

Krakow Township-2025 Land Value Analysis Grand Pines #1

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class	Rate Group 1
061-090-000-013-00		6/1/2023	4000	WD	4000	1800	4000	1800	Vacant	2	0	0	\$ 2,000	#DIV/0!	2	401	685/245	061-090-000-014-00	Grand Pines #1	402	Per LOT
061-090-000-035-00		9/8/2023	3000	WD	3000	900	3000	900	Vacant	1	0	0	\$ 3,000	#DIV/0!	1	401	688/770		Grand Pines #1	402	Per LOT
061-090-000-101-00		1/5/2024	2500	WD	2500	900	2500	900	Vacant	1	0	0	\$ 2,500	#DIV/0!	1	401	693/039		Grand Pines #1	402	Per LOT
061-090-000-102-00		1/12/2024	2000	WD	2000	900	2000	900	Vacant	1	0	0	\$ 2,000	#DIV/0!	1	401	693/899		Grand Pines #1	402	Per LOT
													\$ 2,375	Avg price per Lot							

For 2025, use \$2,375 per lot



Presque Isle County-2025 Land Value Analysis Water Acreage

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	ResRate	Percentage	Actual Front	ECF Area	Liber/Page	Other Parcels In Sale	Land Table	Class	Rate Group 1
020-011-000-003-01		6/29/2022	100000	WD	100000	151500	100000	151500	Vacant	0	0	50	#DIV/0!	\$ 2,000	\$ 1,600	125%	0	SMLAK	672/494		SMALL LAKE - CLEAR/ORCHARD	402	CLEAR/ORCHARD
040-016-000-110-00		8/4/2022	85000	WD	85000	145440	85000	145440	Vacant	0	0	40	#DIV/0!	\$ 2,125	\$ 1,700	125%	0	WATR	674/137		Water Influence	402	Bismarck River
040-018-000-140-08	11480 LAKE EMMA RD	7/1/2022	275000	WD	274800	280795	50250	56245	Improved	0	0	12.29	#DIV/0!	\$ 4,089	\$ 2,300	178%	0	LKEMA	672/727		Lake Emma	401	
041-331-000-014-00		9/29/2023	27000	WD	27000	197049	27000	210845	Improved	843.37614	693.240006	3.859	32.01418527	\$ 6,997	\$ 3,800	184%	1297.42	WATR	689/700	041-331-000-011-00, 041-331-000-016-00, 041-331-000-017-00, 041-331-000-020-00	River Influence	402	Bismarck River
040-009-000-060-00	10980 RUTH HWY	5/5/2023	178000	WD	178000	184426	136993	143419	Improved	0	0	39.42	#DIV/0!	\$ 3,475	\$ 1,700	204%	0	LKMAY	684/300		Lake May	401	
021-036-000-003-34		3/28/2023	39000	WD	39000	36542	39000	36542	Vacant	0	0	6.03	#DIV/0!	\$ 6,468	\$ 3,100	209%	0	8	682/644		NEW-River	402	River
041-331-000-025-00		10/12/2022	26500	WD	26500	239420	26500	157263	Improved	629.056111	733.649986	3.15	42.12660769	\$ 8,413	\$ 3,800	221%	908.39	WATR	677/262	041-331-000-027-00, 041-331-000-026-00, 041-331-000-028-00	River Influence	001	Bismarck River
040-015-000-070-02		5/25/2022	225000	WD	225000	187147	225000	186997	Improved	0	0	59.28	#DIV/0!	\$ 3,796	\$ 1,600	237%	0	WATR	671/132	040-015-000-070-10	Water Influence	401	Bismarck River
020-011-000-003-02	9628 BALCH RD	6/28/2023	225000	WD	225000	110374	209263	94637	Improved	0	0	22.5	#DIV/0!	\$ 9,301	\$ 1,900	490%	0	SMLAK	686/004		SMALL LAKE - CLEAR/ORCHARD	401	CLEAR/ORCHARD
040-005-000-010-07	9012 FREEL DR	8/2/2023	215000	WD	210000	175178	66072	31250	Improved	0	0	1.08	#DIV/0!	\$ 61,178	\$ 8,500	720%	0	LKLOU	687/219		Lake Louise	401	

For 2025, use 269% increase over residential rates  
for water influence parcels

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	ResRate	Percentage	Actual Front	ECF Area	Liber/Page	Other Parcels In Sale	Land Table	Class	Rate Group 1
021-036-000-003-34		3/28/2023	39000	WD	39000	36542	39000	36542	Vacant	0	0	6.03	#DIV/0!	\$ 6,468	\$ 3,100	209%	0	8	682/644		NEW-River	402	River
041-331-000-025-00		10/12/2022	26500	WD	26500	239420	26500	157263	Improved	629.056111	733.649986	3.15	42.12660769	\$ 8,413	\$ 3,800	221%	908.39	WATR	677/262	041-331-000-027-00, 041-331-000-026-00, 041-331-000-028-00	River Influence	001	Bismarck River

For 2025, use \$32,000 as a minimum site value for water influence parcels

**2025 Assessment Roll Acreage Table**

**Presque Isle County**

**Water Acreage PROPERTIES**

General Acreage - Residential

Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total
1	\$ 8,500	\$ 8,500	3	\$ 3,800	\$ 11,400	10	\$ 2,500	\$ 25,000	30	\$ 1,900	\$ 57,000
1.5	\$ 6,500	\$ 9,750	4	\$ 3,100	\$ 12,400	15	\$ 2,300	\$ 34,500	40	\$ 1,700	\$ 68,000
2	\$ 5,100	\$ 10,200	5	\$ 3,100	\$ 15,500	20	\$ 1,900	\$ 38,000	50	\$ 1,600	\$ 80,000
2.5	\$ 4,300	\$ 10,750	7	\$ 3,100	\$ 21,700	25	\$ 1,900	\$ 47,500	100	\$ 1,400	\$ 140,000

General Water Influence Acreage - Value Conclusions

Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total
1	\$ 8,500	\$ 32,000	3	\$ 3,800	\$ 32,000	10	\$ 2,500	\$ 67,250	30	\$ 1,900	\$ 153,330
1.5	\$ 6,500	\$ 32,000	4	\$ 3,100	\$ 33,356	15	\$ 2,300	\$ 92,805	40	\$ 1,700	\$ 182,920
2	\$ 5,100	\$ 32,000	5	\$ 3,100	\$ 41,695	20	\$ 1,900	\$ 102,220	50	\$ 1,600	\$ 215,200
2.5	\$ 4,300	\$ 32,000	7	\$ 3,100	\$ 58,373	25	\$ 1,900	\$ 127,775	100	\$ 1,400	\$ 376,600

Enter Percentatge:  
269%

Enter Minimum:  
\$ 32,000

General Water Influence Acreage - Value Conclusions (Prior Year 2024)

Acres	Total	Acres	Total	Acres	Total	Acres	Total
1	\$ 25,000	3	\$ 25,000	10	\$ 50,500	30	\$ 115,140
1.5	\$ 25,000	4	\$ 25,048	15	\$ 69,690	40	\$ 137,360
2	\$ 25,000	5	\$ 31,310	20	\$ 76,760	50	\$ 161,600
2.5	\$ 25,250	7	\$ 43,834	25	\$ 95,950	100	\$ 282,800

