

Parcel Number	Acct Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	sd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF/Dollars/Acro/Dollars/SqFt/Actual	FCF Area	Libr/Page	Parcels in Land Table	Gravel	Paved	Spec'd D.	Use Code	Class	late Group	late Group	late Group	Character:	Access	Water Suppl	Sewer	erty Restriction	Noaterfront	Vis Waterfront	terfront	Narfront	Ownerfront	Influent	Charg			
171-003-000-04*	E MULLETT	09/18/20	\$10,000	WD	03-ARMSL	\$10,000	\$0	0.00	\$9,440	\$10,000	\$9,440	0.0	0.0	1.60	1.60	#DIV/0!	\$6,250	\$0.14	0.00	00010	1429/1	MULLETT U	0	0	NOT INSPECTED	402																
171-004-400-019-07*		11/30/20	\$225,000	WD	03-ARMSL	\$5,000	\$2,600	52.00	\$308,877	\$10,000	\$306,123	100.0	400.0	0.90	0.92	\$30	\$5,587	\$0.13	100.00	00019	1433/390	171-004-4 TWP.	0	0	NOT INSPECTED	401	A															
171-017-114-131-02*	2330 E MUL	05/18/21	\$15,000	WD	03-ARMSL	\$15,000	\$0.00	33.33	\$10,000	\$15,000	\$10,000	0.0	0.0	1.70	1.70	#DIV/0!	\$8,824	\$0.20	0.00	00002	1463/989	NEAR WAT	1	0	NOT INSPECTED	402																
171-017-302-011-02*	2381 MUSE	09/24/20	\$0,000	WD	03-ARMSL	\$0,000	\$0,000	63.66	\$11,800	\$0,000	\$11,800	0.0	0.0	2.00	2.00	#DIV/0!	\$4,500	\$0.10	0.00	00011	1428/688	MUSCOTTI	0	0	NOT INSPECTED	402																
171-017-311-101-01*		10/11/22	\$296,000	WD	03-ARMSL	\$300,000	\$8,900	29.67	\$17,700	\$30,000	\$17,700	0.0	0.0	3.00	3.00	#DIV/0!	\$10,000	\$0.23	0.00	00014	1495/732	171-017-311MUSCOTTI	0	0	NOT INSPECTED	402																
171-036-400-014-00	228 H 48	05/09/24	\$1,000	WD	03-ARMSL	\$5,000	\$0,000	100.00	\$10,000	\$5,000	\$10,000	200.0	260.0	1.19	1.19	\$25	\$4,188	\$0.10	200.00	00001	1529/822	TWP.	0	0	1 4/22/1999	402	A															
172-021-300-000-07*	2280 STOK	04/13/21	\$1,000	WD	03-ARMSL	\$1,200	\$1,700	141.67	\$33,300	\$1,200	\$3,200	66.0	120.0	0.30	0.30	\$20	\$8,800	\$0.14	66.00	00011	1448/888	TWP.	1	0	NOT INSPECTED	402	A															
172-029-400-002-04*	6388 H 22	02/22/20	\$138,000	WD	03-ARMSL	\$138,000	\$0,000	50.26	\$114	\$138,000	\$138,000	0.0	0.0	0.00	0.00	\$0	\$0	\$0.00	0.00	00011	1437/744	172-029-4 TWP.	0	0	NOT INSPECTED	402																
172-043-000-018-00	4322 WERS	07/19/24	\$3,000	WD	03-ARMSL	\$3,000	\$3,500	166.67	\$6,916	\$3,000	\$6,916	96.1	209.1	0.42	0.42	\$31	\$7,126	\$0.16	75.35	HAWA	1534/706	HIWATHWA	0	0	7/13/1998	402	A	FRONTAGE														
172-111-000-045-00	9399 KALLU	12/13/24	\$25,000	WD	03-ARMSL	\$12,500	\$7,200	57.60	\$14,256	\$12,500	\$14,256	198.0	594.0	1.35	0.68	\$83	\$9,209	\$0.21	198.00	00004	1545/260	172-111-00-0 PLATED PFI	0	0	5/29/1998	401																
172-111-000-045-00	9313 KALLU	12/13/24	\$25,000	WD	03-ARMSL	\$12,500	\$7,200	57.60	\$14,256	\$12,500	\$14,256	198.0	594.0	1.35	0.68	\$83	\$9,209	\$0.21	198.00	00004	1545/260	172-111-00-0 PLATED PFI	0	0	5/29/1998	401																
172-825-000-012-00*	4386 CONC	10/8/21	\$6,000	OC	03-ARMSL	\$6,000	\$7,800	130.00	\$15,600	\$6,000	\$15,600	150.0	233.0	0.80	0.80	\$40	\$7,481	\$0.17	150.00	REVIEW	1470/82	RIVERVIEW	0	1	8/24/1998	402																
172-825-000-019-00*	4320 SUNC	05/13/20	\$7,000	OC	03-ARMSL	\$7,000	\$8,700	138.57	\$19,375	\$7,000	\$18,375	175.0	228.8	0.92	0.92	\$40	\$7,584	\$0.17	175.00	REVIEW	1412/25	RIVERVIEW	0	1	8/24/1998	401																
Totals:			\$646,700			\$125,950	\$69,400	449.24	\$449,264	\$125,950	\$447,510	1,183.1		18.80	17.47																											
			Sale Ratio =>			55.10					Average																															
			Std. Dev. =>			45.76					per FF=>																															

