

Analysis for Equalized Valuations - Real Property

County: Clare County		City or Township: Frost Township				Year: 2025 / 2026	
Assessment Roll Classification		Sample				Projected True Cash Value	Study Type
Classification of Real Property	Assessed Value	No. of Parcels	Assessed Value	Appraised Value	Study Ratio		
Agricultural	617,250	3	617,250	1,370,282	45.05%	1,370,282	AS
Stratified	0	0	0	0		0	
Total	0	0	0	0	0.00%	0	
Commercial	3,235,950	6	478,000	958,059	49.89%	6,486,170	AS
Stratified	0	0	0	0		0	
Total	0	0	0	0	0.00%	0	
Industrial	0	0	0	0	0.00%	0	NC
Stratified	0	0	0	0		0	
Total	0	0	0	0	0.00%	0	
Residential	95,941,600	79	0	0	46.31%	207,172,533	SS
Stratified	0	0	0	0		0	
Total	0	0	0	0	0.00%	0	
Timber-Cutover	0	0	0	0	0.00%	0	NC
Stratified	0	0	0	0		0	
Total	0	0	0	0	0.00%	0	
Developmental	0	0	0	0	0.00%	0	NC
Stratified	0	0	0	0		0	
Total	0	0	0	0	0.00%	0	
TOTAL - REAL	99,794,800	88				215,028,985	
Study Types: AS - Appraisal Study SS - Sales Study ST - Stratified (explanation required) NC - None Classified ES - Estimated (explanation required)							
Explanation:							

Analysis for Equalized Valuations - Personal Property

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

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

Explanation:

2025 24 and 12 Month Sales Ratio Study for Determining the 2026 Starting BaseThis form is utilized with your Sales Ratio Study to determine the ratio and true cash value amounts entered on Form 603, *Analysis for Equalized Valuation***NOTE: PAGE 2 CONTAINS INSTRUCTIONS THAT SHOULD BE REVIEWED PRIOR TO COMPLETING THIS FORM**

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

2023 to 2024 Adjustment Modifier

1. Enter the assessed valuation after adjustment from the 2024 form L-4023 line 4051. 87,901,550
2. Enter the assessed valuation before adjustment from the 2024 form L-4023 line 4032. 74,087,300
3. 2023 to 2024 Adjustment Modifier. Divide line 1 by line 23. 1.1865

2024 to 2025 Adjustment Modifier

4. Enter the assessed valuation after adjustment from the 2025 form L-4023 line 4054. 94,980,400
5. Enter the assessed valuation before adjustment from the 2025 form L-4023 line 4035. 89,575,800
6. 2024 to 2025 Adjustment Modifier. Divide line 4 by line 56. 1.0603

2023 to 2025 Adjustment Modifier

7. 2023 to 2025 Adjustment Modifier. Multiply line 3 by line 67. 1.2580

24 Month Sales Study

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

*** Important:**

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

12 Month / Single Year Sales Study**L-4047**

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

**** Important:**

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

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

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

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

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

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DB: Frost 2026

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

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

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

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

*** Statistics for this group (43 in sample) ***

Statistical Mean= 39.295 Median= 39.474 Maximum= 75.400 Minimum= 0.000

*** Statistics about Mean ***

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

*** Statistics about Median ***

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

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

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

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

Totals 04/01/2024 - 09/30/2024	Conventional	24	3,431,050	1,379,900	40.22	1.0000
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11/12/2024	003-013-400-01	MILLER RUTH E FISK DUWAIN TRUST	No	WD	C	120,200	243,900 243,900	49.28
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Sale Date	Liber/Page	Parcel Number	Grantor Grantee	Con.	Sale	Inst.	Fin.	Assessed Value	Sale Price Adj. Sale Price	Ratio
03/14/2025		003-014-300-16	GANGE JORDAN E WAITE JEFFREY T & JENNIFER M	No	WD	C		17,150 69,000	69,000	24.86
02/13/2025		003-021-100-20	GOOCH JACOB W FROESCHLE FAMILY REVOCABLE TRUST	No	WD	C		32,600 75,000	75,000	43.47
10/14/2024		003-026-200-09	VANNOTE LYNN C & KATHRYN CARPENTER DENNIS	No	WD	C		13,600 38,500	38,500	35.32
03/17/2025		003-026-305-05	SEMRAN STEPHANIE A STONE TIFFANY	No	WD	C		64,300 115,000	115,000	55.91
01/20/2025		003-028-100-20	HARTMAN GERALD & BARBARA TRUST FOOTS JENNIFER	No	WD	C		0 210,000	210,000	0.00
10/23/2024		003-029-100-14	GRAVES GARY O & KATHLEEN BOERNER KEVIN & CANDICE	No	WD	C		114,350 275,000	275,000	41.58
03/07/2025		003-040-454-00	INMAN DANIEL L CATTEL GLENN E & DANIELLE M	No	WD	C		42,200 60,000	60,000	70.33
10/15/2024		003-100-030-00	CATHEY DANIEL & LAURA BRINGMAN REBECCA M	No	WD	C		21,800 30,000	30,000	72.67
03/28/2025		003-220-006-00	STEPHENS MARGIE R ZAWISIAK ZACHARY D	No	WD	C		44,400 82,609	82,609	53.75
11/14/2024		003-220-029-00	DAVIS W RUSSELL JR OROURKE ADAM J	No	WD	C		49,400 111,300	111,300	44.38
10/21/2024		003-220-032-00	THOMPSON MELISSA HILLARD ERIC & VICKIE L	No	WD	C		35,600 55,000	55,000	64.73
11/15/2024		003-230-008-00	PIEPZYK KELLY M FINKBEINER DONALD	No	WD	C		42,700 155,000	155,000	27.55
02/28/2025		003-370-009-00	YU SNELL GARY & CHENG GROSSMAN SHAL	No	WD	C		63,450 80,000	80,000	79.31

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

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Sale Date	Liber/Page	Parcel Number	Grantor Grantee	Con.	Sale Inst.	Fin.	Assessed Value	Sale Price Adj. Sale Price	Ratio
10/06/2024		003-620-033-01	RABIN DONALD J DILL PHILIP A	No	WD	C	38,950	67,000 67,000	58.13
Totals 10/01/2024 - 03/31/2025		Conventional					15	1,667,309	700,700 42.03 1.0000
Totals 04/01/2024 - 03/31/2025		Conventional					39	5,098,359	2,080,600 40.81 1.0000

*** ** Statistics for this group (39 in sample) *** **

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

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

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

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

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

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

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

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

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

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

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

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

Totals 04/01/2025 - 09/30/2025	Conventional	35	4,808,450	2,013,400	41.87	1.0000
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Totals 10/01/2024 - 09/30/2025	Conventional	50	6,475,759	2,714,100	41.91	1.0000
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*** ** Statistics for this group (50 in sample) *** **

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

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

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

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

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

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

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

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

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

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Sale Date	Liber/Page	Parcel Number	Grantor Grantee	Con. Sale Inst.	Fin. Assessed Value	Sale Price Adj. Sale Price	Ratio
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Totals	04/01/2023 - 03/31/2025	Conventional		82	12,417,359	4,850,600	39.06 1.0000
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*** ** Statistics for this group (82 in sample) *** **

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

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

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

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

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

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

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

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DB: Frost 2026

Sale Date	Liber/Page	Parcel Number	Grantor Grantee	Con. Sale Inst.Fin.	Assessed Value	Sale Price Adj. Sale Price	Ratio
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< Totals for this Analysis >	# of Sales	Assessments	Sale Prices	Ratio	
Conventional	117	6,864,000	17,225,809	39.85	
Creative	0	0	0	50.00	(Before discounting, sales were = 0)
Totals:	117	6,864,000	17,225,809	39.85	(Weighted)

*** ** Statistics for this group (117 in sample) *** **

Statistical Mean= 44.532 Median= 43.333 Maximum= 87.800 Minimum= 0.000

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

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

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

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

Appraisal Study Listing

Issued under authority of Public Act 206 of 1893.

Classification
AGRICULTURAL

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

STATISTICS FOR THIS GROUP

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

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

Statistics about the Median

	=	0.07736	(Coefficient of Dispersion)
	=	25.80245	(Variance)
	=	5.07961	(Standard Deviation)
	=	0.11637	(Covariance)
(Low) =		33.49078	
(High) =		53.80922	

Price Related Differential (PRD): 0.97462

PRD > 1 regressive, < 1 progressive.

Study Ratio (Standard Appraisal Study)

45.05%

Appraisal Study Listing

Issued under authority of Public Act 206 of 1893.

Classification
COMMERCIAL

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County Clare County		City/Township Frost Township		Study Year 2025		Equalization Year 2026	
Parcel Number	Owner Name	Class Code	Current Year Assessed Value	Appraised Value	Ratio		
003-022-300-05	NIDHI SANKET REAL ESTATE LLC	201	109,850	171,545	64.04%		
003-022-400-27	BEADLE GARY L	201	105,350	210,157	50.13%		
003-028-200-03	EVERS RYAN T & MISTY R	201	52,550	112,158	46.85%		
003-028-200-19	BUZDUG SEBASTIAN	201	37,100	85,812	43.23%		
003-036-300-06	REPP LAND PROPERTIES LLC	201	157,100	319,195	49.22%		
003-033-400-18	PLATEAU DEVELOPMENT INC	202	16,050	59,192	27.12%		
TOTALS		6	Study Parcels	478,000	958,059	49.89%	

