

Analysis for Equalized Valuations - Real Property

County: Clare County		City or Township: Frost Township				Year: 2025 / 2026		
Classification of Real Property	Assessed Value	No. of Parcels	Assessed Value	Sample		Study Ratio	Projected True Cash Value	Study Type
				Appraised Value				
Agricultural	617,250	3	617,250	1,370,282		45.05%	1,370,282	AS
Stratified	0	0	0	0			0	
Total	0	0	0	0		0.00%	0	
Commercial	3,235,950	6	478,000	958,059		49.89%	6,486,170	AS
Stratified	0	0	0	0			0	
Total	0	0	0	0		0.00%	0	
Industrial	0	0	0	0		0.00%	0	NC
Stratified	0	0	0	0			0	
Total	0	0	0	0		0.00%	0	
Residential	95,941,600	79	0	0		46.31%	207,172,533	SS
Stratified	0	0	0	0			0	
Total	0	0	0	0		0.00%	0	
Timber-Cutover	0	0	0	0		0.00%	0	NC
Stratified	0	0	0	0			0	
Total	0	0	0	0		0.00%	0	
Developmental	0	0	0	0		0.00%	0	NC
Stratified	0	0	0	0			0	
Total	0	0	0	0		0.00%	0	
TOTAL - REAL	99,794,800	88					215,028,985	

Study Types: AS - Appraisal Study SS - Sales Study ST - Stratified (explanation required) NC - None Classified ES - Estimated (explanation required)
Explanation:

Analysis for Equalized Valuations - Personal Property

County: Clare County		City or Township: Frost Township				Year: 2025 / 2026		
Assessment of	Assessed Value	No. of	Assessed Value	Sample	True Cash Value	Study	Projected True Cash Value	Study Type
Agricultural	0	0	0			0.00%	0	NC
Commercial	0	0	0			50.00%	0	RV
Industrial	0	0	0			0.00%	0	NC
Residential	0	0	0			0.00%	0	NC
Utility	4,339,293	0	0			50.00%	8,678,586	RV
TOTAL - PERSONAL	4,339,293	0					8,678,586	

Study Types: AU - Audit RV - Record Verification NC - None Classified NS - None Studied (explanation required) ES - Estimated (explanation required)
Explanation:

2025 24 and 12 Month Sales Ratio Study for Determining the 2026 Starting Base

This form is utilized with your Sales Ratio Study to determine the ratio and true cash value amounts entered on Form 603, *Analysis for Equalized Valuation*

NOTE: PAGE 2 CONTAINS INSTRUCTIONS THAT SHOULD BE REVIEWED PRIOR TO COMPLETING THIS FORM

County Name: Clare County	City or Township Name: Frost Township
Classification of Property (Ag, Com, Res, etc.) RESIDENTIAL	

2023 to 2024 Adjustment Modifier

1. Enter the assessed valuation after adjustment from the 2024 form L-4023 line 405	1. <u>87,901,550</u>
2. Enter the assessed valuation before adjustment from the 2024 form L-4023 line 403	2. <u>74,087,300</u>
3. 2023 to 2024 Adjustment Modifier. Divide line 1 by line 2	3. <u>1.1865</u>

2024 to 2025 Adjustment Modifier

4. Enter the assessed valuation after adjustment from the 2025 form L-4023 line 405	4. <u>94,980,400</u>
5. Enter the assessed valuation before adjustment from the 2025 form L-4023 line 403	5. <u>89,575,800</u>
6. 2024 to 2025 Adjustment Modifier. Divide line 4 by line 5	6. <u>1.0603</u>

2023 to 2025 Adjustment Modifier

7. 2023 to 2025 Adjustment Modifier. Multiply line 3 by line 6	7. <u>1.2580</u>
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24 Month Sales Study

A Year of Assessment	B Sales Period	C Number of Sales	D Total Assessed Value for Sales	E Applicable Adjustment Modifier	F Adjusted Assessed Value	G Total Adjusted Prices	H Adjusted % Ratio <small>(col. F ÷ col. G)</small>
2023	04/2023-09/2023	26	1,791,950	1.2580	2,254,273	4,692,000	48.05%
2023	10/2023-03/2024	17	1,011,950	1.2580	1,273,033	2,627,000	48.46%
12 Month Total Sales		43	12 Month Total Sales		3,527,306	7,319,000	48.19%
2024	04/2024-09/2024	23	1,336,000	1.0603	1,416,561	3,381,050	41.90%
2024	10/2024-03/2025	13	656,300	1.0603	695,875	1,374,700	50.62%
12 Month Total Sales		36	12 Month Total Sales		2,112,436	4,755,750	44.42%
24 Month Total Sales		79	24 Month Total Sales		5,639,742	12,074,750	*24 Month Mean Adjusted Ratio
							46.31%

*** Important:**

For sales from April 2023 through March 2024, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the 12 month 'Adjusted % Ratio'. Repeat this process for sales from April 2024 through March 2025. Finally, sum the two 'Adjusted % Ratios and divide the result by 2 to get the 'Mean Adjusted Ratio'. The 'Mean Adjusted Ratio' in column H is carried to Form 603 (L-4018).

12 Month / Single Year Sales Study

L-4047

A Year of Assessment	B Sales Period	C Number of Sales	D Total Assessed Value for Sales	E Applicable Adjustment Modifier	F Adjusted Assessed Value	G Total Prices for Sales	H Adjusted Ratio % <small>(col. F ÷ col. G)</small>
2024	10/2024-03/2025	13	656,300	1.0603	695,875	1,374,700	50.62%
2025	04/2025-09/2025	30	1,712,150	1.0000	1,712,150	3,941,550	43.44%
12 Month Total Sales		43	12 Month Total Sales		2,408,025	5,316,250	** 12 Month Aggregate Adjusted Ratio
							45.30%

**** Important:**

For sales from October 2024 through September 2025, divide the 12 month total 'Adjusted Assessed Value' by the 'Total Prices for Sales' to get the '12 Month Aggregate Adjusted % Ratio'. The 'Aggregate Adjusted Ratio' in column H is carried to Form 603 (L-4018).

2023 *March Board of Review valuations are compared with sales transacted during the last nine months of 2023 and those transacted in the first three months of 2024.*

2024 *March Board of Review valuations are compared with sales transacted during the last nine months of 2024 and those transacted in the first three months of 2025.*

2025 *March Board of Review valuations are compared with sales transacted during April through September of 2025.*

Both 1 Year and 2 Year Study Included in this report
Sales Period: 04-01-2023 - 09-30-2025
Sales Study Year: 2026

Sale Date	Librer/Page	Parcel Number	Grantor Grantee	Con. Sale	Inst. Fin.	Assessed Value	Sale Price	Adj. Sale Price	Ratio
09/22/2023		003-003-101-01	THOMAS JAMES M ONSTOTT NICHOLAS & JODI J	No	IC C	7,500	19,000	19,000	39.47
05/25/2023		003-009-300-05	ALLEN RICHARD S & LEONA I CHASKEY NATHAN A & ELIZABETH	No	WD C	230,450	679,000	679,000	33.94
07/13/2023		003-011-200-09	HODGINS DALE & REBECCA THOMPSON CHRISTOPHER & TERESA	No	WD C	132,000	345,000	345,000	38.26
06/21/2023		003-011-400-12	HENSLEY ANDREW W THIFALUT TIMOTHY D	No	WD C	64,300	161,500	161,500	39.81
07/13/2023		003-013-300-03	BRADLEY JEFFREY LAND CHANCE	No	WD C	59,250	185,000	185,000	32.03
09/05/2023		003-013-400-33	HERRMAN BERNARD R & PAMELA J LUDWIG SANDRA	No	WD C	28,400	70,000	70,000	40.57
04/21/2023		003-013-400-35	DAHL TRENTON J HEINZE AMANDA J & KYLE M	No	WD C	55,050	84,500	84,500	65.15
07/05/2023		003-014-300-17	MASCIO PASQUALE & DONNA FERNANDEZ MARTY	No	WD C	48,550	155,000	155,000	31.32
04/07/2023		003-017-300-09	PRESTON ANITA HILL JEFFREY S & BARBARA K	No	WD C	9,800	17,500	17,500	56.00
09/14/2023		003-020-400-14	VOELKER KRISTA A SHRINER RHONDA	No	WD C	44,750	100,000	100,000	44.75
08/31/2023		003-021-200-01	ST DENIS GARY & MARCIA LEDIN DENNIS & SUBRENA L	No	WD C	228,600	535,000	535,000	42.73
06/29/2023		003-026-400-12	CHRISTIE JOHN M & BARTKUS VIDA J WYSKIEL ELIZABETH A & CHRISTOPHER M	No	WD C	81,950	210,000	210,000	39.02
04/14/2023		003-028-200-04	EVERS AARON A TRAPP JEFFREY C	No	WD C	58,300	160,000	160,000	36.44

Sale Date	Libert/Page	Parcel Number	Grantor Grantee	Con.	Sale Inst.	Fin.	Assessed Value	Sale Price	Ratio
Comments							Adj. Sale Price		
08/28/2023		003-028-200-15	FOX DARLA EMMENDORFER GREGORY J & PAMELA J TR	No	WD	C	3,400	18,000 18,000	18.89
06/21/2023		003-029-300-19	LUNA SHERMAN L & LINDA F CROOK WENDY & JASON G	No	WD	C	33,800	109,000 109,000	31.01
07/14/2023		003-100-031-00	LARGES KEVIN & AMY SPROULL JEFFREY & SARAH	No	WD	C	36,600	132,000 132,000	27.73
07/05/2023		003-120-083-00	SCHLATTMAN JERRY CHAPMAN BIANCA	No	WD	C	33,650	90,000 90,000	37.39
06/22/2023		003-160-008-00	EDUAGNY JORGE L CHARLETTE KENNETH N & VALERIE A	No	WD	C	44,550	78,000 78,000	57.12
07/31/2023		003-160-031-00	PETTY MICHAEL S & MICHELLE GATES DAVID	No	WD	C	18,850	25,000 25,000	75.40
08/16/2023		003-202-009-00	CAREY JOHN L III & BONNIE RUGIS TAMI L	No	WD	C	61,900	225,000 225,000	27.51
09/20/2023		003-203-006-00	WEAVER RUSSELL & BRENDA SANDERS JOHN & KELLY	No	WD	C	20,350	55,000 55,000	37.00
06/22/2023		003-401-005-00	MOODY GEORGE D & SONJA J TRUST KEELY LANCE W & JENNIFER A	No	WD	C	93,250	270,000 270,000	34.54
08/04/2023		003-402-004-00	VAN NOTE CARL & DARLENE SANDLER DANIELLE N	No	WD	C	108,900	245,000 245,000	44.45
09/15/2023		003-540-006-00	WAY DENNIS L& JEANNE C RUEGSEGER J SAMUEL III & SUSAN E	No	WD	C	71,000	353,000 353,000	20.11
08/28/2023		003-580-035-00	JOHNSON TERRY J & LUELLA M ATKINS KEVIN J TRUST	No	WD	C	131,650	210,500 210,500	62.54
08/17/2023		003-600-021-00	ROSS TAMMY & RICKY SIPE KEVIN & NIKKI	No	WD	C	64,750	160,000 160,000	40.47

Both 1 Year and 2 Year Study Included in this report

Sale Date	Librer/Page	Parcel Number	Grantor Grantee	Con. Sale	Inst. Fin.	Assessed Value	Sale Price	Ratio			
Comments						Adj. Sale Price					
Totals 04/01/2023 - 09/30/2023						Conventional	26	4,692,000	1,771,550	37.76	1.0000
03/01/2024		003-003-300-01	HOERNER RUSTI J & JASON W SCOTT E WAYNE JR & JESSICA L	No	WD C	59,200	130,000 130,000	45.54			
02/02/2024		003-013-400-40	BURDETTE JAMES W CARROTHERS ALONZO & CRYSTAL	No	WD C	159,350	335,000 335,000	47.57			
11/10/2023		003-014-200-16	WOODROW JERRY C CUMMINGS JOHN	No	WD C	73,050	155,000 155,000	47.13			
10/26/2023		003-015-100-06	TRUSH ROBERT N & CAROL NAGY CHRISTOPHER M & YVONNE I	No	WD C	68,800	215,000 215,000	32.00			
12/04/2023		003-017-300-10	RIKER CYRUS & MILDRED BACA PETER	No	WD C	9,800	21,000 21,000	46.67			
10/09/2023		003-017-300-11	WILLIAMS DENNIS KAHLA KHALED	No	WD C	9,800	20,000 20,000	49.00			
10/27/2023		003-017-300-22	THOMAS RODNEY & AMY BLAIN KIMBERLY & JASON	No	PDA C	13,750	51,000 51,000	26.96			
11/08/2023		003-027-100-13	CARIMOSA KEY I LLC CARLSTROM LINZI	No	WD C	33,550	166,000 166,000	20.21			
10/18/2023		003-040-467-10	MECDUM TRINA WATTERS MICHAEL T & BEVERLY D	No	WD C	0	24,500 24,500	0.00			
02/16/2024		003-100-028-00	QUICK BRIAN J & MARY KJONNAS ZARA S	No	WD C	28,400	102,000 102,000	27.84			
10/04/2023		003-220-012-00	SULIER RICHARD THAYER JOSEPH E	No	WD C	20,700	40,000 40,000	51.75			
12/06/2023		003-235-012-00	HOBS KARIN & EDWARD FOLTZ WILLIAM K & ASHLEE C	No	WD C	88,550	335,000 335,000	26.43			

