

Lincoln Township 2026 Agricultural Land Values

2026 Land Values: \$2,600

2025 Land Values: \$2,600

PARCEL	CLASS	DATE	AMOUNT	NET ACRES	PER ACRE TILLABLE	ION TILLABL	% TILLABLE OF NET
07 015 002 02	RES	5/22/2024	\$ 120,000	65.51	\$ 1,832	15.00	50.51 23%
07 002 012 01	AG	8/10/2023	\$ 140,000	67.15	\$ 2,085	29.00	38.15 43%
03 014 018 03	AG	10/4/2024	\$ 195,000	74.50	\$ 2,617	74.00	0.50 99%
03 026 003 03 & 03 0	AG/RES	3/28/2024	\$ 315,000	112.53	\$ 2,799	60.00	52.53 53%
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%
13 036 002 00	AG	10/25/2024	\$ 120,000	40.00	\$ 3,000	11.00	29.00 28%
08 014 010 05	RES	10/5/2023	\$ 350,000	111.67	\$ 3,134	0.00	111.67 0%

\$ 2,661 mean

2026 Value: \$2,600

2025 Value: \$2,600

Outliers:

13 014 006 30	AG	7/31/2024	\$ 50,000	9.58	\$ 5,219	8.00	1.58 84%
13 031 008 02	AG	2/6/2025	\$ 87,500	16.75	\$ 5,224	16.00	0.75 96%
05 022 006 01 & 007	AG/RES	12/20/2023	\$ 675,000	101.55	\$ 6,647	57.87	43.68 57%
05 022 002 01	RES	7/25/2023	\$ 349,000	80.30	\$ 4,346	36.00	44.30 45%
05 025 008 00	AG	12/21/2024	\$ 349,900	79.00	\$ 4,429	19.00	60.00 24%
07 010 004 00	RES	9/21/2023	\$ 142,500	39.00	\$ 3,654	8.00	31.00 21%
13 006 008 00	AG	5/24/2023	\$ 260,000	76.22	\$ 3,411	54.00	22.22 71%