2024 Percentage: 202%  
2025 Percentage: 269%

2024 Minimum: \$ 25,000  
2025 Minimum: \$ 32,000

Presque Isle County-2025 Land Value Analysis Agricultural

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sal	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Impr	Effec. F Depth	Net Acres	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class
061-035-000-022-09		8/21/2023	5000	WD	03-ARM'S LE	5000	10665	5000	10665	Vacant	187.1	0	1.28 \$	3,906	187.1	401		General Residential	402
140-021-000-052-12		3/3/2023	12000	WD	03-ARM'S LE	12000	10880	12000	10880	Vacant	0	0	1.97 \$	6,091	0	401		Residential Acres and Lots	402
8500 Site Value/1 Acre																			
																	For 2025, use \$8,500 as a 1 acre site value		
142-033-000-001-16		10/11/2022	8000	WD	03-ARM'S LE	8000	12000	8000	12000	Vacant	0	0	2 \$	4,000	0	401		Residential Acres and Lots	402
021-036-000-003-22		4/4/2023	12000	WD	03-ARM'S LE	12000	12010	12000	12010	Vacant	0	0	2.01 \$	5,970	0	6		NEW-Residential Acre-Lot	402
061-035-000-022-10		8/21/2023	10000	WD	19-MULTI P/	10000	20272	10000	19711	Improved	345.8	0	2.19 \$	4,566	345.8	401	061-035-000-022-11	General Residential	402
142-140-000-115-00		3/30/2023	16500	WD	03-ARM'S LE	16500	18278	16500	18278	Vacant	641.3	87.05	2.566 \$	6,430	642	401		Residential Acres and Lots	402
													\$ 5,161 Avg of All						
																	For 2025, use \$5100 for 2 acres		
140-021-000-052-02		10/27/2023	14000	WD	03-ARM'S LE	14000	14500	14000	14500	Vacant	0	0	4.5 \$	3,111	0	401		Residential Acres and Lots	402
140-020-000-322-01		5/19/2023	19000	WD	03-ARM'S LE	19000	14700	19000	14700	Vacant	0	0	4.7 \$	4,043	0	401		Residential Acres and Lots	402
142-028-000-001-03		10/4/2023	17500	WD	03-ARM'S LE	17500	14500	17500	14500	Vacant	0	0	5 \$	3,500	0	401		Residential Acres and Lots	402
020-033-000-008-00		2/3/2023	20000	WD	03-ARM'S LE	20000	14750	20000	14750	Vacant	0	0	5 \$	4,000	0	6		NEW-Residential Acre-Lot	402
030-004-000-110-02		9/15/2023	17500	WD	03-ARM'S LE	17500	18480	17500	18480	Vacant	0	0	7 \$	2,500	0	401		Residential Acreage	402
140-019-000-179-00		12/20/2022	13864	CD	03-ARM'S LE	13864	21417	13864	21417	Vacant	0	0	8.17 \$	1,697	0	401		Residential Acres and Lots	402
061-022-000-013-04	13852 E 638 HWY	6/10/2022	162500	WD	03-ARM'S LE	162500	161777	22390	21667	Improved	0	0	8.81 \$	2,541	0	401		General Residential	401
													\$ 3,056 Avg of All						
													\$ 3,142 Avg of Vacant						
																	For 2025, use \$3,100 for 4-7 acres		
140-019-000-202-01		11/4/2022	14000	QC	03-ARM'S LE	14000	22750	14000	22750	Vacant	0	0	9.1 \$	1,538	0	401		Residential Acres and Lots	402
140-019-000-209-01		4/13/2023	25000	QC	03-ARM'S LE	25000	23000	25000	23000	Vacant	0	0	9.4 \$	2,660	0	401		Residential Acres and Lots	402
140-020-000-046-05		6/15/2022	37000	WD	03-ARM'S LE	37000	23167	37000	23167	Vacant	0	0	9.6 \$	3,854	0	401		Residential Acres and Lots	401
021-006-000-001-09		6/23/2023	35500	WD	03-ARM'S LE	35500	23333	35500	23333	Vacant	0	0	9.8 \$	3,622	0	6		NEW-Residential Acre-Lot	402
040-025-000-160-00		5/4/2023	8000	WD	03-ARM'S LE	8000	23500	8000	23500	Vacant	0	0	10 \$	800	0	401		Residential Acreage	402
041-034-000-090-01	6758 W METZ HWY	3/16/2024	23000	QC	03-ARM'S LE	23000	24166	21917	23083	Improved	0	0	10 \$	2,192	0	401		Residential Acreage	401
142-030-000-008-15		10/31/2023	28500	WD	03-ARM'S LE	28500	23083	28500	23083	Vacant	0	0	10 \$	2,850	0	401		Residential Acres and Lots	402
020-028-000-002-02	6294 CO RD 489	8/31/2022	125000	WD	03-ARM'S LE	125000	83599	64426	23025	Improved	0	0	10 \$	6,443	0	6		NEW-Residential Acre-Lot	401
021-036-000-002-00		4/26/2022	17500	WD	03-ARM'S LE	17500	23538	17500	23538	Vacant	0	0	10.02 \$	1,747	0	6		NEW-Residential Acre-Lot	402
040-036-000-070-01	14990 CO RD 451	1/13/2023	150000	WD	03-ARM'S LE	150000	169106	29106	32510	Improved	0	0	10.19 \$	2,856	0	401	040-036-000-060-06	Residential Acreage	401
030-009-000-080-00	4237 CO RD 451	10/24/2022	135000	WD	03-ARM'S LE	135000	146365	12135	23500	Improved	0	0	10.3 \$	1,178	0	401		Residential Acreage	401
021-004-000-002-00		5/25/2023	34000	WD	03-ARM'S LE	34000	21742	34000	21742	Vacant	0	0	10.53 \$	3,229	0	6		NEW-Residential Acre-Lot	402
040-013-000-040-02	11534 CO RD 451	10/24/2023	170000	WD	03-ARM'S LE	170000	149267	44897	24164	Improved	0	0	10.61 \$	4,232	0	401		Residential Acreage	401
020-028-000-004-00		6/3/2022	30000	WD	03-ARM'S LE	30000	40619	30000	40619	Improved	300	600	11.387 \$	2,635	300	6	021-070-000-024-00, 021-070-000	NEW-Residential Acre-Lot	402
140-019-000-205-01		4/26/2023	24000	QC	03-ARM'S LE	24000	29570	24000	29570	Vacant	0	0	13.2 \$	1,818	0	401		Residential Acres and Lots	402
													\$ 2,777 Avg of All						
													\$ 2,458 Avg of Vacant						
																	For 2025, use \$2,500 for 10 acres		
030-021-000-020-01		6/2/2022	24000	QC	03-ARM'S LE	24000	43700	24000	43700	Vacant	0	0	20 \$	1,200	0	401		Residential Acreage	402
040-001-000-020-02		8/19/2022	50000	LC	21-NOT USE	50000	65199	50000	46600	Improved	0	0	20.02 \$	2,498	0	401	040-001-000-010-02	Residential Acreage	402
142-019-000-003-01		4/8/2022	47500	WD	03-ARM'S LE	47500	54285	47500	54285	Vacant	0	0	21.5 \$	2,209	0	401		Residential Acres and Lots	401
040-002-000-100-04		9/1/2023	41400	WD	03-ARM'S LE	41400	45847	41400	45847	Vacant	0	0	22.106 \$	1,873	0	401		Residential Acreage	402
													\$ 1,945 Avg of All						
													\$ 1,761 Avg of Vacant						
																	For 2025, use \$1,900 for 20-25 acres		
040-004-000-020-01		4/20/2023	54280	LC	21-NOT USE	54280	52033	54280	52033	Vacant	0	0	27.14 \$	2,000	0	401		Residential Acreage	402
041-026-000-060-01		6/30/2022	59800	LC	21-NOT USE	59800	59333	59800	59333	Vacant	0	0	32.657 \$	1,831	0	401		Residential Acreage	402
041-026-000-160-01	5394 W 638 HWY	9/21/2022	79000	WD	03-ARM'S LE	79000	71532	70446	62978	Improved	0	0	36.52 \$	1,929	0	401		Residential Acreage	401
													\$ 1,920 Avg of All						
													\$ 1,916 Avg of Vacant						
																	For 2025, use \$1900 for 30 acres		
140-027-000-012-03		6/16/2022	60000	WD	03-ARM'S LE	60000	59100	60000	59100	Vacant	0	0	39 \$	1,538	0	401		Residential Acres and Lots	402
021-015-000-005-04		7/6/2023	58000	WD	03-ARM'S LE	58000	71655	58000	71655	Vacant	0	0	39.8 \$	1,457	0	6		NEW-Residential Acre-Lot	402
030-013-000-030-00		3/2/2023	40000	WD	03-ARM'S LE	40000	72000	40000	72000	Vacant	0	0	40 \$	1,000	0	401		Residential Acreage	402

