

Analysis for Equalized Valuation - Real Property

STATE TAX COMMISSION

County 65- OGEMAW COUNTY		City or Township HILL TOWNSHIP					Year 2024/2025
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural	2,358,000	6	1,917,951	831,100	43.33	5,441,957	AS
Commercial	2,358,900	6	651,300	352,800	54.17	4,354,624	AS
Industrial	0	0	0	0	50.00	0	NC
Residential	219,265,300	132	0	0	44.81	489,322,249	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	223,982,200					499,118,830	

SS Sales Study

CS Combined Sales &

AS Appraisal Study

SA State Assessed Only (DNR)

NC None Classified

Appraisal Study

AU Audit

ES Estimated Values (Explain): _____

NW New Class

RA Reappraisal

CT Class Transfer

Remarks:

Analysis for Equalized Valuation - Personal Property
STATE TAX COMMISSION

County 65- OGEMAW COUNTY			City or Township HILL TOWNSHIP				Year 2024/2025
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	275,200	2	503,600	251,800	50.00	550,400	RV
Ind. Personal	0	0	0	0	50.00	0	NC
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	3,364,200	3	6,728,400	3,364,200	50.00	6,728,400	RV 100% Sample
TOTAL - PERSONAL	3,639,400					7,278,800	

SS Sales Study

NC None Classified

NW New Class

CS Combined Sales & Appraisal Study

RA Reappraisal

AS Appraisal Study

AU Audit

CT Class Transfer

RV Record Verification

ES Estimated Values (Explain):

Remarks:

Classification
Agricultural

Appraisal Study List

Issued under authority of Public Act 206 of 1893

County OGEMAW COUNTY	City/Township HILL TOWNSHIP	Study Year 2024	Equalization Year 2025
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Parcel Number	Owner Name	Class Code	Current Year Assessed Value	Appraised Value	Ratio
006-009-013-00	MATTHEWS GEORGE W JR &	101	94,500	177,083	53.36
006-019-034-00	SNOW BIRD SECURITY LLC	101	273,100	623,000	43.84
006-020-010-00	COBB WAYNE H & PENNY J	101	141,900	283,246	50.10
006-030-007-10	MARSHALL CALVIN R & BARB	101	253,700	668,517	37.95
006-007-001-12	MORRISON DANNY R & LUCIN	102	13,900	35,105	39.60
006-007-001-30	SHORT RANDY L & JANE E (LI	102	54,000	131,000	41.22
TOTALS:	6	Study Parcels	831,100	1,917,951	43.33%

Classification	Commercial
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Issued under authority of Public Act 206 of 1893

County	OGEMAW COUNTY	City/Township	HILL TOWNSHIP	Study Year	2024	Equalization Year	2025
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Parcel Number	Owner Name	Class Code	Current Year Assessed Value	Appraised Value	Ratio	
006-005-001-48	HOCK EDWARD & JULIE	201	103,500	180,716	57.27	
006-020-030-10	SAGE LAKE STORAGE LLC	201	106,600	185,120	57.58	
006-030-004-10	KAMISCHKE CURTIS	201	47,700	80,333	59.38	
006-190-053-00	CEDAR BAR LLC	201	88,100	187,590	46.96	
006-001-015-00	CONSUMERS ENERGY COMP	202	2,100	744	282.26	
006-190-052-00	CEDAR BAR LLC	202	4,800	16,797	28.58	
TOTALS:		6	Study Parcels	352,800	651,300	54.17%

2024 24 Month Sales Ratio Study for determining the 2025 Starting Base

Use this form with your assessment/sales ratio study to determine the ratio and true cash value amounts entered on Form L-4018R, Analysis for Equalized Valuation (Form 603).

County Name OGEMAW	City or Township Name HILL TOWNSHIP
Class of Property (Ag.,Comm.,Res.,etc.) Residential	

2022 to 2023 Adjustment Modifier

1. Enter the assessed valuation after adjustment from the 2023 form L-4023 line 05.....

2. Enter the assessed valuation before adjustment from the 2023 form L-4023 line 03.....

3. 2022 to 2023 Adjustment Modifier. Divide line 1 by line 2.....

1. 186,129,300

2. 154,388,400

3. 1.2056

2023 to 2024 Adjustment Modifier

4. Enter the assessed valuation after adjustment from the 2024 form L-4023 line 05.....

5. Enter the assessed valuation before adjustment from the 2024 form L-4023 line 03.....

6. 2023 to 2024 Adjustment Modifier. Divide line 4 by line 5.....

4. 214,583,000

5. 187,957,200

6. 1.1417

2022 to 2024 Adjustment Modifier

7. 2022 to 2024 Adjustment Modifier. Multiply line 3 by line 6.....

7. 1.3764

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 (col.F/col.G)
2022	4/22 - 9/22	53	3,298,100	1.3764	4,539,505	9,927,700	45.73%
2022	10/22 - 3/23	22	1,366,400	1.3764	1,880,713	3,963,650	47.45%
12 Month Total Sales		75	12 Month Total Sales		6,420,218	13,891,350	46.22%
2023	4/23 - 9/23	40	2,520,000	1.1417	2,877,084	6,899,422	41.70%
2023	10/23 - 3/24	19	1,205,800	1.1417	1,376,662	3,057,650	45.02%
12 Month Total Sales		59	12 Month Total Sales		4,253,746	9,957,072	42.72%
24 Month Total Sales		134	24 Month Total Sales		10,673,964	23,848,422	
*24 Month Mean Adjusted Ratio							44.47%

IMPORTANT: For Sales from April 2022 through March 2023, 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 2023 through March 2024. 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 (formerly Form L-4018).

12 Month 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 Adjusted Prices	Adjusted % Ratio (col. F/col. G)
2023	10/23 - 3/24	19	1,205,800	1.1417	1,376,662	3,057,650	45.02%
2024	4/24 - 9/24	27	2,642,400	1.0000	2,642,400	6,235,950	42.37%
12 Month Total Sales		46	12 Month Total Sales		4,019,062	9,293,600	
**12 Month Aggregate Adjusted Ratio							43.25%

IMPORTANT: For Sales from Oct. 2023 through Sept. 2024, 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 (formerly Form L-4018).

2022 March Board of Review valuations are compared with sales transacted during the last three months of 2022 and those transacted in the first three months of 2023.

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 April through September of 2024.

County: 65- OGEMAW
Unit: HILL TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Adj.	Sale Price	Assessment	Ratio	Mult
006-001-007-00	401	05/02/2022	3174969	WD	00005		225,000	62,100	27.60	
006-001-029-10	401	05/13/2022	3175205	WD	00013		185,000	73,400	39.68	
006-001-029-10	401	05/13/2022		LC	00013		154,000	73,400	47.66	
006-005-008-00	401	08/29/2022	3177027	WD	22		340,000	99,200	29.18	
006-005-011-00 + Pcls 006-005-012-00	401	05/19/2022	3175281	WD	22		283,500	90,900	32.06	
006-006-001-10	402	07/08/2022	3176413	WD	00005		45,000	20,000	44.44	
006-007-001-50	402	09/07/2022	3177191	WD	00005		37,500	15,200	40.53	
006-009-015-00 + Pcls 006-290-029-20	401	06/19/2022	3175969	WD	00005		126,000	46,400	36.83	
006-012-027-00	401	06/29/2022	3176246	WD	00013		260,000	58,900	22.65	
006-013-004-45	401	09/01/2022	3177460	WD	00005		140,000	42,300	30.21	
006-014-003-00	401	05/27/2022	3175438	WD	23		225,000	63,400	28.18	
006-018-004-00 + Pcls 006-018-003-00	401	08/15/2022	3176791	WD	00005		279,000	133,600	47.89	
006-018-005-00	401	09/26/2022	3177491	WD	00005		275,000	118,000	42.91	
006-020-033-00	401	04/22/2022		PTA	00005		75,000	47,500	63.33	
006-020-037-00	401	07/28/2022	3176583	WD	00005		50,000	28,700	57.40	
006-022-013-50	401	07/15/2022	3176366	WD	00005		200,000	54,800	27.40	
006-026-013-10	401	09/02/2022	3177255	WD	00005		169,000	66,000	39.05	
006-027-014-00 + Pcls 006-027-011-65	401	04/29/2022	3174918	WD	00001		372,500	125,500	33.69	
006-027-019-04 + Pcls 006-670-010-00	401	09/16/2022	3178963	WD	00005		65,000	35,500	54.62	
006-028-014-20	401	09/26/2022	3177620	WD	00001		345,000	102,000	29.57	
006-036-005-00	402	07/01/2022	3176143	WD	00005		72,000	28,000	38.89	
006-100-004-00	402	08/19/2022	3177445	WD	00001		115,000	29,700	25.83	
006-100-021-00 + Pcls 006-035-018-00	401	07/22/2022	3176581	WD	00004		95,000	24,200	25.47	
006-100-030-00	401	05/10/2022	3175108	WD	00004		164,800	40,000	24.27	
006-170-039-50	401	06/15/2022	3175767	WD	00002		139,900	38,500	27.52	

County: 65- OGEMAW
Unit: HILL TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Adj.	Sale Price	Assessment	Ratio	Mult
006-172-007-00	401	05/25/2022	3175406	WD	00009		52,000	22,700	43.65	
006-173-010-00	401	05/07/2022	3175208	WD	00009		30,000	16,400	54.67	
006-176-004-00	401	07/11/2022	3176225	WD	00009		53,000	20,300	38.30	
006-176-040-00 + Pcls 006-176-041-00	401	07/26/2022	3176470	WD	00009		55,000	19,200	34.91	
006-178-023-00	401	04/21/2022	3174707	WD	00009		49,900	21,000	42.08	
006-181-003-00 + Pcls 006-172-002-00	401	09/23/2022	30177535	WD	22		335,000	119,100	35.55	
006-200-008-00	401	09/21/2022	3177539	WD	00013		225,000	76,200	33.87	
006-210-015-00	401	07/28/2022	3176784	WD	00001		265,000	65,800	24.83	
006-250-007-00 + Pcls 006-510-009-00	401	08/29/2022	3177186	WD	00013		425,000	87,400	20.56	
006-250-011-00 + Pcls 006-510-005-00	401	08/22/2022	3176956	WD	00013		280,000	69,100	24.68	
006-320-043-00	401	09/23/2022	3177531	WD	00004		65,500	19,800	30.23	
006-340-124-00	401	06/20/2022	3175774	WD	00004		165,000	58,300	35.33	
006-360-019-00	401	04/12/2022	3175036	WD	00001		230,000	69,300	30.13	
006-430-025-00	401	05/13/2022	3175398	WD	00019		192,400	63,800	33.16	
006-430-033-00	401	05/27/2022	3175437	WD	00019		235,000	88,500	37.66	
006-450-021-00 + Pcls 006-450-020-50	401	07/28/2022	3176553	WD	00015		349,900	89,300	25.52	
006-490-016-00 + Pcls 006-490-017-00	401	08/05/2022	3176655	WD	00012		300,000	56,700	18.90	
006-500-001-00	401	07/28/2022	3176549	WD	00001		130,000	71,100	54.69	
006-530-018-00	401	08/09/2022	3176952	WD	23		245,000	83,600	34.12	
006-550-001-00 + Pcls 006-005-022-00	401	06/15/2022	3175731	WD	22		325,000	163,000	50.15	
006-560-022-00	401	07/07/2022		LC	00004		150,000	45,800	30.53	
006-600-003-00	401	09/25/2022	3177578	WD	00001		118,000	48,700	41.27	
006-620-017-00	401	08/05/2022	3176654	WD	00017		181,000	70,100	38.73	
006-630-028-00	401	05/20/2022	3175460	WD	22		385,000	78,900	20.49	

County: 65- OGEMAW
Unit: HILL TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Adj.Sale Price	Assessment	Ratio	Mult
006-690-023-00 + Pcls 006-690-022-00, 006-420-001-00	401	06/23/2022	3175890	WD	00004	168,000	83,300	49.58	
006-700-063-00	401	07/15/2022	3176411	WD	00016	74,900	32,200	42.99	
006-740-001-00	401	09/21/2022	3177488	WD	00001	200,000	80,800	40.40	
006-740-013-00	401	07/28/2022	3176551	WD	00001	204,900	60,500	29.53	
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Totals 04/01/2022 - 09/30/2022			Conventional		53	9,927,700	3,298,100	33.22	1.0000
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006-002-011-18	401	11/14/2022	3178413	WD	00003	425,000	79,200	18.64	
006-008-013-00	402	01/13/2023	3179239	WD	00002	99,900	32,300	32.33	
006-008-013-60	402	11/10/2022	3178/409	WD	00002	99,900	42,300	42.34	
006-009-004-10	401	02/24/2023	3179974	WD	00005	179,900	71,200	39.58	
006-011-004-15	401	11/18/2022	3178470	WD	00005	260,000	87,800	33.77	
006-012-009-40 + Pcls 006-012-009-25	401	12/30/2022	3179256	WD	00013	154,000	99,600	64.68	
006-012-038-00	402	12/15/2022		WD	00005	5,000	3,000	60.00	
006-012-051-00	401	02/15/2023	3179748	WD	23	192,500	70,500	36.62	
006-019-016-05	401	10/28/2022	3178176	WD	00005	163,000	47,600	29.20	
006-024-005-50	402	01/27/2023	3179537	WD	00005	80,000	40,000	50.00	
006-025-002-00	401	10/12/2022	3177804	WD	00005	125,000	28,200	22.56	
006-034-007-30 + Pcls 006-110-057-00	402	10/10/2022	3177878	WD	00004	95,000	30,000	31.58	
006-034-032-40	401	10/13/2022	3178006	WD	26	320,000	122,900	38.41	
006-100-022-00 + Pcls 006-035-020-00	401	03/24/2023	3180299	WD	00004	166,000	40,500	24.40	
006-110-057-00 + Pcls 006-034-007-30	401	10/10/2022	3177878	WD	00004	95,000	30,000	31.58	
006-290-001-30	401	03/21/2023	30180224	WD	00002	350,000	103,700	29.63	
006-340-026-10	401	01/13/2023	3179233	WD	00004	125,000	49,400	39.52	
006-340-094-00	401	10/13/2022	3178117	WD	00001	240,000	88,900	37.04	
006-370-027-00	401	03/16/2023	3180197	WD	00017	254,150	83,100	32.70	
006-370-069-10	402	03/17/2023	3180196	WD	00018	15,000	9,600	64.00	

County: 65- OGEMAW
Unit: HILL TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Adj.Sale Price	Assessment	Ratio	Mult
006-580-001-00 + Pcls 006-580-002-00	401	12/30/2022	3179022	WD	00013	250,000	103,800	41.52	
006-590-001-00	401	10/17/2022	3177975	WD	00002	269,300	102,800	38.17	
Totals 10/01/2022 - 03/31/2023					22	3,963,650	1,366,400	34.47	1.0000
Totals 04/01/2022 - 03/31/2023					75	13,891,350	4,664,500	33.58	1.0000

*** ** Statistics for this group (75 in sample) *** **

Statistical Mean= 36.689 Median= 35.333 Maximum= 64.675 Minimum= 18.635

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

Normalized Average Deviation = 0.23154 (Coefficient of Dispersion)
Average Squared Deviation = 118.29656 (Variance)
Square Root of Squared Deviation = 10.87642 (Standard Deviation)
Normalized Standard Deviation = 0.29645 (Covariance)
2 Standard Deviation Range (Low) = 14.93594 (High) = 58.44163

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

Normalized Average Deviation = 0.23901 (Coefficient of Dispersion)
Average Squared Deviation = 120.15864 (Variance)
Square Root of Squared Deviation = 10.96169 (Standard Deviation)
Normalized Standard Deviation = 0.31024 (Covariance)
2 Standard Deviation Range (Low) = 13.40995 (High) = 57.25671

Price Related Differential (PRD): 1.09263 PRD >1 regressive, < 1 progressive.