2026 Frost Twp Ag Land Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Eftec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	
004-030-100-01		05/03/23	\$190,000	WD	03-ARM'S LENGTH	\$190,000	\$71,600	37.68	\$209,500	\$190,000	\$209,500	0.0	0.0	80.00	80.00	#DIV/0!	\$2,375	
006-029-300-18	1220 N BRINGOLD AVE	02/07/25	\$220,000	WD	03-ARM'S LENGTH	\$220,000	\$96,700	43.95	\$231,918	\$85,029	\$96,947	0.0	0.0	40.00	40.00	#DIV/0!	\$2,126	
011-006-400-09	562 S HARRISON AVE	06/10/24	\$386,000	WD	03-ARM'S LENGTH	\$386,000	\$186,500	48.32	\$361,007	\$75,793	\$50,800	0.0	0.0	19.62	19.62	#DIV/0!	\$3,863	
011-018-300-04	475 E ASHARD	03/14/25	\$384,100	WD	03-ARM'S LENGTH	\$384,100	\$167,200	43.53	\$329,922	\$265,790	\$211,612	0.0	0.0	120.00	40.00	#DIV/0!	\$2,215	
011-035-200-01		06/08/23	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$77,800	64.83	\$206,652	\$120,000	\$206,652	0.0	0.0	80.00	80.00	#DIV/0!	\$1,500	
012-001-200-19	220 S CLARWIN	02/11/25	\$425,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$425,000	\$233,759	55.00	\$557,564	\$239,746	\$248,656	0.0	0.0	80.00	40.00	#DIV/0!	\$2,997	
012-024-200-04	2920 S CLARWIN AVE	03/01/24	\$240,000	WD	03-ARM'S LENGTH	\$240,000	\$202,520	84.38	\$378,981	\$77,898	\$216,879	990.0	2640.0	60.00	60.00	\$79	\$1,298	
015-011-400-07	4697 E BEAVERTON RD	09/08/23	\$220,000	WD	03-ARM'S LENGTH	\$220,000	\$106,704	48.50	\$230,039	\$103,221	\$113,260	0.0	0.0	30.00	30.00	#DIV/0!	\$3,441	
015-017-100-03		04/17/24	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$63,750	39.84	\$151,301	\$160,000	\$151,301	0.0	0.0	40.00	40.00	#DIV/0!	\$4,000	
015-019-100-24	324 E SURREY RD	06/30/23	\$240,000	SD	03-ARM'S LENGTH	\$240,000	\$116,541	48.56	\$241,030	\$66,419	\$67,449	0.0	0.0	18.72	18.72	#DIV/0!	\$3,548	
015-020-400-08	1910 E ELM	08/29/24	\$350,000	WD	03-ARM'S LENGTH	\$350,000	\$73,131	20.89	\$170,470	\$334,318	\$154,788	0.0	0.0	38.96	38.96	#DIV/0!	\$8,581	
015-029-200-27	10000 S BASS LAKE	09/12/23	\$157,500	LC	03-ARM'S LENGTH	\$157,500	\$33,730	21.42	\$83,377	\$146,073	\$71,950	0.0	0.0	20.00	20.00	#DIV/0!	\$7,304	
016-017-400-01	8854 S BRAND AVE	02/15/25	\$370,000	WD	03-ARM'S LENGTH	\$370,000	\$112,000	30.27	\$262,595	\$276,484	\$169,079	0.0	0.0	40.00	40.00	#DIV/0!	\$6,912	
016-019-300-13	6311 E COLONVILLE RD	07/24/24	\$785,000	WD	03-ARM'S LENGTH	\$785,000	\$199,700	25.44	\$672,338	\$271,804	\$159,142	0.0	0.0	38.11	38.11	#DIV/0!	\$7,132	
016-027-300-17	9375 E WASHINGTON RD	05/21/24	\$130,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$130,000	\$46,500	35.77	\$104,313	\$93,757	\$68,070	334.2	1316.4	21.37	10.10	\$281	\$4,387	
016-034-100-15	9370 E WASHINGTON RD	05/21/24	\$225,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$225,000	\$107,800	47.91	\$205,034	\$104,936	\$84,970	0.0	0.0	21.50	10.75	#DIV/0!	\$4,881	
Totals:			\$4,602,600			\$4,602,600	\$1,895,935		\$4,396,041	\$2,611,268	\$2,281,055	1,324.2		748.28	606.26			
							Sale. Ratio >>	41.19					Average			Average		
							Std. Dev. >>	16.25					per FF>>	\$1,972	per Net Acre>>	3,489.69	use \$3500	Average per SqFt>>
2025 was \$2800																		

2026 Frost Twp AG Woods & Waste Analysis

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Land Residual	Net Acres	Total Acres		ROW/Acres	\$/Acre-ROW	Dollars/Acre	Class
013-033-100-05		03/28/24	\$70,000	WD	03-ARM'S LENGTH	\$70,000	\$34,800	49.71	\$70,000	57.95	57.95	0.00	0.00	\$1,208	\$1,208	402
004-006-100-02		08/24/23	\$69,475	MLC	03-ARM'S LENGTH	\$69,475	\$25,600	36.85	\$69,475	55.58	55.58	0.00	0.00	\$1,250	\$1,250	402
009-002-100-01	GLADWIN RD	09/04/24	\$65,000	WD	03-ARM'S LENGTH	\$65,000	\$45,686	70.29	\$65,000	43.69	43.69	1,360.00	1.03	\$1,524	\$1,488	402
013-032-300-03	10754 W DUNLOP RD	05/28/24	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$51,200	85.33	\$60,000	39.86	39.86	685.00	0.52	\$1,525	\$1,505	402
003-003-300-01	11681 N CLARE AVE	03/01/24	\$130,000	WD	03-ARM'S LENGTH	\$130,000	\$59,200	45.54	\$130,000	80.00	80.00	200.00	0.15	\$1,628	\$1,625	402
010-008-200-09		06/07/24	\$210,000	WD	03-ARM'S LENGTH	\$210,000	\$115,500	55.00	\$210,000	114.91	114.91	1,977.00	1.50	\$1,852	\$1,828	402
008-008-200-04	8012 E STOCKWELL RD	08/25/23	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$44,000	55.00	\$80,000	40.00	40.00	0.00	0.00	\$2,000	\$2,000	402
003-028-200-01		06/21/24	\$99,000	WD	03-ARM'S LENGTH	\$99,000	\$40,750	41.16	\$99,000	49.00	49.00	835.00	0.63	\$2,047	\$2,020	402
005-024-200-15	6225 W TEMPLE	02/12/25	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$46,900	58.63	\$80,000	39.98	39.98	1,312.00	0.99	\$2,052	\$2,001	402
010-007-300-08		01/16/24	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$26,400	52.80	\$50,000	21.97	21.97	0.00	0.00	\$2,276	\$2,276	402
004-016-100-09		12/11/24	\$45,000	WD	03-ARM'S LENGTH	\$45,000	\$26,800	59.56	\$45,000	19.70	19.70	0.00	0.00	\$2,284	\$2,284	402
011-016-200-05	2435 E MANNSIDING	01/21/25	\$200,100	WD	03-ARM'S LENGTH	\$200,100	\$88,300	44.13	\$200,100	87.00	87.00	3,817.00	2.89	\$2,379	\$2,300	402
005-028-200-01		06/12/23	\$96,000	WD	03-ARM'S LENGTH	\$96,000	\$42,500	44.27	\$96,000	40.00	40.00	0.00	0.00	\$2,400	\$2,400	402
001-023-300-24	VAN TRAIL	04/17/24	\$69,900	WD	03-ARM'S LENGTH	\$69,900	\$31,900	45.64	\$69,900	29.04	29.04	730.00	0.55	\$2,454	\$2,407	402
006-030-400-05	5340 W LILY LAKE RD	06/14/23	\$150,000	WD	03-ARM'S LENGTH	\$150,000	\$54,000	36.00	\$150,000	60.00	60.00	345.00	0.26	\$2,511	\$2,500	402
007-005-100-02	5834 N HARRISON AVE	07/27/23	\$24,500	WD	03-ARM'S LENGTH	\$24,500	\$14,000	57.14	\$24,500	10.00	10.00	322.00	0.24	\$2,511	\$2,450	402
009-011-400-15		01/24/25	\$25,000	WD	03-ARM'S LENGTH	\$25,000	\$16,879	67.52	\$25,000	10.10	10.10	418.00	0.32	\$2,555	\$2,475	402
014-033-200-05		12/20/23	\$103,500	WD	03-ARM'S LENGTH	\$103,500	\$36,056	34.84	\$103,500	40.50	40.50	0.00	0.00	\$2,556	\$2,556	402
005-002-400-02		10/29/24	\$210,000	WD	03-ARM'S LENGTH	\$210,000	\$82,000	39.05	\$210,000	80.00	80.00	0.00	0.00	\$2,625	\$2,625	402
011-017-300-06		06/20/23	\$70,000	WD	03-ARM'S LENGTH	\$70,000	\$28,800	41.14	\$70,000	26.00	26.00	437.00	0.33	\$2,727	\$2,692	402
003-029-300-19	7280 N HARRISON AVE	06/21/23	\$109,000	WD	03-ARM'S LENGTH	\$109,000	\$33,800	31.01	\$109,000	39.72	39.72	0.00	0.00	\$2,744	\$2,744	402
005-028-400-04	1795 N COOK AVE	11/06/23	\$115,000	WD	03-ARM'S LENGTH	\$115,000	\$42,700	37.13	\$115,000	40.30	40.30	660.00	0.50	\$2,889	\$2,854	402
001-025-200-13		01/22/25	\$25,000	WD	03-ARM'S LENGTH	\$25,000	\$11,500	46.00	\$25,000	10.05	10.05	1,860.00	1.41	\$2,893	\$2,488	402
008-012-300-10		07/14/23	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$40,300	42.42	\$95,000	34.28	34.28	2,271.00	1.72	\$2,918	\$2,771	402
007-025-100-04		06/09/23	\$148,000	LC	03-ARM'S LENGTH	\$148,000	\$37,500	25.34	\$148,000	50.00	50.00	514.00	0.39	\$2,983	\$2,960	402
007-018-300-09		09/06/24	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$14,800	49.33	\$30,000	10.00	10.00	0.00	0.00	\$3,000	\$3,000	402
004-007-100-03		09/25/23	\$85,900	WD	03-ARM'S LENGTH	\$85,900	\$31,200	36.32	\$85,900	28.30	28.30	118.00	0.09	\$3,045	\$3,035	402
007-022-400-08	2076 RIDGE RD	01/26/24	\$180,000	WD	03-ARM'S LENGTH	\$180,000	\$32,100	17.83	\$180,000	60.50	60.50	1,861.00	1.41	\$3,046	\$2,975	402
005-034-300-13	120 N COOK AVE	12/22/23	\$105,000	WD	03-ARM'S LENGTH	\$105,000	\$37,800	36.00	\$105,000	35.01	35.01	1,295.00	0.98	\$3,085	\$2,999	402
010-007-300-10		09/19/23	\$35,000	WD	03-ARM'S LENGTH	\$35,000	\$15,800	45.14	\$35,000	11.00	11.00	0.00	0.00	\$3,182	\$3,182	402
007-026-200-03	MOSTETLER	04/19/24	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$37,500	39.47	\$95,000	30.00	30.00	321.00	0.24	\$3,193	\$3,167	402
014-034-400-05		08/02/23	\$126,000	WD	03-ARM'S LENGTH	\$126,000	\$49,632	39.39	\$126,000	39.50	39.50	660.00	0.50	\$3,231	\$3,190	402
010-003-400-17	JUDY TRAIL	08/22/24	\$89,900	WD	03-ARM'S LENGTH	\$89,900	\$35,400	39.38	\$89,900	29.54	29.54	2,282.00	1.73	\$3,233	\$3,043	402
001-014-200-03		05/01/23	\$130,000	WD	03-ARM'S LENGTH	\$130,000	\$41,700	32.08	\$130,000	40.00	40.00	1,271.00	0.96	\$3,330	\$3,250	402
008-023-100-03		08/20/24	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$39,300	32.75	\$120,000	38.00	38.00	2,648.00	2.01	\$3,334	\$3,158	402
006-035-100-23	1180 PEASLEY BLVD	12/22/23	\$66,500	WD	03-ARM'S LENGTH	\$66,500	\$25,100	37.74	\$66,500	20.20	20.20	1,404.00	1.06	\$3,475	\$3,292	402
010-008-100-02		06/29/23	\$66,000	WD	03-ARM'S LENGTH	\$66,000	\$23,400	35.45	\$66,000	19.50	19.50	680.00	0.52	\$3,476	\$3,385	402
015-004-300-42	E ASH RD	07/23/24	\$35,000	WD	03-ARM'S LENGTH	\$35,000	\$21,840	62.40	\$35,000	10.00	7.00	34.00	0.03	\$3,509	\$3,500	402
004-016-400-16	8897 MEREDITH GRADE RD	02/21/24	\$70,000	WD	03-ARM'S LENGTH	\$70,000	\$25,100	35.86	\$70,000	20.00	20.00	1,043.00	0.79	\$3,644	\$3,500	402
008-001-300-12		06/08/23	\$38,000	WD	03-ARM'S LENGTH	\$38,000	\$14,900	39.21	\$38,000	10.40	10.40	0.00	0.00	\$3,654	\$3,654	402
007-033-400-21		03/08/25	\$35,000	WD	03-ARM'S LENGTH	\$35,000	\$18,500	52.86	\$35,000	10.00	10.00	656.00	0.50	\$3,683	\$3,500	402
011-019-200-01		08/20/24	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$47,000	33.57	\$140,000	39.00	39.00	1,305.00	0.99	\$3,683	\$3,590	402
004-013-401-12		05/11/23	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$17,300	31.45	\$55,000	15.00	15.00	177.00	0.13	\$3,700	\$3,667	402
010-009-100-06		05/24/24	\$37,000	WD	03-ARM'S LENGTH	\$37,000	\$14,500	39.19	\$37,000	10.00	10.00	325.00	0.25	\$3,793	\$3,700	402
010-014-300-26		11/22/24	\$73,500	WD	03-ARM'S LENGTH	\$73,500	\$23,100	31.43	\$73,500	19.27	19.27	0.00	0.00	\$3,814	\$3,814	402
010-013-300-14	2891 S OLD STATE AVE	09/22/23	\$116,150	WD	03-ARM'S LENGTH	\$116,150	\$33,000	28.41	\$116,150	31.00	31.00	888.00	0.67	\$3,830	\$3,747	402
070-020-100-43	BYFIELD	06/11/24	\$75,000	WD	03-ARM'S LENGTH	\$75,000	\$27,800	37.07	\$75,000	19.82	19.82	507.00	0.38	\$3,859	\$3,784	402
010-009-400-09	3360 S JACKSON AVE(VANDEN TRAIL)	05/08/24	\$38,000	WD	03-ARM'S LENGTH	\$38,000	\$14,500	38.16	\$38,000	10.00	10.00	325.00	0.25	\$3,896	\$3,800	402
010-009-400-17		04/17/24	\$38,000	WD	03-ARM'S LENGTH	\$38,000	\$14,500	38.16	\$38,000	10.00	10.00	325.00	0.25	\$3,896	\$3,800	402
010-009-400-18	3333 JACKSON (VANDEN TRL)	07/02/24	\$38,000	WD	03-ARM'S LENGTH	\$38,000	\$14,500	38.16	\$38,000	10.00	10.00	325.00	0.25	\$3,896	\$3,800	402
007-018-300-09		05/17/24	\$40,000	WD	03-ARM'S LENGTH	\$40,000	\$14,800	37.00	\$40,000	10.00	10.00	0.00	0.00	\$4,000	\$4,000	402
041-026-402-28		01/10/25	\$85,000	WD	03-ARM'S LENGTH	\$85,000	\$35,984	42.33	\$85,000	23.40	23.40	2,962.00	2.24	\$4,018	\$3,632	402
003-026-200-09		10/14/24	\$38,500	WD	03-ARM'S LENGTH	\$38,500	\$13,600	35.32	\$38,500	10.00	10.00	718.00	0.54	\$4,071	\$3,850	402
010-009-200-19	3142 WOODVIEW TRAIL	02/28/24	\$42,000	WD	03-ARM'S LENGTH	\$42,000	\$14,500	34.52	\$42,000	10.09	10.09	696.00	0.53	\$4,392	\$4,163	402
008-001-300-11		04/19/23	\$45,000	WD	03-ARM'S LENGTH	\$45,000	\$14,600	32.44	\$45,000	10.20	10.20	0.00	0.00	\$4,412	\$4,412	402
005-010-300-06	4285 N STRAWBERRY AVE	04/21/23	\$88,100	WD	03-ARM'S LENGTH	\$88,100	\$36,700	41.66	\$88,100	19.00	19.00	0.00	0.00	\$4,637	\$4,637	402
008-004-400-06	8537 E STOCKWELL RD	01/08/25	\$89,900	WD	03-ARM'S LENGTH	\$89,900	\$28,000	31.15	\$89,900	20.00	20.00	1,101.00	0.83	\$4,691	\$4,495	402

