

**Commerce Township 2026 Land Value
LAND TABLE INDUSTRIAL**

PRICE PER SQ FT											
SQ FT	2025 PER SQ FT	% CHANGE	2026 PER SQ FT	SQ FT	2025 PER SQ FT	% CHANGE	2026 PER SQ FT	SQ FT	2025 PER SQ FT	% CHANGE	2026 PER SQ FT
\$0.20	\$0.20	3%	\$0.21	\$3.77	\$3.77	3%	\$3.88	\$3.70	\$3.70	3%	\$3.81
\$0.36	\$0.36	3%	\$0.37	\$4.03	\$4.03	3%	\$4.15				
\$0.43	\$0.43	3%	\$0.44	\$4.28	\$4.28	3%	\$4.41				
\$0.72	\$0.72	3%	\$0.74	\$4.57	\$4.57	3%	\$4.71				
\$0.82	\$0.82	3%	\$0.84	\$4.83	\$4.83	3%	\$4.97				
\$0.97	\$0.97	3%	\$1.00	\$5.09	\$5.09	3%	\$5.24				
\$1.07	\$1.07	3%	\$1.10	\$5.39	\$5.39	3%	\$5.55				
\$1.33	\$1.33	3%	\$1.37	\$6.22	\$6.22	3%	\$6.41				
\$1.62	\$1.62	3%	\$1.67	\$6.45	\$6.45	3%	\$6.64				
\$1.88	\$1.88	3%	\$1.94	\$7.80	\$7.80	3%	\$8.03				
\$2.15	\$2.15	3%	\$2.21	\$8.33	\$8.33	3%	\$8.58				
\$2.44	\$2.44	3%	\$2.51	\$8.59	\$8.59	3%	\$8.85				
\$2.70	\$2.70	3%	\$2.78	\$10.74	\$10.74	3%	\$11.06				
\$2.95	\$2.95	3%	\$3.04	\$12.62	\$12.62	3%	\$13.00				
\$3.22	\$3.22	3%	\$3.32	\$14.50	\$14.50	3%	\$14.94				
\$3.49	\$3.49	3%	\$3.59	\$24.16	\$24.16	3%	\$24.88				

VACANT SALES

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Net Acres	SQ FT	Dollars/SqFt	ECF Area	Liber/Page	Land Table
E -17-13-326-042		06/29/23	\$179,900	WD	03-ARM'S LENGTH	\$179,900	\$94,260	52.40	\$188,526	\$179,900	1.15	50,007	\$3.60	IVL 58711:595		INDUSTRIAL
E -17-13-400-043	8232 GOLDIE ST	09/09/24	\$165,000	WD	03-ARM'S LENGTH	\$165,000	\$104,300	63.21	\$208,596	\$165,000	1.03	44,867	\$3.68	INL 59665:390		INDUSTRIAL

IMPROVED SALES

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Net Acres	SQ FT	Dollars/SqFt	ECF Area	Liber/Page	Land Table
E -17-13-326-024	4228 PIONEER DR	12/07/23	\$680,000	MLC	03-ARM'S LENGTH	\$680,000	\$236,050	34.71	\$472,107	\$327,265	0.68	29,621	\$11.05	IND	58614:229	INDUSTRIAL
E -17-13-326-006	4181 PIONEER DR	05/12/23	\$905,000	WD	03-ARM'S LENGTH	\$905,000	\$381,910	42.20	\$763,828	\$265,810	0.71	30,928	\$8.59	IND	58617:590	INDUSTRIAL
E -17-27-351-012	1145 RIG ST	04/12/23	\$395,000	WD	03-ARM'S LENGTH	\$395,000	\$190,600	48.25	\$381,198	\$150,729	0.78	33,977	\$4.44	IND	59052:088	INDUSTRIAL
E -17-24-228-030	3070 OLD FARM LN	01/21/25	\$540,000	WD	03-ARM'S LENGTH	\$540,000	\$229,800	42.56	\$459,597	\$255,031	0.83	36,155	\$7.05	IVL	58711:595	INDUSTRIAL
E -17-24-228-030	3070 OLD FARM LN	01/21/25	\$540,000	WD	03-ARM'S LENGTH	\$540,000	\$229,800	42.56	\$459,597	\$255,031	0.83	36,155	\$7.05	INL	59665:390	INDUSTRIAL
E -17-24-226-004	3131 RULER DR	04/13/23	\$720,000	WD	03-ARM'S LENGTH	\$720,000	\$249,100	34.60	\$498,209	\$440,602	1.04	45,302	\$9.73	INL	58545:524	INDUSTRIAL
E -17-13-300-080	4359 PINEVIEW DR	05/17/23	\$1,300,000	MLC	03-ARM'S LENGTH	\$1,300,000	\$647,510	49.81	\$1,295,027	\$237,570	1.53	66,647	\$3.56	IND	60584:399	INDUSTRIAL
E -17-25-376-028	2287 E WEST MAPLE RD	01/15/25	\$1,078,000	MLC	03-ARM'S LENGTH	\$1,078,000	\$551,230	51.13	\$1,102,467	\$610,529	1.75	76,230	\$8.01	INL	59947:402	INDUSTRIAL
E -17-24-126-007	2000 OAKLEY PARK RD	08/18/23	\$2,350,000	WD	03-ARM'S LENGTH	\$2,350,000	\$1,327,970	56.51	\$2,655,944	\$84,528	3.32	144,619	\$0.58	INL	58546:316	INDUSTRIAL
E -17-27-376-016	1320 LADD RD	02/06/25	\$1,770,000	WD	03-ARM'S LENGTH	\$1,770,000	\$449,380	25.39	\$898,753	\$1,254,775	6.62	288,367	\$4.35	IND	60000:328	INDUSTRIAL