Lincoln Township 2026 Agricultural ECF

PARCEL #	CLASS	SALE DATE	SALE PRICE	LAND & improvements	BUILDINGS	CN-DofB (AFTER CM)	ECF	NET ACRES	TILLABLE	ON TILLABLE	% TILLABLE OF NET ACRES	TILLABLE PER ACRE	NON TILLABLE PER ACRE
04 025 005 00	AG	1/30/2025	\$ 150,000	108,088	41,912	108,179	0.39	36.4	26.00	10.40	71%	3000	2200
04 036 001 00&002 00&003 00&005 00	AG	3/14/2025	\$ 830,000	757,933	72,067	165,408	0.44	271.94	139.00	132.94	51%	3300	2200
12 030 008 05	RES	4/21/2023	\$ 280,000	198,497	81,503	174,848	0.47	77.64	32.00	45.64	41%	2400	2400
13 035 002 00	AG	11/1/2024	\$ 240,000	221,200	18,800	37,643	0.50	79	26.00	53.00	33%	2800	2800
07 021 001 40	RES	9/11/2023	\$ 175,000	123,836	51,164	92,272	0.55	47.86	33.00	14.86	69%	2400	2600
04 011 002 10 & 007 00	AG	3/26/2024	\$ 375,000	238,000	137,000	229,438	0.60	78	51.00	27.00	65%	3300	2200
04 009 001 00	AG	4/29/2024	\$ 290,000	117,619	172,381	275,078	0.63	38	23.00	15.00	61%	3000	2200
04 002 004 01	RES	6/29/2024	\$ 270,000	123,380	146,620	205,457	0.71	45.73	17.00	28.73	37%	3000	2200
05 029 001 15	AG	5/23/2023	\$ 233,000	49,169	183,831	256,098	0.72	11.28	10.00	1.28	89%	2800	2800
13 029 002 01	AG	1/19/2024	\$ 287,213	199,525	87,688	120,605	0.73	68.4	55.00	13.40	80%	2800	2800
15 034 001 02	AG	2/14/2025	\$ 50,000	26,402	23,598	32,226	0.73	7.91	6.00	1.91	76%	2700	2200
05 026 002 00	AG	9/17/2024	\$ 425,000	233,072	191,928	257,353	0.75	79	44.00	35.00	56%	2800	2800
05 009 015 00	AG	5/30/2023	\$ 210,000	147,667	62,333	82,748	0.75	49.27	32.00	17.27	65%	2800	2800
07 024 003 00	RES	7/25/2024	\$ 185,000	59,161	125,839	145,457	0.87	19.5	15.00	4.50	77%	2400	2600
02 030 012 00	RES	7/16/2024	\$ 510,000	80,070	429,930	456,853	0.94	30.36	20.00	10.36	66%	2400	2400
05 031 002 00 & 250 001 00	RES	1/10/2025	\$ 342,000	174,993	167,007	176,199	0.95	60.18	51.37	8.81	85%	2800	2800
13 028 016 00	RES	5/16/2024	\$ 390,000	73,387	316,613	270,886	1.17	19.5	10.00	9.50	51%	2800	2800
05 035 005 00	RES	5/17/2023	\$ 175,000	115,200	59,800	47,845	1.25	39	3.00	36.00	8%	2800	2800
04 026 005 00	RES	6/14/2023	\$ 351,925	58,775	293,150	232,096	1.26	19.5	10.00	9.50	51%	3000	2200
11 009 003 00	RES	11/23/2023	\$ 409,100	100,763	308,337	240,974	1.28	38.22	6.00	32.22	16%	2400	2400
07 016 001 10	RES	3/5/2025	\$ 360,000	52,600	307,400	228,770	1.34	19	14.00	5.00	74%	2400	2600
05 010 016 00 & 017 00	RES	12/5/2024	\$ 300,000	186,577	113,423	82,947	1.37	62	22.00	40.00	35%	2800	2800
15 015 003 01 & 005 01	AG/RES	5/15/2024	\$ 379,900	37,217	342,683	234,632	1.46	9.47	7.00	2.47	74%	2700	2200
04 002 012 00	AG	6/15/2023	\$ 335,000	222,200	112,800	74,081	1.52	79	53.00	26.00	67%	3000	2200
15 018 002 05	AG	1/27/2024	\$ 190,000	95,945	94,055	61,563	1.53	41.4	3.00	38.40	7%	2700	2200
14 032 023 10	RES	7/22/2024	\$ 377,000	57,559	319,441	176,594	1.81	19.5	14.00	5.50	72%	2500	2800
04 020 001 10	AG	3/14/2024	\$ 80,000	8,380	71,620	38,858	1.84	2.9	2.50	0.40	86%	3000	2200
			\$ 8,200,138	\$ 3,867,215	\$ 4,332,923	\$ 4,505,108	0.96						
						2026 ECF:	0.96						
						2025 ECF:	1.05						

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

04 004 001 00	AG	12/27/2024	\$	500,000	430,636	69,364	14,131	4.91	159.38	100.00	59.38	63%	3000	2200
13 028 008 00	AG	12/6/2024	\$	250,000	140,574	109,426	11,412	9.59	48.23	34.00	14.23	70%	2800	2800
05 029 001 13	AG	6/8/2023	\$	160,000	67,844	92,156	5,266	17.50	24.23	21.00	3.23	87%	2800	2800
11 005 010 01	AG	3/14/2024	\$	330,000	255,912	74,088	1,802	41.11	106.63	90.00	16.63	84%	2400	2400
05 029 009 03	AG	1/31/2024	\$	741,000	393,960	347,040	5,460	63.70	140.7	77.00	63.70	55%	2800	2800
16 010 010 02	AG	10/30/2024	\$	115,000	56,760	58,240	435	133.89	23.65	9.00	14.65	38%	2400	2400
07 016 012 20	RES	6/21/2024	\$	279,000	104,326	174,674	54,874	3.18	37.43	5.00	32.43	13%	2400	2600
03 030 014 01 & 03 031 005 01	AG/RES	10/10/2023	\$	540,000	182,229	357,771	135,787	2.63	70.9	12.00	58.90	17%	2400	2500

Lincoln Township 2026 Commercial Land Values

RURAL

0-6 Acres

	SALE	AMOUNT	net acres	sf	/a	/sf	Class	Location	Zoning
09-033-011-00	6/1/2023	\$ 15,000	2.50	108,900	\$ 6,000	\$ 0.14	Res	Marion Tw	None
16-034-009-00	8/11/2023	\$ 22,500	3.10	135,036	\$ 7,258	\$ 0.17	Res	Sylvan Tw	None
52-016-058-15	12/6/2023	\$ 9,000	1.24	54,014	\$ 7,258	\$ 0.17	Com	City of Ree	C-1
					\$ 6,839	\$ 0.15			
					2026 Value: \$ 6,800				
					2025 Value: \$ 7,100				