County: 65- OGEMAW
Unit: HILL TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Adj.Sale Price	Assessment	Ratio	Mult
006-005-020-27 + Pcls 006-005-020-28	401	05/01/2023		LC	00005	164,000	59,900	36.52	
006-005-020-28	402	09/13/2023	3183797	WD	00005	32,600	11,200	34.36	
006-009-004-10	401	09/07/2023	3183689	WD	00005	260,000	85,700	32.96	
006-021-002-30	402	06/09/2023	3182388	WD	00005	35,000	20,900	59.71	
006-025-007-21	401	04/24/2023	3181607	WD	00005	230,000	89,300	38.83	
006-026-001-00	401	05/12/2023	3181805	WD	00006	328,000	95,800	29.21	
006-027-007-00	401	07/31/2023	3183305	WD	00005	164,200	54,300	33.07	
006-031-004-00	401	04/19/2023	3181476	WD	00011	182,825	32,500	17.78	
006-110-041-00	401	09/27/2023	3184015	WD	00001	100,000	47,100	47.10	
006-110-043-00	401	08/24/2023	3183522	WD	00001	300,000	83,800	27.93	
006-130-010-00	401	09/01/2023	3183671	WD	00001	202,697	85,800	42.33	
006-160-103-00	401	06/13/2023	3182336	WD	21	140,000	44,800	32.00	
006-172-050-00	401	09/19/2023	3183899	WD	00009	85,000	34,000	40.00	
006-173-057-00 + Pcls 006-173-056-00	401	08/11/2023	3183335	WD	00009	82,000	31,700	38.66	
006-176-004-00	401	08/25/2023	3183517	WD	00009	53,000	25,600	48.30	
006-176-010-00	401	09/10/2023	3183817	WD	00009	110,000	57,000	51.82	
006-190-021-50	401	07/28/2023	3183043	WD	00008	80,000	28,400	35.50	
006-200-015-00	401	09/08/2023	3183748	WD	00013	123,600	65,900	53.32	
006-210-034-00	401	09/15/2023	3184093	WD	00004	130,000	37,100	28.54	
006-220-021-10	401	09/07/2023	3183754	WD	00013	285,000	83,500	29.30	
006-280-010-00	401	06/09/2023	3182272	WD	00013	187,000	99,000	52.94	
006-290-017-00	401	06/26/2023	3182472	WD	00002	179,000	46,500	25.98	
006-300-015-00 + Pcls 006-300-014-00	401	09/06/2023	3183688	WD	22	249,900	121,200	48.50	
006-300-037-00	401	08/09/2023	3183299	WD	21	100,000	47,400	47.40	
006-320-043-00	401	08/16/2023	3183407	WD	00004	73,200	26,400	36.07	
006-340-082-05	401	09/01/2023	3183667	WD	00001	225,000	89,800	39.91	

County: 65- OGEMAW
Unit: HILL TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Adj.Sale Price	Assessment	Ratio	Mult
006-340-092-00	401	09/08/2023	3183750	WD	00001	525,000	116,900	22.27	
006-370-075-00	402	06/30/2023	3182563	WD	00018	16,900	14,500	85.80	
006-410-001-00	401	06/01/2023	3182158	WD	23	222,000	92,400	41.62	
006-430-020-00	401	08/18/2023	3183438	WD	00019	400,000	164,500	41.13	
006-450-022-10	401	06/16/2023	3182351	WD	00015	217,500	68,200	31.36	
006-470-019-00	401	04/28/2023	3181804	WD	00011	142,000	45,500	32.04	
006-520-005-00	401	07/12/2023	3182816	WD	00005	30,000	24,400	81.33	
006-540-013-00	402	06/09/2023	3182386	WD	23	55,000	19,100	34.73	
006-540-014-00	402	09/06/2023	3183708	WD	23	35,000	6,000	17.14	
006-570-024-00	401	06/30/2023	3182602	WD	00001	379,000	118,800	31.35	
006-610-031-00	401	06/09/2023	31182280	WD	00016	150,000	42,600	28.40	
006-620-007-00	402	09/22/2023	3183989	WD	00018	10,000	7,000	70.00	
006-700-071-00 + Pcls 006-031-012-00	401	07/31/2023	3183050	WD	00016	265,000	94,300	35.58	
006-750-001-00	401	09/01/2023	3183670	WD	00001	350,000	201,200	57.49	
Totals 04/01/2023 - 09/30/2023			Conventional		40	6,899,422	2,520,000	36.52	1.0000
006-005-020-27	401	11/03/2023	3184578	WD	00005	143,500	48,700	33.94	
006-012-002-00	401	11/09/2023	3184712	MLC	00013	140,000	68,100	48.64	
006-019-020-00	401	10/10/2023	3184196	WD	00005	62,000	34,700	55.97	
006-025-007-30	401	10/13/2023	3184269	WD	00019	230,000	133,800	58.17	
006-029-017-10	401	10/26/2023	3184439	LC	00005	75,000	31,200	41.60	
006-031-002-30	401	11/06/2023	3184739	WD	00011	375,000	103,700	27.65	
006-110-028-00	401	12/07/2023	3185126	WD	00004	20,000	16,700	83.50	
006-160-067-00 + Pcls 006-160-081-00	401	01/08/2024	3185557	WD	22	392,000	94,300	24.06	
006-170-014-00	401	12/18/2023	3185346	WD	00002	210,000	92,000	43.81	
006-173-026-00 + Pcls 006-173-025-00	401	11/22/2023	3184875	WD	00009	66,900	31,700	47.38	
006-177-003-00	402	02/16/2024	3186165	WD	00009	6,500	4,300	66.15	

County: 65- OGEMAW
Unit: HILL TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Adj.Sale Price	Assessment	Ratio	Mult
006-178-019-00	401	10/06/2023	3184303	WD	00009	75,000	35,400	47.20	
006-200-008-00	401	02/09/2024	3185879	WD	00013	248,000	92,500	37.30	
006-280-036-10	401	10/06/2023	3184268	MLC	00014	70,000	37,700	53.86	
006-370-058-00	401	12/11/2023	3185139	WD	00018	83,000	32,700	39.40	
006-400-005-00 + Pcls 006-405-004-00	401	12/26/2023	3185402	WD	00013	216,750	79,400	36.63	
006-490-007-00	401	10/12/2023	31842756	WD	00012	168,000	42,200	25.12	
006-720-052-00	402	11/17/2023	3184818	WD	24	33,000	14,800	44.85	
006-770-009-00	401	02/12/2024	3185882	WD	22	443,000	211,900	47.83	
Totals 10/01/2023 - 03/31/2024			Conventional		19	3,057,650	1,205,800	39.44	1.0000
Totals 04/01/2023 - 03/31/2024			Conventional		59	9,957,072	3,725,800	37.42	1.0000

*** ** Statistics for this group (59 in sample) *** **

Statistical Mean= 42.056 Median= 39.398 Maximum= 85.799 Minimum= 17.143

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

Normalized Average Deviation = 0.26926 (Coefficient of Dispersion)
Average Squared Deviation = 222.17385 (Variance)
Square Root of Squared Deviation = 14.90550 (Standard Deviation)
Normalized Standard Deviation = 0.35442 (Covariance)
2 Standard Deviation Range (Low) = 12.24528 (High) = 71.86727

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

Normalized Average Deviation = 0.28110 (Coefficient of Dispersion)
Average Squared Deviation = 229.36432 (Variance)
Square Root of Squared Deviation = 15.14478 (Standard Deviation)
Normalized Standard Deviation = 0.38441 (Covariance)
2 Standard Deviation Range (Low) = 9.10803 (High) = 69.68715

Price Related Differential (PRD): 1.12394 PRD >1 regressive, < 1 progressive.

County: 65- OGEMAW
Unit: HILL TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Adj.	Sale Price	Assessment	Ratio	Mult
006-008-013-50	401	04/12/2024	3187439	WD	00002		360,000	166,300	46.19	
006-021-002-50	401	06/14/2024	3188397	WD	00005		397,000	110,100	27.73	
006-026-017-00	402	07/26/2024	3189107	WD	00005		135,000	42,600	31.56	
006-031-009-00	401	05/07/2024	3188754	WD	00011		67,000	31,100	46.42	
006-031-010-00	401	05/08/2024	3187770	WD	00011		160,000	53,100	33.19	
006-035-029-15	401	08/02/2024	3189263	WD	00005		127,000	44,400	34.96	
006-110-047-00	401	06/10/2024	3188396	WD	00001		356,900	88,400	24.77	
006-160-022-00	401	05/03/2024	3187802	WD	22		325,000	124,500	38.31	
006-160-072-00 + Pcls 006-160-075-00, 006-160-076-00	401	04/26/2024	3187614	WD	22		330,000	92,100	27.91	
006-160-083-00	401	05/24/2024	3188055	WD	21		100,000	40,300	40.30	
006-173-038-10	401	04/11/2024	3187440	WD	00009		78,000	30,400	38.97	
006-173-059-00	401	06/12/2024	3188341	WD	00009		78,000	31,500	40.38	
006-176-029-00	401	07/03/2024	3188731	WD	00009		78,000	45,100	57.82	
006-179-016-00	401	06/28/2024	3189013	WD	00009		97,000	35,500	36.60	
006-180-002-10	401	05/21/2024	3188005	WD	00009		87,500	44,900	51.31	
006-200-010-00 + Pcls 006-200-027-00	401	06/27/2024	3188708	WD	00013		230,000	63,400	27.57	
006-230-021-00 + Pcls 006-012-012-70	401	06/14/2024	3188413	WD	00005		210,000	69,700	33.19	
006-250-005-00 + Pcls 006-250-005-00	401	07/17/2024	3189229	WD	00013		440,000	315,600	71.73	
006-330-005-00	401	06/04/2024	3188245	WD	00001		496,000	241,700	48.73	
006-330-019-00	401	05/21/2024	3188019	WD	00001		331,550	153,500	46.30	
006-340-108-00	401	07/01/2024	3188594	WD	00004		100,000	50,000	50.00	
006-380-010-20	402	04/03/2024	3187322	WD	24		59,000	37,900	64.24	
006-490-013-00	401	07/08/2024	3188779	WD	00012		250,000	67,600	27.04	
006-610-010-00	401	04/11/2024	3187445	WD	00015		200,000	110,900	55.45	
006-640-005-00	401	05/29/2024	3188394	WD	00001		573,000	203,100	35.45	
006-730-003-00	401	04/05/2024		WD	00001		220,000	120,100	54.59	

County: 65- OGEMAW
Unit: HILL TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Adj.Sale Price	Assessment	Ratio	Mult
006-770-014-00	401	07/03/2024	3188931	WD	22	350,000	228,600	65.31	
<hr/>									
Totals 04/01/2024 - 09/30/2024			Conventional		27	6,235,950	2,642,400	42.37	1.0000
<hr/>									
Totals 10/01/2023 - 09/30/2024			Conventional		46	9,293,600	3,848,200	41.41	1.0000
<hr/>									

*** ** Statistics for this group (46 in sample) *** **

Statistical Mean= 43.893 Median= 42.705 Maximum= 83.500 Minimum= 24.056

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

Normalized Average Deviation = 0.24368 (Coefficient of Dispersion)
Average Squared Deviation = 180.62094 (Variance)
Square Root of Squared Deviation = 13.43953 (Standard Deviation)
Normalized Standard Deviation = 0.30619 (Covariance)
2 Standard Deviation Range (Low) = 17.01396 (High) = 70.77208

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

Normalized Average Deviation = 0.25038 (Coefficient of Dispersion)
Average Squared Deviation = 182.06427 (Variance)
Square Root of Squared Deviation = 13.49312 (Standard Deviation)
Normalized Standard Deviation = 0.31596 (Covariance)
2 Standard Deviation Range (Low) = 15.71852 (High) = 69.69100

Price Related Differential (PRD): 1.06004 PRD >1 regressive, < 1 progressive.

County: 65- OGEMAW
Unit: HILL TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Adj.Sale Price	Assessment	Ratio	Mult
Totals 04/01/2022 - 03/31/2024			Conventional	134	23,848,422	8,390,300	35.18	1.0000	

*** ** Statistics for this group (134 in sample) *** **

Statistical Mean= 39.052 Median= 36.934 Maximum= 85.799 Minimum= 17.143

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

Normalized Average Deviation = 0.25215 (Coefficient of Dispersion)
Average Squared Deviation = 169.86017 (Variance)
Square Root of Squared Deviation = 13.03304 (Standard Deviation)
Normalized Standard Deviation = 0.33373 (Covariance)
2 Standard Deviation Range (Low) = 12.98600 (High) = 65.11816

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

Normalized Average Deviation = 0.26316 (Coefficient of Dispersion)
Average Squared Deviation = 174.38216 (Variance)
Square Root of Squared Deviation = 13.20538 (Standard Deviation)
Normalized Standard Deviation = 0.35754 (Covariance)
2 Standard Deviation Range (Low) = 10.52276 (High) = 63.34430

Price Related Differential (PRD): 1.11001 PRD >1 regressive, < 1 progressive.