**Commerce Township 2026 Land Value
LAND TABLE COMMERCIAL**

PRICE PER SQ FT											
SQ FT	2025 PER SQ FT	% CHANGE	2026 PER SQ FT	SQ FT	2025 PER SQ FT	% CHANGE	2026 PER SQ FT	SQ FT	2025 PER SQ FT	% CHANGE	2026 PER SQ FT
\$1.10	\$1.10	3%	\$1.13	\$5.49	\$5.49	3%	\$5.65	\$12.07	\$12.07	3%	\$12.43
\$1.36	\$1.36	3%	\$1.40	\$6.71	\$6.71	3%	\$6.91	\$12.34	\$12.34	3%	\$12.71
\$1.65	\$1.65	3%	\$1.70	\$6.31	\$6.31	3%	\$6.50	\$13.19	\$13.19	3%	\$13.59
\$1.91	\$1.91	3%	\$1.97	\$6.60	\$6.60	3%	\$6.80	\$13.71	\$13.71	3%	\$14.12
\$2.21	\$2.21	3%	\$2.28	\$6.86	\$6.86	3%	\$7.07	\$13.99	\$13.99	3%	\$14.41
\$2.46	\$2.46	3%	\$2.53	\$7.12	\$7.12	3%	\$7.33	\$14.27	\$14.27	3%	\$14.70
\$2.76	\$2.76	3%	\$2.84	\$7.39	\$7.39	3%	\$7.61	\$14.83	\$14.83	3%	\$15.27
\$3.03	\$3.03	3%	\$3.12	\$7.69	\$7.69	3%	\$7.92	\$15.92	\$15.92	3%	\$16.40
\$3.29	\$3.29	3%	\$3.39	\$7.95	\$7.95	3%	\$8.19	\$16.48	\$16.48	3%	\$16.97
\$3.56	\$3.56	3%	\$3.67	\$8.25	\$8.25	3%	\$8.50	\$16.73	\$16.73	3%	\$17.23
\$3.84	\$3.84	3%	\$3.96	\$8.78	\$8.78	3%	\$9.04	\$17.83	\$17.83	3%	\$18.36
\$4.13	\$4.13	3%	\$4.25	\$9.05	\$9.05	3%	\$9.32	\$19.48	\$19.48	3%	\$20.06
\$4.39	\$4.39	3%	\$4.52	\$9.61	\$9.61	3%	\$9.90	\$19.73	\$19.73	3%	\$20.32
\$4.68	\$4.68	3%	\$4.82	\$9.89	\$9.89	3%	\$10.19	\$26.33	\$26.33	3%	\$27.12
\$4.94	\$4.94	3%	\$5.09	\$10.70	\$10.70	3%	\$11.02	\$26.63	\$26.63	3%	\$27.43
\$5.23	\$5.23	3%	\$5.39	\$10.98	\$10.98	3%	\$11.31	\$0.22	\$0.22	3%	\$0.23

VACANT SALES

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Net Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Land Table	Class
E-17-12-476-003		09/18/24	\$406,000	WD	03-ARM'S LENGTH	\$406,000	\$46,610	11.48	\$93,218	\$406,000	0.20	\$2,030,000	\$46.60	CVL 59719:169	COMMERCIAL	202	
EW-17-27-428-006		10/18/24	\$800,000	WD	03-ARM'S LENGTH	\$800,000	\$19,860	2.48	\$39,712	\$800,000	0.76	\$1,052,632	\$24.17	CVL 59808:866	COMMERCIAL	202	
E-17-13-426-013		09/22/23	\$450,000	WD	03-ARM'S LENGTH	\$450,000	\$185,060	41.12	\$370,121	\$450,000	1.72	\$261,628	\$6.01	CVL 58928:053	COMMERCIAL	202	

IMPROVED SALES

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Net Acres	Dollars/Acre	Dollars/SqFt	ECF Area	Liber/Page	Land Table	Class
E-17-01-205-022	1560 UNION LAKE RD	12/09/24	\$225,000	MLC	03-ARM'S LENGTH	\$225,000	\$84,360	37.49	\$168,728	\$108,849	0.10	\$1,088,490	\$24.99	CRL 59880:141	COMMERCIAL	201	
E-17-12-276-010	2745 UNION LAKE RD	04/03/23	\$730,000	OTH	03-ARM'S LENGTH	\$730,000	\$203,640	27.90	\$407,274	\$592,768	0.47	\$1,261,209	\$28.95	CRS 58528:675	COMMERCIAL	201	
EW-17-22-431-027	297 GLENGARY RD	09/27/23	\$479,600	WD	03-ARM'S LENGTH	\$479,600	\$190,450	39.71	\$380,895	\$182,340	0.50	\$364,680	\$8.37	CRL 58918:117	COMMERCIAL	201	
E-17-01-205-006	8255 CASCADE ST	11/22/24	\$535,000	WD	03-ARM'S LENGTH	\$535,000	\$251,680	47.04	\$503,363	\$116,945	0.51	\$229,304	\$5.26	COF 59843:560	COMMERCIAL	201	
E-17-13-326-010	4057 PIONEER DR	04/13/23	\$1,500,000	WD	03-ARM'S LENGTH	\$1,500,000	\$749,970	50.00	\$1,499,940	\$206,948	1.15	\$179,955	\$4.13	COF 58570:344	COMMERCIAL	201	
E-17-10-127-014	1111 N COMMERCE RD	11/21/23	\$230,000	WD	03-ARM'S LENGTH	\$230,000	\$102,330	44.49	\$220,660	\$147,024	1.44	\$102,100	\$2.34	APT 59028:452	COMMERCIAL	201	
E-17-10-127-014	1111 N COMMERCE RD	02/19/25	\$415,000	WD	03-ARM'S LENGTH	\$415,000	\$102,330	24.66	\$220,660	\$332,024	1.44	\$230,572	\$5.29	APT 60010:593	COMMERCIAL	201	
E-17-36-200-004	3480 E WEST MAPLE RD	09/07/23	\$1,524,000	MLC	03-ARM'S LENGTH	\$1,524,000	\$468,240	30.72	\$936,484	\$934,275	1.45	\$644,328	\$14.79	COF 58886:026	COMMERCIAL	201	
E-17-01-477-028	2323 UNION LAKE RD	12/02/24	\$4,500,000	WD	03-ARM'S LENGTH	\$4,500,000	\$2,192,920	48.73	\$4,385,845	\$1,651,836	2.11	\$782,861	\$17.97	CRS 59850:346	COMMERCIAL	201	
E-17-25-426-016	3281 CRUMB RD	09/22/23	\$3,406,000	WD	03-ARM'S LENGTH	\$3,406,000	\$772,870	22.69	\$1,545,746	\$2,403,343	2.84	\$846,248	\$19.43	CRL 58917:742	COMMERCIAL	201	
E-17-10-127-040	1203 N COMMERCE RD	03/21/24	\$1,815,000	WD	03-ARM'S LENGTH	\$1,815,000	\$1,031,380	56.83	\$2,062,759	\$720,423	3.24	\$222,353	\$5.10	CRL 59270:431	COMMERCIAL	201	

Commerce Township 2026 Land Value

LAND TABLE K11

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 0.30 ACRES										
E -17-26-251-029	1865 ASHSTAN DR	6/16/2023	03-ARM'S LENGTH	\$339,000	\$336,389	\$80,602	0.29	Land Table K11	23.78%	\$90,099
E -17-26-251-050	1740 ASHLEY CT	6/30/2022	03-ARM'S LENGTH	\$360,000	\$332,226	\$105,765	0.29	Land Table K11	29.38%	\$95,680
									Average LtoB	26.58%
									Average LtoB Value	\$92,889
0.30 + ACRES										
									#DIV/0!	#DIV/0!
									Average LtoB	#DIV/0!
									Average LtoB Value	#DIV/0!