Both 1 Year and 2 Year Study Included in this report
Sales Period: 04-01-2023 - 09-30-2025
Sales Study Year: 2026

Sale Date	Librer/Page	Parcel Number	Grantor Grantee	Con. Sale	Inst. Fin.	Assessed Value	Sale Price	Ratio
						Adj. Sale Price		
11/17/2023		003-280-004-01	KNECHTEL RICHARD L CALHOUN LOUISE & STEVEN M	No	WD C	111,250	250,000 250,000	44.50
11/27/2023		003-280-031-00	STEWART WILLIAM & MARY ANNE CALHOUN RICHARD & JUDITH	No	WD C	97,150	235,000 235,000	41.34
11/10/2023		003-300-013-00	DAVIS DONNA M WOLFFINGER CAREY & SANDY	No	WD C	146,150	350,000 350,000	41.76
11/28/2023		003-403-006-00	HARVEY DANIEL & DENISE KNAPP PAUL S	No	WD C	64,250	167,500 167,500	38.36
10/27/2023		003-480-051-00	STEWART LOUIS & CHARLENE MILLER AUTHUR	No	WD C	14,700	30,000 30,000	49.00
Totals 10/01/2023 - 03/31/2024			Conventional			17	2,627,000	998,450 38.01 1.0000
Totals 04/01/2023 - 03/31/2024			Conventional			43	7,319,000	2,770,000 37.85 1.0000

*** Statistics for this group (43 in sample) ***
 Statistical Mean= 39.295 Median= 39.474 Maximum= 75.400 Minimum= 0.000

*** Statistics about Mean ***
 Normalized Average Deviation = 0.24645 (Coefficient of Dispersion)
 Average Squared Deviation = 178.73923 (Variance)
 Square Root of Squared Deviation = 13.36934 (Standard Deviation)
 Normalized Standard Deviation = 0.34023 (Covariance)
 2 Standard Deviation Range (Low) = 12.55673 (High) = 66.03409

*** Statistics about Median ***
 Normalized Average Deviation = 0.24523 (Coefficient of Dispersion)
 Average Squared Deviation = 178.77177 (Variance)
 Square Root of Squared Deviation = 13.37056 (Standard Deviation)
 Normalized Standard Deviation = 0.33872 (Covariance)
 2 Standard Deviation Range (Low) = 12.73257 (High) = 66.21479

Price Related Differential (PRD): 1.03828 PRD > 1 regressive, < 1 progressive.

Both 1 Year and 2 Year Study Included in this report
Sales Period: 04-01-2023 - 09-30-2025
Sales Study Year: 2026

Sale Date	Libber/Page	Parcel Number	Grantor Grantee	Con.	Sale Inst.	Fin.	Assessed Value	Sale Price	Ratio
Comments							Adj.	Sale Price	
06/21/2024		003-010-100-07	HAY TIM & CYNDI WEHRLY THOMAS F	No	WD	C	65,000	117,000 117,000	55.56
04/16/2024		003-013-400-42	WINZELER JAMES R ET AL CHRISTOPHER STEVEN R & C FAITH	No	WD	C	105,300	226,000 226,000	46.59
06/28/2024		003-014-200-12	MC LEOD ROBERT J & GAIL A GERVASE ANGELO J & NICOLE R	No	WD	C	25,550	84,500 84,500	30.24
05/10/2024		003-020-100-15	TROMBLEY DANIEL MERRITT DONALD & CHARLENE	No	WD	C	18,550	58,000 58,000	31.98
06/18/2024		003-020-400-12	WILSON ROBERT & DONNA 8365 N BASS LAKE AVE LLC	No	WD	C	52,450	100,000 100,000	52.45
05/01/2024		003-025-200-13	SASSER LOWELL D & BOBBIE JO CORBIN KEVIN L	No	WD	C	21,750	26,000 26,000	83.65
09/13/2024		003-025-300-17	SAVAGE DOUGAS E MIRACLE RUTH A	No	WD	C	45,050	60,000 60,000	75.08
07/29/2024		003-027-300-37	ELLIS JOHN M & BEVERLY A LISKI R DONALD JR & NANCY	No	WD	C	50,300	216,000 216,000	23.29
06/21/2024		003-028-200-01	CUMMINGS MICHAEL A & MARY A COLLINS R TERRY JR	No	WD	C	40,750	99,000 99,000	41.16
05/15/2024		003-040-410-00	HARCEK TODD D ELZINGA MARK	No	WD	C	21,400	33,000 33,000	64.85
06/13/2024		003-080-007-00	PATTERSON WESLEY A & JESSICA WRIGHT JONATHON C & DIANA M	No	WD	C	43,100	149,050 149,050	28.92
08/26/2024		003-080-019-00	POTTER CARL J & DEBORAH J TRUST SZYDLO KIMBERLY	No	WD	C	42,750	171,000 171,000	25.00
08/16/2024		003-180-020-02	KELLOGG ROBERT J & ROBERTA L GUY L DONALD JR & KIMBERLY	No	WD	C	43,900	50,000 50,000	87.80

Both 1 Year and 2 Year Study Included in this report
Sales Period: 04-01-2023 - 09-30-2025
Sales Study Year: 2026

Sale Date	Librer/Page	Parcel Number	Grantor Grantee	Cor. Sale	Inst. Fin.	Assessed Value	Sale Price	Adj. Sale Price	Ratio						
06/17/2024		003-361-001-01	BEARSS RONALD E & ROSSLINDA MESOLEK JOHN A	No	WD C	132,650	250,000	250,000	53.06						
07/09/2024		003-403-004-00	FATHERLAND PROPERTIES LLC CUELLAR KRISTINA S	No	WD C	109,900	355,000	355,000	30.96						
05/10/2024		003-442-007-00	MARINO MICHAEL F & MARY JO WOOD TROY & CAROL	No	WD C	119,850	375,000	375,000	31.96						
08/02/2024		003-480-026-00	DOMINY LESTER & IUCRICIA DONELSON JEFFREY & JOYCE	No	WD C	8,650	15,000	15,000	57.67						
08/23/2024		003-480-048-00	MILLER JAIDEN C WILSON TONIA	No	WD C	36,100	49,000	49,000	73.67						
05/01/2024		003-560-001-00	GLENNON MICHAEL LEMAK CARYN L & LOUIS C	No	WD C	110,800	409,000	409,000	27.09						
08/16/2024		003-560-006-00	LINCOLN MARK A & LAURA A WOOD ROBERT J & CHELSEA E	No	WD C	29,650	72,500	72,500	40.90						
05/24/2024		003-560-012-00	LAFFERTY LLOYD & MARILYN DENSEL W RICHARD III & ALICIA E	No	WD C	82,300	140,000	140,000	58.79						
08/06/2024		003-620-038-01	INSPIRE D & D LLC FRISBIE RAY J	No	WD C	33,000	88,000	88,000	37.50						
05/10/2024		003-630-002-00	STEKL DALE G & DIANE L HOLM CHARLES W	No	WD C	121,850	260,000	260,000	46.87						
08/23/2024		003-635-024-00	RECREATION SITES LLC BAGINSKI KENNETH M	No	WD C	19,300	28,000	28,000	68.93						
Totals 04/01/2024 - 09/30/2024						Conventional	24	3,431,050	1,379,900	40.22	1.0000				
11/12/2024								003-013-400-01	MILLER RUTH E FISK DUMAIN TRUST	No	WD C	120,200	243,900	243,900	49.28

Both 1 Year and 2 Year Study Included in this report
Sales Period: 04-01-2023 - 09-30-2025
Sales Study Year: 2026

Sale Date	Librer/Page	Parcel Number	Grantor Grantee	Con. Sale	Inst. Fin.	Assessed Value	Sale Price	Ratio
Comments						Adj.	Sale Price	
03/14/2025		003-014-300-16	GANGE JORDAN E WAITE JEFFREY T & JENNIFER M	No	WD C	17,150	69,000 69,000	24.86
02/13/2025		003-021-100-20	GOOCH JACOB W FROESCHLE FAMILY REVOCABLE TRUST	No	WD C	32,600	75,000 75,000	43.47
10/14/2024		003-026-200-09	VANNOTE LYNN C & KATHRYN CARPENTER DENNIS	No	WD C	13,600	38,500 38,500	35.32
03/17/2025		003-026-305-05	SEBRAU STEPHANIE A STONE TIFFANY	No	WD C	64,300	115,000 115,000	55.91
01/20/2025		003-028-100-20	HARTMAN GERALD & BARBARA TRUST FOOTS JENNIFER	No	WD C	0	210,000 210,000	0.00
10/23/2024		003-029-100-14	GRAVES GARY O & KATHLEEN BOERNER KEVIN & CANDICE	No	WD C	114,350	275,000 275,000	41.58
03/07/2025		003-040-454-00	INMAN DANIEL L CARTTEL GLENN E & DANIELLE M	No	WD C	42,200	60,000 60,000	70.33
10/15/2024		003-100-030-00	CATHEY DANIEL & LAURA BRINGMAN REBECCA M	No	WD C	21,800	30,000 30,000	72.67
03/28/2025		003-220-006-00	STEPHENS MARGIE R ZAWISTAK ZACHARY D	No	WD C	44,400	82,609 82,609	53.75
11/14/2024		003-220-029-00	DAVIS W RUSSELL JR OROURKE ADAM J	No	WD C	49,400	111,300 111,300	44.38
10/21/2024		003-220-032-00	THOMPSON MELISSA HILLARD ERIC & VICKIE L	No	WD C	35,600	55,000 55,000	64.73
11/15/2024		003-230-008-00	PIEPERZYK KELLY M FINKEBEINER DONALD	No	WD C	42,700	155,000 155,000	27.55
02/28/2025		003-370-009-00	YU SNEEL GARY & CHENG GROSSMAN SHAL	No	WD C	63,450	80,000 80,000	79.31

Both 1 Year and 2 Year Study Included in this report
Sales Period: 04-01-2023 - 09-30-2025
Sales Study Year: 2026

Sale Date	Librer/Page	Parcel Number	Grantor	Con. Sale	Inst. Fin.	Assessed Value	Sale Price	Ratio
Comments			Grantee				Adj. Sale Price	

10/06/2024		003-620-033-01	RABIN DONALD J DILL PHILIP A	No	WD C	38,950	67,000 67,000	58.13
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Totals 10/01/2024 - 03/31/2025			Conventional			15	1,667,309	700,700	42.03	1.0000
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Totals 04/01/2024 - 03/31/2025			Conventional			39	5,098,359	2,080,600	40.81	1.0000
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*** ** Statistics for this group (39 in sample) *** **

Statistical Mean= 48.596 Median= 46.865 Maximum= 87.800 Minimum= 0.000

*** ** Statistics about Mean *** **

Normalized Average Deviation	=	0.32957	(Coefficient of Dispersion)
Average Squared Deviation	=	384.23088	(Variance)
Square Root of Squared Deviation	=	19.60181	(Standard Deviation)
Normalized Standard Deviation	=	0.40337	(Covariance)
2 Standard Deviation Range (Low)	=	9.39206	(High) = 87.79929

*** ** Statistics about Median *** **

Normalized Average Deviation	=	0.34079	(Coefficient of Dispersion)
Average Squared Deviation	=	387.30357	(Variance)
Square Root of Squared Deviation	=	19.68003	(Standard Deviation)
Normalized Standard Deviation	=	0.41993	(Covariance)
2 Standard Deviation Range (Low)	=	7.50532	(High) = 86.22544

Price Related Differential (PRD): 1.19080 PRD > 1 regressive, < 1 progressive.