140-030-000-050-00	5/15/2023	40000	WD	03-ARM'S LE	40000	59100	40000	59100	Vacant	0	0	40	\$	1,000	0	401	684/548	Residential Acres and Lots	402		
140-034-000-003-00	10/7/2022	50000	WD	03-ARM'S LE	50000	60000	50000	60000	Vacant	0	0	40	\$	1,250	0	401	677/187	Residential Acres and Lots	402		
060-022-000-007-02	12850 SHUBERT RD	6/26/2023	60000	WD	03-ARM'S LE	60000	70275	60000	70275	Vacant	0	0	40	\$	1,500	0	401	685/989	General Residential	402	
030-036-000-040-08	3003 LAKE AUGUSTA HWY	9/18/2023	125000	WD	03-ARM'S LE	125000	127370	69630	72000	Improved	0	0	40	\$	1,741	0	401	688/982	Residential Acreage	401	
041-023-000-080-01		10/28/2022	78000	WD	03-ARM'S LE	78000	70875	78000	70275	Improved	0	0	40	\$	1,950	0	401	678/212	Residential Acreage	401	
061-031-000-001-01		11/30/2022	80000	WD	03-ARM'S LE	80000	72000	80000	72000	Vacant	0	0	40	\$	2,000	0	401	679/716	General Residential	402	
060-010-000-001-00	13913 MISIAK HWY	10/30/2023	82000	WD	03-ARM'S LE	82000	74327	82000	70275	Improved	0	0	40	\$	2,050	0	401	690/614	General Residential	401	
030-036-000-010-01		4/20/2022	82500	WD	27-REDEMP	82500	68550	82500	68550	Vacant	0	0	40	\$	2,063	0	401	669/636	Residential Acreage	402	
020-033-000-025-00	19280 FLEWELLING HWY	9/12/2023	280000	WD	03-ARM'S LE	280000	218738	131537	70275	Improved	0	0	40	\$	3,288	0	6	688/645	NEW-Residential Acre-Lot	401	
030-015-000-070-00		10/7/2022	60000	WD	03-ARM'S LE	60000	72000	60000	72000	Vacant	0	0	40.5	\$	1,481	0	401	676/991	Residential Acreage	402	
060-029-000-009-03	13623 KUFFEL RD	5/23/2023	105000	WD	03-ARM'S LE	105000	73722	105000	73722	Vacant	0	0	45.74	\$	2,296	0	401	684/758	General Residential	402	
													\$	1,758	Avg of All						
													\$	1,559	Avg of Vacant		For 2025, use \$1,700 for 40 acres				
142-028-000-001-22		9/27/2023	95000	WD	03-ARM'S LE	95000	73933	95000	73933	Vacant	0	0	53.42	\$	1,778	0	401	689/683	Residential Acres and Lots	402	
041-027-000-110-00		6/3/2022	113000	LC	21-NOT USE	113000	74280	113000	81501	Improved	0	0	54.81	\$	2,062	0	401	671/834	041-027-000-040-02	Residential Acreage	402
040-013-000-040-05	11388 CO RD 451	12/22/2022	100000	WD	03-ARM'S LE	100000	120429	64021	84450	Improved	0	0	60	\$	1,067	0	401	680/282		Residential Acreage	401
040-013-000-040-05	11388 CO RD 451	12/22/2022	100000	QC	14-INTO/OU	100000	120429	64021	84450	Improved	0	0	60	\$	1,067	0	401	680/285		Residential Acreage	401
142-029-000-014-01		7/5/2023	143000	WD	03-ARM'S LE	143000	81500	143000	81500	Vacant	0	0	60	\$	2,383	0	401	686/260		Residential Acres and Lots	402
142-028-000-001-12		7/20/2022	81900	WD	03-ARM'S LE	81900	112300	81900	95730	Improved	0	0	62.78	\$	1,305	0	401	673/263	142-028-000-001-11	Residential Acres and Lots	402
040-013-000-040-04		5/4/2023	80000	LC	21-NOT USE	80000	94583	80000	94583	Vacant	0	0	69.38	\$	1,153	0	401	684/324		Residential Acreage	402
													\$	1,545	Avg of All						
													\$	1,772	Avg of Vacant		For 2025, use \$1,600 for 50 acres				
140-035-000-008-00		4/15/2023	95000	WD	03-ARM'S LE	95000	104500	95000	104500	Vacant	0	0	80	\$	1,188	0	401	683/461		Residential Acres and Lots	402
041-025-000-020-00		9/22/2023	125000	WD	19-MULTI P/	125000	142275	125000	142275	Vacant	0	0	80	\$	1,563	0	401	689/178	041-025-000-030-00, 041-025-000	Residential Acreage	402
060-014-000-003-00	11685 CLINTON CREEK RD	3/24/2023	175000	WD	03-ARM'S LE	175000	151333	128067	104400	Improved	0	0	80	\$	1,601	0	401	682/488		General Residential	401
140-034-000-002-03		9/20/2023	130000	WD	03-ARM'S LE	130000	104500	130000	104500	Vacant	0	0	80	\$	1,625	0	401	689/277		Residential Acres and Lots	402
060-011-000-002-00	14219 MISIAK HWY	5/2/2022	165000	WD	03-ARM'S LE	165000	128510	140890	104400	Improved	0	0	80	\$	1,761	0	401	670/081		General Residential	401
030-030-000-010-00	3151 NOFFZE HWY	8/25/2023	220000	WD	03-ARM'S LE	220000	216927	109573	106500	Improved	0	0	81	\$	1,353	0	401	688/028		Residential Acreage	401
030-031-000-050-00	8018 MIELKE RD	4/20/2023	160000	WD	03-ARM'S LE	160000	148157	118343	106500	Improved	0	0	83.18	\$	1,423	0	401	683/604		Residential Acreage	401
030-031-000-020-04		3/10/2023	155000	LC	21-NOT USE	155000	125762	147939	118701	Improved	0	0	91.62	\$	1,615	0	401	682/271		Residential Acreage	401
021-010-000-001-02	15141 MAST POINT RD	3/11/2024	110000	WD	19-MULTI P/	110000	163467	110000	163467	Vacant	0	0	94.82	\$	1,160	0	6	695/309	021-009-000-001-11, 021-010-000	NEW-Residential Acre-Lot	402
													\$	1,476	Avg of All						
													\$	1,384	Avg of Vacant		For 2025, use 1,400 for 100 acres				
140-034-000-008-02		12/9/2022	225000	WD	19-MULTI P/	225000	408996	225000	236400	Improved	0	0	160	\$	1,406	0	401	679/889	140-035-000-011-01, 140-034-000	Residential Acres and Lots	402
060-035-000-001-00		11/17/2023	360000	WD	19-MULTI P/	360000	182740	360000	254711	Improved	360	0	180	\$	2,000	360	401	692/133	060-035-000-007-00, 060-035-000	General Residential	402
030-003-000-230-00		12/28/2023	248069	WD	03-ARM'S LE	248069	295201	248069	295201	Vacant	0	0	235	\$	1,056	0	401	692/772		Residential Acreage	402
													\$	1,487	Avg of All						
													\$	1,056	Avg of Vacant		For 2025, use 1,400 for 100 acres				

**2025 Assessment Roll Acreage Table**

**Presque Isle County  
AG Acreage**

General Acreage - Residential

Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total
1	\$ 8,500	\$ 8,500	3	\$ 3,800	\$ 11,400	10	\$ 2,500	\$ 25,000	30	\$ 1,900	\$ 57,000
1.5	\$ 6,500	\$ 9,750	4	\$ 3,100	\$ 12,400	15	\$ 2,300	\$ 34,500	40	\$ 1,700	\$ 68,000
2	\$ 5,100	\$ 10,200	5	\$ 3,100	\$ 15,500	20	\$ 1,900	\$ 38,000	50	\$ 1,600	\$ 80,000
2.5	\$ 4,300	\$ 10,750	7	\$ 3,100	\$ 21,700	25	\$ 1,900	\$ 47,500	100	\$ 1,400	\$ 140,000

**Agricultural Acreage Conclusions**

Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total
1	\$ 8,500	\$ 8,500	3	\$ 3,800	\$ 11,400	10	\$ 2,500	\$ 25,000	30	\$ 1,900	\$ 57,000
1.5	\$ 6,500	\$ 9,750	4	\$ 3,100	\$ 12,400	15	\$ 2,300	\$ 34,500	40	\$ 1,700	\$ 68,000
2	\$ 5,100	\$ 10,200	5	\$ 3,100	\$ 15,500	20	\$ 1,900	\$ 38,000	50	\$ 1,600	\$ 80,000
2.5	\$ 4,300	\$ 10,750	7	\$ 3,100	\$ 21,700	25	\$ 1,900	\$ 47,500	100	\$ 1,600	\$ 160,000

Enter Minimum Per Acre:

\$ 1,600

Krakow Township-2025 Land Value Analysis Black Bass Bay

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class	Rate Group 1		
061-085-000-021-00	6661 OUTER DR	8/12/2022	65500	WD	65500	58629	65500	58629	Vacant	125.276667	179.399994	0.519	\$ 523	126204.2389	123.8	BLKBY	674/491		Black Bass Bay	402	AVG Lake		
061-085-000-031-01		7/28/2023	191000	WD	191000	145788	191000	144788	Improved	412.5	180	1.705	\$ 463	112023.4604	412.5	BLKBY	686/987		Black Bass Bay	401	AVG Lake		
061-115-000-028-00		5/25/2023	89141	WD	89141	42700	89141	46800	Improved	100	235.660004	0.27	\$ 891	330151.8519	100	BLKBY	684/902	061-115-000-029-00	Black Bass Bay	402	AVG Lake		
061-115-000-061-00	6304 BLACK BASS BAY RD	9/13/2022	75000	WD	75000	142424	75000	95761	Improved	193.4	473.225005	0.964	\$ 388	77800.82988	163.7	BLKBY	676/417	061-115-000-062-00, 061-115-000-063-00	Black Bass Bay	402	AVG Lake		
061-025-000-033-01		7/11/2022	58060	OTH	58060	133652	58060	133652	Vacant	265.54	400	2.438	\$ 219	23814.60213	265.54	BLKBY	675/092		Grand-Long Lake LARGE	402	Large Frontage		
													\$	497	Avg of All								

For 2025, use \$497/foot for Black Bass Bay



Krakow Township-2025 Land Value Analysis Commercial Lots (Uses Presque Isle County Residential Backlots Study)