005-015-200-17	8280 FIR TRL	10/14/24	\$47,000	WD	03-ARM'S LENGTH	\$47,000	\$16,100	34.26	\$47,000	10.10	10.10	330.00	0.25	\$4,772	\$4,653	402
008-009-200-09		08/27/24	\$48,700	WD	03-ARM'S LENGTH	\$48,700	\$15,600	32.03	\$48,700	10.08	10.08	338.00	0.26	\$4,957	\$4,831	402
014-035-300-17	1925 W NORTH COUNTY LINE RD	01/27/25	\$44,900	WD	03-ARM'S LENGTH	\$44,900	\$18,019	40.13	\$44,900	10.00	10.00	1,323.00	1.00	\$4,990	\$4,490	402
001-022-400-15	8100 N LAKE STATION AVE	05/20/24	\$98,000	WD	03-ARM'S LENGTH	\$98,000	\$54,500	55.61	\$98,000	20.00	20.00	1,732.00	1.31	\$5,244	\$4,900	402
007-005-100-02	5834 N HARRISON AVE	11/17/23	\$51,900	WD	03-ARM'S LENGTH	\$51,900	\$14,000	26.97	\$51,900	10.00	10.00	322.00	0.24	\$5,320	\$5,190	402
005-015-300-25	8587 FIR	05/22/24	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$29,100	29.10	\$86,848	14.63	14.63	496.00	0.38	\$6,093	\$5,936	402
008-029-100-25	7050 SHOREWOOD DR	09/13/23	\$54,900	WD	03-ARM'S LENGTH	\$54,900	\$13,100	23.86	\$54,900	10.05	10.05	1,478.00	1.12	\$6,148	\$5,463	402
010-009-400-14	S JACKSON AVE(VANDEN TRAIL)	06/29/23	\$70,000	WD	03-ARM'S LENGTH	\$70,000	\$18,000	25.71	\$60,868	10.00	10.00	358.00	0.27	\$6,256	\$6,087	402
012-027-300-02		07/10/24	\$240,000	WD	03-ARM'S LENGTH	\$240,000	\$62,010	25.84	\$240,000	39.00	39.00	1,312.00	0.99	\$6,315	\$6,154	402
Totals:			\$5,501,325			\$5,501,325	\$2,145,956		\$5,479,041	1,932.21	1,928.21			1,910.74		
							Sale. Ratio ==>	39.01		Average	used \$2800	Average			Average	
2025 was \$2500							Std. Dev. ==>	11.91		per Net Acre==>	2,835.63	per Acre-ROW==>	2,867.50		per SqFt==>	

2025 Frost Acreage Analysis

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land Residual	Net Acres	Dollars/Acre	Dollars/SqFt	Other Parcels in Sale	Class
001-029-200-08		05/09/24	\$2,000	\$2,000	0.60	\$3,317	\$0.08		402
007-016-200-07		06/21/24	\$8,900	\$8,900	0.70	\$12,751	\$0.29		402
003-014-200-09		07/31/25	\$6,000	\$6,000	1.00	\$6,000	\$0.14		402
005-007-400-05		10/10/25	\$15,500	\$15,500	1.00	\$15,500	\$0.36		402
006-033-400-12		09/04/24	\$12,000	\$12,000	1.00	\$12,000	\$0.28		402
010-008-400-13	1900 S JACKSON AVE	07/16/25	\$12,000	\$12,000	1.00	\$12,000	\$0.28		402
003-028-200-15	7949 N CLARE AVE	08/28/23	\$18,000	\$18,000	1.07	\$16,822	\$0.39		402
010-008-100-24		05/23/23	\$20,400	\$20,400	1.50	\$13,600	\$0.31	010-008-100-09	402
013-024-400-07	6100 W MAPLE GROVE RD	04/01/24	\$18,000	\$18,000	2.03	\$8,858	\$0.20		402
013-029-200-20	S PARTRIDGE AVE	05/08/25	\$30,000	\$30,000	2.06	\$14,542	\$0.33		402
014-035-100-38	11135 VANDECAR RD	04/23/25	\$22,500	\$22,500	2.10	\$10,714	\$0.25		402
003-003-101-01	11970 N CLARE AVE	09/22/23	\$19,000	\$19,000	2.50	\$7,600	\$0.17		402
009-011-400-12		07/09/25	\$18,000	\$18,000	2.50	\$7,200	\$0.17		402
007-009-300-39	2270 E FIR	11/14/25	\$25,000	\$25,000	3.10	\$8,065	\$0.19		402
015-026-300-14		05/17/24	\$30,000	\$30,000	3.29	\$9,119	\$0.21	015-580-008-00, 015-580-009-00	402
015-032-201-04		12/19/24	\$21,950	\$21,950	3.84	\$5,716	\$0.13		402
010-016-300-05		07/23/25	\$42,500	\$42,500	4.00	\$10,625	\$0.24		402
014-024-100-37	9188 S OLD STATE AVE	09/27/24	\$35,000	\$35,000	4.00	\$8,750	\$0.20		402
010-010-100-14		10/21/25	\$22,500	\$22,500	4.12	\$5,461	\$0.13		402
005-015-200-21	8446 FIR TRAIL	06/23/23	\$16,100	\$16,100	4.60	\$3,500	\$0.08		402
007-034-100-09	3120 BLANCHE ST	05/03/24	\$28,900	\$28,900	4.78	\$6,046	\$0.14		402
012-022-300-07		02/19/24	\$57,000	\$57,000	4.80	\$11,875	\$0.27		402
005-015-300-23	8661 FIR TRAIL	02/12/25	\$19,000	\$19,000	4.88	\$3,893	\$0.09		402
007-019-301-32		08/22/23	\$44,900	\$44,900	4.89	\$9,182	\$0.21		402
007-019-301-32		06/05/24	\$45,000	\$45,000	4.89	\$9,202	\$0.21		402
003-017-300-09		04/07/23	\$17,500	\$17,500	4.90	\$3,571	\$0.08		402
003-017-300-10		12/04/23	\$21,000	\$21,000	4.90	\$4,286	\$0.10		402
003-017-300-11	9245 N HARRISON AVE	10/09/23	\$20,000	\$20,000	4.90	\$4,082	\$0.09		402
010-009-100-19		12/15/23	\$30,000	\$30,000	5.00	\$6,000	\$0.14		402
002-016-100-10		11/26/25	\$60,000	\$60,000	5.24	\$11,450	\$0.26		402
004-010-400-10		08/05/24	\$26,500	\$26,500	5.94	\$4,461	\$0.10	004-010-400-11	402
009-011-100-10	NORWAY AVE	07/10/23	\$67,500	\$67,500	5.96	\$11,326	\$0.26		402
009-011-100-10	NORWAY AVE	06/24/25	\$85,000	\$85,000	5.96	\$14,262	\$0.33		402
007-019-301-34	86 E M-61	12/09/24	\$20,000	\$20,000	6.83	\$2,928	\$0.07		402
006-024-100-23	787 W M-61	09/23/25	\$60,000	\$60,000	7.10	\$8,451	\$0.19		402
004-010-100-12		05/08/25	\$30,000	\$30,000	7.20	\$4,167	\$0.10	004-010-100-13, 004-010-100-14	402
015-022-100-08	3394 OLD SURREY	07/30/24	\$65,000	\$65,000	8.00	\$8,125	\$0.19		402
003-025-200-14		05/01/24	\$26,000	\$26,000	9.00	\$2,889	\$0.07	003-025-200-13	402
007-019-301-40		08/12/25	\$26,000	\$26,000	9.25	\$2,811	\$0.06		402
006-025-100-02	631 W CLARENCE RD	09/13/24	\$43,500	\$43,500	9.50	\$4,579	\$0.11		402
011-004-100-10	2160 E GLADWIN	12/22/23	\$55,000	\$55,000	9.50	\$5,789	\$0.13		402
006-026-300-12		01/16/25	\$22,000	\$22,000	9.75	\$2,256	\$0.05		402
003-017-300-22		10/26/23	\$51,000	\$51,000	9.80	\$5,204	\$0.12		402
003-019-200-04	8995 N HARRISON AVE	10/21/25	\$55,000	\$55,000	10.00	\$5,500	\$0.13		402
003-026-200-09		10/14/24	\$38,500	\$38,500	10.00	\$3,850	\$0.09		402
004-013-100-15		09/02/25	\$39,900	\$39,900	10.00	\$3,990	\$0.09		402
007-005-100-02	5834 N HARRISON AVE	07/27/23	\$24,500	\$24,500	10.00	\$2,450	\$0.06		402
007-005-100-02	5834 N HARRISON AVE	11/17/23	\$51,900	\$51,900	10.00	\$5,190	\$0.12		402
007-009-400-50	2720 E FIR	05/15/23	\$69,000	\$69,000	10.00	\$6,900	\$0.16		402
007-010-300-19		05/08/25	\$42,000	\$42,000	10.00	\$4,200	\$0.10		402
007-010-400-03	3579 E CRANBERRY LAKE	06/16/25	\$65,000	\$65,000	10.00	\$6,500	\$0.15		402
007-018-300-09		05/17/24	\$40,000	\$40,000	10.00	\$4,000	\$0.09		402
007-018-300-09		09/06/24	\$30,000	\$30,000	10.00	\$3,000	\$0.07		402
007-018-400-13	3276 N HARRISON AVE	05/01/25	\$54,900	\$54,900	10.00	\$5,490	\$0.13		402
007-033-400-21		03/08/25	\$35,000	\$35,000	10.00	\$3,500	\$0.08		402
009-010-200-06	1537 STRAWBERRY AVE	08/23/24	\$24,000	\$24,000	10.00	\$2,400	\$0.06		402
010-009-100-06		05/24/24	\$37,000	\$37,000	10.00	\$3,700	\$0.08		402
010-009-400-09	3360 S JACKSON AVE(VANDEN TRAIL)	05/08/24	\$38,000	\$38,000	10.00	\$3,800	\$0.09		402
010-009-400-17		04/17/24	\$38,000	\$38,000	10.00	\$3,800	\$0.09		402
010-009-400-18	3333 JACKSON (VANDEN TRL)	07/02/24	\$38,000	\$38,000	10.00	\$3,800	\$0.09		402
010-014-300-27		05/13/25	\$43,000	\$43,000	10.00	\$4,300	\$0.10		402
010-014-300-30		10/22/25	\$42,000	\$42,000	10.00	\$4,200	\$0.10		402
014-035-300-17	1925 W NORTH COUNTY LINE RD	01/27/25	\$44,900	\$44,900	10.00	\$4,490	\$0.10		402
015-004-300-42	E ASH RD	07/23/24	\$35,000	\$35,000	10.00	\$3,500	\$0.08		402
001-025-200-13		01/22/25	\$25,000	\$25,000	10.05	\$2,488	\$0.06		402
008-029-100-25	7050 SHOREWOOD DR	09/13/23	\$54,900	\$54,900	10.05	\$5,463	\$0.13		402