Both 1 Year and 2 Year Study Included in this report
Sales Period: 04-01-2023 - 09-30-2025
Sales Study Year: 2026

Sale Date	Libert/Page	Parcel Number	Grantor Grantee	Con.	Sale Inst.	Fin.	Assessed Value	Sale Price	Ratio
							Adj.	Sale Price	
09/02/2025		003-011-200-09	THOMPSON CHRISTOPHER & TERESA SPATZER CHRISTINE A	No	WD	C	153,650	380,000 380,000	40.43
08/04/2025		003-014-200-09	MASSEY HAROLD I TRUST GERVASE ANGELO J & NICOLE R	No	WD	C	4,000	6,000 6,000	66.67
04/18/2025		003-014-300-12	METZGER TIMOTHY BITOVE LOUIS & JANIS	No	WD	C	104,250	275,000 275,000	37.91
08/27/2025		003-016-400-20	DENNIS STEVEN & ESTHER STOCKING STACY & KAREN	No	MLC	C	204,450	525,000 525,000	38.94
06/20/2025		003-020-100-07	ZUMBRUNNEN LEE P & CHRISTINA SCOTT GLEN	No	WD	C	40,200	70,000 70,000	57.43
08/22/2025		003-020-100-25	MC MAHON FAMILY TRUST BOUSQUETTE-TROTTER MARY C	No	WD	C	0	190,000 190,000	0.00
07/22/2025		003-022-300-21	BILA DAVID ESTATE STRENGHT DAVID C & JANET R	No	WD	C	142,700	273,100 273,100	52.25
08/29/2025		003-022-401-01	POLEMITTIS FRANK A TRUST FOITZ SARA & BENJAMIN	No	WD	C	90,700	275,000 275,000	32.98
09/26/2025		003-023-300-04	SMITH CHRISTA BAKER SHARI & TOBY	No	WD	C	84,400	210,000 210,000	40.19
09/08/2025		003-023-300-33	VERDAGLIO RAYMOND & ANN M TRUST KOSTECKI GARY L	No	MLC	C	13,000	25,000 25,000	52.00
04/03/2025		003-026-400-14	PAULAN THOMAS & LINDA RODRIGUEZ KATHERINE	No	WD	C	20,600	56,000 56,000	36.79
06/06/2025		003-027-300-42	EIX DUSTIN & GIULIANA AUSTIN RODGER	No	WD	C	35,000	80,000 80,000	43.75
07/11/2025		003-035-300-08	STEWART FAMILY LIVING TRUST ALEO PAUL A & LINDA L	No	WD	C	21,600	84,900 84,900	25.44

L-4015 BSA Format
County: 18- CLARE
Unit: Frost Township
Class: Residential
Sales Period: 04-01-2023 - 09-30-2025
Sales Study Year: 2026
Both 1 year and 2 year Study Included in this report

Sale Date	Libor/Page	Parcel Number	Grantor Grantee	Con.	Sale Inst.	Fin.	Assessed Value	Sale Price	Ratio
							Adj. Sale Price		
07/22/2025		003-040-428-00	MARTINO JOHN V DIPPMAN JACOB & DOMINIQUE	No	WD	C	34,650	64,600 64,600	53.64
06/26/2025		003-040-436-00	HETCHLER REBECCA A & MICHAEL D WILSON DAVID & ELIZABETH	No	WD	C	37,450	77,900 77,900	48.07
05/22/2025		003-080-032-00	GERVAIS VERNEY PEAKE DON A & DANA S	No	WD	C	47,200	214,250 214,250	22.03
07/30/2025		003-100-009-00	CLEMENTS SHAWN & ROBIN HEBNER ELENA & CHRISTOPHER	No	WD	C	63,600	144,000 144,000	44.17
08/13/2025		003-100-076-00	JENSEN MARCUS E & SHARON K LOPEZ KRISTY	No	WD	C	64,900	128,000 128,000	50.70
07/18/2025		003-120-106-00	NANCARROW ROBIN L RUEHLE KENNETH & DEBRA	No	WD	C	13,450	25,000 25,000	53.80
08/08/2025		003-180-017-00	WALKER ANITA C & TIMOTHY WESTBY REBECCA	No	WD	C	41,450	68,400 68,400	60.60
08/25/2025		003-220-010-00	ROSS DAWN L STOREY MARK F	No	WD	C	23,400	54,000 54,000	43.33
05/09/2025		003-220-033-00	BENNETT ELEANOR HEYTHALER DENISELLE	No	WD	C	20,000	33,500 33,500	59.70
08/15/2025		003-230-005-00	BLACK JEFFREY & BECKY ALBAUGH DEVIN E	No	WD	C	47,550	99,900 99,900	47.60
07/23/2025		003-260-004-00	BAUGHER LISA A ROUTT MELISSA K	No	WD	C	84,100	272,000 272,000	30.92
05/13/2025		003-280-030-00	WALTERS DAVID ULCH MARGARET S	No	WD	C	80,100	130,000 130,000	61.62
09/15/2025		003-370-001-00	ADKINS JOHN R DEFOY RUTH & RONALD	No	WD	C	4,400	13,000 13,000	33.85

Both 1 Year and 2 Year Study included in this report
 Sales Period: 04-01-2023 - 09-30-2025
 Sales Study Year: 2026

Sale Date	Librer/Page	Parcel Number	Grantor Grantee	Con.	Sale Inst.	Fin.	Assessed Value	Sale Price	Adj. Sale Price	Ratio	
09/04/2025		003-370-010-00	BLANCHARD DAVID L & PATRICIA A CORNELL PAUL & JEAN	No	WD	C	7,250	18,500	18,500	39.19	
09/16/2025		003-480-042-00	WILLIAMS MEGAN C GREEN ANTHONY & JULIE	No	WD	C	30,450	89,000	89,000	34.21	
06/23/2025		003-480-051-00	MILLER AUTHUR SZYBERSKI ANTHONY L	No	IC	C	21,800	35,000	35,000	62.29	
04/11/2025		003-500-033-01	TAIT ESTATES LLC WANDEL BROOKE A	No	IC	C	43,600	56,900	56,900	76.63	
08/15/2025		003-560-005-00	MOMBRAY WILLIAM J & MARY L BONK NORMAN	No	WD	C	179,700	362,000	362,000	49.64	
06/16/2025		003-620-007-00	DEVONSHIRE JAMES F POLEMITIS FRANK	No	WD	C	75,400	103,000	103,000	73.20	
09/18/2025		003-620-016-00	SPEISER BUD I & PATRICIA L TRUST STOCKWELL MICHAEL O & ANGELA R	No	WD	C	50,000	77,500	77,500	64.52	
06/13/2025		003-620-053-01	SMITH BERTRAM I DEVONSHIRE JAMES F	No	WD	C	64,000	120,000	120,000	53.33	
06/13/2025		003-625-001-10	PHELPS JOSHUA M MOMBRAY WILLIAM & MARY	No	WD	C	64,400	172,000	172,000	37.44	
Totals 04/01/2025 - 09/30/2025					Conventional		35	4,808,450	2,013,400	41.87	1.0000
Totals 10/01/2024 - 09/30/2025					Conventional		50	6,475,759	2,714,100	41.91	1.0000

*** Statistics for this group (50 in sample) ***

Statistical Mean= 46.931 Median= 47.836 Maximum= 79.313 Minimum= 0.000

*** Statistics about Mean ***
 Normalized Average Deviation = 0.27922 (Coefficient of Dispersion)
 Average Squared Deviation = 286.90374 (Variance)
 Square Root of Squared Deviation = 16.93823 (Standard Deviation)
 Normalized Standard Deviation = 0.36092 (Covariance)
 2 Standard Deviation Range (Low) = 13.05425 (High) = 80.80719

Both 1 Year and 2 Year Study included in this report
Sales Period: 04-01-2023 - 09-30-2025
Sales Study Year: 2026

Sale Date	Libert/Page	Parcel Number	Grantor	Grantee	Con. Sale	Inst. Fin.	Assessed Value	Sale Price	Ratio
Comments					Adj. Sale Price	Sale Price			

*** Statistics about Median ***
 Normalized Average Deviation = 0.27338 (Coefficient of Dispersion)
 Average Squared Deviation = 287.74005 (Variance)
 Square Root of Squared Deviation = 16.96290 (Standard Deviation)
 Normalized Standard Deviation = 0.35461 (Covariance)
 2 Standard Deviation Range (Low) = 13.91022 (High) = 81.76183

Price Related Differential (PRD): 1.11975 PRD >1 regressive, < 1 progressive.

Sales Period: 04-01-2023 - 09-30-2025
Sales Study Year: 2026
Both 1 Year and 2 Year Study Included in this report

Sale Date	Liber/Page	Parcel Number	Grantor	Con. Sale Inst. Fin.	Assessed Value	Sale Price	Ratio
			Grantee		Adj. Sale Price		

Totals	04/01/2023 - 03/31/2025	Conventional		82	12,417,359	4,850,600	39.06 1.0000
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*** Statistics for this group (82 in sample) ***

Statistical Mean= 43.719 Median= 41.461 Maximum= 87.800 Minimum= 0.000

Normalized Average Deviation	=	0.30262	(Coefficient of Dispersion)
Average Squared Deviation	=	294.77465	(Variance)
Square Root of Squared Deviation	=	17.16900	(Standard Deviation)
Normalized Standard Deviation	=	0.39272	(Covariance)
2 Standard Deviation Range (Low)	=	9.38070	(High) = 78.05671

Normalized Average Deviation	=	0.31595	(Coefficient of Dispersion)
Average Squared Deviation	=	299.93426	(Variance)
Square Root of Squared Deviation	=	17.31861	(Standard Deviation)
Normalized Standard Deviation	=	0.41771	(Covariance)
2 Standard Deviation Range (Low)	=	6.82390	(High) = 76.09834

Price Related Differential (PRD): 1.11918 PRD > 1 regressive, < 1 progressive.

Both 1 Year and 2 Year Study Included in this report

Sale Date Liber/Page Parcel Number Grantor Grantee Con. Sale Inst. Fin. Assessed Value Sale Price Ratio
Adj. Sale Price

< Totals for this Analysis >		# of Sales	Assessments	Sale Prices	Ratio
Conventional	117	6,864,000	17,225,809	39.85	
Creative	0	0	0	50.00	(Before discounting, sales were = 0)
Totals:	117	6,864,000	17,225,809	39.85	(Weighted)

*** Statistics for this group (117 in sample) ***
 Statistical Mean= 44.532 Median= 43.333 Maximum= 87.800 Minimum= 0.000

*** Statistics about Mean ***
 Normalized Average Deviation = 0.28971 (Coefficient of Dispersion)
 Average Squared Deviation = 276.09279 (Variance)
 Square Root of Squared Deviation = 16.61604 (Standard Deviation)
 Normalized Standard Deviation = 0.37313 (Covariance)
 2 Standard Deviation Range (Low) = 11.29948 (High) = 77.76364

*** Statistics about Median ***
 Normalized Average Deviation = 0.29651 (Coefficient of Dispersion)
 Average Squared Deviation = 277.54091 (Variance)
 Square Root of Squared Deviation = 16.65956 (Standard Deviation)
 Normalized Standard Deviation = 0.38445 (Covariance)
 2 Standard Deviation Range (Low) = 10.01421 (High) = 76.65245

Appraisal Study Listing

Issued under authority of Public Act 206 of 1893.

Classification
AGRICULTURAL

12/30/2025 12:23PM

County Clare County	City/Township Frost Township	Study Year 2025	Equalization Year 2026
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Parcel Number	Owner Name	Class Code	Current Year Assessed Value	Appraised Value	Ratio
003-009-100-05	STAMPER JEFFERY S & REBECCA L	101	340,250	779,529	43.65%
003-036-300-16	STAMPER FARM LLC	101	226,750	461,792	49.10%
003-008-200-04	STAMPER JEFFREY S & STAMPER CALLEB	102	50,250	128,961	38.97%
TOTALS	3 Study Parcels		617,250	1,370,282	45.05%

STATISTICS FOR THIS GROUP

Statistical Mean =	43.91	Median =	43.65	Maximum =	49.10	Minimum =	38.97
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Statistics about the Mean

Normalized Average Deviation	=	0.07885	(Coefficient of Dispersion)	=	0.07736	(Coefficient of Dispersion)
Average Squared Deviation	=	25.70363	(Variance)	=	25.80245	(Variance)
Square Root of Squared Deviation	=	5.06988	(Standard Deviation)	=	5.07961	(Standard Deviation)
Normalized Standard Deviation	=	0.11547	(Covariance)	=	0.11637	(Covariance)
2 Standard Deviation Range	(Low) =	33.76692	(Low) =	33.49078		
	(High) =	54.04642	(High) =	53.80922		

Statistics about the Median

Price Related Differential (PRD): 0.97462 PRD > 1 regressive, < 1 progressive.

