

2025 Sales Data Central Lake Township, Antrim County

Antrim County Equalization and the Michigan State Tax Commission established a ratio from the 24-month sales study period for the 2026 property valuation. The analysis included verified sales occurring between April 1, 2023, and March 31, 2025. Tax Day for the 2026 tax year is set for December 31, 2025. The sales analysis on the following pages was used to determine the assessed values for the 2026 property tax assessment roll.

MCL 211.10g(d) requirements:

POLICY & PROCEDURE FOR PUBLIC INSPECTION & COPYING OF PUBLIC ASSESSOR RECORDS IN LIEU OF CUSTOMARY BUSINESS HOURS

Requests for public inspection and copying of public records may be made verbally and in writing. If the request is for inspection of public records, the assessor and/or authorized individual will respond within 5 business days from the date of the request. The establishment of the date and time of the public inspection of the requested public records will be at the discretion of assessor. Inspection between the usual business hours of 9:AM and 5:00 PM, Monday through Friday unless a holiday, and unless mutually agreed to by the assessor and the requesting party. The place designated for the requested inspection shall be at the township hall. Any verbal or email requests will be replied no later than 5 business days.

Property Search & Mapping can be found at:

[Antrim County BSA Data](#)

Property Record Card Information can be found at <https://bsaonline.com>

Select "Central Lake Township Record Card Information" from Municipal Directory

For written requests:

Robert Englebrecht, Central Lake Twp Assessor
PO Box 155
Central Lake, MI 49622

For verbal requests:

Robert Englebrecht, Central Lake Twp Assessor
Phone: (231) 883-4141

For email requests:

renglebrecht@gmail.com

Assessing records are officially retained at:

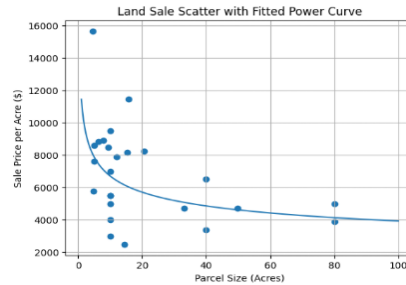
Central Lake Twp Hall
1622 N M-88 Hwy
Central Lake, MI 49622

Vacant Land Analysis
Agricultural and Residential Classed Properties
Acreage Base Rates (Non Waterfront)
4000 Acreage

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Dollars/Acre	Liber/Page	Other Parcels in Sale	Land Table	Class
05-01-113-001-10		08/25/23	\$70,000	WD	03-ARM'S LENGTH	\$70,000	\$70,000	4.47	\$15,656	2023-7643		4001 ANTRIM DELLS	402
05-02-034-003-10	8608 SISSON RD	02/25/25	\$28,000	WD	03-ARM'S LENGTH	\$28,000	\$28,000	4.84	\$5,785	2.025E+11		4000 ACREAGE	402
05-01-124-003-70	8311 TIPPERARY LN	09/08/23	\$42,900	WD	03-ARM'S LENGTH	\$42,900	\$42,900	4.98	\$8,614	2023-6984		4001 ANTRIM DELLS	402
05-01-123-007-00		06/09/23	\$38,000	WD	03-ARM'S LENGTH	\$38,000	\$38,000	5.00	\$7,600	2023-4813		4002 WEST US 31	402
10000 view 05-01-124-014-10		09/20/23	\$65,000	WD	03-ARM'S LENGTH	\$65,000	\$55,000	6.24	\$8,814	2023-7310		4001 ANTRIM DELLS	402
05-01-124-008-87		07/25/24	\$70,000	WD	03-ARM'S LENGTH	\$70,000	\$70,000	7.85	\$8,917	2.024E+11		4001 ANTRIM DELLS	402
20000 view 05-01-124-008-26	8018 GLENBEIGH LN (VACANT)	03/27/24	\$99,900	WD	03-ARM'S LENGTH	\$99,900	\$79,900	9.42	\$8,482	2024-2641		4001 ANTRIM DELLS	402
05-01-124-008-45		01/02/25	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$50,000	10.00	\$5,000	2.025E+11		4001 ANTRIM DELLS	402
05-01-125-002-10		12/21/24	\$70,000	PTA	03-ARM'S LENGTH	\$70,000	\$70,000	10.00	\$7,000	2.024E+11		4002 WEST US 31	402
05-01-031-003-10		05/17/23	\$40,000	WD	03-ARM'S LENGTH	\$40,000	\$40,000	10.00	\$4,000	2023-4066		4000 ACREAGE	402
05-01-124-008-50		05/03/23	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$30,000	10.00	\$3,000	2023-3839		4001 ANTRIM DELLS	402
05-01-125-002-30		09/18/23	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$95,000	10.00	\$9,500	2023-7176		4002 WEST US 31	402
05-01-125-008-00		07/11/23	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$55,000	10.00	\$5,500	2023-6015		4001 ANTRIM DELLS	402
30000 View 05-01-112-007-10		07/28/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$55,000	10.01	\$5,495	2023-5879		4002 WEST US 31	402
05-01-113-018-00		02/14/25	\$95,500	WD	03-ARM'S LENGTH	\$95,500	\$95,500	12.10	\$7,893	2.025E+11		4001 ANTRIM DELLS	402
05-01-002-005-10		06/12/23	\$36,000	WD	03-ARM'S LENGTH	\$36,000	\$36,000	14.51	\$2,481	2023-4742		4000 ACREAGE	402
05-02-013-013-01	3248 KNIPE RD	08/28/23	\$124,500	WD	03-ARM'S LENGTH	\$124,500	\$124,500	15.25	\$8,164	2.023E+11		4000-ACREAGE	402
05-01-008-004-20		03/08/24	\$180,000	WD	03-ARM'S LENGTH	\$180,000	\$180,000	15.70	\$11,465	2024-1367		4000 ACREAGE	402
05-02-009-012-10	N M-88 HWY	11/20/23	\$170,000	PTA	03-ARM'S LENGTH	\$170,000	\$170,000	20.65	\$8,232	2.023E+11		4000-ACREAGE	402
05-01-009-005-20		03/01/24	\$155,000	WD	03-ARM'S LENGTH	\$155,000	\$155,000	33.00	\$4,697	2024-1306		1001 AGRICULTURAL	102
05-01-136-020-00		05/02/24	\$135,000	WD	03-ARM'S LENGTH	\$135,000	\$135,000	40.00	\$3,375	2024-3718		4002 WEST US 31	402
05-01-136-021-00		03/20/24	\$260,000	WD	03-ARM'S LENGTH	\$260,000	\$260,000	40.00	\$6,500	PTA		4002 WEST US 31	402
05-01-008-008-10	10196 CHURCH RD	06/22/23	\$235,000	WD	03-ARM'S LENGTH	\$235,000	\$235,000	49.76	\$4,723	2023-4695		4000 ACREAGE	402
05-01-018-016-00		07/20/23	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$400,000	80.00	\$5,000	2023-5647		1001 AGRICULTURAL	402
05-01-029-006-00	10903 ESSEX RD	05/10/23	\$310,000	WD	03-ARM'S LENGTH	\$310,000	\$310,000	80.00	\$3,875	2023-4271		1001 AGRICULTURAL	402

Calculated Rate

County Rate	Acres	Sales	2026 RATES	All
\$ 6,300	5.00	5	\$ 15,126	\$ 75,630
	7.00	1	\$ 10,932	\$ 76,524
\$ 4,300	10.00	9	\$ 6,789	\$ 67,890
	15.00	3	\$ 7,490	\$ 112,352
\$ 3,000	20.00	1	\$ 8,232	\$ 164,649
	25.00	0	\$ -	\$ -
	30.00	1	\$ 4,697	\$ 140,909
	40.00	2	\$ 4,938	\$ 197,500
	50.00	1	\$ 4,723	\$ 236,133
	80.00	2	\$ 4,438	\$ 355,000



