

Land Value Grid Explanation

Don't forget to enable macros! ->

Outline of purpose

verified sales data for a particular property class and from a given neighborhood is entered into the spreadsheet. Calculations are automatically run against the entered data using approved sales analysis techniques to project a regression trend. From said trend, costs per unit are concluded to complete the land value study.

Users will have the ability to quickly pair sales to calculate time adjustments as well as the ability to quickly visualize and exclude sales from the regression trend calculation.

Breakdown of primary worksheets

- The **Global Settings** tab stores user entered information as well as calculated information that
- The **Data Entry** tab provides a layout for users to enter relevant verified sales data for a given
- The **Time Adjustment** tab serves as an interface to pair sales and calculate a *percent per month* time adjustment to apply to sales outside of the study period. This is not needed if only sales within the time period are used.
- Calculations are applied against entered data to derive tabulated statistical observations on the **Analysis** tab. The tab is further utilized to visualize the effect each statistical observation has on the
- Once the line of best fit is finalized, the **Conclusions** tab is utilized to determine the indicated cost per unit of any sized parcel as it would fall on said line. Thus price intervals are determined and entered

Step by step process (simplified)

1. Save a new workbook for each neighborhood (land table) for each class.
2. Enter verified sales data into established fields.
3. Pair sales to calculate monthly time adjustment if sales outside the time period are used.
4. Remove sales as warranted.
5. Review conclusions.

Step by step process (broken-down)

1. Enter Global Settings
 - a. The dates of the study period should be entered.
 - i. Note this area will also store information on time adjustments once calculated. Users can manually override the calculated time adjustment if they so choose.
 - b. Take note of the Land to Building ratio tolerance.
 - i. Once sales data has been entered, this section will determine a Land Allocation Multiplier. By default, the tolerance will automatically use statistics to establish parameters. In particular: Abstracted sales with an indicated LB Ratio that is plus or minus one standard deviation from the mean indicated LB Ratio. Note the tolerance and concluded Land Allocation Multiplier can be overridden at the
2. Populate Data Entry tab with verified sales data.
 - a. Mandatory fields include:
Valuation Method, Parcel Number, Sale Date, Sale Price, Total Acre, and Improvements Value.
 - b. For each row, be certain to select a Valuation Method.
 - i. **Note that improved sales should be entered twice:
Once using Abstraction and once using Allocation.**

- c. Multi-Parcel Sales should only be entered once under one primary parcel number. Be certain to include the net sale price, net acres of all parcels included in the sale, and net building values (all improvement TCVs) of all parcels included in the sale.
- d. Improvement values should be as of the date of sale.
- e. The sheet is designed for entry of Total Acres and Rights of Way to be separately listed for later exclusion from the total. If acreages are entered that are not inclusive of rights for way, then enter "0" in the right of way column.

- 3. Use the Time Adjustment tab to perform paired sales analysis and calculate a monthly time adjustment.
 - a. An observation or row will populate in the bottom section of the Time Adjustment tab for each row entered on the Data Entry tab.
 - b. Sales can be added in the Data Entry tab to be used in the Time Adjustment pairing interface, even if said sales won't ultimately be used in the final land value conclusions.
 - c. Use the first column of the bottom section of the Time Adjustment tab to designate "pair groups".
 - i. For instance, enter "1" to assign a sale to be paired.
 - ii. Enter "1" on another sale to pair it with the first sale.
 - iii. Do not enter a third "1" on another sale. Each pair group should only have two sales.
 - iv. There are 6 total groups available on the Time Adjustment interface.

4. Review the Analysis tab.

- a. An observation or row will populate for each row entered on the "Data Entry" tab.
- b. Observations can be removed or included in the analysis by entering a 0 (removed) or 1 (included) in the "Use" column. By default, newly entered data is automatically included unless specifically excluded in the "Use" column. An exclusion comment should be entered in the appropriate column explaining the reason why you need to eliminate an observation. Some remedies cannot be calculated from data containing negative or zero values.
 - i. Seek out observations with a zero or negative value in the "Adjusted Price Per Sq Ft" column and set their use to 0 in the "Use" column to correct the error.
 - ii. Observations with a negative land residual (abstracted sales where the appraised building value exceeds the sale price) will cause this to happen.
 - iii. It may be worth reviewing these occurrences to determine the cause and if it was in error.
- c. Data on the Analysis tab can be filtered and sorted for review using the pre-established arrows next to each column header. Sorting the Residual Acre or Residual Sq Ft column from smallest to largest can be very helpful for analysis. With such an array, the "Adjusted Price Per Sq Ft" column can be reviewed for atypical observations. The principle of economies of scale tells us that we should expect the price per unit to decrease as the square footage increases and visualizing the effect on the overall trend as observations are removed and added to the "Use" column. It may be helpful to adjust the maximum values for the Y and/or X axis to a smaller number to zoom in to where the data is most dense. Especially large parcels or extremely high prices per unit can result in undesirably wide or tall charts.
 - ii. Note that while "not used" observations will not contribute to the calculation of the regression trend, the data points are still visible on the chart.

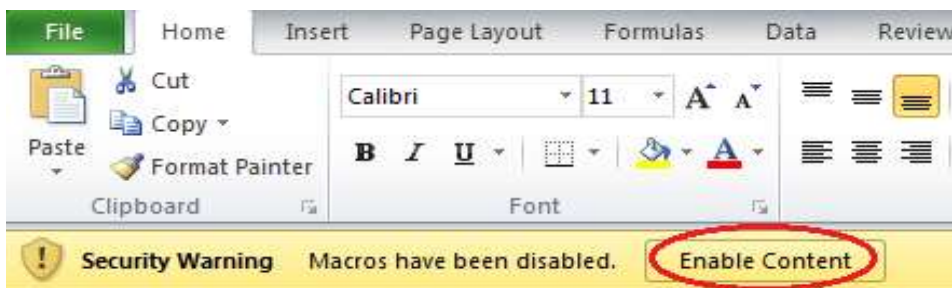
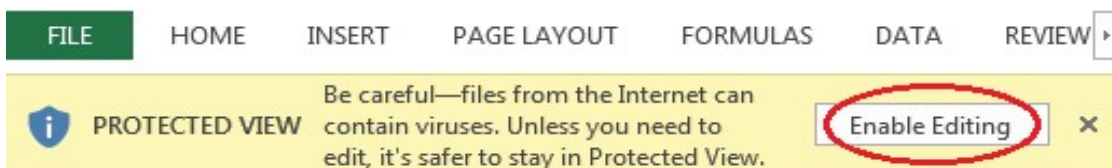
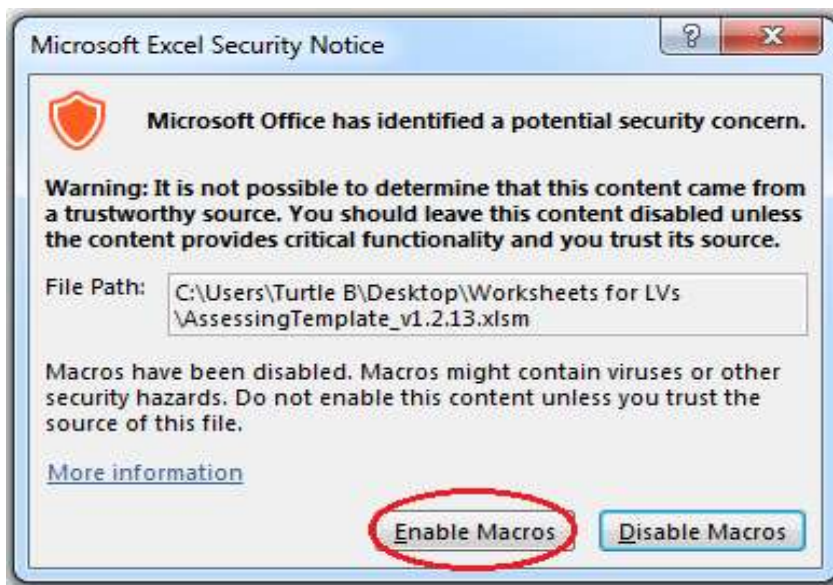
5. Review the Conclusions tab

- a. After establishing which observations will be used for land value determinations, the conclusions tab indicates the concluded value of a given area of land, based on its size, according to the regression trend of the sales data.
 - i. The square foot table indicates concluded values for the intervals pre-canned in the square foot table of Assessing.net for interpolation.
 - ii. The acreage table indicates concluded values for the intervals pre-canned in the square foot table of Assessing.net for interpolation.
- b. Note: Other statistics on the Conclusions tab can be useful in conducting the analysis as well. Different acreage ranges may be entered to analyze statistics of sales within custom graduations.

6. A new workbook can be saved for each neighborhood, each year.
 - a. This is useful to display conclusions.
 - b. This is useful to justify conclusions.
 - c. This is useful to monument improvement values as of the date of sale outside of your database.

7. The workbook is designed to analyze sales within an already established neighborhood or land table boundary and assumes the established neighborhood is homogeneous. The workbook is not designed to help establish neighborhoods.

8. Conclusions will require common sense, analysis, and appropriate judgement. This workbook is a tool and cannot conclude anything on its own. It falls to the user to appropriately consider and examine the data to eventually arrive at a reasonable conclusion. Developer/s of this workbook are not responsible for resulting conclusions, errors, or omissions. Users of this workbook voluntarily assume all liabilities.



User Defined Section

Dates for sales period	
Enter the dates for the sales period:	↓
Out Year Start:	4/1/2022
Out Year End:	3/31/2023
In Year Start:	4/1/2023
In Year End:	3/31/2024

Land to Building Ratio	
Enter the LB Ratio tolerance (optional):	↓
Set Min LB Ratio Abstracted Sales:	0.1716
Set Max LB Ratio Abstracted Sales:	0.6463

County & Unit Name	
Full local unit name if applicable:	
Full county name:	

Title	Value
Midpoint Study Period:	4/1/2023
Time Adjustment Per Month:	555.7463%

The LB Ratio of Abstracted Sales is used to calculate a "global" or weighted	
The Land Allocation Multiplier is applied to verified improved sales to conc	
Some Abstracted Sales will have an unusually low or high LB ratio indicatio	
To the left, set the min & max LB ratio tolerance to prevent outliers from	
(By default, unless overridden, this automatically excludes Abstracted sale:	
Title	Value
Weighted Land Residual:	\$5,225,861
Weighted Sale Price:	\$15,482,641
Land Allocation Multiplier:	0.3375

Type	Desc
Vacant	Vacant Sales
Abstraction	Improved w/ Land Residual
Allocation	Improved w/ Land Allocation

Informational Section

Dates for sales period

Explanation

Sales outside of the study period will be adjusted to the midpoint of the Study Period
The rate of adjustment is a **percent per month** which is calculated on the "Time Adj" sheet

Land to Building Ratio

1 mean LB ratio (the Land Allocation Multiplier).
Include a price per unit using the Allocation method.
n and will disproportionately weight the Land Allocation Multiplier calculation.
contributing to the calculation.
s with an LB ratio indication plus or minus one standard deviation from the mean.)

Explanation

The sum of the indicated Land Residuals of Abstracted Sales within specified tolerance
The sum of the Sale Prices of Abstracted Sales within specified tolerance
This is the concluded LB ratio applied to sales using the Allocation method.

Verified Sales

Explanation

Verified vacant sales should be entered on the DataEntry tab
Improved sales should be entered and assigned the Abstraction valuation method
Improved sales should be entered and assigned the Allocation valuation method
Meaning: Improved sales should be twice entered!



Valuation Method	Parcel Number	Address	Sale Date	Sale Price
Vacant	07-7100-0004-01-6		4/6/2022	\$1,100,000
Allocation	07-7280-0016-00-1		4/12/2022	\$160,000
Abstraction	07-7280-0016-00-1		4/12/2022	\$160,000
Abstraction	72-8550-0005-02-1		4/18/2022	\$45,000
Allocation	07-4730-0026-09-9		4/18/2022	\$270,000
Abstraction	07-4730-0026-09-9		4/18/2022	\$270,000
Allocation	72-8550-0005-02-1		4/18/2022	\$45,000
Abstraction	14-0860-0137-00-8		4/20/2022	\$165,000
Allocation	14-0860-0137-00-8		4/20/2022	\$165,000
Vacant	14-8700-0023-00-6		5/6/2022	\$50,000
Abstraction	18-0134-0005-05-0		5/9/2022	\$600,000
Allocation	18-0134-0005-05-0		5/9/2022	\$600,000
Allocation	07-0125-0024-03-1		5/13/2022	\$560,000
Abstraction	07-0125-0024-03-1		5/13/2022	\$560,000
Abstraction	14-1500-0016-02-5		5/16/2022	\$280,000
Allocation	14-1500-0016-02-5		5/16/2022	\$280,000
Allocation	14-0111-0008-04-3		5/19/2022	\$160,000
Abstraction	14-0111-0008-04-3		5/19/2022	\$160,000
Allocation	18-0134-0007-02-8		5/23/2022	\$6,000,000
Abstraction	18-0134-0007-02-8		5/23/2022	\$6,000,000
Allocation	07-0019-0070-00-7		6/1/2022	\$1,112,645
Abstraction	07-0019-0070-00-7		6/1/2022	\$1,112,645
Vacant	14-0111-0008-06-0		6/8/2022	\$125,000
Abstraction	18-0003-0001-13-9		7/5/2022	\$270,000
Allocation	18-0003-0001-13-9		7/5/2022	\$270,000
Allocation	17-0008-0026-04-9		7/7/2022	\$1,275,100
Abstraction	17-0008-0026-04-9		7/7/2022	\$1,275,100
Allocation	07-0016-0010-06-9		7/15/2022	\$345,000
Abstraction	07-0016-0010-06-9		7/15/2022	\$345,000
Abstraction	12-0021-0017-02-8		8/4/2022	\$435,000
Allocation	12-0021-0017-02-8		8/4/2022	\$435,000
Vacant	12-0021-0004-41-0		8/8/2022	\$750,000
Abstraction	72-4560-0033-01-1		8/9/2022	\$125,000
Allocation	72-4560-0033-01-1		8/9/2022	\$125,000
Allocation	14-8700-0027-02-8		9/8/2022	\$435,000
Abstraction	14-8700-0027-02-8		9/8/2022	\$435,000
Vacant	11-0017-0017-03-3		9/15/2022	\$100,000
Allocation	07-0010-0038-01-1		9/19/2022	\$195,000
Abstraction	07-0010-0038-01-1		9/19/2022	\$195,000
Abstraction	17-6766-0001-00-8		9/23/2022	\$1,800,000
Allocation	17-6766-0001-00-8		9/23/2022	\$1,800,000
Allocation	07-4730-0008-00-7		9/26/2022	\$805,000
Abstraction	07-4730-0008-00-7		9/26/2022	\$805,000
Allocation	14-0123-0109-00-5		9/27/2022	\$700,625

Abstraction	14-0123-0109-00-5	9/27/2022	\$700,625
Allocation	18-5500-0013-04-0	10/10/2022	\$400,000
Abstraction	18-5500-0013-04-0	10/10/2022	\$400,000
Vacant	45-0021-0005-22-0	10/14/2022	\$25,000
Abstraction	72-3920-0001-03-0	10/14/2022	\$320,000
Allocation	72-3920-0001-03-0	10/14/2022	\$320,000
Abstraction	72-4560-0049-01-5	10/21/2022	\$270,000
Allocation	72-4560-0049-01-5	10/21/2022	\$270,000
Allocation	72-4560-0049-00-7	11/14/2022	\$235,000
Abstraction	72-4560-0049-00-7	11/14/2022	\$235,000
Abstraction	14-0930-0001-04-0	11/22/2022	\$1,750,000
Allocation	14-0930-0001-04-0	11/22/2022	\$1,750,000
Allocation	07-4730-0026-09-9	11/23/2022	\$300,000
Abstraction	07-4730-0026-09-9	11/23/2022	\$300,000
Abstraction	12-0010-0025-11-4	12/19/2022	\$1,050,000
Allocation	12-0010-0025-11-4	12/19/2022	\$1,050,000
Abstraction	07-7140-0043-00-2	12/21/2022	\$475,000
Allocation	07-7140-0043-00-2	12/21/2022	\$475,000
Abstraction	17-0007-0008-03-4	12/22/2022	\$589,000
Allocation	17-0007-0008-03-4	12/22/2022	\$589,000
Abstraction	18-6070-0007-00-4	12/28/2022	\$255,000
Allocation	18-6070-0007-00-4	12/28/2022	\$255,000
Abstraction	72-3920-0011-01-9	1/3/2023	\$340,000
Allocation	72-3920-0011-01-9	1/3/2023	\$340,000
Vacant	12-0021-0009-15-0	1/30/2023	\$525,000
Allocation	11-0018-0002-57-3	1/31/2023	\$299,000
Abstraction	11-0018-0002-57-3	1/31/2023	\$299,000
Vacant	73-0035-0013-05-3	2/15/2023	\$85,000
Abstraction	18-0001-0030-06-0	2/24/2023	\$164,750
Allocation	18-0001-0030-06-0	2/24/2023	\$164,750
Abstraction	12-0015-0042-02-8	3/1/2023	\$2,150,000
Allocation	12-0015-0042-02-8	3/1/2023	\$2,150,000
Abstraction	14-0860-0061-00-1	3/10/2023	\$375,000
Allocation	14-0860-0061-00-1	3/10/2023	\$375,000
Abstraction	14-1500-0038-00-2	3/24/2023	\$345,000
Allocation	14-1500-0038-00-2	3/24/2023	\$345,000
Abstraction	14-0860-0061-01-0	3/27/2023	\$163,000
Allocation	14-0860-0061-01-0	3/27/2023	\$163,000
Allocation	07-4850-0009-01-2	3/29/2023	\$670,000
Abstraction	07-4850-0009-01-2	3/29/2023	\$670,000
Abstraction	17-0007-0024-14-0	4/7/2023	\$450,000
Abstraction	17-0007-0024-15-0	4/7/2023	\$1,250,000
Allocation	17-0007-0024-14-0	4/7/2023	\$450,000
Allocation	17-0007-0024-15-0	4/7/2023	\$1,250,000
Abstraction	14-8200-0153-00-5	4/14/2023	\$225,000
Allocation	14-8200-0153-00-5	4/14/2023	\$225,000
Allocation	07-4280-0002-01-1	5/18/2023	\$425,000