Study Ratio (Standard Appraisal Study)

45.05%

2026 From Twp Ag Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Int'l	Terms of Sale	Adj Sale \$	Adj when Sold	Acrd/Adj Sale	Chr Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Delists/F	Dollars/Acre
004-030-100-01		06/03/23	\$190,000	WD	03-ARMS LENGTH	\$190,000	\$71,800	37.85	\$109,490	\$380,000	\$208,500	0.0	0.0	80.00	80.00	#DIV/0!	\$2,375
006-029-300-18	1220 N BRINGOLD AVE	02/07/25	\$220,000	WD	03-ARMS LENGTH	\$220,000	\$96,700	43.95	\$231,918	\$65,028	\$96,947	0.0	0.0	40.00	40.00	#DIV/0!	\$2,126
011-006-400-09	562 S HARRISON AVE	06/10/24	\$386,000	WD	03-ARMS LENGTH	\$386,000	\$186,500	48.32	\$361,007	\$75,793	\$60,800	0.0	0.0	19.82	19.82	#DIV/0!	\$3,863
011-018-300-04	475 E ASHARD	09/14/25	\$394,100	WD	03-ARMS LENGTH	\$394,100	\$167,200	43.53	\$328,822	\$265,790	\$271,812	0.0	0.0	120.00	40.00	#DIV/0!	\$2,215
011-035-200-01		06/06/23	\$120,000	WD	03-ARMS LENGTH	\$120,000	\$77,800	64.83	\$206,652	\$120,000	\$206,652	0.0	0.0	80.00	80.00	#DIV/0!	\$1,500
012-001-200-19	220 S CLARWIN	02/11/25	\$425,000	WD	19-MULTI PARCEL ARMS LENGTH	\$425,000	\$233,759	55.00	\$557,564	\$238,746	\$248,656	0.0	0.0	80.00	80.00	#DIV/0!	\$2,997
012-024-200-04	2920 S CLARWIN AVE	03/01/24	\$240,000	WD	03-ARMS LENGTH	\$240,000	\$202,520	84.38	\$378,981	\$77,898	\$216,879	0.0	0.0	80.00	60.00	#DIV/0!	\$1,288
015-011-400-07	4897 E BEAVERTON RD	09/06/23	\$220,000	WD	03-ARMS LENGTH	\$220,000	\$106,704	48.50	\$220,039	\$103,221	\$113,280	0.0	0.0	30.00	30.00	#DIV/0!	\$3,441
015-017-100-03		04/17/24	\$160,000	WD	03-ARMS LENGTH	\$160,000	\$63,750	39.84	\$151,301	\$160,000	\$161,301	0.0	0.0	40.00	40.00	#DIV/0!	\$4,000
015-019-200-24	324 E SURREY RD	06/30/23	\$240,000	SD	03-ARMS LENGTH	\$240,000	\$116,541	48.56	\$241,030	\$58,419	\$67,449	0.0	0.0	18.72	18.72	#DIV/0!	\$3,548
015-020-400-08	1910 E ELM	08/29/24	\$350,000	WD	03-ARMS LENGTH	\$350,000	\$73,131	20.89	\$170,470	\$34,318	\$154,788	0.0	0.0	38.96	38.96	#DIV/0!	\$8,581
015-029-200-27	10000 S BASS LAKE	09/12/23	\$157,500	LC	03-ARMS LENGTH	\$157,500	\$33,730	21.42	\$83,377	\$46,078	\$71,950	0.0	0.0	20.00	20.00	#DIV/0!	\$7,304
016-017-400-01	8854 S BRAND AVE	02/15/25	\$370,000	WD	03-ARMS LENGTH	\$370,000	\$112,000	30.77	\$282,585	\$276,484	\$189,079	0.0	0.0	40.00	40.00	#DIV/0!	\$7,132
016-019-300-13	6911 E COLONWILLE RD	07/24/24	\$795,000	WD	03-ARMS LENGTH	\$795,000	\$465,500	25.44	\$572,438	\$271,804	\$159,142	0.0	0.0	38.11	38.11	#DIV/0!	\$8,912
016-027-300-17	9375 E WASHINGTON RD	08/21/24	\$130,000	WD	19-MULTI PARCEL ARMS LENGTH	\$130,000	\$46,500	35.77	\$104,413	\$83,757	\$99,070	0.0	0.0	21.37	10.10	#DIV/0!	\$4,387
016-034-100-15	9370 E WASHINGTON RD	08/21/24	\$225,000	WD	19-MULTI PARCEL ARMS LENGTH	\$225,000	\$107,800	47.91	\$206,034	\$104,938	\$84,970	0.0	0.0	21.50	10.79	#DIV/0!	\$4,981
Totals:						\$4,602,800	\$1,896,935	41.19	\$4,396,041	\$2,511,268	\$2,291,065	1,324.2	0.0	748.28	606.28	0.0	Average
							Sale Ratio =>	16.28			per FFS=>	\$1,972		Average	3,489.69	uses \$3500	Average
							Std Dev =>							per Net Acres=>			per SqFt=>

2025 was \$2800

2026 Frost Twp AG Woods & Waste Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Inst.	Terms of Sale	Adj. Sale \$	Asst. when Sold	Asst/Adj. Sale	Land Remaining	Net Acres	Total Acres	2026 Value	ROW/Acres	S/Acre-ROW	Dollars/Acre Class
013-003-100-05		03/29/24	\$70,000	WD	03-ARMS LENGTH	\$70,000	\$34,800	49.71	\$70,000	57.95	57.95	0.66	0.00	\$1,205	\$1,206 402
004-006-100-02		08/24/23	\$69,475	MLC	03-ARMS LENGTH	\$69,475	\$25,600	36.85	\$69,475	55.58	55.58	0.00	0.00	\$1,250	\$1,250 402
009-002-100-01	GLADWIN RD	09/04/24	\$65,000	WD	03-ARMS LENGTH	\$65,000	\$45,986	70.29	\$65,000	43.99	43.99	1,360.00	1.03	\$1,524	\$1,488 402
013-032-300-03	10754 W DUNLOP RD	05/28/24	\$60,000	WD	03-ARMS LENGTH	\$60,000	\$51,200	85.33	\$60,000	39.86	39.86	665.00	0.52	\$1,525	\$1,505 402
003-003-300-01	11891 N CLARE AVE	03/01/24	\$130,000	WD	03-ARMS LENGTH	\$130,000	\$59,200	45.54	\$130,000	80.00	80.00	200.00	0.15	\$1,628	\$1,625 402
010-008-200-09		08/07/24	\$210,000	WD	03-ARMS LENGTH	\$210,000	\$115,500	55.00	\$210,000	114.91	114.91	1,977.00	1.50	\$1,852	\$1,828 402
008-008-200-04	8012 E STOCKWELL RD	08/25/23	\$80,000	WD	03-ARMS LENGTH	\$80,000	\$44,000	55.00	\$80,000	40.00	40.00	0.00	0.00	\$2,000	\$2,000 402
003-028-200-01		08/21/24	\$99,000	WD	03-ARMS LENGTH	\$99,000	\$40,750	41.16	\$99,000	49.00	49.00	835.00	0.63	\$2,047	\$2,020 402
005-024-200-15	6225 W TEMPLE	02/12/25	\$60,000	WD	03-ARMS LENGTH	\$60,000	\$46,900	58.63	\$60,000	38.86	38.86	1,112.00	0.99	\$2,052	\$2,001 402
010-007-300-08		01/16/24	\$50,000	WD	03-ARMS LENGTH	\$50,000	\$25,400	52.80	\$50,000	21.97	21.97	0.00	0.00	\$2,276	\$2,278 402
004-016-100-09		12/11/24	\$45,000	WD	03-ARMS LENGTH	\$45,000	\$26,800	59.56	\$45,000	19.70	19.70	0.00	0.00	\$2,584	\$2,284 402
011-016-200-05	2495 E MANNING	06/12/23	\$36,000	WD	03-ARMS LENGTH	\$36,000	\$20,100	44.13	\$36,000	87.00	87.00	3,817.00	2.89	\$2,379	\$2,300 402
005-028-200-01		07/27/23	\$24,500	WD	03-ARMS LENGTH	\$24,500	\$8,300	44.27	\$24,500	40.00	40.00	0.00	0.00	\$2,454	\$2,407 402
001-023-300-24	VAN TRAIL	04/17/24	\$69,900	WD	03-ARMS LENGTH	\$69,900	\$31,900	45.64	\$69,900	28.04	29.04	730.00	0.55	\$2,454	\$2,407 402
006-030-400-05	5340 W LILY LAKE RD	08/14/23	\$150,000	WD	03-ARMS LENGTH	\$150,000	\$54,000	36.00	\$150,000	60.00	60.00	345.00	0.28	\$2,511	\$2,500 402
007-005-100-02	5834 N HARRISON AVE	01/24/25	\$24,500	WD	03-ARMS LENGTH	\$24,500	\$14,000	57.14	\$24,500	10.00	10.00	322.00	0.24	\$2,511	\$2,450 402
008-011-400-15		12/20/23	\$103,500	WD	03-ARMS LENGTH	\$103,500	\$36,056	34.84	\$103,500	40.50	40.50	0.00	0.00	\$2,556	\$2,475 402
005-002-400-02		10/29/24	\$210,000	WD	03-ARMS LENGTH	\$210,000	\$82,000	39.05	\$210,000	80.00	80.00	0.00	0.00	\$2,825	\$2,825 402
011-017-300-06	7280 N HARRISON AVE	06/21/23	\$109,000	WD	03-ARMS LENGTH	\$109,000	\$33,800	31.01	\$109,000	38.72	39.72	407.00	0.33	\$2,727	\$2,692 402
006-028-400-04	1795 N COOK AVE	11/09/23	\$115,000	WD	03-ARMS LENGTH	\$115,000	\$42,700	37.13	\$115,000	40.30	40.30	660.00	0.50	\$2,899	\$2,654 402
001-025-200-13		01/22/25	\$25,000	WD	03-ARMS LENGTH	\$25,000	\$11,500	46.00	\$25,000	10.05	10.05	1,860.00	1.41	\$2,893	\$2,488 402
008-012-300-10		07/14/23	\$95,000	WD	03-ARMS LENGTH	\$95,000	\$40,300	42.42	\$95,000	34.28	34.28	527.00	1.72	\$2,918	\$2,771 402
007-025-100-04		08/09/23	\$148,000	LC	03-ARMS LENGTH	\$148,000	\$37,500	25.34	\$148,000	50.00	50.00	514.00	0.39	\$2,983	\$2,960 402
007-018-300-09		09/08/24	\$30,000	WD	03-ARMS LENGTH	\$30,000	\$14,800	49.33	\$30,000	10.00	10.00	0.00	0.09	\$3,045	\$3,000 402
004-007-100-03		09/26/23	\$85,900	WD	03-ARMS LENGTH	\$85,900	\$31,200	36.32	\$85,900	28.30	28.30	118.00	0.00	\$3,046	\$3,075 402
007-022-400-08	2076 RIDGE RD	01/28/24	\$180,000	WD	03-ARMS LENGTH	\$180,000	\$32,100	17.83	\$180,000	60.50	60.50	1,951.00	1.41	\$3,046	\$2,975 402
005-034-300-13	120 N COOK AVE	12/22/23	\$105,000	WD	03-ARMS LENGTH	\$105,000	\$37,800	36.00	\$105,000	35.01	35.01	1,206.00	0.88	\$3,086	\$2,999 402
010-007-300-10		09/19/23	\$55,000	WD	03-ARMS LENGTH	\$55,000	\$15,800	45.14	\$55,000	11.00	11.00	0.00	0.00	\$3,182	\$3,182 402
007-026-200-03	HOSTETLER	04/18/24	\$95,000	WD	03-ARMS LENGTH	\$95,000	\$37,500	39.47	\$95,000	30.00	30.00	321.00	0.24	\$3,194	\$3,167 402
014-034-400-05		08/22/24	\$99,900	WD	03-ARMS LENGTH	\$99,900	\$49,632	39.38	\$99,900	29.54	29.54	686.00	0.50	\$3,231	\$3,190 402
010-003-400-17	JURY TRAIL	08/02/23	\$126,000	WD	03-ARMS LENGTH	\$126,000	\$49,400	32.08	\$126,000	40.00	40.00	2,062.00	1.73	\$3,233	\$3,043 402
001-014-200-03		05/01/23	\$130,000	WD	03-ARMS LENGTH	\$130,000	\$41,700	32.75	\$130,000	29.54	29.54	1,271.00	0.96	\$3,300	\$3,250 402
008-023-100-03		08/20/24	\$120,000	WD	03-ARMS LENGTH	\$120,000	\$39,300	32.75	\$120,000	38.00	38.00	2,648.00	2.01	\$3,394	\$3,168 402
006-035-100-23	1180 PEASLEY BLVD	12/22/23	\$66,500	WD	03-ARMS LENGTH	\$66,500	\$25,100	37.74	\$66,500	20.20	20.20	1,601.00	1.06	\$3,475	\$3,282 402
015-004-300-42	E ASH RD	06/28/23	\$66,000	WD	03-ARMS LENGTH	\$66,000	\$23,400	35.45	\$66,000	19.50	19.50	691.00	0.52	\$3,475	\$3,385 402
004-016-400-16	8897 MEREDITH GRADE RD	07/23/24	\$35,000	WD	03-ARMS LENGTH	\$35,000	\$21,840	62.40	\$35,000	10.00	7.00	34.00	0.03	\$3,509	\$3,500 402
008-001-300-12		06/08/23	\$38,000	WD	03-ARMS LENGTH	\$38,000	\$18,500	35.86	\$38,000	20.00	20.00	1,043.00	0.79	\$3,644	\$3,500 402
007-033-400-21		03/08/25	\$35,000	WD	03-ARMS LENGTH	\$35,000	\$14,900	39.21	\$35,000	10.40	10.40	0.00	0.00	\$3,654	\$3,654 402
011-019-200-01		08/20/24	\$140,000	WD	03-ARMS LENGTH	\$140,000	\$18,500	52.85	\$140,000	10.00	10.00	658.00	0.50	\$3,683	\$3,600 402
004-013-401-12		05/11/23	\$55,000	WD	03-ARMS LENGTH	\$55,000	\$17,300	31.45	\$55,000	15.00	15.00	1,305.00	0.13	\$3,700	\$3,667 402
010-009-100-06		05/24/24	\$37,000	WD	03-ARMS LENGTH	\$37,000	\$14,500	38.19	\$37,000	10.00	10.00	325.00	0.25	\$3,733	\$3,700 402
010-014-300-28	2891 S OLD STATE AVE	11/22/24	\$73,500	WD	03-ARMS LENGTH	\$73,500	\$23,100	31.43	\$73,500	19.27	19.27	649.00	0.80	\$3,814	\$3,814 402
010-013-300-14		09/22/23	\$116,150	WD	03-ARMS LENGTH	\$116,150	\$33,000	28.41	\$116,150	31.00	31.00	888.00	0.67	\$3,830	\$3,747 402
010-006-400-09	BYFIELD	06/11/24	\$75,000	WD	03-ARMS LENGTH	\$75,000	\$27,800	37.07	\$75,000	19.82	19.82	507.00	0.38	\$3,889	\$3,784 402
010-009-400-17	3353 JACKSON (VANDEEN TRU)	05/09/24	\$38,000	WD	03-ARMS LENGTH	\$38,000	\$14,500	38.16	\$38,000	10.00	10.00	320.00	0.25	\$3,896	\$3,800 402
010-009-400-18		04/17/24	\$38,000	WD	03-ARMS LENGTH	\$38,000	\$14,500	38.16	\$38,000	10.00	10.00	320.00	0.25	\$3,896	\$3,800 402
007-018-300-09		05/17/24	\$40,000	WD	03-ARMS LENGTH	\$40,000	\$14,800	38.16	\$40,000	10.00	10.00	0.00	0.25	\$3,896	\$3,800 402
041-026-402-28		10/10/25	\$65,000	WD	03-ARMS LENGTH	\$65,000	\$35,984	42.33	\$65,000	23.40	23.40	2,952.00	2.24	\$4,018	\$3,852 402
003-028-200-09		01/14/24	\$38,500	WD	03-ARMS LENGTH	\$38,500	\$13,600	35.52	\$38,500	10.09	10.09	718.00	0.54	\$4,071	\$4,165 402
010-009-200-19	3142 WOODVIEW TRAIL	07/28/24	\$42,000	WD	03-ARMS LENGTH	\$42,000	\$14,500	34.52	\$42,000	10.09	10.09	696.00	0.53	\$4,392	\$4,165 402
008-001-300-11		04/19/23	\$45,000	WD	03-ARMS LENGTH	\$45,000	\$14,900	32.44	\$45,000	10.20	10.20	0.00	0.00	\$4,412	\$4,412 402
005-010-300-06	4285 N STRAWBERRY AVE	04/21/23	\$88,100	WD	03-ARMS LENGTH	\$88,100	\$36,700	41.66	\$88,100	18.00	18.00	0.00	0.00	\$4,637	\$4,637 402
008-004-400-08	8537 E STOCKWELL RD	01/08/25	\$89,900	WD	03-ARMS LENGTH	\$89,900	\$28,000	31.15	\$89,900	20.00	20.00	1,101.00	0.53	\$4,891	\$4,496 402