Central Lake Twp		Base acreage Rate USED:					
County Rates	2024 RATES	Acres	2025 Rate	Acres	2026 Rate	All	
	\$11,200	1.00	\$15,000	1.00	\$15,000	0%	\$15,000
	\$7,833	1.50	\$10,900	1.50	\$10,900	0%	\$16,350
	\$6,662	2.00	\$9,000	2.00	\$9,700	8%	\$19,400
	\$5,160	2.50	\$7,900	2.50	\$8,500	8%	\$21,250
	\$4,833	3.00	\$7,900	3.00	\$8,500	8%	\$25,500
	\$4,475	4.00	\$7,900	4.00	\$8,500	8%	\$34,000
	\$4,240	5.00	\$6,000	5.00	\$6,500	8%	\$32,500
	\$4,142	7.00	\$6,000	7.00	\$6,500	8%	\$45,500
\$6,300	\$5,000	7-8.5	\$6,000	7-8.5	\$6,500	8%	
\$4,300	\$3,800	8.6-29	\$4,900	8.6-29	\$4,900	0%	
\$3,000	\$3,800	30.00	\$4,000	30.00	\$4,000	0%	
	\$3,800	40.00	\$4,000	40.00	\$4,000	0%	
	\$3,800	50 and up	\$3,800	50 and up	\$3,800	0%	

Land Size Adjustment Analysis

An analysis of vacant land sales was conducted to examine the relationship between parcel size and sale price per acre. The data indicates a consistent inverse relationship, whereby smaller parcels command higher per-acre prices and larger parcels sell at progressively lower per-acre rates, reflecting typical market economies of scale. A power-curve regression was applied to the sales data to quantify this relationship and develop market-supported per-acre estimates. No single sale was relied upon exclusively, conclusions reflect the overall trend of the market.

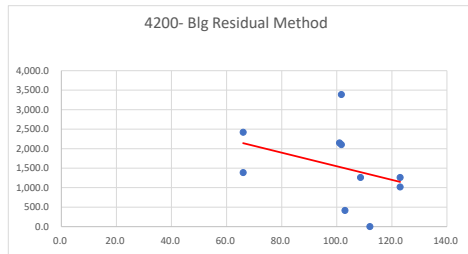
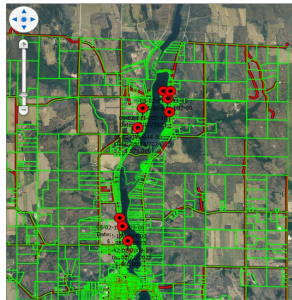
Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Liber/Page	Other Parcels in Sale	Land Table	
Vacant Sales																			
05-02-002-002-00	RUSHTON RD	12/19/23	\$66,000	WD	20-MULTI PARCEL SALE REF	\$66,000	\$66,000	\$70,875	105.0	419.6	5.52	2.77	\$629	\$11,954	\$0.27	2.024E+11	05-02-002-002-10	4200 HANLEY/BENWAY	
05-02-002-006-31	IRON HORSE TRL	10/19/23	\$57,000	WD	03-ARM'S LENGTH	\$57,000	\$57,000	\$65,762	89.0	1.0	1.64	1.64	\$640	\$34,756	\$0.80	2.023E+11		4200 HANLEY/BENWAY	
Totals:			\$123,000			\$123,000	\$123,000	\$510,040	663.0		23.46	17.94							

Average per FF=>	\$635	Average per Net Acre=>	23,355.23	Average per SqFt=>	\$0.54
Used ==>	\$600				

Building Residual																			
05-02-150-009-00	3248 STILLWATER RETREAT	06/21/24	\$648,000	PTA	03-ARM'S LENGTH	\$648,000	\$344,141	\$147,393	101.7	153.7	0.36	0.36	\$3,386	\$958,610	\$22.01	2.024E+11		4200 HANLEY/BENWAY	
05-02-150-004-00	3080 STILLWATER RETREAT	08/08/23	\$518,000	PTA	03-ARM'S LENGTH	\$518,000	\$136,969	\$157,470	108.6	272.4	0.68	0.68	\$1,261	\$201,722	\$4.63	2023/5970		4200 HANLEY/BENWAY	
05-02-011-048-00	4464 CHESSIE LN	03/13/24	\$575,000	WD	03-ARM'S LENGTH	\$575,000	\$216,648	\$146,450	101.0	195.0	0.45	0.45	\$2,145	\$479,310	\$11.00	2.024E+11		4200 HANLEY/BENWAY	
05-02-011-037-20	4676 CEDAR TRL	04/07/23	\$465,000	WD	03-ARM'S LENGTH	\$465,000	\$42,552	\$149,350	103.0	523.0	2.58	2.58	\$413	\$16,512	\$0.38	2023/3303		4200 HANLEY/BENWAY	
05-02-011-036-60	ELLSWORTH RD	10/04/24	\$195,000	WD	03-ARM'S LENGTH	\$195,000	\$195,000	\$220,528	112.0	200.0	10.20	10.20	\$1,741	\$19,114	\$0.44	2.024E+11		4200 HANLEY/BENWAY	
05-02-011-032-00	4683 RUSHTON RD	03/28/25	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$91,343	\$95,700	66.0	300.0	0.46	0.46	\$1,384	\$200,754	\$4.61	2.025E+11		4200 HANLEY/BENWAY	
05-02-011-011-10	7515 PIKE LN	05/23/23	\$229,700	PTA	03-ARM'S LENGTH	\$229,700	\$124,814	\$178,350	123.0	149.0	0.42	0.42	\$1,015	\$296,470	\$6.81	2.023E+11		4200 HANLEY/BENWAY	
05-02-011-011-10	7515 PIKE LN	12/27/23	\$260,000	WD	03-ARM'S LENGTH	\$260,000	\$155,114	\$178,350	123.0	149.0	0.42	0.42	\$1,261	\$368,442	\$8.46	2.024E+11		4200 HANLEY/BENWAY	
05-02-011-002-00	4867 RUSHTON RD	08/08/24	\$310,000	WD	03-ARM'S LENGTH	\$310,000	\$159,674	\$95,700	66.0	275.0	0.42	0.42	\$2,419	\$382,911	\$8.79	2.024E+11		4200 HANLEY/BENWAY	
Totals:			\$3,425,700			\$3,425,700	\$1,466,255	\$1,369,291	904.3		46.61								

Average per FF=>	\$1,622	Average per Net Acre=>	31,459.97	Average per SqFt=>	\$0.72
Used ==>	\$1,600				

Blg Residual Method



Due to a limited number of qualified vacant land sales within the 4200-land table, a statistically reliable trend could not be developed based solely on vacant sales analysis. Accordingly, additional market indicators were reviewed, including a building residual analysis, which reflects an average contributory land value of approximately \$1,622 per front foot, representing an increase of approximately 8.5 percent from the prior year. When considered in conjunction with neighborhood-level market data, the overall evidence supports **vacant land values** at approximately **\$600 per front foot**, with land contributions for **improved parcels** supported in the range of **\$1,600 per front foot** for the 2026 assessment year along with the base acreage rate for larger parcels. No single sale or analytical method was relied upon exclusively; conclusions reflect the overall pattern of the market.