Abstraction	07-4280-0002-01-1	5/18/2023	\$425,000
Abstraction	17-0028-0008-04-5	5/25/2023	\$553,500
Allocation	17-0028-0008-04-5	5/25/2023	\$553,500
Vacant	72-3900-0049-00-3	6/2/2023	\$40,000
Vacant	17-0007-0005-11-0	6/8/2023	\$438,000
Abstraction	74-4540-0001-00-9	7/27/2023	\$150,000
Allocation	11-0135-0026-18-5	7/27/2023	\$310,000
Abstraction	11-0135-0026-18-5	7/27/2023	\$310,000
Allocation	74-4540-0001-00-9	7/27/2023	\$150,000
Abstraction	12-0016-0050-09-6	7/28/2023	\$2,989,000
Allocation	12-0016-0050-09-6	7/28/2023	\$2,989,000
Allocation	17-0030-0038-04-3	8/4/2023	\$190,000
Abstraction	17-0030-0038-04-3	8/4/2023	\$190,000
Vacant	14-8700-0023-02-0	8/8/2023	\$217,303
Vacant	07-0016-0028-11-1	8/18/2023	\$200,000
Allocation	14-0860-0116-01-0	8/22/2023	\$600,000
Abstraction	14-0860-0116-01-0	8/22/2023	\$600,000
Vacant	17-7350-0009-01-1	8/23/2023	\$27,500
Abstraction	07-0016-0013-03-3	10/2/2023	\$333,000
Allocation	07-0016-0013-03-3	10/2/2023	\$333,000
Abstraction	14-0123-0106-01-4	10/5/2023	\$50,000
Allocation	14-0123-0106-01-4	10/5/2023	\$50,000
Abstraction	14-2360-0038-00-9	10/27/2023	\$248,000
Allocation	14-2360-0038-00-9	10/27/2023	\$248,000
Allocation	07-0125-0028-01-0	11/28/2023	\$797,000
Abstraction	07-0125-0028-01-0	11/28/2023	\$797,000
Abstraction	73-2730-0038-04-2	11/29/2023	\$195,000
Allocation	73-2730-0038-04-2	11/29/2023	\$195,000
Allocation	73-5250-0027-00-7	12/22/2023	\$93,000
Abstraction	73-5250-0027-00-7	12/22/2023	\$93,000
Vacant	03-0028-0013-30-0	1/10/2024	\$575,000
Abstraction	74-0990-0051-00-6	1/11/2024	\$80,000
Allocation	74-0990-0051-00-6	1/11/2024	\$80,000
Abstraction	72-3920-0001-02-1	1/16/2024	\$108,000
Abstraction	72-3920-0007-03-8	1/16/2024	\$215,000
Allocation	72-3920-0001-02-1	1/16/2024	\$108,000
Allocation	72-3920-0007-03-8	1/16/2024	\$215,000
Abstraction	14-8200-0140-01-0	3/8/2024	\$389,867
Allocation	14-8200-0140-01-0	3/8/2024	\$389,867
Allocation	14-0860-0046-01-1	3/13/2024	\$450,000
Abstraction	14-0860-0046-01-1	3/13/2024	\$450,000
Abstraction	12-0015-0020-07-5	3/15/2024	\$240,000
Allocation	12-0015-0020-07-5	3/15/2024	\$240,000
Abstraction	14-0860-0046-08-8	3/29/2024	\$709,391
Allocation	14-0860-0046-08-8	3/29/2024	\$709,391

Conf.	Liber/ Page	Total Acre	Total Sq Ft	Total Front Ft	ROW (Sq Ft)	Imprvmnts Value	Other Parcels in Sale
		1.685996	73,442	100	0	\$0	
		0.532002	23,174	100	0	\$61,225	
		0.532002	23,174	100	0	\$61,225	
		0.028994	1,263	100	0	\$58,292	
		0.57601	25,091	100	0	\$0	
		0.57601	25,091	100	0	\$0	
		0.028994	1,263	100	0	\$58,292	
		0.296006	12,894	100	0	\$124,403	
		0.296006	12,894	100	0	\$124,403	
		0.35101	15,290	100	0	\$3,365	
		0.128994	5,619	100	0	\$483,961	
		0.128994	5,619	100	0	\$483,961	
		0.342011	14,898	100	0	\$205,936	
		0.342011	14,898	100	0	\$205,936	
		0.394995	17,206	100	0	\$198,697	
		0.394995	17,206	100	0	\$198,697	
		0.817998	35,632	100	0	\$67,765	
		0.817998	35,632	100	0	\$67,765	
		1.65	71,874	100	0	\$682,203	
		1.65	71,874	100	0	\$682,203	
		0.191001	8,320	100	0	\$326,108	
		0.191001	8,320	100	0	\$326,108	
		1.45101	63,206	100	0	\$0	
		1.908999	83,156	100	0	\$212,984	
		1.908999	83,156	100	0	\$212,984	
		2.603994	113,430	100	0	\$557,392	
		2.603994	113,430	100	0	\$557,392	
		0.728994	31,755	100	0	\$138,576	
		0.728994	31,755	100	0	\$138,576	
		0.669008	29,142	100	0	\$307,313	
		0.669008	29,142	100	0	\$307,313	
		2.97399	129,547	100	0	\$0	
		0.114991	5,009	100	0	\$92,456	
		0.114991	5,009	100	0	\$92,456	
		1.496993	65,209	100	0	\$236,777	
		1.496993	65,209	100	0	\$236,777	
		8.692011	378,624	100	0	\$0	
		0.525	22,869	100	0	\$99,718	
		0.525	22,869	100	0	\$99,718	
		13.857	603,611	100	0	\$2,411,557	
		13.857	603,611	100	0	\$2,411,557	
		0.244995	10,672	100	0	\$216,586	
		0.244995	10,672	100	0	\$216,586	
		1.008999	43,952	100	0	\$169,458	

1.008999	43,952	100	0	\$169,458
1.046006	45,564	100	0	\$188,328
1.046006	45,564	100	0	\$188,328
0.97399	42,427	100	0	\$0
0.044995	1,960	100	0	\$241,766
0.044995	1,960	100	0	\$241,766
0.119008	5,184	100	0	\$197,893
0.119008	5,184	100	0	\$197,893
0.103994	4,530	100	0	\$128,869
0.103994	4,530	100	0	\$128,869
3.055005	133,076	100	0	\$2,746,880
3.055005	133,076	100	0	\$2,746,880
0.57601	25,091	100	0	\$0
0.57601	25,091	100	0	\$0
2.669995	116,305	100	0	\$937,971
2.669995	116,305	100	0	\$937,971
0.885996	38,594	100	0	\$366,914
0.885996	38,594	100	0	\$366,914
2.50101	108,944	100	0	\$469,740
2.50101	108,944	100	0	\$469,740
0.458999	19,994	100	0	\$186,886
0.458999	19,994	100	0	\$186,886
0.169995	7,405	100	0	\$235,953
0.169995	7,405	100	0	\$235,953
1.917998	83,548	100	0	\$0
1.278007	55,670	100	0	\$132,015
1.278007	55,670	100	0	\$132,015
1.903007	82,895	100	0	\$0
0.342998	14,941	100	0	\$131,441
0.342998	14,941	100	0	\$131,441
7.353994	320,340	100	0	\$2,038,453
7.353994	320,340	100	0	\$2,038,453
1.942998	84,637	100	0	\$246,336
1.942998	84,637	100	0	\$246,336
0.442011	19,254	100	0	\$228,188
0.442011	19,254	100	0	\$228,188
0.344008	14,985	100	0	\$135,407
0.344008	14,985	100	0	\$135,407
0.930992	40,554	100	0	\$238,966
0.930992	40,554	100	0	\$238,966
1.969008	85,770	100	0	\$472,873
4.055992	176,679	100	0	\$937,303
1.969008	85,770	100	0	\$472,873
4.055992	176,679	100	0	\$937,303
0.57601	25,091	100	0	\$675,029
0.57601	25,091	100	0	\$675,029
0.167998	7,318	100	0	\$221,715

0.167998	7,318	100	0	\$221,715
1.75101	76,274	100	0	\$414,297
1.75101	76,274	100	0	\$414,297
0.260996	11,369	100	0	\$7,348
4.589991	199,940	100	0	\$0
0.30101	13,112	100	0	\$132,427
1.021993	44,518	100	0	\$127,786
1.021993	44,518	100	0	\$127,786
0.30101	13,112	100	0	\$132,427
4.905005	213,662	100	0	\$2,348,722
4.905005	213,662	100	0	\$2,348,722
0.660009	28,750	100	0	\$69,986
0.660009	28,750	100	0	\$69,986
2.598003	113,169	100	0	\$3,210
1.317998	57,412	100	0	\$0
2.817998	122,752	100	0	\$270,626
2.817998	122,752	100	0	\$270,626
0.773003	33,672	100	0	\$0
1.753994	76,404	100	0	\$211,410
1.753994	76,404	100	0	\$211,410
0.248003	10,803	100	0	\$34,854
0.248003	10,803	100	0	\$34,854
0.235009	10,237	100	0	\$238,319
0.235009	10,237	100	0	\$238,319
0.410009	17,860	100	0	\$291,519
0.410009	17,860	100	0	\$291,519
0.932989	40,641	100	0	\$155,907
0.932989	40,641	100	0	\$155,907
0.17601	7,667	100	0	\$31,948
0.17601	7,667	100	0	\$31,948
3.1	135,036	100	0	\$0
0.2	8,712	100	0	\$120,656
0.2	8,712	100	0	\$120,656
0.05	2,178	100	0	\$160,746
0.064991	2,831	100	0	\$223,670
0.05	2,178	100	0	\$160,746
0.064991	2,831	100	0	\$223,670
1.02601	44,693	100	0	\$371,190
1.02601	44,693	100	0	\$371,190
0.967998	42,166	100	0	\$10,883
0.967998	42,166	100	0	\$10,883
0.719008	31,320	100	0	\$146,256
0.719008	31,320	100	0	\$146,256
1.117998	48,700	100	0	\$513,732
1.117998	48,700	100	0	\$513,732
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Comments	Use? 1=Yes, 0=No
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Pair Group	Valuation Method	Parcel Number	Address	Sale Date	Sale Price
1	Allocation	17-0030-0038-04-3	0	8/4/2023	\$190,000
	Abstraction	17-0030-0038-04-3	0	8/4/2023	\$190,000
2	Allocation	07-4730-0026-09-9	0	4/18/2022	\$270,000
	Abstraction	18-0134-0005-05-0	0	5/9/2022	\$600,000
3					
4					
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Designate sale pairings here. Assign the same group number to two sales you wish to

Pair Group	Valuation Method	Parcel Number	Address	Sale Date	Sale Price
2	Vacant	07-7100-0004-01-6	0	4/6/2022	\$1,100,000
	Allocation	07-7280-0016-00-1	0	4/12/2022	\$160,000
	Abstraction	07-7280-0016-00-1	0	4/12/2022	\$160,000
	Abstraction	72-8550-0005-02-1	0	4/18/2022	\$45,000
	Allocation	07-4730-0026-09-9	0	4/18/2022	\$270,000
	Abstraction	07-4730-0026-09-9	0	4/18/2022	\$270,000
	Allocation	72-8550-0005-02-1	0	4/18/2022	\$45,000
	Abstraction	14-0860-0137-00-8	0	4/20/2022	\$165,000
	Allocation	14-0860-0137-00-8	0	4/20/2022	\$165,000
	Vacant	14-8700-0023-00-6	0	5/6/2022	\$50,000
2	Abstraction	18-0134-0005-05-0	0	5/9/2022	\$600,000
	Allocation	18-0134-0005-05-0	0	5/9/2022	\$600,000
	Allocation	07-0125-0024-03-1	0	5/13/2022	\$560,000
	Abstraction	07-0125-0024-03-1	0	5/13/2022	\$560,000
	Abstraction	14-1500-0016-02-5	0	5/16/2022	\$280,000
	Allocation	14-1500-0016-02-5	0	5/16/2022	\$280,000
	Allocation	14-0111-0008-04-3	0	5/19/2022	\$160,000
	Abstraction	14-0111-0008-04-3	0	5/19/2022	\$160,000
	Allocation	18-0134-0007-02-8	0	5/23/2022	\$6,000,000
	Abstraction	18-0134-0007-02-8	0	5/23/2022	\$6,000,000
	Allocation	07-0019-0070-00-7	0	6/1/2022	\$1,112,645
	Abstraction	07-0019-0070-00-7	0	6/1/2022	\$1,112,645
	Vacant	14-0111-0008-06-0	0	6/8/2022	\$125,000
	Abstraction	18-0003-0001-13-9	0	7/5/2022	\$270,000
	Allocation	18-0003-0001-13-9	0	7/5/2022	\$270,000
	Allocation	17-0008-0026-04-9	0	7/7/2022	\$1,275,100
	Abstraction	17-0008-0026-04-9	0	7/7/2022	\$1,275,100
	Allocation	07-0016-0010-06-9	0	7/15/2022	\$345,000

Abstraction	07-0016-0010-06-9 0	7/15/2022	\$345,000
Abstraction	12-0021-0017-02-8 0	8/4/2022	\$435,000
Allocation	12-0021-0017-02-8 0	8/4/2022	\$435,000
Vacant	12-0021-0004-41-0 0	8/8/2022	\$750,000
Abstraction	72-4560-0033-01-1 0	8/9/2022	\$125,000
Allocation	72-4560-0033-01-1 0	8/9/2022	\$125,000
Allocation	14-8700-0027-02-8 0	9/8/2022	\$435,000
Abstraction	14-8700-0027-02-8 0	9/8/2022	\$435,000
Vacant	11-0017-0017-03-3 0	9/15/2022	\$100,000
Allocation	07-0010-0038-01-1 0	9/19/2022	\$195,000
Abstraction	07-0010-0038-01-1 0	9/19/2022	\$195,000
Abstraction	17-6766-0001-00-8 0	9/23/2022	\$1,800,000
Allocation	17-6766-0001-00-8 0	9/23/2022	\$1,800,000
Allocation	07-4730-0008-00-7 0	9/26/2022	\$805,000
Abstraction	07-4730-0008-00-7 0	9/26/2022	\$805,000
Allocation	14-0123-0109-00-5 0	9/27/2022	\$700,625
Abstraction	14-0123-0109-00-5 0	9/27/2022	\$700,625
Allocation	18-5500-0013-04-0 0	10/10/2022	\$400,000
Abstraction	18-5500-0013-04-0 0	10/10/2022	\$400,000
Vacant	45-0021-0005-22-0 0	10/14/2022	\$25,000
Abstraction	72-3920-0001-03-0 0	10/14/2022	\$320,000
Allocation	72-3920-0001-03-0 0	10/14/2022	\$320,000
Abstraction	72-4560-0049-01-5 0	10/21/2022	\$270,000
Allocation	72-4560-0049-01-5 0	10/21/2022	\$270,000
Allocation	72-4560-0049-00-7 0	11/14/2022	\$235,000
Abstraction	72-4560-0049-00-7 0	11/14/2022	\$235,000
Abstraction	14-0930-0001-04-0 0	11/22/2022	\$1,750,000
Allocation	14-0930-0001-04-0 0	11/22/2022	\$1,750,000
Allocation	07-4730-0026-09-9 0	11/23/2022	\$300,000
Abstraction	07-4730-0026-09-9 0	11/23/2022	\$300,000
Abstraction	12-0010-0025-11-4 0	12/19/2022	\$1,050,000
Allocation	12-0010-0025-11-4 0	12/19/2022	\$1,050,000
Abstraction	07-7140-0043-00-2 0	12/21/2022	\$475,000
Allocation	07-7140-0043-00-2 0	12/21/2022	\$475,000
Abstraction	17-0007-0008-03-4 0	12/22/2022	\$589,000
Allocation	17-0007-0008-03-4 0	12/22/2022	\$589,000
Abstraction	18-6070-0007-00-4 0	12/28/2022	\$255,000
Allocation	18-6070-0007-00-4 0	12/28/2022	\$255,000
Abstraction	72-3920-0011-01-9 0	1/3/2023	\$340,000
Allocation	72-3920-0011-01-9 0	1/3/2023	\$340,000
Vacant	12-0021-0009-15-0 0	1/30/2023	\$525,000
Allocation	11-0018-0002-57-3 0	1/31/2023	\$299,000
Abstraction	11-0018-0002-57-3 0	1/31/2023	\$299,000
Vacant	73-0035-0013-05-3 0	2/15/2023	\$85,000
Abstraction	18-0001-0030-06-0 0	2/24/2023	\$164,750
Allocation	18-0001-0030-06-0 0	2/24/2023	\$164,750
Abstraction	12-0015-0042-02-8 0	3/1/2023	\$2,150,000

