

Lincoln Township Agricultural Land Values 2025

PARCEL	CLASS	DATE	AMOUNT	NET ACRES	PER ACRE	TILLABLE ACRES	% TILLABLE OF NET
08 004 001 00	RES	5/13/2022	\$ 195,000	110.30	\$ 1,768	0.00	110.30 0%
07 002 012 01	AG	8/10/2023	\$ 140,000	67.15	\$ 2,085	29.00	38.15 43%
07 018 004 00	RES	9/23/2022	\$ 92,000	40.00	\$ 2,300	0.00	40.00 0%
02 032 004 01	RES	12/29/2023	\$ 130,000	54.31	\$ 2,394	0.00	54.31 0%
07 008 007 20	RES	6/15/2022	\$ 123,600	46.81	\$ 2,640	0.00	46.81 0%
07 023 007 00	RES	11/1/2023	\$ 110,000	38.00	\$ 2,895	10.00	28.00 26%
08 016 002 01	RES	1/19/2024	\$ 70,000	23.91	\$ 2,928	0.00	23.91 0%
13 017 010 05	AG	1/3/2023	\$ 110,000	37.30	\$ 2,949	34.00	3.30 91%
02 021 008 00	RES	6/17/2022	\$ 120,000	40.00	\$ 3,000	0.00	40.00 0%
13 031 008 02	AG	11/13/2023	\$ 51,000	16.75	\$ 3,045	16.00	0.75 96%
08 025 007 00	RES	10/6/2022	\$ 120,000	38.00	\$ 3,158	16.00	22.00 42%

2024 Value \$1,850
 2025 Value \$ 2,600

Removed from Study:

13 023 011 01	RES	1/5/2024	\$ 260,000	40.00	\$ 6,500	0.00	40.00 0%
13 023 011 02	RES	1/5/2024	\$ 250,000	39.00	\$ 6,410	0.00	39.00 0%
13 006 008 00	AG	5/24/2023	\$ 260,000	76.22	\$ 3,411	54.00	22.22 71%
08 007 002 00	RES	9/8/2022	\$ 138,000	38.00	\$ 3,632	2.00	36.00 5%
07 010 004 00	RES	9/21/2023	\$ 142,500	39.00	\$ 3,654	8.00	31.00 21%
08 004 004 20	RES	4/5/2022	\$ 90,000	28.09	\$ 3,204	0.00	28.09 0%
13 020 009 00	AG	8/31/2022	\$ 115,000	35.32	\$ 3,256	11.00	24.32 31%
07 016 012 10	RES	8/12/2022	\$ 122,500	37.32	\$ 3,282	5.00	32.32 13%
08 014 010 05	RES	10/5/2023	\$ 350,000	111.67	\$ 3,134	0.00	111.67 0%
13 017 017 00	RES	5/6/2022	\$ 85,000	27.31	\$ 3,112	0.00	27.31 0%
08 014 008 00	RES	10/4/2022	\$ 335,000	107.00	\$ 3,131	0.00	107.00 0%

Lincoln Township 2025 Agricultural ECF

PARCEL #	CLASS	SALE DATE	SALE PRICE	LAND & BUILDINGS		CN-DofB (AFTER CM)	ECF	NET ACRE	TILLABLE ON TILLABLE ACRES	% TILLABLE OF NET ACRES	TILLABLE PER ACRE	NON TILLABLE PER ACRE	
				improvements									
07 021 001 40	RES	9/11/2023	\$ 175,000	111,292	63,708	87,721	0.73	47.86	33.00	14.86	69%	2200	2200
05 029 001 15	AG	5/23/2023	\$ 233,000	44,321	188,679	239,642	0.79	11.28	10.00	1.28	89%	2400	2200
05 029 001 16	AG	11/18/2022	\$ 200,000	20,782	179,218	206,225	0.87	3.81	0.00	3.81	0%	2400	2200
13 029 002 01	AG	1/19/2024	\$ 287,213	172,287	114,926	114,918	1.00	68.4	55.00	13.40	80%	2400	2400
05 009 015 00	AG	5/30/2023	\$ 210,000	124,734	85,266	78,732	1.08	49.27	32.00	17.27	65%	2400	2200
13 018 014 01	RES	7/25/2022	\$ 265,000	97,451	167,549	141,250	1.19	36.32	21.00	15.32	58%	2400	2400
02 031 002 05	AG	6/10/2022	\$ 280,000	56,338	223,662	181,981	1.23	20.76	5.00	15.76	24%	2200	2200
08 008 012 00	RES	12/22/2022	\$ 191,800	52,480	139,320	105,111	1.33	19.5	3.00	16.50	15%	2200	2200
02 006 004 00 & 006 016 00	AG	5/12/2022	\$ 435,000	265,343	169,657	127,542	1.33	117.19	52.00	65.19	44%	2200	2200
07 008 003 05	AG	4/6/2022	\$ 273,000	96,196	176,804	128,079	1.38	39	30.00	9.00	77%	2200	2200
01 016 001 60 & 016 003 02	RES	6/24/2022	\$ 673,000	168,385	504,615	342,881	1.47	63.7	15.00	48.70	24%	2500	2200
07 016 012 20	RES	12/28/2023	\$ 170,000	90,338	79,662	52,849	1.51	37.43	5.00	32.43	13%	2200	2200
05 018 002 11	AG	1/13/2023	\$ 147,000	21,022	125,978	72,011	1.75	4.75	4.00	0.75	84%	2400	2200
05 035 005 00	RES	5/17/2023	\$ 175,000	92,400	82,600	45,054	1.83	39	3.00	36.00	8%	2400	2200
08 008 009 00	RES	12/14/2022	\$ 340,000	102,809	237,191	126,146	1.88	39.5	12.00	27.50	30%	2200	2200
			\$ 4,055,013	\$ 1,516,178	\$ 2,538,835	\$ 2,050,142	1.24						