Base acreage Rate USED:		
2026 Rate		All
\$15,000	0%	\$15,000
\$10,900	0%	\$16,350
\$9,700	8%	\$19,400
\$8,500	8%	\$21,250
\$8,500	8%	\$25,500
\$8,500	8%	\$34,000
\$6,500	8%	\$32,500
\$6,500	8%	\$45,500
\$6,500	8%	
\$4,900	0%	
\$4,000	0%	
\$4,000	0%	
\$3,800	0%	

Unit: 05-02 - CENTRAL LAKE TOWNSHIP
Rates/Values for Neighborhood 4200.4200 HANLEY/BENWAY, Last Edited: 01/07/2026

Frontage:
Frontage 'A': Description: '1600 FRONT' FF Rate: 1600
Standard Frontage: 0 Standard Depth: 0
Frontage 'E': Description: '1600 FRONT' FF Rate: 600
Standard Frontage: 0 Standard Depth: 0

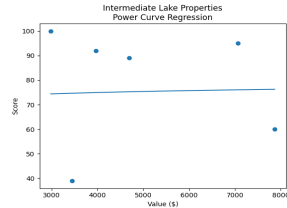
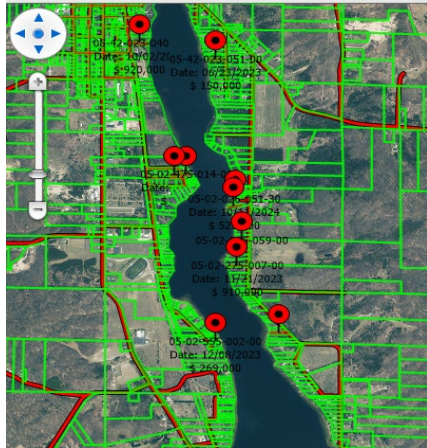
Sales Not Used

05-42-023-021-00		12/02/24	\$25,000	WD	03-ARM'S LENGTH	\$25,000	\$25,000	\$30,000	252.0	100.0	0.58	0.58	\$99	\$43,178	\$0.99	2.024E+11		
05-42-105-033-00	2804 WEST SHORE DR	06/25/24	\$56,000	PTA	03-ARM'S LENGTH	\$56,000	\$56,000	\$52,000	0.0	0.0	0.00	0.00	#DIV/0!	#DIV/0!	#DIV/0!	2.024E+11		

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Dollars/FF	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Rate Group 1	
05-02-026-051-60	1393 PACZESNY PL	08/30/24	\$591,225	PTA	03-ARM'S LENGTH	\$591,225	\$365,370	\$368,000	92.0	\$3,971	92.00	4005	2.024E+11		4201 INTERMEDIATE LAKE	FTG 4000	
05-02-026-059-00	1243 N INTERMEDIATE LK RD	06/07/24	\$1,008,000	PTA	03-ARM'S LENGTH	\$984,675	\$670,718	\$380,000	95.0	\$7,060	95.00	4005	2.024E+11		4201 INTERMEDIATE LAKE	FTG 4000	
05-02-035-010-20	823 N INTERMEDIATE LK RD	09/30/24	\$540,000	PTA	03-ARM'S LENGTH	\$540,000	\$417,417	\$356,000	89.0	\$4,690	89.00	4005	2.024E+11		4201 INTERMEDIATE LAKE	FTG 4000	
05-02-275-007-00	1097 N INTERMEDIATE LK RD	11/21/23	\$910,000	PTA	03-ARM'S LENGTH	\$910,000	\$472,087	\$240,000	60.0	\$7,868	60.00	4005	2.023E+11		4201 INTERMEDIATE LAKE	FTG 4000	
05-02-475-014-00	7677 MILE POINT DR	08/18/23	\$559,000	PTA	03-ARM'S LENGTH	\$559,000	\$298,215	\$400,000	100.0	\$2,982	100.00	4005	2.023E+11		4201 INTERMEDIATE LAKE	FTG 4000	
05-02-555-002-00	762 W INTERMEDIATE LK DR	12/08/23	\$284,000	PTA	03-ARM'S LENGTH	\$269,000	\$134,078	\$155,760	38.9	\$3,443	38.94	4005	2.023E+11		4201 INTERMEDIATE LAKE	FTG 4000	
						\$3,892,225	\$3,853,900	\$2,357,885	\$1,899,760	474.9							
										Average			\$5,003				
										Median			\$4,331				
										Used			\$4,500				
05-02-475-002-00	7690 MILE POINT DR	07/21/23	\$195,000	PTA	03-ARM'S LENGTH	\$195,000	\$57,459	\$32,382	92.5	\$621	80.00	4002	2023/5658		4201 INTERMEDIATE LAKE	FRTG 350	
										Used			\$350				
05-42-023-040-00	2160 HERRICK ST	10/02/23	\$920,000	WD	03-ARM'S LENGTH	\$920,000	\$279,428	\$295,000	118.0	\$2,368	118.00	4005	20230007791		4201 INTERMEDIATE LAKE	VILLAGE FRTG	
05-42-023-051-00	2147 BELL ST	06/23/23	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$128,960	\$175,000	70.0	\$1,842	70.00	4005	2.023E+11		4201 INTERMEDIATE LAKE	VILLAGE FRTG	
Totals:						\$1,070,000	\$1,070,000	\$408,388	\$470,000	\$188							
										Average			\$2,105				
										Median			\$2,105				
										Used			\$2,100				

Sales Not Used

05-02-026-051-30	1425 PACZESNY PL	10/11/24	\$525,000	WD	03-ARM'S LENGTH	\$525,000	\$19,425	\$240,000	60.0	\$324	60.00	4005	2.024E+11		4201 INTERMEDIATE LAKE	FTG 4000
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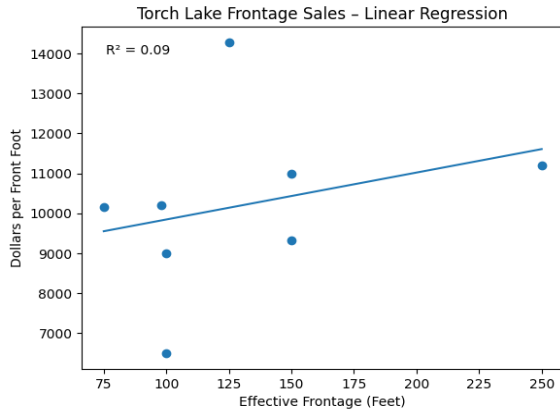
Land unit values for the 2026 assessment year were established based on a review of available market evidence; where vacant land sales were not present during the analysis period, a Building Residual Method was applied, with consideration given to measures of central tendency, year-to-year consistency, and professional judgment, and values adjusted only where market support was sufficient.

Base acreage Rate USED:		
2026 Rate		All
\$15,000	0%	\$15,000
\$10,900	0%	\$16,350
\$9,700	8%	\$19,400
\$8,500	8%	\$21,250
\$8,500	8%	\$25,500
\$8,500	8%	\$34,000
\$6,500	8%	\$32,500
\$6,500	8%	\$45,500
\$6,500	8%	
\$4,900	0%	
\$4,000	0%	
\$4,000	0%	
\$3,800	0%	

Unit: 05-02 - CENTRAL LAKE TOWNSHIP
Rates/Values for Neighborhood 4201.4201 INTERMEDIATE LAKE, Last Edited: 01/07/2026

Frontages:
Frontage 'A': Description: 'FTG 4500' FF Rate: 4500
 Standard Frontage: 0 Standard Depth: 0
Frontage 'B': Description: 'FRTG 350' FF Rate: 350
 Standard Frontage: 0 Standard Depth: 160
Frontage 'C': Description: 'VILLAGE FRTG' FF Rate: 2100
 Standard Frontage: 0 Standard Depth: 0
Frontage 'D': Description: 'OVER 200' FF Rate: 1200
 Standard Frontage: 0 Standard Depth: 0

