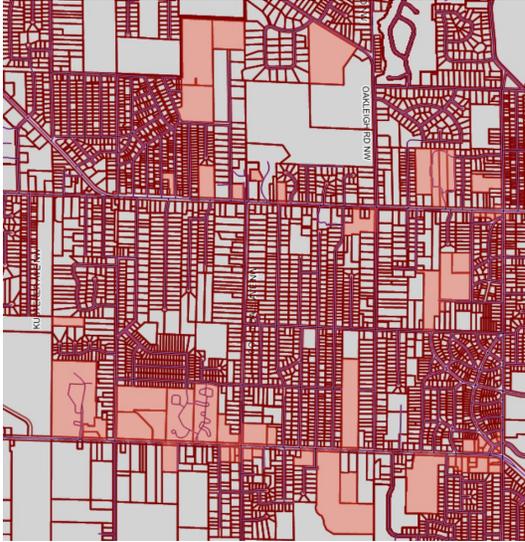


Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asst. when Sold	Asst/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class	Rate Group 1	Rate Group 2	Rate Group 3						
41-13-27-383-000	2013 NW BRIDGE ST	02/28/25	\$315,000	WD	03-ARMY'S LENGTH	\$315,000	\$129,100	40.98	\$321,851	\$62,879	\$65,700	0.0	0.0	0.32	0.32	#0W/01	\$196,497	\$4.51	0.00	C.DNW	202503190014225	C-01 SHAWMUT	0	0	4/25/2024	MED DENTAL	201	TYPICAL									
41-13-27-127-000	351 NW COWELL AVE	03/19/25	\$1,050,000	WD	03-ARMY'S LENGTH	\$1,050,000	\$264,300	77.08	\$332,582	\$90,306	\$186,468	0.0	0.0	1.07	1.07	#0W/01	\$844,772	\$19.38	0.00	CDM01	202504070020373	C-01 SHAWMUT	0	1	4/25/2024	OFFICE BUILDINGS	201	TYPICAL									
41-13-28-127-010	2845 NW LAKE MICHIGAN DR	05/04/24	\$225,000	WD	03-ARMY'S LENGTH	\$225,000	\$253,300	48.06	\$487,677	\$261,224	\$233,901	0.0	0.0	0.77	0.77	#0W/01	\$333,693	\$7.80	0.00	CDM01	202410090056496	C-01 SHAWMUT	0	1	5/8/2024	MARKET CONVEY	201	LAKE MICH - 4AC									
<b>Totals:</b>						<b>\$1,890,000</b>	<b>\$1,890,000</b>	<b>\$665,700</b>	<b>\$1,152,110</b>	<b>\$1,228,008</b>	<b>\$490,119</b>	<b>0.0</b>	<b>0.0</b>	<b>2.16</b>	<b>2.16</b>	<b>Average</b>	<b>per Net Acre=&gt;</b>	<b>\$68,788.01</b>	<b>Average</b>	<b>per SqFt=&gt;</b>	<b>\$13.98</b>																
						<b>Sale Rate =&gt;</b>	<b>35.22</b>																														
						<b>Std. Dev. =&gt;</b>	<b>10.67</b>																														

No vacant land sales in land table C\_01, used extraction method to determine rate of land. Based on commercial sales the typical sf rate should be increased. Other land rates remain stable- no change for 2026. See table below for land rates utilized in land table C\_01 for 2026

	2025	2026
TYPICAL	Per SF Rate \$ 4.00	Per SF Rate \$ 4.00
LAKE MICH - 4AC	\$ 9.00	\$ 9.00
LEONARD	\$ 6.70	\$ 6.70
SHAWMUT	\$ 4.75	\$ 4.75
LAKE MICH - 4AC	\$ 7.65	\$ 7.65

	Number of parcels using land rate as primary in 2026
TYPICAL	7.0
LAKE MICH - 4AC	21.0
LEONARD	7.0
SHAWMUT	3.0
LAKE MICH - 4AC	0.0



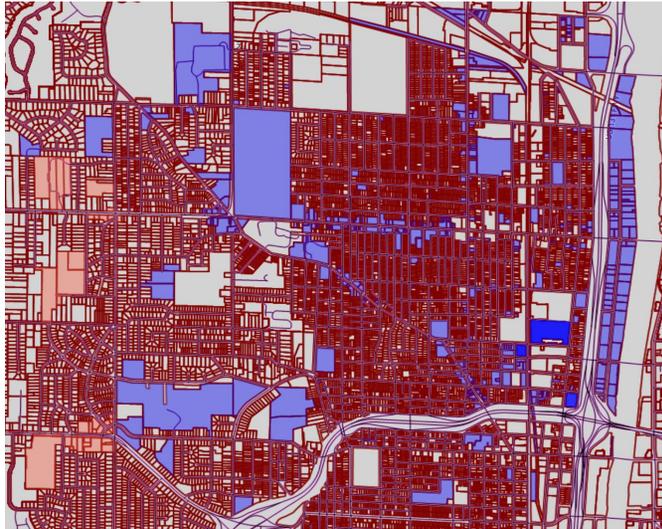
Parcel Number	NO	Point Address	Sale Date	Sale Price	Form	Terms of Sale	Ac. Sold	Ac. when Sold	Acid. Sale	Con. Appraisal	Land Acquired	Est. Land Value	Eff. Tax	Depts.	Net Acres	Total Acres	Deliverable	Deliverable	Deliverable	Deliverable	Act. \$/SF	Actual Price	Est. Price	Other Parcels in Sale	Land Code	Overall	Inspected Date	Use Code	Class	Priority	Area Description	Rate Adj																				
41-13-14-404-917	1553	NW ALPINE AVE	09/19/25	\$255,000	MFC	03 ARMS LENGTH	\$255,000	\$255,000	44.13	\$467,222	\$255,292	\$186,514	0.0	0.0	0.00	0.00	RD/WO	RD/WO	RD/WO	RD/WO	\$425,761	\$6.77	\$6.30	0.00	C_02 NW	20250320004536	0	4/26/2022	MED OFF	201	ALPINE -major corner	major corner																				
41-13-13-126-022	1610	NW ALPINE AVE	12/15/23	\$300,000	WD	03 ARMS LENGTH	\$300,000	\$81,800	27.27	\$146,772	\$151,655	\$50,427	0.0	0.0	0.26	0.26	RD/WO	RD/WO	RD/WO	RD/WO	\$1,223,629	\$83.59	\$23.59	0.00	C_02 NORTHWEST	20251214007989	0	10/5/2025	RESTAURANTS	201	ALPINE	minor corner																				
41-13-14-155-054	802	NW ALPINE AVE	09/17/23	\$200,000	WD	03 ARMS LENGTH	\$200,000	\$176,000	37.01	\$126,540	\$151,633	\$47,973	0.0	0.0	0.15	0.15	RD/WO	RD/WO	RD/WO	RD/WO	\$1,029,523	\$23.83	\$16.54	0.00	C_02 NORTHWEST	20250920007074	0	5/6/2022	CAS SERVICE	201	ALPINE -minor corner	minor corner																				
Average \$/SF rates																																																				
																					Average \$/SF rate for Front on River																															
41-13-14-404-018	634	NW FRONT AVE	03/15/24	\$10,800,000	WD	03 ARMS LENGTH	\$10,800,000	\$3,982,000	36.14	\$11,465,639	\$149,171	\$814,710	0.0	0.0	1.25	1.25	RD/WO	RD/WO	RD/WO	RD/WO	\$118,634	\$2.75	0.00	0.00	C_02 NORTHWEST	202403220054294	0	10/10/2023	OFFICE BUILDINGS	201	FRONT ON RIVER																					
41-13-14-262-007	954	NW FRONT AVE	04/19/24	\$912,399	WD	03 ARMS LENGTH	\$912,399	\$961,500	72.58	\$1,394,455	\$382,044	\$974,369	0.0	0.0	1.83	1.83	RD/WO	RD/WO	RD/WO	RD/WO	\$273,647	\$6.28	0.00	0.00	C_02 NORTHWEST	20240420021387	0	5/2/2022	STORE RETAIL	201	FRONT ON RIVER																					
41-13-14-262-007	954	NW FRONT AVE	07/19/25	\$1,453,000	WD	03 ARMS LENGTH	\$1,453,000	\$1,700,000	37.83	\$1,137,844	\$1,461,538	\$974,369	0.0	0.0	1.83	1.83	RD/WO	RD/WO	RD/WO	RD/WO	\$1,827,983	\$24.90	0.00	0.00	C_02 NORTHWEST	202507140044923	0	5/2/2022	STORE RETAIL	201	FRONT ON RIVER																					
Average \$/SF rate for Front on River																																																				
41-13-14-404-055	900	NW LEONARD ST	09/09/20	\$900,000	WD	03 ARMS LENGTH	\$900,000	\$800,000	67.80	\$940,000	\$900,000	\$94,000	0.0	0.0	0.95	0.95	RD/WO	RD/WO	RD/WO	RD/WO	\$665,000	\$69.00	0.00	0.00	C_02 NORTHWEST	20200909005500	0	5/6/2022	OFFICE BUILDINGS	201	LEONARD W OF ALP																					
41-13-13-126-022	1358	NW LEONARD ST	11/26/24	\$230,000	WD	03 ARMS LENGTH	\$230,000	\$183,000	70.87	\$126,265	\$155,335	\$151,800	0.0	0.0	0.23	0.23	RD/WO	RD/WO	RD/WO	RD/WO	\$240,668	\$15.52	0.00	0.00	C_02 NORTHWEST	202412160006246	0	5/2/2022	RESTAURANTS	201	LEONARD W OF ALP																					
41-13-13-203-028	1018	NW LEONARD ST	01/27/23	\$750,000	MFC	03 ARMS LENGTH	\$750,000	\$176,000	37.01	\$1,007,589	\$101,649	\$300,000	0.0	0.0	0.44	0.44	RD/WO	RD/WO	RD/WO	RD/WO	\$1,029,523	\$5.39	0.00	0.00	C_02 NORTHWEST	20230113000467	0	11/8/2024	RESTAURANTS	201	LEONARD W OF ALP	minor corner																				
Average \$/SF rate for Leonard W of Alpine																																																				
41-13-13-454-007	307	NW LEONARD ST	02/07/24	\$810,000	WD	03 ARMS LENGTH	\$810,000	\$446,500	55.12	\$646,002	\$185,108	\$191,250	0.0	0.0	0.47	0.47	RD/WO	RD/WO	RD/WO	RD/WO	\$388,275	\$8.14	\$7.91	0.00	C_02 NW	202402130007454	0	4/27/2022	STORE RETAIL	201	SCRIB TO FRONT	corner rd/blk																				
Average \$/SF rate for SCRIB TO FRONT																																																				
41-13-13-310-018	1481	NW QUARRY AVE	02/07/24	\$140,000	MFC	03 ARMS LENGTH	\$140,000	\$144,800	42.59	\$277,389	\$98,144	\$16,433	0.0	0.0	0.14	0.14	RD/WO	RD/WO	RD/WO	RD/WO	\$711,188	\$16.33	0.00	0.00	C_02 NORTHWEST	202402220000081	0	5/4/2022	MORTUARY	201	TYPICAL																					
41-13-13-126-011	1859	NW STERLING AVE	10/22/23	\$600,000	MFC	03 ARMS LENGTH	\$600,000	\$220,800	38.80	\$469,216	\$730,332	\$129,548	0.0	0.0	0.61	0.61	RD/WO	RD/WO	RD/WO	RD/WO	\$534,253	\$12.26	0.00	0.00	C_02 NORTHWEST	202310220000464	0	4/27/2022	WHS STO	201	TYPICAL																					
41-13-13-126-012	1895	NW STERLING AVE	02/07/23	\$200,000	WD	03 ARMS LENGTH	\$200,000	\$63,500	24.32	\$469,598	\$102,222	\$51,500	0.0	0.0	0.30	0.30	RD/WO	RD/WO	RD/WO	RD/WO	\$506,050	\$11.62	0.00	0.00	C_02 NORTHWEST	202302060000793	0	4/27/2022	WHS STO	201	TYPICAL																					
Average \$/SF Typical																																																				
41-13-21-451-009	700	NW STOCKING AVE	08/01/23	\$700,000	WD	03 ARMS LENGTH	\$700,000	\$310,300	44.33	\$830,282	\$346,896	\$171,478	0.0	0.0	0.30	0.30	RD/WO	RD/WO	RD/WO	RD/WO	\$802,387	\$18.43	0.00	0.00	C_02 NORTHWEST	202308030043770	0	5/6/2022	MARKET CORN	201	STOCKING	minor corner																				
Average \$/SF Stocking																																																				
41-13-21-055-009	556	NW WALKER AVE	09/24/25	\$800,000	PTA	03 ARMS LENGTH	\$800,000	\$99,500	94.60	\$697,544	\$737,000	\$80,500	0.0	0.0	0.95	0.95	RD/WO	RD/WO	RD/WO	RD/WO	\$1,099,252	\$97.00	\$95.00	0.00	C_02 NORTHWEST	202509240000921	0	09/29/2025	STORE RETAIL	201	WALKER	minor corner																				
41-13-21-251-003	1264	NW WALKER AVE	12/06/24	\$200,000	WD	03 ARMS LENGTH	\$200,000	\$99,500	47.61	\$197,141	\$96,180	\$92,228	0.0	0.0	0.15	0.15	RD/WO	RD/WO	RD/WO	RD/WO	\$655,287	\$14.92	\$11.90	0.00	C_02 NORTHWEST	202412090000921	0	8/28/2022	STORE RETAIL	201	WALKER	minor corner																				
41-13-21-251-006	1185	NW WALKER AVE	12/29/23	\$346,000	CD	03 ARMS LENGTH	\$346,000	\$396,300	57.77	\$446,387	\$97,916	\$197,423	0.0	0.0	0.35	0.35	RD/WO	RD/WO	RD/WO	RD/WO	\$280,393	\$6.44	\$5.15	0.00	C_02 NORTHWEST	202401240000758	0	5/19/2022	LAUNDRY/MAT	201	WALKER	minor corner																				
41-13-21-252-028	1187	NW WALKER AVE	03/13/25	\$275,000	WD	03 ARMS LENGTH	\$275,000	\$148,800	54.11	\$291,731	\$43,542	\$80,073	0.0	0.0	0.18	0.18	RD/WO	RD/WO	RD/WO	RD/WO	\$271,218	\$8.39	\$6.50	0.00	C_02 NORTHWEST	202503100020968	0	5/19/2022	SHOP MIXED	201	WALKER																					
Average \$/SF WALKER																																																				
41-13-13-126-021	1900	NW WALK AVE	04/03/25	\$16,000	WD	03 ARMS LENGTH	\$16,000	\$26,400	47.14	\$12,800	\$56,000	\$12,800	0.0	0.0	0.30	0.30	RD/WO	RD/WO	RD/WO	RD/WO	\$184,813	\$4.24	0.00	0.00	C_02 NORTHWEST	202504030002023	0	4/22/2022	COM VAC	202	ATYPICAL																					
							<b>Totals</b>	<b>\$39,376,399</b>		<b>\$39,576,399</b>	<b>\$7,773,400</b>																																									
							<b>Sale Ratio %</b>			<b>99.71</b>																																										
							<b>Std. Dev. %</b>			<b>14.14</b>																																										