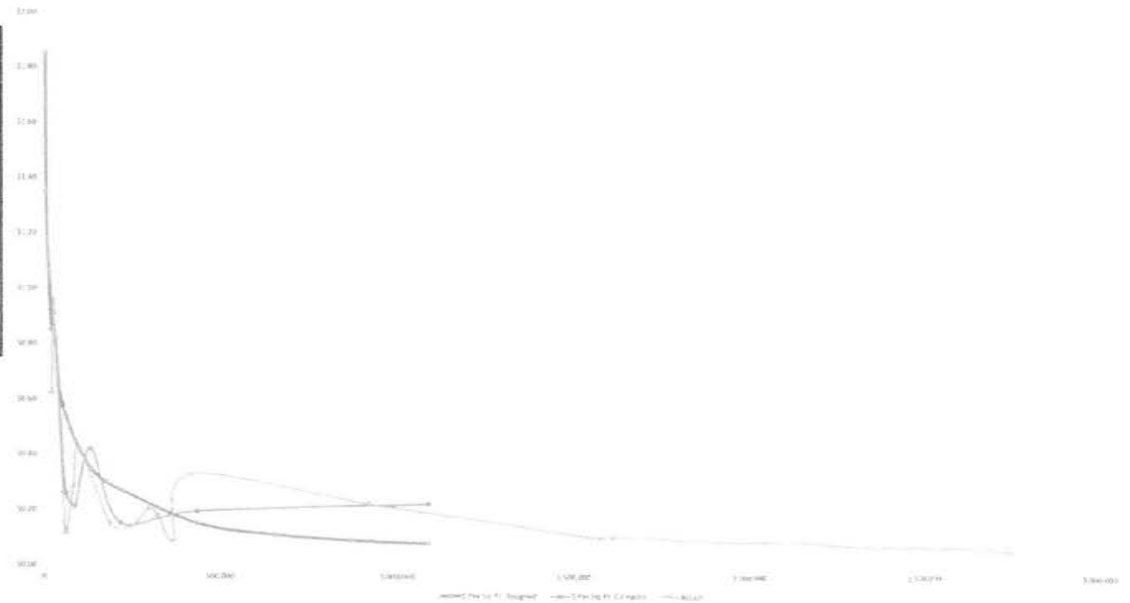
008-009-200-09		08/27/24	\$48,700	\$48,700	10.08	\$4,831	\$0.11								402
010-009-200-19	3142 WOODVIEW TRAIL	02/28/24	\$42,000	\$42,000	10.09	\$4,163	\$0.10								402
010-016-200-09	3260 TICE	09/16/25	\$40,000	\$40,000	10.09	\$3,964	\$0.09								402
010-016-200-16	3435 E TICE TRAIL	05/23/25	\$42,000	\$42,000	10.09	\$4,163	\$0.10								402
005-015-200-17	8280 FIR TRL	10/14/24	\$47,000	\$47,000	10.10	\$4,653	\$0.11								402
006-035-100-12	1220 PEASLEY	09/04/25	\$82,000	\$82,000	10.10	\$8,119	\$0.19								402
009-011-400-15		01/24/25	\$25,000	\$25,000	10.10	\$2,475	\$0.06								402
016-022-100-23	9171 S ATHEY AVE	06/28/23	\$46,000	\$46,000	10.10	\$4,554	\$0.10								402
008-001-300-11		04/19/23	\$45,000	\$45,000	10.20	\$4,412	\$0.10								402
002-016-100-11		09/02/25	\$57,500	\$57,500	10.30	\$5,583	\$0.13								402
008-001-300-12		06/08/23	\$38,000	\$38,000	10.40	\$3,654	\$0.08								402
009-011-400-16		06/06/25	\$43,000	\$43,000	10.40	\$4,135	\$0.09								402
005-015-400-11	8601 FIR TRAIL	10/29/25	\$55,000	\$55,000	11.00	\$5,000	\$0.11				10 ACRES	\$1,521,700	352.15	\$4,321	402
010-007-300-10		09/19/23	\$35,000	\$35,000	11.00	\$3,182	\$0.07								402
003-026-400-14	7095 SHERWOOD TRAIL	04/03/25	\$56,000	\$56,000	13.25	\$4,226	\$0.10								402
008-017-100-20	7180 E CRANBERRY LAKE	06/24/25	\$70,000	\$70,000	14.00	\$5,000	\$0.11								402
004-013-401-12		05/11/23	\$55,000	\$55,000	15.00	\$3,667	\$0.08								402
004-010-300-29		11/13/23	\$30,000	\$30,000	16.17	\$1,855	\$0.04	004-010-300-35							402
003-014-200-12	9697 POLK AVE	06/27/24	\$84,500	\$84,500	17.00	\$4,971	\$0.11	003-014-200-11							402
007-022-100-03		05/24/24	\$100,000	\$100,000	17.08	\$5,855	\$0.13								402
010-007-200-02	1450 OAK ST	08/08/25	\$68,000	\$68,000	18.50	\$3,676	\$0.08								402
010-014-300-26		11/22/24	\$73,500	\$73,500	19.27	\$3,814	\$0.09								402
010-008-100-02		06/29/23	\$66,000	\$66,000	19.50	\$3,385	\$0.08								402
004-016-100-09		12/11/24	\$45,000	\$45,000	19.70	\$2,284	\$0.05								402
004-016-400-16	8897 MEREDITH GRADE RD	02/21/24	\$70,000	\$70,000	20.00	\$3,500	\$0.08								402
004-016-400-16	8897 MEREDITH GRADE RD	09/12/25	\$69,000	\$69,000	20.00	\$3,450	\$0.08								402
006-004-300-09		10/17/25	\$87,000	\$87,000	20.00	\$4,350	\$0.10								402
007-003-400-04		11/21/25	\$85,500	\$85,500	20.00	\$4,275	\$0.10								402
008-004-400-06	8537 E STOCKWELL RD	01/08/25	\$89,900	\$89,900	20.00	\$4,495	\$0.10								402
010-014-300-28		04/15/25	\$73,000	\$73,000	20.00	\$3,650	\$0.08	010-014-300-29							402
006-035-100-23	1180 PEASLEY BLVD	12/22/23	\$66,500	\$66,500	20.20	\$3,292	\$0.08								402
010-007-300-08		01/16/24	\$50,000	\$50,000	21.97	\$2,276	\$0.05								402
003-027-300-42		06/06/25	\$80,000	\$80,000	25.00	\$3,200	\$0.07								402
011-017-300-06		06/20/23	\$70,000	\$70,000	26.00	\$2,692	\$0.06								402
015-009-100-08		07/21/23	\$75,000	\$75,000	27.20	\$2,757	\$0.06	015-240-248-00							402
004-007-100-03		09/25/23	\$85,900	\$85,900	28.30	\$3,035	\$0.07								402
001-023-300-24	VAN TRAIL	04/17/24	\$69,900	\$69,900	29.04	\$2,407	\$0.06								402
010-003-400-17	JUDY TRAIL	08/22/24	\$89,900	\$89,900	29.54	\$3,043	\$0.07								402
007-026-200-03	MOSTETLER	04/19/24	\$95,000	\$95,000	30.00	\$3,167	\$0.07								402
007-030-400-07		07/09/24	\$123,500	\$123,500	30.00	\$4,117	\$0.09	007-030-400-09, 007-030-400-10							402
011-009-200-22		04/03/25	\$110,000	\$110,000	30.00	\$3,667	\$0.08								402
010-013-300-14	2891 S OLD STATE AVE	09/22/23	\$116,150	\$116,150	31.00	\$3,747	\$0.09								402
008-012-300-10		07/14/23	\$95,000	\$95,000	34.28	\$2,771	\$0.06								402
005-034-300-13	120 N COOK AVE	12/22/23	\$105,000	\$105,000	35.01	\$2,999	\$0.07								402
008-023-100-03		08/20/24	\$120,000	\$120,000	38.00	\$3,158	\$0.07								402
014-003-100-01		09/18/25	\$150,000	\$150,000	38.00	\$3,947	\$0.09								402
012-015-100-10	E MANNSIDING	07/10/25	\$260,000	\$260,000	38.32	\$6,785	\$0.16								402
007-030-200-01		08/06/25	\$165,000	\$165,000	39.00	\$4,231	\$0.10								402
011-019-200-01		08/20/24	\$140,000	\$140,000	39.00	\$3,590	\$0.08								402
012-027-300-02		07/10/24	\$240,000	\$240,000	39.00	\$6,154	\$0.14								402
014-034-400-05		08/02/23	\$126,000	\$126,000	39.50	\$3,190	\$0.07								402
003-029-300-19	7280 N HARRISON AVE	06/21/23	\$109,000	\$109,000	39.72	\$2,744	\$0.06								402
013-032-300-03	10754 W DUNLOP RD	05/28/24	\$60,000	\$60,000	39.86	\$1,505	\$0.03								402
013-032-300-03	10754 W DUNLOP RD	08/29/25	\$160,000	\$160,000	39.86	\$4,014	\$0.09								402
005-024-200-15	6225 W TEMPLE	02/12/25	\$80,000	\$80,000	39.98	\$2,001	\$0.05								402
001-014-200-03		05/01/23	\$130,000	\$130,000	40.00	\$3,250	\$0.07								402
005-028-200-01		06/12/23	\$96,000	\$96,000	40.00	\$2,400	\$0.06								402
006-026-100-16		08/14/24	\$117,500	\$117,500	40.00	\$2,938	\$0.07	006-026-100-17, 006-026-100-18, 006-026-100-19							402
008-008-200-04	8012 E STOCKWELL RD	08/25/23	\$80,000	\$80,000	40.00	\$2,000	\$0.05								402
011-034-400-06		08/29/25	\$85,000	\$85,000	40.00	\$2,125	\$0.05								402
005-028-400-04	1795 N COOK AVE	11/06/23	\$115,000	\$115,000	40.30	\$2,854	\$0.07								402
014-033-200-05		12/20/23	\$103,500	\$103,500	40.50	\$2,556	\$0.06								402
016-027-200-15	9882 E OAK RD	05/12/23	\$180,000	\$180,000	41.67	\$4,320	\$0.10								401
009-002-100-01	GLADWIN RD	09/04/24	\$65,000	\$65,000	43.69	\$1,488	\$0.03								402
003-028-200-01		06/21/24	\$99,000	\$99,000	49.00	\$2,020	\$0.05								402
007-025-100-04		06/09/23	\$148,000	\$148,000	50.00	\$2,960	\$0.07								402
004-006-100-02		08/24/23	\$69,475	\$69,475	55.58	\$1,250	\$0.03								402
013-033-100-05		03/28/24	\$70,000	\$70,000	57.95	\$1,208	\$0.03								402