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Effec. Front Depth	Net Acres	Dollars/FF	Dollars/Acre	Dollars/Sq/ Liber/Page	Other Parcels in Sale
05-02-029-038-00	1501 N EAST TORCH LAKE	10/26/23	\$741,775	WD	03-ARMS LENGTH	\$761,775	75.0	400.0	0.69	\$ 10,157	\$ 1,104,022	\$25.34 2023-8176
05-02-033-011-30	253 N EAST TORCH LAKE	10/31/23	\$1,585,000	WD	03-ARMS LENGTH	\$1,785,000	125.0	400.0	1.15	\$ 14,280	\$ 1,552,174	\$35.63 2023-8282
05-07-485-048-00	1290 S EAST TORCH LAKE	11/18/24	\$900,000	WD	03-ARMS LENGTH	\$900,000	100.0	345.0	0.79	\$ 9,000	\$ 1,136,348	\$26.09 2.024E+11
05-07-485-049-00	1316 S EAST TORCH LAKE	01/03/24	\$650,000	WD	03-ARMS LENGTH	\$650,000	100.0	307.0	0.70	\$ 6,500	\$ 922,280	\$21.17 PTA
05-08-016-013-01		01/06/25	\$2,800,000	WD	03-ARMS LENGTH	\$2,800,000	250.0	407.0	2.34	\$ 11,200	\$ 1,198,703	\$27.52 PTA 05-08-016-013-30
05-12-815-001-01		06/20/24	\$1,000,000	WD	03-ARMS LENGTH	\$1,000,000	98.0	216.0	0.49	\$ 10,204	\$ 2,057,613	\$47.24 2024-5044
05-14-006-007-01	889 N WESTTORCH LAKE DR	03/18/24	\$1,650,000	WD	03-ARMS LENGTH	\$1,650,000	150.0	518.0	1.78	\$ 11,000	\$ 924,888	\$21.23 2024-2764
05-14-006-007-10	929 N WESTTORCH LAKE DR	04/06/23	\$1,400,000	WD	03-ARMS LENGTH	\$1,400,000	150.0	549.3	1.89	\$ 9,333	\$ 739,958	\$16.99 2023-3301
Cumulative						\$10,946,775	1,048.0			\$ 10,445		
Avg							131.0			\$ 10,209		



Base acreage Rate USED:		
2026 Rate		All
\$15,000	0%	\$15,000
\$10,900	0%	\$16,350
\$9,700	8%	\$19,400
\$8,500	8%	\$21,250
\$8,500	8%	\$25,500
\$8,500	8%	\$34,000
\$6,500	8%	\$32,500
\$6,500	8%	\$45,500
\$6,500	8%	
\$4,900	0%	
\$4,000	0%	
\$4,000	0%	
\$3,800	0%	

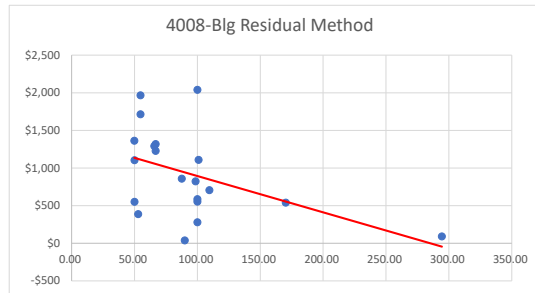
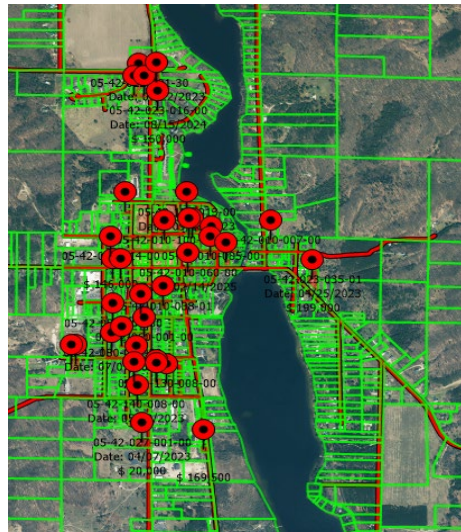
Sales activity within the township was limited to two teardown transactions during the study period. As a result, regional vacant land sales were reviewed to support value conclusions. Frontage sales indicate market support from the upper-\$8,000s to the low-\$11,000s per front foot, with central tendency \$10,000 per front foot, after adjustment for parcel-specific attributes. Acreage parcels were valued using the base rate in the 4000 Residential/Agricultural land table.

Unit: 05-02 - CENTRAL LAKE TOWNSHIP
Rates/Values for Neighborhood 4203.4203 TORCH AREA, Last Edited: 01/08/2026

Frontages:
 Frontage 'A': Description: 'LAKE FRIG 10K' FF Rate: 10000
 Standard Frontage: 0 Standard Depth: 0
 Frontage 'B': Description: '1 K FRONTAGE' FF Rate: 1000
 Standard Frontage: 0 Standard Depth: 300
 Frontage 'C': Description: '2100 4.0K' FF Rate: 4000
 Standard Frontage: 0 Standard Depth: 0
 Frontage 'E': Description: 'LK FTG CONDOS' FF Rate: 5800
 Standard Frontage: 0 Standard Depth: 0

Table Note: Certain land units within this table did not experience sufficient vacant land sales during the study period. Values for those units were retained at historically established rates and supported by overall market patterns and professional judgment.

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	Liber/Page	Other Parcels in Sale
Vacant																		
05-42-130-008-00		11/09/23	\$15,500	PTA	03-ARM'S LENGTH	\$15,500	\$15,500	\$13,364	66.8	120.0	0.17	0.17	\$232	\$92,262	\$2.12	61.00	2.023E+11	
05-42-010-092-00	7832 MAPLE ST	10/28/24	\$35,000	PTA	03-ARM'S LENGTH	\$35,000	\$35,000	\$30,000	50.4	100.3	0.12	0.12	\$695	\$304,348	\$6.99	50.28	2.024E+11	
													Avg-->	\$463				
													Used-->>	\$250				
Building Residual																		
05-42-022-021-00	2573 CHESTNUT	10/11/24	\$150,000	PTA	03-ARM'S LENGTH	\$150,000	\$3,297	\$18,000	90.0	100.0	0.21	0.21	\$37	\$15,928	\$0.37	90.00	2.024E+11	
05-42-022-001-30	2935 N MAIN ST	01/12/24	\$175,000	PTA	03-ARM'S LENGTH	\$175,000	\$26,639	\$58,889	294.4	345.9	0.93	0.70	\$90	\$28,644	\$0.66	224.00	2.024E+11	05-42-022-001-00
05-42-010-038-01		07/19/23	\$37,500	PTA	03-ARM'S LENGTH	\$37,500	\$27,761	\$20,000	100.0	100.0	0.23	0.23	\$278	\$120,700	\$2.77	100.00	2023/5519	
05-42-090-043-00	8084 BROOKS	12/16/24	\$100,000	PTA	03-ARM'S LENGTH	\$100,000	\$20,572	\$10,600	53.0	100.0	0.12	0.12	\$388	\$168,623	\$3.87	53.00	2.024E+11	
05-42-100-005-00	2253 S MAIN ST	09/11/24	\$392,000	PTA	03-ARM'S LENGTH	\$392,000	\$91,760	\$34,071	170.4	212.0	0.57	0.57	\$539	\$161,265	\$3.70	117.00	2.024E+11	
05-42-090-014-00	8119 MAPLE ST	10/13/23	\$146,000	WD	03-ARM'S LENGTH	\$146,000	\$27,494	\$30,000	50.0	100.0	0.11	0.11	\$550	\$241,175	\$5.54	50.00	2.023E+11	
05-42-026-015-10	1873 MOYER RD	08/28/23	\$169,500	WD	03-ARM'S LENGTH	\$169,500	\$55,182	\$20,000	100.0	100.0	0.23	0.23	\$552	\$239,922	\$5.51	100.00	2.023E+11	
05-42-010-007-00	2490 RUSHTON RD	02/09/24	\$285,000	PTA	03-ARM'S LENGTH	\$285,000	\$58,503	\$20,000	100.0	100.0	0.23	0.23	\$585	\$254,361	\$5.84	100.00	2.024E+11	
05-42-050-010-00	2046 WEST ST	05/03/24	\$215,000	PTA	03-ARM'S LENGTH	\$215,000	\$77,283	\$21,909	109.5	120.0	0.28	0.28	\$705	\$281,029	\$6.45	100.00	2.024E+11	
05-42-080-012-00	8116 BALLARD ST	07/07/23	\$192,000	PTA	03-ARM'S LENGTH	\$192,000	\$81,084	\$30,000	98.6	120.0	0.25	0.25	\$822	\$326,952	\$7.51	90.00	2.023E+11	
05-42-080-004-00	2228 HOWARD	08/19/24	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$75,150	\$30,000	87.6	120.0	0.22	0.22	\$858	\$341,591	\$7.84	80.00	2.024E+11	
05-42-090-041-00	8108 BROOKS	05/23/23	\$149,900	PTA	03-ARM'S LENGTH	\$149,900	\$55,191	\$30,000	50.0	100.0	0.12	0.12	\$1,104	\$479,922	\$11.02	50.00	2.023E+11	
05-42-010-085-00	2497 LAKE ST	11/08/23	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$111,995	\$30,000	101.0	102.0	0.23	0.23	\$1,109	\$478,611	\$10.99	100.00	2.023E+11	
05-42-130-004-00	2040 S MAIN ST	08/23/24	\$187,500	PTA	03-ARM'S LENGTH	\$187,500	\$82,083	\$13,364	66.8	120.0	0.17	0.17	\$1,228	\$488,589	\$11.22	61.00	2.024E+11	
													Avg-->	\$570				
													Med-->	\$568				
													Used-->>	\$500				