2025 ECF: 1.05

2024 ECF: 1.24

The following were considered in the analysis. It was determined that they fell outside of the parameters calculated for the ECF and were removed.

10 015 006 00 & 007 00	AG	6/2/2022	\$ 90,000	170,720	-80,720	12,220	-6.61	77.6	41.00	36.60	53%	2200	2200
09 026 001 00 & 002 00 & 0	AG	9/14/2022	\$ 974,415	830,505	143,910	33,391	4.31	295.35	216.00	79.35	73%	3000	2300
11 016 010 00	RES	10/26/2022	\$ 141,000	76,600	64,400	9,067	7.10	38	3.00	35.00	8%	2200	2000
05 029 001 13	AG	6/8/2023	\$ 160,000	57,506	102,494	5,123	20.01	24.23	21.00	3.23	87%	2400	2200
11 005 010 01	AG	3/14/2024	\$ 330,000	231,260	98,740	1,753	56.33	106.63	90.00	16.63	84%	2200	2000
05 029 009 03	AG	1/31/2024	\$ 741,000	324,940	416,060	5,185	80.24	140.7	77.00	63.70	55%	2400	2200
05 029 014 00	AG	12/20/2022	\$ 56,000	24,944	31,056	11,399	2.72	10.52	9.00	1.52	86%	2400	2200

Lincoln Township 2025 Commercial Land Values

RURAL

0-6 Acres	SALE	AMOUNT	net acres	sf	/a	/sf	Class	Location	Zoning
*008-020-1	4/28/2023	\$ 7,000	1.37	59,677	\$ 5,109	\$ 0.12	Com	Hamilton Twp - C	C
09-033-01	6/1/2023	\$ 15,000	2.50	108,900	\$ 6,000	\$ 0.14	Res	Marion Twp - Osc	None
52-016-05	12/6/2023	\$ 9,000	1.24	54,014	\$ 7,258	\$ 0.17	Com	City of Reed City - C-1	
13-006-01	2/13/2024	\$ 20,000	5.87	255,697	\$ 3,407	\$ 0.08	Res	Richmond Twp - C	A
03-005-01	4/12/2022	\$ 30,000	2.20	95,832	\$ 13,636	\$ 0.31	Com	Ewart Twp - Osc	None
16-034-00	8/11/2023	\$ 22,500	3.10	135,036	\$ 7,258	\$ 0.17	Res	Sylvan Twp - Osc	None

\$ 7,112

2024 Value: \$ 8,000

2025 Value: \$ 6,500

>6 Acres:

08-004-00	5/13/2022	\$ 195,000	110.30	4,804,668	\$ 1,768	\$ 0.04	Res	Lincoln Twp - Osc	None
10-010-00	12/26/2023	\$ 140,000	56.80	2,474,208	\$ 2,465	\$ 0.06	Res	Middle Branch Tw	None
06-036-01	6/2/2022	\$ 335,000	133.10	5,797,836	\$ 2,517	\$ 0.06	Res	Highland Twp - O	C-I & FR
16-004-01	3/11/2024	\$ 305,000	117.49	5,117,864	\$ 2,596	\$ 0.06	Res	Sylvan Twp - Osc	None
08-004-00	4/5/2022	\$ 90,000	28.09	1,223,600	\$ 3,204	\$ 0.07	Res	Lincoln Twp - Osc	None
13-022-00	3/17/2023	\$ 27,000	7.30	317,988	\$ 3,699	\$ 0.08	Res	Richmond Twp - C	A
*007-033-2	8/11/2022	\$ 150,000	39.00	1,698,840	\$ 3,846	\$ 0.09	Com	Hayes Twp - Clar	C-2
03-005-00	3/30/2024	\$ 95,000	20.38	887,753	\$ 4,661	\$ 0.11	Com	Ewart Twp - Osc	None
*10-005-00	1/4/2024	\$ 325,000	60.02	2,614,471	\$ 5,415	\$ 0.12	Ind	Austin Twp - Mec	AF
03-006-00	11/27/2023	\$ 200,000	33.97	1,479,733	\$ 5,888	\$ 0.14	Res	Ewart Twp - Osc	None