I Used 6700

*Denotes a sale that is older due to lack of sales and has been adjusted forward based on percentage increase of assessments from 2020 thru 2025

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171-008-300-021-00*	09/19/21	\$32,000	WD	03-ARMSL	\$32,000	\$10,700	\$3,440	0.00	\$10,000	\$32,000	\$21,400	0.0	0.0	8.00	8.00	#DIV/0!	\$4,000	\$0.09	0.00	00002	1460/423	NEAR WAT	0	1	6/29/1998	402																
171-013-200-001-01*	204 SILVER	07/17/20	\$45,000	WD	03-ARMSL	\$45,000	\$55,700	122.78	\$113,112	\$45,000	\$55,700	122.78	104.17	8.86	8.86	\$135	\$5,887	\$0.13	255.71	S.L.F	1418/938	SILVERLAK	0	0	#####	402																
171-013-200-001-01	204 SILVER	08/28/24	\$83,000	WD	03-ARMSL	\$83,000	\$51,500	62.05	\$103,003	\$83,000	\$103,003	0.0	0.0	8.86	8.86	#DIV/0!	\$9,306	\$0.22	0.00	S.L.F	1537/591	SILVERLAK	0	0	#####	402																
171-020-200-001-03*		07/25/22	\$108,000	WD	03-ARMSL	\$108,000	\$138,000	1.20	\$17,316	\$108,000	\$173,916	50.0	660.0	6.88	0.78	\$2,160	\$18,216	\$0.37	50.00	00011	1489/933	171-017-4 TWP.	0	0	NOT INSPECTED	402	A															
171-022-202-012-00	3304 BEAR	12/02/23	\$35,800	WD	03-ARMSL	\$35,800	\$17,100	47.63	\$34,183	\$35,800	\$34,183	0.0	0.0	7.76	7.76	#DIV/0!	\$4,628	\$0.11	0.00	00011	1521/900	10A LOTS S	0	0	5/15/1998	402																
171-022-202-012-00	4638 H 22	09/12/20	\$0,000	WD	03-ARMSL	\$0,000	\$2,900	29.82	\$43,768	\$0,000	\$43,768	0.0	0.0	7.76	7.76	#DIV/0!	\$7,088	\$0.16	0.00	00011	1535/741	10A LOTS S	0	0	5/15/1998	402																
171-022-313-130-01*		12/29/22	\$83,000	WD	03-ARMSL	\$83,000	\$0	0.00	\$0	\$83,000	\$137,200	0.0	0.0	5.70	5.70	#DIV/0!	\$14,561	\$0.33	0.00	00013	1500/177	10A LOTS S	0	0	NOT INSPECTED	402																
172-033-100-005-01*		11/24/20	\$39,000	WD	03-ARMSL	\$9,750	\$4,600	47.18	\$9,256	\$9,750	\$9,256	0.0	0.0	6.52	6.52	#DIV/0!	\$1,495	\$0.03	0.00	00011	1433/98	172-033-1 TWP.	1	0	NOT INSPECTED	402																
172-033-100-005-02*		11/24/20	\$39,000	WD	03-ARMSL	\$13,000	\$4,600	35.38	\$9,256	\$13,000	\$9,256	0.0	0.0	6.52	6.52	#DIV/0!	\$1,494	\$0.05	0.00	00011	1433/98	172-033-1 TWP.	1	0	NOT INSPECTED	402																
172-033-100-005-04*		11/24/20	\$39,000	WD	03-ARMSL	\$13,000	\$4,600	35.38	\$9,256	\$13,000	\$9,256	0.0	0.0	6.52	6.52	#DIV/0!	\$1,494	\$0.05	0.00	00011	1433/98	172-033-1 TWP.	1	0	NOT INSPECTED	402																
172-033-100-005-05*		11/24/20	\$39,000	WD	03-ARMSL	\$13,000	\$4,600	35.38	\$9,256	\$13,000	\$9,256	0.0	0.0	6.52	6.52	#DIV/0!	\$1,494	\$0.05	0.00	00011	1433/98	172-033-1 TWP.	1	0	NOT INSPECTED	402																
Totals:			\$597,900			\$490,650	\$176,600	\$388,816	\$490,650	\$386,816	382.3			79.68	73.78																											
			Sale Ratio =>			35.99					Average																															
			Std. Dev. =>			32.84					per FF=>																															