Allocation	12-0015-0042-02-8 0	3/1/2023	\$2,150,000
Abstraction	14-0860-0061-00-1 0	3/10/2023	\$375,000
Allocation	14-0860-0061-00-1 0	3/10/2023	\$375,000
Abstraction	14-1500-0038-00-2 0	3/24/2023	\$345,000
Allocation	14-1500-0038-00-2 0	3/24/2023	\$345,000
Abstraction	14-0860-0061-01-0 0	3/27/2023	\$163,000
Allocation	14-0860-0061-01-0 0	3/27/2023	\$163,000
Allocation	07-4850-0009-01-2 0	3/29/2023	\$670,000
Abstraction	07-4850-0009-01-2 0	3/29/2023	\$670,000
Abstraction	17-0007-0024-14-0 0	4/7/2023	\$450,000
Abstraction	17-0007-0024-15-0 0	4/7/2023	\$1,250,000
Allocation	17-0007-0024-14-0 0	4/7/2023	\$450,000
Allocation	17-0007-0024-15-0 0	4/7/2023	\$1,250,000
Abstraction	14-8200-0153-00-5 0	4/14/2023	\$225,000
Allocation	14-8200-0153-00-5 0	4/14/2023	\$225,000
Allocation	07-4280-0002-01-1 0	5/18/2023	\$425,000
Abstraction	07-4280-0002-01-1 0	5/18/2023	\$425,000
Abstraction	17-0028-0008-04-5 0	5/25/2023	\$553,500
Allocation	17-0028-0008-04-5 0	5/25/2023	\$553,500
Vacant	72-3900-0049-00-3 0	6/2/2023	\$40,000
Vacant	17-0007-0005-11-0 0	6/8/2023	\$438,000
Abstraction	74-4540-0001-00-9 0	7/27/2023	\$150,000
Allocation	11-0135-0026-18-5 0	7/27/2023	\$310,000
Abstraction	11-0135-0026-18-5 0	7/27/2023	\$310,000
Allocation	74-4540-0001-00-9 0	7/27/2023	\$150,000
Abstraction	12-0016-0050-09-6 0	7/28/2023	\$2,989,000
Allocation	12-0016-0050-09-6 0	7/28/2023	\$2,989,000
Allocation	17-0030-0038-04-3 0	8/4/2023	\$190,000
Abstraction	17-0030-0038-04-3 0	8/4/2023	\$190,000
Vacant	14-8700-0023-02-0 0	8/8/2023	\$217,303
Vacant	07-0016-0028-11-1 0	8/18/2023	\$200,000
Allocation	14-0860-0116-01-0 0	8/22/2023	\$600,000
Abstraction	14-0860-0116-01-0 0	8/22/2023	\$600,000
Vacant	17-7350-0009-01-1 0	8/23/2023	\$27,500
Abstraction	07-0016-0013-03-3 0	10/2/2023	\$333,000
Allocation	07-0016-0013-03-3 0	10/2/2023	\$333,000
Abstraction	14-0123-0106-01-4 0	10/5/2023	\$50,000
Allocation	14-0123-0106-01-4 0	10/5/2023	\$50,000
Abstraction	14-2360-0038-00-9 0	10/27/2023	\$248,000
Allocation	14-2360-0038-00-9 0	10/27/2023	\$248,000
Allocation	07-0125-0028-01-0 0	11/28/2023	\$797,000
Abstraction	07-0125-0028-01-0 0	11/28/2023	\$797,000
Abstraction	73-2730-0038-04-2 0	11/29/2023	\$195,000
Allocation	73-2730-0038-04-2 0	11/29/2023	\$195,000
Allocation	73-5250-0027-00-7 0	12/22/2023	\$93,000
Abstraction	73-5250-0027-00-7 0	12/22/2023	\$93,000
Vacant	03-0028-0013-30-0 0	1/10/2024	\$575,000

Abstraction	74-0990-0051-00-6 0	1/11/2024	\$80,000
Allocation	74-0990-0051-00-6 0	1/11/2024	\$80,000
Abstraction	72-3920-0001-02-1 0	1/16/2024	\$108,000
Abstraction	72-3920-0007-03-8 0	1/16/2024	\$215,000
Allocation	72-3920-0001-02-1 0	1/16/2024	\$108,000
Allocation	72-3920-0007-03-8 0	1/16/2024	\$215,000
Abstraction	14-8200-0140-01-0 0	3/8/2024	\$389,867
Allocation	14-8200-0140-01-0 0	3/8/2024	\$389,867
Allocation	14-0860-0046-01-1 0	3/13/2024	\$450,000
Abstraction	14-0860-0046-01-1 0	3/13/2024	\$450,000
Abstraction	12-0015-0020-07-5 0	3/15/2024	\$240,000
Allocation	12-0015-0020-07-5 0	3/15/2024	\$240,000
Abstraction	14-0860-0046-08-8 0	3/29/2024	\$709,391
Allocation	14-0860-0046-08-8 0	3/29/2024	\$709,391

Residual Acre	Front Ft	Imprvmnts Value	Land Residual	Indicated LB Ratio	Unadjusted \$ / acre	Unadjusted \$ / Sq Ft	# of Days
0.660	100.00	\$69,986	\$64,125	0.3375	\$97,159	\$2.23	0
0.660	100.00	\$69,986	\$120,014	0.6317	\$181,839	\$4.17	
0.576	100.00	\$0	\$91,125	0.3375	\$158,203	\$3.63	21
0.129	100.00	\$483,961	\$116,039	0.1934	\$899,527	\$20.65	

Indicated % 1

to pair.

*If all sales are within the study time

Residual Acre	Front Ft	Imprvmnts Value	Land Residual	Indicated LB Ratio	Unadjusted \$ / acre	Unadjusted \$ / Sq Ft
1.686	100.00	\$0	\$1,100,000	N/A	\$652,432	\$14.98
0.532	100.00	\$61,225	\$54,000	0.3375	\$101,504	\$2.33
0.532	100.00	\$61,225	\$98,775	0.6173	\$185,667	\$4.26
0.029	100.00	\$58,292	-\$13,292	-0.2954	-\$458,345	-\$10.52
0.576	100.00	\$0	\$91,125	0.3375	\$158,203	\$3.63
0.576	100.00	\$0	\$270,000	1.0000	\$468,750	\$10.76
0.029	100.00	\$58,292	\$15,188	0.3375	\$523,707	\$12.02
0.296	100.00	\$124,403	\$40,597	0.2460	\$137,152	\$3.15
0.296	100.00	\$124,403	\$55,688	0.3375	\$188,133	\$4.32
0.351	100.00	\$3,365	\$46,635	N/A	\$132,863	\$3.05
0.129	100.00	\$483,961	\$116,039	0.1934	\$899,527	\$20.65
0.129	100.00	\$483,961	\$202,500	0.3375	\$1,569,767	\$36.04
0.342	100.00	\$205,936	\$189,000	0.3375	\$552,632	\$12.69
0.342	100.00	\$205,936	\$354,064	0.6323	\$1,035,275	\$23.77
0.395	100.00	\$198,697	\$81,303	0.2904	\$205,830	\$4.73
0.395	100.00	\$198,697	\$94,500	0.3375	\$239,241	\$5.49
0.818	100.00	\$67,765	\$54,000	0.3375	\$66,015	\$1.52
0.818	100.00	\$67,765	\$92,235	0.5765	\$112,757	\$2.59
1.650	100.00	\$682,203	\$2,025,000	0.3375	\$1,227,273	\$28.17
1.650	100.00	\$682,203	\$5,317,797	0.8863	\$3,222,907	\$73.99
0.191	100.00	\$326,108	\$375,518	0.3375	\$1,966,061	\$45.13
0.191	100.00	\$326,108	\$786,537	0.7069	\$4,117,995	\$94.54
1.451	100.00	\$0	\$125,000	N/A	\$86,147	\$1.98
1.909	100.00	\$212,984	\$57,016	0.2112	\$29,867	\$0.69
1.909	100.00	\$212,984	\$91,125	0.3375	\$47,734	\$1.10
2.604	100.00	\$557,392	\$430,346	0.3375	\$165,264	\$3.79
2.604	100.00	\$557,392	\$717,708	0.5629	\$275,618	\$6.33
0.729	100.00	\$138,576	\$116,438	0.3375	\$159,722	\$3.67

0.729	100.00	\$138,576	\$206,424	0.5983	\$283,160	\$6.50
0.669	100.00	\$307,313	\$127,687	0.2935	\$190,862	\$4.38
0.669	100.00	\$307,313	\$146,813	0.3375	\$219,451	\$5.04
2.974	100.00	\$0	\$750,000	N/A	\$252,186	\$5.79
0.115	100.00	\$92,456	\$32,544	0.2604	\$282,991	\$6.50
0.115	100.00	\$92,456	\$42,188	0.3375	\$366,848	\$8.42
1.497	100.00	\$236,777	\$146,813	0.3375	\$98,071	\$2.25
1.497	100.00	\$236,777	\$198,223	0.4557	\$132,413	\$3.04
8.692	100.00	\$0	\$100,000	N/A	\$11,505	\$0.26
0.525	100.00	\$99,718	\$65,813	0.3375	\$125,357	\$2.88
0.525	100.00	\$99,718	\$95,282	0.4886	\$181,490	\$4.17
13.857	100.00	\$2,411,557	-\$611,557	-0.3398	-\$44,133	-\$1.01
13.857	100.00	\$2,411,557	\$607,500	0.3375	\$43,841	\$1.01
0.245	100.00	\$216,586	\$271,688	0.3375	\$1,108,929	\$25.46
0.245	100.00	\$216,586	\$588,414	0.7309	\$2,401,690	\$55.14
1.009	100.00	\$169,458	\$236,461	0.3375	\$234,352	\$5.38
1.009	100.00	\$169,458	\$531,167	0.7581	\$526,429	\$12.09
1.046	100.00	\$188,328	\$135,000	0.3375	\$129,063	\$2.96
1.046	100.00	\$188,328	\$211,672	0.5292	\$202,363	\$4.65
0.974	100.00	\$0	\$25,000	N/A	\$25,667	\$0.59
0.045	100.00	\$241,766	\$78,234	0.2445	\$1,738,533	\$39.92
0.045	100.00	\$241,766	\$108,000	0.3375	\$2,400,000	\$55.10
0.119	100.00	\$197,893	\$72,107	0.2671	\$605,941	\$13.91
0.119	100.00	\$197,893	\$91,125	0.3375	\$765,756	\$17.58
0.104	100.00	\$128,869	\$79,313	0.3375	\$762,620	\$17.51
0.104	100.00	\$128,869	\$106,131	0.4516	\$1,020,490	\$23.43
3.055	100.00	\$2,746,880	-\$996,880	-0.5696	-\$326,311	-\$7.49
3.055	100.00	\$2,746,880	\$590,625	0.3375	\$193,331	\$4.44
0.576	100.00	\$0	\$101,250	0.3375	\$175,781	\$4.04
0.576	100.00	\$0	\$300,000	1.0000	\$520,833	\$11.96
2.670	100.00	\$937,971	\$112,029	0.1067	\$41,958	\$0.96
2.670	100.00	\$937,971	\$354,375	0.3375	\$132,725	\$3.05
0.886	100.00	\$366,914	\$108,086	0.2275	\$121,993	\$2.80
0.886	100.00	\$366,914	\$160,313	0.3375	\$180,940	\$4.15
2.501	100.00	\$469,740	\$119,260	0.2025	\$47,685	\$1.09
2.501	100.00	\$469,740	\$198,788	0.3375	\$79,483	\$1.82
0.459	100.00	\$186,886	\$68,114	0.2671	\$148,397	\$3.41
0.459	100.00	\$186,886	\$86,063	0.3375	\$187,500	\$4.30
0.170	100.00	\$235,953	\$104,047	0.3060	\$612,041	\$14.05
0.170	100.00	\$235,953	\$114,750	0.3375	\$675,000	\$15.50
1.918	100.00	\$0	\$525,000	N/A	\$273,723	\$6.28
1.278	100.00	\$132,015	\$100,913	0.3375	\$78,961	\$1.81
1.278	100.00	\$132,015	\$166,985	0.5585	\$130,661	\$3.00
1.903	100.00	\$0	\$85,000	N/A	\$44,666	\$1.03
0.343	100.00	\$131,441	\$33,309	0.2022	\$97,111	\$2.23
0.343	100.00	\$131,441	\$55,603	0.3375	\$162,108	\$3.72
7.354	100.00	\$2,038,453	\$111,547	0.0519	\$15,168	\$0.35

7.354	100.00	\$2,038,453	\$725,625	0.3375	\$98,671	\$2.27
1.943	100.00	\$246,336	\$128,664	0.3431	\$66,219	\$1.52
1.943	100.00	\$246,336	\$126,563	0.3375	\$65,138	\$1.50
0.442	100.00	\$228,188	\$116,812	0.3386	\$264,281	\$6.07
0.442	100.00	\$228,188	\$116,438	0.3375	\$263,433	\$6.05
0.344	100.00	\$135,407	\$27,593	0.1693	\$80,212	\$1.84
0.344	100.00	\$135,407	\$55,013	0.3375	\$159,920	\$3.67
0.931	100.00	\$238,966	\$226,125	0.3375	\$242,884	\$5.58
0.931	100.00	\$238,966	\$431,034	0.6433	\$462,980	\$10.63
1.969	100.00	\$472,873	-\$22,873	-0.0508	-\$11,617	-\$0.27
4.056	100.00	\$937,303	\$312,697	0.2502	\$77,095	\$1.77
1.969	100.00	\$472,873	\$151,875	0.3375	\$77,133	\$1.77
4.056	100.00	\$937,303	\$421,875	0.3375	\$104,013	\$2.39
0.576	100.00	\$675,029	-\$450,029	-2.0001	-\$781,300	-\$17.94
0.576	100.00	\$675,029	\$75,938	0.3375	\$131,836	\$3.03
0.168	100.00	\$221,715	\$143,438	0.3375	\$853,795	\$19.60
0.168	100.00	\$221,715	\$203,285	0.4783	\$1,210,030	\$27.78
1.751	100.00	\$414,297	\$139,203	0.2515	\$79,499	\$1.83
1.751	100.00	\$414,297	\$186,806	0.3375	\$106,685	\$2.45
0.261	100.00	\$7,348	\$32,652	N/A	\$125,103	\$2.87
4.590	100.00	\$0	\$438,000	N/A	\$95,425	\$2.19
0.301	100.00	\$132,427	\$17,573	0.1172	\$58,382	\$1.34
1.022	100.00	\$127,786	\$104,625	0.3375	\$102,373	\$2.35
1.022	100.00	\$127,786	\$182,214	0.5878	\$178,292	\$4.09
0.301	100.00	\$132,427	\$50,625	0.3375	\$168,189	\$3.86
4.905	100.00	\$2,348,722	\$640,278	0.2142	\$130,536	\$3.00
4.905	100.00	\$2,348,722	\$1,008,788	0.3375	\$205,665	\$4.72
0.660	100.00	\$69,986	\$64,125	0.3375	\$97,159	\$2.23
0.660	100.00	\$69,986	\$120,014	0.6317	\$181,839	\$4.17
2.598	100.00	\$3,210	\$214,093	N/A	\$82,407	\$1.89
1.318	100.00	\$0	\$200,000	N/A	\$151,745	\$3.48
2.818	100.00	\$270,626	\$202,500	0.3375	\$71,859	\$1.65
2.818	100.00	\$270,626	\$329,374	0.5490	\$116,882	\$2.68
0.773	100.00	\$0	\$27,500	N/A	\$35,576	\$0.82
1.754	100.00	\$211,410	\$121,590	0.3651	\$69,322	\$1.59
1.754	100.00	\$211,410	\$112,388	0.3375	\$64,075	\$1.47
0.248	100.00	\$34,854	\$15,146	0.3029	\$61,073	\$1.40
0.248	100.00	\$34,854	\$16,875	0.3375	\$68,044	\$1.56
0.235	100.00	\$238,319	\$9,681	0.0390	\$41,196	\$0.95
0.235	100.00	\$238,319	\$83,700	0.3375	\$356,170	\$8.18
0.410	100.00	\$291,519	\$268,988	0.3375	\$656,067	\$15.06
0.410	100.00	\$291,519	\$505,481	0.6342	\$1,232,880	\$28.30
0.933	100.00	\$155,907	\$39,093	0.2005	\$41,900	\$0.96
0.933	100.00	\$155,907	\$65,813	0.3375	\$70,539	\$1.62
0.176	100.00	\$31,948	\$31,388	0.3375	\$178,338	\$4.09
0.176	100.00	\$31,948	\$61,052	0.6565	\$346,886	\$7.96
3.100	100.00	\$0	\$575,000	N/A	\$185,484	\$4.26

0.200	100.00	\$120,656	-\$40,656	-0.5082	-\$203,280	-\$4.67
0.200	100.00	\$120,656	\$27,000	0.3375	\$135,000	\$3.10
0.050	100.00	\$160,746	-\$52,746	-0.4884	-\$1,054,920	-\$24.22
0.065	100.00	\$223,670	-\$8,670	-0.0403	-\$133,385	-\$3.06
0.050	100.00	\$160,746	\$36,450	0.3375	\$729,000	\$16.74
0.065	100.00	\$223,670	\$72,563	0.3375	\$1,116,346	\$25.63
1.026	100.00	\$371,190	\$18,677	0.0479	\$18,204	\$0.42
1.026	100.00	\$371,190	\$131,580	0.3375	\$128,246	\$2.94
0.968	100.00	\$10,883	\$151,875	0.3375	\$156,896	\$3.60
0.968	100.00	\$10,883	\$439,117	0.9758	\$453,633	\$10.41
0.719	100.00	\$146,256	\$93,744	0.3906	\$130,381	\$2.99
0.719	100.00	\$146,256	\$81,000	0.3375	\$112,656	\$2.59
1.118	100.00	\$513,732	\$195,659	0.2758	\$175,008	\$4.02
1.118	100.00	\$513,732	\$239,419	0.3375	\$214,150	\$4.92

# of Months	% Change	% per Month	% per Year
0	87.16%		
1	468.59%	468.59%	5623.08%

time adjustment per month:	555.75%
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period, a time adjustment does not need to be calculated.