Outliers:

13-006-010-22	10/27/2023	\$ 45,000	2.60	113,256	\$ 17,308	\$ 0.40	Com	Richmond	C
13-005-028-01	4/25/2024	\$ 85,000	3.67	159,865	\$ 23,161	\$ 0.53	Com	Richmond	T A
13-006-010-40	2/13/2024	\$ 20,000	5.87	255,697	\$ 3,407	\$ 0.08	Res	Richmond	A

> 6 Acres

10-008-016-00	9/12/2023	\$ 40,000	22.05	960,498	\$ 1,814	\$ 0.04	Res	Middle Bra	None
10-016-019-02	2/7/2025	\$ 50,000	24.94	1,086,386	\$ 2,005	\$ 0.05	Res	Middle Bra	None
10-010-003-00	12/26/2023	\$ 140,000	56.80	2,474,208	\$ 2,465	\$ 0.06	Res	Middle Bra	None
16-004-012-00 & 16	3/11/2024	\$ 305,000	117.49	5,117,864	\$ 2,596	\$ 0.06	Res	Sylvan Tw	None
16-016-001-01 & 16	5/24/2024	\$ 57,000	19.59	853,340	\$ 2,910	\$ 0.07	Res	Sylvan Tw	None
03-005-007-00	3/30/2024	\$ 95,000	20.38	887,753	\$ 4,661	\$ 0.11	Com	Evart Twp	None
*10-005-001-000	1/4/2024	\$ 325,000	60.02	2,614,471	\$ 5,415	\$ 0.12	Ind	Austin Tw	AF
14-011-003-50	8/9/2024	\$ 110,500	19.50	849,420	\$ 5,667	\$ 0.13	Res	Rose Lake	None
03-006-006-00	11/27/2023	\$ 200,000	33.97	1,479,733	\$ 5,888	\$ 0.14	Res	Evart Twp	None
					\$ 3,713	\$ 0.15			
					2026 Value: \$3,700				
					2025 Value: \$3,600				

Lincoln Township 2026 Commercial ECF

COMMERCIAL & INDUSTRIAL ECF

PARCEL #	CLASS	SALE DATE	SALE PRICE	LAND & improvements	BUILDINGS	CN-DofB (AFTER CM)	ECF	OCCUPANCY
13 250 051 00	COM	3/18/2025	\$ 54,000	47,309	6,691	65,722	0.10	eq bldg / storage
09 028 011 00	COM	6/7/2023	\$ 100,000	54,107	45,893	200,613	0.23	w/h storage
52 111 022 40	COM	4/18/2023	\$ 40,000	3,270	36,730	103,773	0.35	office building
52 116 001 20 & 00	COM	9/22/2023	\$ 100,000	14,399	85,601	238,223	0.36	shop mixed with res
13 008 013 00	COM	5/31/2023	\$ 55,000	40,698	14,302	34,042	0.42	garage ser/repair
52 016 050 00	COM	12/30/2024	\$ 500,000	235,400	264,600	547,674	0.48	lumber yard
51 750 459 00	COM	2/27/2024	\$ 40,000	8,638	31,362	64,465	0.49	garage ser/repair
44 100 018 00	COM	8/20/2024	\$ 17,200	7,240	9,960	18,990	0.52	grain elevator
43 211 013 00 & 40	COM	5/30/2024	\$ 65,000	11,694	53,306	92,152	0.58	post office
44 100 013 00	COM	6/1/2023	\$ 50,000	7,183	42,817	64,142	0.67	market
41 070 004 00	COM	5/17/2023	\$ 38,000	2,016	35,984	50,172	0.72	store retail
51 750 388 50	COM	4/9/2024	\$ 100,000	11,604	88,396	122,732	0.72	shop mixed with res
43 013 010 00	IND	5/24/2023	\$ 500,000	115,071	384,929	515,956	0.75	IND light manufacturing
52 111 022 30	COM	3/7/2024	\$ 199,000	14,247	184,753	243,814	0.76	restaurant snack bar
51 750 379 00	COM	9/28/2025	\$ 150,000	7,085	142,915	157,541	0.91	health club
52 116 001 10	COM	12/13/2024	\$ 100,000	2,180	97,820	99,981	0.98	office building
51 750 454 00	COM	3/18/2025	\$ 165,000	11,990	153,010	156,004	0.98	medical office
42 170 001 00 & 00 COM/RES	COM/RES	8/23/2023	\$ 175,000	25,667	149,333	145,134	1.03	market conv/mini storage
42 024 022 00	COM	10/11/2024	\$ 130,000	15,114	114,886	108,713	1.06	retail Store
42 106 006 10	COM	5/30/2024	\$ 65,000	2,719	62,281	58,678	1.06	post office
52 267 007 00	COM	8/4/2023	\$ 315,000	82,772	232,228	216,666	1.07	carwash
51 750 470 00	COM	11/22/2023	\$ 235,000	18,617	216,383	185,465	1.17	restaurant
51 733 008 01	COM	4/19/2024	\$ 140,000	20,683	119,317	97,240	1.23	restaurant

