

Martiny Township 2022

Land Value Analysis for 2022 Base Rates

As Prepared by Precise Tax Assessment LLC

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Res Acreage Sections Lake Area

Parcel Number	Street Address	Sale Date	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	st. Land Value	Net Acres	Dollars/Acre	Liber/Page	Land Table
07 014 026 000	15341 80TH AVE	07/16/20	WD	\$30,000	\$14,400	48.00	\$31,164	\$2,679	\$3,843	0.63	\$4,252	905/342	Lake Area
07 014 062 000	7659 TAFT RD.	04/29/19	WD	\$125,000	\$35,700	28.56	\$118,192	\$8,527	\$5,719	0.75	\$11,369	897/2446	Lake Area
								\$11,206		1.38			
										Ave Per Acre	8,120.29		
07 033 001 010	13 MILE RD	05/13/20	WD	\$7,500	\$3,700	49.33	\$7,448	\$7,500	\$7,448	1.51	\$4,967	903/4046	RES ACREAGE
07 036 001 100	12901 60TH	08/13/21	WD	\$82,500	\$27,600	33.45	\$56,064	\$17,936	\$10,500	2.00	\$8,968	913/3910	RES ACREAGE
								\$25,436		3.51			
										Ave Per Acre	7,246.72		
07 033 001 030	13 MILE RD	12/21/20	WD	\$16,000	\$9,400	58.75	\$18,812	\$16,000	\$18,812	3.95	\$4,056	908/4473	RES ACREAGE
07 013 004 100	6358 TAFT RD	07/17/20	WD	\$125,000	\$48,300	38.64	\$85,625	\$37,095	\$17,720	4.72	\$7,859	904/5928	RES ACREAGE
07 027 010 025	9048 CLEVELAND R	09/18/19	WD	\$65,000	\$28,200	43.38	\$64,129	\$18,651	\$17,780	4.78	\$3,902	900/1588	RES ACREAGE
								\$71,746		13.45			
										Ave Per Acre	5,336.26		
07 001 005 000		09/22/21	WD	\$21,000	\$9,300	44.29	\$18,600	\$21,000	\$18,600	7.05	\$2,979	914/2108	RES ACREAGE
07 014 029 000	PRETTY LAKE DR	06/14/19	WD	\$24,900	\$11,800	47.39	\$23,679	\$24,900	\$23,679	8.59	\$2,899	898/1185	Lake Area
07 030 004 400	13904 120TH AAVE	05/10/19	WD	\$153,000	\$66,500	43.46	\$155,389	\$20,311	\$22,700	9.10	\$2,232	897/3418	RES ACREAGE
07 030 004 500	13842 120TH AVE	10/01/20	WD	\$33,000	\$11,200	33.94	\$22,720	\$33,000	\$22,720	9.11	\$3,622	PTA	RES ACREAGE
								\$99,211		33.85			
										Ave Per Acre	2,930.90		
07 013 008 300	6978 TAFT RD	11/07/19	LC	\$60,000	\$29,000	48.33	\$64,968	\$19,557	\$24,525	10.00	\$1,956	900/4105	RES ACREAGE
07 018 002 100	11705 16 MILE RD	07/31/20	WD	\$156,900	\$60,800	38.75	\$128,914	\$52,486	\$24,500	10.00	\$5,249	908-1037	RES ACREAGE
07 032 008 000	10620 12 MILE	12/17/20	WD	\$45,000	\$24,800	55.11	\$52,816	\$14,234	\$22,050	10.00	\$1,423	908-1844LE	RES ACREAGE
07 032 008 600	10584 12 MILE RD	06/25/21	WD	\$25,000	\$11,000	44.00	\$22,050	\$25,000	\$22,050	10.00	\$2,500	912/3935	RES ACREAGE
								\$111,277		40.00			
										Ave Per Acre	2,781.93		

Res Acreage Sections Lake Area

07 027 022 900	8284 13 MILE RD	06/05/20 WD	\$162,000	\$55,400	34.20	\$142,879	\$47,509	\$28,388	12.00	\$3,959	904/481	RES ACREAGE
07 027 013 900	8885 CLEVELAND R	05/21/21 WD	\$82,500	\$22,400	27.15	\$44,872	\$82,500	\$44,872	17.90	\$4,609	911/4027	RES ACREAGE
							\$130,009		29.90			
							Ave Per Acre		4,348.13			
07 014 067 000		08/27/19 WD	\$48,000	\$23,900	49.79	\$47,965	\$48,000	\$47,965	20.00	\$2,400	899/1815	Lake Area
07 023 014 000	14208 75TH	12/16/19 WD	\$49,900	\$24,000	48.10	\$48,500	\$49,900	\$48,500	20.00	\$2,495	901/3988-3	RES ACREAGE
07 031 003 000	11791 13 MILE RD	11/06/20 WD	\$45,000	\$24,700	54.89	\$49,522	\$45,000	\$49,522	20.93	\$2,150	907-5303	RES ACREAGE
							\$142,900		60.93			
							Ave Per Acre		2,345.31			
07 023 009 000	7556 14 MILE RD	07/26/19 WD	\$105,100	\$50,000	47.57	\$106,818	\$57,282	\$59,000	30.00	\$1,909	898/4793	RES ACREAGE
07 010 001 000		05/04/20 WD	\$105,000	\$48,300	46.00	\$100,785	\$75,695	\$71,480	40			

