

Presque Isle County-2025 Land Value Analysis Agricultural

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/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class
030-009-000-090-00	4439 CO RD 451	9/7/2023	200000	LC	200000	232297	117703	150000	Improved	0	0	101.21	\$ 1,163	0	101	688/501		General Agricultural	101
040-012-000-050-03		8/24/2022	75000	WD	75000	85500	75000	85500	Vacant	0	0	60	\$ 1,250	0	101	675/680		Agricultural	402
030-036-000-020-00	8692 KAPALLA RD	4/18/2022	215000	OTH	215000	241223	182277	208500	Improved	0	0	143.18	\$ 1,273	0	101	669/446		General Agricultural	101
030-033-000-040-02		10/13/2022	55550	OTH	55550	63853	55550	63853	Vacant	0	0	38.25	\$ 1,452	0	101	677/648		General Agricultural	102
030-027-000-040-01	7981 S ROGERS RD	5/2/2023	420000	LC	420000	393993	266337	240330	Improved	0	0	160.22	\$ 1,662	0	101	684/080		General Agricultural	101
030-022-000-030-06		6/2/2023	80000	WD	80000	72649	80000	72649	Vacant	0	0	46.96	\$ 1,704	0	101	685/070		General Agricultural	102
060-031-000-001-01	10895 LONG LAKE HWY	12/27/2023	195000	WD	195000	200084	25625	30709	Improved	0	0	15	\$ 1,708	0	101	692/899		General Agricultural	101
030-023-000-030-00		6/28/2022	80000	OTH	80000	68000	80000	68000	Vacant	0	0	41.21	\$ 1,941	0	101	672/542		General Agricultural	102
041-025-000-060-02	4556 W 638 HWY	10/2/2023	235000	WD	235000	199510	101953	66463	Improved	0	0	40	\$ 2,549	0	101	690/805		Agricultural	101
													\$	1,634	Avg of All				
													\$	1,587	Avg of Vacant				

For 2025, use \$1,600/acre

**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

Rogers 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	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								
													\$	46								

For 2025, use \$55/foot

Rogers Township-2025 Land Value Analysis Commercial Acreage (Uses Presque Isle County Residential Acreage Study)

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/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class	Rate Group 1
061-035-000-022-09		8/21/2023	5000	WD	5000	10665	5000	10665	Vacant	187.1	0	1.28	\$ 3,906	187.1	401	688/046		General Residential	402	Res Back Lot
140-021-000-052-12		3/3/2023	12000	WD	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	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	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	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	Res Back Lot
142-140-000-115-00		3/30/2023	16500	WD	16500	18278	16500	18278	Vacant	641.333333	87.050003	2.566	\$ 6,430	642	401	682/651		Residential Acres and Lots	402	Back Lot - Std
													\$ 5,161	Avg of All						
																	For 2025, use \$5100 for 2 acres			
140-021-000-052-02		10/27/2023	14000	WD	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	30000	60719	30000	40619	Improved	300	600	11.387	\$ 2,635	300	6	671/325	021-070-000-024-00, 02	NEW-Residential Acre-Lot	402	
140-019-000-205-01		4/26/2023	24000	QC	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	78000	70875	78000	70875	Improved	0	0	40	\$ 1,950	0 401	678/212	Residential Acreage	401	
061-031-000-001-01		11/30/2022	80000 WD	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	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	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	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	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	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	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	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	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	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	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	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	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	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	125000	142275	125000	142275	Vacant	0	0	80	\$ 1,563	0 401	689/178	041-025-000-030-00, 04	Residential Acreage	402
060-014-000-003-00	11685 CLINTON CREEK RD	3/24/2023	175000 WD	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	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	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	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	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	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	110000	163467	110000	163467	Vacant	0	0	94.82	\$ 1,160	0 6	695/309	021-009-000-001-11, 02	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	225000	408996	225000	236400	Improved	0	0	160	\$ 1,406	0 401	679/889	140-035-000-011-01, 14	Residential Acres and Lots	402
060-035-000-001-00		11/17/2023	360000 WD	360000	182740	360000	254711	Improved	360	0	180	\$ 2,000	360 401	692/133	060-035-000-007-00, 06	General Residential	402
030-003-000-230-00		12/28/2023	248069 WD	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			