\$ 3,333,200 **\$ 759,703** **\$ 2,573,497** **\$ 3,587,892** **0.72**
 2026 Value: 0.72
 2025 Value: 0.74

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

13 275 016 00 & 00	COM	7/21/2023	\$ 1,420,000	285,658	1,134,342	605,424	1.87	auto dealership	Outlier
13 008 023 04	COM	10/31/2024	\$ 4,437,300	415,743	4,021,557	3,535,255	1.14	assisted living facility	Outlier
51 733 010 00	COM	10/3/2023	\$ 1,600,000	321,087	1,278,913	1,115,044	1.15	store discount	Outlier
43 404 001 00	COM	12/4/2024	\$ 75,000	6,000	69,000	37,940	1.82	mini storage	
52 118 002 00	COM	3/18/2024	\$ 150,000	27,600	122,400	72,319	1.69	office building	

Lincoln Township 2026 Industrial Land Values

RURAL

0-5 Acres

	SALE	AMOUNT	net acres	sf	/a	/sf	Class	Location	Zoning
*008-020-100-04	4/28/2023	\$ 7,000	1.37	59,677	\$ 5,109	\$ 0.12	Com	Hamilton Twp - C	
09-033-011-00	6/1/2023	\$ 15,000	2.50	108,900	\$ 6,000	\$ 0.14	Res	Marion Twp - C	None
16-034-009-00	8/11/2023	\$ 22,500	3.10	135,036	\$ 7,258	\$ 0.17	Res	Sylvan Twp - O	None
52-016-058-15	12/6/2023	\$ 9,000	1.24	54,014	\$ 7,258	\$ 0.17	Com	City of Reed Ci	C-1
13-006-010-22	10/27/2023	\$ 45,000	2.60	113,256	\$ 17,308	\$ 0.40	Com	Richmond Twp	C
*14-022-053-00	5/11/2023	\$ 35,000	2.80	121,968	\$ 12,500	\$ 0.29	Com	Pleasant Plains	C
					\$ 9,239	\$ 0.14			
					2026 Value: \$ 9,000				
					2025 Value: \$ 5,800				

> 5 Acres

	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 Twp	A
14-011-003-50	8/9/2024	\$ 110,500	19.50	849,420	\$ 5,667	\$ 0.13	Res	Rose Lake Twp	None
03-005-007-00	3/30/2024	\$ 95,000	20.38	887,753	\$ 4,661	\$ 0.11	Com	Ewart Twp - Os	None
03-005-007-00	3/30/2024	\$ 95,000	20.38	887,753	\$ 4,661	\$ 0.11	Com	Ewart Twp - Os	None
*14-022-022-04	5/13/2024	\$ 50,000	4.90	213,444	\$ 10,204	\$ 0.23	Com	Pleasant Plains	Gen Com
					\$ 5,720	\$ 0.18			
					2026 Value: \$5,700				
					2025 Value: \$4,200				

> 20 Acres

	SALE	AMOUNT	net acres	sf	/a	/sf	Class	Location	Zoning
10-016-019-02	2/7/2025	\$ 50,000	24.94	1,086,386	\$ 2,005	\$ 0.05	Res	Middle Branch	None
10-010-003-00	12/26/2023	\$ 140,000	56.80	2,474,208	\$ 2,465	\$ 0.06	Res	Middle Branch	None
16-004-012-00 & 1E	3/11/2024	\$ 305,000	117.49	5,117,864	\$ 2,596	\$ 0.06	Res	Sylvan Twp - O	None
03-005-007-00	3/30/2024	\$ 95,000	20.38	887,753	\$ 4,661	\$ 0.11	Com	Ewart Twp - Os	None
03-005-007-00	3/30/2024	\$ 95,000	20.38	887,753	\$ 4,661	\$ 0.11	Com	Ewart Twp - Os	None
03-006-006-00	11/27/2023	\$ 200,000	33.97	1,479,733	\$ 5,888	\$ 0.14	Res	Ewart Twp - Os	None
					\$ 3,713				
					2026 Value: \$3,700				
					2025 Value: \$2,600				