County: 65- OGEMAW
Unit: HILL TOWNSHIP
Class: Residential

Parcel Number	Class	Sale Date	Liber/Page	Inst.	Neigh.	Adj.Sale	Price	Assessment	Ratio	Mult

*** Statistics for this group (161 in sample) ***

Statistical Mean= 39.683 Median= 37.660 Maximum= 85.799 Minimum= 17.143

*** Statistics about Mean ***

Normalized Average Deviation	=	0.25299	(Coefficient of Dispersion)
Average Squared Deviation	=	170.00214	(Variance)
Square Root of Squared Deviation	=	13.03849	(Standard Deviation)
Normalized Standard Deviation	=	0.32856	(Covariance)
2 Standard Deviation Range (Low) = 13.60621 (High) = 65.76016			

*** Statistics about Median ***

Normalized Average Deviation	=	0.26260	(Coefficient of Dispersion)
Average Squared Deviation	=	174.12275	(Variance)
Square Root of Squared Deviation	=	13.19556	(Standard Deviation)
Normalized Standard Deviation	=	0.35039	(Covariance)
2 Standard Deviation Range (Low) = 11.26846 (High) = 64.05069			

2025 Hill Twp FF rifle Lake

006-005-008-00	3596 SOUTH STREET	08/29/22	\$340,000	WD	03-ARM'S LENGTH	\$340,000	\$99,200	29.18	\$288,899	\$129,634	\$78,533	65.8	260.0
006-005-011-00	3576 SOUTH ST	05/19/22	\$335,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$283,500	\$90,900	32.06	\$310,094	\$155,479	\$149,958	125.7	474.0
006-160-067-00	2695 BIRCH POINT DRIVE	01/08/24	\$405,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$392,000	\$94,300	24.06	\$239,189	\$238,842	\$70,771	99.5	298.0
006-181-003-00	3637 LAKESIDE DRIVE	09/23/22	\$345,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$335,000	\$119,100	35.55	\$299,418	\$151,811	\$107,677	164.0	276.0
006-300-015-00	3547 LAKE SIDE DRIVE	09/06/23	\$249,900	WD	19-MULTI PARCEL ARM'S LENGTH	\$249,900	\$121,200	48.50	\$317,661	\$116,253	\$121,391	142.5	609.0
006-550-001-00	2708 SHADY SHORES ROAD	06/15/22	\$325,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$325,000	\$163,000	50.15	\$434,667	\$35,019	\$195,014	76.0	300.0
006-630-028-00	2753 EASTRIDGE DRIVE	05/20/22	\$385,000	WD	03-ARM'S LENGTH	\$385,000	\$78,900	20.49	\$259,659	\$197,903	\$72,562	85.2	170.0
006-770-009-00	2624 SHADY SHORES ROAD	02/12/24	\$443,000	WD	03-ARM'S LENGTH	\$443,000	\$211,900	47.83	\$483,752	\$25,273	\$66,025	50.0	150.0
Totals:			\$2,827,900			\$2,753,400	\$978,500		\$2,633,339	\$1,050,214	\$861,931	808.6	
								Sale. Ratio =>	35.54	Average			
								Std. Dev. =>	11.60	per FF=>		\$1,299	used

2024 was \$1193

2025 Hill Twp Res Acerage Study

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
1 Acre															
006-012-038-00	2245 E COUNTY LINE RD	12/15/22	\$5,000	WD	03-ARM'S LENGTH	\$5,000	\$3,000	60.00	\$7,438	\$5,000	\$7,438	0.0	0.0	1.00	1.00
010-027-001-00		08/22/22	\$10,500	WD	03-ARM'S LENGTH	\$10,500	\$4,400	41.90	\$6,970	\$10,500	\$6,970	0.0	0.0	1.16	1.16
009-010-001-35		10/21/22	\$10,000	WD	03-ARM'S LENGTH	\$10,000	\$3,200	32.00	\$8,805	\$10,000	\$8,805	171.0	0.0	1.20	1.20
013-107-005-00		01/13/23	\$6,000	WD	03-ARM'S LENGTH	\$6,000	\$3,800	63.33	\$7,310	\$6,000	\$7,310	225.0	0.0	1.03	1.03
Totals:			\$31,500			\$31,500	\$14,400		\$30,523	\$31,500	\$30,523			4.39	4.39
								Sale. Ratio =>	45.71					Average	
								Std. Dev. =>	14.89					per Net Acre=>	7,175
2024 For 2025 Use \$8000 per Acre															
1.5 acre															
003-029-009-16	5452 STILLWAGON RD	09/27/23	\$13,000	WD	03-ARM'S LENGTH	\$13,000	\$3,600	27.69	\$11,041	\$13,000	\$11,041	296.7	0.0	1.78	1.78
Totals:			\$13,000			\$13,000	\$3,600		\$11,041	\$13,000	\$11,041			1.78	1.78
								Sale. Ratio =>	27.69					Average	
								Std. Dev. =>						per Net Acre=>	7,303
2024 For 2025 Use \$7300 per Acre															
2 acre															
010-031-001-10	5511 S M-33	02/21/23	\$9,500	WD	03-ARM'S LENGTH	\$9,500	\$4,600	48.42	\$10,792	\$9,500	\$10,792	0.0	0.0	2.00	2.00
011-029-001-10		04/25/22	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$10,500	35.00	\$12,212	\$30,000	\$12,212	0.0	0.0	2.20	2.20
014-001-012-00		04/14/22	\$17,000	WD	03-ARM'S LENGTH	\$17,000	\$5,600	32.94	\$15,151	\$17,000	\$15,151	153.5	0.0	2.25	2.25
Totals:			\$56,500			\$56,500	\$20,700		\$38,155	\$56,500	\$38,155			6.45	6.45
								Sale. Ratio =>	36.64					Average	
								Std. Dev. =>	8.41					per Net Acre=>	8,760
2024 For 2025 Use \$7500 per Acre															
2.5 acre															
001-020-018-00	2490 RIFLE RIVER TRL	07/21/22	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$6,500	32.50	\$16,827	\$20,000	\$16,827	2.5	0.0	2.50	2.50
001-033-002-20		05/02/23	\$23,500	WD	03-ARM'S LENGTH	\$23,500	\$6,700	28.51	\$17,750	\$23,500	\$17,750	0.0	0.0	2.50	2.50
Totals:			\$43,500			\$43,500	\$13,200		\$34,577	\$43,500	\$34,577			5.00	5.00
								Sale. Ratio =>	30.34					Average	
								Std. Dev. =>	2.82					per Net Acre=>	8,700
2024 for 2025 Use \$7500 per Acre															
3 acre															
014-032-055-00		01/04/23	\$25,000	WD	03-ARM'S LENGTH	\$25,000	\$5,800	23.20	\$17,608	\$25,000	\$17,608	500.0	0.0	2.81	2.81
Totals:			\$25,000			\$25,000	\$5,800		\$17,608	\$25,000	\$17,608			2.81	2.81
								Sale. Ratio =>	23.20					Average	
								Std. Dev. =>						per Net Acre=>	8,897
2024 For 2025 Use \$6500 per Acre															
4 acres															
003-010-011-50	2788 E GREENWOOD ROAD	11/07/22	\$17,000	WD	03-ARM'S LENGTH	\$17,000	\$7,900	46.47	\$21,000	\$17,000	\$21,000	0.0	0.0	3.80	3.80
010-025-031-00		07/12/23	\$17,000	WD	03-ARM'S LENGTH	\$17,000	\$10,700	62.94	\$21,100	\$17,000	\$21,100	842.0	0.0	3.90	3.90
011-015-013-40		06/02/22	\$24,000	WD	03-ARM'S LENGTH	\$24,000	\$10,700	44.58	\$21,000	\$24,000	\$21,000	0.0	0.0	4.36	4.36
013-014-008-00		4529 NYE RD	05/08/23	\$27,000	WD	03-ARM'S LENGTH	\$24,000	\$9,600	40.00	\$30,774	\$14,226	\$21,000	489.7	0.0	4.44
Totals:			\$85,000			\$82,000	\$38,900		\$93,874	\$72,226	\$84,100			16.50	16.50
								Sale. Ratio =>	47.44					Average	
								Std. Dev. =>	10.00					per Net Acre=>	4,377
2024 For 2025 Use \$5000 per Acre															
5 acre															
001-023-009-00	3665 FOX DRIVE	05/22/23	\$8,000	WD	03-ARM'S LENGTH	\$8,000	\$4,600	57.50	\$21,000	\$8,000	\$21,000	330.0	0.0	5.00	5.00
010-014-017-00		01/12/24	\$21,500	WD	03-ARM'S LENGTH	\$21,500	\$11,000	51.16	\$21,000	\$21,500	\$21,000	330.0	0.0	5.00	5.00
013-026-016-05		10/11/22	\$25,000	WD	03-ARM'S LENGTH	\$25,000	\$10,100	40.40	\$21,000	\$25,000	\$21,000	340.0	0.0	5.00	5.00
Totals:			\$54,500			\$54,500	\$25,700		\$63,000	\$54,500	\$63,000			15.00	15.00
								Sale. Ratio =>	47.16					Average	
								Std. Dev. =>	8.64					per Net Acre=>	3,633
2024 For 2025 Use \$4300 per Acre															
6 acre															
006-005-020-28	2611 BASS LAKE	09/13/23	\$32,600	WD	03-ARM'S LENGTH	\$32,600	\$11,200	34.36	\$22,750	\$32,600	\$22,750	133.6	0.0	5.60	5.60
010-755-016-00	2218 RED OAK	05/27/22	\$39,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$39,000	\$13,700	35.13	\$41,961	\$39,000	\$41,961	306.0	0.0	5.91	5.91
013-001-005-00		05/17/22	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$9,700	48.50	\$24,150	\$20,000	\$24,150	110.0	0.0	5.98	5.98
Totals:			\$91,600			\$91,600	\$34,600		\$88,861	\$91,600	\$88,861			17.49	17.49
								Sale. Ratio =>	37.77					Average	
								Std. Dev. =>	7.95					per Net Acre=>	5,237
7 acre															
014-007-036-45		12/20/23	\$26,000	WD	03-ARM'S LENGTH	\$26,000	\$10,700	41.15	\$26,425	\$26,000	\$26,425	0.0	0.0	6.55	6.55