Sites	Land Value % Change		
	2025	% Change	2026
< .30	\$77,991	19%	\$92,889
.30 +	\$82,158	#DIV/0!	#DIV/0!

Sites	Land Value Used		
	2025	% Change	2026
< .30	\$77,991	19%	\$92,809
.30 +	\$82,158	19%	\$97,768

Due to limited sales in expanded sales study 1/1/2022 to 10/8/2025 the percentage change from sales in < 0.30 will be applied to the entire table.

Commerce Township 2026 Land Value

LAND TABLE K1B

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-27-303-005	1071 TARTAN LN	4/3/2023	03-ARM'S LENGTH	\$438,000	\$209,450	\$92,617	0.27	Land Table K1B	21.15%	\$83,953
E -17-27-303-026	1481 SCOTLAND YARD DR	4/12/2023	03-ARM'S LENGTH	\$360,000	\$170,240	\$93,038	0.28	Land Table K1B	25.84%	\$69,003
E -17-27-303-033	1473 BRIGADOON	7/14/2023	03-ARM'S LENGTH	\$350,000	\$170,030	\$83,467	0.28	Land Table K1B	23.85%	\$67,086
E -17-28-453-002	1225 DRAKESHIRE CT	12/22/2023	03-ARM'S LENGTH	\$485,650	\$247,320	\$64,534	0.30	Land Table K1B	13.29%	\$93,087
E -17-28-453-003	1215 DRAKESHIRE CT	5/19/2023	03-ARM'S LENGTH	\$483,050	\$245,000	\$66,570	0.28	Land Table K1B	13.78%	\$95,161
E -17-28-453-005	1185 DRAKESHIRE CT	12/2/2024	03-ARM'S LENGTH	\$546,150	\$267,070	\$85,530	0.28	Land Table K1B	15.66%	\$107,592
E -17-28-453-008	1155 DRAKESHIRE DR	12/6/2024	03-ARM'S LENGTH	\$546,150	\$262,970	\$93,718	0.28	Land Table K1B	17.16%	\$107,592
E -17-28-453-011	1115 DRAKESHIRE DR	8/9/2024	03-ARM'S LENGTH	\$518,150	\$242,590	\$106,480	0.40	Land Table K1B	20.55%	\$102,076
E -17-28-453-013	1120 DRAKESHIRE DR	8/13/2025	03-ARM'S LENGTH	\$505,000	\$248,460	\$81,597	0.29	Land Table K1B	16.16%	\$99,485
E -17-28-453-016	1150 DRAKESHIRE DR	8/28/2024	03-ARM'S LENGTH	\$496,550	\$237,020	\$96,030	0.28	Land Table K1B	19.34%	\$97,820
E -17-28-453-018	1170 DRAKESHIRE DR	6/10/2024	03-ARM'S LENGTH	\$486,900	\$239,690	\$81,043	0.28	Land Table K1B	16.64%	\$95,919
E -17-28-453-019	1180 DRAKESHIRE DR	5/29/2024	03-ARM'S LENGTH	\$501,300	\$237,580	\$99,648	0.30	Land Table K1B	19.88%	\$98,756
E -17-28-453-021	1200 DRAKESHIRE DR	10/3/2023	03-ARM'S LENGTH	\$480,000	\$240,470	\$72,584	0.29	Land Table K1B	15.12%	\$94,560
E -17-33-401-004	141 COPPER RIDGE CT	10/1/2024	03-ARM'S LENGTH	\$515,000	\$234,230	\$120,066	0.17	Land Table K1B	23.31%	\$101,455
E -17-33-401-007	171 COPPER RIDGE CT	1/19/2024	03-ARM'S LENGTH	\$499,110	\$239,920	\$92,796	0.21	Land Table K1B	18.59%	\$98,325
E -17-33-401-010	182 COPPER RIDGE CT	11/22/2023	03-ARM'S LENGTH	\$546,000	\$256,260	\$106,988	0.17	Land Table K1B	19.59%	\$107,562
E -17-33-401-011	172 COPPER RIDGE CT	7/17/2023	03-ARM'S LENGTH	\$495,000	\$230,510	\$107,490	0.17	Land Table K1B	21.72%	\$97,515
E -17-33-401-012	162 COPPER RIDGE CT	5/25/2023	03-ARM'S LENGTH	\$481,500	\$236,680	\$81,664	0.17	Land Table K1B	16.96%	\$94,856
E -17-33-401-014	142 COPPER RIDGE CT	10/9/2024	03-ARM'S LENGTH	\$515,900	\$235,210	\$119,004	0.17	Land Table K1B	23.07%	\$101,632
E -17-33-401-017	112 COPPER RIDGE CT	10/18/2024	03-ARM'S LENGTH	\$505,473	\$234,680	\$109,622	0.17	Land Table K1B	21.69%	\$99,578

Average LtoB	19.17%
Average LtoB Value	\$95,651

Sites	Land Value Used		
	2025	% Change	2026
Site Value A	\$73,517	30.11%	\$95,651

Commerce Township 2026 Land Value

LAND TABLE K21

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 0.50 Acres										
E -17-28-201-026	2142 SERENITY WAY	8/31/2023	03-ARM'S LENGTH	\$701,500	\$336,750	\$90,628	0.39	Land Table K21	12.92%	\$72,937
E -17-28-126-068	2109 DEER PATH TRL	7/26/2022	03-ARM'S LENGTH	\$612,000	\$650,900	\$23,718	0.44	Land Table K21	3.88%	\$63,631
E -17-28-126-034	1948 TRANQUIL CT	7/15/2024	03-ARM'S LENGTH	\$770,000	\$389,920	\$52,776	0.47	Land Table K21	6.85%	\$80,059
E -17-28-126-063	1923 DEER PATH TRL	5/7/2025	03-ARM'S LENGTH	\$835,000	\$747,817	\$149,801	0.48	Land Table K21	17.94%	\$86,817
									Average LtoB %	10.40%
									Average LtoB Value	\$75,861
0.50 to 0.60 Acres										
E -17-28-126-075	2046 DEER PATH TRL	11/22/2024	03-ARM'S LENGTH	\$667,500	\$329,530	\$73,776	0.58	Land Table K21	11.05%	\$87,331
E -17-13-176-040	8380 WOODSPUR DR	2/27/2024	03-ARM'S LENGTH	\$695,000	\$696,015	\$91,973	0.53	Land Table KM2	13.23%	\$90,929
E -17-13-176-054	3925 RANYA DR	5/26/2023	03-ARM'S LENGTH	\$467,500	\$490,533	\$69,955	0.51	Land Table KM2	14.96%	\$61,164
									Average LtoB %	13.08%
									Average LtoB Value	\$79,808
0.61 to 0.99 Acres										
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!
1.00 + Acres										
E -17-28-126-078	2016 DEER PATH TRL	11/16/2022	03-ARM'S LENGTH	\$740,000	\$652,339	\$162,530	1.30	Land Table K21	21.96%	\$162,530
									Average LtoB %	21.96%
									Average LtoB Value	\$162,530