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

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Presque Isle County-2025 Land Value Analysis Residential 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/Acre	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class	Rate Group 1	
061-035-000-022-09		8/21/2023	5000	WD	5000	10665	5000	10665	Vacant	187.1	0	1.28	\$ 3,906	187.1	401	688/046		General Residential	402	Res Back Lot	
140-021-000-052-12		3/3/2023	12000	WD	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	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	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	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	Res Back Lot	
142-140-000-115-00		3/30/2023	16500	WD	16500	18278	16500	18278	Vacant	641.333333	87.050003	2.566	\$ 6,430	642	401	682/651		Residential Acres and Lots	402	Back Lot - Std	
													\$ 5,161	Avg of All							
																					For 2025, use \$5100 for 2 acres
140-021-000-052-02		10/27/2023	14000	WD	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	30000	60719	30000	40619	Improved	300	600	11.387	\$ 2,635	300	6	671/325	021-070-000-024-00, 02	NEW-Residential Acre-Lot	402		
140-019-000-205-01		4/26/2023	24000	QC	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	125000	142275	125000	142275	Vacant	0	0	80	\$	1,563	0 401	689/178	041-025-000-030-00, 04	Residential Acreage	402	
060-014-000-003-00	11685 CLINTON CREEK RD	3/24/2023	175000 WD	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	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	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	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	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	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	110000	163467	110000	163467	Vacant	0	0	94.82	\$	1,160	0 6	695/309	021-009-000-001-11, 02	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	225000	408996	225000	236400	Improved	0	0	160	\$	1,406	0 401	679/889	140-035-000-011-01, 14	Residential Acres and Lots	402	
060-035-000-001-00	11/17/2023	360000 WD	360000	182740	360000	254711	Improved	360	0	180	\$	2,000	360 401	692/133	060-035-000-007-00, 06	General Residential	402	
030-003-000-230-00	12/28/2023	248069 WD	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

Rogers Township-2025 Land Value Analysis Birchwood

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
142-052-000-004-00	4690 BIRCHWOOD DR	11/30/2022	175000	WD	170000	172544	21456	24000	Improved	150	300	1.033	\$ 143	\$ 20,771	150	BIRCH	679/491		Birchwood
142-052-000-034-02	3910 BIRCHWOOD DR	4/7/2023	265000	WD	265000	264884	74170	74054	Improved	462.84	300	3.163	\$ 160	\$ 23,449	470.01	BIRCH	683/144		Birchwood
142-052-000-034-02	3910 BIRCHWOOD DR	8/11/2023	285000	WD	285000	264884	94170	74054	Improved	462.84	300	3.163	\$ 203	\$ 29,772	470.01	BIRCH	687/797		Birchwood
142-052-000-046-00		3/21/2023	16500	WD	16500	24516	16500	24516	Vacant	153.226667	300.420013	1.067	\$ 108	\$ 15,464	150.34	BIRCH	684/140		Birchwood
142-052-000-047-00	3560 BIRCHWOOD DR	7/25/2022	77800	WD	77800	64434	37366	24000	Improved	150	300	1.033	\$ 249	\$ 36,172	150	BIRCH	673/574		Birchwood
142-053-000-012-00	3378 BIRCHWOOD DR	6/14/2022	169000	WD	169000	165006	19994	16000	Improved	100	299.700012	1.376	\$ 200	\$ 14,531	100	BIRCH	671/904		Birchwood
142-120-000-013-00	2036 WHITE BIRCH LN	2/10/2023	145000	WD	145000	141949	19051	16000	Improved	100	200	0.459	\$ 191	\$ 41,505	100	BIRCH	681/465		Birchwood
													\$ 179	Avg of All					
													\$ 108	Vacant Sale					

For 2025, use \$140 per foot in Birchwood

Std Foot	Current Rate	Site Value	Acre Rate
150		140 \$ 21,000	

Acre Rate	401 Rate	Site Value vs. Rate	Rate Table
1	8500	8500 \$ 21,000 247%	\$ 21,000
1.5	6500	9750	For 2025, use \$ 24,088 * Add Rate to Acre Rate
2	5100	10200	For 2025, use \$ 25,200
2.5	4300	10750	For 2025, use \$ 26,559
3	3800	11400	For 2025, use \$ 28,165
4	3100	12400	For 2025, use \$ 30,635
5	3100	15500	For 2025, use \$ 38,294
7	3100	21700	For 2025, use \$ 53,612
10	2500	25000	For 2025, use \$ 61,765
15	2300	34500	For 2025, use \$ 85,235