007-008-300-09	1530 E GRANBERRY LAKE RD	05/28/75	\$125,000	\$125,000	59.00	\$2,119	\$0.05	007-008-300-02	402			
006-030-400-05	5340 W LUTY LAKE RD	06/14/73	\$150,000	\$150,000	60.00	\$2,500	\$0.06		402			
007-022-400-08	2076 RIDGE RD	01/26/74	\$180,000	\$180,000	60.50	\$2,975	\$0.07		402			
009-003-300-07	789 S COOK AVE	08/22/75	\$255,000	\$255,000	74.00	\$3,446	\$0.08		402			
010-006-300-01		04/25/75	\$152,000	\$152,000	75.10	\$2,024	\$0.05		402			
010-007-100-15		08/08/75	\$170,000	\$170,000	75.62	\$2,248	\$0.05		402			
003-003-300-01	11681 N CLARE AVE	03/01/74	\$130,000	\$130,000	80.00	\$1,625	\$0.04		402			
011-016-200-05	2435 E MAUNSDING	01/21/75	\$200,100	\$200,100	87.00	\$2,300	\$0.05		402			
010-008-200-09		06/07/74	\$210,000	\$210,000	114.91	\$1,828	\$0.04		402			
Totals:			\$9,822,675	\$9,822,675	2,955.19					100 ACRES	\$210,000	\$1,828

2026 FROST Twp Com Land Analysis

Sq. Ft. Category	Assigned	Category	Sq. Ft. Category * 5
2,500	\$1.85	HN/A	\$4,625.00
5,000	\$1.35	HN/A	\$6,750.00
7,500	\$1.18	HN/A	\$8,850.00
10,000	\$1.11	HN/A	\$11,100.00
12,500	\$2.08	HN/A	\$13,250.00
15,000	\$1.70	HN/A	\$15,000.00
20,000	\$0.85	HN/A	\$17,000.00
25,000	\$0.71	HN/A	\$17,750.00
30,000	\$0.57	HN/A	\$17,000.00
40,000	\$0.45	HN/A	\$18,000.00
50,000	\$0.58	HN/A	\$29,000.00
60,000	\$0.54	HN/A	\$32,400.00
87,120	\$0.45	HN/A	\$39,204.00
130,680	\$0.35	HN/A	\$45,738.00
174,240	\$0.30	HN/A	\$52,272.00
217,800	\$0.27	HN/A	\$58,806.00
435,600	\$0.15	HN/A	\$65,340.00
871,200	\$0.11	HN/A	\$95,832.00
1,742,400	\$0.09	HN/A	\$156,816.00
3,484,800	\$0.08	HN/A	\$278,784.00
10,000,000	\$0.01	HN/A	\$100,000.00

Unordered Sqft - (Act. Values)	Ordered Sqft (Act. Values)	Actual
14,853.96	14853.96	1.00
14,853.96	14853.96	1.00
52,838.28	52838.28	0.62
98,010.00	98010.00	0.96
2,741,622.84	2741622.84	0.96
20,211.84	20211.84	0.96
322,258.88	322258.88	0.96
1,572,995.16	1572995.16	0.96
1,631,720.00	1631720.00	0.82
82,284.84	82284.84	0.26
920,074.32	920074.32	0.12
414,778.32	414778.32	0.29
367,733.52	367733.52	0.42
247,804.36	247804.36	0.15
60,374.16	60374.16	0.14
186,279.00	186279.00	0.20
29,969.28	29969.28	0.18
296,295.12	296295.12	0.09
24,306.48	24306.48	0.33
24,306.48	24306.48	0.22
24,306.48	24306.48	0.10
24,306.48	24306.48	0.10
24,306.48	24306.48	0.06



2026 First-Coin Bid Sales Data																				
Parcel Number	Street Address	Sale Date	Ac.	Adj. Sale Price	Ac.	Adj. Sale Price	Ac.	Adj. Sale Price	Ac.	Adj. Sale Price	Ac.	Adj. Sale Price	Ac.	Adj. Sale Price	Ac.	Adj. Sale Price	Ac.	Adj. Sale Price	Ac.	Adj. Sale Price
002-010-402-18	2011 MUSKOGEE	03/03/22	0.0025	\$400,000	WD	\$0-ARMS LENGTH	\$212,000	\$58,600	27.64	\$206,608	\$4,813.3	\$0,452	0.34	0.48	14,854	\$43,440	\$1.00	2EFC	RURAL	
002-010-402-18	2011 MUSKOGEE	02/07/25	0.0025	\$400,000	WD	\$0-ARMS LENGTH	\$212,000	\$58,600	27.64	\$206,608	\$4,813.3	\$0,452	0.34	0.48	14,854	\$43,440	\$1.00	2EFC	RURAL	
003-022-300-05	8036 N CLARE	11/17/20	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC	MEDIUM CITY	
003-022-300-05	8036 N CLARE	03/04/19	0.0025	\$110,000	WD	\$0-ARMS LENGTH	\$117,150	\$90,600	68.48	\$119,903	\$22,482	\$24,715	0.53	0.53	23,087	\$42,419	\$0.97	2EFC		

051-088-002-00	518 N MC EWAN ST	08/04/24		\$400,000	WD	03-ARMS LENGTH	\$400,000	\$145,100	36.26	\$981,490	\$39,546	\$31,026	0.08	0.08	3,328	\$486,468	\$11.21	25CF	URBAN CENTER
051-075-014-00	404 PINE ST	01/18/19	0.0025	\$60,000	WD	03-ARMS LENGTH	\$60,000	\$30,700	33.23	\$89,337	\$45,165	\$42,102	0.20	0.20	8,712	\$225,825	\$5.18	25CF	URBAN CENTER
051-073-002-00	420 N MC EWAN ST	12/13/22	0.0025	\$350,000	WD	03-ARMS LENGTH	\$350,000	\$110,800	42.72	\$251,772	\$71,857	\$64,254	0.44	0.44	39,254	\$182,573	\$3.75	25CF	URBAN CENTER
051-073-008-00	411 N MC EWAN	11/05/21	0.0025	\$510,000	WD	03-ARMS LENGTH	\$510,000	\$115,700	21.20	\$696,265	\$69,685	\$32,250	0.13	0.13	5,790	\$627,617	\$12.12	25CF	URBAN CENTER
051-081-014-00	202 N MC EWAN ST	04/29/23		\$113,000	WD	03-ARMS LENGTH	\$113,000	\$41,300	36.55	\$119,036	\$19,577	\$25,613	0.05	0.05	2,134	\$396,531	\$9.17	25CF	URBAN CENTER
051-088-016-00	126 N MC EWAN ST	03/13/24		\$60,000	WD	03-ARMS LENGTH	\$60,000	\$32,200	53.67	\$66,322	\$22,523	\$28,845	0.31	0.31	13,460	\$72,690	\$1.67	25CF	MEDIUM CITY
051-140-011-00	419 W FIFTH	10/06/21	0.0025	\$185,000	WD	03-ARMS LENGTH	\$185,000	\$75,400	38.00	\$223,653	\$34,220	\$59,460	0.61	0.61	26,397	\$66,468	\$1.30	25CF	URBAN CENTER
051-165-009-00	1428 N MC EWAN	09/17/19	0.0025	\$110,000	WD	03-ARMS LENGTH	\$110,000	\$54,600	43.75	\$129,668	\$9,622	\$13,440	0.05	0.05	2,222	\$188,667	\$4.33	25CF	051-165-009-00
051-165-012-00	1418 N MC EWAN ST	04/04/19	0.0025	\$65,000	WD	19-MULTI PARCEL ARMS LENGTH	\$63,113	\$31,100	49.26	\$29,464	\$63,113	\$29,464	0.12	0.04	5,009	\$548,804	\$12.60	25CF	051-165-012-00
051-200-012-00	1395 N MC EWAN	06/15/20	0.0025	\$365,000	WD	03-ARMS LENGTH	\$428,313	\$201,600	47.87	\$393,269	\$94,464	\$59,400	0.60	0.60	26,136	\$157,439	\$3.61	25CF	URBAN CENTER
051-248-001-00	402 E FIFTH ST	07/01/19	0.0025	\$130,000	LC	30-TO BE DETERMINED	\$148,528	\$40,300	27.13	\$126,266	\$46,700	\$26,181	0.26	0.26	11,369	\$278,827	\$4.11	25CF	MEDIUM CITY
051-469-004-00	1193 N MC EWAN ST	11/30/18	0.0025	\$185,000	WD	03-ARMS LENGTH	\$214,800	\$84,600	39.42	\$205,130	\$76,159	\$96,669	0.54	0.54	23,392	\$141,823	\$3.26	25CF	URBAN CENTER
051-400-001-00	213 WILCOX	10/27/20	0.0025	\$250,000	WD	03-ARMS LENGTH	\$275,825	\$67,100	24.34	\$241,463	\$108,162	\$74,000	0.92	0.92	39,989	\$117,824	\$2.70	25CF	URBAN CENTER
070-020-400-18	805 BYFIELD DR	12/22/23		\$654,300	WD	19-MULTI PARCEL ARMS LENGTH	\$654,300	\$203,100	31.04	\$632,519	\$338,150	\$212,731	30.92	16.79	1,346,745	\$10,937	\$0.25	25CF	070-020-400-12
070-028-202-05		05/18/22	0.0025	\$105,000	M/LC	03-ARMS LENGTH	\$110,775	\$38,400	35.57	\$40,917	\$110,775	\$40,917	0.60	0.60	26,310	\$183,402	\$4.21	25CF	MEDIUM CITY
070-042-005-10	126 N BROAD	08/30/21	0.0025	\$900,000	WD	03-ARMS LENGTH	\$1,002,575	\$306,600	30.60	\$617,368	\$424,576	\$40,489	1.06	1.06	66,174	\$400,543	\$9.20	25CF	MEDIUM CITY
070-046-005-20	114 E MAIN ST	02/02/24		\$225,000	WD	03-ARMS LENGTH	\$225,000	\$64,100	28.49	\$144,967	\$109,250	\$29,237	0.32	0.32	13,983	\$340,343	\$7.81	25CF	MEDIUM CITY
070-047-001-00	180 E OAK ST	02/28/23	0.0025	\$66,500	WD	03-ARMS LENGTH	\$68,961	\$55,000	81.27	\$66,979	\$22,860	\$21,196	0.20	0.20	8,712	\$114,401	\$2.63	25CF	MEDIUM CITY
070-048-008-00	196 W PINE	05/16/22	0.0025	\$580,400	M/LC	19-MULTI PARCEL ARMS LENGTH	\$622,872	\$202,200	46.49	\$740,753	\$7,419	\$128,300	1.80	0.20	79,456	\$4,122	\$0.19	25CF	070-048-004-15, 070-048-008-00, 070-048-003-00, 070-048-006-10
070-570-001-06	737 N FIRST	03/27/24		\$115,000	WD	03-ARMS LENGTH	\$115,000	\$46,300	40.26	\$110,344	\$38,111	\$34,455	0.48	0.48	21,028	\$80,978	\$1.96	25CF	MEDIUM CITY
070-741-003-01	233 S FIRST	05/18/22	0.0025	\$239,000	WD	03-ARMS LENGTH	\$252,145	\$51,500	20.42	\$208,478	\$101,404	\$57,737	0.32	0.32	13,852	\$318,881	\$7.30	25CF	URBAN CENTER
070-826-005-03	234 E PINE ST	01/03/23	0.0025	\$400,000	LC	03-ARMS LENGTH	\$414,000	\$142,700	34.47	\$379,376	\$73,779	\$27,155	0.53	0.53	22,956	\$136,203	\$3.13	25CF	MEDIUM CITY
Totals:							\$25,434,791	\$27,110,733	\$10,268,268	\$24,992,861	\$9,359,590	\$6,161,755	\$97.17	\$60.32					
									Sale Ratio >>	37.88			Average	Average		Average			
									Std. Dev. >>	18.14			per FF>>	per Net Area>>	15,673.29				\$0.36