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Efec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class	Rate Group 1	
041-110-000-001-00		3/21/2024	5500	WD	5500	10475	5500	9975	Improved	350	190.240005	1.529	\$ 16	3597.122302	350	401	696/318		Residential Back	401	Lake Sub-Avg	
030-003-000-300-00	1093 E HEYTHALER HWY	44706	145000	WD	145000	152646	3346	10992	Improved	192.849682	379.5	1.22	\$ 17	2742.622951	140	BACK	671/002		Residential Backlots	401	200std	
040-018-000-120-02		2/7/2023	4250	WD	4250	11891	4250	11891	Vacant	208.62	203	0.962	\$ 20	4417.879418	212.93	401	681/629		Residential Back	402	Lake View/BACK	
142-140-000-115-00		3/30/2023	16500	WD	16500	18278	16500	18278	Vacant	641.333333	87.050003	2.566	\$ 26	6430.241621	642	401	682/651		Residential Acres and Lots	402	Back Lot - Std	
061-035-000-022-09		8/21/2023	5000	WD	5000	10665	5000	10665	Vacant	187.1	0	1.28	\$ 27	3906.25	187.1	401	688/046		General Residential	402	Res Back Lot	
061-035-000-022-10		8/21/2023	10000	WD	10000	20272	10000	19711	Improved	345.8	0	2.19	\$ 29	4566.210046	345.8	401	687/922	061-035-000-022-11	General Residential	402	Res Back Lot	
021-090-000-078-00	16297 GRACE HARBOR HWY	11/10/2022	58500	WD	58500	76099	10901	17100	Improved	300	345	0.792	\$ 36	13763.88889	300	6	678/900	021-090-000-079-00, 02	NEW-Residential Acre-Lot	401	Res Backlot	
041-110-000-038-00		7/8/2022	7800	WD	7800	19826	7800	11835	Improved	207.643333	733.47998	1.778	\$ 38	4386.951631	200	401	672/910	041-110-000-039-00	Residential Back	401	Lake Sub-Avg	
041-116-000-005-00		7/27/2022	6500	WD	6500	8550	6500	8550	Vacant	150	250	0.861	\$ 43	7549.361208	150	401	673/604		Residential Back	401	Lake Sub-Avg	
140-021-000-052-10		11/2/2023	7500	WD	7500	8550	7500	8550	Vacant	150	180	0.62	\$ 50	12096.77419	150	401	690/941		Residential Acres and Lots	402	Back - Std	
041-026-000-010-04	5047 NOFFZE HWY	12/5/2022	42400	WD	42400	61544	14674	22006	Improved	159.752413	250	3.704	\$ 92	3961.663067	175	401	679/729	041-026-000-010-15	Residential Back	401	AVG	
020-028-000-004-00		6/3/2022	30000	WD	30000	60719	30000	40619	Improved	300	600	11.387	\$ 100	2634.583297	300	6	671/325	021-070-000-024-00, 02	NEW-Residential Acre-Lot	402		
041-116-000-018-00		7/21/2022	18000	LC	18000	15323	18000	9941	Improved	174.403334	508.024994	0.943	\$ 103	19088.01697	199.82	401	673/384	041-116-000-019-00	Residential Back	402	Lake Sub-Avg	
041-119-000-118-00		1/25/2024	19000	WD	19000	9872	19000	9872	Vacant	173.2	518.105011	0.951	\$ 110	19978.96951	199.8	401	693/615	041-119-000-119-00	Residential Back	402	Lake Sub-Avg	
030-003-000-010-01	3020 PETERSVILLE RD	44859	40000	WD	40000	29780	20221	10001	Improved	175.450378	263	0.924	\$ 115	21884.19913	153	BACK	678/126		Residential Backlots	401	200std	
041-110-000-033-00		2/28/2024	23500	WD	23500	11432	23500	10432	Improved	183	400	0.84	\$ 128	27976.19048	183	401	694/766	041-110-000-034-00	Residential Back	401	Lake Sub-Avg	
042-100-006-001-00	8018 CO RD 451	4/7/2022	27000	LC	27000	23717	5731	2448	Improved	42.942287	127	0.192	\$ 133	29848.95833	66	401	668/865		Residential Back	401	AVG	
140-022-000-046-00		8/18/2023	78500	LC	78500	46797	78500	53435	Improved	283.566668	601.099976	17.978	\$ 277	4366.447881	283.55	401	687/924	142-060-000-021-00, 14.	Residential Acres and Lots	402		
													\$ 76	Avg of All								
													\$ 46	Avg of Vacant								For 2025, use \$55/foot



Presque Isle County-2025 Land Value Analysis Residential Backlots

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class	Rate Group 1	
041-110-000-001-00		3/21/2024	5500	WD	5500	10475	5500	9975	Improved	350	190.240005	1.529	\$ 16	3597.122302	350	401	696/318		Residential Back	401	Lake Sub-Avg	
030-003-000-300-00	1093 E HEYTHALER HWY	44706	145000	WD	145000	152646	3346	10992	Improved	192.849682	379.5	1.22	\$ 17	2742.622951	140	BACK	671/002		Residential Backlots	401	200std	
040-018-000-120-02		2/7/2023	4250	WD	4250	11891	4250	11891	Vacant	208.62	203	0.962	\$ 20	4417.879418	212.93	401	681/629		Residential Back	402	Lake View/BACK	
142-140-000-115-00		3/30/2023	16500	WD	16500	18278	16500	18278	Vacant	641.333333	87.050003	2.566	\$ 26	6430.241621	642	401	682/651		Residential Acres and Lots	402	Back Lot - Std	
061-035-000-022-09		8/21/2023	5000	WD	5000	10665	5000	10665	Vacant	187.1	0	1.28	\$ 27	3906.25	187.1	401	688/046		General Residential	402	Res Back Lot	
061-035-000-022-10		8/21/2023	10000	WD	10000	20272	10000	19711	Improved	345.8	0	2.19	\$ 29	4566.210046	345.8	401	687/922	061-035-000-022-11	General Residential	402	Res Back Lot	
021-090-000-078-00	16297 GRACE HARBOR HWY	11/10/2022	58500	WD	58500	76099	10901	17100	Improved	300	345	0.792	\$ 36	13763.88889	300	6	678/900	021-090-000-079-00, 02	NEW-Residential Acre-Lot	401	Res Backlot	
041-110-000-038-00		7/8/2022	7800	WD	7800	19826	7800	11835	Improved	207.643333	733.47998	1.778	\$ 38	4386.951631	200	401	672/910	041-110-000-039-00	Residential Back	401	Lake Sub-Avg	
041-116-000-005-00		7/27/2022	6500	WD	6500	8550	6500	8550	Vacant	150	250	0.861	\$ 43	7549.361208	150	401	673/604		Residential Back	401	Lake Sub-Avg	
140-021-000-052-10		11/2/2023	7500	WD	7500	8550	7500	8550	Vacant	150	180	0.62	\$ 50	12096.77419	150	401	690/941		Residential Acres and Lots	402	Back - Std	
041-026-000-010-04	5047 NOFFZE HWY	12/5/2022	42400	WD	42400	61544	14674	22006	Improved	159.752413	250	3.704	\$ 92	3961.663067	175	401	679/729	041-026-000-010-15	Residential Back	401	AVG	
020-028-000-004-00		6/3/2022	30000	WD	30000	60719	30000	40619	Improved	300	600	11.387	\$ 100	2634.583297	300	6	671/325	021-070-000-024-00, 02	NEW-Residential Acre-Lot	402		
041-116-000-018-00		7/21/2022	18000	LC	18000	15323	18000	9941	Improved	174.403334	508.024994	0.943	\$ 103	19088.01697	199.82	401	673/384	041-116-000-019-00	Residential Back	402	Lake Sub-Avg	
041-119-000-118-00		1/25/2024	19000	WD	19000	9872	19000	9872	Vacant	173.2	518.105011	0.951	\$ 110	19978.96951	199.8	401	693/615	041-119-000-119-00	Residential Back	402	Lake Sub-Avg	
030-003-000-010-01	3020 PETERSVILLE RD	44859	40000	WD	40000	29780	20221	10001	Improved	175.450378	263	0.924	\$ 115	21884.19913	153	BACK	678/126		Residential Backlots	401	200std	
041-110-000-033-00		2/28/2024	23500	WD	23500	11432	23500	10432	Improved	183	400	0.84	\$ 128	27976.19048	183	401	694/766	041-110-000-034-00	Residential Back	401	Lake Sub-Avg	
042-100-006-001-00	8018 CO RD 451	4/7/2022	27000	LC	27000	23717	5731	2448	Improved	42.942287	127	0.192	\$ 133	29848.95833	66	401	668/865		Residential Back	401	AVG	
140-022-000-046-00		8/18/2023	78500	LC	78500	46797	78500	53435	Improved	283.566668	601.099976	17.978	\$ 277	4366.447881	283.55	401	687/924	142-060-000-021-00, 14.	Residential Acres and Lots	402		
													\$ 76	Avg of All								
													\$ 46	Avg of Vacant								For 2025, use \$55/foot