Rogers Township-2025 Land Value Analysis Lake Huron

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	Type
140-025-000-043-00		6/7/2022	160000	WD	160000	250030	160000	250030	Vacant	200	200	1.681	\$ 800	95181.43962	200	LKHUR	672/329		Lake Huron	Mixed
140-023-000-007-00	7295 MANITOU BEACH RD	6/9/2022	990000	MLC	990000	799264	556397	365661	Improved	567.2	200	10.702	\$ 981	51990.00187	579.25	LKHUR	671/864		Lake Huron	Mixed
140-023-000-007-00	7295 MANITOU BEACH RD	10/13/2023	1000000	WD	1000000	799264	566397	365661	Improved	567.2	200	10.702	\$ 999	52924.40665	579.25	LKHUR	690/211		Lake Huron	Mixed
140-023-000-003-10		8/15/2022	175000	WD	175000	141550	175000	141550	Vacant	105	415	5.29	\$ 1,667	33081.28544	105	LKHUR	674/515		Lake Huron	Mixed
140-025-000-013-00	6189 HURON SHORE RD	9/9/2022	500000	WD	500000	347424	265777	113201	Improved	93.4	190.134995	0.393	\$ 2,846	676277.3537	100	LKHUR	675/758		Lake Huron	Mixed
													\$ 1,458	Avg of All						
													\$ 1,233	Avg of vacant						
																				For 2025, use \$1,300 for mixed
140-025-000-021-00	6075 HURON SHORE RD	7/13/2023	475000	CD	475000	517075	286535	328610	Improved	200	200	1.779	\$ 1,433	161065.2052	200	LKHUR	686/845		Lake Huron	Sand
142-140-000-013-00	6054 BEACH RD	7/6/2023	625000	WD	625000	375271	333682	88953	Improved	207.066667	238.268074	0.438	\$ 1,611	761831.0502	208.6	LKHUR	686/288	142-140-000-035-01	Lake Huron	Sand
142-140-000-009-00	6136 BEACH RD	9/8/2022	275000	WD	275000	256941	178272	160213	Improved	100.133334	156.375	0.359	\$ 1,780	496579.3872	100.2	LKHUR	675/544		Lake Huron	Sand
140-023-000-005-02	7265 NORTH TRAIL	7/1/2022	420000	WD	380000	356115	219858	195973	Improved	116.08	200	1.613	\$ 1,894	136303.7818	124.12	LKHUR	673/160		Lake Huron	Sand
142-210-000-013-00	6313 HURON SHORE RD	11/21/2023	238000	WD	238000	152081	165919	80000	Improved	50	200.699997	0.23	\$ 3,318	721386.9565	50	LKHUR	691/460		Lake Huron	Sand
													\$ 2,007	Avg of All						
													\$ 1,680	Avg of box						

For 2025, stay at \$1,725 from prior year for sand, lake huron

For rock, no new sales data. Trend is 50% of mixed rate

For 2025, use \$650 for rock lake huron

Rogers Township-2025 Land Value Analysis Lake View 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	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Class					
142-006-000-001-06		3/31/2022	145000	WD	145000	99536	145000	99536	Vacant	0	0	12.19	#DIV/0!	\$ 11,895	0	LVIEW	668/330		Lake View	402					
142-008-000-001-15		10/21/2022	65000	WD	65000	42358	65000	42358	Vacant	0	0	5.03	#DIV/0!	\$ 12,922	0	LVIEW	678/011		Lake View	402					
														\$	12,409										

For 2024, use \$12,409 for US-23 Lake View Acres

For 2025, no new sales.  
Use \$12,409 per acre for 2025.