****Reference Land Value Terpolation sheet for Acreage Table Values.**

****Rate Table Values applied as calculated in Untillable AG acreage for 2022 in AG land study. Applied at 2,370 for 2022.**

****SECTIONS Lake area is applied exactly the same as Res Acreage table and references this study for comparables.**

Res Acreage

	Study Per Acre	Terpulation	Prev Cost Acre	Prev Value	Value	Rounded Table Value	% of Change
1	8100	7000	5900	5900	7000	7000	16%
1.5	7650	6508.333333	5366.666667	8050	9763	9760	18%
2	7200	6225	5250	10500	12450	12450	16%
2.5	6250	5675	5100	12750	14188	14180	10%
3	5775	5370.833333	4966.666667	14900	16113	16110	8%
4	4945	4597.5	4250	17000	18390	18390	8%
5	4115	3857.5	3600	18000	19288	19280	7%
7	2930	2786.428571	2642.857143	18500	19505	19500	5%
10	2780	2615	2450	24500	26150	26150	6%
15	2560	2456.666667	2353.333333	35300	36850	36850	4%
20	2345	2385	2425	48500	47700	47700	-2%
25	2230	2225	2220	55500	55625	55620	0%
30	2122	2069.333333	2016.666667	60500	62080	62080	3%
40	1900	1858.75	1817.5	72700	74350	74350	2%
50	1800	1760	1720	86000	88000	88000	2%
100	1700	1675	1650	165000	167500	167500	1%

*****This acreage table is applied from the Rounded Table Value highlighted column for all land tables using the Res Acreage Table, across whole Township.***

Horsehead Lake

Parcel Number	Street Address	Sale Date	Instr.	Adj. Sale \$	Adj. when Sold	Adj. Sale \$	Cur. Appraisal	Land Residual	Net Land Value	Effective Front Depth	Net Acres	Dollars/FF	Liber/Page
07 016 018 000	Waterfront 9012 15 MILE RD.	08/28/20	WD	\$349,900	\$96,700	27.64	\$216,277	\$257,933	\$124,310	136.6 300.0	0.69	\$1,888	905/4469
07 021 005 000	Waterfront 9130 VIRGINIA	08/10/20	WD	\$355,000	\$167,100	47.07	\$333,138	\$282,992	\$261,130	226.7 320.1	0.81	\$1,248	905/1418
07 021 006 000	Waterfront 9160 VIRGINIA	10/14/21	WD	\$397,500	\$130,900	32.93	\$297,071	\$270,276	\$169,847	176.9 378.2	0.70	\$1,528	914/4693
07 022 054 000	Waterfront 14352 PARK DR	03/01/20	WD	\$450,000	\$174,700	38.82	\$368,889	\$271,111	\$190,000	150.3 322.3	0.79	\$1,804	906/851
07 059 003 000	Waterfront 8487 LYNWOOD L	03/27/20	WD	\$480,000	\$225,100	46.90	\$485,753	\$247,609	\$253,362	206.8 323.2	0.74	\$1,197	902/5168
07 059 014 000	Waterfront 8651 LYNWOOD L	11/19/19	WD	\$240,000	\$107,500	44.79	\$245,739	\$159,415	\$165,154	118.0 216.6	0.50	\$1,351	901/996
07 027 011 000	Waterfront 13940 TROUT ST	07/01/20	WD	\$215,000	\$108,200	50.33	\$217,094	\$114,557	\$116,651	83.3 100.0	0.23	\$1,375	904/3993
07 070 005 000	West Cove 9070 VIRGINIA AV	07/19/19	WD	\$226,000	\$91,400	40.44	\$208,771	\$105,424	\$88,195	63.0 161.3	0.23	\$1,673	898/5908
07 070 008 000	West Cove 9100 VIRGINIA AV	11/26/19	WD	\$225,000	\$82,200	36.53	\$194,117	\$118,283	\$87,400	62.4 156.9	0.22	\$1,895	901/159
07 060 032 000	Vacant Water 8448 LYNWOOD L	10/16/20	WD	\$139,900	\$60,100	42.96	\$126,856	\$139,900	\$125,472	105.4 277.0	0.51	\$1,327	906/5553
									\$1,967,500	1,329.4			
									Waterfront Av	\$1,480			
07 051 029 000	Johnson Rd 8060 ROOSEVELT	04/15/21	WD	\$25,000	\$10,500	42.00	\$20,672	\$8,600	\$7,272	121.2 150.0	0.42	\$71	911/4305
									\$8,600	121.2			
									Johnson Rd	\$71			
07 021 025 800	Backlot 14151 90TH AVE	05/17/21	WD	\$188,500	\$63,100	33.47	\$123,817	\$137,708	\$73,025	202.8 200.0	0.81	\$679	911/4067
07 021 025 900	Backlot 14141 90TH AVE	04/12/19	WD	\$75,900	\$48,300	63.64	\$77,276	\$44,295	\$45,671	156.1 200.0	0.62	\$284	897/2566
07 022 106 600	Backlot 14292 JOHNSON C	10/15/19	WD	\$189,900	\$72,100	37.97	\$184,017	\$36,216	\$30,333	67.4 125.0	0.21	\$537	600/1315
07 066 034 000	Backlot 14509 90TH	01/10/20	WD	\$96,500	\$48,900	50.67	\$103,333	\$31,703	\$38,536	85.6 220.0	0.25	\$370	901/4364
07 072 003 003	Backlot	09/15/21	WD	\$185,000	\$91,200	49.30	\$207,741	\$14,001	\$36,742	81.6 200.0	0.23	\$171	914/3741
07 073 003 000	Backlot 8816 BASS ST	08/23/19	WD	\$65,000	\$24,200	37.23	\$56,910	\$33,088	\$24,998	66.7 100.0	0.15	\$496	899/2030
									\$297,011	660.3			
									Backlots	\$450			
07 044 014 000	Fullmer Heights 8964 WILDROSE A	09/27/19	WD	\$120,000	\$41,500	34.58	\$113,222	\$47,788	\$41,010	109.4 115.6	0.33	\$437	899/5807
07 073 004 000	Young Sub # 8802 BASS ST	09/28/21	WD	\$110,000	\$38,100	34.64	\$86,137	\$19,588	\$22,725	60.6 100.0	0.14	\$323	914/2564
07 073													