Presque Isle County-2025 Land Value Analysis Residential Acreage

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Imprc	Effec. F Depth	Net Acres	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class	
061-035-000-022-09		8/21/2023	5000	WD	03-ARM'S LE	5000	10665	5000	10665	Vacant	187.1	0	1.28 \$	3,906	187.1	401	688/046	General Residential	402	
140-021-000-052-12		3/3/2023	12000	WD	03-ARM'S LE	12000	10880	12000	10880	Vacant	0	0	1.97 \$	6,091	0	401	682/222	Residential Acres and Lots	402	
8500 Site Value/1 Acre																				
For 2025, use \$8,500 as a 1 acre site value																				
142-033-000-001-16		10/11/2022	8000	WD	03-ARM'S LE	8000	12000	8000	12000	Vacant	0	0	2 \$	4,000	0	401	677/600	Residential Acres and Lots	402	
021-036-000-003-22		4/4/2023	12000	WD	03-ARM'S LE	12000	12010	12000	12010	Vacant	0	0	2.01 \$	5,970	0	6	683/226	NEW-Residential Acre-Lot	402	
061-035-000-022-10		8/21/2023	10000	WD	19-MULTI PA	10000	20272	10000	19711	Improved	345.8	0	2.19 \$	4,566	345.8	401	687/922	061-035-000-022-11	General Residential	402
142-140-000-115-00		3/30/2023	16500	WD	03-ARM'S LE	16500	18278	16500	18278	Vacant	641.3	87.05	2.566 \$	6,430	642	401	682/651	Residential Acres and Lots	402	
													\$	5,161	Avg of All					
For 2025, use \$5100 for 2 acres																				
140-021-000-052-02		10/27/2023	14000	WD	03-ARM'S LE	14000	14500	14000	14500	Vacant	0	0	4.5 \$	3,111	0	401	690/886	Residential Acres and Lots	402	
140-020-000-322-01		5/19/2023	19000	WD	03-ARM'S LE	19000	14700	19000	14700	Vacant	0	0	4.7 \$	4,043	0	401	685/911	Residential Acres and Lots	402	
142-028-000-001-03		10/4/2023	17500	WD	03-ARM'S LE	17500	14500	17500	14500	Vacant	0	0	5 \$	3,500	0	401	689/731	Residential Acres and Lots	402	
020-033-000-008-00		2/3/2023	20000	WD	03-ARM'S LE	20000	14750	20000	14750	Vacant	0	0	5 \$	4,000	0	6	681/397	NEW-Residential Acre-Lot	402	
030-004-000-110-02		9/15/2023	17500	WD	03-ARM'S LE	17500	18480	17500	18480	Vacant	0	0	7 \$	2,500	0	401	688/827	Residential Acreage	402	
140-019-000-179-00		12/20/2022	13864	CD	03-ARM'S LE	13864	21417	13864	21417	Vacant	0	0	8.17 \$	1,697	0	401	680/116	Residential Acres and Lots	402	
061-022-000-013-04	13852 E 638 HWY	6/10/2022	162500	WD	03-ARM'S LE	162500	161777	22390	21667	Improved	0	0	8.81 \$	2,541	0	401	671/987	General Residential	401	
													\$	3,056	Avg of All					
													\$	3,142	Avg of Vacant		For 2025, use \$3,100 for 4-7 acres			
140-019-000-202-01		11/4/2022	14000	QC	03-ARM'S LE	14000	22750	14000	22750	Vacant	0	0	9.1 \$	1,538	0	401	679/820	Residential Acres and Lots	402	
140-019-000-209-01		4/13/2023	25000	QC	03-ARM'S LE	25000	23000	25000	23000	Vacant	0	0	9.4 \$	2,660	0	401	683/348	Residential Acres and Lots	402	
140-020-000-046-05		6/15/2022	37000	WD	03-ARM'S LE	37000	23167	37000	23167	Vacant	0	0	9.6 \$	3,854	0	401	671/927	Residential Acres and Lots	401	
021-006-000-001-09		6/23/2023	35500	WD	03-ARM'S LE	35500	23333	35500	23333	Vacant	0	0	9.8 \$	3,622	0	6	685/975	NEW-Residential Acre-Lot	402	
040-025-000-160-00		5/4/2023	8000	WD	03-ARM'S LE	8000	23500	8000	23500	Vacant	0	0	10 \$	800	0	401	684/461	Residential Acreage	402	
041-034-000-090-01	6758 W METZ HWY	3/16/2024	23000	QC	03-ARM'S LE	23000	24166	21917	23083	Improved	0	0	10 \$	2,192	0	401	695/453	Residential Acreage	401	
142-030-000-008-15		10/31/2023	28500	WD	03-ARM'S LE	28500	23083	28500	23083	Vacant	0	0	10 \$	2,850	0	401	690/610	Residential Acres and Lots	402	
020-028-000-002-02	6294 CO RD 489	8/31/2022	125000	WD	03-ARM'S LE	125000	83599	64426	23025	Improved	0	0	10 \$	6,443	0	6	675/343	NEW-Residential Acre-Lot	401	
021-036-000-002-00		4/26/2022	17500	WD	03-ARM'S LE	17500	23538	17500	23538	Vacant	0	0	10.02 \$	1,747	0	6	670/829	NEW-Residential Acre-Lot	402	
040-036-000-070-01	14990 CO RD 451	1/13/2023	150000	WD	03-ARM'S LE	150000	169106	29106	32510	Improved	0	0	10.19 \$	2,856	0	401	680/819	040-036-000-060-06	Residential Acreage	401
030-009-000-080-00	4237 CO RD 451	10/24/2022	135000	WD	03-ARM'S LE	135000	146365	12135	23500	Improved	0	0	10.3 \$	1,178	0	401	678/398	Residential Acreage	401	
021-004-000-002-00		5/25/2023	34000	WD	03-ARM'S LE	34000	21742	34000	21742	Vacant	0	0	10.53 \$	3,229	0	6	684/929	NEW-Residential Acre-Lot	402	
040-013-000-040-02	11534 CO RD 451	10/24/2023	170000	WD	03-ARM'S LE	170000	149267	44897	24164	Improved	0	0	10.61 \$	4,232	0	401	467/468	Residential Acreage	401	
020-028-000-004-00		6/3/2022	30000	WD	03-ARM'S LE	30000	60719	30000	40619	Improved	300	600	11.387 \$	2,635	300	6	671/325	021-070-000-024-00, 021-070-000-	NEW-Residential Acre-Lot	402
140-019-000-205-01		4/26/2023	24000	QC	03-ARM'S LE	24000	29570	24000	29570	Vacant	0	0	13.2 \$	1,818	0	401	683/774	Residential Acres and Lots	402	
													\$	2,777	Avg of All					
													\$	2,458	Avg of Vacant		For 2025, use \$2,500 for 10 acres			
030-021-000-020-01		6/2/2022	24000	QC	03-ARM'S LE	24000	43700	24000	43700	Vacant	0	0	20 \$	1,200	0	401	672/466	Residential Acreage	402	
040-001-000-020-02		8/19/2022	50000	LC	21-NOT USE	50000	65199	50000	46600	Improved	0	0	20.02 \$	2,498	0	401	674/627	040-001-000-010-02	Residential Acreage	402
142-019-000-003-01		4/8/2022	47500	WD	03-ARM'S LE	47500	54285	47500	54285	Vacant	0	0	21.5 \$	2,209	0	401	668/987	Residential Acres and Lots	401	
040-002-000-100-04		9/1/2023	41400	WD	03-ARM'S LE	41400	45847	41400	45847	Vacant	0	0	22.106 \$	1,873	0	401	688/686	Residential Acreage	402	
													\$	1,945	Avg of All					
													\$	1,761	Avg of Vacant		For 2025, use \$1,900 for 20-25 acres			
040-004-000-020-01		4/20/2023	54280	LC	21-NOT USE	54280	52033	54280	52033	Vacant	0	0	27.14 \$	2,000	0	401	683/865	Residential Acreage	402	
041-026-000-060-01		6/30/2022	59800	LC	21-NOT USE	59800	59333	59800	59333	Vacant	0	0	32.657 \$	1,831	0	401	672/605	Residential Acreage	402	
041-026-000-160-01	5394 W 638 HWY	9/21/2022	79000	WD	03-ARM'S LE	79000	71532	70446	62978	Improved	0	0	36.52 \$	1,929	0	401	677/065	Residential Acreage	401	
													\$	1,920	Avg of All					
													\$	1,916	Avg of Vacant		For 2025, use \$1900 for 30 acres			
140-027-000-012-03		6/16/2022	60000	WD	03-ARM'S LE	60000	59100	60000	59100	Vacant	0	0	39 \$	1,538	0	401	672/031	Residential Acres and Lots	402	
021-015-000-005-04		7/6/2023	58000	WD	03-ARM'S LE	58000	71655	58000	71655	Vacant	0	0	39.8 \$	1,457	0	6	686/264	NEW-Residential Acre-Lot	402	
030-013-000-030-00		3/2/2023	40000	WD	03-ARM'S LE	40000	72000	40000	72000	Vacant	0	0	40 \$	1,000	0	401	682/037	Residential Acreage	402	