Base acreage Rate USED:		
2026 Rate		All
\$15,000	0%	\$15,000
\$10,900	0%	\$16,350
\$9,700	8%	\$19,400
\$8,500	8%	\$21,250
\$8,500	8%	\$25,500
\$8,500	8%	\$34,000
\$6,500	8%	\$32,500
\$6,500	8%	\$45,500

Due to an insufficient number of qualified vacant land sales within the 4200 land table, a statistically reliable vacant land trend could not be established. Consistent with State Tax Commission guidance, additional accepted appraisal techniques and neighborhood-level market indicators were reviewed. When considered in conjunction with measures of central tendency, year-to-year consistency, and professional judgment, the collective market evidence supports vacant land values of approximately \$250 per front foot and contributory land values for improved parcels of approximately \$500 per front foot for the 2026 assessment year, together with the base acreage rates applied to larger parcels under the 4000 land analysis. No single sale or analytical method was relied upon exclusively.

Unit: 05-02 - CENTRAL LAKE TOWNSHIP
Rates/Values for Neighborhood 4008.4008 VILLAGE, Last Edited: 01/17/2026

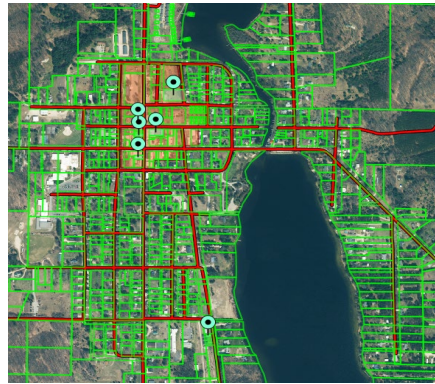
Frontages:
Frontage 'A': Description: '500 FRONT' FF Rate: 500
 Standard Frontage: 0 Standard Depth : 100
Frontage 'B': Description: '250 FRONT' FF Rate: 250
 Standard Frontage: 0 Standard Depth : 0

Sites:
Site 'C': Description: 'MAPLE ST CONDO' Value: 10,000

Values for Acreage Table 1: 'UNDER 10 ACRE'
1 Acre: 15,000 3 Acre: 25,500 10 Acre: 65,000 30 Acre: 0
1.5 Acre: 16,350 4 Acre: 34,000 15 Acre: 0 40 Acre: 0
2 Acre: 19,400 5 Acre: 32,500 20 Acre: 0 50 Acre: 0
2.5 Acre: 21,250 7 Acre: 45,500 25 Acre: 0 100 Acre: 0

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale
05-42-010-079-00	2432 N MAIN ST	07/05/24	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$72,405	\$101,713	92.5	152.0	0.26	0.26	\$975	\$276,355	\$6.34	75.00	2001	2.024E+11	
05-42-055-004-00	1981 MOYER RD	11/09/23	\$45,000	PTA	03-ARM'S LENGTH	\$45,000	\$13,056	\$48,400	44.0	100.0	0.10	0.10	\$1,258	\$129,267	\$2.97	44.00	2001	2.023E+11	
05-42-090-002-00	2461 N MAIN ST	03/08/24	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$37,513	\$83,600	76.0	100.0	0.17	0.17	\$1,105	\$215,592	\$4.95	76.00	2001	2.024E+11	
05-42-090-022-00	2427 N MAIN ST	01/10/25	\$135,000	LC	03-ARM'S LENGTH	\$135,000	\$36,783	\$27,500	25.0	100.0	0.06	0.06	\$1,471	\$645,316	\$14.81	25.00	2001	2.025E+11	
05-42-090-030-00	2379 S MAIN ST	02/08/24	\$160,000	PTA	03-ARM'S LENGTH	\$160,000	\$42,863	\$77,572	70.5	74.0	0.16	0.16	\$1,262	\$262,963	\$6.04	46.00	2001	2.024E+11	
05-42-150-011-00	7984 NORTH ST	04/24/23	\$250,000	PTA	03-ARM'S LENGTH	\$250,000	\$123,780	\$125,975	157.6	208.0	0.38	0.28	\$786	\$323,185	\$7.42	152.00	2001	2.023E+11	05-42-150-010-00

Avg----> \$1,143
 Med----> \$1,182
 Used----> \$1,100



Due to a limited number of qualified vacant commercial land sales, a building residual analysis was reviewed as a supporting market indicator. The collective market evidence supports a land value of **\$1,100 per front foot** for commercial properties within the Village of Central Lake. **Commercial properties located outside the Village were valued using the non-waterfront acreage base rate from the General Land Analysis.** Conclusions reflect the overall pattern of the market.