		Totals:		\$26,000				\$26,000		\$10,700				\$26,425		\$26,000		\$26,425		6.55		5,243.83	
										Sale. Ratio =>		41.15								Average			
										Std. Dev. =>										per Net Acre=>		3,969	
2024 For 2025 Use \$4000 per Acre																							
10 acre																							
004-036-047-00		12/15/22	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$15,500	51.67	\$38,925	\$30,000	\$38,925	10.8	0.0	10.77	10.77								
004-076-010-00	PERRY HOLT RD	01/05/23	\$43,000	WD	03-ARM'S LENGTH	\$43,000	\$15,900	36.98	\$37,025	\$43,000	\$37,025	10.1	0.0	10.01	10.01								
008-017-011-00		06/01/23	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$23,300	77.67	\$34,378	\$30,000	\$34,378	335.0	0.0	9.38	9.38								
010-005-012-20		01/06/23	\$33,000	WD	03-ARM'S LENGTH	\$33,000	\$10,400	31.52	\$36,250	\$33,000	\$36,250	0.0	0.0	10.00	10.00								
010-014-045-20	4484 ELBOW LAKE	01/26/24	\$29,900	WD	03-ARM'S LENGTH	\$29,900	\$16,500	55.18	\$36,250	\$29,900	\$36,250	330.0	0.0	10.00	10.00								
010-018-013-30		09/15/22	\$45,000	WD	03-ARM'S LENGTH	\$45,000	\$14,400	32.00	\$37,250	\$45,000	\$37,250	0.0	0.0	10.10	10.10								
010-022-035-00		05/10/22	\$34,500	WD	03-ARM'S LENGTH	\$34,500	\$14,300	41.45	\$37,000	\$34,500	\$37,000	0.0	0.0	10.00	10.00								
010-022-038-00	4860 QUIGLEY RD	03/27/23	\$36,000	WD	03-ARM'S LENGTH	\$36,000	\$14,300	39.72	\$37,000	\$36,000	\$37,000	0.0	0.0	10.00	10.00								
014-014-035-15		10/26/23	\$25,000	LC	03-ARM'S LENGTH	\$25,000	\$13,300	53.20	\$33,400	\$25,000	\$33,400	660.0	0.0	9.80	9.80								
008-007-002-44	2794 LOGGING TRAIL #2	04/08/22	\$41,000	WD	03-ARM'S LENGTH	\$41,000	\$16,400	40.00	\$36,370	\$41,000	\$36,370	0.0	0.0	11.29	11.29								
010-015-015-15	LAKE VIEW DR	10/28/22	\$53,000	WD	03-ARM'S LENGTH	\$53,000	\$15,700	29.62	\$40,925	\$53,000	\$40,925	0.0	0.0	11.57	11.57								
013-125-007-00	2861 CROZIER RD	07/16/22	\$45,000	WD	03-ARM'S LENGTH	\$45,000	\$14,800	32.89	\$39,500	\$45,000	\$39,500	0.0	0.0	11.00	11.00								
010-034-004-06		10/18/23	\$45,000	WD	03-ARM'S LENGTH	\$45,000	\$18,400	40.89	\$43,250	\$45,000	\$43,250	0.0	0.0	12.50	12.50								
		Totals:		\$306,400		\$490,400		\$203,200		\$487,523		\$490,400		\$487,523						136.42		136.42	
										Sale. Ratio =>		41.44								Average			
										Std. Dev. =>		14.64								per Net Acre=>		3,595	
2024 For 2025 Use \$3600 per Acre																							
15 acre																							
010-034-004-06		10/18/23	\$45,000	WD	03-ARM'S LENGTH	\$45,000	\$18,400	40.89	\$43,250	\$45,000	\$43,250	0.0	0.0	12.50	12.50								
014-009-003-55		06/03/22	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$16,800	33.60	\$43,400	\$50,000	\$43,400	1,415.3	0.0	13.60	13.60								
003-034-001-00		08/24/23	\$25,000	WD	03-ARM'S LENGTH	\$25,000	\$9,300	37.20	\$46,360	\$25,000	\$46,360	1,249.0	0.0	14.69	14.69								
006-006-001-10	2971 MAIN ST	07/08/22	\$45,000	WD	03-ARM'S LENGTH	\$45,000	\$20,000	44.44	\$48,132	\$45,000	\$47,175	0.0	0.0	15.29	15.29								
013-035-002-40	HEATH	12/22/23	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$22,900	41.64	\$53,070	\$55,000	\$53,070	255.1	0.0	16.70	16.70								
051-306-077-00		09/11/23	\$59,000	WD	03-ARM'S LENGTH	\$59,000	\$20,300	34.41	\$49,395	\$59,000	\$49,395	551.0	0.0	15.00	15.00								
051-331-019-60		05/19/23	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$20,700	41.40	\$47,865	\$50,000	\$47,865	635.2	0.0	14.85	14.85								
		Totals:		\$329,000		\$329,000		\$128,400		\$331,472		\$329,000		\$330,515						102.63		102.63	
										Sale. Ratio =>		39.03								Average			
										Std. Dev. =>		3.98								per Net Acre=>		3,206	
2024 For 2025 Use \$3300 per Acre																							
20 acre																							
001-027-005-19		03/16/23	\$50,000	MLC	03-ARM'S LENGTH	\$50,000	\$28,100	56.20	\$60,000	\$50,000	\$60,000	0.0	0.0	20.00	20.00								
001-031-012-00		04/26/22	\$83,000	WD	03-ARM'S LENGTH	\$83,000	\$27,000	32.53	\$60,975	\$83,000	\$60,975	0.0	0.0	21.95	21.95								
002-001-006-00	2854 E ROSE CITY	09/25/23	\$40,000	WD	03-ARM'S LENGTH	\$40,000	\$23,500	58.75	\$58,950	\$40,000	\$58,950	660.0	0.0	20.00	20.00								
004-033-005-00		12/08/23	\$50,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$50,000	\$30,200	60.40	\$67,698	\$50,000	\$67,698	1,230.0	0.0	18.10	18.10								
004-121-006-10	4201 LENTZ	10/11/23	\$95,900	WD	03-ARM'S LENGTH	\$88,400	\$30,000	33.94	\$60,000	\$88,400	\$60,000	0.0	0.0	20.00	20.00								
005-013-060-26		12/09/22	\$45,000	WD	03-ARM'S LENGTH	\$45,000	\$19,900	44.22	\$59,475	\$45,000	\$59,475	0.0	0.0	20.00	20.00								
006-036-005-00	457 N LAIRD LAKE RD	07/01/22	\$72,000	WD	03-ARM'S LENGTH	\$58,000	\$28,000	48.28	\$58,950	\$58,000	\$58,950	0.0	0.0	20.00	20.00								
010-018-013-45		08/02/23	\$55,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$55,000	\$33,200	60.36	\$72,818	\$55,000	\$72,818	0.0	0.0	20.11	10.10								
		Totals:		\$490,900		\$469,400		\$219,900		\$498,866		\$469,400		\$498,866						160.16		150.15	
										Sale. Ratio =>		46.85								Average			
										Std. Dev. =>		11.51								per Net Acre=>		2,931	
2024 For 2025 Use \$2900 per Acre																							
30 acre																							
005-030-002-55		03/16/23	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$28,900	57.80	\$72,670	\$50,000	\$72,670	200.0	0.0	29.22	29.22								
013-015-001-00	MCGREGOR RD	10/07/22	\$95,700	WD	03-ARM'S LENGTH	\$95,700	\$42,000	43.89	\$82,650	\$95,700	\$82,650	2,310.0	0.0	35.00	35.00								
052-630-053-00		12/13/22	\$90,000	WD	03-ARM'S LENGTH	\$90,000	\$36,400	40.44	\$52,902	\$90,000	\$52,902	0.0	0.0	34.00	34.00								
		Totals:		\$235,700		\$235,700		\$107,300		\$208,222		\$235,700		\$208,222						98.22		98.22	
										Sale. Ratio =>		45.52								Average			
										Std. Dev. =>		9.19								per Net Acre=>		2,400	
2024 For 2025 Use \$2600 per Acre																							
40 acre																							
002-021-006-00		11/23/22	\$83,000	WD	03-ARM'S LENGTH	\$83,000	\$35,300	42.53	\$90,300	\$83,000	\$90,300	0.0	0.0	40.00	40.00								
004-031-003-10	193 BEAVER LAKE TRAIL	10/13/23	\$90,000	WD	03-ARM'S LENGTH	\$90,000	\$42,000	46.67	\$90,300	\$90,000	\$90,300	1,320.0	0.0	40.00	40.00								
004-078-003-00		10/25/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$42,000	49.41	\$92,000	\$85,000	\$92,000	0.0	0.0	40.00	40.00								
004-082-001-00		07/05/23	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$42,000	52.50	\$92,000	\$80,000	\$92,000	0.0	0.0	40.00	40.00								
005-014-003-00	HEATH	07/27/23	\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$45,000	40.91	\$92,000	\$110,000	\$92,000	0.0	0.0	40.00	40.00								
006-024-005-50		01/27/23	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$40,000	50.00	\$91,150	\$80,000	\$91,150	0.0	0.0	40.00	40.00								
009-017-001-50	BEACH	02/10/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$42,400	35.33	\$90,300	\$120,000	\$90,300	1,320.0	0.0	39.70	39.70								
011-030-001-55		12/29/23	\$120,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$120,000	\$53,800	44.83	\$147,235	\$120,000	\$147,235	0.0	0.0	40.04	40.04								
		Totals:		\$768,000		\$768,000		\$342,500		\$785,285		\$768,000		\$785,285						319.74		319.74	
										Sale. Ratio =>		44.60								Average			

2024 For 2025 Use \$2400 per Acre										Std. Dev. =>		5.60		per Net Acre=>		2,402	
50 acre		None															
001-035-004-00		11/08/23	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$69,600	43.50	\$115,200	\$160,000	\$115,200	660.0	0.0	60.00	60.00		
004-033-002-00		01/06/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$45,000	37.50	\$116,000	\$120,000	\$116,000	60.0	0.0	60.00	60.00		
009-007-007-40		10/27/23	\$153,600	WD	03-ARM'S LENGTH	\$153,600	\$53,700	34.96	\$118,304	\$153,600	\$118,304	484.0	0.0	63.33	63.33		
010-030-003-40		06/30/22	\$185,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$185,000	\$57,800	31.24	\$173,006	\$185,000	\$173,006	0.0	0.0	60.62	60.62		
Totals:			\$618,600			\$618,600	\$226,100		\$522,510	\$618,600	\$522,510			243.95	243.95		
								Sale. Ratio =>		36.55		Average					
								Std. Dev. =>		5.15		per Net Acre=>		2,536			
2024 For 2025 Use \$2400 per Acre																	
100+ acre																	
005-016-002-00	ALCAN RD	05/05/23	\$265,000	WD	03-ARM'S LENGTH	\$265,000	\$108,000	40.75	\$216,000	\$265,000	\$216,000	0.0	0.0	120.00	120.00		
008-014-003-00	875 W SCRIBNER RD	11/09/22	\$499,000	WD	03-ARM'S LENGTH	\$499,000	\$137,200	27.49	\$288,000	\$499,000	\$288,000	0.0	0.0	160.00	160.00		
011-031-003-00	2545 MERIDIAN RD	11/01/22	\$349,000	WD	03-ARM'S LENGTH	\$349,000	\$131,300	37.62	\$320,958	\$349,000	\$320,958	0.0	0.0	180.31	180.31		
013-127-003-00		07/19/23	\$340,000	WD	03-ARM'S LENGTH	\$317,250	\$106,200	33.48	\$212,400	\$317,250	\$212,400	2,640.0	0.0	120.00	120.00		
Totals:			\$1,453,000			\$1,430,250	\$482,700		\$1,037,358	\$1,430,250	\$1,037,358			580.31	580.31		
								Sale. Ratio =>		33.75		Average					
								Std. Dev. =>		5.73		per Net Acre=>		2,465			
Outlier parcels have water influence																	
1 acre																	
006-008-013-00	BASS LAKE ROAD	01/13/23	\$99,900	WD	03-ARM'S LENGTH	\$99,900	\$32,300	32.33	\$96,000	\$99,900	\$96,000	80.0	0.0	1.15	1.15		
1.5 acre																	
001-021-026-00		12/19/23	\$30,000	LC	03-ARM'S LENGTH	\$30,000	\$11,700	39.00	\$10,721	\$30,000	\$10,721	208.0	0.0	1.51	1.51		

2025 Hill Twp FF George Rifle Back Lots

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
006-160-083-00	2684 BIRCH POINT DRIVE	05/24/24	\$115,000	WD	03-ARM'S LENGTH	\$100,000	\$40,300	40.30	\$79,080	\$50,196	\$29,276	101.7	155.0
006-160-103-00	2588 BIRCH POINT DRIVE	06/13/23	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$44,800	32.00	\$102,553	\$64,258	\$26,811	93.1	130.0
006-190-021-50		07/28/23	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$28,400	35.50	\$99,301	\$13,738	\$33,039	117.6	100.0
006-300-037-00	3582 LAKE SIDE DRIVE	08/09/23	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$47,400	47.40	\$107,940	\$18,351	\$26,291	91.3	125.0
Totals:			\$435,000			\$420,000	\$160,900		\$388,874	\$146,543	\$115,417	403.6	
								Sale. Ratio =>	38.31	Average			
20241 was \$288								Std. Dev. =>	6.67	per FF=>			
												\$363	used

2025 Hill Twp FF George 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	Effec. Front	Depth
006-008-013-00		01/13/23	\$99,900	WD	03-ARM'S LENGTH	\$99,900	\$32,300	32.33	\$94,151	\$99,900	\$94,151	80.0	150.0
006-008-013-60	2237 BASS LAKE	11/10/22	\$99,900	WD	03-ARM'S LENGTH	\$99,900	\$42,300	42.34	\$137,649	\$99,900	\$137,649	121.5	595.0
006-170-014-00	3672 FOREST DRIVE	12/18/23	\$210,000	WD	03-ARM'S LENGTH	\$210,000	\$92,000	43.81	\$211,492	\$48,326	\$49,818	44.0	116.0
006-170-039-50		06/15/22	\$139,900	WD	03-ARM'S LENGTH	\$139,900	\$38,500	27.52	\$111,637	\$77,865	\$49,602	43.8	115.0
006-290-001-30	2311 N MARTIN ROAD	03/21/23	\$350,000	WD	03-ARM'S LENGTH	\$350,000	\$103,700	29.63	\$301,711	\$148,812	\$100,523	88.7	156.0
006-290-017-00	3939 S MARTIN	06/26/23	\$179,000	WD	03-ARM'S LENGTH	\$179,000	\$46,500	25.98	\$108,796	\$108,738	\$38,534	34.0	82.0
006-590-001-00	3771 BIRCH	10/17/22	\$269,300	WD	03-ARM'S LENGTH	\$269,300	\$102,800	38.17	\$297,971	\$111,292	\$139,963	111.0	150.0
Totals:			\$1,348,000			\$1,348,000	\$458,100		\$1,263,407	\$694,833	\$610,240	523.0	
								Sale. Ratio =>	33.98	Average			
2024 was \$1133								Std. Dev. =>	7.20	per FF=>		\$1,329	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	Effec. Front	Depth
006-025-007-30	780 N LAKE VIEW DRIVE	10/13/23	\$230,000	WD	03-ARM'S LENGTH	\$230,000	\$133,800	58.17	\$274,919	\$29,439	\$74,358	81.0	213.0
006-430-020-00	644 LAKE VIEW DRIVE	08/18/23	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$164,500	41.13	\$335,856	\$114,634	\$50,490	75.0	234.0
006-430-025-00	682 LAKE VIEW DRIVE	05/13/22	\$224,900	WD	03-ARM'S LENGTH	\$192,400	\$63,800	33.16	\$151,603	\$91,287	\$50,490	65.0	185.0
006-430-033-00	730 LAKE VIEW DRIVE	05/27/22	\$235,000	WD	03-ARM'S LENGTH	\$235,000	\$88,500	37.66	\$203,621	\$141,539	\$110,160	120.0	100.0
Totals:			\$1,089,900			\$1,057,400	\$450,600		\$965,999	\$376,899	\$285,498	341.0	
								Sale. Ratio =>	42.61	Average			
2024 was \$918								Std. Dev. =>	10.93	per FF=>			
												\$1,105	used

2024 was \$918

2025 Hill Twp FF Pearl Beach 1st Row

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
006-130-030-00	649 FIRST AVENUE	09/26/24	\$434,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$434,000	\$143,100	32.97	\$289,712	\$178,173	\$25,740	425.0	200.0
Totals:			\$434,000			\$434,000	\$143,100	32.97	\$289,712	\$178,173	\$25,740	425.0	
							Sale. Ratio =>				Average		
							Std. Dev. =>	#DIV/0!			per FF=>	\$419	used

2024 was \$391

2025 Hill Top FF Rural

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
006-520-005-00	428 N SAGE LAKE ROAD	07/12/23	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$24,400	81.33	\$53,980	(\$15,021)	\$8,959	49.5	100.0
006-700-063-00	129 EAST SIDE DRIVE	07/15/22	\$74,900	WD	03-ARM'S LENGTH	\$74,900	\$32,200	42.99	\$90,586	(\$6,885)	\$8,801	160.8	306.0
006-700-071-00	3053 PETERS ROAD	07/31/23	\$265,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$265,000	\$94,300	35.58	\$221,996	\$85,575	\$27,060	125.0	0.0
Totals:			\$369,900			\$369,900	\$150,900	40.79	\$366,562	\$63,669	\$44,820	335.3	
2024 was \$181							Sale. Ratio =>	24.56	Average		per FF=>	\$190	used
							Std. Dev. =>						

2025 Hill Twp FF Norway

006-470-019-00	3593 LAKE SHORE DRIVE	04/28/23	\$142,000	WD	03-ARMS LENGTH	\$142,000	\$45,500	32.04	\$116,469	\$56,806	\$31,275	125.0	141.0
Totals:			\$142,000			\$142,000	\$45,500	32.04	\$116,469	\$56,806	Average per FF=>	125.0	
2024 was \$300							Sale. Ratio => Std. Dev. =>	#DIV/0!				\$454	used