Horsehead Lake

Totals:	\$4,229,100	\$1,717,300	\$3,746,654	\$4,641,499	\$1,926,559	4,452.5	8.71
		Sale. Ratio =:	40.61		Average		
		Std. Dev. =>	8.25		per FF=>	\$1,042	

- **1,480 per FF applied to Waterfront, West Cove, Youngs Front, Johnson Front and Shady Point for 2022.***
- **Johnson Road Lots applied at \$71 per FF for 2022.***
- **Backlots applied at \$450 per FF for 2022 and Youngs Sub #2 and Fullmer Heights applied at \$413 per FF for 2022.***
- **Res Acreage Table applied from Res Acreage Study. Maximum lot value of \$200K applied, up from \$190k in 2021.***

**Lost Lake
Millers Point
Rogers Martiny**

Parcel Number		Street Address	Sale Date	Instr.	Adj. Sale \$	Adj. Sale \$ / Sq. Ft.	Adj. Sale \$ / Sq. Ft.	Appraised Land	Residual	Land Value	Effective Front	Depth	Net Acre	Dollars/FF	Libers/Page
07 052 001 000	Waterfront	17914 LAKE ST	10/23/20	WD	\$67,000	\$28,700	42.84	\$61,980	\$19,391	\$14,371	78.3	56.9	0.14	\$248	907/3721
07 052 004 000	Waterfront	6839 MUERTOCABO	08/04/20	WD	\$47,500	\$18,400	38.74	\$49,648	\$10,092	\$12,240	60.0	100.0	0.14	\$168	905/1091
07 052 009 000	Waterfront	6807 3RD CALLEJON	10/30/20	WD	\$70,000	\$24,100	34.43	\$52,414	\$28,304	\$10,718	58.4	83.8	0.12	\$485	907/4600
07 052 014 000	Waterfront	17958 FIRST CALLEJO	11/08/19	WD	\$70,000	\$29,600	42.29	\$68,595	\$14,460	\$13,055	71.1	92.8	0.16	\$203	901/4154-
07 052 014 000	Waterfront	17958 FIRST CALLEJO	11/08/19	WD	\$70,000	\$35,500	50.71	\$75,091	\$19,754	\$24,845	135.3	160.7	0.28	\$146	901/4154-
07 057 029 000	Vacant Water	6405 LOST LAKE RD	05/24/21	WD	\$75,000	\$17,600	23.47	\$35,217	\$75,000	\$28,842	141.4	182.0	0.44	\$530	911/3879
07 058 030 000	Vacant Water	6391 LOST LAKE RD	05/06/21	WD	\$54,000	\$14,200	26.30	\$28,375	\$47,700	\$22,075	108.2	97.1	0.25	\$441	911/1525
07 058 036 000	Waterfront	17867 LOST LAKE RD	09/10/21	WD	\$109,000	\$24,000	22.02	\$52,473	\$80,441	\$23,914	146.5	125.5	0.38	\$549	914/348
07 058 046 000	Waterfront	17841 LOST LAKE RD	07/26/21	WD	\$79,000	\$20,600	26.08	\$42,042	\$59,669	\$22,711	111.3	86.1	0.24	\$536	913/248
07 058 054 000	Waterfront	17753 LOST LAKE RD	12/23/19	WD	\$57,000	\$30,000	52.63	\$66,955	\$4,561	\$14,516	71.2	116.2	0.18	\$64	901/3742-
07 058 066 000	Waterfront	17685 LOST LAKE RD	12/23/19	WD	\$42,000	\$13,200	31.43	\$32,791	\$25,596	\$16,387	80.3	142.1	0.22	\$319	901/3129-
07 058 067 000	Waterfront	17673 LOST LAKE RD	04/09/19	WD	\$40,000	\$21,900	54.75	\$46,770	\$22,258	\$29,028	167.4	154.2	0.48	\$133	897/3173
07 058 078 000	Backlot	17854 LOST LAKE RD	05/07/21	WD	\$229,000	\$107,600	46.99	\$212,635	\$21,471	\$5,106	31.9	254.6	0.12	\$673	911/2555
Totals:					\$1,009,500	\$385,400		\$824,986	\$428,697	\$237,808	1,261.3		3.12		
						Sale. Ratio =>	38.18			Average					
						Std. Dev. =>	11.48			per FF=>	\$340				