\$ 3,606

2024 Value \$ 3,500

2025 Value: \$ 3,600

Lincoln Township 2025 Commercial ECF

PARCEL #	CLASS	SALE DATE	SALE PRICE	LAND & improve		BUILDINGS	CN-DofB (AFTER CM)	ECF	OCCUPANCY
				nts					
03 006 026 00	COM	3/1/2023	\$ 15,000	13,020		1,980	25,175	0.08	w/h storage
52 275 035 00	COM	4/14/2022	\$ 40,000	23,739		16,261	80,948	0.20	motel
09 028 011 00	COM	6/7/2023	\$ 100,000	55,431		44,569	197,247	0.23	w/h storage
52 111 022 40	COM	4/18/2023	\$ 40,000	3,552		36,448	102,528	0.36	office building
52 116 001 20 &	COM	9/22/2023	\$ 100,000	15,550		84,450	229,384	0.37	shop mixed with res
12 400 003 00	COM	4/1/2022	\$ 300,000	162,697		137,303	354,213	0.39	bank branch
52 016 052 00	COM	4/1/2022	\$ 225,000	66,757		158,243	388,102	0.41	bank branch
51 750 459 00	COM	2/27/2024	\$ 40,000	8,987		31,013	63,266	0.49	garage ser/repair
03 006 024 03	COM	1/13/2023	\$ 48,000	13,746		34,254	65,424	0.52	w/h storage
51 034 021 00	COM	11/22/2022	\$ 190,000	60,063		129,937	246,998	0.53	daycare center
52 015 044 00	COM	6/23/2022	\$ 310,000	206,909		103,091	162,677	0.63	w/h storage
44 100 013 00	COM	6/1/2023	\$ 50,000	7,210		42,790	64,215	0.67	market
41 070 004 00	COM	5/17/2023	\$ 38,000	1,992		36,008	50,161	0.72	store retail
13 008 013 00	COM	5/31/2023	\$ 55,000	30,674		24,326	32,989	0.74	garage ser/repair
41 070 005 00	COM	11/22/2022	\$ 80,000	6,278		73,722	98,415	0.75	garage ser/repair
52 111 022 30	COM	3/7/2024	\$ 199,000	14,368		184,632	244,128	0.76	restaurant snack bar
41 220 075 00 &	COM	9/30/2022	\$ 170,000	15,137		154,863	204,741	0.76	restaurant bar
43 013 010 00	IND	5/24/2023	\$ 500,000	102,293		397,707	501,306	0.79	IND light manufacturing
52 009 046 00	COM	6/29/2022	\$ 85,000	14,204		70,796	83,386	0.85	office building
51 004 007 01	COM	12/1/2022	\$ 150,000	95,356		54,644	63,445	0.86	house & out buildings
42 170 001 00 & COM/RES		8/23/2023	\$ 175,000	25,894		149,106	139,391	1.07	market conv/mini storage
41 220 084 00	COM	4/2/2022	\$ 90,000	8,565		81,435	72,796	1.12	motel-extended stay
15 026 006 01	COM	10/14/2022	\$ 175,000	22,734		152,266	131,059	1.16	market
12 035 008 60	COM	8/15/2022	\$ 330,000	64,980		265,020	225,152	1.18	mini storage
52 267 007 00	COM	8/4/2023	\$ 315,000	65,183		249,817	211,842	1.18	carwash
51 750 470 00	COM	11/22/2023	\$ 235,000	19,685		215,315	178,146	1.21	restaurant
52 016 055 10	COM	12/1/2022	\$ 300,000	60,266		239,734	189,066	1.27	store w/h showroom
52 016 058 60	COM	5/27/2022	\$ 280,000	87,107		192,893	139,600	1.38	garage ser/repair
			\$ 4,635,000	\$ 1,272,377		\$ 3,362,623	\$ 4,545,800	0.74	
							2024 ECF:	0.74	
							2025 ECF:	0.74	
Outliers:									
51 733 010 00	COM	10/3/2023	\$ 1,600,000	301,208		1,298,792	1,063,168	1.22	store discount
06 022 010 00	COM	10/1/2023	\$ 300,000	81,662		218,338	134,549	1.62	crematorium
52 118 002 00	COM	3/18/2024	\$ 150,000	24,698		125,302	71,449	1.75	office building
52 016 058 60	COM	5/27/2022	\$ 280,000	87,107		192,893	139,600	1.38	garage ser/repair
43 013 011 00	COM	12/30/2022	\$ 483,500	22,746		460,754	289,803	1.59	restaurant

Lincoln Township 2025 Industrial Land Values

RURAL

0-5 Acres = \$9,300

	SALE	AMOUNT	net acres	sf	/a	/sf	Class	Location	Zoning
13-006-010-40	2/13/2024	\$ 20,000	5.87	255,697	\$ 3,407	\$ 0.08	Res	Richmond Tv A	
*008-020-100-04	4/28/2023	\$ 7,000	1.37	59,677	\$ 5,109	\$ 0.12	Com	Hamilton Twr C	
09-033-011-00	6/1/2023	\$ 15,000	2.50	108,900	\$ 6,000	\$ 0.14	Res	Marion Twp - None	
52-016-058-15	12/6/2023	\$ 9,000	1.24	54,014	\$ 7,258	\$ 0.17	Com	City of Reed C-1	
16-034-009-00	8/11/2023	\$ 22,500	3.10	135,036	\$ 7,258	\$ 0.17	Res	Sylvan Twp - None	

\$ 5,807

2024 Value: \$ 5,500

2025 Value: \$ 5,800

Outlier:

03-005-017-35	4/12/2022	\$ 30,000	2.20	95,832	\$ 13,636	\$ 0.31	Com	Evart Twp - C None	
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> 5 Acres = \$3,300

08-004-004-20	4/5/2022	\$ 90,000	28.09	1,223,600	\$ 3,204	\$ 0.07	Res	Lincoln Twp - None	
13-006-010-40	2/13/2024	\$ 20,000	5.87	255,697	\$ 3,407	\$ 0.08	Res	Richmond Tv A	
13-022-007-00	3/17/2023	\$ 27,000	7.30	317,988	\$ 3,699	\$ 0.08	Res	Richmond Tv A	
13-022-007-00	3/17/2023	\$ 27,000	7.30	317,988	\$ 3,699	\$ 0.08	Res	Richmond Tv A	
*007-033-200-01	8/11/2022	\$ 150,000	39.00	1,698,840	\$ 3,846	\$ 0.09	Com	Hayes Twp - C-2	
*007-033-200-01	8/11/2022	\$ 150,000	39.00	1,698,840	\$ 3,846	\$ 0.09	Com	Hayes Twp - C-2	
03-005-007-00	3/30/2024	\$ 95,000	20.38	887,753	\$ 4,661	\$ 0.11	Com	Evart Twp - C None	
03-005-007-00	3/30/2024	\$ 95,000	20.38	887,753	\$ 4,661	\$ 0.11	Com	Evart Twp - C None	
*10-005-001-000	1/4/2024	\$ 325,000	60.02	2,614,471	\$ 5,415	\$ 0.12	Ind	Austin Twp - AF	
03-006-006-00	11/27/2023	\$ 200,000	33.97	1,479,733	\$ 5,888	\$ 0.14	Res	Evart Twp - C None	

\$ 4,233

2024 Value: \$ 4,200

2025 Value: \$ 4,200

Outlier:

08-004-001-00	5/13/2022	\$ 195,000	110.30	4,804,668	\$ 1,768	\$ 0.04	Res	Lincoln Twp - None	
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>20 Acres: Use Ag Rate

2024 Value \$1,800

2025 Value: \$2,600

Lincoln Township 2025 Industrial ECF

PARCEL #	CLASS	SALE DATE	SALE PRICE	LAND & improve		BUILDINGS	CN-DofB (AFTER CM)	ECF	OCCUPANCY
				nts					
09 028 011 00	COM	6/7/2023	\$ 100,000	55,431		44,569	197,247	0.23	w/h storage
52 111 022 40	COM	4/18/2023	\$ 40,000	3,552		36,448	102,528	0.36	office building
52 116 001 20 & 003 00 &	COM	9/22/2023	\$ 100,000	15,550		84,450	229,384	0.37	shop mixed with res
12 400 003 00	COM	4/1/2022	\$ 300,000	162,697		137,303	354,213	0.39	bank branch
52 016 052 00	COM	4/1/2022	\$ 225,000	66,757		158,243	388,102	0.41	bank branch
51 750 459 00	COM	2/27/2024	\$ 40,000	8,987		31,013	63,266	0.49	garage ser/repair
03 006 024 03	COM	1/13/2023	\$ 48,000	13,746		34,254	65,424	0.52	w/h storage
51 034 021 00	COM	11/22/2022	\$ 190,000	60,063		129,937	246,998	0.53	daycare center
52 015 044 00	COM	6/23/2022	\$ 310,000	206,909		103,091	162,677	0.63	w/h storage
44 100 013 00	COM	6/1/2023	\$ 50,000	7,210		42,790	64,215	0.67	market
41 070 004 00	COM	5/17/2023	\$ 38,000	1,992		36,008	50,161	0.72	store retail
13 008 013 00	COM	5/31/2023	\$ 55,000	30,674		24,326	32,989	0.74	garage ser/repair
41 070 005 00	COM	11/22/2022	\$ 80,000	6,278		73,722	98,415	0.75	garage ser/repair
52 111 022 30	COM	3/7/2024	\$ 199,000	14,368		184,632	244,128	0.76	restaurant snack bar
41 220 075 00 & 076 00 &	COM	9/30/2022	\$ 170,000	15,137		154,863	204,741	0.76	restaurant bar
43 013 010 00	IND	5/24/2023	\$ 500,000	102,293		397,707	501,306	0.79	IND light manufacturing
52 009 046 00	COM	6/29/2022	\$ 85,000	14,204		70,796	83,386	0.85	office building
51 004 007 01	COM	12/1/2022	\$ 150,000	95,356		54,644	63,445	0.86	house & out buildings
42 170 001 00 & 003 01 & COM/RES		8/23/2023	\$ 175,000	25,894		149,106	139,391	1.07	market conv/mini storage
41 220 084 00	COM	4/2/2022	\$ 90,000	8,565		81,435	72,796	1.12	motel-extended stay
15 026 006 01	COM	10/14/2022	\$ 175,000	22,734		152,266	131,059	1.16	market
12 035 008 60	COM	8/15/2022	\$ 330,000	64,980		265,020	225,152	1.18	mini storage
52 267 007 00	COM	8/4/2023	\$ 315,000	65,183		249,817	211,842	1.18	carwash
51 750 470 00	COM	11/22/2023	\$ 235,000	19,685		215,315	178,146	1.21	restaurant
52 016 055 10	COM	12/1/2022	\$ 300,000	60,266		239,734	189,066	1.27	store w/h showroom
52 016 058 60	COM	5/27/2022	\$ 280,000	87,107		192,893	139,600	1.38	garage ser/repair
43 013 011 00	COM	12/30/2022	\$ 483,500	22,746		460,754	289,803	1.59	restaurant
06 022 010 00	COM	10/1/2023	\$ 300,000	81,662		218,338	134,549	1.62	crematorium
52 118 002 00	COM	3/18/2024	\$ 150,000	24,698		125,302	71,449	1.75	office building
			\$ 5,513,500	1,364,724		4,148,776	4,935,478	0.841	
							2024 ECF:	0.74	
							2025 ECF:	0.84	
Outliers:									
51 733 010 00	COM	10/3/2023	\$ 1,600,000	301,208		1,298,792	1,063,168	1.22	store discount
03 006 026 00	COM	3/1/2023	\$ 15,000	13,020		1,980	25,175	0.08	w/h storage
52 275 035 00	COM	4/14/2022	\$ 40,000	23,739		16,261	80,948	0.20	motel