10-008-016-00	9/12/2023	\$ 40,000	22.05	960,498	\$ 1,814	\$ 0.04	Res	Middle Branch	None
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Lincoln Township 2026 Industrial ECF

COMMERCIAL & INDUSTRIAL ECF

PARCEL #	CLASS	SALE DATE	SALE PRICE	LAND & improve		CN-DofB		ECF	OCCUPANCY
				nts	BUILDINGS	(AFTER CM)			
51 750 459 00	COM	2/27/2024	\$ 40,000	8,638	31,362	64,465	0.49	garage ser/repair	
44 100 018 00	COM	8/20/2024	\$ 17,200	7,240	9,960	18,990	0.52	grain elevator	
43 211 013 00 &	COM	5/30/2024	\$ 65,000	11,694	53,306	92,152	0.58	post office	
44 100 013 00	COM	6/1/2023	\$ 50,000	7,183	42,817	64,142	0.67	market	
41 070 004 00	COM	5/17/2023	\$ 38,000	2,016	35,984	50,172	0.72	store retail	
51 750 388 50	COM	4/9/2024	\$ 100,000	11,604	88,396	122,732	0.72	shop mixed with res	
43 013 010 00	IND	5/24/2023	\$ 500,000	115,071	384,929	515,956	0.75	IND light manufacturing	
52 111 022 30	COM	3/7/2024	\$ 199,000	14,247	184,753	243,814	0.76	restaurant snack bar	
51 750 379 00	COM	9/28/2025	\$ 150,000	7,085	142,915	157,541	0.91	health club	
52 116 001 10	COM	12/13/2024	\$ 100,000	2,180	97,820	99,981	0.98	office building	
51 750 454 00	COM	3/18/2025	\$ 165,000	11,990	153,010	156,004	0.98	medical office	
42 170 001 00 & COM/RES		8/23/2023	\$ 175,000	25,667	149,333	145,134	1.03	market conv/mini storage	
42 024 022 00	COM	10/11/2024	\$ 130,000	15,114	114,886	108,713	1.06	retail Store	
42 106 006 10	COM	5/30/2024	\$ 65,000	2,719	62,281	58,678	1.06	post office	
52 267 007 00	COM	8/4/2023	\$ 315,000	82,772	232,228	216,666	1.07	carwash	
51 750 470 00	COM	11/22/2023	\$ 235,000	18,617	216,383	185,465	1.17	restaurant	
51 733 008 01	COM	4/19/2024	\$ 140,000	20,683	119,317	97,240	1.23	restaurant	
52 118 002 00	COM	3/18/2024	\$ 150,000	27,600	122,400	72,319	1.69	office building	
06 022 010 00	COM	10/1/2023	\$ 300,000	86,032	213,968	119,658	1.79	crematorium	
43 404 001 00	COM	12/4/2024	\$ 75,000	6,000	69,000	37,940	1.82	mini storage	

\$ 3,009,200 **\$ 484,152** **\$ 2,525,048** **\$ 2,627,762** **0.96**
 2026 Value: 0.96
 2025 Value: 0.84

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

13 275 016 00 &	COM	7/21/2023	\$ 1,420,000	285,658	1,134,342	605,424	1.87	auto dealership	Outlier
13 008 023 04	COM	10/31/2024	\$ 4,437,300	415,743	4,021,557	3,535,255	1.14	assisted living facility	Outlier
51 733 010 00	COM	10/3/2023	\$ 1,600,000	321,087	1,278,913	1,115,044	1.15	store discount	Outlier
13 250 051 00	COM	3/18/2025	\$ 54,000	47,309	6,691	65,722	0.10	eq bldg / storage	
09 028 011 00	COM	6/7/2023	\$ 100,000	54,107	45,893	200,613	0.23	w/h storage	
52 111 022 40	COM	4/18/2023	\$ 40,000	3,270	36,730	103,773	0.35	office building	
52 116 001 20 &	COM	9/22/2023	\$ 100,000	14,399	85,601	238,223	0.36	shop mixed with res	