Only one vacant land sale in C\_02 Land Table, used extraction method for determining land rate per sf. Reviewed sales in C\_02 based on the other land rates utilized in Land Table C\_02 for 2026.

Number of parcels using land rate as primary in 2026

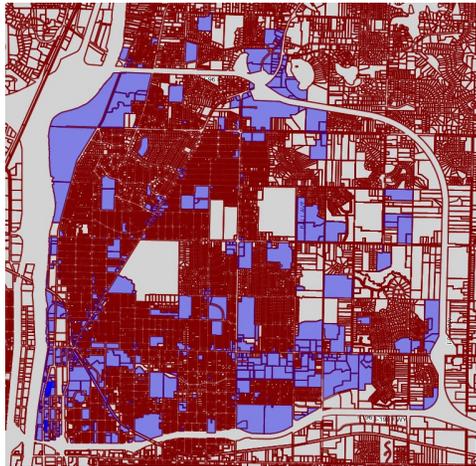
2026 Parcel Count	
ALPINE	38
ANN	12
ATYPICAL	20
BRIDGE	1
BROADWAY	7
C-28	1
FRONT ON RIVER	19
LEONARD W OF ALP	84
MALTRIS	2
SCRIB TO FRONT	30
SMALL TYP BROAD	19
STOCKING	17
TYPICAL	39
WALKER	17

2026	2024	type	Per SF Rate	Per SF Rate	Notes
\$ 5.88	10.00	ALPINE	\$ 5.88	10.00	Used overall indicated rate per sf. Alpine rates per extraction indicated wide range - overall average is supported.
\$ 5.88	10.00	ANN	\$ 5.88	10.00	No sales - used overall indicated rate per sf
\$ 4.00	4.00	ATYPICAL	\$ 4.00	4.00	No change
\$ 7.00	10.00	BRIDGE	\$ 7.00	10.00	No sales - used overall indicated rate per sf
\$ 5.88	10.00	BROADWAY	\$ 5.88	10.00	No sales - used overall indicated rate per sf
\$ 6.40	6.40	C-28	\$ 6.40	6.40	No change for 2026
\$ 15.00	11.00	FRONT ON RIVER	\$ 15.00	11.00	Sales indicated reduction in rate per sf for 2026
\$ 15.00	11.00	LEONARD W OF ALP	\$ 15.00	11.00	Sales indicated reduction in rate per sf for 2026
\$ 10.50	10.50	MALTRIS	\$ 10.50	10.50	No change
\$ 10.50	10.50	SCRIB TO FRONT	\$ 10.50	10.50	No change
\$ 5.88	10.00	SMALL TYP BROAD	\$ 5.88	10.00	No sales - used overall indicated rate per sf
\$ 10.50	10.00	STOCKING	\$ 10.50	10.00	Sales indicated increase in rate per sf for necessary - used rate indicated by extraction method
\$ 5.88	10.00	TYPICAL	\$ 5.88	10.00	Used overall indicated rate per sf for typical sites.
\$ 10.50	10.00	WALKER	\$ 10.50	10.00	Sales support no change in rate for 2026



Parcel Number	Street Address	Sale Date	Sale Price	Inst.	Terms of Sale	Adj. Sale P	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/Sqft	Primary Land Rate Desc.	Note
41-14-00-327-001	1150 NE FULLER AVE	03/08/24	\$938,000	WD	19-MULTI PARCEL ARMS LENGTH	\$938,000	\$938,000	90.16	\$733,387	\$127,478	\$293,062	0.0	0.0	0.51	0.39	#DW/0/	\$384,942	\$8.84	FULLER	Sale of improved commercial parcel and adjacent parcel. Total building and land of both parcels included for analysis
41-14-20-201-003	1216 NE LEONARD ST	09/05/24	\$1,350,000	WD	19-MULTI PARCEL ARMS LENGTH	\$1,350,000	\$255,100	18.90	\$509,754	\$1,350,000	\$485,768	0.0	0.0	0.81	0.52	#DW/0/	\$1,660,517	\$38.12	LEONARD-FULLER	Two vacant commercial lots. Analyzed total land included in sale
41-13-24-279-005	921 N DIVISION AVE	05/23/24	\$1,700,000	WD	03-ARMS LENGTH	\$1,700,000	\$589,000	34.65	\$2,095,796	\$66,008	\$461,804	0.0	0.0	0.91	0.91	#DW/0/	\$72,377	\$1.66	PLAINFIELD	
41-14-05-276-018	3241 NE PLAINFIELD AVE	08/29/23	\$1,300,000	CD	03-ARMS LENGTH	\$1,300,000	\$659,700	50.67	\$1,254,388	\$57,613	\$522,001	0.0	0.0	1.03	1.03	#DW/0/	\$551,081	\$12.85	PLAINFIELD	
41-14-05-276-021	3225 NE PLAINFIELD AVE	09/05/23	\$1,425,000	WD	03-ARMS LENGTH	\$1,425,000	\$617,700	42.35	\$1,930,672	\$372,649	\$678,321	0.0	0.0	1.73	1.73	#DW/0/	\$234,807	\$4.59	PLAINFIELD	
41-14-05-278-005	3240 NE PLAINFIELD AVE	04/23/25	\$1,000,000	WD	03-ARMS LENGTH	\$1,000,000	\$459,000	45.90	\$911,319	\$445,036	\$356,355	0.0	0.0	0.70	0.70	#DW/0/	\$693,053	\$14.53	PLAINFIELD	
41-14-07-476-003	2156 NE PLAINFIELD AVE	08/03/23	\$375,000	WD	03-ARMS LENGTH	\$375,000	\$214,000	57.07	\$363,653	\$73,556	\$62,209	0.0	0.0	0.12	0.12	#DW/0/	\$598,016	\$13.73	PLAINFIELD	
41-14-07-476-003	2156 NE PLAINFIELD AVE	09/05/24	\$387,500	WD	03-ARMS LENGTH	\$387,500	\$194,000	50.06	\$363,653	\$86,056	\$62,209	0.0	0.0	0.12	0.12	#DW/0/	\$699,842	\$16.06	PLAINFIELD	
41-14-07-476-006	2130 NE PLAINFIELD AVE	05/08/25	\$300,000	WD	03-ARMS LENGTH	\$300,000	\$144,000	48.27	\$291,223	\$43,872	\$139,095	0.0	0.0	0.28	0.28	#DW/0/	\$537,716	\$12.34	PLAINFIELD	
41-14-08-154-003	2450 NE PLAINFIELD AVE	02/19/25	\$420,800	WD	03-ARMS LENGTH	\$420,800	\$172,800	41.06	\$315,390	\$197,549	\$92,139	0.0	0.0	0.15	0.15	#DW/0/	\$1,353,075	\$31.06	PLAINFIELD	
41-14-18-205-005	1805 NE PLAINFIELD AVE	10/21/23	\$320,800	WD	03-ARMS LENGTH	\$320,800	\$193,900	60.59	\$348,346	\$26,385	\$54,731	0.0	0.0	0.11	0.11	#DW/0/	\$244,306	\$5.61	PLAINFIELD	
41-14-19-315-003	1370 NE BECKWITH VIEW AVE	07/25/25	\$2,830,000	WD	03-ARMS LENGTH	\$2,830,000	\$1,463,400	49.95	\$564,874	\$2,399,000	\$984,874	0.0	0.0	1.95	1.95	#DW/0/	\$1,501,794	\$34.48	TYPICAL	
41-14-17-177-012	1612 NE DAWKINS AVE	09/17/24	\$525,000	WD	03-ARMS LENGTH	\$525,000	\$307,900	58.85	\$274,042	\$144,753	\$193,795	0.0	0.0	0.51	0.51	#DW/0/	\$284,847	\$6.54	TYPICAL	MINOR CORNER (125%)
41-14-19-332-033	221 NE TROWBRIDGE ST	12/04/24	\$15,285,000	WD	03-ARMS LENGTH	\$15,285,000	\$6,943,700	45.43	\$13,847,236	\$1,840,964	\$403,200	0.0	0.0	1.32	1.32	#DW/0/	\$1,392,560	\$31.97	TYPICAL	
						<b>Totals:</b>	<b>\$27,956,300</b>	<b>\$12,597,800</b>	<b>\$24,133,933</b>	<b>\$8,445,816</b>	<b>\$4,609,663</b>	<b>0.0</b>	<b>0.0</b>	<b>10.26</b>	<b>9.84</b>				<b>Average Plainfield</b>	<b>\$12.51</b>
							<b>Sale. Ratio =&gt;</b>	<b>45.06</b>	<b>Average</b>	<b>#DW/0/</b>	<b>Average</b>	<b>per Net Acre--&gt;</b>	<b>\$23,108.47</b>	<b>Average</b>	<b>per Sqft--&gt;</b>	<b>\$18.90</b>			<b>% increase from 2025</b>	<b>7.6%</b>
							<b>Std. Dev. =&gt;</b>	<b>11.16</b>	<b>per FFF--&gt;</b>											