****\$248 per FF applied to Lost Lake Waterfront and Millers Point Waterfront for 2022. Backlots applied at \$177 for Lost Lake and \$103 for Millers Point Backlots**

****Rogers Martiny had no sales even with expanded sale date range applied at the 22% TCV increase for 2022 applied at \$56 per FF.**

****Study showed one of the widest spread in range from 64 to 673 per FF.**

****Historic value was 204 per FF increased using data derived from Sale Ratio of 38.15 shows a 22% TCV increase.**

Pretty Lake Area

Parcel Number	Street Address	Sale Date	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sal	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acre	Dollars/FF	iber/Page
07 014 011 000	Fer Beach F 15729 PRETTY	07/06/20	WD	\$132,000	\$44,200	33.48	\$98,808	\$90,487	\$57,295	52.1	250.0	0.31	\$1,737	904/3513
07 014 013 000	Fer Beach F 15711 PRETTY	07/31/20	WD	\$210,000	\$103,100	49.10	\$214,588	\$105,412	\$110,000	100.6	273.4	0.63	\$1,048	905/5383
07 014 021 000	Fer Beach F 7456 TAFT RD	06/16/20	WD	\$240,000	\$99,800	41.58	\$228,771	\$80,234	\$69,005	62.7	216.8	0.35	\$1,279	904/0915
07 042 012 000	Fer Beach F 15821 PRETTY	06/17/19	WD	\$140,000	\$71,400	51.00	\$161,292	\$64,421	\$85,713	39.0	276.5	0.24	\$1,653	898/1612
07 077 008 000	N Pretty Fr 16285 PRETTY	05/27/20	WD	\$165,000	\$75,700	45.88	\$163,638	\$58,657	\$57,295	52.1	150.9	0.22	\$1,126	903/4478
07 077 016 000	Prettys Fro 16193 PRETTY	10/16/20	WD	\$70,000	\$33,600	48.00	\$70,202	\$53,588	\$53,790	48.9	199.8	0.23	\$1,096	906/4886
07 077 021 000	N Pretty Fr 16155 PRETTY	09/14/20	WD	\$250,000	\$109,800	43.92	\$235,925	\$110,609	\$96,534	143.3	347.9	0.51	\$772	906-536
07 077 025 000	N Pretty Fr 16139 PRETTY	09/27/21	WD	\$145,000	\$42,200	29.10	\$92,362	\$92,677	\$40,039	57.9	360.4	0.27	\$1,599	914/2916
07 077 027 500	N Pretty Fr 16101 PRETTY	11/04/20	WD	\$100,000	\$52,600	52.60	\$108,075	\$100,000	\$108,075	122.8	324.3	0.74	\$814	907/1234
07 077 033 000	N Pretty Fr 16089 PRETTY	08/26/19	WD	\$305,000	\$110,300	36.16	\$257,018	\$111,508	\$63,526	57.8	198.9	0.27	\$1,931	899/1988
										\$867,593		737.2		
										Front Average		\$1,177		

Pretty Lake Area

07 038 009 600	Backlot Fer 7342 SECOND !	08/20/19 WD	\$34,000	\$14,300	42.06	\$39,113	\$6,772	\$11,885	28.3	86.5	0.10	\$239	899/1092
07 038 010 500	Backlot Fer 15540 FIRST	08/30/21 WD	\$50,000	\$23,700	47.40	\$53,285	\$11,614	\$14,899	39.8	170.5	0.14	\$292	914/328
07 042 030 000	Backlot Fer 15860 PRETTY	06/19/19 WD	\$69,900	\$36,800	52.65	\$87,881	\$5,498	\$23,479	55.9	150.0	0.26	\$98	898/1276
07 042 030 000	Backlot Fer 15860 PRETTY	01/11/21 WD	\$143,000	\$55,200	38.60	\$125,877	\$53,235	\$46,112	55.9	150.0	9.26	\$952	909/906
									\$77,119	179.9			
									Fer Beach Back	\$429			
07 047 023 000	Jaegers Bac 15565 JAEGER	01/22/21 WD	\$88,000	\$22,400	25.45	\$50,712	\$38,088	\$10,800	60.0	150.0	0.21	\$635	909/1412
07 077 014 000	Jaegers Bac 16180 PRETTY	10/15/20 WD	\$115,900	\$56,400	48.66	\$121,533	\$25,545	\$31,178	172.1	328.5	1.95	\$148	906/5598
07 077 014 500	Jaegers Bac 16206 PRETTY	09/10/20 WD	\$52,900	\$27,300	51.61	\$56,849	\$35,819	\$39,768	315.6	324.9	1.62	\$113	906/3252
									\$99,452	547.7			
									Jaegers Back	\$182			
Totals:			\$1,757,000	\$742,700		\$1,630,679	\$867,593	\$741,272	737.2	3.78			
					Sale. Ratio =>	42.27				Average			
					Std. Dev. =>	7.89				per FF=>	\$1,177		