005-015-200-17	E280 FIR TRL	10/14/24	\$47,000	WD	03-ARM'S LENGTH	\$47,000	\$16,100	34.26	\$47,000	10.10	10.10	390.00	0.25	\$4,772	\$4,653	402
006-009-200-09		08/27/24	\$46,700	WD	03-ARM'S LENGTH	\$46,700	\$16,600	32.03	\$46,700	10.08	10.08	316.00	0.26	\$4,957	\$4,831	402
014-035-300-17	1925 W NORTH COUNTY LINE RD	01/27/25	\$44,900	WD	03-ARM'S LENGTH	\$44,900	\$18,019	40.13	\$44,900	10.00	10.00	1,323.00	1.00	\$4,990	\$4,490	402
001-022-400-15	8100 N LAKE STATION AVE	05/20/24	\$98,000	WD	03-ARM'S LENGTH	\$98,000	\$54,500	55.61	\$98,000	20.00	20.00	1,782.00	1.31	\$5,244	\$4,900	402
007-005-100-02	5834 N HARRISON AVE	11/17/23	\$51,900	WD	03-ARM'S LENGTH	\$51,900	\$14,000	28.97	\$51,900	10.00	10.00	322.00	0.24	\$5,320	\$5,190	402
005-015-300-25	8597 FIR	05/22/24	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$29,100	29.10	\$86,848	14.63	14.63	486.00	0.38	\$6,093	\$5,938	402
006-028-100-25	7050 SHOREWOOD DR	09/13/23	\$54,900	WD	03-ARM'S LENGTH	\$54,900	\$13,100	23.86	\$54,900	10.05	10.05	1,478.00	1.12	\$6,148	\$5,463	402
010-009-400-14	S JACKSON AVE(VANDEN TRAIL)	06/29/23	\$70,000	WD	03-ARM'S LENGTH	\$70,000	\$18,000	25.71	\$50,888	10.00	10.00	358.00	0.27	\$6,256	\$6,057	402
012-027-300-02		07/10/24	\$240,000	WD	03-ARM'S LENGTH	\$240,000	\$82,010	25.84	\$240,000	39.00	39.00	1,312.00	0.99	\$6,315	\$6,154	402
Totals:			\$5,501,325			\$5,501,325	\$2,145,956	39.01	\$5,479,041	1,932.21	1,928.21		1,910.74			
2025 WAS \$2500							Sale, Ratio =>	11.91	Average per Net Acre=>	2,835.63	Average per Acre-ROW=>	2,867.50		Average per Sq Ft=>		

Parcel Number	Street Address	Sale Date	Adjt. Sale \$	Land Residual	Net Acres	Dollars/Acre	Dollars/Sq Ft	Other Parcels in Sale	Class
001-021-300-05		05/09/24	\$2,000	\$2,000	0.60	\$3,317	\$0.08		402
007-016-200-07		06/21/24	\$8,900	\$8,900	0.70	\$12,751	\$0.29		402
009-014-200-09		07/31/25	\$6,000	\$6,000	1.00	\$6,000	\$0.14		402
005-007-400-05		10/16/25	\$15,500	\$15,500	1.00	\$15,500	\$0.36		402
006-033-400-12		09/04/24	\$12,000	\$12,000	1.00	\$12,000	\$0.29		402
010-008-400-13	1900 S JACKSON AVE	07/16/25	\$18,000	\$18,000	1.07	\$16,822	\$0.28		402
009-028-200-15	7949 N CLARE AVE	08/28/23	\$12,000	\$12,000	1.07	\$11,200	\$0.39		402
010-008-100-24		09/23/23	\$20,400	\$20,400	1.50	\$13,600	\$0.31	004-008-100-09	402
013-024-400-07	6100 W MAPLE GROVE RD	04/01/24	\$18,000	\$18,000	2.06	\$8,858	\$0.20		402
013-023-200-20	S PARTIDGE AVE	05/08/25	\$30,000	\$30,000	2.03	\$14,542	\$0.33		402
014-035-100-38	11133 VANDECAR RD	04/23/25	\$22,500	\$22,500	2.10	\$10,714	\$0.25		402
009-003-101-01	11579 N CLARE AVE	09/21/23	\$19,000	\$19,000	2.50	\$7,600	\$0.17		402
007-009-300-39	2270 F RR	11/24/25	\$25,000	\$25,000	3.10	\$8,065	\$0.19		402
015-026-300-14		05/17/24	\$30,000	\$30,000	3.29	\$9,119	\$0.21	015-580-008-00, 015-580-009-00	402
015-033-201-04		12/19/24	\$21,950	\$21,950	3.84	\$5,716	\$0.13		402
014-016-300-05		07/23/25	\$40,500	\$40,500	4.60	\$10,625	\$0.24		402
014-024-100-37	9188 S OLD STATE AVE	09/21/24	\$35,000	\$35,000	4.00	\$8,750	\$0.20		402
010-016-100-14		10/21/25	\$22,500	\$22,500	4.12	\$5,461	\$0.13		402
005-015-200-21	8446 FIR TRAIL	06/23/23	\$16,100	\$16,100	4.78	\$3,500	\$0.08		402
007-034-100-09	3120 BLANCHE ST	05/03/24	\$28,900	\$28,900	4.78	\$6,046	\$0.14		402
012-022-300-07		02/19/24	\$57,000	\$57,000	4.80	\$11,875	\$0.27		402
005-015-300-23	8661 FIR TRAIL	02/12/25	\$19,000	\$19,000	4.88	\$3,893	\$0.09		402
007-019-301-32		06/08/24	\$45,000	\$45,000	4.89	\$9,202	\$0.21		402
003-017-300-09		04/07/23	\$17,500	\$17,500	4.90	\$3,571	\$0.08		402
003-017-300-10		12/04/23	\$21,000	\$21,000	4.90	\$4,286	\$0.10		402
010-009-100-19		12/15/23	\$30,000	\$30,000	5.00	\$6,000	\$0.14		402
002-016-100-10		11/26/25	\$60,000	\$60,000	5.24	\$11,460	\$0.26		402
004-010-400-10	NORWAY AVE	08/05/24	\$26,500	\$26,500	5.94	\$4,461	\$0.10	004-010-400-11	402
009-013-100-10	NORWAY AVE	07/10/23	\$67,500	\$67,500	5.96	\$11,376	\$0.26		402
009-013-100-10	NORWAY AVE	06/24/25	\$85,000	\$85,000	5.96	\$14,262	\$0.33		402
007-019-301-34	86 EM-61	12/09/24	\$20,000	\$20,000	6.83	\$2,928	\$0.07		402
006-024-100-23	787 W M-61	09/23/25	\$30,000	\$30,000	7.10	\$8,451	\$0.19		402
004-010-100-12		05/08/25	\$30,000	\$30,000	7.20	\$4,167	\$0.10	004-010-100-13, 004-010-100-14	402
015-022-100-08	3394 OLD SURREY	07/30/24	\$65,000	\$65,000	8.00	\$8,125	\$0.19		402
003-025-300-14		05/01/24	\$26,000	\$26,000	9.00	\$2,889	\$0.07	003-025-100-13	402
007-019-301-40		08/12/25	\$26,000	\$26,000	9.25	\$2,811	\$0.06		402
006-025-100-02	631 W CLARENCE RD	09/13/24	\$43,500	\$43,500	9.50	\$4,579	\$0.11		402
011-004-100-10	2160 E GLADWIN	12/22/23	\$55,000	\$55,000	9.50	\$5,789	\$0.13		402
006-026-300-12		01/16/25	\$22,000	\$22,000	9.75	\$2,256	\$0.05		402
003-017-300-22		10/26/23	\$51,000	\$51,000	9.80	\$5,204	\$0.12		402
003-019-300-04	8995 N HARRISON AVE	10/21/25	\$55,000	\$55,000	10.00	\$5,500	\$0.13		402
003-016-300-09		10/14/24	\$38,500	\$38,500	10.00	\$3,850	\$0.09		402
004-013-100-15		09/02/25	\$39,900	\$39,900	10.00	\$3,990	\$0.09		402
007-005-100-02	5834 N HARRISON AVE	07/27/23	\$24,500	\$24,500	10.00	\$2,450	\$0.06		402
007-009-400-50	2720 E RR	03/15/23	\$69,000	\$69,000	10.00	\$6,900	\$0.16		402
007-010-300-19		05/16/25	\$42,000	\$42,000	10.00	\$4,200	\$0.10		402
007-010-400-03	3579 E CRANBERRY LAKE	06/16/25	\$65,000	\$65,000	10.00	\$6,500	\$0.15		402
007-018-300-09		05/17/24	\$40,000	\$40,000	10.00	\$4,000	\$0.09		402
007-018-300-09		09/06/24	\$30,000	\$30,000	10.00	\$3,000	\$0.07		402
007-018-400-13	3276 N HARRISON AVE	05/01/25	\$54,900	\$54,900	10.00	\$5,490	\$0.13		402
007-034-400-21		03/08/25	\$35,000	\$35,000	10.00	\$3,500	\$0.08		402
009-010-100-06	1537 STRAWBERRY AVE	08/23/24	\$24,000	\$24,000	10.00	\$2,400	\$0.06		402
010-009-100-06		05/24/24	\$37,000	\$37,000	10.00	\$3,700	\$0.08		402
010-009-400-09	3360 S JACKSON AVE(VANDEN TRAIL)	05/08/24	\$38,000	\$38,000	10.00	\$3,800	\$0.09		402
010-009-400-17		04/17/24	\$38,000	\$38,000	10.00	\$3,800	\$0.09		402
010-009-400-18	3333 JACKSON (VANDEN TRIL)	07/02/24	\$38,000	\$38,000	10.00	\$3,800	\$0.09		402
010-014-300-27		05/13/25	\$43,000	\$43,000	10.00	\$4,300	\$0.10		402
010-014-300-30		10/22/25	\$42,000	\$42,000	10.00	\$4,200	\$0.10		402
014-035-300-17	1925 W NORTH COUNTY LINE RD	01/27/25	\$44,900	\$44,900	10.00	\$4,490	\$0.10		402
015-004-300-12	F ASH RD	07/23/24	\$35,000	\$35,000	10.00	\$3,500	\$0.08		402
001-021-100-13		01/22/25	\$25,000	\$25,000	10.05	\$2,488	\$0.06		402
008-029-100-25	7050 SHONKWOOD DR	09/13/23	\$54,900	\$54,900	10.05	\$5,463	\$0.13		402