Lincoln Township Land Value Study 2026

Building Sites (less than 4 acres)

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreage	\$/Acre	Comments
15 100 088 00		09/18/24	\$2,700	0.88	\$3,068	wooded
08 003 002 10		04/07/23	\$13,000	3.30	\$3,939	
10 025 100 00		08/06/24	\$8,000	1.57	\$5,096	wooded
15 007 008 50		01/09/24	\$10,500	2.03	\$5,172	Sherman Township
05 012 032 00		02/28/24	\$19,000	3.16	\$6,013	05 012 032 10
					\$4,658	
					2026 Value:	\$4,600
					2025 Value:	\$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
15 007 008 50		05/08/24	\$14,900	2.03	\$7,340	open	

4-7 Acres

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreage	\$/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	
05 014 004 00		06/28/23	\$28,000	5.00	\$5,600	
					\$4,292	
					2026 Value	\$4,300
					2025 Value	\$4,000

Removed from Study

05 014 017 18		12/29/23	\$40,000	6.21	\$6,441	
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8-14 Acres

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreage	\$/Acre	Comments
02 008 008 00		06/29/23	\$19,000	10.00	\$1,900	
08 003 010 00		06/13/23	\$24,000	12.00	\$2,000	
08 002 004 10	11523 190TH AVE	08/12/24	\$23,000	10.00	\$2,300	mixed topo
02 026 017 30		03/20/23	\$25,500	10.00	\$2,550	
07 036 009 00		04/30/24	\$30,000	10.00	\$3,000	mixed topo
13 022 007 00		03/17/23	\$27,000	8.00	\$3,375	
12 004 003 00		09/17/24	\$50,000	13.28	\$3,765	mixed topo
02 015 016 00		03/29/24	\$40,000	10.20	\$3,922	
02 015 020 00		09/13/23	\$55,000	11.68	\$4,709	02 015 017 10
15 002 013 00		11/20/24	\$55,500	10.10	\$5,495	wooded
13 029 008 30		10/01/24	\$62,000	11.25	\$5,511	wooded
					\$3,502	
					2026 Value:	\$3,500
					2025 Value	\$3,200

Removed from Study

15-30 Acres

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreage	\$/Acre	Comments
10 016 019 02		02/07/25	\$50,000	25.70	\$1,946	wooded
15 031 019 02		12/12/23	\$45,000	20.05	\$2,244	
07 023 007 00		07/28/23	\$48,000	20.00	\$2,400	
09 006 006 20		10/11/24	\$50,000	17.77	\$2,814	wooded
05 004 015 00		01/27/25	\$85,000	29.90	\$2,843	wooded
08 016 002 01		01/19/24	\$70,000	24.10	\$2,905	
15 029 011 10		09/29/23	\$57,000	18.04	\$3,160	
02 010 012 00		11/08/24	\$60,000	18.97	\$3,163	wooded
13 036 003 00		09/13/24	\$70,000	20.00	\$3,500	wooded
07 023 014 01		04/22/24	\$120,000	30.00	\$4,000	mixed topo 14 014 009 00
08 020 019 10	8602 225TH AVE	07/09/24	\$90,000	20.00	\$4,500	mixed topo
14 014 008 00		02/21/25	\$90,000	20.00	\$4,500	wooded
14 011 003 50		08/09/24	\$110,500	20.00	\$5,525	mixed topo
					\$3,346	
				2026 Value:	\$3,300	
				2025 Value:	\$2,900	

Removed from Study:

31-59 Acres

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreage	\$/Acre	Comments
02 032 004 01		12/29/23	\$130,000	55.00	\$2,364	
14 033 001 40		12/22/23	\$100,000	40.00	\$2,500	
07 023 007 10		11/01/23	\$110,000	40.00	\$2,750	
08 002 008 00		10/15/24	\$122,000	40.00	\$3,050	wooded
07 029 007 00		04/11/23	\$125,000	40.00	\$3,125	
02 010 005 00		06/10/24	\$120,000	37.94	\$3,163	wooded
07 010 004 00		09/21/23	\$142,500	40.00	\$3,563	02 010 006 00
07 023 014 01		04/22/24	\$120,000	30.00	\$4,000	mixed topo
					\$3,064	
				2026 Value:	\$3,000	
				2025 Value:	\$2,900	