Only 2 vacant land sales in land table C\_03 Northeast. Used extraction method with sales of commercial properties in land table C\_03 to determine land rates for 2025. Sales of properties with typical rate indicated no change. The Multi Res rate was supported by sales of apartments, no change. Lots of sale data for Plainfield rate which indicated increase of 7.6% for 2026. Overall average rate per sqft for commercial land in C\_03 indicated increase was necessary. Applied this rate of change indicated for Plainfield rate to most other rates in C\_03. See table below for final 2026 Land Table Rates for C\_03.



	2025	2026	
Type	Per SF Rate	Per SF Rate	
TYPICAL	\$7.00	\$7.00	No Change
ATYPICAL	\$3.50	\$3.50	No Change
COLLEGE	\$7.00	\$7.50	Increase 7.6%
C-9B	\$35.00	\$36.00	No Change
COLLEGE/COIT	\$10.50	\$11.30	Increase 7.6%
I-96	\$17.50	\$18.83	Increase 7.6%
KNAPP	\$13.13	\$14.13	Increase 7.6%
LEONARD	\$13.13	\$14.13	Increase 7.6%
FULLER	\$13.13	\$14.13	Increase 7.6%
MULT RES	\$35.00	\$35.00	No Change
NORTH PARK	\$10.00	\$10.76	Increase 7.6%
PLAINFIELD	\$11.63	\$12.51	Increase 7.6%
BLK 13 24 227	\$19.25	\$19.25	No Change
BLK 24 228,221	\$14.00	\$14.00	No Change
BLK 14 19 101	\$15.75	\$15.75	No Change
LEONARD+FUL	\$14	\$15.08	Increase 7.6%

Vacant Commercial Land Sales- Land Table C\_03

Parcel Number	Street Address	Sale Date	Sale Price	Inst.	Terms of Sale	Adj. Sale P	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/Sqft	Actual Front	Lot Area	Liberty Parc
41-14-09-301-039	2264 NE BALL AVE	12/31/24	\$396,000	WD	19-TO BE DETERMINED	\$396,000	\$0	0.00	\$374,269	\$99,000	\$339,867	5.50	5.50	\$72,013	\$1.85	0.00	COM03	2.02501E+14
41-14-20-201-003	1216 NE LEONARD ST	09/05/24	\$1,350,000	WD	19-MULTI PARCEL ARMS LENGTH	\$1,350,000	\$168,100	12.30	\$331,674	\$1,350,000	\$317,888	0.81	0.81	\$1,666,667	\$38.26	0.00	COM03	

Vacant Land Listings  
No listings





Extraction

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Use Code	Class	Rate Desc
41-14-21-027-009	880 NE PLYMOUTH AVE.	02/18/23	\$217,000	WD	03-ARM'S LENGTH	\$217,000	\$208,800	96.22	\$221,244	\$77,669	\$61,904	0.36	0.36	\$169,423	\$3.73	CDMS	2.020302E+14		C_05 LAKES	IND LIGHT	201	PLYMOUTH
41-14-21-027-009	1833 NE MICHIGAN ST	04/15/24	\$825,000	WD	03-ARM'S LENGTH	\$825,000	\$378,100	45.63	\$752,828	\$342,151	\$269,980	0.82	0.82	\$551,856	\$12.87	C_MF	2.02404E+14		C_05 LAKES	MULT RES - BUI	201	MICHIGAN
<b>Totals:</b>			<b>\$1,042,000</b>			<b>\$1,042,000</b>	<b>\$586,900</b>		<b>\$974,073</b>	<b>\$399,811</b>	<b>\$331,884</b>	<b>0.98</b>	<b>0.98</b>									
						<b>Sale. Ratio &gt;&gt;</b>		<b>56.32</b>				<b>Average</b>		<b>Average</b>								
						<b>Std. Dev. &lt;&lt;</b>		<b>35.63</b>				<b>per Net Acre&gt;&gt;</b>		<b>410,062.56</b>	<b>per SqFt&lt;&lt;</b>							<b>\$9.41</b>

Vacant Land Sales

None in C\_05

Vacant Land Listings

No land listings



No vacant land sales or vacant land listings in land table C\_05. Used Extraction method to determine commercial sf land rate. Based on the extraction method, current land rates are supported, no change in rate for 2026. See below for rates used in Land Table C\_05 Lakes Area for 2026.

# of Parcels/type	Type	2025		2026	
		Per SF Rate	Per SF Rate	Per SF Rate	Per SF Rate
9	TYPICAL	\$4.00	\$4.00	\$4.00	\$4.00
0	ATYPICAL	\$2.70	\$2.70	\$2.70	\$2.70
0	BELTLINE	\$25.00	\$25.00	\$25.00	\$25.00
1	BALL	\$4.00	\$4.00	\$4.00	\$4.00
1	FULTON	\$15.00	\$15.00	\$15.00	\$15.00
0	LEFFINGWELL	\$4.00	\$4.00	\$4.00	\$4.00
0	IND TYPE	\$4.00	\$4.00	\$4.00	\$4.00
5	LAKESIDE	\$4.00	\$4.00	\$4.00	\$4.00
1	MAYLAND	\$4.00	\$4.00	\$4.00	\$4.00
16	MICHIGAN	\$10.00	\$10.00	\$10.00	\$10.00
7	MULT RES	\$15.00	\$15.00	\$15.00	\$15.00
9	PLYMOUTH	\$4.00	\$4.00	\$4.00	\$4.00