140-030-000-050-00		5/15/2023	40000 WD	03-ARM'S LE	40000	59100	40000	59100	Vacant	0	0	40 \$	1,000	0 401	684/548	Residential Acres and Lots	402	
140-034-000-003-00		10/7/2022	50000 WD	03-ARM'S LE	50000	60000	50000	60000	Vacant	0	0	40 \$	1,250	0 401	677/187	Residential Acres and Lots	402	
060-022-000-007-02	12850 SHUBERT RD	6/26/2023	60000 WD	03-ARM'S LE	60000	70275	60000	70275	Vacant	0	0	40 \$	1,500	0 401	685/989	General Residential	402	
030-036-000-040-08	3003 LAKE AUGUSTA HWY	9/18/2023	125000 WD	03-ARM'S LE	125000	127370	69630	72000	Improved	0	0	40 \$	1,741	0 401	688/982	Residential Acreage	401	
041-023-000-080-01		10/28/2022	78000 WD	03-ARM'S LE	78000	70875	78000	70275	Improved	0	0	40 \$	1,950	0 401	678/212	Residential Acreage	401	
061-031-000-001-01		11/30/2022	80000 WD	03-ARM'S LE	80000	72000	80000	72000	Vacant	0	0	40 \$	2,000	0 401	679/716	General Residential	402	
060-010-000-001-00	13913 MISIAK HWY	10/30/2023	82000 WD	03-ARM'S LE	82000	74327	82000	70275	Improved	0	0	40 \$	2,050	0 401	690/614	General Residential	401	
030-036-000-010-01		4/20/2022	82500 WD	27-REDEMP	82500	68550	82500	68550	Vacant	0	0	40 \$	2,063	0 401	669/636	Residential Acreage	402	
020-033-000-025-00	19280 FLEWELLING HWY	9/12/2023	280000 WD	03-ARM'S LE	280000	218738	131537	70275	Improved	0	0	40 \$	3,288	0 6	688/645	NEW-Residential Acre-Lot	401	
030-015-000-070-00		10/7/2022	60000 WD	03-ARM'S LE	60000	72000	60000	72000	Vacant	0	0	40.5 \$	1,481	0 401	676/991	Residential Acreage	402	
060-029-000-009-03	13623 KUFFEL RD	5/23/2023	105000 WD	03-ARM'S LE	105000	73722	105000	73722	Vacant	0	0	45.74 \$	2,296	0 401	684/758	General Residential	402	
												\$	1,758	Avg of All				
												\$	1,559	Avg of Vacant	For 2025, use \$1,700 for 40 acres			
142-028-000-001-22		9/27/2023	95000 WD	03-ARM'S LE	95000	73933	95000	73933	Vacant	0	0	53.42 \$	1,778	0 401	689/683	Residential Acres and Lots	402	
041-027-000-110-00		6/3/2022	113000 LC	21-NOT USE	113000	74280	113000	81501	Improved	0	0	54.81 \$	2,062	0 401	671/834	041-027-000-040-02	Residential Acreage	402
040-013-000-040-05	11388 CO RD 451	12/22/2022	100000 WD	03-ARM'S LE	100000	120429	64021	84450	Improved	0	0	60 \$	1,067	0 401	680/282	Residential Acreage	401	
040-013-000-040-05	11388 CO RD 451	12/22/2022	100000 QC	14-INTO/OU	100000	120429	64021	84450	Improved	0	0	60 \$	1,067	0 401	680/285	Residential Acreage	401	
142-029-000-014-01		7/5/2023	143000 WD	03-ARM'S LE	143000	81500	143000	81500	Vacant	0	0	60 \$	2,383	0 401	686/260	Residential Acres and Lots	402	
142-028-000-001-12		7/20/2022	81900 WD	03-ARM'S LE	81900	112300	81900	95730	Improved	0	0	62.78 \$	1,305	0 401	673/263	142-028-000-001-11	Residential Acres and Lots	402
040-013-000-040-04		5/4/2023	80000 LC	21-NOT USE	80000	94583	80000	94583	Vacant	0	0	69.38 \$	1,153	0 401	684/324	Residential Acreage	402	
												\$	1,545	Avg of All				
												\$	1,772	Avg of Vacant	For 2025, use \$1,600 for 50 acres			
140-035-000-008-00		4/15/2023	95000 WD	03-ARM'S LE	95000	104500	95000	104500	Vacant	0	0	80 \$	1,188	0 401	683/461	Residential Acres and Lots	402	
041-025-000-020-00		9/22/2023	125000 WD	19-MULTI P/	125000	142275	125000	142275	Vacant	0	0	80 \$	1,563	0 401	689/178	041-025-000-030-00, 041-025-000	Residential Acreage	402
060-014-000-003-00	11685 CLINTON CREEK RD	3/24/2023	175000 WD	03-ARM'S LE	175000	151333	128067	104400	Improved	0	0	80 \$	1,601	0 401	682/488	General Residential	401	
140-034-000-002-03		9/20/2023	130000 WD	03-ARM'S LE	130000	104500	130000	104500	Vacant	0	0	80 \$	1,625	0 401	689/277	Residential Acres and Lots	402	
060-011-000-002-00	14219 MISIAK HWY	5/2/2022	165000 WD	03-ARM'S LE	165000	128510	140890	104400	Improved	0	0	80 \$	1,761	0 401	670/081	General Residential	401	
030-030-000-010-00	3151 NOFFZE HWY	8/25/2023	220000 WD	03-ARM'S LE	220000	216927	109573	106500	Improved	0	0	81 \$	1,353	0 401	688/028	Residential Acreage	401	
030-031-000-050-00	8018 MIELKE RD	4/20/2023	160000 WD	03-ARM'S LE	160000	148157	118343	106500	Improved	0	0	83.18 \$	1,423	0 401	683/604	Residential Acreage	401	
030-031-000-020-04		3/10/2023	155000 LC	21-NOT USE	155000	125762	147939	118701	Improved	0	0	91.62 \$	1,615	0 401	682/271	Residential Acreage	401	
021-010-000-001-02	15141 MAST POINT RD	3/11/2024	110000 WD	19-MULTI P/	110000	163467	110000	163467	Vacant	0	0	94.82 \$	1,160	0 6	695/309	021-009-000-001-11, 021-010-000	NEW-Residential Acre-Lot	402
												\$	1,476	Avg of All				
												\$	1,384	Avg of Vacant	For 2025, use 1,400 for 100 acres			
140-034-000-008-02		12/9/2022	225000 WD	19-MULTI P/	225000	408996	225000	236400	Improved	0	0	180 \$	1,406	0 401	679/889	140-035-000-011-01, 140-034-000	Residential Acres and Lots	402
060-035-000-001-00		11/17/2023	360000 WD	19-MULTI P/	360000	182740	360000	254711	Improved	360	0	180 \$	2,000	360 401	692/133	060-035-000-007-00, 060-035-000	General Residential	402
030-003-000-230-00		12/28/2023	248069 WD	03-ARM'S LE	248069	295201	248069	295201	Vacant	0	0	235 \$	1,056	0 401	692/772	Residential Acreage	402	
												\$	1,487	Avg of All				
												\$	1,056	Avg of Vacant	For 2025, use 1,400 for 100 acres			

**2025 Assessment Roll Acreage Table**

**Presque Isle County  
RESIDENTIAL PROPERTY**

Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total
1	\$ 8,500	\$ 8,500	3	\$ 3,800	\$ 11,400	10	\$ 2,500	\$ 25,000	30	\$ 1,900	\$ 57,000
1.5	\$ 6,500	\$ 9,750	4	\$ 3,100	\$ 12,400	15	\$ 2,300	\$ 34,500	40	\$ 1,700	\$ 68,000
2	\$ 5,100	\$ 10,200	5	\$ 3,100	\$ 15,500	20	\$ 1,900	\$ 38,000	50	\$ 1,600	\$ 80,000
2.5	\$ 4,300	\$ 10,750	7	\$ 3,100	\$ 21,700	25	\$ 1,900	\$ 47,500	100	\$ 1,400	\$ 140,000

No direct sales average, using higher/lower category

**2024 Assessment Roll Acreage Table**

Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total	Acres	Rate Each	Total
1	\$ 10,000	\$ 10,000	3	\$ 4,500	\$ 13,500	10	\$ 2,350	\$ 23,500	30	\$ 1,825	\$ 54,750
1.5	\$ 7,500	\$ 11,250	4	\$ 3,500	\$ 14,000	15	\$ 2,199	\$ 32,985	40	\$ 1,800	\$ 72,000
2	\$ 6,000	\$ 12,000	5	\$ 3,000	\$ 15,000	20	\$ 2,185	\$ 43,700	50	\$ 1,500	\$ 75,000
2.5	\$ 5,000	\$ 12,500	7	\$ 3,000	\$ 21,000	25	\$ 2,000	\$ 50,000	100	\$ 1,275	\$ 127,500

\*values are taken in general from prior year BSA land table, slight variations could exist

Krakov Township-2025 Land Value Analysis Grand Lake Frontage Metes and Bounds

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class
060-026-000-016-00		7/24/2023	75000	WD	75000	102720	75000	102720	Vacant	158.999	200	1.16	\$ 472	64655.17241	158.999	LAKE	687/075		Grand-Long Lake LARGE	402
061-145-000-011-03	14821 SHUBERT HWY	11/17/2023	220000	WD	220000	248184	77656	105840	Improved	90.6	108.547852	0.448	\$ 857	173339.2857	90	LAKE	691/915		Lakefront Subdivision Lots - MAIN	401
060-026-000-017-02	14454 LONG LAKE HWY	6/16/2023	392000	OTH	390000	316646	201301	127947	Improved	188.843333	200	2.35	\$ 1,066	85660	209.66	LAKE	685/854		Grand-Long Lake LARGE	401
061-045-000-006-00	14042 HILL ST	8/31/2023	95000	WD	95000	100772	43228	49000	Improved	40	150	0.138	\$ 1,081	313246.3768	40	LAKE	688/228		Lakefront Subdivision Lots - MAIN	401
060-025-000-008-00	15962 BUDNICK HWY	10/16/2023	315000	WD	315000	193446	246107	124553	Improved	183.133333	200	2.28	\$ 1,344	107941.6667	199.6	LAKE	318/321		Grand-Long Lake LARGE	401
061-025-000-044-00	7710 GRAND PT RD	8/21/2023	385000	WD	380000	258828	220200	99028	Improved	159.98	208.399994	0.575	\$ 1,376	382956.5217	239.47	LAKE	688/325		Grand-Long Lake LARGE	401
061-050-000-006-01	6198 GRAND PT RD	8/5/2022	527000	WD	525000	494203	183207	152410	Improved	124.416666	223.592056	0.638	\$ 1,473	287158.3072	124.57	LAKE	674/297		Lakefront Subdivision Lots - MAIN	401
061-036-000-020-00	17457 US23 S	10/12/2023	145000	WD	145000	119624	98876	73500	Improved	60	0	0.15	\$ 1,648	659173.3333	60	LAKE	689/910		Grand Lake Frontage - M&B	401
061-027-000-010-01	15395 US23 S	10/24/2022	317500	WD	312500	238824	196176	122500	Improved	100	0	0.25	\$ 1,962	784704	100	LAKE	678/189		Grand Lake Frontage - M&B	401
061-056-000-004-01	15033 US23 S	7/18/2022	575000	WD	575000	426184	396216	247400	Improved	200	200	1.244	\$ 1,981	318501.6077	200	LAKE	673/131		Lakefront Subdivision Lots - MAIN	401
061-055-000-032-00	14751 US23 S	9/26/2022	125000	WD	125000	73478	125000	73478	Vacant	59.4	137.845001	0.187	\$ 2,104	668449.1979	60	LAKE	676/439		Lakefront Subdivision Lots - MAIN	402
061-075-000-034-00	14836 LAKESIDE DR	7/28/2022	250000	WD	250000	164219	183781	98000	Improved	80	146	0.268	\$ 2,297	685750	80	LAKE	673/812		Lakefront Subdivision Lots - MAIN	401
061-125-000-006-00	14776 CENTER ST	10/18/2022	210000	WD	210000	130824	140426	61250	Improved	50	200	0.23	\$ 2,809	610547.8261	50	LAKE	677/851		Lakefront Subdivision Lots - MAIN	401
061-023-000-057-00	14375 E 638 HWY	9/15/2023	475000	WD	475000	316887	286023	127910	Improved	100	200	1	\$ 2,860	286023	100	LAKE	689/965		Grand-Long Lake	401
													\$ 1,666	Avg of All						
													\$ 1,288	Avg of Vacant						