2025 Hill Twp FF Shady Shores

006-172-050-00	2292 SILVERWOOD ROAD	09/19/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$34,000	40.00	\$71,255	\$24,295	\$10,550	50.0	125.0
006-173-026-00	2281 WILDWOOD	11/22/23	\$69,900	WD	19-MULTI PARCEL ARM'S LENGTH	\$66,900	\$31,700	47.38	\$74,909	\$19,663	\$21,100	100.0	250.0
006-173-057-00	2330 GREENWOOD ROAD	08/11/23	\$82,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$82,000	\$31,700	38.66	\$75,257	\$34,395	\$21,100	100.0	250.0
006-176-004-00	2470 FOREST DRIVE	07/11/22	\$53,000	WD	03-ARM'S LENGTH	\$53,000	\$20,300	38.30	\$54,361	\$9,189	\$10,550	50.0	115.0
006-176-004-00	2470 FOREST DRIVE	08/25/23	\$53,000	WD	03-ARM'S LENGTH	\$53,000	\$25,600	48.30	\$54,361	\$9,189	\$10,550	50.0	115.0
006-176-010-00	2446 FOREST DRIVE	09/10/23	\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$57,000	51.82	\$121,962	\$19,688	\$31,650	150.0	115.0
006-176-040-00	2461 OAKWOOD AVENUE	07/26/22	\$55,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$55,000	\$19,200	34.91	\$73,645	\$8,761	\$21,100	100.0	230.0
006-178-019-00	3807 MAPLE AVENUE	10/06/23	\$75,000	WD	03-ARM'S LENGTH	\$75,000	\$35,400	47.20	\$80,086	\$39,646	\$44,732	212.0	50.0
006-178-023-00	3817 MAPLE AVENUE	04/21/22	\$49,900	WD	03-ARM'S LENGTH	\$49,900	\$21,000	42.08	\$56,584	\$4,077	\$10,761	51.0	145.0
Totals:			\$632,800			\$629,800	\$275,900		\$662,420	\$168,903	\$182,093	863.0	
								Sale. Ratio =>	43.81	Average			
2024 was \$211								Std. Dev. =>	5.69	per FF=>		\$196	used

2025 Hill Twp FF S Dease 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	Effec. Front	Depth
006-012-051-00	5722 LAKEVIEW DRIVE	02/15/23	\$192,500	WD	03-ARM'S LENGTH	\$192,500	\$70,500	36.62	\$154,701	\$72,486	\$34,687	105.0	145.0
006-014-003-00	5487 RIDGE ROAD	05/27/22	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$63,400	28.18	\$136,364	\$125,415	\$36,779	105.0	145.0
006-410-001-00	1758 POINTE ROAD	06/01/23	\$222,000	WD	03-ARM'S LENGTH	\$222,000	\$92,400	41.62	\$173,049	\$71,725	\$22,774	72.3	180.0
006-530-018-00	2051 MAPLE LANE	08/09/22	\$245,000	WD	03-ARM'S LENGTH	\$245,000	\$83,600	34.12	\$197,535	\$99,620	\$52,155	156.2	254.0
006-540-013-00		06/09/23	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$19,100	34.73	\$38,275	\$55,000	\$38,275	60.8	91.0
Totals:			\$939,500			\$939,500	\$329,000		\$699,924	\$424,246	\$184,670	499.2	
								Sale. Ratio =>	35.02	Average			
2024 was \$668								Std. Dev. =>	4.84	per FF=>			
												\$850	used

2025 Hill Twp FF Twin 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	Effec. Front	Depth
006-370-027-00	3405 DEERFIELD LANE	03/16/23	\$260,000	WD	03-ARM'S LENGTH	\$254,150	\$83,100	32.70	\$209,917	\$98,395	\$54,162	59.0	210.0
006-370-034-00	3367 DEERFIELD LANE	09/06/24	\$134,979	WD	03-ARM'S LENGTH	\$134,979	\$53,900	39.93	\$106,355	\$79,114	\$50,490	55.0	230.0
006-620-017-00	3544 COVE VIEW DRIVE	08/05/22	\$185,000	WD	03-ARM'S LENGTH	\$181,000	\$70,100	38.73	\$199,273	\$38,643	\$56,916	62.0	220.0
Totals:			\$579,979			\$570,129	\$207,100		\$515,545	\$216,152	\$161,568	176.0	
								Sale. Ratio =>	36.33	Average			
2024 was \$1331								Std. Dev. =>	3.88	per FF=> \$1,228 used			

2025 Hill Twp FF Henderson 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	Effec. Front	Depth
006-031-002-30	3042 N HENDERSON LAKE ROAD	11/06/23	\$375,000	WD	03-ARM'S LENGTH	\$375,000	\$103,700	27.65	\$230,044	\$263,639	\$118,683	220.0	100.0
006-450-021-00	357 N HENDERSON LAKE DRIVE	07/28/22	\$349,900	WD	19-MULTI PARCEL ARM'S LENGTH	\$349,900	\$89,300	25.52	\$319,206	\$228,884	\$167,706	126.0	303.0
006-450-022-10	361 N HENDERSON LAKE DRIVE	06/16/23	\$217,500	WD	03-ARM'S LENGTH	\$217,500	\$68,200	31.36	\$191,063	\$119,607	\$93,170	70.0	153.0
Totals:			\$942,400			\$942,400	\$261,200		\$740,313	\$612,130	\$379,559	416.0	
								Sale. Ratio =>	27.72	Average			
2024 was \$1331								Std. Dev. =>	2.95	per FF=>		\$1,471	used

2025 Hill Twp FF N S Dease Back Lots

006-280-036-10	2279 ORCHARD STREET	10/06/23	\$70,000	MLC	03-ARM'S LENGTH	\$70,000	\$37,700	53.86	\$86,965	\$27,805	\$44,770	185.0	264.0
006-380-010-20		04/03/24	\$59,000	WD	03-ARM'S LENGTH	\$59,000	\$37,900	64.24	\$79,426	\$59,000	\$75,768	313.1	155.0
006-720-052-00		11/17/23	\$33,000	WD	03-ARM'S LENGTH	\$33,000	\$14,800	44.85	\$36,784	\$33,000	\$36,784	152.0	150.0
Totals:			\$162,000			\$162,000	\$90,400		\$203,175	\$119,805	\$157,322	650.1	
								Sale. Ratio =>	55.80	Average			
2024 was \$242								Std. Dev. =>	9.70	per FF=>		\$184	used

2025 Hill Twp FF N Dease 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	Effec. Front	Depth
006-001-029-10	2572 DEASE LAKE ROAD	05/13/22	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$73,400	39.68	\$219,450	\$43,345	\$77,795	120.0	150.0
006-012-002-00	2417 E COUNTY LINE ROAD	11/09/23	\$140,000	MLC	03-ARM'S LENGTH	\$140,000	\$68,100	48.64	\$174,459	\$65,807	\$100,266	102.0	280.0
006-012-027-00	5747 E LAKE	06/29/22	\$260,000	WD	03-ARM'S LENGTH	\$260,000	\$58,900	22.65	\$173,191	\$139,891	\$53,082	54.0	130.0
006-200-008-00	5946 BIRCHWOOD DRIVE	09/21/22	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$76,200	33.87	\$223,432	\$50,718	\$49,150	50.0	120.0
006-200-008-00	5946 BIRCHWOOD DRIVE	02/09/24	\$248,000	WD	03-ARM'S LENGTH	\$248,000	\$92,500	37.30	\$223,432	\$73,718	\$49,150	50.0	120.0
006-200-015-00	5976 BIRCHWOOD DRIVE	09/08/23	\$123,600	WD	03-ARM'S LENGTH	\$123,600	\$65,900	53.32	\$161,510	\$11,240	\$49,150	50.0	120.0
006-220-021-10	5721 LAKE VIEW DRIVE	09/07/23	\$305,000	WD	03-ARM'S LENGTH	\$285,000	\$83,500	29.30	\$212,530	\$122,470	\$50,000	50.0	150.0
006-250-007-00	5860 E ORCHARD STREET	08/29/22	\$425,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$425,000	\$87,400	20.56	\$252,815	\$237,936	\$69,840	120.0	345.0
006-250-011-00	5832 E ORCHARD STREET	08/22/22	\$300,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$280,000	\$69,100	24.68	\$197,940	\$145,233	\$69,840	120.0	338.0
006-280-010-00	5809 MIDDLE STREET	06/09/23	\$187,000	WD	03-ARM'S LENGTH	\$187,000	\$99,000	52.94	\$249,733	\$46,380	\$109,113	111.0	185.0
006-400-005-00	2355 ROYAL LANE	12/26/23	\$216,750	WD	19-MULTI PARCEL ARM'S LENGTH	\$216,750	\$79,400	36.63	\$185,120	\$71,635	\$46,512	75.3	290.0
006-580-001-00	5986 BIRCHWOOD DRIVE	12/30/22	\$250,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$250,000	\$103,800	41.52	\$298,546	\$27,901	\$84,313	131.0	191.2
Totals:			\$2,865,350			\$2,825,350	\$957,200		\$2,572,158	\$1,036,274	\$808,211	1,033.3	
								Sale. Ratio =>	33.88	Average			
2024 was \$983								Std. Dev. =>	11.20	per FF=>			
												\$1,003	used

Parcel Number	Street Address	Sale Date	Sale Price	Inst.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Curr. Appraisal	Land Residual	Est. Land Value	Effic. Front	Depth			
006-490-007-00	524 MIDDLE ISLAND	10/12/23	\$178,000	WD	03.ARM'S LENGTH	\$168,000	\$42,200	25.12	\$111,637	\$101,167	\$44,804	175.0	100.0			
006-490-013-00	472 MIDDLE ISLAND	07/08/24	\$250,000	WD	03.ARM'S LENGTH	\$250,000	\$67,600	27.04	\$133,125	\$166,062	\$49,187	266.0	235.0			
Totals:			\$428,000			\$418,000	\$109,800		\$244,762	\$267,229	\$93,991	441.0				
												Average				
												Sale Ratio =>	26.27			
												Std. Dev. =>	1.36			
														Average per FF=>		
															\$606 used	

Std. Dev. =>

1.36

per FF=>

\$606 used

2025 Hill Twp FF Norway Henderson Twin back lots

006-370-058-00	3290 DEERFIELD LANE	12/11/23	\$83,000	WD	03-ARM'S LENGTH	\$83,000	\$32,700	39.40	\$86,545	\$29,695	\$33,240	120.0	200.0
006-370-069-10		03/17/23	\$15,000	WD	03-ARM'S LENGTH	\$15,000	\$9,600	64.00	\$27,700	\$15,000	\$27,700	100.0	200.0
006-610-031-00	218 HENDERSON LAKE RD	06/09/23	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$42,600	28.40	\$93,382	\$77,393	\$20,775	75.0	175.0
006-620-007-00		09/22/23	\$10,000	WD	03-ARM'S LENGTH	\$10,000	\$7,000	70.00	\$17,174	\$10,000	\$17,174	62.0	190.0
Totals:			\$258,000			\$258,000	\$91,900		\$224,801	\$132,088	\$98,889	357.0	
								Sale. Ratio =>	35.62	Average			
2024 was \$277								Std. Dev. =>	19.78	per FF=>		\$370	used

2025 Hill Twp Sage Back Lots

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
006-034-007-30		10/10/22	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$30,000	31.58	\$103,013	\$33,730	\$25,526	40.8	100.0
006-100-021-00	184 CAMPBELL ST	07/22/22	\$95,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$95,000	\$24,200	25.47	\$71,064	\$44,451	\$20,515	49.3	126.0
006-100-022-00	188 CAMPBELL STREET	03/24/23	\$166,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$166,000	\$40,500	24.40	\$147,871	\$87,642	\$43,138	103.7	325.0
006-100-030-00	212 CAMPBELL STREET	05/10/22	\$164,800	WD	03-ARM'S LENGTH	\$164,800	\$40,000	24.27	\$120,020	\$71,953	\$27,173	65.3	100.0
006-110-057-00	301 LAKE	10/10/22	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$30,000	31.58	\$94,376	\$33,730	\$25,526	40.8	100.0
006-210-034-00	4618 LAKE VIEW DRIVE	09/15/23	\$130,000	WD	03-ARM'S LENGTH	\$130,000	\$37,100	28.54	\$85,251	\$70,501	\$25,752	61.9	221.0
006-320-043-00	4865 FRANCIS ROAD	09/23/22	\$65,500	WD	03-ARM'S LENGTH	\$65,500	\$19,800	30.23	\$60,195	\$26,105	\$20,800	50.0	150.0
006-320-043-00	4865 FRANCIS ROAD	08/16/23	\$73,200	WD	03-ARM'S LENGTH	\$73,200	\$26,400	36.07	\$60,195	\$33,805	\$20,800	50.0	150.0
006-340-026-10	960 RICHLAND	01/13/23	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$49,400	39.52	\$145,849	\$29,071	\$49,920	120.0	150.0
006-340-124-00	885 RICHLAND AVENUE	06/20/22	\$165,000	WD	03-ARM'S LENGTH	\$165,000	\$58,300	35.33	\$172,338	\$32,127	\$39,465	94.9	135.0
006-560-022-00	4554 LAKEVIEW	07/07/22	\$150,000	LC	03-ARM'S LENGTH	\$150,000	\$45,800	30.53	\$134,774	\$45,523	\$30,297	72.8	221.0
006-690-023-00	4808 LAKEVIEW DRIVE	06/23/22	\$178,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$168,000	\$83,300	49.58	\$253,198	\$28,050	\$113,248	189.5	228.0
Totals:			\$1,502,500			\$1,492,500	\$484,800		\$1,448,144	\$536,688	\$442,160	939.1	
								Sale. Ratio =>	32.48	Average			
2024 was \$416								Std. Dev. =>	7.20	per FF=>			
										\$572 use			