Presque Isle County-2025 Land Value Analysis River Frontage

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
041-331-000-014-00		9/29/2023	27000	WD	27000	197049	27000	210845	Improved	843.37614	693.240006	3.859	\$ 32	6996.631252	1297.42	WATR	689/700	041-331-000-011-00, 04: River Influence	402	Average River	
041-331-000-016-00		9/29/2023	27000	WD	27000	203004	27000	210845	Improved	843.37614	693.240006	3.859	\$ 32	6996.631252	1297.42	WATR	689/700	041-331-000-014-00, 04: River Influence	402	Average River	
041-331-000-017-00		9/29/2023	27000	WD	27000	205950	27000	210845	Improved	843.37614	693.240006	3.859	\$ 32	6996.631252	1297.42	WATR	689/700	041-331-000-014-00, 04: River Influence	402	Average River	
041-331-000-020-00		9/29/2023	27000	WD	27000	203714	27000	210845	Improved	843.37614	693.240006	3.859	\$ 32	6996.631252	1297.42	WATR	689/700	041-331-000-014-00, 04: River Influence	402	Average River	
041-331-000-025-00		10/12/2022	26500	WD	26500	239420	26500	157263	Improved	629.056111	733.649986	3.15	\$ 42	8412.698413	908.39	WATR	677/262	041-331-000-027-00, 04: River Influence	001	Average River	
142-030-000-008-06		9/14/2023	6000	WD	6000	88275	6000	88275	Vacant	321	0	4.7	\$ 19	1276.595745	321 401	688/720		River	402	Avg River	

PI County Data is not reflective of past sales history.

From Alpena County Sales:

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			
012-007-000-300-24	LAKE BLUFF DR	3/13/2024	44000	WD	44000	141246	44000	141246	Vacant	425.44	0	3.86	\$ 103	11398.96373	425.44	TBRiv	556/195	012-007-000-300-25	Thunder Bay River NEW	402	TB River			
033-010-000-001-31	CEDARWOOD DRIVE	10/13/2022	18750	WD	18750	24701	18750	24701	Vacant	156.333333	475	1.494	\$ 120	12550.2008	195	RIVER	550/082		River	402	River Frontage			
043-053-000-010-00	224 POLLARD DR	9/29/2022	25000	WD	25000	21624	25000	21624	Vacant	180.950785	581.23999	1.568	\$ 138	15943.87755	155	RIVER	549/823		TB River Frontage	401	Average 300std			
033-010-000-001-45		12/8/2022	18000	WD	18000	18835	18000	18835	Vacant	119.21	405.589996	0.99	\$ 151	18181.81818	144.99	RIVER	550/877		River	402	River Frontage			
042-032-000-583-00	7615 LONG RAPIDS ROAD	10/20/2022	79900	WD	79400	91200	27229	39029	Improved	163.299316	200	0.918	\$ 167	29661.22004	200	RIVER	550/208		TB River Frontage	401	Average 300std			
031-003-000-340-00	11175 SPENS LANE	8/16/2023	50000	WD	50000	41712	50000	41712	Vacant	264	0	0	\$ 189	#DIV/0!	264	RIVER	538/66		River	402	River Frontage			
031-005-000-001-02	4664 M65 NORTH	8/19/2022	55000	WD	55000	42929	55000	42929	Vacant	271.7	0	0	\$ 202	#DIV/0!	271.7	RIVER	549/212		River	402	River Frontage			
031-005-000-040-00	4838 M65 NORTH	9/30/2022	125000	WD	122500	112622	25678	15800	Improved	100	0	0	\$ 257	#DIV/0!	100	RIVER	549/850		River	401	River Frontage			
012-007-000-300-19	LAKE BLUFF DR	6/28/2022	351000	WD	351000	376938	117057	135503	Improved	408.14	0	3.12	\$ 287	37518.26923	408.14	TBRiv	548-421	012-007-000-300-20	Thunder Bay River NEW	401	TB River			
043-053-000-002-00	206 POLLARD DR	6/29/2022	48500	WD	48500	39126	48500	39126	Vacant	163.705989	214.949997	0.962	\$ 296	50415.80042	190.1	RIVER	548/436		TB River Frontage	401	Average 300std			
042-032-000-067-00	7020 LONG RAPIDS ROAD	12/29/2022	105000	WD	100000	85797	38103	23900	Improved	100	300	0.689	\$ 381	55301.88679	100	RIVER	550/998		TB River Frontage	401	Average 300std			
043-135-000-029-00	8036 OTTER TRAIL	8/7/2023	38000	QC	38000	23581	38000	23581	Vacant	98.665716	187.449997	0.532	\$ 385	71428.57143	126.98	RIVER	553/706		TB River Frontage	402	Average 300std			
													\$ 223											

The PI County River rate for 2024 was \$250.  
For 2025, use \$223 for the PI County General River Rate

Rogers Township-2025 Land Value Analysis Twin Lakes Water Frontage

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	
142-150-000-021-00		4/29/2021	9000	WD	9000	14062	9000	14062	Vacant	65.1	209	0.312	\$ 138	28846.15385	65.15	TWIN	652/182		Twin Lakes	402	SE Lake North	
142-150-000-022-00		8/3/2021	20000	WD	20000	14062	20000	14062	Vacant	65.1	205.399994	0.307	\$ 307	65146.5798	65.15	TWIN	657/375		Twin Lakes	402	SE Lake North	
142-150-000-022-02		5/6/2021	11995	WD	11995	12672	11995	12672	Vacant	58.666667	199.410004	0.458	\$ 204	26189.95633	50	TWIN	652/197		Twin Lakes	402	SE Lake North	
													\$ 217	For 2024, use \$217/foot for Twin Lakes Areas								

For 2025, no new sales data.