2025 Frost ECF Parkers Sub

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area
003-040-454-00	317 ROBERT ST	03/07/25	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$42,200	70.33	\$97,099	\$41,075	\$18,925	\$60,436	0.313	936
003-100-030-00	1245 SUNRISE LANE	10/15/24	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$21,800	72.67	\$50,967	\$27,625	\$2,375	\$25,180	0.094	720
003-120-083-00	1157 LAWRENCE RD	07/05/23	\$90,000	WD	03-ARM'S LENGTH	\$90,000	\$33,650	37.39	\$97,683	\$32,595	\$57,405	\$70,214	0.818	720
003-160-008-00	5423 E WILSON RD	06/22/23	\$78,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$78,000	\$44,550	57.12	\$105,772	\$27,862	\$50,138	\$84,045	0.597	1,034
003-220-006-00	1608 BIRCH RD	03/28/25	\$82,609	WD	03-ARM'S LENGTH	\$82,609	\$44,400	53.75	\$92,182	\$7,980	\$74,629	\$90,833	0.822	828
003-220-012-00	1738 BIRCH RD	10/04/23	\$40,000	WD	03-ARM'S LENGTH	\$40,000	\$20,700	51.75	\$51,382	\$7,980	\$32,020	\$46,820	0.684	768
003-220-032-00	8090 FIR MAC RD	10/21/24	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$35,600	64.73	\$74,771	\$8,400	\$46,600	\$71,598	0.651	960
003-370-009-00	4811 E FOREST RD	02/28/25	\$80,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$80,000	\$63,450	79.31	\$129,788	\$24,778	\$55,222	\$113,279	0.487	924
003-480-051-00	3843 HALF MOON LAKE RD	10/27/23	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$14,700	49.00	\$49,070	\$26,500	\$3,500	\$24,347	0.144	576
003-600-021-00	4350 E ARNOLD LAKE RD	08/17/23	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$64,750	40.47	\$183,623	\$52,735	\$107,285	\$141,195	0.760	1,748
003-620-033-01	312 SHAPPELL HWY	10/06/24	\$67,000	WD	03-ARM'S LENGTH	\$67,000	\$38,950	58.13	\$83,613	\$16,619	\$50,381	\$72,270	0.697	930
Totals:			\$772,609			\$772,609	\$424,750		\$1,015,950		\$498,460	\$800,217		
							Sale. Ratio =>	54.98						
							Std. Dev. =>	13.18						
2025 was .582													E.C.F. =>	0.623 used
													Ave. E.C.F. =>	0.551

2025 Frost ECF Res Sections

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area
003-009-300-05	2100 BAILEY DR	05/25/23	\$679,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$679,000	\$230,450	33.94	\$716,771	\$510,875	\$168,125	\$197,407	0.852	4,080
003-010-100-07	10661 N CLARE AVE	06/21/24	\$117,000	WD	03-ARM'S LENGTH	\$117,000	\$65,000	55.56	\$138,560	\$16,296	\$100,704	\$117,223	0.859	768
003-011-200-09	10875 N POLK AVE	07/13/23	\$345,000	WD	03-ARM'S LENGTH	\$345,000	\$132,000	38.26	\$323,947	\$43,210	\$301,790	\$269,163	1.121	2,112
003-011-400-12	10375 N POLK	06/21/23	\$161,500	WD	03-ARM'S LENGTH	\$161,500	\$64,300	39.81	\$162,475	\$46,670	\$114,830	\$111,031	1.034	1,248
003-013-300-03	9080 POLK AVE	07/13/23	\$185,000	WD	03-ARM'S LENGTH	\$185,000	\$59,250	32.03	\$151,185	\$43,210	\$141,790	\$103,523	1.370	864
003-013-400-01	5501 E HASKELL LAKE RD	11/12/24	\$243,900	WD	03-ARM'S LENGTH	\$243,900	\$120,200	49.28	\$260,994	\$34,207	\$209,693	\$217,437	0.964	1,620
003-013-400-33	5951 E HASKELL LK RD	09/05/23	\$70,000	WD	03-ARM'S LENGTH	\$70,000	\$28,400	40.57	\$67,151	\$7,962	\$62,038	\$56,749	1.093	756
003-013-400-40	5921 E HASKELL LAKE RD	02/02/24	\$335,000	WD	03-ARM'S LENGTH	\$335,000	\$159,350	47.57	\$390,335	\$109,756	\$225,244	\$269,012	0.837	3,578
003-013-400-42	5651 E HASKELL LAKE RD	04/16/24	\$226,000	WD	03-ARM'S LENGTH	\$226,000	\$105,300	46.59	\$255,725	\$102,500	\$123,500	\$146,908	0.841	2,100
003-014-200-16	4710 E WILSON RD	11/10/23	\$155,000	WD	03-ARM'S LENGTH	\$155,000	\$73,050	47.13	\$176,143	\$20,919	\$134,081	\$148,825	0.901	2,432
003-014-300-16	10033 HARPFER	03/14/25	\$69,000	WD	03-ARM'S LENGTH	\$69,000	\$17,150	24.86	\$43,344	\$29,665	\$39,335	\$13,115	2.999	160
003-014-300-17	10031 HARPFER DR	07/05/23	\$155,000	WD	03-ARM'S LENGTH	\$155,000	\$48,550	31.32	\$125,250	\$37,795	\$117,205	\$83,849	1.398	1,698
003-015-100-06	3212 E WILSON RD	10/26/23	\$215,000	WD	03-ARM'S LENGTH	\$215,000	\$68,800	32.00	\$185,804	\$108,950	\$106,050	\$73,686	1.439	1,120
003-020-100-15	8574 N VACANT	05/10/24	\$58,000	WD	03-ARM'S LENGTH	\$58,000	\$18,550	31.98	\$48,840	\$43,210	\$14,790	\$5,398	2.740	120
003-020-400-12	8365 N BASS LAKE AVE	06/18/24	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$52,450	52.45	\$121,287	\$48,034	\$51,966	\$58,233	0.892	1,560
003-020-400-14	8395 N BASS LAKE AVE	09/14/23	\$100,000	WD	03-ARM'S LENGTH	\$100,000	\$44,750	44.75	\$118,359	\$43,387	\$56,613	\$60,881	0.930	1,704
003-021-100-20	2250 E HASKELL LAKE RD	02/13/25	\$75,000	WD	03-ARM'S LENGTH	\$75,000	\$32,600	43.47	\$78,475	\$35,417	\$39,583	\$41,283	0.959	1,056
003-021-200-01	2682 E HASKELL LAKE RD	08/31/23	\$535,000	WD	03-ARM'S LENGTH	\$535,000	\$228,600	42.73	\$556,393	\$150,951	\$384,049	\$388,727	0.988	3,216
003-026-305-05	1297 EAST AVE	03/17/25	\$115,000	WD	03-ARM'S LENGTH	\$115,000	\$64,300	55.91	\$140,107	\$13,250	\$101,750	\$121,627	0.837	960
003-026-400-12	7141 SHERWOOD TRAIL	06/29/23	\$210,000	WD	03-ARM'S LENGTH	\$210,000	\$81,950	39.02	\$208,539	\$43,446	\$166,554	\$158,287	1.052	864
003-027-100-13	7540 N CLARE AVE	11/08/23	\$166,000	WD	03-ARM'S LENGTH	\$166,000	\$33,550	20.21	\$147,756	\$7,661	\$158,339	\$134,319	1.179	864
003-027-300-37	3165 ALLEN LANE	07/29/24	\$216,000	WD	03-ARM'S LENGTH	\$216,000	\$50,300	23.29	\$138,642	\$40,757	\$175,243	\$93,849	1.867	1,456
003-028-200-04	7967 N CLARE AVE	04/14/23	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$58,300	36.44	\$139,798	\$9,759	\$150,241	\$124,678	1.205	1,060
003-029-100-14	7580 N HARRISON AVE	10/23/24	\$275,000	WD	03-ARM'S LENGTH	\$275,000	\$114,350	41.58	\$259,274	\$78,136	\$196,864	\$173,670	1.134	1,440
003-630-002-00	3293 E LONG LAKE RD	05/10/24	\$260,000	WD	03-ARM'S LENGTH	\$260,000	\$121,850	46.87	\$249,174	\$42,351	\$217,649	\$198,296	1.098	1,358
Totals:			\$5,226,400			\$5,226,400	\$2,073,350		\$5,204,328	\$3,558,026	\$3,367,176			
								Sale. Ratio =>	39.67					
								Std. Dev. =>	9.58					
											E.C.F. =>	1.057	used	
											Ave. E.C.F. =>	1.224		