2025 Hill Twp FF Sage 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	Effec. Front	Depth
006-027-014-00	679 SECOND AVENUE	04/29/22	\$412,500	WD	03-ARM'S LENGTH	\$372,500	\$125,500	33.69	\$336,135	\$113,948	\$77,583	98.6	614.0
006-028-014-20	4326 BROADVIEW LANE	09/26/22	\$345,000	WD	03-ARM'S LENGTH	\$345,000	\$102,000	29.57	\$283,450	\$169,651	\$108,101	73.5	100.0
006-034-032-40	378 RANGER POINT	10/13/22	\$335,000	WD	03-ARM'S LENGTH	\$320,000	\$122,900	38.41	\$297,243	\$261,097	\$238,340	274.0	85.0
006-100-004-00		08/19/22	\$115,000	WD	03-ARM'S LENGTH	\$115,000	\$29,700	25.83	\$101,556	\$115,000	\$101,556	73.5	100.0
006-110-041-00	304 LAKE STREET	09/27/23	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$47,100	47.10	\$111,589	\$33,547	\$45,136	32.7	100.0
006-110-043-00	305 LAKE STREET	08/24/23	\$305,000	WD	03-ARM'S LENGTH	\$300,000	\$83,800	27.93	\$191,732	\$164,688	\$56,420	40.8	100.0
006-130-010-00	851 HAWTHORN DRIVE	09/01/23	\$210,127	WD	03-ARM'S LENGTH	\$202,697	\$85,800	42.33	\$203,066	\$80,569	\$80,938	58.6	105.0
006-210-015-00	4703 LAKE VIEW DRIVE	07/28/22	\$265,000	WD	03-ARM'S LENGTH	\$265,000	\$65,800	24.83	\$187,343	\$152,719	\$75,062	54.3	177.0
006-340-082-05	757 SUNSET DRIVE	09/01/23	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$89,800	39.91	\$243,302	\$96,795	\$115,097	83.3	289.0
006-340-092-00	789 SUNSET	09/08/23	\$525,000	WD	03-ARM'S LENGTH	\$525,000	\$116,900	22.27	\$292,241	\$348,161	\$115,402	83.5	233.0
006-340-094-00	797 SUNSET DRIVE	10/13/22	\$240,000	WD	03-ARM'S LENGTH	\$240,000	\$88,900	37.04	\$285,179	\$34,929	\$80,108	58.0	140.0
006-360-019-00	156 LAKE STREET	04/12/22	\$230,000	WD	03-ARM'S LENGTH	\$230,000	\$69,300	30.13	\$188,089	\$101,992	\$60,081	86.9	140.0
006-570-024-00	622 MAPLE STREET	06/30/23	\$391,500	WD	03-ARM'S LENGTH	\$379,000	\$118,800	31.35	\$286,491	\$227,653	\$135,144	94.7	100.0
006-740-001-00	878 N SAGES DRIVE	09/21/22	\$200,000	WD	03-ARM'S LENGTH	\$200,000	\$80,800	40.40	\$225,171	\$65,986	\$91,157	66.0	194.0
006-740-013-00	826 KENYAN	07/28/22	\$204,900	WD	03-ARM'S LENGTH	\$204,900	\$60,500	29.53	\$166,575	\$96,911	\$58,586	42.4	117.0
006-750-001-00	4025 MAPLE	09/01/23	\$350,000	WD	03-ARM'S LENGTH	\$350,000	\$201,200	57.49	\$499,214	\$124,886	\$274,100	198.3	149.0
Totals:			\$4,454,027			\$4,374,097	\$1,488,800		\$3,898,376	\$2,188,532	\$1,712,811	1,419.0	
Sale. Ratio =>								34.04	Average				
Std. Dev. =>								9.21	per FF=>				
2024 was \$1382												\$1,542	used

2025 Hill FF Com

Rural Out County

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth
006-005-001-48	3990 E ROSE CITY RD	10/04/23	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$153,397	\$19,875	\$48,272	275.8	507.0
006-020-021-60	3519 E SAGE LAKE ROAD	08/31/22	\$210,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$210,000	\$71,183	\$174,342	\$35,525	203.0	185.0
006-182-002-00	3728 FOREST DRIVE	11/09/23	\$149,000	MLC	03-ARM'S LENGTH	\$149,000	\$96,959	\$70,329	\$18,288	209.0	35.0
010-025-031-50	2814 GREENWOOD ROAD	10/18/22	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$111,435	\$38,792	\$55,227	300.0	300.0
010-220-004-00	2008 GREENWOOD ROAD	04/11/23	\$84,000	WD	03-ARM'S LENGTH	\$84,000	\$55,543	\$54,707	\$26,250	150.0	150.0
010-271-003-20	1938 E GREENWOOD RD	04/12/22	\$45,000	MLC	03-ARM'S LENGTH	\$45,000	\$79,500	\$45,000	\$79,500	265.0	550.0
010-420-147-00	3470 RIFLE RIVER TRAIL	03/22/24	\$33,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$33,000	\$35,335	\$20,503	\$22,838	130.5	152.8
013-012-022-10	5437 N M-33	02/08/24	\$210,000	WD	03-ARM'S LENGTH	\$210,000	\$83,069	\$146,881	\$19,950	114.0	300.0
013-013-001-40	4785 N M-33	08/16/22	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$118,112	\$28,863	\$51,975	297.0	400.0
013-025-020-15	3701 N MIO RD	09/08/23	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$155,730	\$29,745	\$35,475	200.0	280.0
013-135-005-55	2136 HEATH RD	08/29/22	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$83,829	\$58,421	\$42,250	400.0	0.0
Totals:			\$1,296,000			\$1,296,000	\$1,044,092	\$687,458	\$435,550	2,544.3	
Average										per FF=>	\$270 used

2025 Studies Use \$270per FF and \$12,500 per Acre

Commercial Corridor/WB City Other

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth
001-019-009-00	1931 S M-33	08/12/22	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$129,620	\$45,630	\$75,250	260.0	360.0
001-021-047-10	1455 E M-55	03/01/23	\$500,000	WD	03-ARM'S LENGTH	\$500,000	\$279,421	\$321,979	\$101,400	338.0	200.0
007-005-003-06		12/21/23	\$470,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$470,000	\$315,124	\$319,556	\$164,680	549.0	813.6
014-024-012-15	328 W M-55	11/29/22	\$760,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$760,000	\$721,504	\$192,371	\$153,875	765.0	442.1
051-306-052-00	508 S BENNETT ST	05/11/23	\$600,000	CD	03-ARM'S LENGTH	\$575,000	\$582,408	\$71,342	\$78,750	262.5	204.0
052-619-016-00	331 N SEVENTH STREET	05/02/23	\$155,000	WD	03-ARM'S LENGTH	\$155,000	\$64,500	\$155,000	\$64,500	129.0	0.0
052-660-015-00	599 COURT	03/23/23	\$1,375,000	WD	03-ARM'S LENGTH	\$1,375,000	\$773,525	\$789,475	\$188,000	188.0	560.0
Totals:			\$3,960,000			\$3,935,000	\$2,866,102	\$1,895,353	\$826,455	2,491.5	
Average										per FF=>	\$761

2024 for 2025 Use \$450 per FF

I-75 Bus. Loop/M-55

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth
011-024-013-20		05/30/23	\$130,000	WD	03-ARM'S LENGTH	\$130,000	\$433,670	\$130,000	\$433,670	259.4	0.0
011-024-018-00	3274 W M-76	10/07/22	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$144,271	\$115,729	\$110,000	110.0	132.0
011-024-042-00	3100 W HOUGHTON AVENUE	06/26/23	\$215,000	WD	03-ARM'S LENGTH	\$211,500	\$326,714	\$16,786	\$132,000	132.0	132.0
011-025-005-30	3217 M-76	07/14/23	\$425,000	MLC	03-ARM'S LENGTH	\$425,000	\$329,608	\$205,392	\$110,000	110.0	282.8
014-029-006-00	2259 S M-76	05/11/22	\$450,000	WD	03-ARM'S LENGTH	\$450,000	\$899,779	\$40,221	\$490,000	490.0	884.0
014-029-010-56	2200 S M-76	01/01/23	\$275,000	MLC	03-ARM'S LENGTH	\$275,000	\$188,213	\$123,864	\$37,077	123.6	65.0
014-029-011-00	2260 S M-76	03/20/24	\$500,000	WD	03-ARM'S LENGTH	\$500,000	\$405,371	\$307,629	\$213,000	213.0	215.0
014-031-024-40	2900 COOK ROAD	09/01/22	\$1,180,000	WD	03-ARM'S LENGTH	\$1,180,000	\$393,428	\$921,572	\$135,000	135.0	500.0
014-032-064-20	2909 COOK ROAD	07/21/23	\$2,650,000	CD	03-ARM'S LENGTH	\$2,650,000	\$225,000	\$1,824,913	\$225,000	225.0	325.0
014-200-003-30	2333 S M-76	08/10/22	\$131,000	WD	03-ARM'S LENGTH	\$131,000	\$140,902	\$81,348	\$91,250	230.0	228.0
014-350-002-00	2211 S M-76	08/11/23	\$640,000	WD	03-ARM'S LENGTH	\$640,000	\$153,333	\$417,657	\$153,333	153.0	0.0
014-350-018-00	2225 S M-76	05/26/23	\$875,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$875,000	\$111,000	\$223,681	\$111,000	111.0	115.5
052-106-011-80	302 W HOUGHTON AVENUE	02/21/24	\$90,000	WD	03-ARM'S LENGTH	\$90,000	\$80,040	\$26,760	\$16,800	16.8	132.0
052-108-002-00	122 W HOUGHTON AVENUE	07/28/22	\$265,000	MLC	03-ARM'S LENGTH	\$265,000	\$187,852	\$165,023	\$87,875	109.8	132.0
052-414-001-00	503 W HOUGHTON AVENUE	05/22/23	\$175,000	WD	03-ARM'S LENGTH	\$175,000	\$120,655	\$81,345	\$27,000	27.0	68.0
052-629-001-00	514 E HOUGHTON AVENUE	05/12/23	\$150,000	MLC	03-ARM'S LENGTH	\$150,000	\$140,000	\$84,909	\$140,000	140.0	0.0
052-629-005-70	2106 S M-76	07/12/22	\$1,340,000	MLC	03-ARM'S LENGTH	\$1,340,000	\$1,147,503	\$402,136	\$209,639	200.0	250.0

Hill Twp 2024 Agricultural Land Values

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	sd. when Sol	Cur. Appraisal	Land Residual Est.	Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/Acre
001-012-010-40		05/01/23	\$371,350	WD	19-MULTI PARCEL ARM'S LENGTH	\$371,350	\$92,500	\$198,304	\$371,350	\$198,304	0.0	0.0	73.45	73.45	\$5,056
002-004-005-10		06/09/23	\$250,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$250,000	\$36,500	\$192,827	\$250,000	\$192,402	0.0	0.0	71.26	71.26	\$3,508
009-030-009-30	2436 GILLINGS ROAD	05/31/23	\$1,626,431	WD	19-MULTI PARCEL ARM'S LENGTH	\$1,626,431	\$367,400	\$1,092,280	\$1,188,095	\$653,944	0.0	0.0	242.47	242.47	\$4,900
009-030-009-40		05/31/23	\$246,224	WD	19-MULTI PARCEL ARM'S LENGTH	\$246,224	\$74,000	\$317,628	\$246,224	\$317,628	0.0	0.0	117.98	117.98	\$2,087
012-002-001-40		01/05/23	\$151,470	WD	19-MULTI PARCEL ARM'S LENGTH	\$151,470	\$0	\$174,892	\$151,470	\$136,323	0.0	0.0	50.49	50.49	\$3,000
012-009-002-20	3700 CLARK ROAD	02/07/23	\$165,000	WD	03-ARM'S LENGTH	\$165,000	\$50,900	\$148,851	\$165,000	\$148,851	0.0	0.0	55.13	55.72	\$2,993
014-008-035-10		10/04/22	\$182,500	WD	03-ARM'S LENGTH	\$182,500	\$29,700	\$78,948	\$182,500	\$78,948	990.0	0.0	29.96	29.96	\$6,091
014-017-012-00	FAIRVIEW RD	10/30/23	\$464,000	WD	03-ARM'S LENGTH	\$464,000	\$294,700	\$429,595	\$464,000	\$429,595	0.0	0.0	157.10	157.71	\$2,954
008-0-011-300-005-00	Arenac County	08/19/22	\$239,900	WD	03-ARM'S LENGTH	\$239,900				\$239,900			79.00	80.00	\$3,037
008-0-017-200-015-25	Arenac County	01/23/23	\$83,000	WD	03-ARM'S LENGTH	\$83,000				\$83,000			36.54	38.04	\$2,271
080-008-300-001-51	Iosco County	04/23/23	\$220,420	WD	03-ARM'S LENGTH	\$220,420	\$0	\$0	\$220,420				44.88	44.88	\$4,911
080-019-300-001-00	Iosco County	09/21/23	\$166,000	WD	03-ARM'S LENGTH	\$166,000	\$33,400	\$66,892	\$166,000				38.80	37.37	\$4,278
050-021-200-001-00	MILLER RD	10/30/23	\$157,500	WD	03-ARM'S LENGTH	\$157,500			\$157,500				70.00	70.00	\$2,250
070-029-200-001-30	CURTIS RD	07/19/22	\$76,000	WD	03-ARM'S LENGTH	\$76,000			\$76,000				38.19	38.19	\$1,990
090-015-400-003-00	ALABASTER&SAND L	09/15/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000			\$85,000				40.00	40.00	\$2,125
Totals:			\$4,166,295			\$4,484,795	\$945,700	\$2,700,217	\$4,046,459	\$2,155,995	990.0		1,145.25	1,147.52	
						Sale. Ratio =>		Average		Average		Average		Average	
						Std. Dev. =>		per FF=>		per Net Acre=>		per SqFt=>		3,533	

2025Hill Agricultural Land Value Study Use \$3,500 per Tillable Acre.