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Adj. when Sold	Adj/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Rate Desc	Notes
41-14-29-310-005	801 SE CHERRY ST	02/28/25	\$3,275,000	CD	19-MULTI PARCEL ARM'S LENGTH	\$3,275,000	\$1,172,600	35.80	\$3,997,243	\$764,355	\$957,600	0.0	0.0	0.75	0.49	\$1,015,080	\$23.30	CHERRY	all physical characteristics of both parcels analyzed to determine extracted land value
41-14-29-312-005	821 SE CHERRY ST	12/22/23	\$396,000	WD	03-ARM'S LENGTH	\$396,000	\$60,100	26.60	\$186,852	\$330,000	\$181,912	0.0	0.0	6.12	0.12	\$2,486,852	\$65.68	CHERRY	
41-14-30-403-017	435 SE CHERRY ST	02/29/24	\$665,000	WD	03-ARM'S LENGTH	\$665,000	\$177,200	26.65	\$972,949	\$283,351	\$581,300	0.0	0.0	0.30	0.30	\$938,248	\$21.54	CHERRY	
41-14-30-433-008	721 SE CHERRY ST	09/27/24	\$475,000	MLC	19-MULTI PARCEL ARM'S LENGTH	\$475,000	\$488,400	102.82	\$409,171	\$107,079	\$269,460	0.0	0.0	0.21	0.14	\$514,803	\$11.82	CHERRY	two adjacent buildings in sale. All physical characteristics included in sale analysis
41-14-30-433-006	130 SE PICKARD AVE	04/25/24	\$105,000	WD	03-ARM'S LENGTH	\$105,000	\$85,200	40.79	\$48,400	\$195,000	\$46,400	0.0	0.0	0.04	0.04	\$2,700,000	\$88.09	CHERRY NBHD	
41-14-30-454-001	540 SE CHERRY ST	06/28/24	\$1,315,000	WD	03-ARM'S LENGTH	\$1,315,000	\$656,700	49.86	\$1,344,003	\$597,847	\$628,850	0.0	0.0	0.64	0.64	\$234,136	\$21.44	CHERRY NBHD	
41-14-30-381-010	465 NE FULLER AVE	03/07/25	\$1,625,000	WD	03-ARM'S LENGTH	\$1,625,000	\$889,100	54.71	\$1,773,991	\$520,809	\$669,800	0.0	0.0	0.77	0.77	\$677,255	\$15.55	FULLER	
41-14-30-161-002	150 NE FOUNTAIN ST	01/05/24	\$957,000	WD	03-ARM'S LENGTH	\$957,000	\$621,300	64.92	\$1,327,979	\$26,866	\$597,845	0.0	0.0	0.14	0.14	\$1,909,007	\$4.57	FULT SHELL-LAPY	
41-14-29-297-029	1305 E FULTON ST	12/30/24	\$262,500	WD	03-ARM'S LENGTH	\$262,500	\$229,200	58.29	\$424,004	\$306,301	\$227,885	0.0	0.0	0.14	0.14	\$1,565,947	\$34.17	FULTON EAST	
41-14-29-297-030	1307 E FULTON ST	12/01/23	\$675,000	WD	03-ARM'S LENGTH	\$675,000	\$208,700	41.59	\$586,786	\$356,099	\$267,885	0.0	0.0	0.14	0.14	\$2,999,263	\$69.67	FULTON EAST	
41-14-29-297-031	1311 E FULTON ST	12/30/24	\$1,137,500	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,137,500	\$662,800	58.27	\$1,444,506	\$223,707	\$781,855	0.0	0.0	0.36	0.21	\$621,408	\$14.27	FULTON EAST	all physical characteristics of all parcels analyzed to determine extracted land value
41-14-19-483-019	755 NE MICHIGAN ST	08/07/24	\$750,000	WD	03-ARM'S LENGTH	\$750,000	\$577,700	67.69	\$936,148	\$234,702	\$410,850	0.0	0.0	0.38	0.38	\$506,027	\$13.68	MI GRAN-ESTN LG	
41-14-30-382-001	700 NE MICHIGAN ST	08/04/25	\$928,000	MLC	19-MULTI PARCEL ARM'S LENGTH	\$928,000	\$381,100	43.77	\$737,738	\$259,212	\$228,688	0.0	0.0	0.25	0.14	\$2,072,088	\$47.58	MI GRAN-ESTN SM	all physical characteristics of both parcels analyzed to determine extracted land value
41-14-29-381-013	866 NE MICHIGAN ST	11/01/24	\$310,000	CD	03-ARM'S LENGTH	\$310,000	\$113,700	36.03	\$223,186	\$206,814	\$120,000	0.0	0.0	0.14	0.14	\$1,498,652	\$34.40	MICH-ESTN-FULL	
41-14-29-226-003	1430 NE MICHIGAN ST	07/29/24	\$550,000	WD	03-ARM'S LENGTH	\$550,000	\$201,500	36.50	\$738,441	\$22,304	\$168,745	0.0	0.0	0.29	0.29	\$77,176	\$1.77	MICH FULL-BALL	
41-14-29-226-001	1408 NE MICHIGAN ST	07/01/24	\$350,000	WD	03-ARM'S LENGTH	\$350,000	\$139,100	39.74	\$95,102	\$116,166	\$11,200	0.0	0.0	0.34	0.34	\$480,970	\$21.60	MICH-USR	
41-14-30-180-007	139 NE PROSPECT AVE	07/31/23	\$925,000	WD	03-ARM'S LENGTH	\$925,000	\$493,200	34.29	\$993,714	\$452,286	\$519,000	0.0	0.0	0.30	0.30	\$1,517,738	\$34.64	MULT RES	
41-14-30-253-005	460 NE FOUNTAIN ST	04/09/24	\$800,000	WD	03-ARM'S LENGTH	\$800,000	\$368,300	45.66	\$1,105,177	\$404,223	\$713,400	0.0	0.0	0.41	0.41	\$988,120	\$22.69	MULT RES	
41-14-30-401-002	21 SE GAY AVE	10/30/24	\$1,025,000	WD	03-ARM'S LENGTH	\$1,025,000	\$466,400	39.65	\$999,323	\$485,557	\$419,880	0.0	0.0	0.24	0.24	\$2,014,759	\$46.25	MULT RES	
41-14-30-476-003	624 SE CHERRY ST	07/18/25	\$700,000	WD	03-ARM'S LENGTH	\$700,000	\$251,600	41.65	\$1,056,866	\$64,362	\$426,228	0.0	0.0	0.22	0.22	\$425,054	\$9.76	MULT RES	
41-14-30-329-005	251 SE STATE ST	09/05/24	\$340,000	WD	03-ARM'S LENGTH	\$340,000	\$223,100	65.62	\$446,771	\$174,209	\$280,980	0.0	0.0	0.09	0.09	\$1,892,576	\$43.47	ST MARYS	
41-14-30-329-006	241 SE STATE ST	06/28/24	\$1,900,000	WD	03-ARM'S LENGTH	\$2,950,000	\$1,262,700	42.46	\$4,028,783	\$854,737	\$1,453,500	0.0	0.0	0.82	0.82	\$431,029	\$9.90	ST MARYS	
41-14-29-180-011	1129 NE LYON ST	05/01/25	\$1,454,000	WD	03-ARM'S LENGTH	\$1,454,000	\$444,100	31.21	\$847,729	\$699,049	\$372,778	0.0	0.0	0.61	0.61	\$1,604,008	\$36.82	TYPICAL	Mult Res
41-14-29-302-027	912 E FULTON ST	12/28/23	\$925,000	WD	03-ARM'S LENGTH	\$925,000	\$389,300	42.69	\$775,951	\$445,831	\$300,762	0.0	0.0	0.49	0.49	\$594,103	\$20.76	TYPICAL	
41-14-30-181-016	412 NE LYON ST	05/31/24	\$475,000	WD	03-ARM'S LENGTH	\$475,000	\$290,300	61.12	\$534,990	\$124,460	\$184,450	0.0	0.0	0.30	0.30	\$412,119	\$8.46	TYPICAL	Mult Res
41-14-30-204-005	630 NE CHESTNUT ST	09/13/23	\$640,000	WD	03-ARM'S LENGTH	\$640,000	\$315,900	49.36	\$662,078	\$217,062	\$199,180	0.0	0.0	0.23	0.23	\$952,114	\$21.86	TYPICAL	Mult Res
41-14-30-204-002	638 E FULTON ST	01/18/24	\$275,000	WD	03-ARM'S LENGTH	\$275,000	\$42,100	15.31	\$241,654	\$275,000	\$24,654	0.0	0.0	0.40	0.40	\$594,444	\$15.94	TYPICAL	building mult res on parcel after purchase
41-14-30-482-001	796 SE CHERRY ST	10/24/23	\$800,000	MLC	03-ARM'S LENGTH	\$800,000	\$431,400	42.53	\$331,624	\$525,776	\$57,400	0.0	0.0	0.09	0.09	\$5,993,362	\$128.41	TYPICAL	Mult Res
41-14-29-380-030	1025 SE WEALTHY ST	03/03/25	\$396,000	WD	03-ARM'S LENGTH	\$396,000	\$220,900	55.92	\$511,534	\$87,082	\$204,516	0.0	0.0	0.10	0.10	\$662,569	\$19.90	WEALTHY SMALL	
41-14-29-380-041	1031 SE WEALTHY ST	05/19/23	\$386,000	WD	03-ARM'S LENGTH	\$386,000	\$180,400	42.21	\$462,293	\$98,397	\$121,200	0.0	0.0	0.08	0.08	\$1,186,427	\$27.21	WEALTHY SMALL	
41-14-29-380-052	1035 SE WEALTHY ST	02/28/25	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$193,800	41.45	\$394,295	\$136,900	\$131,200	0.0	0.0	0.06	0.06	\$2,281,750	\$52.38	WEALTHY SMALL	
41-14-29-483-017	1505 SE WEALTHY ST	05/30/25	\$1,300,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,300,000	\$630,100	48.47	\$1,063,887	\$404,113	\$168,200	0.0	0.0	0.17	0.10	\$2,350,657	\$53.96	WEALTHY SMALL	sale of mixed use bldg with adjacent vacant lot. All physical characteristics of both parcels included in this sale analysis
41-14-29-485-030	1585 SE WEALTHY ST	07/22/25	\$4,850,000	WD	03-ARM'S LENGTH	\$2,480,200	\$2,480,200	52.48	\$4,837,466	\$1,787,554	\$1,975,020	0.0	0.0	0.76	0.76	\$2,364,489	\$54.28	WEALTHY SMALL	
41-14-31-226-003	610 SE WEALTHY ST	05/31/23	\$800,000	FIA	03-ARM'S LENGTH	\$800,000	\$261,100	32.64	\$968,088	\$362,262	\$273,880	0.0	0.0	0.13	0.13	\$2,786,862	\$63.86	WEALTHY SMALL	
41-14-31-226-001	700 SE WEALTHY ST	04/14/23	\$715,000	WD	03-ARM'S LENGTH	\$715,000	\$302,000	42.24	\$788,260	\$179,740	\$253,000	0.0	0.0	0.13	0.13	\$1,426,508	\$32.75	WEALTHY SMALL	
41-14-31-227-007	1120 SE WEALTHY ST	11/27/23	\$650,000	WD	03-ARM'S LENGTH	\$650,000	\$242,400	37.29	\$847,493	\$177,227	\$174,720	0.0	0.0	0.10	0.10	\$1,772,270	\$40.69	WEALTHY SMALL	
41-14-32-226-009	1432 SE WEALTHY ST	08/28/25	\$950,000	CD	03-ARM'S LENGTH	\$950,000	\$630,500	63.21	\$1,205,119	\$61,881	\$316,800	0.0	0.0	0.18	0.18	\$338,907	\$7.76	WEALTHY SMALL	
41-14-32-226-024	1566 SE WEALTHY ST	03/06/25	\$460,000	WD	03-ARM'S LENGTH	\$460,000	\$246,200	53.86	\$545,947	\$307,033	\$307,680	0.0	0.0	0.22	0.22	\$1,360,269	\$31.23	WEALTHY SMALL	Mult Res
<b>Total:</b>						<b>\$34,754,000</b>	<b>\$35,894,000</b>	<b>\$16,685,700</b>	<b>\$38,147,379</b>	<b>\$13,013,818</b>	<b>\$15,119,349</b>	<b>0.0</b>	<b>0.0</b>	<b>11.13</b>	<b>10.46</b>				
<b>Sale Ratio =&gt;</b>						<b>46.38</b>	<b>Average</b>						<b>per Net Acre=&gt;</b>	<b>1,189,645.91</b>	<b>Average</b>				
<b>Std. Dev. =&gt;</b>						<b>15.97</b>	<b>#DW/FF</b>								<b>per SqFt=&gt;</b>				<b>\$26.84</b>

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Adj. when Sold	Adj/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Actual Front	EG Area	Class	Note
41-14-30-312-005	821 SE CHERRY ST	12/22/23	\$396,000	WD	03-ARM'S LENGTH	\$396,000	\$98,300	26.60	\$186,819	\$330,000	\$181,912	0.12	0.12	\$2,486,852	\$65.86	0.00		COM17 2011	
41-14-30-403-002	438 E FULTON ST	02/18/24	\$275,000	WD	03-ARM'S LENGTH	\$275,000	\$42,100	15.31	\$241,654	\$275,000	\$24,654	0.40	0.40	\$694,444	\$15.94	0.00		COM06 2012	