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Unit: 05-02 - CENTRAL LAKE TOWNSHIP
Rates/Values for Neighborhood 2002.2002 VILLAGE COMMERCIAL, Last Edited: 01/22/2026

Frontages:
Frontage 'A': Description: '1100 FRIG'          '          FF Rate: 1100
                Standard Frontage: 0              Standard Depth : 100

Values for Acreage Table 1: 'UNDER7 ACRE'
1  Acre: 15,000   3  Acre: 25,500   10 Acre: 0           30 Acre: 0
1.5 Acre: 16,350  4  Acre: 34,000   15 Acre: 0          40 Acre: 0
2  Acre: 19,400   5  Acre: 32,500   20 Acre: 0          50 Acre: 0
2.5 Acre: 21,250  7  Acre: 45,500   25 Acre: 0          100 Acre: 0

Rates for Rate Table 'ACREAGE', (Acres)
ROW      : 0
7.0-8.5 ACRE : 6,500
8.6-23 ACRE  : 4,900
30 AND UP   : 4,000
VIEW SITE-A : 10,000 (Not included in total acreage calculation)
VIEW SITE-B : 20,000 (Not included in total acreage calculation)
VIEW SITE-C : 30,000 (Not included in total acreage calculation)
VIEW SITE-D : 40,000 (Not included in total acreage calculation)
VIEW SITE-E : 50,000 (Not included in total acreage calculation)
<BLANK>     : 0
<BLANK>     : 0
<BLANK>     : 0
ASSESSED W/ REF: 2,000 (Not included in total acreage calculation)
BUILDABLE SITE : 30,000 (Not included in total acreage calculation)
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Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	ECF Area	Building Style	Other Parcels in Sale
05-02-007-028-00	4067 N EAST TORCH LAKE DR	09/27/24	\$385,000	PTA	03-ARM'S LENGTH	\$385,000	\$166,227	\$218,773	\$176,452	1.240	4003	MULTI STORY	
05-02-029-012-00	10870 QUIN-SIG-A-MUND LN	10/11/23	\$1,100,000	WD	03-ARM'S LENGTH	\$1,100,000	\$631,302	\$468,698	\$183,650	2.552	4003	FRAME	05-02-029-011-00
05-02-350-007-20	10927 LAKE ST	08/25/23	\$550,000	WD	03-ARM'S LENGTH	\$550,000	\$180,768	\$369,232	\$266,133	1.387	4003	FRAME	
05-02-500-002-01	3037 WILLOW ST	09/17/24	\$1,300,000	WD	03-ARM'S LENGTH	\$1,300,000	\$1,230,000	\$70,000	\$103,655	0.675	4003	FRAME	05-02-500-031-50
05-02-560-004-00	10844 TORCHLIGHT LN	01/25/24	\$425,000	WD	03-ARM'S LENGTH	\$425,000	\$272,600	\$152,400	\$96,881	1.573	4003	LOG	
Totals:			\$3,760,000			\$3,760,000		\$1,279,103	\$826,772				
										E.C.F. =>	1.547		
										Ave. E.C.F. =>	1.486		
										USED---->	1.550		

Sales Not Used

05-02-500-020-00	3463 N EAST TORCH LAKE DR	06/20/23	\$3,995,000	PTA	03-ARM'S LENGTH	\$3,995,000	\$1,080,000	\$2,915,000	\$802,082	3.634	4003	MULTI STORY	05-02-017-028-00, 05-02-500-021-00	Multi-dwelling sale-STR
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Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	ECF Area	Building Style	Other Parcels in Sale
4004 Hanley/Benway													
05-02-011-011-10	7515 PIKE LN	05/23/23	\$229,700	PTA	03-ARM'S LENGTH	\$229,700	\$198,780	\$30,920	\$71,463	0.433	4004	FRAME	
05-02-011-037-20	4676 CEDAR TRL	04/07/23	\$465,000	WD	03-ARM'S LENGTH	\$465,000	\$171,935	\$293,065	\$288,412	1.016	4004	FRAME	
05-42-023-009-25	7841 DARMON PL	02/21/25	\$460,000	WD	03-ARM'S LENGTH	\$460,000	\$101,403	\$358,597	\$333,682	1.075	4004	MULTI STORY	
05-02-150-004-00	3080 STILLWATER RETREAT	08/08/23	\$518,000	PTA	03-ARM'S LENGTH	\$518,000	\$183,419	\$334,581	\$257,897	1.297	4004	FRAME	
05-02-011-011-00	7500 PIKE LN	05/07/24	\$240,000	PTA	03-ARM'S LENGTH	\$240,000	\$30,000	\$210,000	\$158,562	1.324	4004	MULTI STORY	
05-02-011-048-00	4464 CHESSIE LN	03/13/24	\$575,000	WD	03-ARM'S LENGTH	\$575,000	\$166,259	\$408,741	\$245,620	1.664	4004	FRAME	
05-02-150-009-00	3248 STILLWATER RETREAT	07/24/23	\$517,500	PTA	03-ARM'S LENGTH	\$517,500	\$162,640	\$354,860	\$211,013	1.682	4004	MULTI STORY	
05-02-011-002-00	4867 RUSHTON RD	08/08/24	\$310,000	WD	03-ARM'S LENGTH	\$310,000	\$106,599	\$203,401	\$110,590	1.839	4004	FRAME	
05-02-150-009-00	3248 STILLWATER RETREAT	06/21/24	\$648,000	PTA	03-ARM'S LENGTH	\$648,000	\$162,640	\$485,360	\$211,013	2.300	4004	MULTI STORY	
									\$2,679,525	\$1,888,252	1.450		
										Used ---->	1.440		
4005 Intermediate													
05-42-023-051-00	2147 BELL ST	06/23/23	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$147,739	\$2,261	\$11,942	0.189	4005	LOG	
05-02-475-014-00	7677 MILE POINT DR	08/18/23	\$559,000	PTA	03-ARM'S LENGTH	\$559,000	\$455,812	\$103,188	\$149,984	0.688	4005	FRAME	
05-02-026-051-30	1425 PACZESNY PL	10/11/24	\$525,000	WD	03-ARM'S LENGTH	\$525,000	\$276,324	\$248,676	\$293,677	0.847	4005	MULTI STORY	
05-02-555-002-00	762 W INTERMEDIATE LK DR	12/08/23	\$284,000	PTA	03-ARM'S LENGTH	\$269,000	\$175,379	\$93,621	\$79,278	1.181	4005	LOG	
05-02-026-051-60	1393 PACZESNY PL	08/30/24	\$591,225	PTA	03-ARM'S LENGTH	\$591,225	\$416,516	\$174,709	\$131,376	1.330	4005	MULTI STORY	
05-42-023-040-00	2160 HERRICK ST	10/02/23	\$920,000	WD	03-ARM'S LENGTH	\$920,000	\$258,899	\$661,101	\$370,278	1.785	4005	MULTI STORY	
05-02-035-010-20	823 N INTERMEDIATE LK RD	09/30/24	\$540,000	PTA	03-ARM'S LENGTH	\$540,000	\$404,814	\$135,186	\$69,570	1.943	4005	FRAME	
05-02-275-007-00	1097 N INTERMEDIATE LK RD	11/21/23	\$910,000	PTA	03-ARM'S LENGTH	\$910,000	\$287,687	\$622,313	\$247,192	2.518	4005	FRAME	
05-02-026-059-00	1243 N INTERMEDIATE LK RD	06/07/24	\$1,008,000	PTA	03-ARM'S LENGTH	\$984,675	\$435,399	\$549,276	\$180,034	3.051	4005	FRAME	
									\$2,590,331	\$1,533,331	1.689		
										Used ---->	1.700		
4007 Village													
05-42-010-054-00	7865 BROOKS	04/12/24	\$310,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$306,000	\$56,498	\$249,502	\$200,012	1.247	4007	FRAME	05-42-023-069-50
05-42-010-085-00	2497 LAKE ST	11/08/23	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$30,701	\$154,299	\$78,677	1.961	4007	FRAME	
05-42-010-100-10	7981 NORTH ST	08/15/24	\$152,000	PTA	03-ARM'S LENGTH	\$152,000	\$38,967	\$113,033	\$89,803	1.259	4007	MULTI STORY	
05-42-022-001-30	2935 N MAIN ST	01/12/24	\$175,000	PTA	19-MULTI PARCEL ARM'S LENGTH	\$175,000	\$65,154	\$109,846	\$153,784	0.714	4007	FRAME	05-42-022-001-00
05-42-022-001-40	2927 N MAIN ST	06/30/23	\$90,000	PTA	03-ARM'S LENGTH	\$90,000	\$72,603	\$17,397	\$111,205	0.156	4007	LOG	
05-42-022-021-00	2573 CHESTNUT	10/11/24	\$150,000	PTA	03-ARM'S LENGTH	\$150,000	\$76,083	\$73,917	\$150,294	0.492	4007	MULTI STORY	
05-42-022-071-01	8197 BALLARD ST	09/05/24	\$245,000	LC	03-ARM'S LENGTH	\$245,000	\$34,297	\$210,703	\$292,777	0.720	4007	FRAME	
05-42-022-071-40	8193 BALLARD ST	01/07/25	\$241,000	PTA	03-ARM'S LENGTH	\$241,000	\$34,297	\$206,703	\$292,777	0.706	4007	FRAME	
05-42-023-016-00	2884 N MAIN ST	08/15/24	\$160,000	PTA	03-ARM'S LENGTH	\$160,000	\$30,000	\$130,000	\$56,961	2.282	4007	FRAME	
05-42-023-035-01	7596 E STATE ST	04/25/23	\$199,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$199,000	\$46,252	\$152,748	\$252,181	0.606	4007	MULTI STORY	05-42-010-025-00
05-42-050-010-00	2046 WEST ST	05/03/24	\$215,000	PTA	03-ARM'S LENGTH	\$215,000	\$89,386	\$125,614	\$141,990	0.885	4007	FRAME	
05-42-060-001-00	2189 S MAIN ST	07/15/24	\$175,000	WD	03-ARM'S LENGTH	\$175,000	\$99,167	\$75,833	\$232,336	0.326	4007	MULTI STORY	
05-42-080-009-00	2157 WEST ST	05/31/24	\$229,900	PTA	03-ARM'S LENGTH	\$229,900	\$42,285	\$187,615	\$144,495	1.298	4007	FRAME	
05-42-080-012-00	8116 BALLARD ST	07/07/23	\$192,000	PTA	03-ARM'S LENGTH	\$192,000	\$35,792	\$156,208	\$114,390	1.366	4007	FRAME	
05-42-090-014-00	8119 MAPLE ST	10/13/23	\$146,000	WD	03-ARM'S LENGTH	\$146,000	\$33,918	\$112,082	\$124,688	0.899	4007	MULTI STORY	
05-42-090-041-00	8108 BROOKS	05/23/23	\$149,900	PTA	03-ARM'S LENGTH	\$149,900	\$34,549	\$115,351	\$98,107	1.176	4007	FRAME	
05-42-090-043-00	8084 BROOKS	12/16/24	\$100,000	PTA	03-ARM'S LENGTH	\$100,000	\$43,021	\$56,979	\$82,869	0.688	4007	FRAME	
05-42-100-005-00	2253 S MAIN ST	09/11/24	\$392,000	PTA	03-ARM'S LENGTH	\$392,000	\$134,765	\$257,235	\$319,087	0.806	4007	FRAME	
05-42-110-015-00	7786 E STATE ST	06/20/24	\$335,000	PTA	03-ARM'S LENGTH	\$335,000	\$77,716	\$257,284	\$139,776	1.841	4007	FRAME	
05-42-130-003-10	2050 S MAIN ST	03/21/25	\$183,000	WD	03-ARM'S LENGTH	\$183,000	\$51,238	\$131,762	\$101,999	1.292	4007	MULTI STORY	
05-42-130-004-00	2040 S MAIN ST	11/09/23	\$69,000	PTA	03-ARM'S LENGTH	\$69,000	\$50,117	\$18,883	\$114,708	0.165	4007	MULTI STORY	
05-42-130-004-00	2040 S MAIN ST	08/23/24	\$187,500	PTA	03-ARM'S LENGTH	\$187,500	\$50,117	\$137,383	\$114,708	1.198	4007	MULTI STORY	
05-42-150-013-00	2564 CHERRY ST	09/18/23	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$36,997	\$148,003	\$91,501	1.618	4007	STONE	
									\$3,198,380	\$3,499,123	0.914		
										Used ---->	0.919		
4008 Hanley Lake Cove Condo													
05-42-105-007-00	2836 WEST SHORE DR	12/29/23	\$399,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$399,000	\$23,500	\$375,500	\$247,840	1.515	4008	TOWNHOUSE/DUPLX	05-42-105-027-00
										Used ---->	1.470		
4009 Maple Street Condo													
05-42-115-004-00	7873 NORTH ST	07/05/23	\$142,000	PTA	03-ARM'S LENGTH	\$142,000	\$10,000	\$132,000	\$149,445	0.883	4009	TOWNHOUSE/DUPLX	
05-42-115-006-00	7865 NORTH ST	09/07/23	\$142,000	PTA	03-ARM'S LENGTH	\$142,000	\$10,000	\$132,000	\$149,445	0.883	4009	TOWNHOUSE/DUPLX	
									\$264,000	\$298,890	0.883		
										Used ---->	0.890		