Use \$217/foot for Twin lakes area for 2025

Rogers Township-2025 Land Value Analysis Twin Lakes 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	Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Rate Area
142-150-000-002-00		2/15/2023	7000	WD	7000	7027	7000	7027	Vacant	206.666667	200.261902	0.46	\$ 34	200	TWIN	681/562		Twin Lakes	Back
142-150-000-003-00		5/15/2023	7000	WD	7000	3400	7000	3400	Vacant	100	200	0.459	\$ 70	100	TWIN	684/484		Twin Lakes	Back
142-150-000-004-01		9/26/2022	3800	QC	3800	3400	3800	3400	Vacant	100	200	0.459	\$ 38	100	TWIN	676/801		Twin Lakes	Back
142-150-000-007-00		8/7/2023	5000	WD	5000	3400	5000	3400	Vacant	100	200	0.459	\$ 50	100	TWIN	688/348		Twin Lakes	Back
142-150-000-008-00		6/8/2022	10000	OTH	10000	6852	10000	6852	Vacant	201.52	200	0.478	\$ 50	198.28	TWIN	672/301		Twin Lakes	Back
142-150-000-055-00		10/26/2022	4900	WD	4900	5019	4900	5019	Vacant	147.606667	155.100006	1.04	\$ 33	146.11	TWIN	678/440		Twin Lakes	Back
142-150-000-091-01		3/8/2024	3800	CD	3800	3400	3800	3400	Vacant	100	200	0.459	\$ 38	100	TWIN	695/253		Twin Lakes	Back
142-150-000-097-00		3/27/2024	8500	CD	8500	6805	8500	6805	Vacant	200.146666	214.877502	0.998	\$ 42	200.02	TWIN	696/564		Twin Lakes	Back
142-150-000-104-00	6794 CLAY BANKS RD	9/16/2022	101000	WD	101000	106394	4806	10200	Improved	300	200	1.377	\$ 16	300	TWIN	675/984		Twin Lakes	Back
142-150-000-117-01		3/14/2024	5200	WD	5200	2210	5200	2210	Vacant	65	245	0.366	\$ 80	65	TWIN	695/279		Twin Lakes	Back
142-150-000-119-00		3/8/2024	5000	CD	5000	14105	5000	14105	Vacant	65	245	0.366	\$ 77	65	TWIN	695/276		Twin Lakes	SE Lake South
142-150-000-147-00	7434 PAWNEE TRAIL	4/28/2023	189000	WD	189000	170911	25849	7760	Improved	228.246667	210.562668	1.341	\$ 113	268.47	TWIN	683/872		Twin Lakes	Back
142-150-000-154-00		4/1/2022	9000	WD	9000	6622	9000	6622	Vacant	194.766667	200	0.459	\$ 46	200	TWIN	668/334		Twin Lakes	Back
142-150-000-157-00		9/8/2023	10000	WD	10000	9038	10000	9038	Vacant	265.833333	174.307007	1.075	\$ 38	260	TWIN	688/597		Twin Lakes	Back
142-150-000-159-00		8/26/2022	2500	QC	2500	8023	2500	8023	Vacant	235.98	180.766388	0.989	\$ 11	231.27	TWIN	676/416		Twin Lakes	Back
142-150-000-159-01		12/13/2023	5000	WD	5000	3709	5000	3709	Vacant	109.1	248.835007	0.481	\$ 46	100	TWIN	692/523		Twin Lakes	Back
142-150-000-163-00		10/4/2023	7000	WD	7000	3716	7000	3716	Vacant	109.3	330.209991	0.864	\$ 64	100	TWIN	689/729		Twin Lakes	Back
													\$ 50						

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	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	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	
269%																							

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	River Influence	001	Bismarck River
32750																							

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