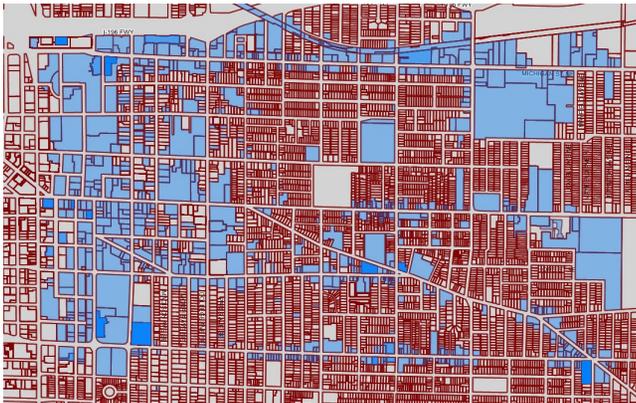
Average \$/SF Land Rates indicated by Extinction by rate type

CHERRY	\$11
CHERRY NBHD	\$4
FULTON EAST	\$36
MULT RES	\$28

mult res with typical rates that are mult res prop.	\$39
ST MARYS	\$27
TYPICAL	\$39
typical w/ mult res type removed	\$18
WEALTHY-SMALL	\$38

Minimal vacant land sales in land table C, 06 Eastside Area. Used extraction method to determine land of rate. Based on extraction method with support of vacant lot and increase for most rates indicated. While averages may indicate slightly less for the sf rate, market does not support a decrease in commercial land values. Only increased the rate per sf for the Typical and Atypical rates based on the vacant land sale. See table below for final rates utilized for Land Table C, 06 for 2026

Type	2025	2026
Typical	\$14.00	\$16.00
Atypical	\$7.00	\$8.00
Cherry	\$45.00	\$45.00
Cherry NBHD	\$25.00	\$25.00
Easttown	\$45.00	\$45.00
Fuller	\$20.00	\$20.00
Fult Shell-Lapy	\$45.00	\$45.00
Fulton	\$45.00	\$45.00
Fulton East	\$45.00	\$45.00
Jefferson	\$30.00	\$30.00
MI BENS-GRAND	\$40.00	\$40.00
MI GRAN-ESTN LG	\$20.00	\$20.00
Benson	\$30.00	\$30.00
MI GRAN-ESTN SM	\$30.00	\$30.00
MICH COOT-BMS	\$50.00	\$50.00
MICH-ESTN-FULL	\$20.00	\$20.00
MICH FULL-BALL	\$15.00	\$15.00
MICH INFLUENCE	\$15.00	\$15.00
MICH USR	\$3.50	\$3.50
ST MARYS	\$40.00	\$40.00
WEALTHY-SMALL	\$40.00	\$40.00
WEALTHY-LARGE	\$20.00	\$20.00
MULT RES	\$40.00	\$40.00



Parcel Number	Tract Address	Exp Date	Tract Type	Use	Area (sq ft)	Assessed Value	Assessed Rate	Cap Amount	Land Value	CR Land Value	Dist. Rate	Dist. Rate	Net Acres	Total Acres	Comps/Sec	Outlets/Sec	Actual Front	CFZ Area	Lot Area	Other Parcels in Sale	Lot Value	Grant	Front	Unimproved Value	Use Class	Area Description	Notes	
#13-25-228-000-3000000000	3000000000	08/27/25	WD	03-AMPL/ENGR	\$2,200,000	\$120,000	5.45	\$1,514,817	\$95,821	\$300,000	0.0	0.0	0.17	0.17	\$1,514,817	\$95,821	0.00	C-001	2.02584E+14	01-10-25-29-000	0	1	\$10,000	OFFICE/BUILDING	001	TRP-DOE/FULTON	Site of building parcel and adjacent lot. Tract within parcel characteristics for analysis	
#13-25-228-000-7000000000	7000000000	08/27/25	WD	03-AMPL/ENGR	\$700,000	\$100,000	14.29	\$386,543	\$70,000	\$300,000	0.0	0.0	0.12	0.12	\$6,200,000	\$100,000	0.00	C-007	2.02584E+14	01-10-25-29-000	0	1	\$20,000	PARKING LOTS	001	TRP-DOE/FULTON	Vacant parcel - parcel letter for 2025	
#13-25-228-000-1200000000	1200000000	08/27/25	WD	03-AMPL/ENGR	\$1,800,000	\$100,000	5.56	\$1,100,000	\$1,000,000	\$300,000	0.0	0.0	0.10	0.10	\$2,300,000	\$100,000	0.00	C-001	2.02584E+14	01-10-25-29-000	0	1	\$10,000	OFFICE/BUILDING	001	TRP-DOE/FULTON		
#13-25-228-000-1300000000	1300000000	08/27/25	WD	03-AMPL/ENGR	\$1,200,000	\$100,000	8.33	\$1,100,000	\$100,000	\$100,000	0.0	0.0	0.12	0.12	\$2,100,000	\$100,000	0.00	C-007	2.02584E+14	01-10-25-29-000	0	1	\$20,000	BAR	001	TRP-DOE/FULTON		
#13-25-228-000-1600000000	1600000000	08/27/25	WD	03-AMPL/ENGR	\$700,000	\$100,000	14.29	\$386,543	\$100,000	\$100,000	0.0	0.0	0.12	0.12	\$1,200,000	\$100,000	0.00	C-007	2.02584E+14	01-10-25-29-000	0	1	\$10,000	OFFICE/BUILDING	001	TRP-DOE/FULTON		
#13-25-228-000-1800000000	1800000000	08/27/25	WD	03-AMPL/ENGR	\$1,200,000	\$100,000	12.00	\$1,100,000	\$100,000	\$100,000	0.0	0.0	0.10	0.10	\$2,000,000	\$100,000	0.00	C-001	2.02584E+14	01-10-25-29-000	0	0	\$10,000	DRIVE/PARKING	001	TRP-DOE/FULTON	Site of building parcel and adjacent lot. Tract within parcel characteristics for analysis	
#13-25-228-000-1900000000	1900000000	08/27/25	WD	03-AMPL/ENGR	\$1,000,000	\$100,000	10.00	\$1,000,000	\$100,000	\$100,000	0.0	0.0	0.10	0.10	\$1,900,000	\$100,000	0.00	C-001	2.02584E+14	01-10-25-29-000	0	0	\$10,000	DRIVE/PARKING	001	TRP-DOE/FULTON		
<b>Total:</b>					<b>\$10,000,000</b>	<b>\$1,000,000</b>	<b>10.00</b>	<b>\$8,194,230</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>0.0</b>	<b>0.0</b>	<b>0.94</b>	<b>0.93</b>														
					<b>Sale Price**</b>	<b>\$1,000,000</b>	<b>10.00</b>	<b>\$8,194,230</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>0.0</b>	<b>0.0</b>	<b>0.94</b>	<b>0.93</b>														
					<b>Sale Price**</b>	<b>\$1,000,000</b>	<b>10.00</b>	<b>\$8,194,230</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>0.0</b>	<b>0.0</b>	<b>0.94</b>	<b>0.93</b>														

Parcel Number	Tract Address	Exp Date	Tract Type	Use	Area (sq ft)	Assessed Value	Assessed Rate	Cap Amount	Land Value	CR Land Value	Dist. Rate	Dist. Rate	Net Acres	Total Acres	Comps/Sec	Outlets/Sec	Actual Front	CFZ Area	Lot Area	Other Parcels in Sale	Lot Value	Grant	Front	Unimproved Value	Use Class	Area Description	Notes
#13-25-228-000-7000000000	7000000000	08/27/25	WD	03-AMPL/ENGR	\$700,000	\$100,000	14.29	\$386,543	\$70,000	\$300,000	0.0	0.0	0.12	0.12	\$6,200,000	\$100,000	0.00	C-007	2.02584E+14	01-10-25-29-000	0	1	\$20,000	PARKING LOTS	001	Com	Note

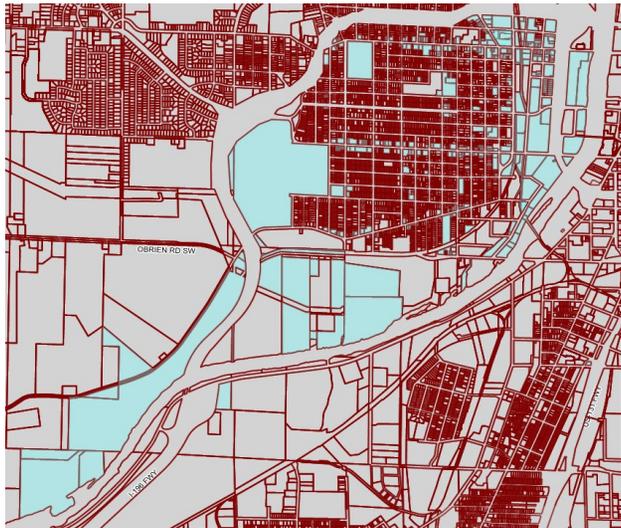
Not enough market data to qualify transactions in land value. Computation method indicates average from \$20 to \$2,700/sq. foot, within this range. Downward to actual market value. No change in land value of C, 07 DOWNTOWN for 2025.  
 See table for final sale price for C, 07 DOWNTOWN for 2025.

Item	2025	2026
TRP	\$107.50	\$107.50
TRP-R OF FULTON	\$107.50	\$107.50
TRP-R OF FULTON	\$107.50	\$107.50
AMEN/ALANGE	\$60.25	\$60.25
AREA	\$76.75	\$76.75
INCL/DOOR	\$76.75	\$76.75
AMEN/ALANGE	\$60.25	\$60.25
COMP/ALGCEP	\$67.50	\$67.50
COMP/ALGCEP	\$67.50	\$67.50
FSW, N OF OAK	\$67.50	\$67.50
105 LST	\$67.50	\$67.50
FULTON/NE/ANDEN	\$67.50	\$67.50
SPRINGFIELD	\$67.50	\$67.50
MAN/ET	\$67.50	\$67.50
HOUSING/MORDEAN	\$67.50	\$67.50
HOUSING/CR	\$67.50	\$67.50
HOUSING/CR	\$67.50	\$67.50
HOUSING/DOF/130	\$67.50	\$67.50
FR/AL/RES	\$60.00	\$60.00
FR/AL/RES	\$60.00	\$60.00
FR/AL/RES	\$60.00	\$60.00
105 SOUTH	\$60.00	\$60.00
105 SOUTH	\$60.00	\$60.00
105 SOUTH	\$60.00	\$60.00