****Ferguson Beach Front, Jaegers Front, Flowers and North Pretty Front applied at \$1,177 per FF for 2022.**

****Ferguson Beach Backlot applied at \$429 per FF for 2022.**

****Jaegers Back applied at \$182 per FF for 2022. Averages were used to apply all FF rates.**

****Res Acreage table applied from Res Acreage Study, maximum land value applied at \$110K for 2022.**

Jensen Lake
Happy Hills / Highlands

Jensen Lake Highlands

Parcel Number	Street Address	Sale Date	Instr.	Adj. Sale \$	Std. when Sold	Std/Adj. Sale	Cur. Appraisal	Land Residual	st. Land Value	Effec. Front	Depth	Net Acres	Dollars/FF	Actual Front	Liber/Page
07 010 009 100	8307 LAKEVIEW I	02/19/21	WD	\$115,000	\$47,600	41.39	\$116,869	\$82,393	\$84,262	76.6	229.0	0.35	\$1,076	66.00	909/3637
07 048 010 042	8771 LAKEVIEW I	08/01/19	WD	\$243,000	\$76,000	31.28	\$197,173	\$108,395	\$62,568	56.9	220.0	0.25	\$1,906	50.00	899/170
07 048 010 051	8675 LAKEVIEW I	11/01/19	WD	\$75,000	\$50,000	66.67	\$108,266	\$31,037	\$64,303	58.5	286.9	0.30	\$531	45.00	900/3000
								\$221,825		191.9					

****Jensen Highlands applied at historic rate of 1,150. 2021 Rate was 1,100**
****Backlots and Wilson Rd applied at historic rate of 175. Three sale averages were \$173**
****Acreage Table set from Sections Lake Area table.**
****Secondary Backlots applied at historic 88 per ff for 2022.**

Totals:				\$667,800	\$291,300		\$669,768	\$523,623	\$303,766						
				Sale. Ratio =>		43.62			Average						
				Std. Dev. =>		10.91			per FF=>	\$253					

Happy Hills Jensen Lake
Waterfront

Parcel Number	Street Address	Sale Date	Instr.	Adj. Sale \$	Std. when Sold	Std/Adj. Sale	Cur. Appraisal	Land Residual	st. Land Value	Effec. Front	Depth	Net Acres	Dollars/FF	Actual Front	Liber/Page
07 009 014 000	9330 16 MILE RD	09/06/18	WD	\$171,000	\$70,800	41.40	\$172,656	\$96,312	\$93,968	155.1	75.9	0.42	\$621	242.04	892/1027-10
07 045 001 000	9311 16 MILE RD	11/20/17	WD	\$40,000	\$20,600	51.50	\$47,320	\$28,135	\$33,355	55.0	116.7	0.19	\$511	69.30	881/2052-20
								\$124,447		210.1					
								Waterfront	\$592						

Jensen Lake
Happy Hills / Highlands

Backlots															
07 045 003 000	9305 16 MILE RD	12/14/20 WD	\$48,000	\$37,000	77.08	\$74,460	\$41,281	\$72,541	119.1	163.1	0.48	\$347	126.88	908/4319	
							Backlot	\$347							
Totals:			\$259,000	\$128,400		\$294,436	\$290,175	\$200,456	539.3		1.08				
					Sale. Ratio =>	49.58									
					Std. Dev. =>	18.39									

**** Waterfront Rate applied at \$592 for 2022, down from \$609 rate used in 2021.**
**** Backlot applied at \$347 for 2021, down from historic \$350 applied in 2021.**
**** Used expanded dates for sales as sales were limited**
**** Acrage Table was studied with RES Sections Lake Area Land**

Ferguson Park / Timbercrest Rileys Manor

Ferguson Park, Timbercrest, S Pretty lake

Parcel Number	Street Address	Sale Date	Instr.	Adj. Sale	\$:d. when Sc	sd/Adj. Sal	Cur. Appraisal	Land Residual	st. Land Value	Effec. Front	Depth	Net Acres	Dollars/FF	Liber/Page
07 040 008 000	Ferg Park	7315 TAFT I	10/04/21	WD	\$13,700	\$7,500	54.74	\$14,942	\$13,700	\$14,942	119.5	120.0	0.34	\$115 914/5312
07 040 018 000	Ferg Park	7446 PARK	11/04/20	WD	\$38,500	\$12,900	33.51	\$24,808	\$26,434	\$14,942	119.5	120.0	0.34	\$221 908-1456
07 040 027 000	Ferg Park	7335 PARK	06/04/21	QC	\$35,000	\$18,000	51.43	\$37,024	\$14,682	\$16,706	133.6	150.0	0.42	\$110 913/2489
07 076 004 000	Ferg Park	9555 Taft	08/27/21	WD	\$114,900	\$26,300	22.89	\$59,625	\$8,941	\$13,666	109.3	213.0	0.41	\$82 913/5757
07 067 008 000	TimberCrest	7200 LAKE /	01/14/21	WD	\$48,000	\$20,800	43.33	\$45,496	\$23,579	\$21,075	292.7	218.6	1.41	\$81 908/4061
07 041 054 000	#2 Ferg Park	7405 PARK	12/22/20	WD	\$105,000	\$32,500	30.95	\$73,405	\$21,233	\$9,638	122.0	100.0	0.28	\$174 908-1651
Totals:					\$202,100	\$64,700		\$136,399	\$63,757	\$60,256	482.0		1.50	
							Sale. Ratio	32.01		Average				
							Std. Dev. =	15.07		per FF=>	\$132			