Sites	Land Value Calculated		
	2025	% Change	2026
< 0.50 ACRES	\$62,618	21.15%	\$75,861
0.5 to 0.6	\$65,340	22.14%	\$79,808
0.61 to 0.99	\$84,227	#DIV/0!	#DIV/0!
1.00 + Acres	\$74,869	117.09%	\$162,530

Sites	Land Value Used		
	2025	% Change	2026
< 0.50 ACRES	\$62,618	21%	\$75,768
0.5 to 0.6	\$65,340	21%	\$79,061
0.61 to 0.99	\$84,227	21%	\$101,915
1.00 + Acres	\$86,000	21%	\$104,060

Due to limited sales in expanded sales study 1/1/2022 to 10/8/2025 and average of the change from < 0.50 to 0.50 to 0.60 will be used to determine % change of entire table. Also KM2 will be included in study.

Commerce Township 2026 Land Value

LAND TABLE K2Z

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 0.40 Acres										
E -17-28-452-001	1290 LOON RDG	2/1/2024	03-ARM'S LENGTH	\$540,000	\$486,614	\$119,936	0.29	Land Table K2A	22.21%	\$82,245
E -17-28-426-038	1580 ANGELA RD	8/30/2024	03-ARM'S LENGTH	\$375,000	\$408,891	\$30,940	0.29	Land Table K2Z	8.25%	\$57,114
									Average LtoB %	15.23%
									Average LtoB Value	\$82,245

Land Value Used			
Sites	2025	% Change	2026
< 0.40 ACRES	\$66,550	23.58%	\$82,245

Commerce Township 2026 Land Value

LAND TABLE K31

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 0.35 to 0.44 Acres										
E -17-33-428-012	1600 HIGH POINTE DR	6/1/2022	03-ARM'S LENGTH	\$393,000	\$393,716	\$87,641	0.34	Land Table K31	22.30%	\$108,906
E -17-33-426-001	581 ALEXANDER DR	3/14/2024	03-ARM'S LENGTH	\$415,581	\$371,486	\$137,651	0.44	Land Table K31	33.12%	\$115,164
									Average LtoB %	27.71%
									Average LtoB Value	\$112,035

0.45 to 0.51 + Acres										
E -17-33-476-006	300 ALEXANDER DR	8/28/2025	03-ARM'S LENGTH	\$460,000	\$430,855	\$130,497	0.70	Land Table K31	28.37%	\$130,497
									Average LtoB %	28.37%
									Average LtoB Value	\$130,497

Land Value Used			
Sites	2025	% Change	2026
< 0.35 to 0.44 Acres	\$0	#DIV/0!	\$112,035
0.45 to 0.51 + Acres	\$0	#DIV/0!	\$130,497

Site values will be changed to acreage ranges above. Use calculated rates above for 2026.

Commerce Township 2026 Land Value

LAND TABLE K32

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-33-106-003	1105 SARATOGA BLVD	5/20/2024	03-ARM'S LENGTH	\$272,000	\$243,074	\$73,410	1.00	Land Table K32	26.99%	\$56,655
E -17-33-106-017	2203 SARATOGA BLVD	3/15/2024	03-ARM'S LENGTH	\$253,000	\$263,304	\$34,180	1.00	Land Table K32	13.51%	\$52,698
E -17-33-106-023	2208 SARATOGA BLVD	2/28/2025	03-ARM'S LENGTH	\$252,000	\$260,547	\$35,937	1.00	Land Table K32	14.26%	\$52,489
E -17-33-106-052	5105 CHESAPEAKE CIR	4/24/2023	03-ARM'S LENGTH	\$260,000	\$243,077	\$61,407	1.00	Land Table K32	23.62%	\$54,156
E -17-33-106-090	8201 CHESAPEAKE CIR	12/5/2024	03-ARM'S LENGTH	\$240,000	\$229,379	\$55,105	1.00	Land Table K32	22.96%	\$49,990
E -17-33-106-094	8106 CHESAPEAKE CIR	3/11/2025	03-ARM'S LENGTH	\$260,000	\$240,101	\$64,383	1.00	Land Table K32	24.76%	\$54,156
E -17-33-106-102	9200 FARMINGDALE LN	3/22/2024	03-ARM'S LENGTH	\$257,000	\$229,379	\$72,105	1.00	Land Table K32	28.06%	\$53,531
E -17-33-106-109	10200 CHESAPEAKE CIR	4/14/2023	03-ARM'S LENGTH	\$239,400	\$229,379	\$54,505	1.00	Land Table K32	22.77%	\$49,865
E -17-33-106-120	10210 CHESAPEAKE CIR	2/27/2025	03-ARM'S LENGTH	\$228,000	\$227,034	\$45,450	1.00	Land Table K32	19.93%	\$47,490
E -17-33-106-126	11200 FARMINGDALE LN	5/2/2024	03-ARM'S LENGTH	\$232,000	\$229,379	\$47,105	1.00	Land Table K32	20.30%	\$48,323
E -17-33-106-129	11106 FARMINGDALE LN	5/9/2024	03-ARM'S LENGTH	\$275,000	\$242,607	\$76,877	1.00	Land Table K32	27.96%	\$57,280
E -17-33-106-136	12105 CHESAPEAKE CIR	7/10/2023	03-ARM'S LENGTH	\$240,000	\$242,607	\$41,877	1.00	Land Table K32	17.45%	\$49,990
E -17-33-106-144	12210 CHESAPEAKE CIR	1/31/2025	03-ARM'S LENGTH	\$225,000	\$227,034	\$42,450	1.00	Land Table K32	18.87%	\$46,865
E -17-33-106-159	14107 CHESAPEAKE CIR	7/31/2024	03-ARM'S LENGTH	\$275,000	\$245,134	\$74,350	1.00	Land Table K32	27.04%	\$57,280
E -17-33-106-169	15211 CHESAPEAKE CIR	5/10/2023	03-ARM'S LENGTH	\$259,900	\$231,708	\$72,676	1.00	Land Table K32	27.96%	\$54,135
E -17-33-106-172	15106 CHESAPEAKE CIR	1/11/2024	03-ARM'S LENGTH	\$251,000	\$244,663	\$50,821	1.00	Land Table K32	20.25%	\$52,281
E -17-33-106-201	17104 CHESAPEAKE CIR	1/12/2024	03-ARM'S LENGTH	\$240,000	\$245,134	\$39,350	1.00	Land Table K32	16.40%	\$49,990
E -17-33-106-220	19106 CHESAPEAKE CIR	8/21/2024	03-ARM'S LENGTH	\$265,000	\$245,129	\$64,355	1.00	Land Table K32	24.28%	\$55,197
E -17-33-106-224	19202 CHESAPEAKE CIR	12/29/2023	03-ARM'S LENGTH	\$265,000	\$266,068	\$43,416	1.00	Land Table K32	16.38%	\$55,197
E -17-33-106-243	21105 CHESAPEAKE CIR	7/21/2023	03-ARM'S LENGTH	\$269,900	\$245,134	\$69,250	1.00	Land Table K32	25.66%	\$56,218
E -17-33-106-257	22203 CHESAPEAKE CIR	5/1/2023	03-ARM'S LENGTH	\$258,500	\$266,096	\$36,888	1.00	Land Table K32	14.27%	\$53,843
E -17-33-106-279	24106 CHESAPEAKE CIR	7/12/2024	03-ARM'S LENGTH	\$268,000	\$245,129	\$67,355	1.00	Land Table K32	25.13%	\$55,822
E -17-33-106-292	25106 CHESAPEAKE CIR	7/19/2023	03-ARM'S LENGTH	\$265,000	\$245,129	\$64,355	1.00	Land Table K32	24.28%	\$55,197
E -17-33-106-297	25104 CHESAPEAKE CIR	4/6/2023	03-ARM'S LENGTH	\$237,000	\$245,129	\$36,355	1.00	Land Table K32	15.34%	\$49,365
E -17-33-106-302	26202 CHESAPEAKE CIR	4/10/2024	03-ARM'S LENGTH	\$257,500	\$266,096	\$35,888	1.00	Land Table K32	13.94%	\$53,635
E -17-33-106-304	26105 CHESAPEAKE CIR	3/7/2024	03-ARM'S LENGTH	\$270,000	\$245,134	\$69,350	1.00	Land Table K32	25.69%	\$56,239
E -17-33-106-305	26203 CHESAPEAKE CIR	12/1/2023	03-ARM'S LENGTH	\$265,000	\$268,868	\$40,616	1.00	Land Table K32	15.33%	\$55,197
E -17-33-106-306	26201 CHESAPEAKE CIR	6/1/2023	03-ARM'S LENGTH	\$249,876	\$230,845	\$63,515	1.00	Land Table K32	25.42%	\$52,047
E -17-33-106-316	27106 CHESAPEAKE CIR	7/28/2023	03-ARM'S LENGTH	\$270,000	\$250,148	\$64,336	1.00	Land Table K32	23.83%	\$56,239
E -17-33-106-319	27200 CHESAPEAKE CIR	12/22/2023	03-ARM'S LENGTH	\$238,500	\$236,400	\$46,584	1.00	Land Table K32	19.53%	\$49,677
E -17-33-106-321	27104 CHESAPEAKE CIR	2/7/2025	03-ARM'S LENGTH	\$233,000	\$247,659	\$29,825	1.00	Land Table K32	12.80%	\$48,532
E -17-33-106-344	29202 CHESAPEAKE CIR	8/25/2023	03-ARM'S LENGTH	\$260,000	\$274,393	\$30,091	1.00	Land Table K32	11.57%	\$54,156
									Average LtoB	20.83%
									Average LtoB Value	\$52,929