Lincoln Township Land Value Study 2025

Building Sites (less than 4 acres) (2024 Value: \$3,300)

Parcel Number	Street Address	Sale Date	Sale Price	Net Area	\$/Acre	Comments
05 012 032 00		02/28/24	\$19,000	3.16	\$6,013	05 012 032 10
08 003 002 10		04/07/23	\$13,000	3.30	\$3,939	
08 021 018 00		06/15/22	\$10,000	3.60	\$2,778	
14 024 016 03		10/26/22	\$16,000	3.18	\$5,031	Rose Lake Township
15 001 007 10		12/22/2022	\$8,000	3.15	\$2,540	Sherman Township
15 001 007 10		03/20/23	\$8,500	3.15	\$2,698	Sherman Township
15 007 008 50		01/09/24	\$10,500	2.03	\$5,172	Sherman Township
					\$4,025	
					Used:	\$4,000

Removed from Study

08 002 019 00	11032 200th Ave	5/15/2023	\$8,250	1	\$8,250	Lincoln Township	Camper w/ Roof
13 014 009 30		08/05/22	\$25,500	2.54	\$10,039	Richmond Township	

4-7 Acres(2024 Value: \$3,100)

Parcel Number	Street Address	Sale Date	Sale Price	Net Area	\$/Acre	Comments
07 009 011 00		05/12/23	\$22,000	5.00	\$4,400	
07 019 004 00		07/07/23	\$20,000	4.92	\$4,065	
07 020 005 00		08/08/23	\$21,000	5.00	\$4,200	
13 006 010 40		02/13/24	\$20,000	6.26	\$3,195	
					\$3,965	
					Used:	\$4,000

Removed from Study

05 014 017 18		12/29/23	\$40,000	6.21	\$6,441	
05 014 004 00		06/28/23	\$28,000	5.00	\$5,600	
05 014 004 00		4/25/2022	\$25,000	5	\$5,000	Hersey Township

8-14 Acres (2024 Value \$3,000)

Parcel Number	Street Address	Sale Date	Sale Price	Net Area	\$/Acre	Comments
02 008 008 00		06/29/23	\$19,000	10.00	\$1,900	
02 015 016 00		03/29/24	\$40,000	10.20	\$3,922	
02 015 018 00		09/16/22	\$45,000	13.60	\$3,309	
02 015 020 00		09/13/23	\$55,000	11.68	\$4,709	02 015 017 10
02 026 017 30		03/20/23	\$25,500	10.00	\$2,550	
08 003 010 00		06/13/23	\$24,000	12.00	\$2,000	
08 012 016 00	10240 190th Ave	5/2/2022	\$45,000	11.1	\$4,054	Lincoln Township (Broken Cabin on Premesis)
13 022 007 00		03/17/23	\$27,000	8.00	\$3,375	
13 032 009 20		08/12/22	\$33,000	12.20	\$2,705	
					\$3,169	
					Used:	\$3,200

Removed from Study

15-30 Acres (2024 Value \$2,300)

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreage	\$/Acre	Comments
07 023 007 00		07/28/23	\$48,000	20.00	\$2,400	
08 004 004 20		04/05/22	\$90,000	28.50	\$3,158	
08 012 018 00		3/31/2022	\$55,000	20	\$2,750	Lincoln Township
08 016 002 01		01/19/24	\$70,000	24.10	\$2,905	
14 031 001 02		02/23/23	\$85,000	29.14	\$2,917	
15 016 007 00		01/25/23	\$120,000	29.75	\$4,034	
15 029 011 10		09/29/23	\$57,000	18.04	\$3,160	
15 031 019 02		12/12/23	\$45,000	20.05	\$2,244	
					\$2,946	
				Used:	\$2,900	

Removed from Study:

08 009 011 00		5/27/2022	\$90,000	19.12	\$4,707	Lincoln Township
05 012 016 01		2/18/2023	\$50,000	14.95	\$3,344	Hersey Township

31-59 Acres (2024 Value \$2,300)