For 2025, use \$1,300/foot for Grand Lake, Long Lake, and Lake Huron

Large Frontage

061-025-000-002-02	7007 RATCLIFFE LN	5/5/2022	225000	WD	225000	258749	225000	258749	Vacant	792.09	200	6.83	\$ 284	32942.89898	792.09	LAKE	670/354		Grand-Long Lake LARGE	001
060-026-000-017-02	14454 LONG LAKE HWY	6/16/2023	392000	OTH	390000	316646	201301	127947	Improved	188.843333	200	2.35	\$ 1,066	85660	209.66	LAKE	685/854		Grand-Long Lake LARGE	401
060-025-000-008-00	15962 BUDNICK HWY	10/16/2023	315000	WD	315000	193446	246107	124553	Improved	183.133333	200	2.28	\$ 1,344	107941.6667	199.6	LAKE	318/321		Grand-Long Lake LARGE	401
061-025-000-044-00	7710 GRAND PT RD	8/21/2023	385000	WD	380000	258828	220200	99028	Improved	159.98	208.399994	0.575	\$ 1,376	382956.5217	239.47	LAKE	688/325		Grand-Long Lake LARGE	401
060-026-000-016-00		7/24/2023	75000	WD	75000	102720	75000	102720	Vacant	158.999	200	1.16	\$ 472	64655.17241	158.999	LAKE	687/075		Grand-Long Lake LARGE	402
													\$ 908							

For 2025, use \$908/foot for Large Parcels

Krakow Township-2025 Land Value Analysis Lake Huron Frontage Metes and Bounds

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class
060-026-000-016-00		7/24/2023	75000	WD	75000	102720	75000	102720	Vacant	158.999	200	1.16	\$ 472	64655.17241	158.999	LAKE	687/075		Grand-Long Lake LARGE	402
061-145-000-011-03	14821 SHUBERT HWY	11/17/2023	220000	WD	220000	248184	77656	105840	Improved	90.6	108.547852	0.448	\$ 857	173339.2857	90	LAKE	691/915		Lakefront Subdivision Lots - MAIN	401
060-026-000-017-02	14454 LONG LAKE HWY	6/16/2023	392000	OTH	390000	316646	201301	127947	Improved	188.843333	200	2.35	\$ 1,066	85660	209.66	LAKE	685/854		Grand-Long Lake LARGE	401
061-045-000-006-00	14042 HILL ST	8/31/2023	95000	WD	95000	100772	43228	49000	Improved	40	150	0.138	\$ 1,081	313246.3768	40	LAKE	688/228		Lakefront Subdivision Lots - MAIN	401
060-025-000-008-00	15962 BUDNICK HWY	10/16/2023	315000	WD	315000	193446	246107	124553	Improved	183.133333	200	2.28	\$ 1,344	107941.6667	199.6	LAKE	318/321		Grand-Long Lake LARGE	401
061-025-000-044-00	7710 GRAND PT RD	8/21/2023	385000	WD	380000	258828	220200	99028	Improved	159.98	208.399994	0.575	\$ 1,376	382956.5217	239.47	LAKE	688/325		Grand-Long Lake LARGE	401
061-050-000-006-01	6198 GRAND PT RD	8/5/2022	527000	WD	525000	494203	183207	152410	Improved	124.416666	223.592056	0.638	\$ 1,473	287158.3072	124.57	LAKE	674/297		Lakefront Subdivision Lots - MAIN	401
061-036-000-020-00	17457 US23 S	10/12/2023	145000	WD	145000	119624	98876	73500	Improved	60	0	0.15	\$ 1,648	659173.3333	60	LAKE	689/910		Grand Lake Frontage - M&B	401
061-027-000-010-01	15395 US23 S	10/24/2022	317500	WD	312500	238824	196176	122500	Improved	100	0	0.25	\$ 1,962	784704	100	LAKE	678/189		Grand Lake Frontage - M&B	401
061-056-000-004-01	15033 US23 S	7/18/2022	575000	WD	575000	426184	396216	247400	Improved	200	200	1.244	\$ 1,981	318501.6077	200	LAKE	673/131		Lakefront Subdivision Lots - MAIN	401
061-055-000-032-00	14751 US23 S	9/26/2022	125000	WD	125000	73478	125000	73478	Vacant	59.4	137.845001	0.187	\$ 2,104	668449.1979	60	LAKE	676/439		Lakefront Subdivision Lots - MAIN	402
061-075-000-034-00	14836 LAKESIDE DR	7/28/2022	250000	WD	250000	164219	183781	98000	Improved	80	146	0.268	\$ 2,297	685750	80	LAKE	673/812		Lakefront Subdivision Lots - MAIN	401
061-125-000-006-00	14776 CENTER ST	10/18/2022	210000	WD	210000	130824	140426	61250	Improved	50	200	0.23	\$ 2,809	610547.8261	50	LAKE	677/851		Lakefront Subdivision Lots - MAIN	401
061-023-000-057-00	14375 E 638 HWY	9/15/2023	475000	WD	475000	316887	286023	127910	Improved	100	200	1	\$ 2,860	286023	100	LAKE	689/965		Grand-Long Lake	401
													\$ 1,666	Avg of All						
													\$ 1,288	Avg of Vacant						

For 2025, use \$1,300/foot for Grand Lake, Long Lake, and Lake Huron

Large Frontage																				
061-025-000-002-02	7007 RATCLIFFE LN	5/5/2022	225000	WD	225000	258749	225000	258749	Vacant	792.09	200	6.83	\$ 284	32942.89898	792.09	LAKE	670/354		Grand-Long Lake LARGE	001
060-026-000-017-02	14454 LONG LAKE HWY	6/16/2023	392000	OTH	390000	316646	201301	127947	Improved	188.843333	200	2.35	\$ 1,066	85660	209.66	LAKE	685/854		Grand-Long Lake LARGE	401
060-025-000-008-00	15962 BUDNICK HWY	10/16/2023	315000	WD	315000	193446	246107	124553	Improved	183.133333	200	2.28	\$ 1,344	107941.6667	199.6	LAKE	318/321		Grand-Long Lake LARGE	401
061-025-000-044-00	7710 GRAND PT RD	8/21/2023	385000	WD	380000	258828	220200	99028	Improved	159.98	208.399994	0.575	\$ 1,376	382956.5217	239.47	LAKE	688/325		Grand-Long Lake LARGE	401
060-026-000-016-00		7/24/2023	75000	WD	75000	102720	75000	102720	Vacant	158.999	200	1.16	\$ 472	64655.17241	158.999	LAKE	687/075		Grand-Long Lake LARGE	402