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	adj. \$/sf	Rate Description	Notes		
41-13-25-104-005	600 NW BRIDGE ST	12/07/23	\$675,000	WD	03-ARM'S LENGTH	\$675,000	\$333,300	49.38	\$610,298	\$165,352	\$100,650	0.09	0.09	\$1,797,304	\$41.26	\$33.01	BRIDGE E OF LEX	(minor corner 125% adj)		
41-13-23-480-016	965 NW BRIDGE ST	07/11/24	\$500,000	MLC	03-ARM'S LENGTH	\$500,000	\$245,200	49.04	\$529,679	\$90,606	\$120,285	0.12	0.12	\$736,634	\$16.91	\$11.27	BRIDGE/LANE	major corner (150% adj)		
41-13-23-480-017	961 NW BRIDGE ST	04/06/23	\$170,500	WD	03-ARM'S LENGTH	\$170,500	\$60,400	35.43	\$120,720	\$170,500	\$120,720	0.19	0.19	\$921,622	\$21.16	\$21.16	BRIDGE/LANE			
41-13-25-103-001	648 NW BRIDGE ST	10/29/24	\$1,800,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,800,000	\$806,700	44.82	\$1,585,095	\$790,258	\$576,353	0.80	0.74	\$989,059	\$22.71	\$22.71	BRIDGE/STOCK	grocery store demolished for const of apartments		
41-13-25-104-015	614 NW BRIDGE ST	05/22/25	\$2,000,000	CD	03-ARM'S LENGTH	\$2,000,000	\$527,800	31.39	\$1,397,212	\$1,075,088	\$472,300	0.61	0.61	\$1,765,333	\$40.53	\$32.42	BRIDGE/STOCK	(minor corner 125% adj)bank and adjacent parking lot		
41-13-26-456-002	1058 SW BUTTERWORTH ST	05/19/23	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$12,700	63.50	\$25,421	\$20,000	\$25,421	0.12	0.12	\$161,290	\$3.70	\$3.70	BUTTERWORTH			
41-13-26-456-002	1058 SW BUTTERWORTH ST	07/03/25	\$27,553	WD	03-ARM'S LENGTH	\$27,553	\$12,700	46.09	\$25,421	\$27,553	\$25,421	0.12	0.12	\$222,202	\$5.10	\$5.10	BUTTERWORTH			
41-13-26-478-020	839 SW BUTTERWORTH ST	01/31/24	\$500,000	WD	03-ARM'S LENGTH	\$500,000	\$215,900	43.18	\$68,219	\$115,001	\$68,219	0.30	0.30	\$385,909	\$8.86	\$8.86	BUTTERWORTH			
41-13-26-483-023	812 SW BUTTERWORTH ST	10/09/23	\$660,000	WD	03-ARM'S LENGTH	\$660,000	\$207,500	31.88	\$666,660	\$130,566	\$106,026	0.08	0.08	\$1,678,167	\$66.23	\$66.23	BUTTERWORTH			
41-13-26-379-001	824 NW LAKE MICHIGAN DR	05/23/25	\$750,000	MLC	03-ARM'S LENGTH	\$750,000	\$281,200	37.49	\$761,131	\$90,719	\$101,850	0.31	0.31	\$290,766	\$6.68	\$6.68	LAKE MICHIGAN			
41-13-24-359-016	425 NW STOCKING AVE	05/22/25	\$965,000	WD	03-ARM'S LENGTH	\$965,000	\$380,100	39.39	\$1,095,740	\$715,116	\$203,250	0.52	0.52	\$139,992	\$3.21	\$3.21	STOCKING			
41-13-26-379-040	1203 SW BUTTERWORTH ST	03/20/25	\$672,000	WD	03-ARM'S LENGTH	\$672,000	\$228,200	33.96	\$475,985	\$264,809	\$68,794	0.29	0.29	\$922,679	\$21.18	\$21.18	TYPICAL			
<b>Totals:</b>			<b>\$8,730,053</b>			<b>\$8,730,053</b>	<b>\$3,411,400</b>		<b>\$7,232,581</b>	<b>\$2,882,402</b>	<b>\$1,902,495</b>	<b>3.47</b>	<b>3.50</b>							
							<b>Sale. Ratio =&gt;</b>	<b>39.08</b>			<b>Average</b>			<b>Average</b>			<b>Average</b>			
							<b>Std. Dev. =&gt;</b>	<b>9.25</b>			<b>per FF=&gt;</b>			<b>per Net Acre=&gt;</b>			<b>per SqFt=&gt;</b>			
													<b>830,424.09</b>			<b>\$19.06</b>				

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	EDF Area	Libs/Pags	Iter Parcels in Sa	Land Table	Use Code	Class	Rate desc
41-13-24-378-003	501 NW ALABAMA AVE	12/05/23	\$780,000	QC	22-OUTLIER	0.60	0.60	\$1,306,725	\$30.04	COM08	202312140070863		C, 08 WESTSIDE	PARKING LOTS	201	BRIDGE/STOCK
41-13-25-359-001	259 SW FRONT AVE	11/16/22	\$600,000	WD	03-ARM'S LENGTH	0.57	0.57	\$1,050,788	\$24.12	COM08	2022111210087923		C, 08 WESTSIDE	PARKING LOTS	201	TN TCC/TBA
41-13-26-456-002	1058 SW BUTTERWORTH ST	05/19/23	\$20,000	WD	03-ARM'S LENGTH	0.12	0.12	\$161,290	\$3.70	COM08	202305240028950		C, 08 WESTSIDE	COM VAC	202	BUTTERWORTH
41-13-23-480-017	961 BRIDGE ST NW	04/06/23	\$170,500	WD	03-ARM'S LENGTH	0.19	0.19	\$921,622	\$21.16	COM16	202304120018978		C, 08 WESTSIDE	COM VAC	202.00	BRIDGE/LANE

Vacant Land Sales and Extraction method to determine land value both indicate minor increases needed to some of the land rates in C, 08. Increased rates along Bridge St and Butterworth as well as typical rates per the analysis. See table below for per sf land rates used for C, 08 WESTSIDE for 2026



type	2025 Per SF Rate	2026 Per SF Rate
TYPICAL	\$5.50	\$7.00
ATYPICAL	\$2.00	\$3.50
BRIDGE/VALLEY	\$9.25	\$9.25
BRIDGE/VALLEY <500'	\$12.50	\$12.50
BRIDGE/LANE	\$15.00	\$16.00
BRV/LANE <500'	\$17.00	\$18.00
BRIDGE/STOCK	\$17.00	\$20.00
BRIDGE E OF LEX	\$20.00	\$20.00
BROADWAY	\$5.00	\$5.50
BUTTERWORTH	\$6.25	\$6.00
BUTTERWORTH <2500'	\$6.25	\$7.00
TN CC	\$15.00	\$15.00
TN TCC/TBA	\$11.00	\$12.50
FRONT	\$5.00	\$5.50
FULTON	\$12.00	\$12.00
FULTON<4000'	\$15.00	\$15.00
FULT E OF GOLD	\$15.00	\$15.00
FULT E OF GO<4E	\$17.00	\$17.00
LAKE MICHIGAN	\$7.50	\$7.50
LAKE MI/PEARL	\$18.00	\$18.00
MT VERNON	\$7.00	\$7.00
MULT RES	\$24.00	\$24
STOCKING	\$9.00	\$9
VALLEY	\$4.00	\$4

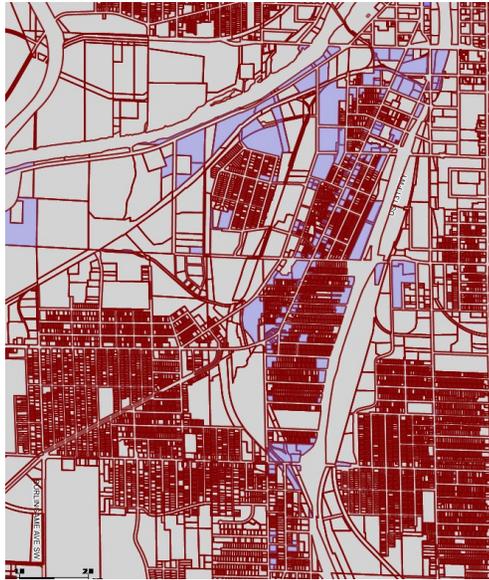
Average \$/SF Land Rates indicated by Extraction by rate type

BRIDGE/LANE	\$22.14
BRIDGE/STOCK	\$27.57
BUTTERWORTH	\$5.89
OVERALL AVG	\$19

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Rate Desc	Notes	
41-17-01-128-054	1301 SW CENTURY AVE	08/15/23	\$1,600,000	WD	03-ARM'S LENGTH	\$1,600,000	\$626,200	39.14	\$1,348,720	\$755,463	\$504,183	0.0	0.0	2.61	2.61	\$289,117	\$6.64	CENTURY		
41-17-01-155-015	1531 SW CESAR E CHAVEZ AVE	04/28/23	\$230,000	WD	03-ARM'S LENGTH	\$230,000	\$101,700	44.22	\$217,451	\$36,715	\$24,166	0.0	0.0	0.09	0.09	\$407,944	\$9.37	roos.3501-5999		
41-17-01-157-005	1538 SW CLYDE PARK AVE	12/01/23	\$280,000	WD	03-ARM'S LENGTH	\$280,000	\$112,900	40.32	\$76,795	\$111,547	\$35,310	0.0	0.0	0.36	0.36	\$307,292	\$7.05	CLYDE PARK		
<b>Totals:</b>						<b>\$2,110,000</b>	<b>\$840,800</b>		<b>\$1,642,966</b>	<b>\$903,725</b>	<b>\$563,659</b>	<b>0.0</b>	<b>0.0</b>	<b>3.07</b>	<b>3.07</b>					
								Sale. Ratio =>	39.85	Average				Average						
								Std. Dev. =>	2.66	per FF=>		#DIV/0!	Average		per Net Acre=>		294,757.01	Average	per SqFt=>	\$6.77

Vacant Land Sale

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Use Code	Class
41-17-01-355-006	739 SW BURTON ST	03/20/23	\$120,197	PTA	03-ARM'S LENGTH	0.74	0.74	\$162,209	\$3.72	COM09			C_09 SOUTH PARKING LOTS	201	CLYDE PARK



Vacant Land sale supports current rates in C\_09. No change in other rates of C\_09 SOUTHWEST for 2026. See table below for rates utilized in Land Table C\_09 for 2026

parcels in land table with primary rate type	type	2025 Per SF Rate	2026 Per SF Rate
29.00	TYPICAL	\$5.63	\$5.63
5.00	ATYPICAL	\$2.82	\$2.82
1.00	ATYPICAL ACREAGE	\$1.07	\$1.07
<del>0.00</del>	<del>COM18</del>	<del>\$56.46 r/sf</del>	
<del>0.00</del>	<del>COM18&lt;10,000SF</del>	<del>\$46.89 r/sf</del>	SHIFTED THESE PARCELS TO C_18 LAND TABLE
19.00	CENTURY	\$4.43	\$4.43
15.00	CLYDE PARK	\$3.72	\$3.72
55.00	GRANDVILLE	\$7.32	\$7.32
5.00	GODFREY	\$4.43	\$4.43
7.00	JND TYP	\$3.72	\$3.72
<del>0.00</del>	<del>MARNET</del>	<del>\$5.78</del>	
2.00	MULT RES	\$16.10	\$16.10
<del>0.00</del>	<del>ROOSEVELT</del>	<del>\$4.43</del>	
8.00	ROOS.6000-9000	\$4.82	\$4.82
11.00	ROOS.3501-5999	\$6.19	\$6.19
4.00	<3500	\$6.19	\$6.19