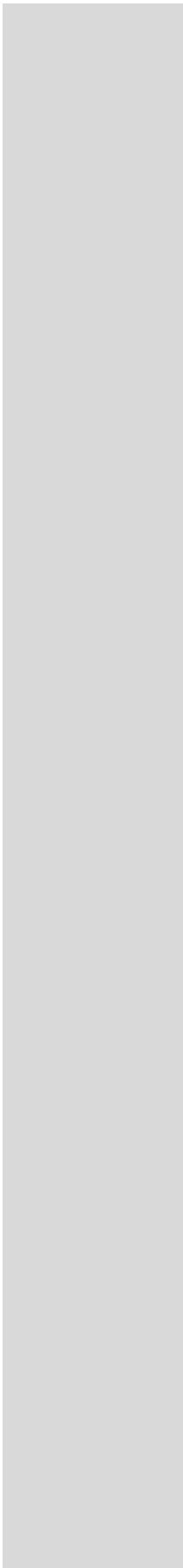
You cannot begin a new analysis using this workbook after 01/06/2020. Please obtain the latest version from

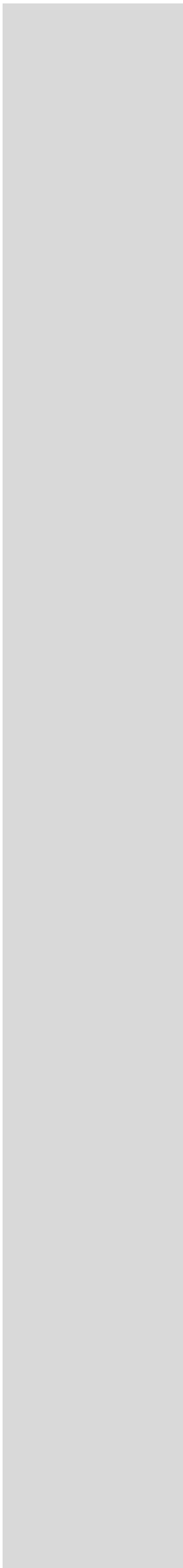
Valuation Method	Use? 1=Yes, 0=No	Parcel Number	Sale Date	Sale Price	Imprvmnts Value	Land Residual
Abstraction	0	72-3920-0001-02-1	1/16/2024	\$108,000	\$160,746	(\$52,746)
Abstraction	0	14-8200-0153-00-5	4/14/2023	\$225,000	\$675,029	(\$450,029)
Abstraction	0	72-8550-0005-02-1	4/18/2022	\$45,000	\$58,292	(\$13,292)
Abstraction	0	14-0930-0001-04-0	11/22/2022	\$1,750,000	\$2,746,880	(\$996,880)
Abstraction	0	74-0990-0051-00-6	1/11/2024	\$80,000	\$120,656	(\$40,656)
Abstraction	0	72-3920-0007-03-8	1/16/2024	\$215,000	\$223,670	(\$8,670)
Abstraction	0	17-6766-0001-00-8	9/23/2022	\$1,800,000	\$2,411,557	(\$611,557)
Abstraction	0	17-0007-0024-14-0	4/7/2023	\$450,000	\$472,873	(\$22,873)
Vacant	1	11-0017-0017-03-3	9/15/2022	\$100,000	\$0	\$100,000
Abstraction	0	12-0015-0042-02-8	3/1/2023	\$2,150,000	\$2,038,453	\$111,547
Abstraction	0	14-8200-0140-01-0	3/8/2024	\$389,867	\$371,190	\$18,677
Vacant	1	45-0021-0005-22-0	10/14/2022	\$25,000	\$0	\$25,000
Abstraction	0	18-0003-0001-13-9	7/5/2022	\$270,000	\$212,984	\$57,016
Vacant	1	17-7350-0009-01-1	8/23/2023	\$27,500	\$0	\$27,500
Abstraction	1	14-2360-0038-00-9	10/27/2023	\$248,000	\$238,319	\$9,681
Abstraction	1	12-0010-0025-11-4	12/19/2022	\$1,050,000	\$937,971	\$112,029
Abstraction	1	73-2730-0038-04-2	11/29/2023	\$195,000	\$155,907	\$39,093
Allocation	1	17-6766-0001-00-8	9/23/2022	\$1,800,000	\$2,411,557	\$607,500
Vacant	1	73-0035-0013-05-3	2/15/2023	\$85,000	\$0	\$85,000
Abstraction	1	17-0007-0008-03-4	12/22/2022	\$589,000	\$469,740	\$119,260
Allocation	1	18-0003-0001-13-9	7/5/2022	\$270,000	\$212,984	\$91,125
Abstraction	1	74-4540-0001-00-9	7/27/2023	\$150,000	\$132,427	\$17,573
Abstraction	1	14-0123-0106-01-4	10/5/2023	\$50,000	\$34,854	\$15,146
Allocation	1	07-0016-0013-03-3	10/2/2023	\$333,000	\$211,410	\$112,388
Allocation	1	14-0860-0061-00-1	3/10/2023	\$375,000	\$246,336	\$126,563
Allocation	1	14-0111-0008-04-3	5/19/2022	\$160,000	\$67,765	\$54,000

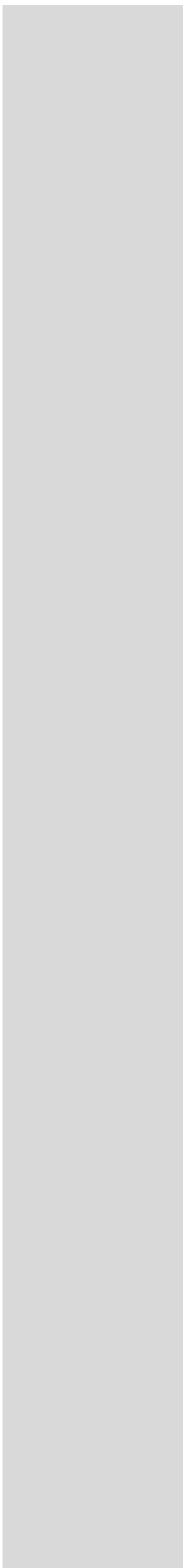
Abstraction	1	14-0860-0061-00-1	3/10/2023	\$375,000	\$246,336	\$128,664
Allocation	0	14-0123-0106-01-4	10/5/2023	\$50,000	\$34,854	\$16,875
Abstraction	1	07-0016-0013-03-3	10/2/2023	\$333,000	\$211,410	\$121,590
Allocation	1	73-2730-0038-04-2	11/29/2023	\$195,000	\$155,907	\$65,813
Allocation	1	14-0860-0116-01-0	8/22/2023	\$600,000	\$270,626	\$202,500
Abstraction	1	17-0007-0024-15-0	4/7/2023	\$1,250,000	\$937,303	\$312,697
Allocation	1	17-0007-0024-14-0	4/7/2023	\$450,000	\$472,873	\$151,875
Allocation	0	11-0018-0002-57-3	1/31/2023	\$299,000	\$132,015	\$100,913
Allocation	1	17-0007-0008-03-4	12/22/2022	\$589,000	\$469,740	\$198,788
Abstraction	1	17-0028-0008-04-5	5/25/2023	\$553,500	\$414,297	\$139,203
Abstraction	1	14-0860-0061-01-0	3/27/2023	\$163,000	\$135,407	\$27,593
Vacant	1	14-8700-0023-02-0	8/8/2023	\$217,303	\$3,210	\$214,093
Vacant	1	14-0111-0008-06-0	6/8/2022	\$125,000	\$0	\$125,000
Vacant	0	17-0007-0005-11-0	6/8/2023	\$438,000	\$0	\$438,000
Abstraction	1	18-0001-0030-06-0	2/24/2023	\$164,750	\$131,441	\$33,309
Allocation	1	17-0030-0038-04-3	8/4/2023	\$190,000	\$69,986	\$64,125
Allocation	1	14-8700-0027-02-8	9/8/2022	\$435,000	\$236,777	\$146,813
Allocation	1	12-0015-0042-02-8	3/1/2023	\$2,150,000	\$2,038,453	\$725,625
Allocation	0	07-7280-0016-00-1	4/12/2022	\$160,000	\$61,225	\$54,000
Allocation	1	11-0135-0026-18-5	7/27/2023	\$310,000	\$127,786	\$104,625
Allocation	1	17-0007-0024-15-0	4/7/2023	\$1,250,000	\$937,303	\$421,875
Allocation	1	17-0028-0008-04-5	5/25/2023	\$553,500	\$414,297	\$186,806
Abstraction	1	14-0111-0008-04-3	5/19/2022	\$160,000	\$67,765	\$92,235
Allocation	1	12-0015-0020-07-5	3/15/2024	\$240,000	\$146,256	\$81,000
Abstraction	1	14-0860-0116-01-0	8/22/2023	\$600,000	\$270,626	\$329,374
Abstraction	1	07-7140-0043-00-2	12/21/2022	\$475,000	\$366,914	\$108,086
Vacant	1	72-3900-0049-00-3	6/2/2023	\$40,000	\$7,348	\$32,652
Allocation	1	07-0010-0038-01-1	9/19/2022	\$195,000	\$99,718	\$65,813
Allocation	1	14-8200-0140-01-0	3/8/2024	\$389,867	\$371,190	\$131,580
Allocation	1	18-5500-0013-04-0	10/10/2022	\$400,000	\$188,328	\$135,000
Abstraction	1	12-0015-0020-07-5	3/15/2024	\$240,000	\$146,256	\$93,744
Abstraction	1	11-0018-0002-57-3	1/31/2023	\$299,000	\$132,015	\$166,985
Abstraction	1	12-0016-0050-09-6	7/28/2023	\$2,989,000	\$2,348,722	\$640,278
Allocation	1	14-8200-0153-00-5	4/14/2023	\$225,000	\$675,029	\$75,938
Abstraction	1	14-8700-0027-02-8	9/8/2022	\$435,000	\$236,777	\$198,223
Vacant	1	14-8700-0023-00-6	5/6/2022	\$50,000	\$3,365	\$46,635
Allocation	1	12-0010-0025-11-4	12/19/2022	\$1,050,000	\$937,971	\$354,375
Allocation	1	74-0990-0051-00-6	1/11/2024	\$80,000	\$120,656	\$27,000
Abstraction	1	14-0860-0137-00-8	4/20/2022	\$165,000	\$124,403	\$40,597
Abstraction	1	18-6070-0007-00-4	12/28/2022	\$255,000	\$186,886	\$68,114
Vacant	1	07-0016-0028-11-1	8/18/2023	\$200,000	\$0	\$200,000
Allocation	1	14-0860-0046-01-1	3/13/2024	\$450,000	\$10,883	\$151,875
Allocation	1	07-4730-0026-09-9	4/18/2022	\$270,000	\$0	\$91,125
Allocation	0	07-0016-0010-06-9	7/15/2022	\$345,000	\$138,576	\$116,438
Allocation	1	14-0860-0061-01-0	3/27/2023	\$163,000	\$135,407	\$55,013
Allocation	1	18-0001-0030-06-0	2/24/2023	\$164,750	\$131,441	\$55,603
Allocation	1	17-0008-0026-04-9	7/7/2022	\$1,275,100	\$557,392	\$430,346

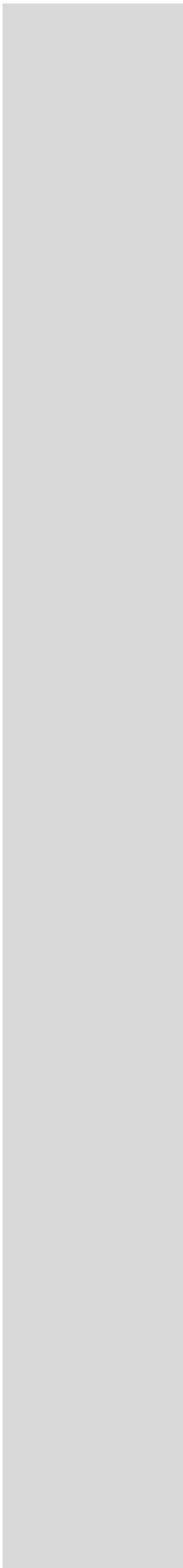
Allocation	1	74-4540-0001-00-9	7/27/2023	\$150,000	\$132,427	\$50,625
Abstraction	1	14-0860-0046-08-8	3/29/2024	\$709,391	\$513,732	\$195,659
Allocation	1	07-4730-0026-09-9	11/23/2022	\$300,000	\$0	\$101,250
Abstraction	1	11-0135-0026-18-5	7/27/2023	\$310,000	\$127,786	\$182,214
Allocation	1	73-5250-0027-00-7	12/22/2023	\$93,000	\$31,948	\$31,388
Allocation	1	07-7140-0043-00-2	12/21/2022	\$475,000	\$366,914	\$160,313
Abstraction	1	07-0010-0038-01-1	9/19/2022	\$195,000	\$99,718	\$95,282
Abstraction	1	17-0030-0038-04-3	8/4/2023	\$190,000	\$69,986	\$120,014
Abstraction	1	07-7280-0016-00-1	4/12/2022	\$160,000	\$61,225	\$98,775
Vacant	1	03-0028-0013-30-0	1/10/2024	\$575,000	\$0	\$575,000
Allocation	1	18-6070-0007-00-4	12/28/2022	\$255,000	\$186,886	\$86,063
Allocation	0	14-0860-0137-00-8	4/20/2022	\$165,000	\$124,403	\$55,688
Abstraction	1	12-0021-0017-02-8	8/4/2022	\$435,000	\$307,313	\$127,687
Allocation	1	14-0930-0001-04-0	11/22/2022	\$1,750,000	\$2,746,880	\$590,625
Abstraction	1	18-5500-0013-04-0	10/10/2022	\$400,000	\$188,328	\$211,672
Allocation	1	12-0016-0050-09-6	7/28/2023	\$2,989,000	\$2,348,722	\$1,008,788
Abstraction	1	14-1500-0016-02-5	5/16/2022	\$280,000	\$198,697	\$81,303
Allocation	1	14-0860-0046-08-8	3/29/2024	\$709,391	\$513,732	\$239,419
Allocation	1	12-0021-0017-02-8	8/4/2022	\$435,000	\$307,313	\$146,813
Allocation	1	14-0123-0109-00-5	9/27/2022	\$700,625	\$169,458	\$236,461
Allocation	1	14-1500-0016-02-5	5/16/2022	\$280,000	\$198,697	\$94,500
Allocation	1	07-4850-0009-01-2	3/29/2023	\$670,000	\$238,966	\$226,125
Vacant	1	12-0021-0004-41-0	8/8/2022	\$750,000	\$0	\$750,000
Allocation	1	14-1500-0038-00-2	3/24/2023	\$345,000	\$228,188	\$116,438
Abstraction	1	14-1500-0038-00-2	3/24/2023	\$345,000	\$228,188	\$116,812
Vacant	1	12-0021-0009-15-0	1/30/2023	\$525,000	\$0	\$525,000
Abstraction	0	17-0008-0026-04-9	7/7/2022	\$1,275,100	\$557,392	\$717,708
Abstraction	1	07-0016-0010-06-9	7/15/2022	\$345,000	\$138,576	\$206,424
Abstraction	1	72-4560-0033-01-1	8/9/2022	\$125,000	\$92,456	\$32,544
Abstraction	0	73-5250-0027-00-7	12/22/2023	\$93,000	\$31,948	\$61,052
Allocation	1	14-2360-0038-00-9	10/27/2023	\$248,000	\$238,319	\$83,700
Allocation	0	72-4560-0033-01-1	8/9/2022	\$125,000	\$92,456	\$42,188
Abstraction	1	14-0860-0046-01-1	3/13/2024	\$450,000	\$10,883	\$439,117
Abstraction	1	07-4850-0009-01-2	3/29/2023	\$670,000	\$238,966	\$431,034
Abstraction	1	07-4730-0026-09-9	4/18/2022	\$270,000	\$0	\$270,000
Abstraction	1	07-4730-0026-09-9	11/23/2022	\$300,000	\$0	\$300,000
Allocation	0	72-8550-0005-02-1	4/18/2022	\$45,000	\$58,292	\$15,188
Abstraction	1	14-0123-0109-00-5	9/27/2022	\$700,625	\$169,458	\$531,167
Allocation	1	07-0125-0024-03-1	5/13/2022	\$560,000	\$205,936	\$189,000
Abstraction	1	72-4560-0049-01-5	10/21/2022	\$270,000	\$197,893	\$72,107
Abstraction	1	72-3920-0011-01-9	1/3/2023	\$340,000	\$235,953	\$104,047
Vacant	1	07-7100-0004-01-6	4/6/2022	\$1,100,000	\$0	\$1,100,000
Allocation	1	07-0125-0028-01-0	11/28/2023	\$797,000	\$291,519	\$268,988
Allocation	0	72-3920-0011-01-9	1/3/2023	\$340,000	\$235,953	\$114,750
Allocation	0	72-3920-0001-02-1	1/16/2024	\$108,000	\$160,746	\$36,450
Allocation	1	72-4560-0049-00-7	11/14/2022	\$235,000	\$128,869	\$79,313
Allocation	1	72-4560-0049-01-5	10/21/2022	\$270,000	\$197,893	\$91,125

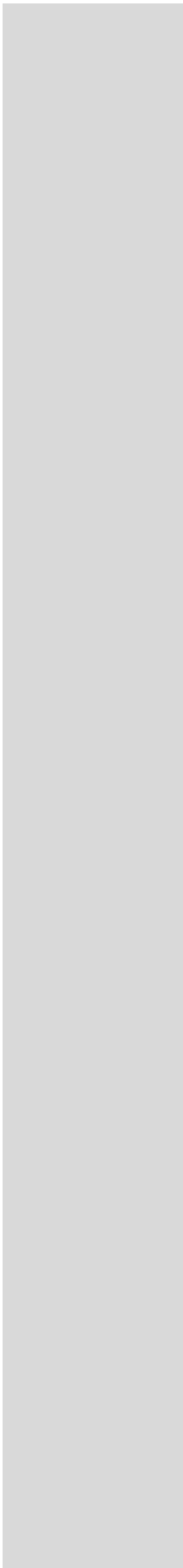
Allocation	1	07-4280-0002-01-1	5/18/2023	\$425,000	\$221,715	\$143,438
Abstraction	1	18-0134-0005-05-0	5/9/2022	\$600,000	\$483,961	\$116,039
Abstraction	1	72-4560-0049-00-7	11/14/2022	\$235,000	\$128,869	\$106,131
Abstraction	0	07-0125-0024-03-1	5/13/2022	\$560,000	\$205,936	\$354,064
Allocation	1	07-4730-0008-00-7	9/26/2022	\$805,000	\$216,586	\$271,688
Allocation	1	72-3920-0007-03-8	1/16/2024	\$215,000	\$223,670	\$72,563
Abstraction	1	07-4280-0002-01-1	5/18/2023	\$425,000	\$221,715	\$203,285
Allocation	0	18-0134-0007-02-8	5/23/2022	\$6,000,000	\$682,203	\$2,025,000
Abstraction	0	07-0125-0028-01-0	11/28/2023	\$797,000	\$291,519	\$505,481
Allocation	1	18-0134-0005-05-0	5/9/2022	\$600,000	\$483,961	\$202,500
Abstraction	1	72-3920-0001-03-0	10/14/2022	\$320,000	\$241,766	\$78,234
Allocation	1	07-0019-0070-00-7	6/1/2022	\$1,112,645	\$326,108	\$375,518
Allocation	1	72-3920-0001-03-0	10/14/2022	\$320,000	\$241,766	\$108,000
Abstraction	1	07-4730-0008-00-7	9/26/2022	\$805,000	\$216,586	\$588,414
Abstraction	0	18-0134-0007-02-8	5/23/2022	\$6,000,000	\$682,203	\$5,317,797
Abstraction	0	07-0019-0070-00-7	6/1/2022	\$1,112,645	\$326,108	\$786,537