2025 Frost Analysis

007-008-300-09	1530 E CRANBERRY LAKE RD	05/28/25	\$125,000	\$125,000	59.00	\$2,119	\$0.05	007-008-300-02	402				
006-030-400-05	5340 W LILY LAKE RD	06/14/23	\$150,000	\$150,000	60.00	\$2,500	\$0.06		402				
007-022-400-08	2076 RIDGE RD	01/26/24	\$180,000	\$180,000	60.50	\$2,975	\$0.07		401				
009-003-300-07	789 S COCK AVE	08/22/25	\$255,000	\$255,000	74.00	\$3,446	\$0.08		402				
010-006-300-01		04/25/25	\$152,000	\$152,000	75.10	\$2,024	\$0.05		402				
010-007-100-15		08/08/25	\$170,000	\$170,000	75.62	\$2,248	\$0.05		402				
003-003-300-01	11681 N CLARE AVE	03/01/24	\$130,000	\$130,000	60.00	\$1,625	\$0.04		402				
011-016-200-05	2435 E MANNINGSDING	01/21/25	\$200,100	\$200,100	87.00	\$2,300	\$0.05		402				
010-008-200-09		06/07/24	\$210,000	\$210,000	114.91	\$1,828	\$0.04		402	100 ACRES	\$210,000		
Totals:			\$9,822,675	\$9,822,675	2,955.19					100 ACRES	\$210,000	114.91	\$1,828

2026 FROST Twp Com Land Analysis

5 Per Sq. Ft. Category	Category	Per Sq. Ft.
2,500	\$1.85	\$4,625.00
5,000	\$1.15	\$6,750.00
7,500	\$1.18	\$8,850.00
10,000	\$1.11	\$11,000.00
12,500	\$1.06	\$12,750.00
15,000	\$0.85	\$12,750.00
20,000	\$0.81	\$17,000.00
25,000	\$0.71	\$23,750.00
30,000	\$0.74	\$34,600.00
40,000	\$0.65	\$26,000.00
50,000	\$0.54	\$27,000.00
60,000	\$0.34	\$20,400.00
87,120	\$0.35	\$30,294.00
124,240	\$0.25	\$31,060.00
137,800	\$0.27	\$37,206.00
433,600	\$0.15	\$65,040.00
871,200	\$0.09	\$78,408.00
1,096,000	\$0.08	\$87,120.00
2,000,000	\$0.01	\$100,000.00

Underbilled Sqft - (Act. Values)	Ordered Sqft (Act. Values)	Actual
24,853.96	14653.96 coverage, wlt 5	1.00
14,853.96	29507.92 coverage, wlt 5	0.62
59,283.28	20211.84 coverage, wlt 5	0.38
59,010.00	24206.68 coverage, wlt 5	0.96
2,329.12	20,211.84 coverage, wlt 5	0.96
323,256.88	24206.68 coverage, wlt 5	0.96
1,571,995.16	24206.68 coverage, wlt 5	0.82
1,611,270.40	29669.29 coverage, wlt 5	0.82
82,294.84	60374.16 coverage, wlt 5	0.12
50,074.32	82284.84 coverage, wlt 5	0.19
414,778.32	58020 coverage, wlt 5	0.42
307,733.2	24786.32 coverage, wlt 5	0.12
57,774.48	24786.32 coverage, wlt 5	0.12
60,374.16	29,969.28 coverage, wlt 5	0.18
186,219.60	323256.88 coverage, wlt 5	0.30
29,969.28	363773.52 coverage, wlt 5	0.09
286,285.12	414778.32 coverage, wlt 5	0.33
24,306.48	472074.31 coverage, wlt 5	0.22
24,306.48	517295.16 coverage, wlt 5	0.10
24,306.48	184120 coverage, wlt 5	0.08
24,306.48	214127.84 coverage, wlt 5	0.08



2025 Frost ECF Parkers Sub

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Curr. Appraisal	Land + Yard	Blde. Residual	Cost Plan. \$	E.C.F.	Floor Area
003-040-454-00	317 ROBERT ST	03/07/25	\$80,000	WD	03-ARMS.LENGTH	\$80,000	\$42,200	70.33	\$97,099	\$41,075	\$18,925	\$80,436	0.313	936
003-100-030-00	1245 SUNRISE LANE	10/15/24	\$30,000	WD	03-ARMS.LENGTH	\$30,000	\$21,800	72.67	\$50,967	\$27,625	\$2,375	\$25,180	0.094	720
003-120-083-00	1157 LAWRENCE RD	07/05/23	\$90,000	WD	03-ARMS.LENGTH	\$90,000	\$33,650	37.39	\$97,683	\$32,595	\$57,405	\$70,214	0.818	720
003-160-009-00	5423 E WILSON RD	06/22/23	\$78,000	WD	19-MULTI PARCEL ARMS.LENGTH	\$78,000	\$44,550	57.12	\$105,772	\$27,862	\$50,138	\$84,045	0.597	1,034
003-220-006-00	1608 BIRCH RD	03/28/25	\$82,609	WD	03-ARMS.LENGTH	\$82,609	\$44,400	53.75	\$92,182	\$7,980	\$74,629	\$90,833	0.822	828
003-220-012-00	1738 BIRCH RD	10/04/23	\$40,000	WD	03-ARMS.LENGTH	\$40,000	\$20,700	51.75	\$51,382	\$7,980	\$32,020	\$46,820	0.684	768
003-220-032-00	8090 FIR MAC RD	10/21/24	\$55,000	WD	03-ARMS.LENGTH	\$55,000	\$35,600	64.73	\$74,771	\$8,400	\$46,600	\$71,598	0.651	960
003-370-009-00	4811 E FOREST RD	02/28/25	\$80,000	WD	19-MULTI PARCEL ARMS.LENGTH	\$80,000	\$63,450	79.31	\$129,788	\$24,778	\$55,222	\$113,279	0.487	924
003-480-051-00	3843 HALF MOON LAKE RD	10/27/23	\$30,000	WD	03-ARMS.LENGTH	\$30,000	\$14,700	49.00	\$49,070	\$26,500	\$3,500	\$24,347	0.144	576
003-600-021-00	4350 E ARNOLD LAKE RD	08/17/23	\$160,000	WD	03-ARMS.LENGTH	\$160,000	\$64,750	40.47	\$183,623	\$52,735	\$107,265	\$141,195	0.760	1,748
003-620-033-01	312 SHAPPELL HWY	10/06/24	\$67,000	WD	03-ARMS.LENGTH	\$67,000	\$38,950	58.13	\$83,613	\$16,619	\$50,381	\$72,270	0.697	930
Totals:						\$772,609	\$424,750	54.98	\$1,015,950	\$498,460	\$800,217	0.623 used		
2025 WBS .882							Sale. Ratio =>	13.18				E.C.F. =>	0.554	
							Std. Dev. =>					Ave. E.C.F. =>		

2025 Frost ECF Res Sections

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Blgd. Residual	Cost/Man. \$	E.C.F.	Floor Area
003-009-300-05	2100 BAILEY DR	05/25/23	\$879,000	WD	19-MULTI-PARCEL ARMS LENGTH	\$679,000	\$230,450	33.94	\$716,771	\$510,875	\$169,125	\$197,407	0.852	4,080
003-010-100-07	10861 N CLARE AVE	06/21/24	\$117,000	WD	03-ARMS LENGTH	\$117,000	\$66,000	55.56	\$138,560	\$16,296	\$100,704	\$117,223	0.869	788
003-011-200-09	10875 N POLK AVE	07/13/23	\$345,000	WD	03-ARMS LENGTH	\$345,000	\$132,000	38.26	\$323,947	\$43,210	\$301,790	\$289,163	1.121	2,112
003-011-400-12	10375 N POLK	06/21/23	\$185,500	WD	03-ARMS LENGTH	\$185,500	\$84,300	39.81	\$162,475	\$46,670	\$114,830	\$111,031	1.034	1,248
003-013-300-03	9080 POLK AVE	07/13/23	\$185,000	WD	03-ARMS LENGTH	\$185,000	\$99,250	32.03	\$151,186	\$43,210	\$141,790	\$103,623	1.370	864
003-013-400-01	5501 E HASKELL LAKE RD	11/12/24	\$243,900	WD	03-ARMS LENGTH	\$243,900	\$120,200	49.28	\$260,994	\$34,207	\$209,693	\$217,437	0.964	1,620
003-013-400-33	5951 E HASKELL LK RD	09/05/23	\$70,000	WD	03-ARMS LENGTH	\$70,000	\$28,400	40.57	\$67,151	\$7,962	\$62,038	\$56,749	1.093	756
003-013-400-40	5921 E HASKELL LAKE RD	02/02/24	\$335,000	WD	03-ARMS LENGTH	\$335,000	\$159,350	47.57	\$390,335	\$109,756	\$225,244	\$269,012	0.837	3,578
003-014-200-16	4710 E WILSON RD	04/16/24	\$226,000	WD	03-ARMS LENGTH	\$226,000	\$105,300	46.59	\$256,725	\$102,500	\$123,500	\$146,908	0.841	2,100
003-014-300-16	10033 HARPER	11/10/23	\$155,000	WD	03-ARMS LENGTH	\$155,000	\$73,050	47.13	\$176,143	\$20,919	\$134,081	\$148,825	0.901	2,432
003-014-300-17	10031 HARPER DR	03/14/25	\$69,000	WD	03-ARMS LENGTH	\$69,000	\$17,150	24.86	\$43,344	\$29,665	\$39,355	\$13,115	2.999	160
003-015-100-06	3212 E WILSON RD	07/05/23	\$155,000	WD	03-ARMS LENGTH	\$155,000	\$48,550	31.32	\$125,250	\$37,795	\$117,205	\$83,849	1.398	1,698
003-020-100-15	8574 N VACANT	05/10/24	\$58,000	WD	03-ARMS LENGTH	\$58,000	\$18,550	31.98	\$48,840	\$48,034	\$14,790	\$5,398	2.740	120
003-020-400-12	8366 N BASS LAKE AVE	06/18/24	\$100,000	WD	03-ARMS LENGTH	\$100,000	\$52,450	52.45	\$121,287	\$108,950	\$106,050	\$106,050	1.439	1,120
003-020-400-14	8396 N BASS LAKE AVE	09/14/23	\$75,000	WD	03-ARMS LENGTH	\$75,000	\$44,750	44.75	\$118,359	\$43,387	\$56,613	\$60,881	0.930	1,704
003-021-100-20	2250 E HASKELL LAKE RD	02/13/25	\$100,000	WD	03-ARMS LENGTH	\$100,000	\$32,600	42.73	\$78,475	\$36,417	\$39,583	\$41,283	0.969	1,056
003-021-200-01	2882 E HASKELL LAKE RD	08/31/23	\$535,000	WD	03-ARMS LENGTH	\$535,000	\$228,600	42.73	\$556,393	\$150,951	\$384,049	\$388,727	0.988	3,216
003-026-305-05	1297 EAST AVE	03/17/25	\$115,000	WD	03-ARMS LENGTH	\$115,000	\$64,300	55.91	\$140,107	\$13,250	\$101,750	\$121,627	0.837	960
003-026-400-12	7141 SHERWOOD TRAIL	08/29/23	\$210,000	WD	03-ARMS LENGTH	\$210,000	\$81,950	39.02	\$208,539	\$43,446	\$169,584	\$158,287	1.052	864
003-027-100-13	7540 N CLARE AVE	11/09/23	\$186,000	WD	03-ARMS LENGTH	\$186,000	\$168,000	20.21	\$147,756	\$7,661	\$158,339	\$134,319	1.179	864
003-027-300-37	3165 ALLEN LANE	07/29/24	\$216,000	WD	03-ARMS LENGTH	\$216,000	\$50,300	23.29	\$138,642	\$40,757	\$175,243	\$93,849	1.867	1,486
003-028-200-04	7967 N CLARE AVE	04/14/23	\$180,000	WD	03-ARMS LENGTH	\$180,000	\$58,300	36.44	\$139,798	\$9,759	\$150,241	\$124,678	1.205	1,060
003-029-100-14	7680 N HARRISON AVE	10/23/24	\$275,000	WD	03-ARMS LENGTH	\$275,000	\$114,350	41.58	\$259,274	\$76,136	\$196,864	\$173,670	1.134	1,440
003-630-002-00	3293 E LONG LAKE RD	05/10/24	\$280,000	WD	03-ARMS LENGTH	\$280,000	\$121,850	46.87	\$249,174	\$42,351	\$217,649	\$198,296	1.098	1,358
Totals:						\$5,226,400	\$2,073,350	39.67	\$5,204,328	\$3,558,026	\$3,367,176	1.057	used	
2025 was 1,043							Sale Ratio =>	9.58				E.C.F. =>	1.224	
							Std. Dev. =>					Ave. E.C.F. =>		