60+

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreage	\$/Acre	Comments
07 015 002 02		05/22/24	\$120,000	67.18	\$1,786	mixed topo
04 005 011 00		11/30/23	\$300,000	120.00	\$2,500	04 004 006 00
12 028 002 00	7945 90TH AVE	07/01/24	\$203,500	80.00	\$2,544	wooded
16 004 012 00		03/11/24	\$305,000	119.00	\$2,563	16 004 007 00
07 005 003 00		08/23/24	\$750,000	235.37	\$3,186	wooded pr 07 005 007 00
					\$2,516	
				2026 Value:	\$2,500	
				2025 Value:	\$2,100	

Removed from Study:

2025 Lincoln Township Land Value Studies:

Good Lakefront:

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreage	\$/Acre	FF	\$/FF	Comments
02 551 128 00	Round Lake	08/07/23	\$26,000	0.47	\$55,319	74.21	\$350	
02 551 126 00	Round Lake	05/13/24	\$24,000	0.44	\$54,545	66	\$364	
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	
03 385 860 00	Lake Miramichi	04/27/24	\$90,000	0.50	\$180,000	106.00	\$849	
14 135 004 00	Lake Wells	05/24/24	\$50,000	0.26	\$192,308	88.00	\$568	
03 404 126 00	Lake Negaunee	05/02/23	\$90,000	0.68	\$132,353	458.72	\$196	
03 372 101 00	Lake Lure	08/06/24	\$53,000	1.10	\$48,182	210.00	\$252	
					\$85,890		\$359	
				2026 Value:	\$85,900			
				2025 Value:	\$75,500			

Poor Lakefront:

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreage	\$/Acre	FF	\$/FF	Comments
08 431 008 00	Beaver Dam Lake	06/23/23	\$12,000	0.34	\$35,294	72.67	\$165	
02 553 326 00	Horseshoe Lake	04/11/24	\$19,500	0.60	\$32,500	84	\$232	
					\$33,897		\$199	
				2026 Value:	\$34,000			
				2025 Value:	\$26,000			

No Lakefront (subdivision)

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreage	\$/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	
14 512 049 00		07/18/24	\$8,000	1.40	\$5,714	Back lot Hogback Lake
02 553 352 00		10/11/23	\$4,700	0.73	\$6,438	
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
					\$8,784	
				2026 Value:	\$9,000	
				2025 Value:	\$10,000	

Outliers:

03 150 017 00		05/22/24	\$15,000	0.50	\$30,000	back lot Saddlebag Lake
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Village of Ashton & Zanders Red Pine (Per Lot)

Parcel Number	Street Address	Sale Date	Sale Price	Net Acreage	\$/Acre	FF	\$/FF	Comments
12 800 021 00		07/17/24	\$8,000	0.63				mixed top Whitepine Meadows
15 100 088 00		09/18/24	\$2,700	0.88				wooded Lot on Rd
			\$5,350					
			2026 Value:		\$5,300			
			2025 Value:		\$5,000			

Lincoln Township 2026 Residential ECF Study:
Residential Homes (not in subdivisions, not Mobile Homes)

Parcel Number	Street Address	Sale Date	Sale Price	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Comments
08 009 015 00	10312 220TH AVE	02/21/25	\$69,000	\$55,366	\$13,634	\$106,671	0.128	
08 012 001 01	10685 180TH AVE	12/20/24	\$200,000	\$153,018	\$46,982	\$184,691	0.254	
08 019 002 00	23399 9 MILE RD	01/13/24	\$200,000	\$93,489	\$106,511	\$170,076	0.626	
08 020 009 00	8860 225TH AVE	04/06/23	\$88,000	\$11,838	\$76,162	\$108,630	0.701	
08 012 007 01	10686 190TH AVE	01/29/25	\$180,000	\$62,636	\$117,364	\$151,641	0.774	
08 022 007 00	8656 210TH AVE	03/07/25	\$76,000	\$9,848	\$66,152	\$79,577	0.831	
08 009 010 00	21024 SYLVAN RD	01/03/24	\$149,900	\$26,554	\$123,346	\$138,619	0.890	
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	
08 034 010 00	6902 210TH AVE	09/27/24	\$165,000	\$12,964	\$152,036	\$157,140	0.968	
08 010 012 04	20888 10 MILE RD	05/09/23	\$230,000	\$17,422	\$212,578	\$217,537	0.977	
08 033 002 00	21515 7 MILE RD	04/14/23	\$350,000	\$61,089	\$288,911	\$287,615	1.005	
08 010 012 04	20888 10 MILE RD	04/26/24	\$260,000	\$18,271	\$241,729	\$236,227	1.023	
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	
08 018 009 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	
08 022 012 00	20861 9 MILE RD	12/20/24	\$237,000	\$21,003	\$215,997	\$164,644	1.312	
08 029 025 00	22192 7 MILE RD	11/19/24	\$285,000	\$22,410	\$262,590	\$196,115	1.339	
08 031 015 00	23132 6 MILE RD	08/12/24	\$195,000	\$9,603	\$185,397	\$135,864	1.365	
08 018 011 00	23510 9 MILE RD	12/20/24	\$290,000	\$47,365	\$242,635	\$171,492	1.415	
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	
			\$4,826,700	\$862,103	\$3,964,597	\$3,907,641	1.015	
						2026 Value:	1.010	
						2025 Value:	0.991	