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreage	\$/Acre	Comments
02 021 008 00		06/17/22	\$120,000	40.00	\$3,000	
02 032 004 01		12/29/23	\$130,000	55.00	\$2,364	
07 010 004 00		09/21/23	\$142,500	40.00	\$3,563	
07 018 004 00		09/23/22	\$92,000	40.00	\$2,300	
07 023 007 10		11/01/23	\$110,000	40.00	\$2,750	
07 029 007 00		04/11/23	\$125,000	40.00	\$3,125	
07 036 016 00		01/06/23	\$120,000	40.00	\$3,000	
08 007 002 00	Kissinger Creek	09/27/22	\$138,000	40.00	\$3,450	
08 025 007 00		10/06/22	\$120,000	40.00	\$3,000	
14 013 005 00		11/29/22	\$130,000	37.25	\$3,490	
14 033 001 40		12/22/23	\$100,000	40.00	\$2,500	
					\$2,958	
				Used:	\$2,900	

60-99 Acres (2024 Value \$2,300)

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreage	\$/Acre	Comments
07 010 007 00		07/06/22	\$195,000	78.00	\$2,500	
14 022 004 50		12/30/22	\$225,000	79.00	\$2,848	14 022 004 00
15 018 002 01		04/07/22	\$195,000	64.24	\$3,035	15 018 016 00
					\$2,795	
				Used:	\$2,700	

Over 99 Acres (2024 Value \$1,900)

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreage	\$/Acre	Comments
04 005 011 00		11/30/23	\$300,000	120.00	\$2,500	04 004 006 00
06 036 017 00		06/02/22	\$335,000	133.10	\$2,517	
08 004 001 00	11507 MACKINAW	5/13/2022	\$195,000	112.3	\$1,736	Lincoln Township
11 001 001 00		01/27/23	\$445,000	295.23	\$1,507	
16 004 012 00		03/11/24	\$305,000	119.00	\$2,563	16 004 007 00
					\$2,165	
				Used:	\$2,100	

Removed from Study:

08 014 008 00		10/04/22	\$335,000	108.00	\$3,102	Frontage on Austin Lake
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2025 Lincoln Township Land Value Studies:

Good Lakefront: (2024 Value \$74,000)

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreag	\$/Acre	FF	\$/FF	Comments
02 551 126 00	Round Lake	01/26/23	\$22,500	0.44	\$51,136	66.60	\$338	
02 551 128 00	Round Lake	08/07/23	\$26,000	0.47	\$55,319	74.21	\$350	
02 551 135 00	Round Lake	11/03/23	\$22,000	0.63	\$34,921	71.83	\$306	
03 371 016 00	Lake Lure	06/13/23	\$14,100	0.38	\$37,105	100.27	\$141	
03 385 813 00	Lake Miramichi	10/30/23	\$24,500	0.64	\$38,281	121.00	\$202	
03 404 126 00	Lake Negaunee	05/02/23	\$90,000	0.68	\$132,353	458.72	\$196	
04 351 002 00	Hick's Lake	07/11/22	\$25,200	0.14	\$180,000	51.16	\$493	
					\$75,588		\$289	

Used: \$75,500

Poor Lakefront: (2024 Value \$20,000)

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreag	\$/Acre	FF	\$/FF	Comments
08 431 008 00	Beaver Dam Lal	06/23/23	\$12,000	0.34	\$35,294	72.67	\$165	
03 372 068 00	Lake Lure 1 lot	09/27/22	\$18,500	1.84	\$10,054	65.38	\$283	03 372 079 00
02 553 285 00	Horseshoe Lake	03/20/23	\$15,000	0.65	\$23,077	103.10	\$145	
02 553 316 00	Horseshoe Lake	06/10/22	\$31,250	1.10	\$28,409	138.09	\$226	02 553 315 00
03 385 844 00	Lake Miramichi	02/22/23	\$42,000	1.47	\$28,571	256.07	\$164	
03 385 853 00	Lake Miramichi	03/03/23	\$14,000	0.44	\$31,818	153.70	\$91	
					\$26,204		\$179	

Used: \$26,000

No Lakefront (subdivision) (2024 Value \$10,000)

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreag	\$/Acre	Comments
02 551 085 00		08/27/23	\$7,000	1.34	\$5,224	02 551 086 00
02 551 006 00		06/21/23	\$2,800	0.53	\$5,283	Lot by Round Lake
02 552 254 00		09/22/23	\$2,800	0.50	\$5,600	
02 553 359 00		04/28/22	\$7,000	1.15	\$6,087	02 553 358 00
02 553 352 00		10/11/23	\$4,700	0.73	\$6,438	
02 553 373 00		12/21/22	\$7,000	0.97	\$7,216	02 553 374 00
02 553 345 00		08/11/23	\$3,900	0.49	\$7,959	
02 551 096 00		03/27/24	\$6,000	0.64	\$9,375	
02 553 338 00		06/15/23	\$10,000	0.89	\$11,236	02 553 339 00
02 553 470 00		04/12/23	\$4,900	0.38	\$12,895	
02 553 423 00		09/29/23	\$6,500	0.49	\$13,265	02 553 424 00
02 553 349 00		09/28/23	\$12,000	0.88	\$13,636	02 553 350 00
02 552 187 00	ALPS DR	8/19/2022	\$6,000	0.43	\$13,953	Backlot by Round Lake
02 553 358 00	FRIBOURG DR	4/28/2022	\$7,000	0.5	\$14,000	Backlot by Round Lake
08 550 029 00		5/13/2022	\$8,000	0.43	\$18,605	Backlot by Austin Lake