2025 Frost ECF Res Subs

Parcel Number	Street Address	Sale Date	Sale Price	Inst.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area
003-040-454-00	317 ROBERT ST	03/07/25	\$60,000	WD	03-ARMS.LENGTH	\$60,000	\$42,200	70.33	\$97,099	\$41,075	\$18,925	\$80,498	0.313	936
003-100-028-00	1243 SUNRISE LANE	02/16/24	\$102,000	WD	03-ARMS.LENGTH	\$102,000	\$28,400	27.84	\$84,956	\$31,800	\$70,200	\$57,342	1.224	1,080
003-100-030-00	1245 SUNRISE LANE	10/15/24	\$30,000	WD	03-ARMS.LENGTH	\$30,000	\$21,800	72.87	\$50,967	\$27,825	\$2,375	\$25,180	0.094	720
003-100-031-00	1239 SUNRISE LANE	07/14/23	\$132,000	WD	03-ARMS.LENGTH	\$132,000	\$36,600	27.73	\$112,100	\$50,189	\$1,841	\$66,819	1.225	600
003-120-083-00	1157 LAWRENCE RD	07/05/23	\$80,000	WD	03-ARMS.LENGTH	\$80,000	\$33,650	37.99	\$97,689	\$32,595	\$57,405	\$70,214	0.818	720
003-160-008-00	5423 E WILSON RD	06/22/23	\$78,000	WD	19-MULTI PARCEL ARMS.LENGTH	\$78,000	\$44,550	57.12	\$105,772	\$27,862	\$50,138	\$84,045	0.597	1,034
003-202-009-00	492 RIDGE RD	08/16/23	\$225,000	WD	19-MULTI PARCEL ARMS.LENGTH	\$225,000	\$61,900	27.51	\$158,254	\$33,836	\$191,164	\$134,216	1.424	1,411
003-203-006-00	242 RIDGE RD	09/20/23	\$55,000	WD	03-ARMS.LENGTH	\$55,000	\$20,350	37.00	\$49,924	\$15,900	\$39,100	\$36,709	1.065	512
003-220-006-00	1608 BIRCH RD	03/28/25	\$82,609	WD	03-ARMS.LENGTH	\$82,609	\$44,400	53.75	\$92,182	\$7,980	\$74,629	\$90,833	0.822	825
003-220-012-00	1738 BIRCH RD	10/04/23	\$40,000	WD	03-ARMS.LENGTH	\$40,000	\$20,700	51.75	\$51,382	\$7,980	\$32,020	\$46,820	0.664	768
003-220-029-00	8140 FIR MAC DR	11/14/24	\$111,300	WD	03-ARMS.LENGTH	\$111,300	\$49,400	44.38	\$101,923	\$9,921	\$101,379	\$99,247	1.021	984
003-220-032-00	8090 FIR MAC RD	10/21/24	\$55,000	WD	03-ARMS.LENGTH	\$55,000	\$35,600	64.73	\$74,771	\$8,400	\$46,800	\$71,598	0.651	960
003-230-008-00	3104 ALLEN LANE	11/15/24	\$155,000	WD	03-ARMS.LENGTH	\$155,000	\$42,700	27.55	\$97,117	\$13,176	\$141,824	\$90,551	1.568	904
003-280-004-01	4511 E ARNOLD LAKE RD	11/17/23	\$250,000	WD	03-ARMS.LENGTH	\$250,000	\$111,250	44.50	\$266,673	\$46,876	\$203,124	\$237,106	0.857	1,432
003-370-009-00	4811 E FOREST RD	02/28/25	\$80,000	WD	19-MULTI PARCEL ARMS.LENGTH	\$80,000	\$63,450	79.31	\$128,788	\$24,778	\$55,222	\$113,279	0.487	924
003-480-051-00	3843 HALF MOON LAKE RD	10/27/23	\$30,000	WD	03-ARMS.LENGTH	\$30,000	\$14,700	49.00	\$49,070	\$26,500	\$3,500	\$24,347	0.144	576
003-600-021-00	4350 E ARNOLD LAKE RD	08/17/23	\$160,000	WD	03-ARMS.LENGTH	\$160,000	\$54,750	40.47	\$183,623	\$52,735	\$107,265	\$141,195	0.760	1,748
003-620-033-01	312 SHAPPELL HWY	10/06/24	\$67,000	WD	03-ARMS.LENGTH	\$67,000	\$38,950	58.13	\$89,613	\$16,619	\$50,381	\$72,270	0.697	930
003-620-039-01	362 SHAPPELL HWY	08/06/24	\$88,000	WD	03-ARMS.LENGTH	\$88,000	\$33,000	37.50	\$72,917	\$19,875	\$58,125	\$57,219	1.191	624
Totals:						\$1,890,909	\$808,350	42.75	\$1,959,814	\$1,395,217	\$1,579,420	\$1,579,420	0.883	used

2025 was: 927

Sale Ratio =>
Std. Dev. =>

E.C.F. =>
Avg. E.C.F. =>

16.13

0.823

2026 Frost ECF Small Lakes & Canals

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.	Floor Area
003-080-007-00	751 E LONG LAKE RD	06/13/24	\$149,050	WD	03-ARW'S LENGTH	\$149,050	\$43,100	28.92	\$100,226	\$53,477	\$95,573	\$84,590	1.130	520
003-080-019-00	881 BLUE GILL LAKE DR	08/26/24	\$171,000	WD	03-ARW'S LENGTH	\$171,000	\$42,750	25.00	\$98,330	\$46,817	\$124,183	\$112,566	1.103	432
Totals:			\$320,050			\$320,050	\$85,850		\$198,556		\$219,756	\$197,156		
												E.C.F. =>	1.115	used
												Ave. E.C.F. =>	1.117	

2025 was 1.091

2026 Frost ECF Long & Arnold Lakes

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 Min. \$	E.C.F.	Floor Area
003-285-012-00	331 W LONG LAKE DR	12/08/23	\$335,000	WD	03-ARMS LENGTH	\$335,000	\$98,650	26.43	\$342,898	\$143,200	\$191,800	\$149,028	1.287	1,598
003-280-031-00	4670 EARNOLD LAKE RD	11/27/23	\$235,000	WD	03-ARMS LENGTH	\$235,000	\$97,160	41.34	\$264,858	\$92,399	\$142,601	\$121,238	1.176	1,185
003-300-013-00	632 RIDGE RD	11/10/23	\$350,000	WD	19-MULTI PARCEL ARMS LENGTH	\$350,000	\$146,160	41.76	\$389,716	\$164,351	\$185,649	\$173,611	1.069	1,504
003-361-001-01	1772 E LONG LAKE DR	06/17/24	\$250,000	WD	03-ARMS LENGTH	\$250,000	\$132,650	53.06	\$294,721	\$167,203	\$82,797	\$95,163	0.870	624
003-401-005-00	881 E LONG LAKE DR	08/22/23	\$270,000	WD	03-ARMS LENGTH	\$270,000	\$93,250	34.54	\$242,878	\$73,361	\$196,639	\$128,505	1.554	1,077
003-402-004-00	871 E LONG LAKE DR	08/04/23	\$245,000	WD	19-MULTI PARCEL ARMS LENGTH	\$245,000	\$108,900	44.45	\$282,651	\$109,252	\$135,748	\$129,402	1.049	1,310
003-403-004-00	671 E LONG LAKE DR	07/09/24	\$365,000	WD	19-MULTI PARCEL ARMS LENGTH	\$365,000	\$109,900	30.96	\$231,598	\$76,860	\$276,140	\$123,250	2.240	1,206
003-403-006-00	651 E LONG LAKE DR	11/28/23	\$167,600	WD	19-MULTI PARCEL ARMS LENGTH	\$167,500	\$64,250	38.36	\$167,205	\$87,655	\$79,846	\$59,366	1.345	630
003-442-007-00	1299 E LONG LAKE DR	05/19/24	\$375,000	WD	03-ARMS LENGTH	\$375,000	\$119,850	31.96	\$317,302	\$71,600	\$303,400	\$183,360	1.655	1,458
003-540-006-00	6460 BIRCH DR	09/15/23	\$353,000	WD	03-ARMS LENGTH	\$353,000	\$71,000	20.11	\$195,968	\$88,043	\$264,957	\$129,501	2.046	840
003-560-001-00	6479 REDMAN RD	05/01/24	\$409,000	WD	03-ARMS LENGTH	\$409,000	\$110,800	27.09	\$261,838	\$80,355	\$328,645	\$136,435	2.427	1,318
003-560-012-00	4460 N CANAL DR	05/24/24	\$140,000	WD	03-ARMS LENGTH	\$140,000	\$82,300	58.79	\$184,024	\$92,247	\$47,753	\$88,490	0.697	624
003-580-035-00	4351 S CANAL DR	08/28/23	\$210,500	WD	19-MULTI PARCEL ARMS LENGTH	\$210,500	\$131,650	62.54	\$253,103	\$145,829	\$64,671	\$166,857	0.388	1,388
Totals:						\$3,695,000	\$3,695,000	\$1,356,400	\$3,518,760	\$2,300,645	\$1,661,206	\$1,385	used	
2025 was 1.34							Sale Ratio =>	38.71			E.C.F. =>	1.385		
							Std. Dev. =>	12.83			Ave. E.C.F. =>	1.370		

2026 Frost ECF Com

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.	Floor Area
003-022-300-05	8036 N CLARE AVE	01/01/25	\$171,545	WD	03-ARM'S LENGTH	\$171,545	\$96,450	56.22	\$215,282	\$30,665	\$140,880	\$179,066	0.787	3,440
003-022-400-27	3611 ELONG LAKE RD	01/01/25	\$210,157	WD	03-ARM'S LENGTH	\$210,157	\$94,450	44.94	\$228,100	\$61,544	\$148,613	\$166,548	0.892	5,094
003-028-200-03	7975 N CLARE AVE	01/01/25	\$112,158	WD	03-ARM'S LENGTH	\$112,158	\$48,200	42.98	\$115,966	\$40,184	\$71,974	\$85,503	0.842	2,592
003-036-300-06	5019 EARNOLD LAKE RD	01/01/25	\$319,195	WD	03-ARM'S LENGTH	\$319,195	\$138,950	43.53	\$350,605	\$32,966	\$286,230	\$308,089	0.929	3,588
Totals:						\$813,055	\$378,050	46.50	\$909,953		\$647,697	\$739,206	0.876	used
						Sale. Ratio =>	46.50					E.C.F. =>	0.876	
						Std. Dev. =>	6.26					Ave. E.C.F. =>	0.862	

2025 was 1.031

2028 Frost ECF Ag

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.	Floor Area
003-009-100-05	10950 BAILEY DR	01/01/25	\$79,529	WD	03-ARW'S LENGTH	\$79,529	\$332,950	42.71	\$245,812	\$584,552	\$194,977	\$322,145	0.605	0
003-036-300-16	5325 E ARNOLD LAKE	01/01/25	\$461,792	WD	03-ARW'S LENGTH	\$461,792	\$158,250	34.27	\$519,481	\$372,459	\$99,333	\$181,285	0.493	1,292
Totals:			\$1,241,321			\$1,241,321	\$491,200		\$1,985,293		\$284,310	\$503,430		
													39.57	used
													Sale Ratio =>	
													5.97	
													Sld. Dev. =>	
													0.549	