**** Ferguson Park, South Pretty Lake applied at \$132 per FF for 2022.**

**** Timber Crest and Ferguson Park #2 applied at \$82 per FF for 2022. Consideration given for Sales 076-004-000 and 067-008-000**

****Res Acreage table set by Res Study.**

Rileys Manor

Parcel Number	Street Address	Sale Date	Instr.	Adj. Sale	\$:d. when Sc	sd/Adj. Sal	Cur. Appraisal	Land Residual	st. Land Value	Effec. Front	Depth	Net Acres	Dollars/FF	Liber/Page
07 012 006 200		6515 THIRD	12/18/20	WD	\$36,000	\$15,600	43.33	\$35,235	\$18,165	\$20,400	120.0	200.0	0.28	\$151 909/4033
07 063 013 000		6634 2ND	07/27/20	WD	\$130,000	\$43,700	33.62	\$85,360	\$27,006	\$18,366	120.0	200.0	0.28	\$225 905/4351
Totals:					\$166,000	\$59,300		\$120,595	\$45,171	\$38,766	240.0		0.55	
							Sale. Ratio	35.72		Average				
							Std. Dev. =	6.87		per FF=>	\$188			

**** \$188 applied per FF Rate for 2022**

****Res Acreage table applied for Res Acre study.**

Tubbs Lake / Perch Lake
Hidden Harbor

Parcel Number	Street Address	Sale Date	Instr.	Adj. Sale \$	id. when Scd/Adj. S	ur. Appraisal	Land Residual	st. Land Val	ffec. Fron	Depth	et Acre	ollars/l	Liber/Page				
07 069 002 000	Waterfront	6238 LAKE DR	04/04/19	WD	\$178,000	\$62,200	34.94	\$165,090	\$74,723	\$61,813	149.8	218.1	0.51	\$499 997/899-901			
07 069 012 000	Waterfront	6142 LAKE DR	07/01/21	WD	\$150,000	\$48,100	32.07	\$101,567	\$84,626	\$56,193	135.5	124.7	0.35	\$625 914/519			
07 069 016 000	Waterfront	6090 LAKE DR	12/30/20	WD	\$159,650	\$66,900	41.90	\$161,752	\$84,066	\$86,168	156.7	149.9	0.44	\$537 908-3827			
									\$243,415		442.0						
									Waterfront A	\$551							
07 069 031 000	Backlot	6069 LAKE DR	06/12/20	WD	\$72,625	\$34,900	48.06	\$73,873	\$5,517	\$6,765	61.5	134.4	0.19	\$90 904/0586			
07 069 047 000	Backlot	6237 LAKE DR	07/16/19	WD	\$40,000	\$26,400	66.00	\$52,791	\$25,307	\$28,098	350.3	201.0	0.85	\$72 898/4326			
07 069 067 000	Backlot	6175 ROBERTS	02/28/20	WD	\$54,800	\$19,300	35.22	\$45,276	\$16,124	\$6,600	60.0	120.0	0.17	\$269 902/5579			
									\$46,948		471.8						
									Backlot Ave	\$100							
Totals:					\$655,075	\$257,800		\$600,349	\$533,778	\$246,188	1,355.8						
						Sale. Ratio	39.35										
						Std. Dev. =	12.65										

****Waterfront Lots applied at \$551 as indicated by average and Backlots applied at \$100 per FF for 2022.**

****Res Acreage Table values set from Res Acreage Study for 2022.**

Hidden Harbor Vacant Lots

Parcel Number	Street Address	Sale Date	Instr.	Adj. Sale \$	id. when Scd/Adj. S	ur. Appraisal	Land Residual	st. Land Val	ffec. Fron	Depth	et Acre	ollars/l	Liber/Page			
07 078 003 000	8972 HIDDEN F	07/15/20	WD	\$91,000	\$58,400	64.18	\$116,723	\$91,000	\$116,723	131.9	170.5	0.52	\$690 904/5015			
07 078 008 000	8888 HIDDEN F	08/12/20	WD	\$75,000	\$33,400	44.53	\$66,800	\$75,000	\$66,800	102.0	269.0	0.63	\$735 905/2030			
07 078 023 000	8973 HIDDEN F	07/29/21	WD	\$89,500	\$35,500	39.66	\$71,000	\$89,500	\$71,000	100.0	232.7	0.53	\$895 913/684			
Totals:					\$255,500	\$127,300		\$254,523	\$255,500	\$254,523	333.9	1.68				
						Sale. Ratio	49.82									
						Std. Dev. =	12.98									
									Average							
									per FF=>		\$765					