Removed from Study:

08 012 016 00	10240 190TH AVE	02/01/25	\$70,000	\$40,432	\$29,568	\$10,733	2.755	08 012 017 00
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Mobile Homes

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land + Yard	Building Residu	Cost Manual	E.C.F.	Comments
08 425 005 00	10104 190TH AVE	03/19/25	\$27,500	\$14,731	\$12,769	\$20,438	0.625	
08 033 015 00	6430 220TH AVE	09/07/23	\$31,750	\$3,019	\$28,731	\$41,136	0.698	MH
08 029 030 00	7475 220TH AVE	04/09/24	\$116,000	\$34,682	\$81,318	\$97,418	0.835	
08 001 025 00	18226 11 MILE RD	06/30/23	\$30,000	\$4,266	\$25,734	\$30,704	0.838	MH
08 016 008 00	9970 220TH AVE	10/04/24	\$66,400	\$32,026	\$34,374	\$38,710	0.888	
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
08 016 017 30	9447 210TH AVE	06/26/23	\$120,000	\$4,566	\$115,434	\$75,320	1.533	DWMH
08 021 005 00		11/01/23	\$56,050	\$12,870	\$43,180	\$26,180	1.649	MH
			\$777,700	\$186,428	\$591,272	\$539,821	1.095	
						2026 Value:	1.095	
						2025 Value:	1.065	
Outlier:								
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
08 350 014 00	18670 HILL DR	10/04/24	\$10,000	\$4,660	\$5,340	\$1,367	3.908	
08 012 017 00		02/01/25	\$70,000	\$40,432	\$29,568	\$4,200	7.040	08 012 016 00

Waterfront Homes

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	r Parcels in
08 555 020 00	9130 HILLCREST DR	04/10/24	\$82,000	\$7,980	\$74,020	\$71,061	1.042	
08 150 029 00	9448 ARNOLD CREEK RI	03/24/23	\$135,000	\$14,444	\$120,556	\$108,463	1.111	
08 150 013 00		06/24/25	\$188,000	\$40,010	\$147,990	\$106,897	1.384	08 150 029 00
08 625 005 00	9928 SHADY LN	10/23/23	\$182,000	\$23,236	\$158,764	\$111,954	1.418	
08 150 008 00	9381 ARNOLD CREEK RI	09/06/24	\$340,000	\$32,009	\$307,991	\$208,884	1.474	
08 625 007 00	9896 SHADY LN	05/24/24	\$109,900	\$66,817	\$43,083	\$28,954	1.488	08 625 006 00, 08 625 008 00
			\$1,036,900	\$184,496	\$852,404	\$636,214	1.340	
						2026 Value:	1.340	
						2025 Value:	1.278	

Removed from Study:

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

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	r Parcels in
08 120 008 00	20875 LOWE ST	01/18/23	\$90,000	\$16,503	\$73,497	\$92,525	0.794	08 120 001 00
08 004 010 04	11387 210TH AVE	02/24/24	\$128,800	\$13,361	\$115,439	\$107,066	1.078	
			\$218,800	\$29,864	\$188,936	\$199,592	0.947	
						2026 Value:	0.947	
						2025 Value:	0.882	

Outlier:

08 119 006 00	11196 210TH AVE	12/11/23	\$125,000	\$6,967	\$118,033	\$75,158	1.570	
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