRY	06/29/23	634,000	\$126,800	\$114,120	348,390	54.95	696,776	34,420	97,196	
CARRIAGE HILL	R3604	50-22-36-306-003		401	PTA	21511 INGRAM	08/17/23	525,000	\$105,000	\$94,500	241,080	45.92	482,156	130,557	87,713	
CARRIAGE HILL	R3604	50-22-36-303-007		401	PTA	41273 BEACON	05/17/24	710,000	\$142,000	\$127,800	320,320	45.12	640,631	166,817	97,448	
CARRIAGE HILL	R3604	50-22-36-301-016		401	WD	41344 BEACON	02/25/25	649,900	\$129,980	\$116,982	298,500	45.93	596,994	144,484	91,578	
USE 1000FF							AVERAGE	624,380	124,876	112,388	296,924	47.55	593,843	124,234	93,697	
							MEDIAN	634,000	126,800	114,120	298,500	45.92	596,994	144,484	94,549	
									1,073	966				1,050	792	
MEADOWBROOK MANOR	R3605	50-22-36-351-004		401	WD	41326 LLEWELYN	02/26/25	670,000	\$134,000	\$120,600	319,320	47.66	638,647	117,254	85,901	
MEADOWBROOK MANOR	R3605	50-22-36-352-003		401	PTA	41345 LLEWELYN	06/29/23	340,000	\$68,000	\$61,200	173,840	51.13	347,679	75,064	82,743	
MEADOWBROOK MANOR	R3605	50-22-36-376-017		401	PTA	41276 LLEWELYN	06/21/24	635,000	\$127,000	\$114,300	286,390	45.10	572,773	152,286	90,059	
USE 550FF							AVERAGE	548,333	109,667	98,700	259,850	47.96	519,700	114,868	86,234	
							MEDIAN	635,000	127,000	114,300	286,390	47.66	572,773	117,254	85,901	
									651	585				586	440	
MEADOWBROOK VIEW	R3606	50-22-36-328-002		401	PTA	21101 CAMBRIDGE	02/13/24	5,000,000	\$1,000,000	\$900,000	1,966,120	39.32	3,932,240	2,720,286	1,652,526	
USE \$225,000							AVERAGE	5,000,000	1,000,000	900,000	1,966,120	39.32	3,932,240	2,720,286	1,652,526	
							MEDIAN	5,000,000	1,000,000	900,000	1,966,120	39.32	3,932,240	2,720,286	1,652,526	
similar with R3123, R3124, R3221, R 3222, R3223																
CROSSWINDS WEST OCCP 371	R3620	50-22-36-226-089		407	PTA	22357 PEACHTREE	04/06/23	240,000	\$48,000	\$43,200	113,750	47.40	227,508	54,492	42,000	
CROSSWINDS WEST OCCP 371	R3620	50-22-36-226-180		407	PTA	22158 EDGEWATER	04/24/23	345,000	\$69,000	\$62,100	130,390	37.79	260,775	126,225	42,000	
CROSSWINDS WEST OCCP 371	R3620	50-22-36-226-201		407	PTA	39884 CROSSWINDS	04/24/23	230,000	\$46,000	\$41,400	123,580	53.73	247,159	24,841	42,000	
CROSSWINDS WEST OCCP 371	R3620	50-22-36-226-068		407	PTA	40047 CROSSWINDS	05/09/23	250,000	\$50,000	\$45,000	124,060	49.62	248,124	43,876	42,000	
CROSSWINDS WEST OCCP 371	R3620	50-22-36-226-061		407	PTA	22300 PONDVIEW	05/23/23	271,000	\$54,200	\$48,780	113,750	41.97	227,508	85,492	42,000	
CROSSWINDS WEST OCCP 371	R3620	50-22-36-226-140		407	WD	22068 EDGEWATER	05/26/23	370,000	\$74,000	\$66,600	130,390	35.24	260,775	151,225	42,000	
CROSSWINDS WEST OCCP 371	R3620	50-22-36-226-024		407	WD	22274 PONDVIEW	06/16/23	265,000	\$53,000	\$47,700	121,410	45.82	242,823	64,177	42,000	
CROSSWINDS WEST OCCP 371	R3620	50-22-36-226-016		407	PTA	22214 PONDVIEW	08/25/23	245,000	\$49,000	\$44,100	115,460	47.13	230,923	56,077	42,000	