I Used 6155

*Denotes a sale that is older due to lack of sales and has been adjusted forward based on percentage increase of assessments from 2020 thru 2025

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171-003-200-000-00	01/15/21	\$106,000	WD	03-ARMSL	\$106,000	\$72,500	\$4,25	144.638	\$106,000	\$106,0																													

I Used 440

*Denotes a sale that is older due to lack of sales and has been adjusted forward based on percentage increase of assessments from 2010 thru 2025

Koehler Modoc Site Value Study

Table with columns: Parcel Number, Acreage, Sale Date, Sale Price, Instr., Terms of Sale, Adj. Sale \$, Ass. when Sold, Cur. Appraisal, Land Residual, Est. Land Value, etc. Includes summary rows for Totals, Sale Ratio, and Average per FF/acre.

Avg Land Value= \$88,935

I Used 490,000

*Denotes a sale that is older due to lack of sales and has been adjusted forward based on percentage increase of assessments from 2017 thru 2025

Cedar Springs Site Value Off Water Study

Table with columns: Parcel Number, Acreage, Sale Date, Sale Price, Instr., Terms of Sale, Adj. Sale \$, Ass. when Sold, Cur. Appraisal, Land Residual, Est. Land Value, etc. Includes summary rows for Totals, Sale Ratio, and Average per FF/acre.

Site Value Avg= \$57,000

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Cedar Springs Site Value ON Water Study

Table with columns: Parcel Number, Acreage, Sale Date, Sale Price, Instr., Terms of Sale, Adj. Sale \$, Ass. when Sold, Cur. Appraisal, Land Residual, Est. Land Value, etc. Includes summary rows for Totals, Sale Ratio, and Average per FF/acre.

Site Value Avg= \$75,800

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Near Water FF 'A, D' & Edwin Millers Sub Study

Table with columns: Parcel Number, Acreage, Sale Date, Sale Price, Instr., Terms of Sale, Adj. Sale \$, Ass. when Sold, Cur. Appraisal, Land Residual, Est. Land Value, etc. Includes summary rows for Totals, Sale Ratio, and Average per FF/acre.

I Used 280

Near Water FF 'B, C' Study

Table with columns: Parcel Number, Acreage, Sale Date, Sale Price, Instr., Terms of Sale, Adj. Sale \$, Ass. when Sold, Cur. Appraisal, Land Residual, Est. Land Value, etc. Includes summary rows for Totals, Sale Ratio, and Average per FF/acre.

I Used 148

Indian River FF Study

Table with columns: Parcel Number, Acreage, Sale Date, Sale Price, Instr., Terms of Sale, Adj. Sale \$, Ass. when Sold, Cur. Appraisal, Land Residual, Est. Land Value, etc. Includes summary rows for Totals, Sale Ratio, and Average per FF/acre.

I Used 752

*Denotes a sale that is older due to lack of sales and has been adjusted forward based on percentage increase of assessments from 2016 thru 2025

Pigeon River FF Study

Table with columns: Parcel Number, Acreage, Sale Date, Sale Price, Instr., Terms of Sale, Adj. Sale \$, Ass. when Sold, Cur. Appraisal, Land Residual, Est. Land Value, etc. Includes summary rows for Totals, Sale Ratio, and Average per FF/acre.

I Used 501

*Denotes a sale that is older due to lack of sales and has been adjusted forward based on percentage increase of assessments from 2020 thru 2025

FF Study for -HAW,TWP,Platted Prop, Lebeau, Riverview, Inland Waterways

Large table with columns: Parcel Number, Acreage, Sale Date, Sale Price, Instr., Terms of Sale, Adj. Sale \$, Ass. when Sold, Cur. Appraisal, Land Residual, Est. Land Value, etc. Includes summary rows for Totals, Sale Ratio, and Average per FF/acre.

I Used 47

COM FF Study-Near Water & 'A'

Table with columns: Parcel Number, Acreage, Sale Date, Sale Price, Instr., Terms of Sale, Adj. Sale \$, Ass. when Sold, Cur. Appraisal, Land Residual, Est. Land Value, etc. Includes summary rows for Totals, Sale Ratio, and Average per FF/acre.

I Used 83

*Denotes a sale that is older due to lack of sales and has been adjusted forward based on percentage increase of assessments from 2022 thru 2025