2025 was 1.043

2025 Frost ECF Res Subs

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area
003-040-454-00	317 ROBERT ST	03/07/25	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$42,200	70.33	\$97,099	\$41,075	\$18,925	\$60,436	0.313	936
003-100-028-00	1243 SUNRISE LANE	02/16/24	\$102,000	WD	03-ARM'S LENGTH	\$102,000	\$28,400	27.84	\$84,956	\$31,800	\$70,200	\$57,342	1.224	1,080
003-100-030-00	1245 SUNRISE LANE	10/15/24	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$21,800	72.67	\$50,967	\$27,625	\$2,375	\$25,180	0.094	720
003-100-031-00	1239 SUNRISE LANE	07/14/23	\$132,000	WD	03-ARM'S LENGTH	\$132,000	\$36,600	27.73	\$112,100	\$50,159	\$81,841	\$66,819	1.225	600
003-120-083-00	1157 LAWRENCE RD	07/05/23	\$90,000	WD	03-ARM'S LENGTH	\$90,000	\$33,650	37.39	\$97,683	\$32,595	\$57,405	\$70,214	0.818	720
003-160-008-00	5423 E WILSON RD	06/22/23	\$78,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$78,000	\$44,550	57.12	\$105,772	\$27,862	\$50,138	\$84,045	0.597	1,034
003-202-009-00	432 RIDGE RD	08/16/23	\$225,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$225,000	\$61,900	27.51	\$158,254	\$33,836	\$191,164	\$134,216	1.424	1,411
003-203-006-00	242 RIDGE RD	09/20/23	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$20,350	37.00	\$49,924	\$15,900	\$39,100	\$36,703	1.065	512
003-220-006-00	1608 BIRCH RD	03/28/25	\$82,609	WD	03-ARM'S LENGTH	\$82,609	\$44,400	53.75	\$92,182	\$7,980	\$74,629	\$90,833	0.822	828
003-220-012-00	1738 BIRCH RD	10/04/23	\$40,000	WD	03-ARM'S LENGTH	\$40,000	\$20,700	51.75	\$51,382	\$7,980	\$32,020	\$46,820	0.684	768
003-220-029-00	8140 FIR MAC DR	11/14/24	\$111,300	WD	03-ARM'S LENGTH	\$111,300	\$49,400	44.38	\$101,923	\$9,921	\$101,379	\$99,247	1.021	984
003-220-032-00	8090 FIR MAC RD	10/21/24	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$35,600	64.73	\$74,771	\$8,400	\$46,600	\$71,598	0.651	960
003-230-008-00	3104 ALLEN LANE	11/15/24	\$155,000	WD	03-ARM'S LENGTH	\$155,000	\$42,700	27.55	\$97,117	\$13,176	\$141,824	\$90,551	1.566	904
003-280-004-01	4511 E ARNOLD LAKE RD	11/17/23	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$111,250	44.50	\$266,673	\$46,876	\$203,124	\$237,106	0.857	1,432
003-370-009-00	4811 E FOREST RD	02/28/25	\$80,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$80,000	\$63,450	79.31	\$129,788	\$24,778	\$55,222	\$113,279	0.487	924
003-480-051-00	3843 HALF MOON LAKE RD	10/27/23	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$14,700	49.00	\$49,070	\$26,500	\$3,500	\$24,347	0.144	576
003-600-021-00	4350 E ARNOLD LAKE RD	08/17/23	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$64,750	40.47	\$183,623	\$52,735	\$107,265	\$141,195	0.760	1,748
003-620-033-01	312 SHAPPELL HWY	10/06/24	\$67,000	WD	03-ARM'S LENGTH	\$67,000	\$38,950	58.13	\$83,613	\$16,619	\$50,381	\$72,270	0.697	930
003-620-038-01	362 SHAPPELL HWY	08/06/24	\$88,000	WD	03-ARM'S LENGTH	\$88,000	\$33,000	37.50	\$72,917	\$19,875	\$68,125	\$57,219	1.191	624
Totals:			\$1,890,909			\$1,890,909	\$808,350		\$1,959,814		\$1,395,217	\$1,579,420		
								Sale. Ratio =>	42.75	E.C.F. =>			0.883	used
2025 was .927								Std. Dev. =>	16.13	Ave. E.C.F. =>			0.823	

2025 was .927

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area
003-080-007-00	751 E LONG LAKE RD	06/13/24	\$149,050	WD	03-ARM'S LENGTH	\$149,050	\$43,100	28.92	\$100,226	\$53,477	\$95,573	\$84,590	1.130	520
003-080-019-00	881 BLUE GILL LAKE DR	08/26/24	\$171,000	WD	03-ARM'S LENGTH	\$171,000	\$42,750	25.00	\$98,330	\$46,817	\$124,183	\$112,566	1.103	432
Totals:			\$320,050			\$320,050	\$85,850		\$198,556		\$219,756	\$197,156		
							Sale. Ratio =>	26.82				E.C.F. =>	1.115	used
2025 was 1.091							Std. Dev. =>	2.77				Ave. E.C.F. =>	1.117	

2025 was 1.091

2026 Frost ECF Long & Arnold Lakes

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area
003-235-012-00	331 W LONG LAKE DR	12/06/23	\$335,000	WD	03-ARM'S LENGTH	\$335,000	\$88,550	26.43	\$342,898	\$143,200	\$191,800	\$149,028	1.287	1,598
003-280-031-00	4670 E ARNOLD LAKE RD	11/27/23	\$235,000	WD	03-ARM'S LENGTH	\$235,000	\$97,150	41.34	\$254,858	\$92,399	\$142,601	\$121,238	1.176	1,185
003-300-013-00	632 RIDGE RD	11/10/23	\$350,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$350,000	\$146,150	41.76	\$389,716	\$164,351	\$185,649	\$173,611	1.069	1,504
003-361-001-01	1772 E LONG LAKE DR	06/17/24	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$132,650	53.06	\$294,721	\$167,203	\$82,797	\$95,163	0.870	624
003-401-005-00	981 E LONG LAKE DR	06/22/23	\$270,000	WD	03-ARM'S LENGTH	\$270,000	\$93,250	34.54	\$242,878	\$73,361	\$196,639	\$126,505	1.554	1,077
003-402-004-00	871 E LONG LAKE DR	08/04/23	\$245,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$245,000	\$108,900	44.45	\$282,651	\$109,252	\$135,748	\$129,402	1.049	1,310
003-403-004-00	671 E LONG LAKE DR	07/09/24	\$355,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$355,000	\$109,900	30.96	\$231,598	\$78,860	\$276,140	\$123,250	2.240	1,206
003-403-006-00	651 E LONG LAKE DR	11/28/23	\$167,500	WD	19-MULTI PARCEL ARM'S LENGTH	\$167,500	\$64,250	38.36	\$167,205	\$87,655	\$79,845	\$59,366	1.345	630
003-442-007-00	1299 E LONG LAKE DR	05/10/24	\$375,000	WD	03-ARM'S LENGTH	\$375,000	\$119,850	31.96	\$317,302	\$71,600	\$303,400	\$183,360	1.655	1,458
003-540-006-00	6460 BIRCH DR	09/15/23	\$353,000	WD	03-ARM'S LENGTH	\$353,000	\$71,000	20.11	\$195,968	\$88,043	\$264,957	\$129,501	2.046	840
003-560-001-00	6479 REDMAN RD	05/01/24	\$409,000	WD	03-ARM'S LENGTH	\$409,000	\$110,800	27.09	\$261,838	\$80,355	\$328,645	\$135,435	2.427	1,318
003-560-012-00	4460 N CANAL DR	05/24/24	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$82,300	58.79	\$184,024	\$92,247	\$47,753	\$68,490	0.697	624
003-580-035-00	4351 S CANAL DR	08/28/23	\$210,500	WD	19-MULTI PARCEL ARM'S LENGTH	\$210,500	\$131,650	62.54	\$353,103	\$145,829	\$64,671	\$166,857	0.388	1,368
Totals:			\$3,695,000			\$3,695,000	\$1,356,400		\$3,518,760		\$2,300,645	\$1,661,206		
								Sale. Ratio =>	36.71					
								Std. Dev. =>	12.83					
													E.C.F. =>	1.385
													Ave. E.C.F. =>	1.370

2025 was 1.34

2026 Frost FCF Com

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area
003-022-300-05	8036 N CLARE AVE	01/01/25	\$171,545	WD	03-ARM'S LENGTH	\$171,545	\$96,450	56.22	\$215,282	\$30,665	\$140,880	\$179,066	0.787	3,440
003-022-400-27	3611 E LONG LAKE RD	01/01/25	\$210,157	WD	03-ARM'S LENGTH	\$210,157	\$94,450	44.94	\$228,100	\$61,544	\$148,613	\$166,548	0.892	5,094
003-028-200-03	7975 N CLARE AVE	01/01/25	\$112,158	WD	03-ARM'S LENGTH	\$112,158	\$48,200	42.98	\$115,966	\$40,184	\$71,974	\$85,503	0.842	2,592
003-036-300-06	5019 E ARNOLD LAKE RD	01/01/25	\$319,195	WD	03-ARM'S LENGTH	\$319,195	\$138,950	43.53	\$350,605	\$32,965	\$286,230	\$308,089	0.929	3,588
		Totals:	\$813,055			\$813,055	\$378,050		\$909,953		\$647,697	\$739,206		
						Sale. Ratio =>		46.50			E.C.F. =>		0.876	used
2025 was 1.031						Std. Dev. =>		6.26			Ave. E.C.F. =>		0.862	

2026 Frost ECF Ag

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area
003-009-100-05	10950 BAILEY DR	01/01/25	\$779,529	WD	03-ARM'S LENGTH	\$779,529	\$332,950	42.71	\$845,812	\$584,552	\$194,977	\$322,145	0.605	0
003-036-300-16	5325 E ARNOLD LAKE	01/01/25	\$461,792	WD	03-ARM'S LENGTH	\$461,792	\$158,250	34.27	\$519,481	\$372,459	\$89,333	\$181,285	0.493	1,292
Totals:			\$1,241,321			\$1,241,321	\$491,200		\$1,365,293		\$284,310	\$503,430		
								Sale. Ratio =>	39.57			E.C.F. =>	0.565	used
								Std. Dev. =>	5.97			Ave. E.C.F. =>	0.549	

2025 was .811

2026 Frost FF Arnold and Long Lake

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth
003-022-401-01	252 N LONG LAKE DR	08/29/25	\$275,000	WD	03-ARM'S LENGTH	\$275,000	\$90,700	32.98	\$185,622	\$156,328	\$66,950	50.0	180.0
003-235-012-00	331 W LONG LAKE DR	12/06/23	\$335,000	WD	03-ARM'S LENGTH	\$335,000	\$88,550	26.43	\$333,598	\$135,302	\$133,900	100.0	211.0
003-280-030-00	4690 E ARNOLD LAKE RD	05/13/25	\$130,000	WD	03-ARM'S LENGTH	\$130,000	\$80,100	61.62	\$163,407	\$37,560	\$70,967	53.0	146.0
003-280-031-00	4670 E ARNOLD LAKE RD	11/27/23	\$235,000	WD	03-ARM'S LENGTH	\$235,000	\$97,150	41.34	\$248,999	\$70,358	\$84,357	63.0	139.0
003-300-013-00	632 RIDGE RD	11/10/23	\$350,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$350,000	\$146,150	41.76	\$407,068	\$124,036	\$154,824	216.0	283.0
003-361-001-01	1772 E LONG LAKE DR	06/17/24	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$132,650	53.06	\$284,026	\$119,959	\$153,985	115.0	274.0
003-401-005-00	981 E LONG LAKE DR	06/22/23	\$270,000	WD	03-ARM'S LENGTH	\$270,000	\$93,250	34.54	\$238,228	\$98,722	\$66,950	50.0	134.0
003-402-004-00	871 E LONG LAKE DR	08/04/23	\$245,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$245,000	\$108,900	44.45	\$296,130	\$69,243	\$100,663	117.0	270.0
003-403-004-00	671 E LONG LAKE DR	07/09/24	\$355,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$355,000	\$109,900	30.96	\$249,345	\$195,507	\$67,920	80.0	239.0
003-403-006-00	651 E LONG LAKE DR	11/28/23	\$167,500	WD	19-MULTI PARCEL ARM'S LENGTH	\$167,500	\$64,250	38.36	\$162,555	\$87,444	\$82,499	121.0	234.0
003-442-007-00	1299 E LONG LAKE DR	05/10/24	\$375,000	WD	03-ARM'S LENGTH	\$375,000	\$119,850	31.96	\$312,652	\$129,298	\$66,950	50.0	226.0
003-540-006-00	6460 BIRCH DR	09/15/23	\$353,000	WD	03-ARM'S LENGTH	\$353,000	\$71,000	20.11	\$190,295	\$244,384	\$81,679	61.0	133.0
003-560-001-00	6479 REDMAN RD	05/01/24	\$409,000	WD	03-ARM'S LENGTH	\$409,000	\$110,800	27.09	\$256,723	\$225,922	\$73,645	55.0	156.0
003-560-005-00	6439 REDMAN RD	08/15/25	\$362,000	WD	03-ARM'S LENGTH	\$362,000	\$179,700	49.64	\$370,824	\$70,177	\$79,001	59.0	187.0
003-560-006-00	4459 N CANAL	08/16/24	\$72,500	WD	03-ARM'S LENGTH	\$72,500	\$29,650	40.90	\$66,950	\$72,500	\$66,950	62.0	163.0
003-560-012-00	4460 N CANAL DR	05/24/24	\$140,000	WD	03-ARM'S LENGTH	\$140,000	\$82,300	58.79	\$178,072	\$47,624	\$85,696	64.0	144.0
Totals:			\$4,324,000			\$4,324,000	\$1,604,900		\$3,944,494	\$1,884,364	\$1,436,936	1,316.0	
								Sale. Ratio =>	37.12	Average			
								Std. Dev. =>	11.78	per FF=>			
												\$1,432	used