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	ECF Area	Building Style	Other Parcels in Sale
4000 DWM													
05-42-026-002-20	1946 BELL ST	08/02/23	\$240,000	PTA	03-ARM'S LENGTH	\$240,000	\$26,070	\$213,930	\$136,589	1.566	4000	MANUFACTURED	
05-02-016-010-25	9875 PARADISE HILLS DR	08/28/24	\$235,000	PTA	03-ARM'S LENGTH	\$235,000	\$31,865	\$203,135	\$98,756	2.057	4000	MANUFACTURED	
05-42-026-015-10	1873 MOYER RD	08/28/23	\$169,500	WD	03-ARM'S LENGTH	\$169,500	\$78,218	\$91,282	\$56,897	1.604	4000	MANUFACTURED	
05-02-011-043-00	4450 OGLTREE CREEK RD	04/27/23	\$387,000	WD	03-ARM'S LENGTH	\$387,000	\$62,725	\$324,275	\$158,976	2.040	4000	MANUFACTURED	
05-02-011-032-00	4683 RUSHTON RD	03/28/25	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$108,132	\$116,868	\$72,445	1.613	4000	MANUFACTURED	
									\$949,490	\$523,663	1.813		
										Used ---->	1.810		
4001 SWM													
05-42-140-008-00	8039 CAMERON	05/30/23	\$125,000	PTA	03-ARM'S LENGTH	\$125,000	\$71,435	\$53,565	\$78,496	0.682	4001	MANUFACTURED	
05-42-010-060-00	2398 HERRICK ST	02/14/25	\$172,500	WD	03-ARM'S LENGTH	\$172,500	\$98,362	\$74,138	\$98,252	0.755	4001	MANUFACTURED	
05-42-023-014-00	2960 N MAIN ST	06/22/23	\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$31,778	\$78,222	\$87,532	0.894	4001	MANUFACTURED	
05-02-010-019-00	8061 MOHRMANN BRIDGE RD	10/02/24	\$72,000	PTA	03-ARM'S LENGTH	\$72,000	\$34,817	\$37,183	\$37,089	1.003	4001	MANUFACTURED	
05-02-011-007-00	4760 RUSHTON RD	05/31/23	\$99,000	PTA	03-ARM'S LENGTH	\$99,000	\$15,564	\$83,436	\$72,794	1.146	4001	MANUFACTURED	
05-02-022-014-00	2190 CLARK RD	05/05/23	\$156,000	PTA	03-ARM'S LENGTH	\$156,000	\$50,374	\$105,626	\$58,796	1.796	4001	MANUFACTURED	
05-42-080-004-00	2228 HOWARD	08/19/24	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$32,945	\$117,055	\$65,368	1.791	4001	MANUFACTURED	
									\$549,225	\$498,327	1.102		
										Used ---->	1.100		
Agricultural Buildings													
05-02-005-004-00	5525 CHURCH RD	01/30/25	\$373,000	PTA	03-ARM'S LENGTH	\$373,000	\$147,000	\$226,000	\$249,785	0.905	1001 Ag Bldg		05-02-005-008-00
									\$249,785	0.905			
										Used ---->	0.780		
Residential Assessorly Bldgs													
05-42-160-005-00	2158 BELL ST	09/05/23	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$12,000	\$18,000	\$16,838	1.069	4007	GARAGE	
05-42-010-038-01		07/19/23	\$37,500	PTA	03-ARM'S LENGTH	\$37,500	\$30,000	\$7,500	\$9,069	0.827	4007	GARAGE	
									\$25,500	\$25,906	0.984		
										Used ---->	0.960		
4002 Residential & 1001 Agricultural													
05-02-022-004-00	3221 N M-88 HWY	12/29/23	\$235,000	WD	03-ARM'S LENGTH	\$235,000	\$106,341	\$128,659	\$225,593	0.570	4002	MULTI STORY	
05-02-013-012-00	3312 KNIPE RD	01/31/25	\$170,000	PTA	03-ARM'S LENGTH	\$170,000	\$35,101	\$134,899	\$152,992	0.882	4002	FRAME	
05-02-035-078-00	393 N M-88 HWY	06/16/23	\$510,000	PTA	03-ARM'S LENGTH	\$510,000	\$196,664	\$313,336	\$352,010	0.890	4002	FRAME	
05-42-010-007-00	2490 RUSHTON RD	02/09/24	\$285,000	PTA	03-ARM'S LENGTH	\$285,000	\$83,066	\$201,934	\$204,141	0.989	4002	FRAME	
05-02-028-016-10	9180 SUNSET HILL RD	11/20/23	\$175,000	WD	03-ARM'S LENGTH	\$175,000	\$47,349	\$127,651	\$127,118	1.004	4002	MULTI STORY	
05-02-006-015-10	5658 N M-88 HWY	07/06/23	\$200,000	WD	03-ARM'S LENGTH	\$200,000	\$28,325	\$171,675	\$163,192	1.052	4002	FRAME	
05-02-020-003-20	2662 N EAST TORCH LAKE	02/27/24	\$420,000	WD	03-ARM'S LENGTH	\$400,000	\$63,517	\$336,483	\$315,632	1.066	4002	FRAME	
05-02-007-001-11	5527 N M-88 HWY	10/07/23	\$445,000	WD	03-ARM'S LENGTH	\$395,000	\$52,415	\$342,585	\$328,860	1.042	4002	FRAME	
05-02-021-025-00	9010 W OLD STATE RD	06/29/23	\$250,000	PTA	03-ARM'S LENGTH	\$250,000	\$38,474	\$211,526	\$175,950	1.202	4002	FRAME	
05-02-475-002-00	7690 MILE POINT DR	07/21/23	\$195,000	PTA	03-ARM'S LENGTH	\$195,000	\$32,382	\$162,618	\$128,544	1.265	4002	FRAME	
05-02-033-001-01	947 N BUHLAND RD	04/25/23	\$257,500	PTA	03-ARM'S LENGTH	\$257,500	\$37,018	\$220,482	\$168,891	1.305	4002	FRAME	
05-02-005-010-10	5304 CHURCH RD	07/17/24	\$275,670	PTA	03-ARM'S LENGTH	\$275,670	\$31,238	\$224,187	\$184,945	1.212	4002	MULTI STORY	
05-02-011-010-00	4958 RUSHTON RD	01/12/24	\$215,000	WD	03-ARM'S LENGTH	\$215,000	\$21,746	\$173,958	\$129,262	1.346	4002	LOG	
05-42-160-012-00	2069 N INTERMEDIATE LK RD	07/19/24	\$160,000	PTA	03-ARM'S LENGTH	\$160,000	\$11,391	\$125,187	\$98,780	1.267	4002	FRAME	
05-02-028-016-10	9180 SUNSET HILL RD	02/14/25	\$240,000	WD	03-ARM'S LENGTH	\$220,000	\$47,349	\$172,651	\$127,118	1.358	4002	MULTI STORY	
									\$3,047,831	\$2,883,030	1.057		
										Used ---->	1.058		