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$44,484	18.98%	\$52,929

Commerce Township 2026 Land Value

LAND TABLE K3A

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-33-351-014	2102 TRAILWAY CT	7/13/2023	03-ARM'S LENGTH	\$252,000	\$239,669	\$58,149	1.00	Land Table K3A	23.08% <div style="width: 23.08%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$60,122
E -17-33-351-015	2104 TRAILWAY CT	3/12/2024	03-ARM'S LENGTH	\$257,000	\$236,513	\$66,305	1.00	Land Table K3A	25.80% <div style="width: 25.80%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$61,315
E -17-33-351-017	2103 TRAILWAY CT	5/2/2024	03-ARM'S LENGTH	\$245,000	\$239,669	\$51,149	1.00	Land Table K3A	20.88% <div style="width: 20.88%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$58,452
E -17-33-351-022	2107 TRAILWAY CT	9/1/2023	03-ARM'S LENGTH	\$260,000	\$236,772	\$69,046	1.00	Land Table K3A	26.56% <div style="width: 26.56%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$62,031
E -17-33-351-023	2109 TRAILWAY CT	5/31/2024	03-ARM'S LENGTH	\$260,000	\$239,669	\$66,149	1.00	Land Table K3A	25.44% <div style="width: 25.44%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$62,031
E -17-33-351-029	3103 ADDINGTON DR	1/27/2025	03-ARM'S LENGTH	\$235,000	\$234,562	\$46,256	1.00	Land Table K3A	19.68% <div style="width: 19.68%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$56,066
E -17-33-351-039	4105 ADDINGTON DR	1/19/2024	03-ARM'S LENGTH	\$235,000	\$234,383	\$46,435	1.00	Land Table K3A	19.76% <div style="width: 19.76%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$56,066
E -17-33-351-040	4104 ADDINGTON DR	10/16/2023	03-ARM'S LENGTH	\$252,000	\$234,383	\$63,435	1.00	Land Table K3A	25.17% <div style="width: 25.17%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$60,122
E -17-33-351-047	4109 ADDINGTON DR	8/9/2024	03-ARM'S LENGTH	\$266,000	\$237,019	\$74,799	1.00	Land Table K3A	28.12% <div style="width: 28.12%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$63,462
E -17-33-351-048	4211 ADDINGTON DR	6/19/2023	03-ARM'S LENGTH	\$232,000	\$227,680	\$50,138	1.00	Land Table K3A	21.61% <div style="width: 21.61%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$55,351
E -17-33-351-051	5104 ADDINGTON DR	2/20/2024	03-ARM'S LENGTH	\$250,000	\$234,383	\$61,435	1.00	Land Table K3A	24.57% <div style="width: 24.57%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$59,645
E -17-33-351-065	6102 ADDINGTON DR	5/24/2024	03-ARM'S LENGTH	\$266,400	\$237,019	\$75,199	1.00	Land Table K3A	28.23% <div style="width: 28.23%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$63,558
E -17-33-351-066	6200 ADDINGTON DR	3/19/2025	03-ARM'S LENGTH	\$240,000	\$225,368	\$60,450	1.00	Land Table K3A	25.19% <div style="width: 25.19%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$57,259
E -17-33-351-077	7103 ADDINGTON DR	9/23/2024	03-ARM'S LENGTH	\$258,000	\$237,019	\$66,799	1.00	Land Table K3A	25.89% <div style="width: 25.89%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$61,554
E -17-33-351-085	8201 ADDINGTON DR	9/12/2024	03-ARM'S LENGTH	\$238,000	\$227,680	\$56,138	1.00	Land Table K3A	23.59% <div style="width: 23.59%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$56,782
E -17-33-351-104	10108 E MIDWAY CT	4/4/2023	03-ARM'S LENGTH	\$239,900	\$237,019	\$48,699	1.00	Land Table K3A	20.30% <div style="width: 20.30%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$57,235
E -17-33-351-125	9103 ADDINGTON DR	10/13/2023	03-ARM'S LENGTH	\$247,000	\$237,019	\$55,799	1.00	Land Table K3A	22.59% <div style="width: 22.59%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$58,929
E -17-33-351-139	11211 ADDINGTON DR	2/18/2025	03-ARM'S LENGTH	\$233,000	\$225,368	\$53,450	1.00	Land Table K3A	22.94% <div style="width: 22.94%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$55,589
E -17-33-351-166	15106 ADDINGTON DR	5/18/2023	03-ARM'S LENGTH	\$258,000	\$236,778	\$67,040	1.00	Land Table K3A	25.98% <div style="width: 25.98%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$61,554
E -17-33-351-171	14105 ADDINGTON DR	8/30/2024	03-ARM'S LENGTH	\$252,000	\$236,778	\$61,040	1.00	Land Table K3A	24.22% <div style="width: 24.22%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$60,122
E -17-33-351-182	16103 ADDINGTON DR	12/21/2023	03-ARM'S LENGTH	\$245,000	\$239,428	\$51,390	1.00	Land Table K3A	20.98% <div style="width: 20.98%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$58,452
E -17-33-351-195	17104 ADDINGTON DR	8/4/2023	03-ARM'S LENGTH	\$261,000	\$236,778	\$70,040	1.00	Land Table K3A	26.84% <div style="width: 26.84%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$62,269
E -17-33-351-197	17103 ADDINGTON DR	1/8/2025	03-ARM'S LENGTH	\$237,000	\$236,797	\$46,021	1.00	Land Table K3A	19.42% <div style="width: 19.42%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$56,543
E -17-33-351-210	19201 ADDINGTON DR	9/1/2023	03-ARM'S LENGTH	\$230,000	\$230,003	\$45,815	1.00	Land Table K3A	19.92% <div style="width: 19.92%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$54,873
E -17-33-351-213	19107 ADDINGTON DR	7/24/2023	03-ARM'S LENGTH	\$257,000	\$236,745	\$66,073	1.00	Land Table K3A	25.71% <div style="width: 25.71%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$61,315
E -17-33-351-221	18102 ADDINGTON DR	12/3/2024	03-ARM'S LENGTH	\$265,000	\$237,019	\$73,799	1.00	Land Table K3A	27.85% <div style="width: 27.85%; height: 10px; background-color: #4f81bd; display: inline-block;"></div>	\$63,224
Average LtoB									23.86%	
Average LtoB Value									\$59,382	