2025 was \$1339

2026 Frost FF Canals

Parcel Number	Street Address	Sale Date	Sale Price	Inst.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effrac. Front	Depth
003-580-035-00	4351 S CANAL DR	08/28/23	\$210,500	WD	19-MULTI PARCEL ARMS LENGTH	\$210,500	\$131,650	62.54	\$456,226	\$335,987	\$139,344	476.0	1086.0
Totals:			\$210,500			\$210,500	\$131,650	62.54	\$456,226	\$335,987	\$139,344	476.0	
2025 was \$669							Sale. Ratio =>	#DIV/0!			Average		
							Sld. Dev. =>				per FF=>	\$706	used

20026 Frost FF Blue Gill, Half Moon Lakes

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth
003-023-300-04	8430 HALF MOON LAKE TRAIL	09/26/25	\$210,000	WD	03-ARM'S LENGTH	\$210,000	\$84,400	40.19	\$177,376	\$102,356	\$69,732	117.0	433.0
003-080-007-00	751 E LONG LAKE RD	06/13/24	\$149,050	WD	03-ARM'S LENGTH	\$149,050	\$43,100	28.92	\$91,733	\$99,782	\$42,465	100.0	141.0
003-080-019-00	881 BLUE GILL LAKE DR	08/26/24	\$171,000	WD	03-ARM'S LENGTH	\$171,000	\$42,750	25.00	\$90,880	\$117,370	\$37,250	105.0	133.0
003-260-004-00	241 SUNNY RIDGE RD	07/23/25	\$272,000	WD	03-ARM'S LENGTH	\$272,000	\$84,100	30.92	\$171,078	\$179,147	\$78,225	125.0	183.0
003-620-007-00	7931 N BALL AVE	06/16/25	\$103,000	WD	03-ARM'S LENGTH	\$103,000	\$75,400	73.20	\$153,384	\$10,706	\$61,090	82.0	243.0
003-620-016-00	331 SHAPELL HWY	09/18/25	\$77,500	WD	03-ARM'S LENGTH	\$77,500	\$50,000	64.52	\$101,517	\$37,818	\$61,835	83.0	224.0
Totals:			\$982,550			\$982,550	\$379,750		\$785,968	\$547,179	\$350,597	612.0	
								Sale. Ratio ==>	38.65	Average			
2025 was \$745								Std. Dev. ==>	20.24	per FF==>			
										\$894 use			

2026 Frost FF Parkers, Subs Back lots, Rural Subs

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth
003-040-410-00	108 MIANNE ST	05/15/24	\$33,000	WD	03-ARM'S LENGTH	\$33,000	\$21,400	64.85	\$47,208	\$19,737	\$33,945	155.0	238.0
003-040-428-00	203 N BEVERLY DR	07/22/25	\$64,600	WD	03-ARM'S LENGTH	\$64,600	\$34,650	53.64	\$70,207	\$27,243	\$32,850	150.0	100.0
003-040-436-00	302 ROBERT ST	06/26/25	\$77,900	WD	03-ARM'S LENGTH	\$77,900	\$37,450	48.07	\$76,153	\$35,692	\$33,945	155.0	200.0
003-040-454-00	317 ROBERT ST	03/07/25	\$60,000	WD	03-ARM'S LENGTH	\$60,000	\$42,200	70.33	\$89,969	\$3,976	\$33,945	155.0	200.0
003-080-032-00	3901 E LONG LAKE RD	05/22/25	\$214,250	WD	19-MULTI PARCEL ARM'S LENGTH	\$214,250	\$47,200	22.03	\$136,447	\$135,409	\$34,497	157.5	580.0
003-100-009-00	1200 EAST AVE	07/30/25	\$144,000	WD	03-ARM'S LENGTH	\$144,000	\$63,600	44.17	\$132,776	\$38,161	\$26,937	123.0	120.0
003-100-028-00	1243 SUNRISE LANE	02/16/24	\$102,000	WD	03-ARM'S LENGTH	\$102,000	\$28,400	27.84	\$79,436	\$48,844	\$26,280	120.0	118.0
003-100-030-00	1245 SUNRISE LANE	10/15/24	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$21,800	72.67	\$46,873	\$2,618	\$19,491	89.0	118.0
003-100-031-00	1239 SUNRISE LANE	07/14/23	\$132,000	WD	03-ARM'S LENGTH	\$132,000	\$36,600	27.73	\$104,096	\$66,010	\$38,106	174.0	116.0
003-100-076-00	EAST AVE	08/13/25	\$128,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$128,000	\$64,900	50.70	\$130,822	\$88,414	\$91,236	300.0	235.0
003-120-083-00	1157 LAWRENCE RD	07/05/23	\$90,000	WD	03-ARM'S LENGTH	\$90,000	\$33,650	37.39	\$92,025	\$24,912	\$26,937	123.0	120.0
003-160-008-00	5423 E WILSON RD	06/22/23	\$78,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$78,000	\$44,550	57.12	\$114,963	\$90	\$24,702	0.0	0.0
003-160-031-00	10225 N CORNWELL	07/31/23	\$25,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$25,000	\$18,850	75.40	\$53,581	\$11,958	\$27,251	0.0	0.0
003-180-017-00	2803 DELL RD	08/08/25	\$68,400	WD	03-ARM'S LENGTH	\$68,400	\$41,450	60.60	\$83,883	\$2,037	\$17,520	80.0	135.0
003-202-009-00	432 RIDGE RD	08/16/23	\$225,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$225,000	\$61,900	27.51	\$185,300	\$100,582	\$31,536	144.0	384.0
003-203-006-00	242 RIDGE RD	09/20/23	\$55,000	WD	03-ARM'S LENGTH	\$55,000	\$20,350	37.00	\$47,164	\$20,976	\$13,140	60.0	109.0
003-480-026-00	3810 OAKGROVE RD	08/02/24	\$15,000	WD	03-ARM'S LENGTH	\$15,000	\$8,650	57.67	\$27,019	\$9,005	\$21,024	96.0	60.0
003-480-042-00	3848 HALF MOON LAKE RD	09/16/25	\$89,000	WD	03-ARM'S LENGTH	\$89,000	\$30,450	34.21	\$60,493	\$72,307	\$43,800	200.0	104.0
003-480-048-00	3819 HALF MOON LAKE RD	08/23/24	\$49,000	WD	03-ARM'S LENGTH	\$49,000	\$36,100	73.67	\$78,345	\$14,455	\$43,800	200.0	100.0
003-480-051-00	3843 HALF MOON LAKE RD	10/27/23	\$30,000	WD	03-ARM'S LENGTH	\$30,000	\$14,700	49.00	\$44,470	\$7,430	\$21,900	100.0	100.0
003-480-051-00	3843 HALF MOON LAKE RD	06/23/25	\$35,000	LC	03-ARM'S LENGTH	\$35,000	\$21,800	62.29	\$44,470	\$12,430	\$21,900	100.0	100.0
003-500-033-01	7660 JACKS RD	04/11/25	\$56,900	LC	03-ARM'S LENGTH	\$56,900	\$43,600	76.63	\$84,300	\$16,400	\$43,800	200.0	696.0
003-600-021-00	4350 E ARNOLD LAKE RD	08/17/23	\$160,000	WD	03-ARM'S LENGTH	\$160,000	\$64,750	40.47	\$174,469	\$29,112	\$43,581	199.0	60.0
003-620-038-01	362 SHAPPELL HWY	08/06/24	\$88,000	WD	03-ARM'S LENGTH	\$88,000	\$33,000	37.50	\$69,467	\$34,958	\$16,425	75.0	250.0
003-620-053-01	335 RIDGE RD	06/13/25	\$120,000	WD	03-ARM'S LENGTH	\$120,000	\$64,000	53.33	\$131,724	\$14,118	\$25,842	118.0	370.0
003-625-001-10	8158 N CLARE AVE	06/13/25	\$172,000	WD	03-ARM'S LENGTH	\$172,000	\$64,400	37.44	\$132,678	\$43,322	\$4,000	0.0	0.0
003-630-002-00	3293 E LONG LAKE RD	05/10/24	\$260,000	WD	03-ARM'S LENGTH	\$260,000	\$121,850	46.87	\$243,246	\$44,974	\$28,220	128.9	300.0
003-635-024-00	VACANT	08/23/24	\$28,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$28,000	\$19,300	68.93	\$65,700	\$28,000	\$43,800	200.0	400.0
Totals:			\$2,630,050			\$2,630,050	\$1,141,550		\$2,647,284	\$953,170	\$870,410	3,602.4	
								Sale. Ratio =>	43.40	Average			
2025 was \$219								Std. Dev. =>	16.23	per FF=>			
										\$265 use			

2026 Frost FF Rural Subs #2

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth
003-220-010-00	1688 BIRCH RD	08/25/25	\$54,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$54,000	\$23,400	43.33	\$54,446	\$19,219	\$13,110	190.0	400.0
003-220-029-00	8140 FIR MAC DR	11/14/24	\$111,300	WD	03-ARM'S LENGTH	\$111,300	\$49,400	44.38	\$100,423	\$17,777	\$6,900	100.0	190.0
003-230-005-00	3105 ALLEN LANE	08/15/25	\$99,900	WD	03-ARM'S LENGTH	\$99,900	\$47,550	47.60	\$97,732	\$12,518	\$10,350	150.0	190.0
003-280-004-01	4511 E ARNOLD LAKE RD	11/17/23	\$250,000	WD	03-ARM'S LENGTH	\$250,000	\$111,250	44.50	\$261,243	\$13,735	\$24,978	362.0	285.0
003-370-001-00	VACANT	09/15/25	\$13,000	WD	03-ARM'S LENGTH	\$13,000	\$4,400	33.85	\$8,832	\$13,000	\$8,832	128.0	225.0
003-370-010-00	4775 E FOREST RD	09/04/25	\$18,500	WD	03-ARM'S LENGTH	\$18,500	\$7,250	39.19	\$14,260	\$14,590	\$10,350	150.0	300.0
Totals:			\$546,700			\$546,700	\$243,250		\$536,936	\$90,839	\$74,520	1,080.0	
								Sale. Ratio =>	44.49	Average			
2025 was \$69								Std. Dev. =>	4.88	per FF=>		\$84 used	