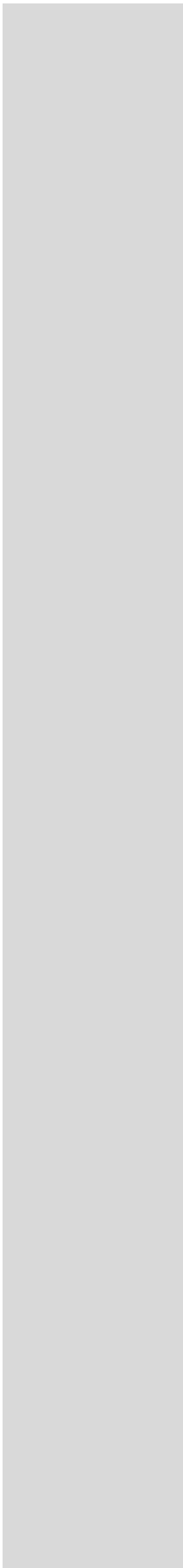


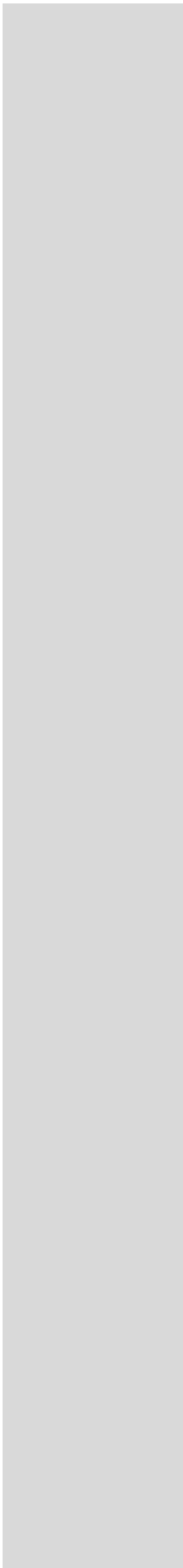


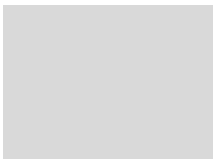












ted

✗ Not Used

—Power (Used Sales)



Tony or Warren at that time. Your conclusions and completed work will still be visible in this workbook

Indicated LB Ratio	Resid Acre	Resid Sq Ft	Unadjust \$ / acre	Unadjust \$ / Sq Ft	Months To Mid-Point	Time Adjust	Adjusted Sale Price
(0.4884)	0.050	2,178	(\$1,054,920)	(\$24.22)	-10	0.00%	(\$52,746)
(2.0001)	0.576	25,091	(\$781,300)	(\$17.94)	0	0.00%	(\$450,029)
(0.2954)	0.029	1,263	(\$458,345)	(\$10.52)	11	0.00%	(\$13,292)
(0.5696)	3.055	133,076	(\$326,311)	(\$7.49)	4	0.00%	(\$996,880)
(0.5082)	0.200	8,712	(\$203,280)	(\$4.67)	-9	0.00%	(\$40,656)
(0.0403)	0.065	2,831	(\$133,385)	(\$3.06)	-10	0.00%	(\$8,670)
(0.3398)	13.857	603,611	(\$44,133)	(\$1.01)	6	0.00%	(\$611,557)
(0.0508)	1.969	85,770	(\$11,617)	(\$0.27)	0	0.00%	(\$22,873)
N/A	8.692	378,624	\$11,505	\$0.26	7	0.00%	\$100,000
0.0519	7.354	320,340	\$15,168	\$0.35	1	0.00%	\$111,547
0.0479	1.026	44,693	\$18,204	\$0.42	-11	0.00%	\$18,677
N/A	0.974	42,427	\$25,667	\$0.59	6	0.00%	\$25,000
0.2112	1.909	83,156	\$29,867	\$0.69	9	0.00%	\$57,016
N/A	0.773	33,672	\$35,576	\$0.82	-5	0.00%	\$27,500
0.0390	0.235	10,237	\$41,196	\$0.95	-7	0.00%	\$9,681
0.1067	2.670	116,305	\$41,958	\$0.96	3	0.00%	\$112,029
0.2005	0.933	40,641	\$41,900	\$0.96	-8	0.00%	\$39,093
0.3375	13.857	603,611	\$43,841	\$1.01	6	0.00%	\$607,500
N/A	1.903	82,895	\$44,666	\$1.03	2	0.00%	\$85,000
0.2025	2.501	108,944	\$47,685	\$1.09	3	0.00%	\$119,260
0.3375	1.909	83,156	\$47,734	\$1.10	9	0.00%	\$91,125
0.1172	0.301	13,112	\$58,382	\$1.34	-4	0.00%	\$17,573
0.3029	0.248	10,803	\$61,073	\$1.40	-6	0.00%	\$15,146
0.3375	1.754	76,404	\$64,075	\$1.47	-6	0.00%	\$112,388
0.3375	1.943	84,637	\$65,138	\$1.50	1	0.00%	\$126,563
0.3375	0.818	35,632	\$66,015	\$1.52	10	0.00%	\$54,000

0.3431	1.943	84,637	\$66,219	\$1.52	1	0.00%	\$128,664
0.3375	0.248	10,803	\$68,044	\$1.56	-6	0.00%	\$16,875
0.3651	1.754	76,404	\$69,322	\$1.59	-6	0.00%	\$121,590
0.3375	0.933	40,641	\$70,539	\$1.62	-8	0.00%	\$65,813
0.3375	2.818	122,752	\$71,859	\$1.65	-5	0.00%	\$202,500
0.2502	4.056	176,679	\$77,095	\$1.77	0	0.00%	\$312,697
0.3375	1.969	85,770	\$77,133	\$1.77	0	0.00%	\$151,875
0.3375	1.278	55,670	\$78,961	\$1.81	2	0.00%	\$100,913
0.3375	2.501	108,944	\$79,483	\$1.82	3	0.00%	\$198,788
0.2515	1.751	76,274	\$79,499	\$1.83	-2	0.00%	\$139,203
0.1693	0.344	14,985	\$80,212	\$1.84	0	0.00%	\$27,593
N/A	2.598	113,169	\$82,407	\$1.89	-4	0.00%	\$214,093
N/A	1.451	63,206	\$86,147	\$1.98	10	0.00%	\$125,000
N/A	4.590	199,940	\$95,425	\$2.19	-2	0.00%	\$438,000
0.2022	0.343	14,941	\$97,111	\$2.23	1	0.00%	\$33,309
0.3375	0.660	28,750	\$97,159	\$2.23	-4	0.00%	\$64,125
0.3375	1.497	65,209	\$98,071	\$2.25	7	0.00%	\$146,813
0.3375	7.354	320,340	\$98,671	\$2.27	1	0.00%	\$725,625
0.3375	0.532	23,174	\$101,504	\$2.33	12	0.00%	\$54,000
0.3375	1.022	44,518	\$102,373	\$2.35	-4	0.00%	\$104,625
0.3375	4.056	176,679	\$104,013	\$2.39	0	0.00%	\$421,875
0.3375	1.751	76,274	\$106,685	\$2.45	-2	0.00%	\$186,806
0.5765	0.818	35,632	\$112,757	\$2.59	10	0.00%	\$92,235
0.3375	0.719	31,320	\$112,656	\$2.59	-11	0.00%	\$81,000
0.5490	2.818	122,752	\$116,882	\$2.68	-5	0.00%	\$329,374
0.2275	0.886	38,594	\$121,993	\$2.80	3	0.00%	\$108,086
N/A	0.261	11,369	\$125,103	\$2.87	-2	0.00%	\$32,652
0.3375	0.525	22,869	\$125,357	\$2.88	6	0.00%	\$65,813
0.3375	1.026	44,693	\$128,246	\$2.94	-11	0.00%	\$131,580
0.3375	1.046	45,564	\$129,063	\$2.96	6	0.00%	\$135,000
0.3906	0.719	31,320	\$130,381	\$2.99	-11	0.00%	\$93,744
0.5585	1.278	55,670	\$130,661	\$3.00	2	0.00%	\$166,985
0.2142	4.905	213,662	\$130,536	\$3.00	-4	0.00%	\$640,278
0.3375	0.576	25,091	\$131,836	\$3.03	0	0.00%	\$75,938
0.4557	1.497	65,209	\$132,413	\$3.04	7	0.00%	\$198,223
N/A	0.351	15,290	\$132,863	\$3.05	11	0.00%	\$46,635
0.3375	2.670	116,305	\$132,725	\$3.05	3	0.00%	\$354,375
0.3375	0.200	8,712	\$135,000	\$3.10	-9	0.00%	\$27,000
0.2460	0.296	12,894	\$137,152	\$3.15	11	0.00%	\$40,597
0.2671	0.459	19,994	\$148,397	\$3.41	3	0.00%	\$68,114
N/A	1.318	57,412	\$151,745	\$3.48	-5	0.00%	\$200,000
0.3375	0.968	42,166	\$156,896	\$3.60	-11	0.00%	\$151,875
0.3375	0.576	25,091	\$158,203	\$3.63	11	0.00%	\$91,125
0.3375	0.729	31,755	\$159,722	\$3.67	9	0.00%	\$116,438
0.3375	0.344	14,985	\$159,920	\$3.67	0	0.00%	\$55,013
0.3375	0.343	14,941	\$162,108	\$3.72	1	0.00%	\$55,603
0.3375	2.604	113,430	\$165,264	\$3.79	9	0.00%	\$430,346

0.3375	0.301	13,112	\$168,189	\$3.86	-4	0.00%	\$50,625
0.2758	1.118	48,700	\$175,008	\$4.02	-12	0.00%	\$195,659
0.3375	0.576	25,091	\$175,781	\$4.04	4	0.00%	\$101,250
0.5878	1.022	44,518	\$178,292	\$4.09	-4	0.00%	\$182,214
0.3375	0.176	7,667	\$178,338	\$4.09	-9	0.00%	\$31,388
0.3375	0.886	38,594	\$180,940	\$4.15	3	0.00%	\$160,313
0.4886	0.525	22,869	\$181,490	\$4.17	6	0.00%	\$95,282
0.6317	0.660	28,750	\$181,839	\$4.17	-4	0.00%	\$120,014
0.6173	0.532	23,174	\$185,667	\$4.26	12	0.00%	\$98,775
N/A	3.100	135,036	\$185,484	\$4.26	-9	0.00%	\$575,000
0.3375	0.459	19,994	\$187,500	\$4.30	3	0.00%	\$86,063
0.3375	0.296	12,894	\$188,133	\$4.32	11	0.00%	\$55,688
0.2935	0.669	29,142	\$190,862	\$4.38	8	0.00%	\$127,687
0.3375	3.055	133,076	\$193,331	\$4.44	4	0.00%	\$590,625
0.5292	1.046	45,564	\$202,363	\$4.65	6	0.00%	\$211,672
0.3375	4.905	213,662	\$205,665	\$4.72	-4	0.00%	\$1,008,788
0.2904	0.395	17,206	\$205,830	\$4.73	11	0.00%	\$81,303
0.3375	1.118	48,700	\$214,150	\$4.92	-12	0.00%	\$239,419
0.3375	0.669	29,142	\$219,451	\$5.04	8	0.00%	\$146,813
0.3375	1.009	43,952	\$234,352	\$5.38	6	0.00%	\$236,461
0.3375	0.395	17,206	\$239,241	\$5.49	11	0.00%	\$94,500
0.3375	0.931	40,554	\$242,884	\$5.58	0	0.00%	\$226,125
N/A	2.974	129,547	\$252,186	\$5.79	8	0.00%	\$750,000
0.3375	0.442	19,254	\$263,433	\$6.05	0	0.00%	\$116,438
0.3386	0.442	19,254	\$264,281	\$6.07	0	0.00%	\$116,812
N/A	1.918	83,548	\$273,723	\$6.28	2	0.00%	\$525,000
0.5629	2.604	113,430	\$275,618	\$6.33	9	0.00%	\$717,708
0.5983	0.729	31,755	\$283,160	\$6.50	9	0.00%	\$206,424
0.2604	0.115	5,009	\$282,991	\$6.50	8	0.00%	\$32,544
0.6565	0.176	7,667	\$346,886	\$7.96	-9	0.00%	\$61,052
0.3375	0.235	10,237	\$356,170	\$8.18	-7	0.00%	\$83,700
0.3375	0.115	5,009	\$366,848	\$8.42	8	0.00%	\$42,188
0.9758	0.968	42,166	\$453,633	\$10.41	-11	0.00%	\$439,117
0.6433	0.931	40,554	\$462,980	\$10.63	0	0.00%	\$431,034
1.0000	0.576	25,091	\$468,750	\$10.76	11	0.00%	\$270,000
1.0000	0.576	25,091	\$520,833	\$11.96	4	0.00%	\$300,000
0.3375	0.029	1,263	\$523,707	\$12.02	11	0.00%	\$15,188
0.7581	1.009	43,952	\$526,429	\$12.09	6	0.00%	\$531,167
0.3375	0.342	14,898	\$552,632	\$12.69	11	0.00%	\$189,000
0.2671	0.119	5,184	\$605,941	\$13.91	5	0.00%	\$72,107
0.3060	0.170	7,405	\$612,041	\$14.05	3	0.00%	\$104,047
N/A	1.686	73,442	\$652,432	\$14.98	12	0.00%	\$1,100,000
0.3375	0.410	17,860	\$656,067	\$15.06	-8	0.00%	\$268,988
0.3375	0.170	7,405	\$675,000	\$15.50	3	0.00%	\$114,750
0.3375	0.050	2,178	\$729,000	\$16.74	-10	0.00%	\$36,450
0.3375	0.104	4,530	\$762,620	\$17.51	5	0.00%	\$79,313
0.3375	0.119	5,184	\$765,756	\$17.58	5	0.00%	\$91,125

0.3375	0.168	7,318	\$853,795	\$19.60	-2	0.00%	\$143,438
0.1934	0.129	5,619	\$899,527	\$20.65	11	0.00%	\$116,039
0.4516	0.104	4,530	\$1,020,490	\$23.43	5	0.00%	\$106,131
0.6323	0.342	14,898	\$1,035,275	\$23.77	11	0.00%	\$354,064
0.3375	0.245	10,672	\$1,108,929	\$25.46	6	0.00%	\$271,688
0.3375	0.065	2,831	\$1,116,346	\$25.63	-10	0.00%	\$72,563
0.4783	0.168	7,318	\$1,210,030	\$27.78	-2	0.00%	\$203,285
0.3375	1.650	71,874	\$1,227,273	\$28.17	10	0.00%	\$2,025,000
0.6342	0.410	17,860	\$1,232,880	\$28.30	-8	0.00%	\$505,481
0.3375	0.129	5,619	\$1,569,767	\$36.04	11	0.00%	\$202,500
0.2445	0.045	1,960	\$1,738,533	\$39.92	6	0.00%	\$78,234
0.3375	0.191	8,320	\$1,966,061	\$45.13	10	0.00%	\$375,518
0.3375	0.045	1,960	\$2,400,000	\$55.10	6	0.00%	\$108,000
0.7309	0.245	10,672	\$2,401,690	\$55.14	6	0.00%	\$588,414
0.8863	1.650	71,874	\$3,222,907	\$73.99	10	0.00%	\$5,317,797
0.7069	0.191	8,320	\$4,117,995	\$94.54	10	0.00%	\$786,537

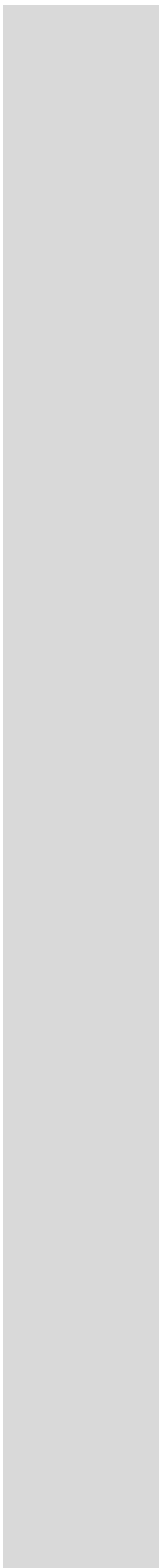
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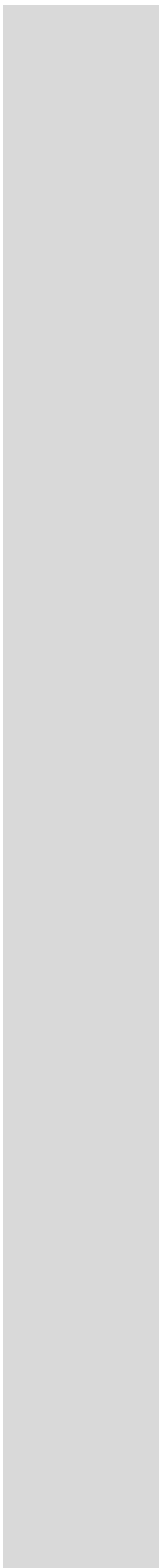
Adjust \$ Per Acre	Adjust \$ Per Sq Ft	Adjust \$ Per Front Ft	Exclusion Comment
(\$1,054,920)	(\$24.22)	(\$527.46)	
(\$781,300)	(\$17.94)	(\$4,500.29)	
(\$458,345)	(\$10.52)	(\$132.92)	
(\$326,311)	(\$7.49)	(\$9,968.80)	
(\$203,280)	(\$4.67)	(\$406.56)	
(\$133,385)	(\$3.06)	(\$86.70)	
(\$44,133)	(\$1.01)	(\$6,115.57)	
(\$11,617)	(\$0.27)	(\$228.73)	
\$11,505	\$0.26	\$1,000.00	
\$15,168	\$0.35	\$1,115.47	
\$18,204	\$0.42	\$186.77	
\$25,667	\$0.59	\$250.00	
\$29,867	\$0.69	\$570.16	
\$35,576	\$0.82	\$275.00	
\$41,196	\$0.95	\$96.81	
\$41,958	\$0.96	\$1,120.29	
\$41,900	\$0.96	\$390.93	
\$43,841	\$1.01	\$6,075.00	
\$44,666	\$1.03	\$850.00	
\$47,685	\$1.09	\$1,192.60	
\$47,734	\$1.10	\$911.25	
\$58,382	\$1.34	\$175.73	
\$61,073	\$1.40	\$151.46	
\$64,075	\$1.47	\$1,123.88	
\$65,138	\$1.50	\$1,265.63	
\$66,015	\$1.52	\$540.00	