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$45,818	29.60%	\$59,382

Commerce Township 2026 Land Value

LAND TABLE K51

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 0.20 Acres										
E -17-35-401-011	1831 DOGWOOD TRL	12/2/2024	03-ARM'S LENGTH	\$489,900	\$422,100	\$163,958	0.18	Land Table K51	33.47%	\$97,143
E -17-35-477-003	245 CHERRY GROVE LN	1/5/2024	03-ARM'S LENGTH	\$463,500	\$516,895	\$34,021	0.19	Land Table K51	7.34%	\$91,909
E -17-35-402-010	1760 DOGWOOD TRL	10/4/2023	03-ARM'S LENGTH	\$485,000	\$462,299	\$112,767	0.20	Land Table K51	23.25%	\$96,172
E -17-35-404-016	325 CHERRY GROVE LN	5/19/2022	03-ARM'S LENGTH	\$461,000	\$480,725	\$70,341	0.20	Land Table K51	15.26%	\$91,413
									Average LtoB %	19.83%
									Average LtoB Value	\$94,159
0.20 to 0.29 Acres										
E -17-35-478-006	1911 CHESTNUT CT	5/12/2022	03-ARM'S LENGTH	\$436,500	\$452,352	\$74,214	0.22	Land Table K51	17.00%	\$76,734
E -17-35-478-016	120 CHERRY GROVE LN	9/27/2023	03-ARM'S LENGTH	\$450,000	\$475,237	\$64,829	0.22	Land Table K51	14.41%	\$79,107
E -17-35-401-020	1921 DOGWOOD TRL	11/23/2022	03-ARM'S LENGTH	\$440,000	\$410,465	\$119,601	0.24	Land Table K51	27.18%	\$77,349
E -17-35-478-015	130 CHERRY GROVE LN	12/20/2022	03-ARM'S LENGTH	\$415,000	\$456,400	\$48,666	0.24	Land Table K51	11.73%	\$72,954
									Average LtoB %	17.58%
									Average LtoB Value	\$76,536
0.30 + Acres										
E -17-35-402-005	430 CHITTAMWOOD CT	6/27/2022	03-ARM'S LENGTH	\$435,000	\$426,816	\$100,900	0.32	Land Table K51	23.20%	\$96,282
E -17-35-451-011	1870 PLUMRIDGE CT	3/27/2023	03-ARM'S LENGTH	\$420,000	\$424,212	\$88,504	0.39	Land Table K51	21.07%	\$92,962
									Average LtoB %	22.13%
									Average LtoB Value	\$94,622

Land Value Calculated			
Sites	2025	% Change	2026
< 0.20 ACRES	\$87,416	7.71%	\$94,159
0.20 to 0.29	\$90,066	-15.02%	\$76,536
0.30 +	\$92,716	2.06%	\$94,622

Land Value Used			
Sites	2025	% Change	2026
< 0.20 ACRES	\$87,416	4.80%	\$91,612
0.20 to 0.29	\$90,066	4.80%	\$94,389
0.30 +	\$92,716	4.80%	\$97,166

Sales < 0.20 Acres and 0.30 + Acres show an average of 4.8% increase which will be applied across all tables. Data in 0.20 to 0.29 sales are outliers and are not conforming with rest of data.