\$10,052

Used: \$10,000

Village of Ashton & Zanders Red Pine (Per Lot) 2024 Value: \$4,500

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreag	\$/Acre	FF	\$/FF	Comments
08 800 047 00		6/15/2022	\$5,000					
14 430 015 00		12/16/22	\$7,000					Rd Frontage by Rose Lake
41 220 032 00		06/13/22	\$2,900					Village of Marion
			\$4,967					
		Used:	\$5,000					

Lincoln Township 2025 Residential ECF Study:

Residential Homes (not in subdivisions, not Mobile Homes)

2024 ECF 0.95

Parcel Number	Street Address	Sale Date	Sale Price	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Comments
08 019 002 00	23399 9 MILE RD	01/13/24	\$200,000	\$93,489	\$106,511	\$170,076	0.626	
08 001 010 00	18767 12 MILE RD	06/23/22	\$95,000	\$22,443	\$72,557	\$110,706	0.655	
08 027 007 30	7556 210TH AVE	05/16/22	\$260,000	\$34,762	\$225,238	\$342,558	0.658	
08 020 009 00	8860 225TH AVE	04/06/23	\$88,000	\$11,838	\$76,162	\$108,630	0.701	
08 027 007 30	7556 210TH AVE	05/05/22	\$280,000	\$34,762	\$245,238	\$342,558	0.716	
08 018 009 00	9440 LAKOLA RD	11/04/22	\$77,500	\$9,529	\$67,971	\$94,097	0.722	
08 009 010 00	21024 SYLVAN RD	01/03/24	\$149,900	\$26,554	\$123,346	\$138,619	0.890	
08 029 028 00	7037 220TH AVE	04/22/22	\$230,000	\$13,788	\$216,212	\$236,598	0.914	
08 031 007 00	6098 LAKOLA RD	09/29/23	\$200,000	\$7,326	\$192,674	\$206,858	0.931	
08 027 007 30	7556 210TH AVE	08/11/23	\$340,000	\$40,917	\$299,083	\$315,673	0.947	
08 010 012 04	20888 10 MILE RD	05/09/23	\$230,000	\$17,422	\$212,578	\$217,537	0.977	
08 008 012 00	22688 10 MILE RD	12/22/22	\$191,800	\$41,261	\$150,539	\$153,022	0.984	
08 033 002 00	21515 7 MILE RD	04/14/23	\$350,000	\$61,089	\$288,911	\$287,615	1.005	
08 008 015 00	22516 10 MILE RD	12/23/22	\$120,000	\$3,724	\$116,276	\$114,971	1.011	
08 004 010 04	11387 210TH AVE	02/24/24	\$128,800	\$13,361	\$115,439	\$107,066	1.078	
08 005 002 55	22468 11 MILE RD	09/25/23	\$375,000	\$29,154	\$345,846	\$306,333	1.129	
08 003 023 00	20290 11 MILE RD	09/29/22	\$220,000	\$30,557	\$189,443	\$167,648	1.130	
08 018 009 00	9440 LAKOLA RD	02/08/24	\$123,000	\$8,399	\$114,601	\$94,097	1.218	
08 003 015 00	11270 210TH AVE	12/11/23	\$165,000	\$10,049	\$154,951	\$126,120	1.229	
08 029 025 00	22192 7 MILE RD	06/20/22	\$270,000	\$14,940	\$255,060	\$193,676	1.317	
08 008 009 00	10500 230TH AVE	12/14/22	\$340,000	\$106,409	\$233,591	\$150,757	1.549	
08 003 017 00	20732 11 MILE RD	04/07/23	\$210,000	\$40,630	\$169,370	\$108,102	1.567	
08 028 034 01	7335 210TH AVE	12/11/23	\$310,000	\$89,391	\$220,609	\$136,855	1.612	
			\$4,954,000	\$761,794	\$4,192,206	\$4,230,170	0.991	

Removed from Study:

08 008 006 10	22901 11 MILE RD	04/27/22	\$139,900	\$57,278	\$82,622	\$22,858	3.615	Rec Cabin
08 555 048 00	9185 PENASHA DR	06/07/22	\$64,685	\$9,641	\$55,044	\$26,580	2.071	Garage not on lake
08 350 010 01	9100 PENASHA DR	03/21/23	\$137,000	\$4,481	\$132,519	\$68,454	1.936	08 350 011 01, 08 350 012 01
08 005 002 53	22440 11 MILE RD	07/08/22	\$22,000	\$7,440	\$14,560	\$11,106	1.311	Pole Barn Only
08 013 043 00	18344 9 MILE RD	09/07/22	\$171,000	\$20,406	\$150,594	\$280,326	0.537	Two Homes
08 425 004 00	10076 190TH AVE	09/09/22	\$55,000	\$4,656	\$50,344	\$87,622	0.575	