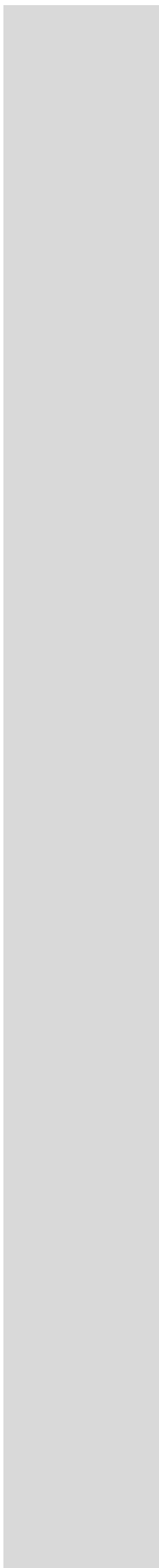
\$66,219	\$1.52	\$1,286.64
\$68,044	\$1.56	\$168.75
\$69,322	\$1.59	\$1,215.90
\$70,539	\$1.62	\$658.13
\$71,859	\$1.65	\$2,025.00
\$77,095	\$1.77	\$3,126.97
\$77,133	\$1.77	\$1,518.75
\$78,961	\$1.81	\$1,009.13
\$79,483	\$1.82	\$1,987.88
\$79,499	\$1.83	\$1,392.03
\$80,212	\$1.84	\$275.93
\$82,407	\$1.89	\$2,140.93
\$86,147	\$1.98	\$1,250.00
\$95,425	\$2.19	\$4,380.00
\$97,111	\$2.23	\$333.09
\$97,159	\$2.23	\$641.25
\$98,071	\$2.25	\$1,468.13
\$98,671	\$2.27	\$7,256.25
\$101,504	\$2.33	\$540.00
\$102,373	\$2.35	\$1,046.25
\$104,013	\$2.39	\$4,218.75
\$106,685	\$2.45	\$1,868.06
\$112,757	\$2.59	\$922.35
\$112,656	\$2.59	\$810.00
\$116,882	\$2.68	\$3,293.74
\$121,993	\$2.80	\$1,080.86
\$125,103	\$2.87	\$326.52
\$125,357	\$2.88	\$658.13
\$128,246	\$2.94	\$1,315.80
\$129,063	\$2.96	\$1,350.00
\$130,381	\$2.99	\$937.44
\$130,661	\$3.00	\$1,669.85
\$130,536	\$3.00	\$6,402.78
\$131,836	\$3.03	\$759.38
\$132,413	\$3.04	\$1,982.23
\$132,863	\$3.05	\$466.35
\$132,725	\$3.05	\$3,543.75
\$135,000	\$3.10	\$270.00
\$137,152	\$3.15	\$405.97
\$148,397	\$3.41	\$681.14
\$151,745	\$3.48	\$2,000.00
\$156,896	\$3.60	\$1,518.75
\$158,203	\$3.63	\$911.25
\$159,722	\$3.67	\$1,164.38
\$159,920	\$3.67	\$550.13
\$162,108	\$3.72	\$556.03
\$165,264	\$3.79	\$4,303.46

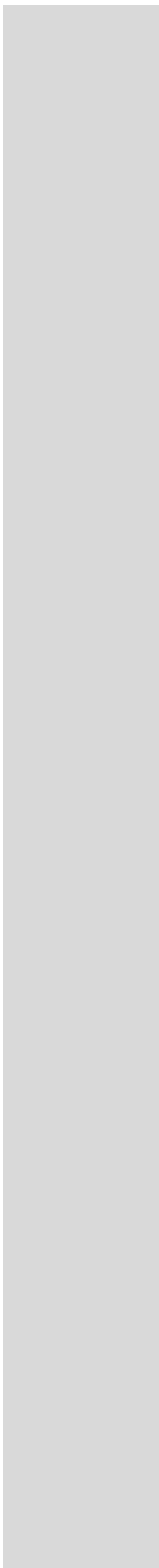
\$168,189	\$3.86	\$506.25
\$175,008	\$4.02	\$1,956.59
\$175,781	\$4.04	\$1,012.50
\$178,292	\$4.09	\$1,822.14
\$178,338	\$4.09	\$313.88
\$180,940	\$4.15	\$1,603.13
\$181,490	\$4.17	\$952.82
\$181,839	\$4.17	\$1,200.14
\$185,667	\$4.26	\$987.75
\$185,484	\$4.26	\$5,750.00
\$187,500	\$4.30	\$860.63
\$188,133	\$4.32	\$556.88
\$190,862	\$4.38	\$1,276.87
\$193,331	\$4.44	\$5,906.25
\$202,363	\$4.65	\$2,116.72
\$205,665	\$4.72	\$10,087.88
\$205,830	\$4.73	\$813.03
\$214,150	\$4.92	\$2,394.19
\$219,451	\$5.04	\$1,468.13
\$234,352	\$5.38	\$2,364.61
\$239,241	\$5.49	\$945.00
\$242,884	\$5.58	\$2,261.25
\$252,186	\$5.79	\$7,500.00
\$263,433	\$6.05	\$1,164.38
\$264,281	\$6.07	\$1,168.12
\$273,723	\$6.28	\$5,250.00
\$275,618	\$6.33	\$7,177.08
\$283,160	\$6.50	\$2,064.24
\$282,991	\$6.50	\$325.44
\$346,886	\$7.96	\$610.52
\$356,170	\$8.18	\$837.00
\$366,848	\$8.42	\$421.88
\$453,633	\$10.41	\$4,391.17
\$462,980	\$10.63	\$4,310.34
\$468,750	\$10.76	\$2,700.00
\$520,833	\$11.96	\$3,000.00
\$523,707	\$12.02	\$151.88
\$526,429	\$12.09	\$5,311.67
\$552,632	\$12.69	\$1,890.00
\$605,941	\$13.91	\$721.07
\$612,041	\$14.05	\$1,040.47
\$652,432	\$14.98	\$11,000.00
\$656,067	\$15.06	\$2,689.88
\$675,000	\$15.50	\$1,147.50
\$729,000	\$16.74	\$364.50
\$762,620	\$17.51	\$793.13
\$765,756	\$17.58	\$911.25

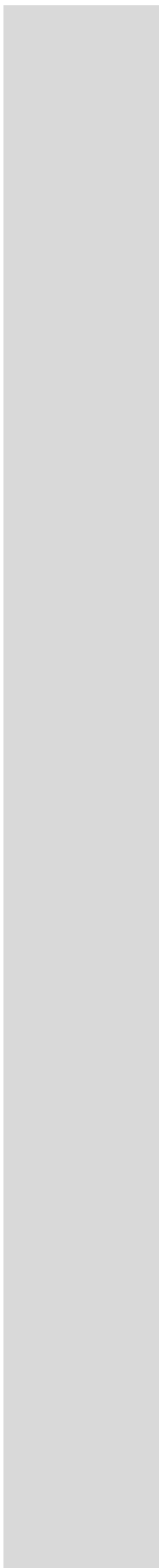
\$853,795	\$19.60	\$1,434.38
\$899,527	\$20.65	\$1,160.39
\$1,020,490	\$23.43	\$1,061.31
\$1,035,275	\$23.77	\$3,540.64
\$1,108,929	\$25.46	\$2,716.88
\$1,116,346	\$25.63	\$725.63
\$1,210,030	\$27.78	\$2,032.85
\$1,227,273	\$28.17	\$20,250.00
\$1,232,880	\$28.30	\$5,054.81
\$1,569,767	\$36.04	\$2,025.00
\$1,738,533	\$39.92	\$782.34
\$1,966,061	\$45.13	\$3,755.18
\$2,400,000	\$55.10	\$1,080.00
\$2,401,690	\$55.14	\$5,884.14
\$3,222,907	\$73.99	\$53,177.97
\$4,117,995	\$94.54	\$7,865.37

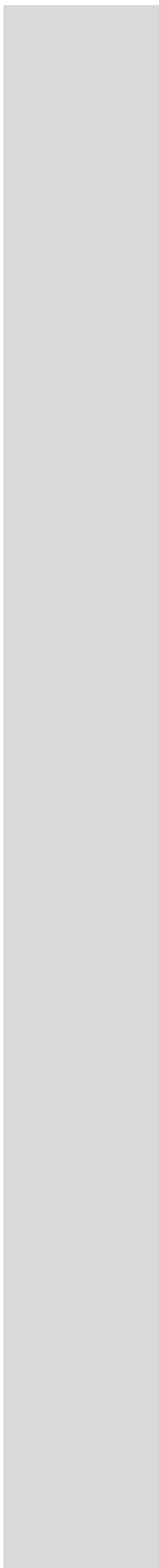


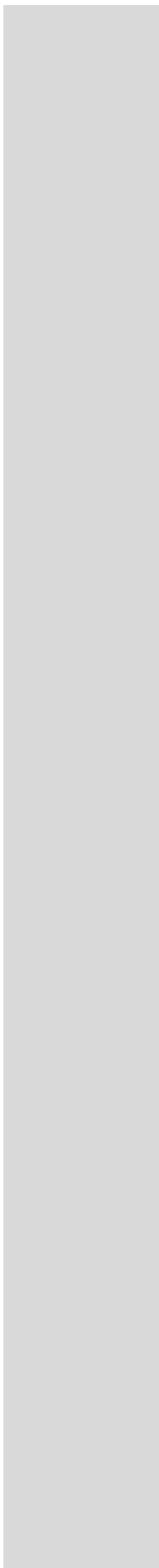


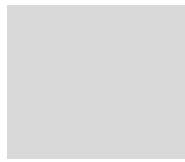


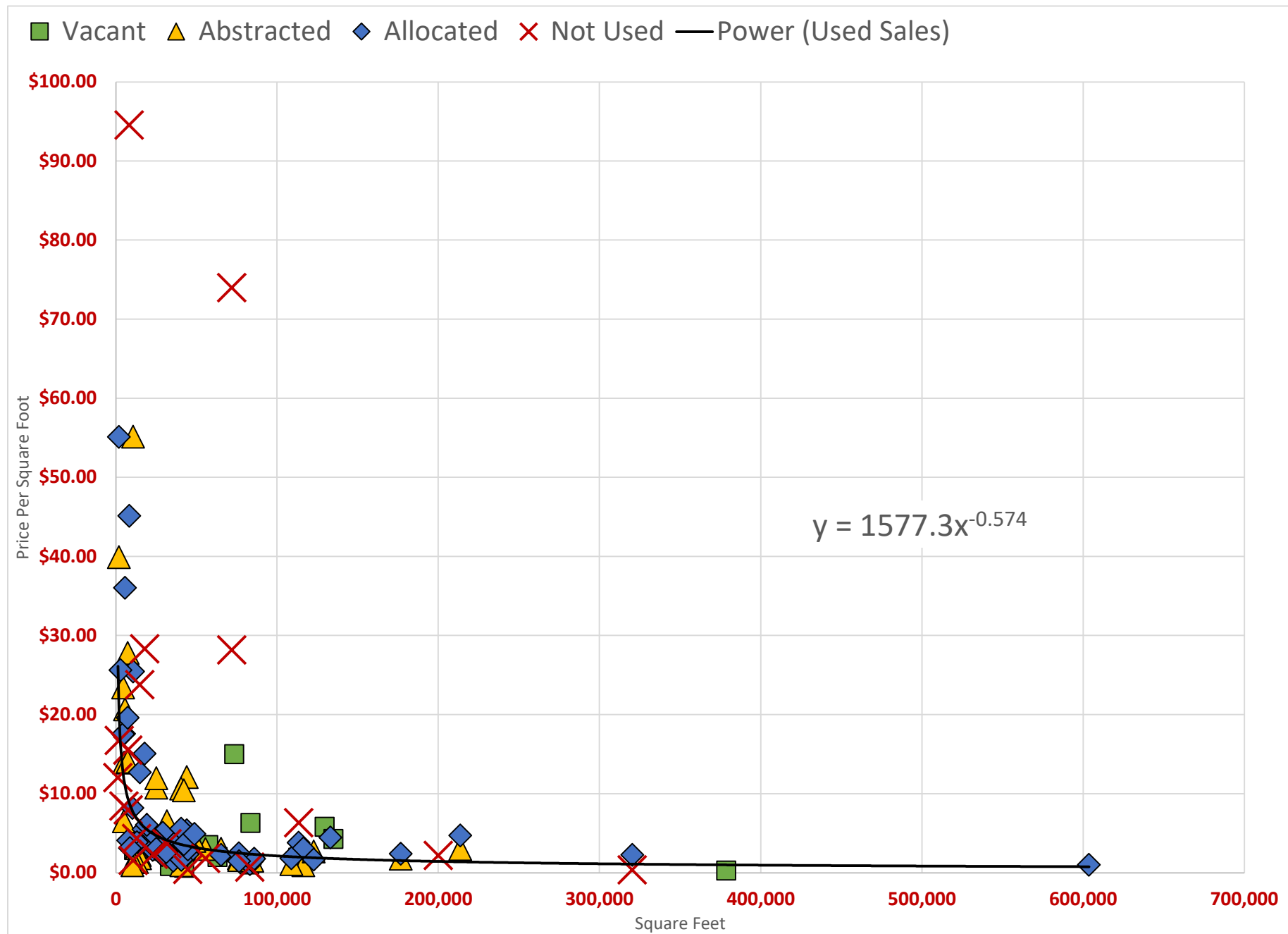


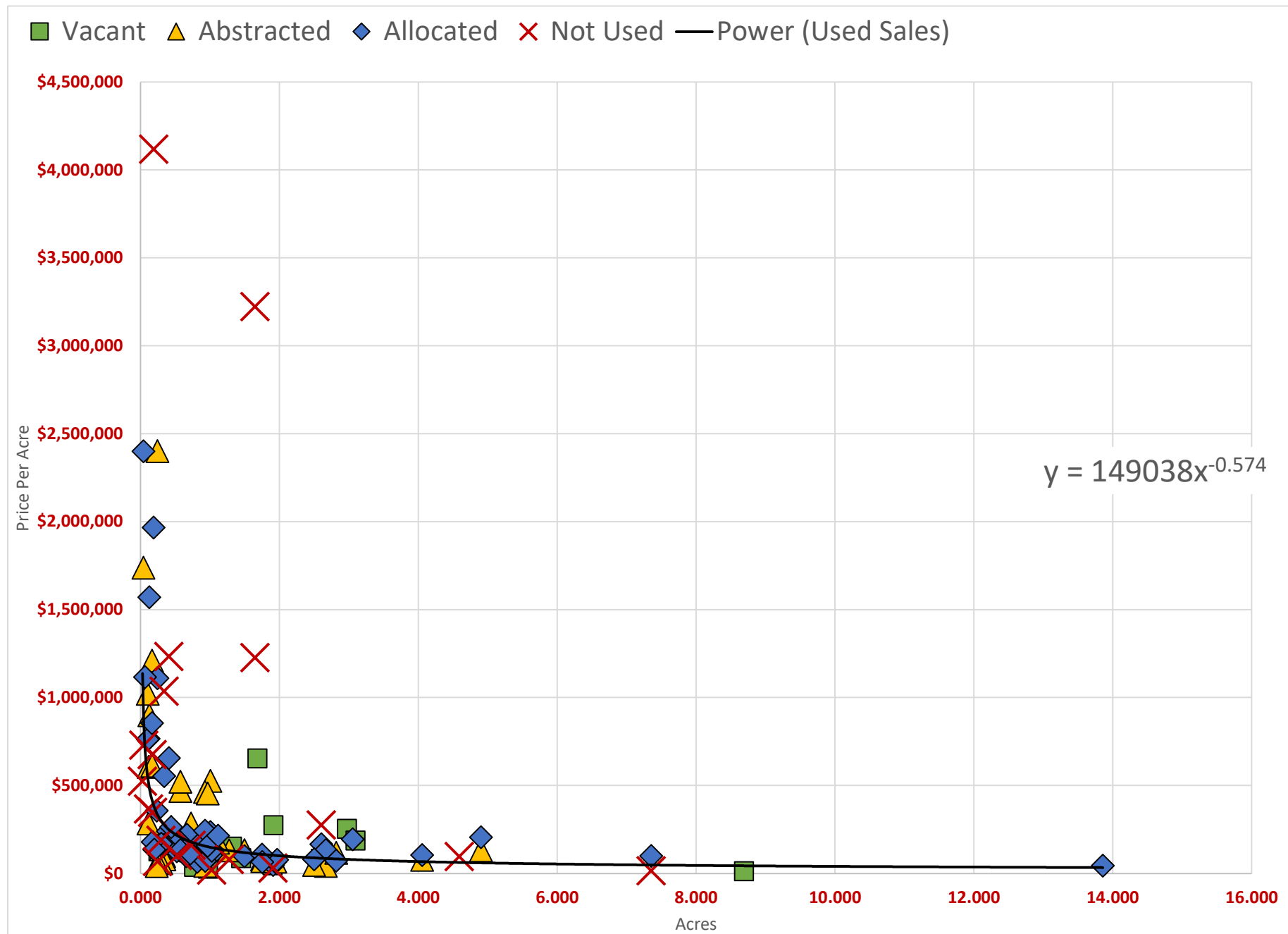












Curve Formula From Chart		If you're using the Square Footage Table in Assessing.net				
Formula Pt 1:	#NAME?	SqFt	Acres	\$/sf	\$/ac	Concluded \$
Formula Pt 2:	#NAME?	2,500	0.057	#NAME?	#NAME?	#NAME?
		5,000	0.115	#NAME?	#NAME?	#NAME?
		7,500	0.172	#NAME?	#NAME?	#NAME?
		10,000	0.230	#NAME?	#NAME?	#NAME?
		12,500	0.287	#NAME?	#NAME?	#NAME?
		15,000	0.344	#NAME?	#NAME?	#NAME?
		20,000	0.459	#NAME?	#NAME?	#NAME?
		25,000	0.574	#NAME?	#NAME?	#NAME?
		30,000	0.689	#NAME?	#NAME?	#NAME?
		40,000	0.918	#NAME?	#NAME?	#NAME?
		50,000	1.148	#NAME?	#NAME?	#NAME?
		60,000	1.377	#NAME?	#NAME?	#NAME?
		87,120	2.000	#NAME?	#NAME?	#NAME?
		130,680	3.000	#NAME?	#NAME?	#NAME?
		174,240	4.000	#NAME?	#NAME?	#NAME?
		217,800	5.000	#NAME?	#NAME?	#NAME?
		435,600	10.000	#NAME?	#NAME?	#NAME?
		653,400	15.000	#NAME?	#NAME?	#NAME?
		871,200	20.000	#NAME?	#NAME?	#NAME?
		1,089,000	25.000	#NAME?	#NAME?	#NAME?