Commerce Township 2026 Land Value

LAND TABLE K61

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-35-252-009	793 WOODHAVEN DR	4/1/2024	03-ARM'S LENGTH	\$405,000	\$387,602	\$74,749	1.00	Land Table K61	18.46%	\$81,985
E -17-35-252-010	797 WOODHAVEN DR	4/18/2024	03-ARM'S LENGTH	\$420,000	\$363,319	\$114,032	1.00	Land Table K61	27.15%	\$85,022
E -17-35-252-026	369 WOODHAVEN DR	1/11/2024	03-ARM'S LENGTH	\$335,000	\$317,051	\$75,300	1.00	Land Table K61	22.48%	\$67,815
E -17-35-252-044	519 WOODHAVEN DR	8/31/2023	03-ARM'S LENGTH	\$332,900	\$316,181	\$74,070	1.00	Land Table K61	22.25%	\$67,390
E -17-35-252-044	519 WOODHAVEN DR	1/17/2025	03-ARM'S LENGTH	\$345,000	\$312,818	\$89,533	1.00	Land Table K61	25.95%	\$69,839
E -17-35-252-047	553 WOODHAVEN DR	10/29/2024	03-ARM'S LENGTH	\$370,000	\$358,304	\$69,047	1.00	Land Table K61	18.66%	\$74,900
E -17-35-252-055	631 WOODHAVEN DR	7/31/2023	03-ARM'S LENGTH	\$339,900	\$341,867	\$55,384	1.00	Land Table K61	16.29%	\$68,807
E -17-35-252-081	648 WOODHAVEN DR	1/10/2024	03-ARM'S LENGTH	\$393,000	\$384,833	\$65,518	1.00	Land Table K61	16.67%	\$79,556
E -17-35-252-100	2132 RED MAPLE LN	1/24/2024	03-ARM'S LENGTH	\$350,000	\$318,845	\$88,506	1.00	Land Table K61	25.29%	\$70,852
E -17-35-252-105	2076 RED MAPLE LN	8/5/2024	03-ARM'S LENGTH	\$359,200	\$358,334	\$58,217	1.00	Land Table K61	16.21%	\$72,714
E -17-35-252-106	2070 RED MAPLE LN	6/22/2023	03-ARM'S LENGTH	\$320,500	\$317,809	\$60,042	1.00	Land Table K61	18.73%	\$64,880
E -17-35-252-126	868 WOODHAVEN DR	11/25/2024	03-ARM'S LENGTH	\$350,000	\$356,986	\$50,365	1.00	Land Table K61	14.39%	\$70,852
E -17-35-252-130	384 WOODHAVEN DR	2/5/2025	03-ARM'S LENGTH	\$320,000	\$321,832	\$55,519	1.00	Land Table K61	17.35%	\$64,779
E -17-35-252-131	402 WOODHAVEN DR	9/20/2024	03-ARM'S LENGTH	\$330,000	\$317,033	\$70,318	1.00	Land Table K61	21.31%	\$66,803
E -17-35-426-028	2254 MAPLEHURST DR	9/4/2023	03-ARM'S LENGTH	\$314,000	\$317,574	\$53,777	1.00	Land Table K61	17.13%	\$63,564
E -17-35-426-049	2016 MAPLEHURST DR	8/23/2024	03-ARM'S LENGTH	\$343,000	\$322,126	\$78,225	1.00	Land Table K61	22.81%	\$69,435
E -17-35-426-053	1976 MAPLEHURST DR	5/23/2023	03-ARM'S LENGTH	\$300,000	\$302,230	\$55,121	1.00	Land Table K61	18.37%	\$60,730
E -17-35-426-055	390 MULBERRY DR	12/29/2023	03-ARM'S LENGTH	\$345,000	\$338,297	\$64,054	1.00	Land Table K61	18.57%	\$69,839
E -17-35-426-055	390 MULBERRY DR	6/27/2024	03-ARM'S LENGTH	\$360,000	\$338,297	\$79,054	1.00	Land Table K61	21.96%	\$72,876
E -17-35-426-070	462 MULBERRY DR	5/30/2023	03-ARM'S LENGTH	\$282,000	\$296,587	\$42,764	1.00	Land Table K61	15.16%	\$57,086
E -17-35-426-082	457 N OAK DR	9/1/2023	03-ARM'S LENGTH	\$290,000	\$302,564	\$44,787	1.00	Land Table K61	15.44%	\$58,706
E -17-35-426-111	2117 OAKBROOK BLVD	7/1/2024	03-ARM'S LENGTH	\$315,000	\$319,616	\$52,735	1.00	Land Table K61	16.74%	\$63,766
E -17-35-426-113	2097 OAKBROOK BLVD	7/12/2023	03-ARM'S LENGTH	\$300,000	\$297,328	\$60,023	1.00	Land Table K61	20.01%	\$60,730
E -17-35-426-114	2095 OAKBROOK BLVD	12/5/2023	03-ARM'S LENGTH	\$296,000	\$309,412	\$43,939	1.00	Land Table K61	14.84%	\$59,920
E -17-35-426-138	395 WOODVALE DR	8/30/2024	03-ARM'S LENGTH	\$360,000	\$327,576	\$89,775	1.00	Land Table K61	24.94%	\$72,876
E -17-35-426-158	407 N OAK DR	8/9/2024	03-ARM'S LENGTH	\$279,000	\$293,227	\$43,124	1.00	Land Table K61	15.46%	\$56,479
E -17-35-426-161	389 N OAK DR	11/20/2023	03-ARM'S LENGTH	\$300,000	\$291,831	\$65,520	1.00	Land Table K61	21.84%	\$60,730
E -17-35-479-003	382 WINSLOW CIR	6/19/2024	03-ARM'S LENGTH	\$362,000	\$341,960	\$77,391	1.00	Land Table K61	21.38%	\$73,281
E -17-35-479-025	236 WINSLOW CIR	3/17/2025	03-ARM'S LENGTH	\$368,000	\$333,404	\$91,947	1.00	Land Table K61	24.99%	\$74,495
E -17-35-479-050	311 WINSLOW CIR	6/13/2023	03-ARM'S LENGTH	\$345,000	\$334,203	\$68,148	1.00	Land Table K61	19.75%	\$69,839
E -17-35-479-054	255 WINSLOW CIR	7/8/2024	03-ARM'S LENGTH	\$345,000	\$336,574	\$65,777	1.00	Land Table K61	19.07%	\$69,839
E -17-36-351-002	2272 CEDAR CREST BLVD	2/2/2024	03-ARM'S LENGTH	\$290,000	\$288,787	\$58,564	1.00	Land Table K61	20.19%	\$58,706
E -17-36-351-035	187 WINDING BRK	10/13/2023	03-ARM'S LENGTH	\$310,000	\$315,643	\$51,708	1.00	Land Table K61	16.68%	\$62,754
E -17-36-351-045	2152 PLEASANT DR	5/10/2024	03-ARM'S LENGTH	\$342,500	\$317,448	\$82,403	1.00	Land Table K61	24.06%	\$69,333
E -17-36-351-050	2110 PLEASANT DR	2/9/2024	03-ARM'S LENGTH	\$300,000	\$287,872	\$69,479	1.00	Land Table K61	23.16%	\$60,730
E -17-36-351-063	2151 PLEASANT DR	4/14/2023	03-ARM'S LENGTH	\$322,000	\$314,504	\$64,847	1.00	Land Table K61	20.14%	\$65,183
E -17-36-351-079	295 WINDING BRK	8/5/2024	03-ARM'S LENGTH	\$365,000	\$329,647	\$92,704	1.00	Land Table K61	25.40%	\$73,888
E -17-36-351-091	281 WHISPERING HL	5/3/2024	03-ARM'S LENGTH	\$320,000	\$298,654	\$78,697	1.00	Land Table K61	24.59%	\$64,779
E -17-36-351-108	240 WINDING BRK	2/19/2025	03-ARM'S LENGTH	\$339,900	\$305,856	\$91,395	1.00	Land Table K61	26.89%	\$68,807
E -17-36-352-015	201 SHORE BROOK LN	5/20/2024	03-ARM'S LENGTH	\$332,500	\$337,304	\$52,547	1.00	Land Table K61	15.80%	\$67,309
E -17-36-352-022	265 SHORE BROOK LN	1/22/2025	03-ARM'S LENGTH	\$334,000	\$336,876	\$54,475	1.00	Land Table K61	16.31%	\$67,613
E -17-36-352-049	212 SHORE BROOK LN	5/30/2024	03-ARM'S LENGTH	\$425,000	\$394,776	\$116,251	1.00	Land Table K61	27.35%	\$86,034
Average LtoB									20.24%	
Average LtoB Value									\$68,227	