Mobile Homes

2024 ECF 0.783

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land + Yard	uilding Residu	Cost Manual	E.C.F.	Comments
08 108 008 00	11022 E RAIL ROAD ST	08/09/22	\$15,000	\$2,800	\$12,200	\$51,999	0.235	Ashton
08 108 008 00	11022 E RAIL ROAD ST	08/10/22	\$18,500	\$2,800	\$15,700	\$51,999	0.302	Ashton
08 021 001 40	21130 HITZEMANN DR	07/01/22	\$50,000	\$6,211	\$43,789	\$80,856	0.542	SWMH Ashton
08 013 006 20	18950 W KNAPP RD	06/02/22	\$115,000	\$27,590	\$87,410	\$132,679	0.659	DWMH
08 033 015 00	6430 220TH AVE	09/07/23	\$31,750	\$3,019	\$28,731	\$41,136	0.698	MH
08 001 025 00	18226 11 MILE RD	06/30/23	\$30,000	\$4,266	\$25,734	\$30,704	0.838	MH
08 005 002 30	11283 220TH AVE	08/24/23	\$145,000	\$50,398	\$94,602	\$94,494	1.001	DW
08 021 005 00		07/21/23	\$45,000	\$12,870	\$32,130	\$28,289	1.136	MH
08 017 013 10	9740 230TH AVE	10/20/23	\$140,000	\$17,000	\$123,000	\$87,133	1.412	DW
08 015 020 10	20516 9 MILE RD	12/09/22	\$150,000	\$6,220	\$143,780	\$96,504	1.490	DWMH
08 016 017 30	9447 210TH AVE	06/26/23	\$120,000	\$4,566	\$115,434	\$75,320	1.533	DWMH
08 024 002 00	18255 9 MILE RD	06/13/22	\$150,000	\$34,125	\$115,875	\$74,810	1.549	DWMH
08 021 005 00		11/01/23	\$56,050	\$12,870	\$43,180	\$26,180	1.649	MH
08 016 017 20	9483 210TH AVE	04/05/22	\$123,000	\$2,714	\$120,286	\$68,831	1.748	DWMH
			\$1,189,300	\$187,449	\$1,001,851	\$940,933	1.065	

Outlier:

08 350 002 00	18631 HILL DR	01/25/23	\$13,000	\$5,881	\$7,119		0.167	MH Removed
08 031 006 15	23628 6 MILE RD	06/21/22	\$73,900	\$19,500	\$54,400	\$20,994	2.591	SWMH
08 016 010 40	21552 NICHOLAS LN	12/09/23	\$4,000	\$5,148	(\$1,148)	\$106,384	(0.011)	DW
08 005 008 00	11364 230TH AVE	01/19/24	\$225,000	\$94,091	\$130,909	\$64,880	2.018	MH
08 002 014 00	11188 200TH AVE	02/16/24	\$85,000	\$20,411	\$64,589	\$27,533	2.346	MH
08 012 014 00	18948 INDIAN LAKE RD	11/15/23	\$135,000	\$8,656	\$126,344	\$71,895	1.757	DW

Waterfront Homes

2024 ECF: 1.049

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	r Parcels in
08 150 028 00	9460 ARNOLD CREEK RC	08/26/22	\$121,000	\$3,448	\$117,552	\$87,634	1.341	
08 555 055 00	9358 HILLCREST DR	10/13/22	\$305,000	\$34,677	\$270,323	\$201,824	1.339	
08 730 026 00	19050 AUSTIN AVE	12/15/22	\$75,000	\$22,444	\$52,556	\$53,507	0.982	08 730 025 Poor Lake
08 150 029 00	9448 ARNOLD CREEK RC	03/24/23	\$135,000	\$14,444	\$120,556	\$108,463	1.111	
08 625 005 00	9928 SHADY LN	10/23/23	\$182,000	\$23,236	\$158,764	\$111,954	1.418	
			\$818,000	\$98,249	\$719,751	\$563,382	1.278	

Removed from Study:

08 555 021 00	9142 HILLCREST DR	11/16/22	\$44,000	\$9,887	\$34,113	\$13,582	2.512	Small Cabin
08 555 040 00	9226 PENASHA DR	09/15/22	\$210,000	\$10,512	\$199,488	\$91,758	2.174	
08 640 002 00	9267 LAKE DR	11/02/23	\$215,000	\$21,536	\$193,464	\$57,560	3.361	
08 730 015 00	10231 BERTRAND BLVD	10/03/23	\$385,000	\$32,514	\$352,486	\$199,222	1.769	

Village of Ashton

2024 ECF: 0.795

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	r Parcels in
08 101 007 00	20901 11 MILE RD	06/10/22	\$162,180	\$9,251	\$152,929	\$91,725	1.667	
08 108 008 00	11022 E RAIL ROAD ST	08/09/22	\$15,000	\$2,800	\$12,200	\$51,999	0.235	Ashton
08 108 008 00	11022 E RAIL ROAD ST	08/10/22	\$18,500	\$2,800	\$15,700	\$51,999	0.302	Ashton
08 120 008 00	20875 LOWE ST	01/18/23	\$90,000	\$16,503	\$73,497	\$92,525	0.794	08 120 001 00
08 119 006 00	11196 210TH AVE	12/11/23	\$125,000	\$6,967	\$118,033	\$75,158	1.570	
			\$410,680	\$38,321	\$254,326	\$288,247	0.882	