If the above formulas are not calculating, make sure that any sales with a 0 or less \$ per unit are set to "not used". If they are still not calculating, refresh them by double clicking them and pressing "enter".

_____ This slope

The Grey fields below can be edited to adjust acreage ranges. Enter acreage

Acre Ranges		Vacant				Abst	
Low	High	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD
0.00	0.99	4	61.11%	\$1.83	\$1.85	30	162.31%
1.00	1.99	5	104.89%	\$5.55	\$3.48	9	61.81%
2.00	4.99	3	30.52%	\$3.98	\$4.26	5	41.02%
5.00	9.99	1	0.00%	\$0.26	\$0.26	0	0.00%
10.00	10000.00	0	0.00%	\$0.00	\$0.00	0	0.00%
0.00	10000.00	13	83.81%	\$3.64	\$2.87	44	141.29%

If you're using the Acreage Table		
SqFt	Acres	\$/sf
43,560	1.0	#NAME?
65,340	1.5	#NAME?
87,120	2.0	#NAME?
108,900	2.5	#NAME?
130,680	3.0	#NAME?
174,240	4.0	#NAME?
217,800	5.0	#NAME?
304,920	7.0	#NAME?
435,600	10.0	#NAME?
653,400	15.0	#NAME?
871,200	20.0	#NAME?
1,089,000	25.0	#NAME?
1,306,800	30.0	#NAME?
1,742,400	40.0	#NAME?
2,178,000	50.0	#NAME?
4,356,000	100.0	#NAME?

should not be downward facing. A person wouldn't pay less for 5,000 sf than they would for 2,500 sf.

es to two decimal places.

raction		Allocation				All Met	
Mean \$/SF	Median \$/SF	# of Sales	COD	Mean \$/SF	Median \$/SF	# of Sales	COD
\$10.10	\$4.56	31	189.35%	\$11.36	\$4.30	65	174.86%
\$3.98	\$3.04	11	40.85%	\$2.64	\$2.35	25	65.37%
\$1.90	\$1.77	7	33.21%	\$3.12	\$3.05	15	43.48%
\$0.00	\$0.00	1	0.00%	\$2.27	\$2.27	2	79.45%
\$0.00	\$0.00	1	0.00%	\$1.01	\$1.01	1	0.00%
\$7.92	\$4.06	51	150.21%	\$7.97	\$3.72	108	144.98%

in Assessing.net	
\$/ac	Concluded \$
#NAME?	#NAME?
#NAME?	#NAME?
#NAME?	#NAME?
#NAME?	#NAME?
#NAME?	#NAME?
#NAME?	#NAME?
#NAME?	#NAME?
#NAME?	#NAME?
#NAME?	#NAME?
#NAME?	#NAME?
#NAME?	#NAME?
#NAME?	#NAME?
#NAME?	#NAME?
#NAME?	#NAME?
#NAME?	#NAME?
#NAME?	#NAME?
#NAME?	#NAME?

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:hods	
Mean \$/SF	Median \$/SF
\$10.19	\$4.26
\$3.71	\$2.94
\$2.89	\$2.68
\$1.27	\$1.27
\$1.01	\$1.01
\$7.43	\$3.65

Dates for sales period
Out Year Start: 4/1/2022
Out Year End: 3/31/2023
In Year Start: 4/1/2023
In Year End: 3/31/2024

Land Value Analysis
Used Sales

Valuation Method	Parcel Number	Address	Sale Date	Sale Price	Conf.	Liber/ Page	Total Acre	Total Sq Ft	Total Front Ft	ROW (Sq Ft)	Imprvmnts Value	Land Residual	Indicated LB Ratio	Resid Acre	Resid Sq Ft	Unadjust \$ / acre	Unadjust \$ / Sq Ft	Months To Mid-Point	Time Adjust	Adjusted Sale Price	Adjust \$ Per Acre	Adjust \$ Per Sq Ft	Adjust \$ Per Front Ft	Other Parcels in Sale	Comments
Vacant	07-7100-0004-01-6		4/6/2022	\$1,100,000			1.686	73,442	100	0	0	\$1,100,000	N/A	1.686	73,442	\$652,432	\$14.98	12	0.00%	\$1,100,000	\$652,432	\$14.98	\$11,000.00		
Abstraction	07-7280-0016-00-1		4/12/2022	\$160,000			0.532	23,174	100	0	61225	\$98,775	0.6173	0.532	23,174	\$185,667	\$4.26	12	0.00%	\$98,775	\$185,667	\$4.26	\$987.75		
Abstraction	07-4730-0026-09-9		4/18/2022	\$270,000			0.576	25,091	100	0	0	\$91,125	0.3375	0.576	25,091	\$158,203	\$3.63	11	0.00%	\$91,125	\$158,203	\$3.63	\$911.25		
Abstraction	07-4730-0026-09-9		4/18/2022	\$270,000			0.576	25,091	100	0	0	\$270,000	1.0000	0.576	25,091	\$468,750	\$10.76	11	0.00%	\$270,000	\$468,750	\$10.76	\$2,700.00		
Abstraction	14-0860-0137-00-8		4/20/2022	\$165,000			0.296	12,894	100	0	124403	\$40,597	0.2460	0.296	12,894	\$137,152	\$3.15	11	0.00%	\$40,597	\$137,152	\$3.15	\$405.97		
Vacant	14-8700-0023-00-6		5/6/2022	\$50,000			0.351	15,290	100	0	3365	\$46,635	N/A	0.351	15,290	\$132,863	\$3.05	11	0.00%	\$46,635	\$132,863	\$3.05	\$466.35		
Abstraction	18-0134-0005-05-0		5/9/2022	\$600,000			0.129	5,619	100	0	483961	\$116,039	0.1934	0.129	5,619	\$899,527	\$20.65	11	0.00%	\$116,039	\$899,527	\$20.65	\$1,160.39		
Allocation	18-0134-0005-05-0		5/9/2022	\$600,000			0.129	5,619	100	0	483961	\$202,500	0.3375	0.129	5,619	\$1,569,767	\$36.04	11	0.00%	\$202,500	\$1,569,767	\$36.04	\$2,025.00		
Allocation	07-0125-0024-03-1		5/13/2022	\$560,000			0.342	14,898	100	0	205936	\$189,000	0.3375	0.342	14,898	\$552,632	\$12.69	11	0.00%	\$189,000	\$552,632	\$12.69	\$1,890.00		
Abstraction	14-1500-0016-02-5		5/16/2022	\$280,000			0.395	17,206	100	0	198697	\$81,303	0.2904	0.395	17,206	\$205,830	\$4.73	11	0.00%	\$81,303	\$205,830	\$4.73	\$813.03		
Allocation	14-1500-0016-02-5		5/16/2022	\$280,000			0.395	17,206	100	0	198697	\$94,500	0.3375	0.395	17,206	\$239,241	\$5.49	11	0.00%	\$94,500	\$239,241	\$5.49	\$945.00		
Allocation	14-0111-0008-04-3		5/19/2022	\$160,000			0.818	35,632	100	0	67765	\$54,000	0.3375	0.818	35,632	\$66,015	\$1.52	10	0.00%	\$54,000	\$66,015	\$1.52	\$540.00		
Abstraction	14-0111-0008-04-3		5/19/2022	\$160,000			0.818	35,632	100	0	67765	\$92,235	0.5765	0.818	35,632	\$112,757	\$2.59	10	0.00%	\$92,235	\$112,757	\$2.59	\$922.35		
Abstraction	07-0019-0070-00-7		6/1/2022	\$1,112,645			0.191	8,320	100	0	326108	\$375,518	0.3375	0.191	8,320	\$1,966,061	\$45.13	10	0.00%	\$375,518	\$1,966,061	\$45.13	\$3,755.18		
Vacant	14-0111-0008-06-0		6/8/2022	\$125,000			1.451	63,206	100	0	0	\$125,000	N/A	1.451	63,206	\$86,147	\$1.98	10	0.00%	\$125,000	\$86,147	\$1.98	\$1,250.00		
Allocation	18-0003-0001-13-9		7/5/2022	\$270,000			1.909	83,156	100	0	212984	\$91,125	0.3375	1.909	83,156	\$47,734	\$1.10	9	0.00%	\$91,125	\$47,734	\$1.10	\$911.25		
Allocation	17-0008-0026-04-9		7/7/2022	\$1,275,100			2.604	113,430	100	0	557392	\$430,346	0.3375	2.604	113,430	\$165,264	\$3.79	9	0.00%	\$430,346	\$165,264	\$3.79	\$4,303.46		
Abstraction	07-0016-0010-06-9		7/15/2022	\$345,000			0.729	31,755	100	0	138576	\$206,424	0.5983	0.729	31,755	\$283,160	\$6.50	9	0.00%	\$206,424	\$283,160	\$6.50	\$2,064.24		
Abstraction	12-0021-0017-02-8		8/4/2022	\$435,000			0.669	29,142	100	0	307313	\$127,687	0.2935	0.669	29,142	\$190,862	\$4.38	8	0.00%	\$127,687	\$190,862	\$4.38	\$1,276.87		
Allocation	12-0021-0017-02-8		8/4/2022	\$435,000			0.669	29,142	100	0	307313	\$146,813	0.3375	0.669	29,142	\$219,451	\$5.04	8	0.00%	\$146,813	\$219,451	\$5.04	\$1,468.13		
Vacant	12-0021-0004-41-0		8/8/2022	\$750,000			2.974	129,547	100	0	0	\$750,000	N/A	2.974	129,547	\$252,186	\$5.79	8	0.00%	\$750,000	\$252,186	\$5.79	\$7,500.00		
Abstraction	72-4560-0033-01-1		8/9/2022	\$125,000			0.115	5,009	100	0	92456	\$32,544	0.2604	0.115	5,009	\$282,991	\$6.50	8	0.00%	\$32,544	\$282,991	\$6.50	\$325.44		
Allocation	14-8700-0027-02-8		9/8/2022	\$435,000			1.497	65,209	100	0	236777	\$146,813	0.3375	1.497	65,209	\$98,071	\$2.25	7	0.00%	\$146,813	\$98,071	\$2.25	\$1,468.13		
Abstraction	14-8700-0027-02-8		9/8/2022	\$435,000			1.497	65,209	100	0	236777	\$198,223	0.4557	1.497	65,209	\$132,413	\$3.04	7	0.00%	\$198,223	\$132,413	\$3.04	\$1,982.23		
Vacant	11-0017-0017-03-3		9/15/2022	\$100,000			8.692	378,624	100	0	0	\$100,000	N/A	8.692	378,624	\$11,505	\$0.26	7	0.00%	\$100,000	\$11,505	\$0.26	\$1,000.00		
Allocation	07-0010-0038-01-1		9/19/2022	\$195,000			0.525	22,869	100	0	99718	\$65,813	0.3375	0.525	22,869	\$125,357	\$2.88	6	0.00%	\$65,813	\$125,357	\$2.88	\$658.13		
Abstraction	07-0010-0038-01-1		9/19/2022	\$195,000			0.525	22,869	100	0	99718	\$95,282	0.4886	0.525	22,869	\$181,490	\$4.17	6	0.00%	\$95,282	\$181,490	\$4.17	\$952.82		
Allocation	17-6766-0001-00-8		9/23/2022	\$1,800,000			13.857	603,611	100	0	2411557	\$607,500	0.3375	13.857	603,611	\$43,841	\$1.01	6	0.00%	\$607,500	\$43,841	\$1.01	\$6,075.00		
Allocation	07-4730-0008-00-7		9/26/2022	\$805,000			0.245	10,672	100	0	216586	\$271,688	0.3375	0.245	10,672	\$1,108,929	\$25.46	6	0.00%	\$271,688	\$1,108,929	\$25.46	\$2,716.88		
Abstraction	07-4730-0008-00-7		9/26/2022	\$805,000			0.245	10,672	100	0	216586	\$588,414	0.7309	0.245	10,672	\$2,401,690	\$55.14	6	0.00%	\$588,414	\$2,401,690	\$55.14	\$5,884.14		
Allocation	14-0123-0109-00-5		9/27/2022	\$700,625			1.009	43,952	100	0	169458	\$236,461	0.3375	1.009	43,952	\$234,352	\$5.38	6	0.00%	\$236,461	\$234,352	\$5.38	\$2,364.61		
Abstraction	14-0123-0109-00-5		9/27/2022	\$700,625			1.009	43,952	100	0	169458	\$531,167	0.7581	1.009	43,952	\$526,429	\$12.09	6	0.00%	\$531,167	\$526,429	\$12.09	\$5,311.67		
Allocation	18-5500-0013-04-0		10/10/2022	\$400,000			1.046	45,564	100	0	188328	\$135,000	0.3375	1.046	45,564	\$129,063	\$2.96	6	0.00%	\$135,000	\$129,063	\$2.96	\$1,350.00		
Abstraction	18-5500-0013-04-0		10/10/2022	\$400,000			1.046	45,564	100	0	188328	\$211,672	0.5292	1.046	45,564	\$202,363	\$4.65	6	0.00%	\$211,672	\$202,363	\$4.65	\$2,116.72		
Vacant	45-0021-0005-22-0		10/14/2022	\$25,000			0.974	42,427	100	0	0	\$25,000	N/A	0.974	42,427	\$25,667	\$0.59	6	0.00%	\$25,000	\$25,667	\$0.59	\$250.00		
Abstraction	72-3920-0001-03-0		10/14/2022	\$320,000			0.045	1,960	100	0	241766	\$78,234	0.2445	0.045	1,960	\$1,738,533	\$39.92	6	0.00%	\$78,234	\$1,738,533	\$39.92	\$782.34		
Allocation	72-3920-0001-03-0		10/14/2022	\$320,000			0.045	1,960	100	0	241766	\$108,000	0.3375	0.045	1,960	\$2,400,000	\$55.10	6	0.00%	\$108,000	\$2,400,000	\$55.10	\$1,080.00		
Abstraction	72-4560-0049-01-5		10/21/2022	\$270,000			0.119	5,184	100	0	197893	\$72,107	0.2671	0.119	5,184	\$605,941	\$13.91	5	0.00%	\$72,107	\$605,941	\$13.91	\$721.07		
Allocation	72-4560-0049-01-5		10/21/2022	\$270,000			0.119	5,184	100	0	197893	\$91,125	0.3375	0.119	5,184	\$765,756	\$17.58	5	0.00%	\$91,125	\$765,756	\$17.58	\$911.25		
Allocation	72-4560-0049-00-7		11/14/2022	\$235,000			0.104	4,530	100	0	128869	\$79,313	0.3375	0.104	4,530	\$762,620	\$17.51	5	0.00%	\$79,313	\$762,620	\$17.51	\$793.13		
Abstraction	72-4560-0049-00-7		11/14/2022	\$235,000			0.104	4,530	100	0	128869	\$106,131	0.4516	0.104	4,530	\$1,020,490	\$23.43	5	0.00%	\$106,131	\$1,020,490	\$23.43	\$1,061.31		
Allocation	14-0930-0001-04-0		11/22/2022	\$1,750,000			3.055	133,076	100	0	2746880	\$590,625	0.3375	3.055	133,076	\$193,331	\$4.44	4	0.00%	\$590,625	\$193,331	\$4.44	\$5,906.25		
Allocation	07-4730-0026-09-9		11/23/2022	\$300,000			0.576	25,091	100	0	0	\$101,250	0.3375	0.576	25,091	\$175,781	\$4.04	4	0.00%	\$101,250	\$175,781	\$4.04	\$1,012.50		
Abstraction	07-4730-0026-09-9		11/23/2022	\$300,000			0.576	25,091	100	0	0	\$300,000	1.0000	0.576	25,091	\$520,833	\$11.96	4	0.00%	\$300,000	\$520,833	\$11.96	\$3,000.00		
Abstraction	12-0010-0025-11-4		12/19/2022	\$1,050,000			2.670	116,305	100	0	937971	\$112,029	0.1067	2.670	116,305	\$41,958	\$0.96	3	0.00%	\$112,029	\$41,958	\$0.96	\$1,120.29		
Allocation	12-0010-0025-11-4		12/19/2022	\$1,050,000			2.670	116,305	100	0	937971	\$354,375	0.3375	2.670	116,305	\$132,725	\$3.05	3	0.00%	\$354,375	\$132,725	\$3.05	\$3,543.75		
Abstraction	07-7140-0043-00-2		12/21/2022	\$475,000			0.886	38,594	100	0	366914	\$108,086	0.2275	0.886	38,594	\$121,993	\$2.80	3	0.00%	\$108,086	\$121,993	\$2.80	\$1,080.86		
Allocation	07-7140-0043-00-2		12/21/2022	\$475,000			0.886	38,594	100	0	366914	\$160,313	0.3375	0.886	38,594	\$180,940	\$4.15	3	0.00%	\$160,313	\$180,940	\$4.15	\$1,603.13		
Abstraction</																									