ECF Summary

Improved sales were analyzed following application of land values to develop Neighborhood Economic Condition Factors. The analysis incorporated State Tax Commission guidance, accepted appraisal methods, and neighborhood-level market indicators. Certain occupancies, including **Accessory Buildings, Agricultural Buildings, and Condominium Units**, did not exhibit sufficient sales activity to establish statistically reliable trends and were therefore **estimated** using sound appraisal judgment. Based on central tendency, year-to-year consistency, and professional judgment, the resulting market evidence supports the adopted ECFs.

- 1001 Agricultural
- 4000 DWMH
- 4001 SWMH
- 4002 Township
- 4003 Torch Lake Area
- 4004 Hanley/Benway
- 4005 Intermediate Lake
- 4007 Village
- 4008 Hanley Lake Cove
- 4009 Maple Street Condo

	Frame	SWM	DWM	Ag Buildings	Assessorly Bldg	Condo
1001 Agricultural	1.05	1.10	1.81	0.78	N/A	N/A
4000 DWMH	N/A	N/A	1.81	0.78	0.96	N/A
4001 SWMH	N/A	1.10	N/A	0.78	0.96	N/A
4002 Township	1.05	N/A	N/A	0.78	0.96	N/A
4003 Torch Lake Area	1.55	1.10	N/A	0.78	0.96	N/A
4004 Hanley/Benway	1.44	N/A	N/A	0.78	0.96	N/A
4005 Intermediate Lake	1.70	N/A	N/A	0.78	0.96	N/A
4007 Village	0.91	N/A	N/A	N/A	0.96	N/A
4008 Hanley Lake Cove	N/A	N/A	N/A	N/A	N/A	1.47
4009 Maple Street Condo	N/A	N/A	N/A	N/A	N/A	0.89

Estimated

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Other Parcels in Sale
05-02-020-006-02	2379 N EAST TORCH LAKE DR	12/20/24	\$315,000	PTA	03-ARM'S LENGTH	\$315,000	\$204,300	64.86	\$359,064	\$52,785	\$262,215	\$397,408	0.660	
05-42-090-002-00	2461 N MAIN ST	03/08/24	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$32,300	21.53	\$196,087	\$83,600	\$66,400	\$113,879	0.583	
05-42-090-022-00	2427 N MAIN ST	01/10/25	\$135,000	LC	03-ARM'S LENGTH	\$135,000	\$36,100	26.74	\$125,717	\$27,500	\$107,500	\$140,310	0.766	
05-42-090-030-00	2379 S MAIN ST	02/08/24	\$160,000	PTA	03-ARM'S LENGTH	\$160,000	\$76,100	47.56	\$194,709	\$77,572	\$82,428	\$109,387	0.754	
05-42-150-011-00	7984 NORTH ST	04/24/23	\$250,000	PTA	03-ARM'S LENGTH	\$250,000	\$81,400	32.56	\$252,195	\$125,975	\$124,025	\$166,079	0.747	05-42-150-010-00
Totals:			\$1,010,000			\$1,010,000	\$430,200		\$1,127,772	\$642,568	\$927,063		0.693	
													Ave. E.C.F. =>	0.702
													Used---->	0.700

Given the limited commercial sales activity and the unique nature of the commercial classed properties, the following ECF has been applied. The factor reflects support from the residential neighborhood ECF analysis.

Commercial	0.70
Frame	1.05
Mobile Home	1.10
Ag Buidings	0.78