\*no parcels in COM18 or COM18<10,000SF, inactivate rate for 2027. Land table C\_18 SOUTH DOWNTOWN is now used



Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur Appraisal	Land Residual	Est. Land Value	Depth	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Libri/Page	Other Parcels in Sale	Land Table	Use Code	Class	Rate Desc	
41-18-03-351-004	1974 SE BRETON RD	09/11/24	\$500,000	WD	03-ARMS-LENGTH	\$500,000	\$225,600	45.12	\$106,813	\$500,000	\$100,920	0.0	0.15	0.15	\$3,246,753	\$74.54	COM11	2.0241E+14		C-11 BRETON	COM VAC	202	BURTON/BRETON	
41-18-03-356-006	2504 SE ARDMORE ST	04/18/25	\$783,075	WD	03-ARMS-LENGTH	\$783,075	\$226,700	28.56	\$690,882	\$353,433	\$261,240	0.0	0.40	0.40	\$893,563	\$29.28	C-08B	2.025E+14		C-11 BRETON	OFFICE BLDN	201	BURTON/BRETON	
41-18-03-356-006	2504 SE ARDMORE ST	04/18/25	\$590,000	WD	03-ARMS-LENGTH	\$590,000	\$226,700	38.42	\$690,882	\$160,358	\$261,240	0.0	0.40	0.40	\$400,895	\$9.20	C-08B	2.025E+14		C-11 BRETON	OFFICE BLDN	201	BURTON/BRETON	
41-18-09-462-009	2766 SE BIRCHCREST DR	03/08/24	\$495,000	WD	03-ARMS-LENGTH	\$495,000	\$0	0.00	\$596,216	\$133,627	\$274,887	0.0	1.40	1.40	\$69,862	\$1.86	COM11	2.024E+14		C-11 BRETON	OFFICE BLDN	201	TYPICAL	church to church transfer- exempt property
41-18-09-476-034	2776 SE BIRCHCREST DR	07/12/24	\$675,000	WD	03-ARMS-LENGTH	\$675,000	\$353,500	52.37	\$730,845	\$210,700	\$266,545	0.0	0.41	0.41	\$517,690	\$11.89	COM11	2.0241E+14		C-11 BRETON	OFFICE BLDN	201	28TH-1AC	
41-18-10-101-022	2056 SE BRETON RD	03/22/24	\$1,100,000	WD	03-ARMS-LENGTH	#####	\$530,200	48.20	\$1,377,665	\$386,880	\$378,645	0.0	1.22	1.22	\$337,033	\$7.51	C-08B	2.024E+14		C-11 BRETON	OFFICE BLDN	201	SR	
41-18-10-377-039	2733 SE 28TH ST	03/20/24	\$625,000	LC	03-ARMS-LENGTH	\$625,000	\$278,300	44.21	\$519,072	\$34,412	\$228,484	0.0	0.35	0.35	\$959,201	\$27.00	COM11	2.024E+14		C-11 BRETON	STORE RETAIL	201	28TH-1AC	
<b>Totals:</b>						<b>\$4,708,075</b>	<b>#####</b>	<b>\$1,839,000</b>	<b>\$4,912,369</b>	<b>\$1,057,883</b>	<b>\$2,269,961</b>	<b>2.93</b>	<b>4.33</b>											
						<b>Sale Ratio &gt;&gt;</b>	<b>39.06</b>	<b>Average</b>	<b>per FF&gt;&gt;</b>	<b>Average</b>	<b>per Net Acre&gt;&gt;</b>	<b>668,219.48</b>	<b>Average</b>	<b>per SqFt&gt;&gt;</b>	<b>\$15.34</b>									
						<b>Std. Dev &gt;&gt;</b>	<b>17.87</b>																	

No vacant land sales in this land table. Extraction method does not have enough data to support overall increases to land rates. Current market in the Breton area is stable with redevelopment focused at the Breton/Burton intersection. Increased land rates for BRETON and BURTON types to be in line with BURTON/BRETON rate. All other rates remain stable and no change made for 2026. See table below for land rates used for C-11 BRETON for 2026.

# of parcels with primary land rate type	type	Per SF Rate	Per SF Rate
23.00	TYPICAL	\$4.50	\$4.50
1.00	ATYPICAL	\$2.25	\$2.25
18.00	28TH-1AC	\$15.02	\$15.02
26.00	28TH	\$11.89	\$11.89
18.00	28TH	\$7.00	\$7.00
1.00	BELTLINE	\$15.00	\$15.00
12.00	BELTLINE OFFICE	\$5.00	\$5.00
6.00	BOSTON	\$5.75	\$5.75
10.00	BRETON	\$12.48	\$12.50
4.00	BURTON	\$12.03	\$12.50
30.00	BURTON/BRETON	\$15.00	\$15.00
6.00	SR	\$15.00	\$15.00
12.00	MULT RES	\$24.00	\$24.00
0.00	WET LOW RAVINE	\$0.90	\$0.90

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Use Code	Class	Rate Description	Notes	
41-18-11-240-035	2301 SE EAST PARIS AVE	11/19/23	\$2,350,000	WD	03-ARMY'S LENGTH	\$2,350,000	\$656,000	27.95	\$2,049,008	\$612,108	\$311,118	1.46	1.46	\$419,827	\$9.64	C DEP	2.02311E+14		C-12 LAKE EASTBR OFFICE BULDIN	201	000H	EAST PARIS OFFICE		
41-18-11-230-004	2635 SE LAKE EASTBROOK BLVD	09/21/25	\$225,000	WD	03-ARMY'S LENGTH	\$225,000	\$56,000	29.13	\$115,447	\$10,766	\$41,213	0.36	0.36	\$29,795	\$6.15	COM12	2.02305E+14		C-13 LAKE EASTBR BARBER/BEAUTY	201	000H	LAKE EASTBROOK		
44-18-11-370-030	2709 SE EAST BELLEVUE AVE	04/24/20	\$2,244,370	GD	03-ARMY'S LENGTH	\$2,244,370	\$1,089,000	88.87	\$2,246,000	\$1,370,040	\$785,672	4.88	4.88	\$1,072,166	\$20.40	COM12	2.02305E+14		C-13 LAKE EASTBR RESTAURANT	201	000H	increased fee sale of this line		
44-18-11-370-041	2709 SE EAST BELLEVUE AVE	03/04/20	\$2,169,000	GD	03-ARMY'S LENGTH	\$2,169,000	\$659,000	89.89	\$1,510,000	\$1,434,388	\$695,699	4.88	4.88	\$1,095,649	\$22.47	COM12	2.02305E+14		C-13 LAKE EASTBR RESTAURANT	201	000H	located fee sale of King E Krone		
41-18-11-370-043	3440 SE 28TH ST	12/06/23	\$3,300,000	WD	03-ARMY'S LENGTH	\$3,300,000	\$637,000	19.96	\$2,663,000	\$2,003,731	\$1,274,130	1.95	1.95	\$1,027,164	\$23.99	COM12	2.02302E+14		C-12 LAKE EASTBR RESTAURANTS	201	2000	vacant land sale - 8th built after purchase		
41-18-11-401-013	3655 SE LAKE EASTBROOK BLVD	02/14/23	\$502,000	WD	03-ARMY'S LENGTH	\$502,000	\$212,000	52.19	\$484,536	\$100,524	\$83,000	0.53	0.53	\$150,385	\$4.37	COM12	2.02302E+14		C-12 LAKE EASTBR BARBER/BEAUTY	201	000H	LAKE EASTBROOK		
<b>Total:</b>						<b>\$11,501,170</b>	<b>\$3,288,000</b>		<b>\$8,847,686</b>	<b>\$2,867,129</b>	<b>\$1,709,519</b>	<b>4.50</b>	<b>6.61</b>											
							Sale Ratio <=>	28.09				Average		Average										
							\$6. Dev. <=>	11.81				per Net Acres <=>	637,281.40	per SqFt <=>	\$14.63									

Minimal sale data, used combination of vacant land sale and extraction method to determine land rates in C-12 for 2026. Most land rates supported by current value indicated by extraction method, no change for 2026. Increased land rate of 28TH based on vacant land sale, supported by extraction method. MULT RES also increased to be consistent with MULT RES land rates across commercial land tables in the City. See below for final rates used for Land Table C-12 LAKE EASTBROOK for 2026.

Type	2025 Per SF Rate	2026 Per SF Rate
TYPICAL	\$7.70	\$7.70
ATYPICAL	\$4.50	\$4.90
28TH	\$15.00	\$20.00
BELTLINE	\$13.50	\$13.50
EAST PARIS	\$13.50	\$13.50
EAST PARIS OFFICE	\$4.50	\$4.90
LAKE EASTBROOK	\$4.50	\$4.90
MALL	\$7.65	\$7.65
MULT RES	\$12.00	\$24.00
PENNSULAR DR	\$4.50	\$4.90
WET LOW RAINE	\$3.95	\$2.95

increase to be consistent with other MULT RES properties in adj com land tables- all parcels w/ this land rate valued on income approach