2025 Hill Twp ECF Rural

006-001-007-00	5700 E ROSE CITY ROAD	05/02/22	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$62,100	27.60	\$192,359	\$21,150	\$203,850	\$183,307	1.112	1,104
006-005-020-27	2601 BASS LAKE ROAD	05/01/23	\$164,000	LC	03-ARM'S LENGTH	\$164,000	\$59,900	36.52	\$129,593	\$44,100	\$119,900	\$91,534	1.310	768
006-005-020-27	2601 BASS LAKE ROAD	11/03/23	\$144,500	WD	03-ARM'S LENGTH	\$143,500	\$48,700	33.94	\$106,493	\$21,000	\$122,500	\$91,534	1.338	768
006-009-004-10	2382 BASS LAKE ROAD	02/24/23	\$179,900	WD	03-ARM'S LENGTH	\$179,900	\$71,200	39.58	\$183,143	\$60,000	\$119,900	\$131,845	0.909	1,232
006-009-004-10	2382 BASS LAKE ROAD	09/07/23	\$260,000	WD	03-ARM'S LENGTH	\$260,000	\$85,700	32.96	\$183,143	\$60,000	\$200,000	\$131,845	1.517	1,232
006-009-015-00	2212 BASS LAKE ROAD	06/19/22	\$126,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$126,000	\$46,400	36.83	\$131,241	\$15,988	\$110,012	\$123,397	0.892	1,368
006-011-004-15	2341 DEASE LAKE RD	11/18/22	\$260,000	WD	03-ARM'S LENGTH	\$260,000	\$87,800	33.77	\$276,189	\$21,000	\$239,000	\$273,222	0.875	1,764
006-013-004-45	1815 E COUNTY LINE ROAD	09/01/22	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$42,300	30.21	\$123,310	\$19,263	\$120,737	\$111,399	1.084	1,080
006-018-004-00	1813 SHADY SHORES ROAD	08/15/22	\$279,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$279,000	\$133,600	47.89	\$391,402	\$240,000	\$39,000	\$65,741	0.593	1,094
006-018-005-00	1980 WILTSE ROAD	09/26/22	\$275,000	WD	03-ARM'S LENGTH	\$275,000	\$118,000	42.91	\$273,103	\$159,142	\$115,858	\$122,014	0.950	1,444
006-019-016-05	1338 WILTSE ROAD	10/28/22	\$163,000	WD	03-ARM'S LENGTH	\$163,000	\$47,600	29.20	\$168,855	\$48,225	\$114,775	\$129,154	0.889	988
006-019-020-00	1020 WILTSE ROAD	10/10/23	\$62,000	WD	03-ARM'S LENGTH	\$62,000	\$34,700	55.97	\$75,324	\$13,774	\$48,226	\$65,899	0.732	1,144
006-020-033-00	3933 E SAGE LAKE ROAD	04/22/22	\$75,000	PTA	03-ARM'S LENGTH	\$75,000	\$47,500	63.33	\$80,346	\$39,688	\$35,312	\$43,531	0.811	1,092
006-022-013-50	1085 TOWNHALL RD	07/15/22	\$200,000	WD	03-ARM'S LENGTH	\$200,000	\$54,800	27.40	\$161,737	\$21,300	\$178,700	\$150,361	1.188	864
006-025-002-00	2879 E COUNTY LINE	10/12/22	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$28,200	22.56	\$85,961	\$60,585	\$64,415	\$27,169	2.371	0
006-025-007-21	755 LAKE VIEW DRIVE	04/24/23	\$230,000	WD	03-ARM'S LENGTH	\$230,000	\$89,300	38.83	\$191,882	\$21,066	\$208,934	\$182,887	1.142	1,152
006-026-001-00	985 LAIRD LAKE RD	05/12/23	\$335,000	WD	03-ARM'S LENGTH	\$328,000	\$95,800	29.21	\$172,457	\$90,466	\$237,534	\$87,785	2.706	880
006-026-013-10	5169 LAIRD LAKE RD	09/02/22	\$169,000	WD	03-ARM'S LENGTH	\$169,000	\$66,000	39.05	\$181,393	\$41,497	\$127,503	\$149,782	0.851	1,104
006-027-007-00	4527 N SAGE LAKE ROAD	07/31/23	\$164,200	WD	03-ARM'S LENGTH	\$164,200	\$54,300	33.07	\$115,832	\$18,144	\$146,056	\$104,591	1.396	1,480
006-029-017-10	978 ROHLFS LANE	10/26/23	\$75,000	LC	03-ARM'S LENGTH	\$75,000	\$31,200	41.60	\$68,920	\$15,518	\$59,482	\$57,176	1.040	756
006-160-103-00	2588 BIRCH POINT DRIVE	06/13/23	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$44,800	32.00	\$102,553	\$27,664	\$112,336	\$80,181	1.401	800
006-190-021-50		07/28/23	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$28,400	35.50	\$99,301	\$33,039	\$46,961	\$70,944	0.662	872
006-280-036-10	2279 ORCHARD STREET	10/06/23	\$70,000	MLC	03-ARM'S LENGTH	\$70,000	\$37,700	53.86	\$86,965	\$44,770	\$25,230	\$45,177	0.558	968
006-300-037-00	3582 LAKE SIDE DRIVE	08/09/23	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$47,400	47.40	\$107,940	\$26,291	\$73,709	\$87,419	0.843	1,000
006-370-058-00	3290 DEERFIELD LANE	12/11/23	\$83,000	WD	03-ARM'S LENGTH	\$83,000	\$32,700	39.40	\$86,545	\$33,240	\$49,760	\$57,072	0.872	720
006-470-019-00	3593 LAKE SHORE DRIVE	04/28/23	\$142,000	WD	03-ARM'S LENGTH	\$142,000	\$45,500	32.04	\$116,469	\$31,275	\$110,725	\$91,214	1.214	960
006-610-031-00	218 HENDERSON LAKE RD	06/09/23	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$42,600	28.40	\$93,382	\$20,775	\$129,225	\$77,738	1.662	672
006-700-063-00	129 EAST SIDE DRIVE	07/15/22	\$74,900	WD	03-ARM'S LENGTH	\$74,900	\$32,200	42.99	\$90,586	\$11,575	\$63,325	\$84,594	0.749	936
006-700-071-00	3053 PETERS ROAD	07/31/23	\$265,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$265,000	\$94,300	35.58	\$221,996	\$27,958	\$237,042	\$191,142	1.240	1,256
Totals:			\$4,756,500			\$4,748,500	\$1,710,700		\$4,298,420		\$3,460,007	\$3,109,653		
								Sale. Ratio =>	36.03	E.C.F. => 1.113 used				
								Std. Dev. =>	9.26	Ave. E.C.F. => 1.135				

2024 was .934

2025 Hill Twp ECF Henderson Lake

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
006-031-002-30	3042 N HENDERSON LAKE ROAD	11/06/23	\$375,000	WD	03-ARM'S LENGTH	\$375,000	\$103,700	27.65	\$230,044	\$118,683	\$256,317	\$206,230	1.243	1,008
006-450-021-00	357 N HENDERSON LAKE DRIVE	07/28/22	\$349,900	WD	19-MULTI PARCEL ARM'S LENGTH	\$349,900	\$89,300	25.52	\$319,206	\$167,706	\$182,194	\$148,755	1.225	1,184
006-450-022-10	361 N HENDERSON LAKE DRIVE	06/16/23	\$217,500	WD	03-ARM'S LENGTH	\$217,500	\$68,200	31.36	\$191,063	\$94,248	\$123,252	\$80,949	1.523	768
Totals:			\$942,400			\$942,400	\$261,200		\$740,313		\$561,763	\$435,934		
								Sale. Ratio =>	27.72			E.C.F. =>	1.289	used
								Std. Dev. =>	2.95			Ave. E.C.F. =>	1.330	

2024 was 1.196

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
006-012-051-00	5722 LAKEVIEW DRIVE	02/15/23	\$192,500	WD	03-ARM'S LENGTH	\$192,500	\$70,500	36.62	\$154,701	\$35,232	\$157,268	\$95,882	1.640	952
006-014-003-00	5487 RIDGE ROAD	05/27/22	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$63,400	28.18	\$136,364	\$37,737	\$187,263	\$109,155	1.716	822
006-410-001-00	1758 POINTE ROAD	06/01/23	\$222,000	WD	03-ARM'S LENGTH	\$222,000	\$92,400	41.62	\$173,049	\$25,762	\$196,238	\$118,208	1.660	672
006-530-018-00	2051 MAPLE LANE	08/09/22	\$245,000	WD	03-ARM'S LENGTH	\$245,000	\$83,600	34.12	\$197,535	\$52,155	\$192,845	\$116,677	1.653	1,072
		Totals:	\$884,500			\$884,500	\$309,900		\$661,649		\$733,614	\$439,922		
							Sale. Ratio =>	35.04				E.C.F. =>	1.668	used
2024 was 1.246							Std. Dev. =>	5.59				Ave. E.C.F. =>	1.667	

2024 was 1.246

2025 Hill Twp ECF Rifle Lake

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
006-005-008-00	3596 SOUTH STREET	08/29/22	\$340,000	WD	03-ARM'S LENGTH	\$340,000	\$99,200	29.18	\$288,899	\$81,341	\$258,659	\$131,532	1.967	1,248
006-005-011-00	3576 SOUTH ST	05/19/22	\$335,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$283,500	\$90,900	32.06	\$310,094	\$149,958	\$133,542	\$81,129	1.646	1,160
006-160-067-00	2695 BIRCH POINT DRIVE	01/08/24	\$405,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$392,000	\$94,300	24.06	\$239,189	\$71,809	\$320,191	\$96,401	3.321	1,196
006-181-003-00	3637 LAKESIDE DRIVE	09/23/22	\$345,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$335,000	\$119,100	35.55	\$299,418	\$107,791	\$227,209	\$125,323	1.813	1,680
006-300-015-00	3547 LAKE SIDE DRIVE	09/06/23	\$249,900	WD	19-MULTI PARCEL ARM'S LENGTH	\$249,900	\$121,200	48.50	\$317,661	\$123,231	\$126,669	\$83,528	1.516	1,032
006-550-001-00	2708 SHADY SHORES ROAD	06/15/22	\$325,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$325,000	\$163,000	50.15	\$434,667	\$195,509	\$129,491	\$183,451	0.706	1,920
006-630-028-00	2753 EASTRIDGE DRIVE	05/20/22	\$385,000	WD	03-ARM'S LENGTH	\$385,000	\$78,900	20.49	\$259,659	\$72,562	\$312,438	\$118,566	2.635	1,440
006-770-009-00	2624 SHADY SHORES ROAD	02/12/24	\$443,000	WD	03-ARM'S LENGTH	\$443,000	\$211,900	47.83	\$483,752	\$69,570	\$373,430	\$262,473	1.423	2,126
Totals:			\$2,827,900			\$2,753,400	\$978,500		\$2,633,339		\$1,881,629	\$1,082,402		
								Sale. Ratio =>	35.54			E.C.F. =>	1.738	used
								Std. Dev. =>	11.60			Ave. E.C.F. =>	1.878	

2024 was 1.578

2025 Hill Twp ECF Londo Lake

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
006-025-007-30	780 N LAKE VIEW DRIVE	10/13/23	\$230,000	WD	03-ARM'S LENGTH	\$230,000	\$133,800	58.17	\$274,919	\$75,617	\$154,383	\$164,170	0.940	1,512
006-430-020-00	644 LAKE VIEW DRIVE	08/18/23	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$164,500	41.13	\$335,856	\$50,490	\$349,510	\$235,063	1.487	2,440
006-430-025-00	682 LAKE VIEW DRIVE	05/13/22	\$224,900	WD	03-ARM'S LENGTH	\$192,400	\$63,800	33.16	\$151,603	\$50,490	\$141,910	\$83,289	1.704	960
006-430-033-00	730 LAKE VIEW DRIVE	05/27/22	\$235,000	WD	03-ARM'S LENGTH	\$235,000	\$88,500	37.66	\$203,621	\$111,299	\$123,701	\$76,048	1.627	1,080
		Totals:	\$1,089,900			\$1,057,400	\$450,600		\$965,999		\$769,504	\$558,569		
								Sale. Ratio =>	42.61			E.C.F. =>	1.378	used
2024 was 1.214								Std. Dev. =>	10.93			Ave. E.C.F. =>	1.439	

2025 Hill Twp ECF Twin Lake

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
006-370-027-00	3405 DEERFIELD LANE	03/16/23	\$260,000	WD	03-ARM'S LENGTH	\$254,150	\$83,100	32.70	\$209,917	\$59,267	\$194,883	\$129,536	1.504	1,460
006-620-017-00	3544 COVE VIEW DRIVE	08/05/22	\$185,000	WD	03-ARM'S LENGTH	\$181,000	\$70,100	38.73	\$199,273	\$60,461	\$120,539	\$119,357	1.010	1,077
Totals:			\$445,000			\$435,150	\$153,200		\$409,190		\$315,422	\$248,893		
								Sale. Ratio =>	35.21			E.C.F. =>	1.267	used
								Std. Dev. =>	4.27			Ave. E.C.F. =>	1.257	

2024 was 1.163

2025 Hill Twp ECF N Dease Lake

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
006-001-029-10	2572 DEASE LAKE ROAD	05/13/22	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$73,400	39.68	\$219,450	\$77,795	\$107,205	\$85,027	1.261	1,120
006-001-029-10	2572 DEASE LAKE ROAD	05/13/22	\$154,000	LC	03-ARM'S LENGTH	\$154,000	\$73,400	47.66	\$219,450	\$77,795	\$76,205	\$85,027	0.896	1,120
006-012-002-00	2417 E COUNTY LINE ROAD	11/09/23	\$140,000	MLC	03-ARM'S LENGTH	\$140,000	\$68,100	48.64	\$174,459	\$102,117	\$37,883	\$43,423	0.872	576
006-012-009-40	2267 E LAKE DR	12/30/22	\$154,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$154,000	\$99,600	64.68	\$297,468	\$51,937	\$102,063	\$121,703	0.839	1,196
006-012-027-00	5747 E LAKE	06/29/22	\$260,000	WD	03-ARM'S LENGTH	\$260,000	\$58,900	22.65	\$173,191	\$54,338	\$205,662	\$71,340	2.883	1,104
006-200-008-00	5946 BIRCHWOOD DRIVE	09/21/22	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$76,200	33.87	\$223,432	\$49,242	\$175,758	\$104,556	1.681	1,344
006-200-008-00	5946 BIRCHWOOD DRIVE	02/09/24	\$248,000	WD	03-ARM'S LENGTH	\$248,000	\$92,500	37.30	\$223,432	\$49,242	\$198,758	\$104,556	1.901	1,344
006-200-015-00	5976 BIRCHWOOD DRIVE	09/08/23	\$123,600	WD	03-ARM'S LENGTH	\$123,600	\$65,900	53.32	\$161,510	\$49,610	\$73,990	\$67,167	1.102	934
006-220-021-10	5721 LAKE VIEW DRIVE	09/07/23	\$305,000	WD	03-ARM'S LENGTH	\$285,000	\$83,500	29.30	\$212,530	\$50,000	\$235,000	\$97,557	2.409	1,088
006-250-007-00	5860 E ORCHARD STREET	08/29/22	\$425,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$425,000	\$87,400	20.56	\$252,815	\$75,892	\$349,108	\$118,117	2.956	1,248
006-250-011-00	5832 E ORCHARD STREET	08/22/22	\$300,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$280,000	\$69,100	24.68	\$197,940	\$72,815	\$207,185	\$79,107	2.619	920
006-280-010-00	5809 MIDDLE STREET	06/09/23	\$187,000	WD	03-ARM'S LENGTH	\$187,000	\$99,000	52.94	\$249,733	\$112,635	\$74,365	\$82,292	0.904	1,070
006-400-005-00	2355 ROYAL LANE	12/26/23	\$216,750	WD	19-MULTI PARCEL ARM'S LENGTH	\$216,750	\$79,400	36.63	\$185,120	\$48,544	\$168,206	\$85,884	1.959	925
006-580-001-00	5986 BIRCHWOOD DRIVE	12/30/22	\$250,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$250,000	\$103,800	41.52	\$298,546	\$88,234	\$161,766	\$130,959	1.235	1,260
Totals:			\$3,173,350			\$3,133,350	\$1,130,200		\$3,089,076		\$2,173,154	\$1,276,714		
								Sale. Ratio =>	36.07					
								Std. Dev. =>	12.92					
													E.C.F. =>	1.702 used
													Ave. E.C.F. =>	1.680