Dates for sales period
Out Year Start: 4/1/2022
Out Year End: 3/31/2023
In Year Start: 4/1/2023
In Year End: 3/31/2024

Land Value Analysis
Used Sales

Vacant	72-3900-0049-00-3	6/2/2023	\$40,000	0.261	11,369	100	0	7348	\$32,652	N/A	0.261	11,369	\$125,103	\$2.87	-2	0.00%	\$32,652	\$125,103	\$2.87	\$326.52
Allocation	11-0135-0026-18-5	7/27/2023	\$310,000	1.022	44,518	100	0	127786	\$104,625	0.3375	1.022	44,518	\$102,373	\$2.35	-4	0.00%	\$104,625	\$102,373	\$2.35	\$1,046.25
Abstraction	11-0135-0026-18-5	7/27/2023	\$310,000	1.022	44,518	100	0	127786	\$182,214	0.5878	1.022	44,518	\$178,292	\$4.09	-4	0.00%	\$182,214	\$178,292	\$4.09	\$1,822.14
Abstraction	74-4540-0001-00-9	7/27/2023	\$150,000	0.301	13,112	100	0	132427	\$17,573	0.1172	0.301	13,112	\$58,382	\$1.34	-4	0.00%	\$17,573	\$58,382	\$1.34	\$175.73
Allocation	74-4540-0001-00-9	7/27/2023	\$150,000	0.301	13,112	100	0	132427	\$50,625	0.3375	0.301	13,112	\$168,189	\$3.86	-4	0.00%	\$50,625	\$168,189	\$3.86	\$506.25
Abstraction	12-0016-0050-09-6	7/28/2023	\$2,989,000	4.905	213,662	100	0	2348722	\$640,278	0.2142	4.905	213,662	\$130,536	\$3.00	-4	0.00%	\$640,278	\$130,536	\$3.00	\$6,402.78
Allocation	12-0016-0050-09-6	7/28/2023	\$2,989,000	4.905	213,662	100	0	2348722	\$1,008,788	0.3375	4.905	213,662	\$205,665	\$4.72	-4	0.00%	\$1,008,788	\$205,665	\$4.72	\$10,087.88
Allocation	17-0030-0038-04-3	8/4/2023	\$190,000	0.660	28,750	100	0	69986	\$64,125	0.3375	0.660	28,750	\$97,159	\$2.23	-4	0.00%	\$64,125	\$97,159	\$2.23	\$641.25
Abstraction	17-0030-0038-04-3	8/4/2023	\$190,000	0.660	28,750	100	0	69986	\$120,014	0.6317	0.660	28,750	\$181,839	\$4.17	-4	0.00%	\$120,014	\$181,839	\$4.17	\$1,200.14
Vacant	14-8700-0023-02-0	8/8/2023	\$217,303	2.598	113,169	100	0	3210	\$214,093	N/A	2.598	113,169	\$82,407	\$1.89	-4	0.00%	\$214,093	\$82,407	\$1.89	\$2,140.93
Vacant	07-0016-0028-11-1	8/18/2023	\$200,000	1.318	57,412	100	0	0	\$200,000	N/A	1.318	57,412	\$151,745	\$3.48	-5	0.00%	\$200,000	\$151,745	\$3.48	\$2,000.00
Allocation	14-0860-0116-01-0	8/22/2023	\$600,000	2.818	122,752	100	0	270626	\$202,500	0.3375	2.818	122,752	\$71,859	\$1.65	-5	0.00%	\$202,500	\$71,859	\$1.65	\$2,025.00
Abstraction	14-0860-0116-01-0	8/22/2023	\$600,000	2.818	122,752	100	0	270626	\$329,374	0.5490	2.818	122,752	\$116,882	\$2.68	-5	0.00%	\$329,374	\$116,882	\$2.68	\$3,293.74
Vacant	17-7350-0009-01-1	8/23/2023	\$27,500	0.773	33,672	100	0	0	\$27,500	N/A	0.773	33,672	\$35,576	\$0.82	-5	0.00%	\$27,500	\$35,576	\$0.82	\$275.00
Abstraction	07-0016-0013-03-3	10/2/2023	\$333,000	1.754	76,404	100	0	211410	\$121,590	0.3651	1.754	76,404	\$69,322	\$1.59	-6	0.00%	\$121,590	\$69,322	\$1.59	\$1,215.90
Allocation	07-0016-0013-03-3	10/2/2023	\$333,000	1.754	76,404	100	0	211410	\$112,388	0.3375	1.754	76,404	\$64,075	\$1.47	-6	0.00%	\$112,388	\$64,075	\$1.47	\$1,123.88
Abstraction	14-0123-0106-01-4	10/5/2023	\$50,000	0.248	10,803	100	0	34854	\$15,146	0.3029	0.248	10,803	\$61,073	\$1.40	-6	0.00%	\$15,146	\$61,073	\$1.40	\$151.46
Abstraction	14-2360-0038-00-9	10/27/2023	\$248,000	0.235	10,237	100	0	238319	\$9,681	0.0390	0.235	10,237	\$41,196	\$0.95	-7	0.00%	\$9,681	\$41,196	\$0.95	\$96.81
Allocation	14-2360-0038-00-9	10/27/2023	\$248,000	0.235	10,237	100	0	238319	\$83,700	0.3375	0.235	10,237	\$356,170	\$8.18	-7	0.00%	\$83,700	\$356,170	\$8.18	\$837.00
Allocation	07-0125-0028-01-0	11/28/2023	\$797,000	0.410	17,860	100	0	291519	\$268,988	0.3375	0.410	17,860	\$656,067	\$15.06	-8	0.00%	\$268,988	\$656,067	\$15.06	\$2,689.88
Abstraction	73-2730-0038-04-2	11/29/2023	\$195,000	0.933	40,641	100	0	155907	\$39,093	0.2005	0.933	40,641	\$41,900	\$0.96	-8	0.00%	\$39,093	\$41,900	\$0.96	\$390.93
Allocation	73-2730-0038-04-2	11/29/2023	\$195,000	0.933	40,641	100	0	155907	\$65,813	0.3375	0.933	40,641	\$70,539	\$1.62	-8	0.00%	\$65,813	\$70,539	\$1.62	\$658.13
Allocation	73-5250-0027-00-7	12/22/2023	\$93,000	0.176	7,667	100	0	31948	\$31,388	0.3375	0.176	7,667	\$178,338	\$4.09	-9	0.00%	\$31,388	\$178,338	\$4.09	\$313.88
Vacant	03-0028-0013-30-0	1/10/2024	\$575,000	3.100	135,036	100	0	0	\$575,000	N/A	3.100	135,036	\$185,484	\$4.26	-9	0.00%	\$575,000	\$185,484	\$4.26	\$5,750.00
Allocation	74-0990-0051-00-6	1/11/2024	\$80,000	0.200	8,712	100	0	120656	\$27,000	0.3375	0.200	8,712	\$135,000	\$3.10	-9	0.00%	\$27,000	\$135,000	\$3.10	\$270.00
Allocation	72-3920-0007-03-8	1/16/2024	\$215,000	0.065	2,831	100	0	223670	\$72,563	0.3375	0.065	2,831	\$1,116,346	\$25.63	-10	0.00%	\$72,563	\$1,116,346	\$25.63	\$725.63
Allocation	14-8200-0140-01-0	3/8/2024	\$389,867	1.026	44,693	100	0	371190	\$131,580	0.3375	1.026	44,693	\$128,246	\$2.94	-11	0.00%	\$131,580	\$128,246	\$2.94	\$1,315.80
Allocation	14-0860-0046-01-1	3/13/2024	\$450,000	0.968	42,166	100	0	10883	\$151,875	0.3375	0.968	42,166	\$156,896	\$3.60	-11	0.00%	\$151,875	\$156,896	\$3.60	\$1,518.75
Abstraction	14-0860-0046-01-1	3/13/2024	\$450,000	0.968	42,166	100	0	10883	\$439,117	0.9758	0.968	42,166	\$453,633	\$10.41	-11	0.00%	\$439,117	\$453,633	\$10.41	\$4,391.17
Abstraction	12-0015-0020-07-5	3/15/2024	\$240,000	0.719	31,320	100	0	146256	\$93,744	0.3906	0.719	31,320	\$130,381	\$2.99	-11	0.00%	\$93,744	\$130,381	\$2.99	\$937.44
Allocation	12-0015-0020-07-5	3/15/2024	\$240,000	0.719	31,320	100	0	146256	\$81,000	0.3375	0.719	31,320	\$112,656	\$2.59	-11	0.00%	\$81,000	\$112,656	\$2.59	\$810.00
Abstraction	14-0860-0046-08-8	3/29/2024	\$709,391	1.118	48,700	100	0	513732	\$195,659	0.2758	1.118	48,700	\$175,008	\$4.02	-12	0.00%	\$195,659	\$175,008	\$4.02	\$1,956.59
Allocation	14-0860-0046-08-8	3/29/2024	\$709,391	1.118	48,700	100	0	513732	\$239,419	0.3375	1.118	48,700	\$214,150	\$4.92	-12	0.00%	\$239,419	\$214,150	\$4.92	\$2,394.19

Dates for sales period
Out Year Start: 4/1/2017
Out Year End: 3/31/2018
In Year Start: 4/1/2018
In Year End: 3/31/2019

Land Value Analysis
Not Used Sales

Valuation Method	Exclusion Comment	Parcel Number	Address	Sale Date	Sale Price	Conf.	Liber/ Page	Total Acre	Total Sq Ft	Total Front Ft	ROW (Sq Ft)	Imprvmnts Value	Land Residual	Indicated LB Ratio	Resid Acre	Resid Sq Ft	Unadjust \$ / acre	Unadjust \$ / Sq Ft	Months To Mid-Point	Time Adjust	Adjusted Sale Price	Adjust \$ Per Acre	Adjust \$ Per Sq Ft	Adjust \$ Per Front Ft	Other Parcels in Sale	Comments
Allocation		07-7280-0016-00-1		4/12/2022	\$160,000			0.532	23,174	100	0	61225	\$54,000	0.3375	0.532	23,174	\$101,504	\$2.33	12	0.00%	\$54,000	\$101,504	\$2.33	\$540.00		
Abstraction		72-8550-0005-02-1		4/18/2022	\$45,000			0.029	1,263	100	0	58292	-\$13,292	-0.2954	0.029	1,263	-\$458,345	-\$10.52	11	0.00%	-\$13,292	-\$458,345	-\$10.52	-\$132.92		
Allocation		72-8550-0005-02-1		4/18/2022	\$45,000			0.029	1,263	100	0	58292	\$15,188	0.3375	0.029	1,263	\$523,707	\$12.02	11	0.00%	\$15,188	\$523,707	\$12.02	\$151.88		
Allocation		14-0860-0137-00-8		4/20/2022	\$165,000			0.296	12,894	100	0	124403	\$55,688	0.3375	0.296	12,894	\$188,133	\$4.32	11	0.00%	\$55,688	\$188,133	\$4.32	\$556.88		
Abstraction		07-0125-0024-03-1		5/13/2022	\$560,000			0.342	14,898	100	0	205936	\$354,064	0.6323	0.342	14,898	\$1,035,275	\$23.77	11	0.00%	\$354,064	\$1,035,275	\$23.77	\$3,540.64		
Allocation		18-0134-0007-02-8		5/23/2022	\$6,000,000			1.650	71,874	100	0	682203	\$2,025,000	0.3375	1.650	71,874	\$1,227,273	\$28.17	10	0.00%	\$2,025,000	\$1,227,273	\$28.17	\$20,250.00		
Abstraction		18-0134-0007-02-8		5/23/2022	\$6,000,000			1.650	71,874	100	0	682203	\$5,317,797	0.8863	1.650	71,874	\$3,222,907	\$73.99	10	0.00%	\$5,317,797	\$3,222,907	\$73.99	\$53,177.97		
Abstraction		07-0019-0070-00-7		6/1/2022	\$1,112,645			0.191	8,320	100	0	326108	\$786,537	0.7069	0.191	8,320	\$4,117,995	\$94.54	10	0.00%	\$786,537	\$4,117,995	\$94.54	\$7,865.37		
Abstraction		18-0003-0001-13-9		7/5/2022	\$270,000			1.909	83,156	100	0	212984	\$57,016	0.2112	1.909	83,156	\$29,867	\$0.69	9	0.00%	\$57,016	\$29,867	\$0.69	\$570.16		
Abstraction		17-0008-0026-04-9		7/7/2022	\$1,275,100			2.604	113,430	100	0	557392	\$717,708	0.5629	2.604	113,430	\$275,618	\$6.33	9	0.00%	\$717,708	\$275,618	\$6.33	\$7,177.08		
Allocation		07-0016-0010-06-9		7/15/2022	\$345,000			0.729	31,755	100	0	138576	\$116,438	0.3375	0.729	31,755	\$159,722	\$3.67	9	0.00%	\$116,438	\$159,722	\$3.67	\$1,164.38		
Allocation		72-4560-0033-01-1		8/9/2022	\$125,000			0.115	5,009	100	0	92456	\$42,188	0.3375	0.115	5,009	\$366,848	\$8.42	8	0.00%	\$42,188	\$366,848	\$8.42	\$421.88		
Abstraction		17-6766-0001-00-8		9/23/2022	\$1,800,000			13.857	603,611	100	0	2411557	-\$611,557	-0.3398	13.857	603,611	-\$44,133	-\$1.01	6	0.00%	-\$611,557	-\$44,133	-\$1.01	-\$6,115.57		
Abstraction		14-0930-0001-04-0		11/22/2022	\$1,750,000			3.055	133,076	100	0	2746880	-\$996,880	-0.5696	3.055	133,076	-\$326,311	-\$7.49	4	0.00%	-\$996,880	-\$326,311	-\$7.49	-\$9,968.80		
Allocation		72-3920-0011-01-9		1/3/2023	\$340,000			0.170	7,405	100	0	235953	\$114,750	0.3375	0.170	7,405	\$675,000	\$15.50	3	0.00%	\$114,750	\$675,000	\$15.50	\$1,147.50		
Allocation		11-0018-0002-57-3		1/31/2023	\$299,000			1.278	55,670	100	0	132015	\$100,913	0.3375	1.278	55,670	\$78,961	\$1.81	2	0.00%	\$100,913	\$78,961	\$1.81	\$1,009.13		
Abstraction		12-0015-0042-02-8		3/1/2023	\$2,150,000			7.354	320,340	100	0	2038453	\$111,547	0.0519	7.354	320,340	\$15,168	\$0.35	1	0.00%	\$111,547	\$15,168	\$0.35	\$1,115.47		
Abstraction		17-0007-0024-14-0		4/7/2023	\$450,000			1.969	85,770	100	0	472873	-\$22,873	-0.0508	1.969	85,770	-\$11,617	-\$0.27	0	0.00%	-\$22,873	-\$11,617	-\$0.27	-\$228.73		
Abstraction		14-8200-0153-00-5		4/14/2023	\$225,000			0.576	25,091	100	0	675029	-\$450,029	-2.0001	0.576	25,091	-\$781,300	-\$17.94	0	0.00%	-\$450,029	-\$781,300	-\$17.94	-\$4,500.29		
Vacant		17-0007-0005-11-0		6/8/2023	\$438,000			4.590	199,940	100	0	0	\$438,000	N/A	4.590	199,940	\$95,425	\$2.19	-2	0.00%	\$438,000	\$95,425	\$2.19	\$4,380.00		
Allocation		14-0123-0106-01-4		10/5/2023	\$50,000			0.248	10,803	100	0	34854	\$16,875	0.3375	0.248	10,803	\$68,044	\$1.56	-6	0.00%	\$16,875	\$68,044	\$1.56	\$168.75		
Abstraction		07-0125-0028-01-0		11/28/2023	\$797,000			0.410	17,860	100	0	291519	\$505,481	0.6342	0.410	17,860	\$1,232,880	\$28.30	-8	0.00%	\$505,481	\$1,232,880	\$28.30	\$5,054.81		
Abstraction		73-5250-0027-00-7		12/22/2023	\$93,000			0.176	7,667	100	0	31948	\$61,052	0.6565	0.176	7,667	\$346,886	\$7.96	-9	0.00%	\$61,052	\$346,886	\$7.96	\$610.52		
Abstraction		74-0990-0051-00-6		1/11/2024	\$80,000			0.200	8,712	100	0	120656	-\$40,656	-0.5082	0.200	8,712	-\$203,280	-\$4.67	-9	0.00%	-\$40,656	-\$203,280	-\$4.67	-\$406.56		
Abstraction		72-3920-0001-02-1		1/16/2024	\$108,000			0.050	2,178	100	0	160746	-\$52,746	-0.4884	0.050	2,178	-\$1,054,920	-\$24.22	-10	0.00%	-\$52,746	-\$1,054,920	-\$24.22	-\$527.46		
Abstraction		72-3920-0007-03-8		1/16/2024	\$215,000			0.065	2,831	100	0	223670	-\$8,670	-0.0403	0.065	2,831	-\$133,385	-\$3.06	-10	0.00%	-\$8,670	-\$133,385	-\$3.06	-\$86.70		
Allocation		72-3920-0001-02-1		1/16/2024	\$108,000			0.050	2,178	100	0	160746	\$36,450	0.3375	0.050	2,178	\$729,000	\$16.74	-10	0.00%	\$36,450	\$729,000	\$16.74	\$364.50		
Abstraction		14-8200-0140-01-0		3/8/2024	\$389,867			1.026	44,693	100	0	371190	\$18,677	0.0479	1.026	44,693	\$18,204	\$0.42	-11	0.00%	\$18,677	\$18,204	\$0.42	\$186.77		