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Acq. when Sold	Acq./Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Ubr/Pg/Ag	Other Parcels in Sale	Land Table	Use Code	Class	Rate Description	Notes
41-18-18-101-009	1700 SE 28TH ST	10/09/24	\$7,350,000	WD	03-ARMY'S LENGTH	\$7,350,000	\$0	0.00	\$5,362,411	\$4,939,067	\$3,151,478	11.54	11.54	\$427,996	\$9.83	COM13	202410140057401		C-13 OLD PARIS	MARKET CONV	201	28TH E OF KZOO	
41-18-18-126-004	350 SE 28TH ST	08/29/24	\$4,625,000	CD	19-MULT PARCEL ARM'S LENGTH	\$4,625,000	\$488,600	10.78	\$4,343,697	\$2,377,681	\$2,094,943	6.14	4.14	\$339,244	\$8.89	COM13	202409110050241	41-18-18-126-018	C-13 OLD PARIS	STORE RETAIL	201	28TH W OF KZOO	Res property in commercial corridor
41-18-07-453-036	461 SE 28TH ST	04/08/25	\$500,000	WD	03-ARMY'S LENGTH	\$500,000	\$218,900	43.78	\$437,474	\$371,383	\$308,857	0.92	0.92	\$496,440	\$9.31	COM13	202504160024118		C-13 OLD PARIS	REST FAST	201	28TH W OF KZOO	Sale of Retail/warehouse and vacant adjacent lot
41-18-07-453-048	487 SE 28TH ST	08/23/24	\$850,000	WD	03-ARMY'S LENGTH	\$850,000	\$344,000	40.54	\$987,551	\$865,588	\$501,180	1.49	1.49	\$446,105	\$10.24	COM13	202408030485222		C-13 OLD PARIS	OFFICE BLDN	201	28TH W OF KZOO	
41-18-21-451-006	2045 SE 44TH ST	06/19/23	\$130,000	WD	03-ARMY'S LENGTH	\$130,000	\$88,700	75.92	\$266,738	\$130,000	\$268,738	1.75	1.75	\$154,659	\$1.71	COM13	202309200045448		C-13 OLD PARIS	COM VAC	002	44TH	vacant undeveloped land
41-18-17-151-073	3040 SE EASTERN AVE	04/28/23	\$715,000	WD	03-ARMY'S LENGTH	\$715,000	\$504,200	70.52	\$1,009,389	\$75,346	\$369,735	1.34	1.34	\$86,061	\$1.29	COM13	202305080025278		C-13 OLD PARIS	STORE DISC	201	EASTERN	
41-18-18-226-025	2831 SE EASTERN AVE	10/17/23	\$240,000	WD	03-ARMY'S LENGTH	\$240,000	\$95,300	39.71	\$195,409	\$115,079	\$70,488	0.20	0.24	\$572,552	\$13.14	COM13	202311030063460		C-13 OLD PARIS	OFFICE BLDN	201	EASTERN	
41-18-21-352-002	2244 SE KALAMAZOO AVE	08/27/25	\$265,000	WD	03-ARMY'S LENGTH	\$265,000	\$165,300	60.89	\$224,042	\$77,470	\$136,512	0.33	0.33	\$235,048	\$5.37	COM13	202509110081035		C-13 OLD PARIS	OFFICE BLDN	201	KALAMAZOO	
41-18-21-352-003	4250 SE KALAMAZOO AVE	01/17/25	\$417,000	WD	03-ARMY'S LENGTH	\$417,000	\$212,700	51.01	\$463,486	\$90,028	\$136,512	0.33	0.33	\$271,982	\$6.24	C_OSE	202501220030590		C-13 OLD PARIS	MED OFC	201	KALAMAZOO	
41-18-20-431-007	4142 SE OAK PARK DR	07/23/25	\$1,030,000	WD	03-ARMY'S LENGTH	\$1,030,000	\$489,900	45.62	\$1,450,401	\$288,465	\$708,896	0.96	0.96	\$301,426	\$6.92	C_APT	202507310040285		C-13 OLD PARIS	MULT RES - BUI	201	MULT RES	
41-18-17-203-036	2950 SE VINELAND AVE	05/29/24	\$1,225,000	MFC	03-ARMY'S LENGTH	\$1,225,000	\$906,000	41.47	\$1,527,948	\$545,794	\$848,742	1.15	1.15	\$478,260	\$10.80	C_MF	202409040029440		C-13 OLD PARIS	MULT RES - BUI	201	MULT RES	
41-18-21-452-001	4300 SE CALLANDOR DR	13/19/24	\$1,441,956	CD	03-ARMY'S LENGTH	\$1,441,956	\$696,000	47.80	\$1,687,259	\$154,173	\$409,446	1.88	1.88	\$87,331	\$2.22	C_OSE	202412160070984		C-13 OLD PARIS	MED OFC	201	PUD/RF	
41-18-20-479-021	4357 SE KALAMAZOO AVE	12/09/23	\$250,000	MFC	03-ARMY'S LENGTH	\$250,000	\$73,900	29.56	\$226,424	\$65,618	\$42,042	0.10	0.10	\$639,942	\$14.48	COM13	202312140070848		C-13 OLD PARIS	STORE RETAIL	201	T&C OFF KZOO	
41-18-20-479-033	4245 SE KALAMAZOO AVE	01/11/23	\$1,100,000	WD	03-ARMY'S LENGTH	\$1,100,000	\$434,400	39.49	\$875,994	\$430,097	\$206,091	0.51	0.51	\$844,984	\$19.40	COM13	202301130002543		C-13 OLD PARIS	MARKET (GROCI	201	T&C OFF KZOO	
41-18-20-479-009	4239 SE KALAMAZOO AVE	06/07/24	\$120,000	MFC	03-ARMY'S LENGTH	\$120,000	\$47,100	39.25	\$91,141	\$40,289	\$11,430	0.03	0.03	\$1,438,393	\$33.03	COM13	20240610000475		C-13 OLD PARIS	STORE RETAIL	201	T&C OFF KZOO	
41-18-20-479-011	4317 SE KALAMAZOO AVE	06/30/23	\$100,000	WD	03-ARMY'S LENGTH	\$100,000	\$26,100	26.10	\$46,473	\$60,730	\$7,203	0.02	0.02	\$3,373,889	\$77.45	COM13	202307050037188		C-13 OLD PARIS	REST SNACK	201	T&C OFF KZOO	
41-18-17-202-015	2834 SE VINELAND AVE	03/20/24	\$394,999	WD	03-ARMY'S LENGTH	\$394,999	\$188,500	47.22	\$437,527	\$91,608	\$44,138	0.26	0.26	\$192,338	\$8.69	COM13	202403210014087		C-13 OLD PARIS	WHS STG	201	TYPICAL	
<b>Totals:</b>						<b>\$20,878,955</b>	<b>\$4,648,900</b>	<b>22.37</b>	<b>\$19,706,048</b>	<b>\$6,179,481</b>	<b>\$9,382,820</b>	<b>22.65</b>	<b>26.83</b>	<b>Average per Net Acre=&gt;</b>	<b>\$61,077.16</b>	<b>Average per SqFt=&gt;</b>	<b>\$8.29</b>						

Vacant Land Sales

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area	Ubr/Pg/Ag	Other Parcels in Sale	Land Table	Use Code	Class
41-18-21-451-006	2045 SE 44TH ST	06/19/23	\$130,000	WD	03-ARMY'S LENGTH	\$130,000	1.75	1.75	\$74,499	\$1.71	0.00	COM13	2.02208E+14		C-13 OLD PARIS	COM VAC	202
41-18-21-485-026	2400 SE 43RD ST	08/09/23	\$625,000	WD	32-SPLIT VACANT	\$625,000	4.10	4.10	\$152,439	\$3.50	0.00	COM13	2.02208E+14		C-13 OLD PARIS	APARTME	201

Used vacant land sales and the extraction method to analyze land values in C-13 OLD PARIS. Current rates are within range of sf rate indicated by extraction method. Vacant land sales were in a lower range. No change in sf rate for Land Table C-13 OLD PARIS for 2026. See land table below for rates used for C-13 for 2026.

Type	2025	2026
36 TYPICAL	\$3.89	\$3.89
12 ATYPICAL	\$2.33	\$2.33
9 EXCESS	\$1.09	\$1.09
79 28TH W OF KZOO	\$7.74	\$7.74
11 28TH E OF KZOO	\$8.84	\$8.84
1 28TH	\$4.89	\$4.89
1 28TH	\$4.89	\$4.89
29 44TH < 1/2 AC	\$6.65	\$6.65
9 44TH < 1/2 AC	\$4.60	\$4.60
0 <del>empty</del>	<del>empty</del>	<del>empty</del>
24 EASTERN	\$7.43	\$7.43
3 GRAND CENTRAL	\$10.82	\$10.82
3 DIVISION	\$6.51	\$6.51
18 KALAMAZOO	\$9.48	\$9.48
1 KENOSHA	\$3.39	\$3.39
7 PUD/SF	\$5.18	\$5.18
12 EASTCASTLE	\$5.16	\$5.16
34 T&C OFF KZOO	\$6.00	\$6.00
0 T&C ALLOCATED	\$6.00	\$6.00
21 MULT RES	\$17.00	\$17.00

Rate Description	Average \$/SF
28TH E OF KZOO	\$9.83
28TH W OF KZOO	\$9.48
EASTERN	\$7.22
KALAMAZOO	\$5.81
MULT RES	\$8.93
T&C OFF KZOO	\$36.09
TYPICAL	\$9.69

inactive for 2026- remove for 2027

all parcels using this rate on income approach



No sales or vacant land sales

No sales or vacant land sales in Land table C\_18. Analyzed with downtown land values. No increase for downtown land rates determined. Based on this, no change in land rates for south downtown. See table below for land rates used for C\_18 SOUTH DOWNTOWN for 2026.

	2025	2026
type	Per SF Rate	Per SF Rate
COM18 TYPICAL	\$30.65	<b>\$30.65</b>
COM18<10,000SF	\$36.75	<b>\$36.75</b>
MKT S OF BARTLT	\$20.75	<b>\$20.75</b>

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Acq. when Sold	Acq. Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Depth	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Lines/Pages	Other Parcels in Sale	Land Table	Use Code	Class	Rate Description	
41-13-03-600-034	2100 NW NORTHBRIDGE DR	05/11/23	\$300,000	WD	63 ARMS LENGTH	\$300,000	\$0	0.00	\$164,694	\$300,000	\$164,694	0.0	2.12	2.12	\$144,309	\$7.26	C, WV	2, 2(20)04+14	C, WV WALKER VIEW	INDLGH1	301			
		Totals:				\$300,000	\$0		\$164,694	\$300,000	\$164,694		2.12	2.12										
		Sale. Ratio =>						0.00					Average											
		Std. Dev. =>						NONE					per Net Acres=>	\$41,599.43	per SqFt=>	\$3.25								

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Net Acres	Total Acres	Dollars/Acre	Dollars/SqFt	Actual Foot	ECF Area	Lines/Pages	Other Parcels in Sale	Land Table	Use Code	Class	
41-13-03-600-030	3410 NW WALKER AVE	10/24/23	\$565,000	WD	32 SPLIT VACANT	\$565,000	4.17	4.17	\$135,654	\$3.11	0.00	C, WV	2, 0223E-14	C, WV WALKER VIEW	CON VAC	202		
41-13-03-600-034	2100 NW NORTHBRIDGE DR	05/11/23	\$300,000	WD	63 ARMS LENGTH	\$300,000	2.12	2.12	\$141,509	\$3.29	0.00	C, WV	2, 02200E-14	C, WV WALKER VIEW	INDLGH1	301		
41-13-03-600-038	2000 NW NORTHBRIDGE DR	05/20/24	\$262,500	WD	63 ARMS LENGTH	\$262,500	2.44	4.70	\$107,582	\$2.47	0.00	C, WV	2, 02400E-14	C, WV WALKER VIEW	CON VAC	202		
		Average \$/SF							\$2.94									
		Median \$/SF							\$3.11									

Used Vacant Land Sales to determine rates in Walkerview Land Table for 2026. No change for commercial type. Increased rate of Industrial type based on vacant land sale. See table below for final per sf land rate used in C, WV WALKERVIEW for 2026.

	2023	2024
INDUSTRIAL TYPE	\$2.00	\$2.94
COMMERCIAL TYPE	\$1.10	\$5.30

Sale of parent parcel prior to combination with other parcels - good vacant