****Hidden Harbor Vacant Lots applied as calculated for 2022 at \$765**

****Hidden Harbor improved lots applied same as Horsehead Lake FF rate of \$1,480 for 2022.**

John Brown, Becker, John R North Cove

John Brown, Becker, John R

Parcel Number	Street Address	Sale Date	Instr.	Adj. Sale \$	sd. when Sold	sd/Adj. Sal	Cur. Appraisal	and Residual	t. Land Value	Effec. Fron	Depth	Net Acres	Dollars/FF	Liber/Page
07 037 005 000	15135 BECKER I	07/15/21	WD	\$240,000	\$78,000	32.50	\$197,062	\$90,201	\$47,263	78.8	246.0	0.35	\$1,145	912/5375
07 037 008 000	15165 BECKER I	06/21/19	WD	\$162,500	\$75,700	46.58	\$170,960	\$77,103	\$85,563	73.1	221.8	0.31	\$1,055	898/4110
07 037 009 000	15175 BECKER I	03/27/20	WD	\$175,000	\$78,400	44.80	\$190,195	\$82,630	\$87,825	75.0	187.7	0.29	\$1,102	903/687
07 037 016 000	15190 BECKER I	10/08/20	WD	\$249,000	\$100,500	40.36	\$210,286	\$139,381	\$100,667	86.0	129.5	0.28	\$1,621	906/4375
07 037 017 000	15178 BECKER I	10/23/20	WD	\$350,000	\$156,500	44.71	\$330,710	\$128,803	\$109,513	116.9	155.0	0.41	\$1,102	907/1865
Totals:				\$1,176,500	\$489,100		\$1,099,213	\$518,118	\$430,831	429.7		1.63		
						Sale. Ratio = 41.57			Average			Average		
						Std. Dev. => 5.68			per FF=>	\$1,206		per Net Acre=>		

****Waterfront, Backlots, John R, and Becker applied at \$1200 per FF for 2021. No sales existed for backlots, applied at historic 408 per FF.**

**** Res Acreage applied and studied same as Res Land Study.**

**** Ref sale, excluded as outlier**

07 037 010 000	15179 BECKER I	08/31/20	WD	\$285,000	\$107,500	37.72	\$230,267	\$151,219	\$96,486	82.4	144.8	0.28	\$1,835	905/4279
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North Cove

Parcel Number	Street Address	Sale Date	Instr.	Adj. Sale \$	sd. when Sold	sd/Adj. Sal	Cur. Appraisal	and Residual	t. Land Value	Effec. Fron	Depth	Net Acres	Dollars/FF	Land Table
07 015 016 000	8441 N HORSEH	11/09/20	WD	\$317,000	\$131,500	41.48	\$281,322	\$123,836	\$108,158	110.0	164.0	0.83	\$1,126	NORTH COVE
07 015 017 000	8475 N. HORSEH	10/30/19	WD	\$220,000	\$87,100	39.59	\$197,382	\$97,222	\$94,604	68.8	177.5	0.27	\$1,413	NORTH COVE
07 015 026 000	15135 HAIGHT I	07/19/21	WD	\$560,000	\$166,400	29.71	\$329,845	\$310,155	\$130,000	217.9	107.5	0.67	\$1,423	NORTH COVE
07 062 017 000	8603 N HORSEH	06/25/19	WD	\$215,050	\$73,600	34.22	\$196,513	\$77,287	\$68,750	50.0	165.0	0.19	\$1,546	NORTH COVE
07 062 018 000	8559 N HORSEH	09/16/20	WD	\$131,000	\$57,500	43.89	\$124,478	\$54,407	\$47,885	34.8	166.5	0.13	\$1,562	NORTH COVE
Totals:				\$1,443,050	\$516,100		\$1,129,540	\$662,907	\$449,397	481.6		2.09		
						Sale. Ratio = 35.76			Average			Average		
						Std. Dev. => 5.75			per FF=>	\$1,377		per Net Acre=>		

****North Cove applied at 1,375 for 2022, no sales present for backlots, applied at historic 450 per FF for 2022.**

****Acreage table set by Res Acreage Study values for 2022.**

AG Land

Parcel Code	Class	Sale Date	Sale Price	Total Acres	Rd R/W	Net Acres	Flat Price/Acre	Ave	Woods/Fallow	Open
Average AG										
03 025 003 000	102	4/26/2019	45,000	18.18	1.35	16.83	2,674		1.00%	99.00%
03 007 015 004	402	1/17/2020	95,000	38.75	0.84	37.91	2,506		18.00%	82.00%
15 034 006 500	102	6/18/2020	100,000	40	1	39	2,564		40.00%	60.00%
03 007 015 004	402	1/17/2020	95,000	38.75	0.84	37.91	2,506		18.00%	82.00%
			335,000			131.65				