2024 was 1.666

2025 Hill Twp ECF Islands

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
006-490-007-00	524 MIDDLE ISLAND	10/12/23	\$178,000	WD	03-ARM'S LENGTH	\$168,000	\$42,200	25.12	\$111,637	\$44,804	\$123,196	\$119,423	1.032	624
006-490-013-00	472 MIDDLE ISLAND	07/08/24	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$67,600	27.04	\$133,125	\$51,235	\$198,765	\$178,564	1.113	1,092
Totals:			\$428,000			\$418,000	\$109,800		\$244,762		\$321,961	\$297,987		
								Sale. Ratio =>	26.27					
								Std. Dev. =>	1.36					
											E.C.F. =>	1.080	used	
2024 was 1.03											Ave. E.C.F. =>	1.072		

2025 Hill Twp ECF Shady Shores

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
006-172-007-00	2347 GREENWOOD	05/25/22	\$52,000	WD	03-ARM'S LENGTH	\$52,000	\$22,700	43.65	\$62,514	\$10,550	\$41,450	\$56,421	0.735	816
006-172-050-00	2292 SILVERWOOD ROAD	09/19/23	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$34,000	40.00	\$71,255	\$15,774	\$69,226	\$60,240	1.149	848
006-173-010-00	2365 WILDWOOD	05/07/22	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$16,400	54.67	\$43,985	\$10,550	\$19,450	\$36,303	0.536	460
006-173-026-00	2281 WILDWOOD	11/22/23	\$69,900	WD	19-MULTI PARCEL ARM'S LENGTH	\$66,900	\$31,700	47.38	\$74,909	\$22,090	\$44,810	\$50,214	0.892	666
006-173-057-00	2330 GREENWOOD ROAD	08/11/23	\$82,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$82,000	\$31,700	38.66	\$75,257	\$21,390	\$60,610	\$51,374	1.180	600
006-176-004-00	2470 FOREST DRIVE	07/11/22	\$53,000	WD	03-ARM'S LENGTH	\$53,000	\$20,300	38.30	\$54,361	\$10,550	\$42,450	\$47,569	0.892	840
006-176-004-00	2470 FOREST DRIVE	08/25/23	\$53,000	WD	03-ARM'S LENGTH	\$53,000	\$25,600	48.30	\$54,361	\$10,550	\$42,450	\$47,569	0.892	840
006-176-010-00	2446 FOREST DRIVE	09/10/23	\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$57,000	51.82	\$121,962	\$31,650	\$78,350	\$98,059	0.799	928
006-176-025-00	3771 MAPLE AVENUE	09/01/23	\$43,000	LC	03-ARM'S LENGTH	\$43,000	\$26,000	60.47	\$54,893	\$11,175	\$31,825	\$47,468	0.670	792
006-176-040-00	2461 OAKWOOD AVENUE	07/26/22	\$55,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$55,000	\$19,200	34.91	\$73,645	\$23,910	\$31,090	\$47,154	0.659	720
006-178-019-00	3807 MAPLE AVENUE	10/06/23	\$75,000	WD	03-ARM'S LENGTH	\$75,000	\$35,400	47.20	\$80,086	\$46,226	\$28,774	\$36,764	0.783	468
006-178-023-00	3817 MAPLE AVENUE	04/21/22	\$49,900	WD	03-ARM'S LENGTH	\$49,900	\$21,000	42.08	\$56,584	\$17,410	\$32,490	\$42,534	0.764	1,040
Totals:			\$757,800			\$754,800	\$341,000		\$823,812		\$522,975	\$621,669		
						Sale. Ratio =>		45.18				E.C.F. =>	0.841	used
2024 was .921						Std. Dev. =>		7.50				Ave. E.C.F. =>	0.829	

2024 was .921

2025 Hill Twp ECF Sage Back Lots

2025 Mini Map Legend Page 2006-2024

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	
006-100-021-00	184 CAMPBELL ST	07/22/22	\$95,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$95,000	\$24,200	25.47	\$71,064	\$20,515	\$74,485	\$43,204	1.724	548	
006-100-022-00	188 CAMPBELL STREET	03/24/23	\$166,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$166,000	\$40,500	24.40	\$147,871	\$46,216	\$119,784	\$64,342	1.862	1,041	
006-100-030-00	212 CAMPBELL STREET	05/10/22	\$164,800	WD	03-ARM'S LENGTH	\$164,800	\$40,000	24.27	\$120,020	\$27,173	\$137,627	\$79,356	1.734	1,155	
006-110-028-00		12/07/23	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$16,700	83.50	\$38,572	\$16,983	\$3,017	\$18,452	0.164	280	
006-110-057-00	301 LAKE	10/10/22	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$30,000	31.58	\$94,376	\$28,355	\$66,645	\$49,950	1.334	768	
006-210-034-00	4618 LAKE VIEW DRIVE	09/15/23	\$130,000	WD	03-ARM'S LENGTH	\$130,000	\$37,100	28.54	\$85,251	\$25,752	\$104,248	\$50,854	2.050	828	
006-320-043-00	4865 FRANCIS ROAD	09/23/22	\$65,500	WD	03-ARM'S LENGTH	\$65,500	\$19,800	30.23	\$60,195	\$20,800	\$44,700	\$33,671	1.328	480	
006-320-043-00	4865 FRANCIS ROAD	08/16/23	\$73,200	WD	03-ARM'S LENGTH	\$73,200	\$26,400	36.07	\$60,195	\$20,800	\$52,400	\$33,671	1.556	480	
006-340-026-10	960 RICHLAND	01/13/23	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$49,400	39.52	\$145,849	\$52,509	\$72,491	\$79,778	0.909	672	
006-340-124-00	885 RICHLAND AVENUE	06/20/22	\$165,000	WD	03-ARM'S LENGTH	\$165,000	\$58,300	35.33	\$172,338	\$39,465	\$125,535	\$113,567	1.105	884	
006-560-022-00	4554 LAKEVIEW	07/07/22	\$150,000	LC	03-ARM'S LENGTH	\$150,000	\$45,800	30.53	\$134,774	\$30,297	\$119,703	\$89,297	1.341	960	
006-690-023-00	4808 LAKEVIEW DRIVE	06/23/22	\$178,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$168,000	\$83,300	49.58	\$253,198	\$113,248	\$54,752	\$119,615	0.458	952	
Totals:			\$1,427,500			\$1,417,500	\$471,500		\$1,383,703		\$975,387	\$775,756			
							Sale. Ratio =>	33.26	E.C.F. =>					1.257	used
							Std. Dev. =>	16.43	Ave. E.C.F. =>					1.297	

2025 was 1.17

2025 was 1.17

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
006-170-014-00	3672 FOREST DRIVE	12/18/23	\$210,000	WD	03-ARM'S LENGTH	\$210,000	\$92,000	43.81	\$211,492	\$50,235	\$159,765	\$107,720	1.483	2,184
006-170-039-50		06/15/22	\$139,900	WD	03-ARM'S LENGTH	\$139,900	\$38,500	27.52	\$111,637	\$50,709	\$89,191	\$40,700	2.191	558
006-290-001-30	2311 N MARTIN ROAD	03/21/23	\$350,000	WD	03-ARM'S LENGTH	\$350,000	\$103,700	29.63	\$301,711	\$107,496	\$242,504	\$129,736	1.869	2,316
006-290-017-00	3939 S MARTIN	06/26/23	\$179,000	WD	03-ARM'S LENGTH	\$179,000	\$46,500	25.98	\$108,796	\$38,534	\$140,466	\$46,935	2.993	575
006-590-001-00	3771 BIRCH	10/17/22	\$269,300	WD	03-ARM'S LENGTH	\$269,300	\$102,800	38.17	\$297,971	\$139,963	\$129,337	\$105,550	1.225	1,302
		Totals:	\$1,148,200			\$1,148,200	\$383,500		\$1,031,607		\$761,263	\$430,641		
							Sale. Ratio =>	33.40				E.C.F. =>	1.768	used
2024 was 1.497							Std. Dev. =>	7.65				Ave. E.C.F. =>	1.952	

2024 was 1.497

2025 Hill Twp ECF Sage Lake

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
006-027-014-00	679 SECOND AVENUE	04/29/22	\$412,500	WD	03-ARM'S LENGTH	\$372,500	\$125,500	33.69	\$336,135	\$79,103	\$293,397	\$139,767	2.099	1,122
006-028-014-20	4326 BROADVIEW LANE	09/26/22	\$345,000	WD	03-ARM'S LENGTH	\$345,000	\$102,000	29.57	\$283,450	\$109,463	\$235,537	\$94,610	2.490	832
006-110-041-00	304 LAKE STREET	09/27/23	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$47,100	47.10	\$111,589	\$45,136	\$54,864	\$36,135	1.518	548
006-110-043-00	305 LAKE STREET	08/24/23	\$305,000	WD	03-ARM'S LENGTH	\$300,000	\$83,800	27.93	\$191,732	\$58,838	\$241,162	\$72,264	3.337	884
006-130-010-00	851 HAWTHORN DRIVE	09/01/23	\$210,127	WD	03-ARM'S LENGTH	\$202,697	\$85,800	42.33	\$203,066	\$80,938	\$121,759	\$66,410	1.833	800
006-210-015-00	4703 LAKE VIEW DRIVE	07/28/22	\$265,000	WD	03-ARM'S LENGTH	\$265,000	\$65,800	24.83	\$187,343	\$77,281	\$187,719	\$59,849	3.137	828
006-340-082-05	757 SUNSET DRIVE	09/01/23	\$225,000	WD	03-ARM'S LENGTH	\$225,000	\$89,800	39.91	\$243,302	\$115,097	\$109,903	\$69,715	1.576	864
006-340-094-00	797 SUNSET DRIVE	10/13/22	\$240,000	WD	03-ARM'S LENGTH	\$240,000	\$88,900	37.04	\$285,179	\$80,108	\$159,892	\$111,512	1.434	960
006-360-019-00	156 LAKE STREET	04/12/22	\$230,000	WD	03-ARM'S LENGTH	\$230,000	\$69,300	30.13	\$188,089	\$63,131	\$166,869	\$67,949	2.456	1,248
006-570-024-00	622 MAPLE STREET	06/30/23	\$391,500	WD	03-ARM'S LENGTH	\$379,000	\$118,800	31.35	\$286,491	\$137,945	\$241,055	\$80,775	2.984	1,221
006-600-003-00	4514 E SAGE LAKE ROAD	09/25/22	\$130,000	WD	03-ARM'S LENGTH	\$118,000	\$48,700	41.27	\$132,208	\$44,569	\$73,431	\$47,656	1.541	672
006-740-001-00	878 N SAGES DRIVE	09/21/22	\$200,000	WD	03-ARM'S LENGTH	\$200,000	\$80,800	40.40	\$225,171	\$93,018	\$106,982	\$71,861	1.489	1,040
006-740-013-00	826 KENYAN	07/28/22	\$204,900	WD	03-ARM'S LENGTH	\$204,900	\$60,500	29.53	\$166,575	\$59,725	\$145,175	\$58,102	2.499	576
006-750-001-00	4025 MAPLE	09/01/23	\$350,000	WD	03-ARM'S LENGTH	\$350,000	\$201,200	57.49	\$499,214	\$279,226	\$70,774	\$119,624	0.592	1,337
Totals:			\$3,609,027			\$3,532,097	\$1,268,000		\$3,339,544		\$2,208,519	\$1,096,229		
								Sale. Ratio =>	35.90			E.C.F. =>	2.015	used
								Std. Dev. =>	8.85			Ave. E.C.F. =>	2.070	

2024 was 1.839

2025 Hill Twp 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
006-001-037-10	2521 E COUNTY LINE ROAD	01/01/23	\$102,152	WD	03-ARM'S LENGTH	\$102,152	\$30,700	30.05	\$134,183	\$97,468	\$4,684	\$30,855	0.152	2,320
006-005-001-48	3990 E ROSE CITY ROAD	10/04/23	\$125,000	WD	03-ARM'S LENGTH	\$125,000	\$69,500	55.60	\$153,092	\$90,300	\$34,700	\$75,020	0.463	7,200
006-008-020-00	3610 FOREST DRIVE	01/01/23	\$120,254	WD	03-ARM'S LENGTH	\$120,254	\$52,500	43.66	\$166,534	\$49,023	\$71,231	\$140,395	0.507	3,414
006-030-004-10	3238 E SAGE LAKE ROAD	01/01/23	\$75,328	WD	03-ARM'S LENGTH	\$75,328	\$19,000	25.22	\$95,294	\$75,000	\$328	\$24,246	0.014	1,200
006-182-002-00	3728 FOREST DRIVE	11/09/23	\$149,000	MLC	03-ARM'S LENGTH	\$149,000	\$47,600	31.95	\$113,985	\$10,200	\$138,800	\$219,800	0.631	2,733
006-740-015-00	814 N KENYON RD	04/21/22	\$500,000	WD	03-ARM'S LENGTH	\$500,000	\$192,900	38.58	\$615,183	\$191,824	\$308,176	\$505,805	0.609	6,528
		Totals:	\$1,071,734			\$1,071,734	\$412,200		\$1,278,271		\$557,919	\$996,122		
							Sale. Ratio =>	38.46				E.C.F. =>	0.560	used
2024 was 1.00							Std. Dev. =>	10.99				Ave. E.C.F. =>	0.396	