For 2025, use \$908/foot for Large Parcels



Krakow Township-2025 Land Value Analysis Lakefront Subdivision Lots

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class
060-026-000-016-00		7/24/2023	75000	WD	75000	102720	75000	102720	Vacant	158.999	200	1.16	\$ 472	64655.17241	158.999	LAKE	687/075		Grand-Long Lake LARGE	402
061-145-000-011-03	14821 SHUBERT HWY	11/17/2023	220000	WD	220000	248184	77656	105840	Improved	90.6	108.547852	0.448	\$ 857	173339.2857	90	LAKE	691/915		Lakefront Subdivision Lots - MAIN	401
060-026-000-017-02	14454 LONG LAKE HWY	6/16/2023	392000	OTH	390000	316646	201301	127947	Improved	188.843333	200	2.35	\$ 1,066	85660	209.66	LAKE	685/854		Grand-Long Lake LARGE	401
061-045-000-006-00	14042 HILL ST	8/31/2023	95000	WD	95000	100772	43228	49000	Improved	40	150	0.138	\$ 1,081	313246.3768	40	LAKE	688/228		Lakefront Subdivision Lots - MAIN	401
060-025-000-008-00	15962 BUDNICK HWY	10/16/2023	315000	WD	315000	193446	246107	124553	Improved	183.133333	200	2.28	\$ 1,344	107941.6667	199.6	LAKE	318/321		Grand-Long Lake LARGE	401
061-025-000-044-00	7710 GRAND PT RD	8/21/2023	385000	WD	380000	258828	220200	99028	Improved	159.98	208.399994	0.575	\$ 1,376	382956.5217	239.47	LAKE	688/325		Grand-Long Lake LARGE	401
061-050-000-006-01	6198 GRAND PT RD	8/5/2022	527000	WD	525000	494203	183207	152410	Improved	124.416666	223.592056	0.638	\$ 1,473	287158.3072	124.57	LAKE	674/297		Lakefront Subdivision Lots - MAIN	401
061-036-000-020-00	17457 US23 S	10/12/2023	145000	WD	145000	119624	98876	73500	Improved	60	0	0.15	\$ 1,648	659173.3333	60	LAKE	689/910		Grand Lake Frontage - M&B	401
061-027-000-010-01	15395 US23 S	10/24/2022	317500	WD	312500	238824	196176	122500	Improved	100	0	0.25	\$ 1,962	784704	100	LAKE	678/189		Grand Lake Frontage - M&B	401
061-056-000-004-01	15033 US23 S	7/18/2022	575000	WD	575000	426184	396216	247400	Improved	200	200	1.244	\$ 1,981	318501.6077	200	LAKE	673/131		Lakefront Subdivision Lots - MAIN	401
061-055-000-032-00	14751 US23 S	9/26/2022	125000	WD	125000	73478	125000	73478	Vacant	59.4	137.845001	0.187	\$ 2,104	668449.1979	60	LAKE	676/439		Lakefront Subdivision Lots - MAIN	402
061-075-000-034-00	14836 LAKESIDE DR	7/28/2022	250000	WD	250000	164219	183781	98000	Improved	80	146	0.268	\$ 2,297	685750	80	LAKE	673/812		Lakefront Subdivision Lots - MAIN	401
061-125-000-006-00	14776 CENTER ST	10/18/2022	210000	WD	210000	130824	140426	61250	Improved	50	200	0.23	\$ 2,809	610547.8261	50	LAKE	677/851		Lakefront Subdivision Lots - MAIN	401
061-023-000-057-00	14375 E 638 HWY	9/15/2023	475000	WD	475000	316887	286023	127910	Improved	100	200	1	\$ 2,860	286023	100	LAKE	689/965		Grand-Long Lake	401
													\$ 1,666	Avg of All						
													\$ 1,288	Avg of Vacant						

For 2025, use \$1,300/foot for Grand Lake, Long Lake, and Lake Huron

Large Frontage

061-025-000-002-02	7007 RATCLIFFE LN	5/5/2022	225000	WD	225000	258749	225000	258749	Vacant	792.09	200	6.83	\$ 284	32942.89898	792.09	LAKE	670/354		Grand-Long Lake LARGE	001
060-026-000-017-02	14454 LONG LAKE HWY	6/16/2023	392000	OTH	390000	316646	201301	127947	Improved	188.843333	200	2.35	\$ 1,066	85660	209.66	LAKE	685/854		Grand-Long Lake LARGE	401
060-025-000-008-00	15962 BUDNICK HWY	10/16/2023	315000	WD	315000	193446	246107	124553	Improved	183.133333	200	2.28	\$ 1,344	107941.6667	199.6	LAKE	318/321		Grand-Long Lake LARGE	401
061-025-000-044-00	7710 GRAND PT RD	8/21/2023	385000	WD	380000	258828	220200	99028	Improved	159.98	208.399994	0.575	\$ 1,376	382956.5217	239.47	LAKE	688/325		Grand-Long Lake LARGE	401
060-026-000-016-00		7/24/2023	75000	WD	75000	102720	75000	102720	Vacant	158.999	200	1.16	\$ 472	64655.17241	158.999	LAKE	687/075		Grand-Long Lake LARGE	402
													\$ 908							

For 2025, use \$908/foot for Large Parcels

Krakow Township-2025 Land Value Analysis Long Lake Frontage Metes and Bounds

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Appraisal	Land Residual	Est. Land Value	Vacant/Improved	Effec. Front	Depth	Net Acres	Dollars/FF	Dollars/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class
060-026-000-016-00		7/24/2023	75000	WD	75000	102720	75000	102720	Vacant	158.999	200	1.16	\$ 472	64655.17241	158.999	LAKE	687/075		Grand-Long Lake LARGE	402
061-145-000-011-03	14821 SHUBERT HWY	11/17/2023	220000	WD	220000	248184	77656	105840	Improved	90.6	108.547852	0.448	\$ 857	173339.2857	90	LAKE	691/915		Lakefront Subdivision Lots - MAIN	401
060-026-000-017-02	14454 LONG LAKE HWY	6/16/2023	392000	OTH	390000	316646	201301	127947	Improved	188.843333	200	2.35	\$ 1,066	85660	209.66	LAKE	685/854		Grand-Long Lake LARGE	401
061-045-000-006-00	14042 HILL ST	8/31/2023	95000	WD	95000	100772	43228	49000	Improved	40	150	0.138	\$ 1,081	313246.3768	40	LAKE	688/228		Lakefront Subdivision Lots - MAIN	401
060-025-000-008-00	15962 BUDNICK HWY	10/16/2023	315000	WD	315000	193446	246107	124553	Improved	183.133333	200	2.28	\$ 1,344	107941.6667	199.6	LAKE	318/321		Grand-Long Lake LARGE	401
061-025-000-044-00	7710 GRAND PT RD	8/21/2023	385000	WD	380000	258828	220200	99028	Improved	159.98	208.399994	0.575	\$ 1,376	382956.5217	239.47	LAKE	688/325		Grand-Long Lake LARGE	401
061-050-000-006-01	6198 GRAND PT RD	8/5/2022	527000	WD	525000	494203	183207	152410	Improved	124.416666	223.592056	0.638	\$ 1,473	287158.3072	124.57	LAKE	674/297		Lakefront Subdivision Lots - MAIN	401
061-036-000-020-00	17457 US23 S	10/12/2023	145000	WD	145000	119624	98876	73500	Improved	60	0	0.15	\$ 1,648	659173.3333	60	LAKE	689/910		Grand Lake Frontage - M&B	401
061-027-000-010-01	15395 US23 S	10/24/2022	317500	WD	312500	238824	196176	122500	Improved	100	0	0.25	\$ 1,962	784704	100	LAKE	678/189		Grand Lake Frontage - M&B	401
061-056-000-004-01	15033 US23 S	7/18/2022	575000	WD	575000	426184	396216	247400	Improved	200	200	1.244	\$ 1,981	318501.6077	200	LAKE	673/131		Lakefront Subdivision Lots - MAIN	401
061-055-000-032-00	14751 US23 S	9/26/2022	125000	WD	125000	73478	125000	73478	Vacant	59.4	137.845001	0.187	\$ 2,104	668449.1979	60	LAKE	676/439		Lakefront Subdivision Lots - MAIN	402
061-075-000-034-00	14836 LAKESIDE DR	7/28/2022	250000	WD	250000	164219	183781	98000	Improved	80	146	0.268	\$ 2,297	685750	80	LAKE	673/812		Lakefront Subdivision Lots - MAIN	401
061-125-000-006-00	14776 CENTER ST	10/18/2022	210000	WD	210000	130824	140426	61250	Improved	50	200	0.23	\$ 2,809	610547.8261	50	LAKE	677/851		Lakefront Subdivision Lots - MAIN	401
061-023-000-057-00	14375 E 638 HWY	9/15/2023	475000	WD	475000	316887	286023	127910	Improved	100	200	1	\$ 2,860	286023	100	LAKE	689/965		Grand-Long Lake	401
													\$ 1,666	Avg of All						
													\$ 1,288	Avg of Vacant						
																				For 2025, use \$1,300/foot for Grand Lake, Long Lake, and Lake Huron

Large Frontage

061-025-000-002-02	7007 RATCLIFFE LN	5/5/2022	225000	WD	225000	258749	225000	258749	Vacant	792.09	200	6.83	\$ 284	32942.89898	792.09	LAKE	670/354		Grand-Long Lake LARGE	001
060-026-000-017-02	14454 LONG LAKE HWY	6/16/2023	392000	OTH	390000	316646	201301	127947	Improved	188.843333	200	2.35	\$ 1,066	85660	209.66	LAKE	685/854		Grand-Long Lake LARGE	401
060-025-000-008-00	15962 BUDNICK HWY	10/16/2023	315000	WD	315000	193446	246107	124553	Improved	183.133333	200	2.28	\$ 1,344	107941.6667	199.6	LAKE	318/321		Grand-Long Lake LARGE	401
061-025-000-044-00	7710 GRAND PT RD	8/21/2023	385000	WD	380000	258828	220200	99028	Improved	159.98	208.399994	0.575	\$ 1,376	382956.5217	239.47	LAKE	688/325		Grand-Long Lake LARGE	401
060-026-000-016-00		7/24/2023	75000	WD	75000	102720	75000	102720	Vacant	158.999	200	1.16	\$ 472	64655.17241	158.999	LAKE	687/075		Grand-Long Lake LARGE	402
													\$ 908							
																				For 2025, use \$908/foot for Large Parcels

Krakow Township-2025 Land Value Analysis Lake View Lots

Parcel Nbr	Street Addr	Sale Date	Sale Price	Instr.	Adj. Sale \$	Cur. Apprai	Land Resid	Est. Land V.	V. Vacant/Impr	Effec. Front Depth	Net Acres	Dollars/FF	Dollars/Acr	Actual Fron	ECF Area	Liber/Page	Other Parcs	Land Table	Class	Rate Group 1	
061-105-000-010-00		3/20/2024	6000	WD	6000	9980	6000	7980	Improved	60	167	0.23	100	26086.96	60	VIEW	695/246		Lake View LOTS 401		Avg

For 2025, not enough data.  
 2024 rate was \$133 per foot  
 This individual improved land residual is \$100/foot  
 Stay with \$133 per foot for 2025.