Avg Per Acre 2544.63

Large Parcels

Lone Sale Martiny at over 5k acre

07 020 004 000/002/007	101/102	11/18/2020	1,354,087	278.22	9.40	268.82	5037			100%
15 033 001 000/002 001/003 100	402/102	3/11/2021	264,000	120.6	2.31	118.29	2,232		25.00%	75.00%
14 010 008 500	402	6/11/2020	125,000	40	1	39	3,205		1.00%	99.00%
12 025 003 000	102	12/17/2019	212,000	80	1	79	2,684		25.00%	75.00%
08 027 001 001/001 002	102	10/25/2019	154,000	65.00	0.39	64.61	2,384		20.00%	80.00%
03 007 015 004	402	1/17/2020	95,000	38.75	0.84	37.91	2,506		18.00%	82.00%
14 025 006 000	102	5/21/2019	110,000	40	1	39	2,821		30.00%	70.00%
15 034 006 500	102	6/18/2020	100,000	40	1	39	2,564		40.00%	60.00%
10 021 014 000/015 000	102	4/24/2019	336,000	120.00	5	115.00	2,922		22.00%	78.00%
10 031 010 000/015	102	1/29/2021	250,000	78.00	1.53	76.47	3,269		9.00%	91.00%
			1,646,000			608				

AVG Per Acre 2,706

Applied at 3110 for 2022 w/ consideration given to lone Martiny Sale

Woods and Untillable

07 005 004 200	102	11/24/2020	44,000	20.96	0.39	20.57	2,139		61.00%	39.00%
15 034 006 500	102	6/18/2020	100,000	40	1	39	2,564		40.00%	60.00%
03 007 015 004	402	1/17/2020	95,000	38.75	0.84	37.91	2,506		18.00%	82.00%
08 023 011 000	402	12/20/2019	59,500	30.00	1.75	28.25	2,106		30.00%	70.00%
			298,500			126				

Avg Per Acre 2,374

Martiny Township 2022

Land Value Analysis

AG LAND

	Study Per Acre	Terpulation	Prev Cost Acre	Prev Value	Value	Rounded Table Value	% of Change
1						7000	
1.5						9760	
2						12450	
2.5						14180	
3						16110	
4						18390	
5						19280	
7						19500	
10						26150	
15	2700	2650	2600	39000	39750	39750	2%
20	2700	2651.25	2602.5	52050	53025	53020	2%
25	2540	2520	2500	62500	63000	63000	1%
30	2540	2480	2420	72600	74400	74400	2%
40	2540	2345	2150	86000	93800	93800	8%
50	2540	2320	2100	105000	116000	116000	9%
100	2540	2320	2100	210000	232000	232000	9%

Under 15 Acres applied directly from Res Acreage Study

****All AG land Acreage Table values applied as calculated in Rounded Table Value Above**

Rate Table

- **All verified Countywide studies, all comps come from neighboring townships.**
- **Average AG applied at 2,540**
- **Untillable and woods applied at 2,370**
- **Large Full Tillable Parcel applied at 3,110**

Commercial / Industrial

Small Acreage Rate

07 014 026 000	15341 80TI	07/16/20	\$30,000	WD	03-ARM'S I	\$30,000	\$14,400	48.00	\$31,164	\$2,679	\$3,843	0.63	0.63	\$4,252
07 014 062 000	7659 TAFT	04/29/19	\$125,000	WD	03-ARM'S I	\$125,000	\$35,700	28.56	\$118,192	\$8,527	\$5,719	0.75	0.75	\$11,369
										\$11,206		1.38		
												Ave Per Ac 8,120.29		

8,120 Applied for 2022

Ag Acreage Rate & Industrial Gravel Pit

07 005 004 200	102	11/24/2020	44,000	20.96	0.39	20.57	2,139	61.00%	39.00%
15 034 006 500	102	6/18/2020	100,000	40	1	39	2,564	40.00%	60.00%
03 007 015 004	402	1/17/2020	95,000	38.75	0.84	37.91	2,506	18.00%	82.00%
08 023 011 000	402	12/20/2019	59,500	30.00	1.75	28.25	2,106	30.00%	70.00%
			298,500			126			
Avg Per Acre						2,374			

2,370 Applied for 2022

Rural Acreage Rate

07 001 005 000		09/22/21	\$21,000	WD	03-ARM'S I	\$21,000	\$9,300	44.29	\$18,600	\$21,000	\$18,600	7.05	7.05	\$2,979
07 014 029 000	PRETTY LAI	06/14/19	\$24,900	WD	03-ARM'S I	\$24,900	\$11,800	47.39	\$23,679	\$24,900	\$23,679	8.59	8.59	\$2,899
07 030 004 500	13842 120	10/01/20	\$33,000	WD	03-ARM'S I	\$33,000	\$11,200	33.94	\$22,720	\$33,000	\$22,720	9.11	9.11	\$3,622
07 027 022 900	8284 13 M	06/05/20	\$162,000	WD	03-ARM'S I	\$162,000	\$55,400	34.20	\$142,879	\$47,509	\$28,388	12.00	12.00	\$3,959
07 027 013 900	8885 CLEVI	05/21/21	\$82,500	WD	03-ARM'S I	\$82,500	\$22,400	27.15	\$44,872	\$82,500	\$44,872	17.90	17.90	\$4,609
										\$208,909		54.65		
												Ave Per Ac 3,822.67		

3,820 Applied for 2022

****8,120 per acre applied to Small Rural Acreage**
****2,370 per acre applied to Ind Gravel Pit and AG acre**
****Rural Commercial Acres applied at 3,820**