2025 was 811

2026 Frost FF Arnold and Long Lake

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	Efrec. Front	Depth
003-022-401-01	252 N LONG LAKE DR	08/29/25	\$275,000	WD	03-ARMS.LENGTH	\$275,000	\$90,700	32.98	\$185,822	\$156,328	\$66,950	50.0	180.0
003-235-012-00	331 W LONG LAKE DR	12/08/23	\$335,000	WD	03-ARMS.LENGTH	\$335,000	\$88,550	26.43	\$335,598	\$135,302	\$133,900	100.0	211.0
003-280-030-00	4690 E ARNOLD LAKE RD	05/13/25	\$130,000	WD	03-ARMS.LENGTH	\$130,000	\$80,100	61.62	\$163,407	\$37,560	\$70,967	53.0	146.0
003-280-031-00	4670 E ARNOLD LAKE RD	11/27/23	\$235,000	WD	03-ARMS.LENGTH	\$235,000	\$37,150	41.34	\$248,999	\$70,358	\$84,357	63.0	139.0
003-300-013-00	632 RIDGE RD	11/10/23	\$350,000	WD	19-MULTI PARCEL ARMS.LENGTH	\$350,000	\$146,150	41.76	\$407,068	\$124,036	\$154,824	216.0	283.0
003-361-001-01	1772 E LONG LAKE DR	06/17/24	\$250,000	WD	03-ARMS.LENGTH	\$250,000	\$132,650	53.06	\$284,026	\$119,959	\$153,985	115.0	274.0
003-401-005-00	981 E LONG LAKE DR	06/22/23	\$270,000	WD	03-ARMS.LENGTH	\$270,000	\$33,250	34.54	\$236,228	\$98,722	\$66,950	50.0	134.0
003-402-004-00	871 E LONG LAKE DR	08/04/23	\$245,000	WD	19-MULTI PARCEL ARMS.LENGTH	\$245,000	\$108,900	44.45	\$296,130	\$69,243	\$100,663	117.0	270.0
003-403-004-00	671 E LONG LAKE DR	07/09/24	\$355,000	WD	19-MULTI PARCEL ARMS.LENGTH	\$355,000	\$109,900	30.96	\$249,345	\$195,507	\$67,920	80.0	239.0
003-403-006-00	651 E LONG LAKE DR	11/28/23	\$167,500	WD	19-MULTI PARCEL ARMS.LENGTH	\$167,500	\$64,250	38.36	\$162,555	\$87,444	\$82,499	121.0	234.0
003-442-007-00	1299 E LONG LAKE DR	05/10/24	\$375,000	WD	03-ARMS.LENGTH	\$375,000	\$119,850	31.96	\$312,652	\$129,298	\$66,950	50.0	226.0
003-540-006-00	6460 BIRCH DR	09/19/23	\$353,000	WD	03-ARMS.LENGTH	\$353,000	\$71,000	20.11	\$190,295	\$244,384	\$81,679	61.0	133.0
003-560-005-00	6439 REDMAN RD	05/01/24	\$409,000	WD	03-ARMS.LENGTH	\$409,000	\$110,800	27.09	\$256,723	\$225,922	\$73,645	55.0	187.0
003-560-006-00	6459 N CANAL	08/15/25	\$362,000	WD	03-ARMS.LENGTH	\$362,000	\$179,700	49.64	\$370,824	\$70,177	\$79,001	59.0	187.0
003-560-006-00	4459 N CANAL	08/16/24	\$72,500	WD	03-ARMS.LENGTH	\$72,500	\$29,650	40.90	\$66,950	\$72,500	\$66,950	62.0	163.0
003-560-012-00	4480 N CANAL DR	05/24/24	\$140,000	WD	03-ARMS.LENGTH	\$140,000	\$82,300	58.79	\$178,072	\$47,624	\$85,696	64.0	144.0
Totals:			\$4,324,000			\$4,324,000	\$1,604,900	37.12	\$3,944,494	\$1,884,364	\$1,436,936	1,316.0	
							Sale. Ratio =>	11.78			Average per FF=>	\$1,432	used

2025 was \$1339

2026 Frost FF Canals

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	Effect. Front	Depth
003-580-035-00	4351 S CANNAL DR	08/28/23	\$210,500	WD	19-MULTI PARCEL ARMS LENGTH	\$210,500	\$131,650	62.54	\$456,226	\$335,987	\$139,344	476.0	1088.0
Totals:			\$210,500			\$210,500	\$131,650	62.54	\$456,226	\$335,987	Average	476.0	
2025 was \$699							Sale. Ratio =>	#DIV/0!			per FF=>	\$708	used

20026 Frost FF Blue Gill, Half Moon Lakes

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
003-023-300-04	8430 HALF MOON LAKE TRAIL	09/26/25	\$210,000	WD	03-ARMS.LENGTH	\$210,000	\$84,400	40.19	\$177,376	\$102,356	\$89,732	117.0	433.0
003-080-007-00	751 E LONG LAKE RD	06/13/24	\$149,050	WD	03-ARMS.LENGTH	\$149,050	\$43,100	28.92	\$91,733	\$99,782	\$42,465	100.0	141.0
003-080-019-00	881 BLUE GILL LAKE DR	08/26/24	\$171,000	WD	03-ARMS.LENGTH	\$171,000	\$42,750	25.00	\$90,880	\$117,370	\$37,250	105.0	133.0
003-260-004-00	241 SUNNY RIDGE RD	07/23/25	\$272,000	WD	03-ARMS.LENGTH	\$272,000	\$84,100	30.92	\$174,078	\$179,147	\$78,225	125.0	183.0
003-620-007-00	7981 N BALL AVE	06/16/25	\$103,000	WD	03-ARMS.LENGTH	\$103,000	\$75,400	73.20	\$153,384	\$10,706	\$61,090	82.0	243.0
003-620-016-00	331 SHAPELL HWY	09/18/25	\$77,500	WD	03-ARMS.LENGTH	\$77,500	\$50,000	64.52	\$101,517	\$37,818	\$61,835	83.0	224.0
Totals:			\$982,550			\$982,550	\$379,750	38.65	\$785,968	\$547,179	\$350,597	612.0	
							Sale Ratio =>	20.24			Average		
							Std. Dev. =>				per FF=>		

2025 was \$745

\$894 use

2026 Frost FF Parkers, Subs Backlots, Rural Subs

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
003-040-410-00	108 MANNING ST	06/15/24	\$33,000	WD	03-ARMS LENGTH	\$33,000	\$21,400	64.85	\$47,208	\$19,737	\$33,945	155.0	238.0
003-040-428-00	203 N BEVERLY DR	07/22/25	\$64,600	WD	03-ARMS LENGTH	\$64,600	\$34,650	53.64	\$70,207	\$27,243	\$32,660	150.0	100.0
003-040-436-00	302 ROBERT ST	06/26/25	\$77,900	WD	03-ARMS LENGTH	\$77,900	\$37,450	48.07	\$76,153	\$35,692	\$33,945	155.0	200.0
003-040-454-00	317 ROBERT ST	03/07/25	\$60,000	WD	03-ARMS LENGTH	\$60,000	\$42,200	70.33	\$69,969	\$3,976	\$33,945	155.0	200.0
003-080-032-00	3901 E LONG LAKE RD	05/22/25	\$214,250	WD	19-MULTI PARCEL ARMS LENGTH	\$214,250	\$47,200	22.03	\$136,447	\$135,409	\$34,497	157.5	590.0
003-100-009-00	1200 EAST AVE	07/30/25	\$144,000	WD	03-ARMS LENGTH	\$144,000	\$63,600	44.17	\$132,776	\$38,161	\$26,957	123.0	120.0
003-100-028-00	1243 SUNRISE LANE	02/16/24	\$102,000	WD	03-ARMS LENGTH	\$102,000	\$28,400	27.84	\$139,436	\$48,844	\$26,280	120.0	118.0
003-100-030-00	1246 SUNRISE LANE	10/15/24	\$30,000	WD	03-ARMS LENGTH	\$30,000	\$21,800	72.67	\$46,873	\$2,618	\$19,491	89.0	118.0
003-100-031-00	1299 SUNRISE LANE	07/14/23	\$132,000	WD	03-ARMS LENGTH	\$132,000	\$36,600	27.73	\$104,096	\$66,010	\$38,106	174.0	116.0
003-100-076-00	EAST AVE	08/13/25	\$128,000	WD	19-MULTI PARCEL ARMS LENGTH	\$128,000	\$64,900	50.70	\$130,822	\$88,414	\$91,256	300.0	235.0
003-120-083-00	1157 LAWRENCE RD	07/05/23	\$90,000	WD	03-ARMS LENGTH	\$90,000	\$33,650	37.39	\$92,025	\$24,912	\$24,912	123.0	120.0
003-160-008-00	5423 E WILSON RD	06/22/23	\$78,000	WD	19-MULTI PARCEL ARMS LENGTH	\$78,000	\$44,550	57.12	\$114,963	\$90	\$24,702	0.0	0.0
003-160-031-00	10225 N CORNWELL	07/31/23	\$25,000	WD	19-MULTI PARCEL ARMS LENGTH	\$25,000	\$18,950	75.40	\$53,581	\$11,958	\$27,251	0.0	0.0
003-180-017-00	2803 DELL RD	08/08/25	\$68,400	WD	03-ARMS LENGTH	\$68,400	\$41,450	60.60	\$63,833	\$2,037	\$17,520	80.0	135.0
003-202-009-00	242 RIDGE RD	08/16/23	\$225,000	WD	19-MULTI PARCEL ARMS LENGTH	\$225,000	\$61,900	27.51	\$185,300	\$100,582	\$31,536	144.0	384.0
003-203-006-00	432 RIDGE RD	09/20/23	\$55,000	WD	03-ARMS LENGTH	\$55,000	\$20,350	37.00	\$47,164	\$20,976	\$13,140	60.0	109.0
003-480-026-00	3810 OAKGROVE RD	08/02/24	\$15,000	WD	03-ARMS LENGTH	\$15,000	\$8,650	57.67	\$27,019	\$9,005	\$21,024	96.0	60.0
003-480-042-00	3848 HALF MOON LAKE RD	09/16/25	\$89,000	WD	03-ARMS LENGTH	\$89,000	\$30,450	34.21	\$60,493	\$72,307	\$43,800	200.0	104.0
003-480-048-00	3819 HALF MOON LAKE RD	08/23/24	\$49,000	WD	03-ARMS LENGTH	\$49,000	\$36,100	73.67	\$8,345	\$14,455	\$43,800	200.0	100.0
003-480-051-00	3843 HALF MOON LAKE RD	10/27/23	\$30,000	WD	03-ARMS LENGTH	\$30,000	\$14,700	49.00	\$44,470	\$7,430	\$21,900	100.0	100.0
003-500-033-01	7660 JACKS RD	06/23/25	\$35,000	LC	03-ARMS LENGTH	\$35,000	\$21,800	62.28	\$44,470	\$12,430	\$21,900	100.0	100.0
003-600-021-00	4350 E ARNOLD LAKE RD	04/11/25	\$56,900	LC	03-ARMS LENGTH	\$56,900	\$43,600	76.63	\$64,300	\$16,400	\$43,800	200.0	666.0
003-620-038-01	362 SHARPELL HWY	08/06/24	\$88,000	WD	03-ARMS LENGTH	\$88,000	\$64,750	40.47	\$174,469	\$29,112	\$43,581	199.0	60.0
003-620-053-01	335 RIDGE RD	06/13/25	\$120,000	WD	03-ARMS LENGTH	\$120,000	\$64,000	37.50	\$69,467	\$34,958	\$16,425	75.0	250.0
003-625-001-10	8158 N CLARE AVE	06/13/25	\$172,000	WD	03-ARMS LENGTH	\$172,000	\$64,000	53.33	\$131,724	\$14,118	\$25,842	118.0	370.0
003-630-002-00	3295 E LONG LAKE RD	05/10/24	\$260,000	WD	03-ARMS LENGTH	\$260,000	\$121,850	46.87	\$243,246	\$44,974	\$28,220	128.9	300.0
003-635-024-00	VACANT	08/23/24	\$28,000	WD	19-MULTI PARCEL ARMS LENGTH	\$28,000	\$19,300	68.93	\$65,700	\$28,000	\$43,800	200.0	400.0
Totals:			\$2,630,050			\$2,630,050	\$1,141,550	43.40	\$2,647,284	\$953,170	\$870,410	3,602.4	
							Sale Ratio =>	16.23			Average		
							Std. Dev. =>				per FF=>	\$265	use

2025 was \$219

2026 Frost FF Rural Subs #2

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	Effic. Front	Depth
003-220-010-00	1698 BIRCH RD	08/25/25	\$54,000	WD	19-MULTI PARCEL ARMS LENGTH	\$54,000	\$29,400	43.33	\$54,446	\$19,219	\$13,110	190.0	400.0
003-220-029-00	8140 FIR MAC DR	11/14/24	\$111,300	WD	03-ARMS LENGTH	\$111,300	\$49,400	44.38	\$100,423	\$17,777	\$6,900	100.0	190.0
003-230-005-00	3105 ALLEN LANE	08/15/25	\$99,900	WD	03-ARMS LENGTH	\$99,900	\$47,550	47.60	\$97,732	\$12,518	\$10,350	150.0	190.0
003-280-004-01	4511 E ARNOLD LAKE RD	11/17/23	\$250,000	WD	03-ARMS LENGTH	\$250,000	\$111,250	44.50	\$261,243	\$13,735	\$24,978	362.0	285.0
003-370-001-00	VACANT	09/15/25	\$13,000	WD	03-ARMS LENGTH	\$13,000	\$4,400	33.85	\$8,832	\$13,000	\$8,832	128.0	225.0
003-370-010-00	4775 E FOREST RD	09/04/25	\$18,500	WD	03-ARMS LENGTH	\$18,500	\$7,250	39.19	\$14,260	\$14,590	\$10,350	150.0	300.0
Totals:			\$546,700			\$546,700	\$243,250	44.49	\$536,936	\$90,839	\$74,520	1,080.0	300.0
							Sale. Ratio =>	4.88			Average		
							Std. Dev. =>				per FF=>		\$84 used

2025 was \$69