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$57,351	18.96%	\$68,227

Commerce Township 2026 Land Value

LAND TABLE K71

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
EW-17-23-302-046	2569 S COMMERCE RD	5/19/2022	03-ARM'S LENGTH	\$195,000	\$190,340	\$50,022	1.00	K71	25.65%	\$49,665
EW-17-23-302-049	2581 S COMMERCE RD	10/9/2024	03-ARM'S LENGTH	\$194,000	\$190,306	\$49,056	1.00	K71	25.29%	\$49,411
									Average LtoB	25.47%
									Average LtoB Value	\$49,538

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$45,362	9.21%	\$49,538

Commerce Township 2026 Land Value

LAND TABLE K81

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-28-427-004	1772 PINE FOREST DR	7/14/2023	03-ARM'S LENGTH	\$380,000	\$381,120	\$59,255	1.00	Land Table K81	15.59%	\$87,993
E -17-28-427-012	1692 PINE FOREST DR	7/10/2025	03-ARM'S LENGTH	\$410,000	\$344,428	\$125,947	1.00	Land Table K81	30.72%	\$94,940
									Average LtoB	23.16%
									Average LtoB Value	\$91,467

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$60,375	51.50%	\$91,467

Commerce Township 2026 Land Value

LAND TABLE KA1

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-01-133-006	8627 COOLEY LAKE RD	10/30/2024	03-ARM'S LENGTH	\$500,000	\$442,577	\$237,810	1.00	Land Table KA1	47.56%	\$193,659
E -17-01-133-008	8627 COOLEY LAKE RD	3/8/2023	03-ARM'S LENGTH	\$395,000	\$453,816	\$121,571	1.00	Land Table KA1	30.78%	\$152,991
E -17-01-133-018	8627 COOLEY LAKE RD	9/30/2024	03-ARM'S LENGTH	\$510,000	\$497,322	\$193,065	1.00	Land Table KA1	37.86%	\$197,532
Average LtoB									38.73%	
Average LtoB Value										\$181,394

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$180,387	0.56%	\$181,394

Commerce Township 2026 Land Value

LAND TABLE KB1

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-02-101-026	131 ANNISON DR	2/28/2024	03-ARM'S LENGTH	\$205,000	\$184,903	\$63,410	1.00	Land Table KB1	30.93%	\$74,430
E -17-02-101-031	6130 CARROLL LAKE RD	8/22/2025	03-ARM'S LENGTH	\$239,000	\$170,122	\$99,622	1.00	Land Table KB2	41.68%	\$86,774
									Average LtoB	36.31%
									Average LtoB Value	\$80,602

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$43,313	86.09%	\$80,602

Commerce Township 2026 Land Value

LAND TABLE KB3

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-02-352-062	135 LIZA LN	7/10/2023	03-ARM'S LENGTH	\$400,000	\$401,725	\$57,917	0.20	Land Table KB3	14.48%	\$79,982
E -17-02-352-069	170 LIZA LN	5/16/2025	03-ARM'S LENGTH	\$517,500	\$445,118	\$132,024	0.23	Land Table KB3	25.51%	\$103,477
									Average LtoB	20.00%
									Average LtoB Value	\$91,730

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$59,642	53.80%	\$91,729.66

Commerce Township 2026 Land Value

LAND TABLE KBW

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
RATE A										
EW-17-23-151-024	5203 WIDGEON LN	9/23/2024	03-ARM'S LENGTH	\$290,000	\$263,075	\$65,087	1.00	KBW	22.44% 	\$58,600
EW-17-23-151-034	4200 TEAL LN	2/14/2023	03-ARM'S LENGTH	\$278,500	\$272,874	\$43,788	1.00	KBW	15.72% 	\$56,276
EW-17-23-151-035	4102 TEAL LN	5/30/2025	03-ARM'S LENGTH	\$240,000	\$232,635	\$45,527	1.00	KBW	18.97% 	\$48,496
EW-17-23-151-047	3209 GOLDEN EYE LN	4/25/2025	03-ARM'S LENGTH	\$210,000	\$202,475	\$45,687	1.00	KBW	21.76% 	\$42,434
EW-17-23-151-062	7208 HERON HILLS DR	4/19/2024	03-ARM'S LENGTH	\$232,500	\$238,907	\$39,386	1.00	KBW	16.94% 	\$46,981
EW-17-23-151-072	8116 HERON HILLS DR	5/24/2024	03-ARM'S LENGTH	\$289,900	\$272,877	\$55,185	1.00	KBW	19.04% 	\$58,580
EW-17-23-151-079	8102 HERON HILLS DR	3/14/2024	03-ARM'S LENGTH	\$300,000	\$275,403	\$62,759	1.00	KBW	20.92% 	\$60,621
EW-17-23-151-141	12108 EGRET LN	5/29/2024	03-ARM'S LENGTH	\$298,500	\$282,576	\$54,086	1.00	KBW	18.12% 	\$60,317
EW-17-23-151-143	13100 EGRET LN	5/27/2022	03-ARM'S LENGTH	\$285,000	\$278,153	\$52,640	1.00	KBW	18.47% 	\$57,589
EW-17-23-151-145	13104 EGRET LN	4/19/2024	03-ARM'S LENGTH	\$311,000	\$270,522	\$78,640	1.00	KBW	25.29% 	\$62,843
EW-17-23-151-146	13106 EGRET LN	1/2/2024	03-ARM'S LENGTH	\$295,000	\$273,048	\$60,114	1.00	KBW	20.38% 	\$59,610
EW-17-23-151-147	13108 EGRET LN	1/22/2024	03-ARM'S LENGTH	\$295,000	\$270,522	\$62,640	1.00	KBW	21.23% 	\$59,610
EW-17-23-151-159	3103 GOLDEN EYE LN	6/3/2024	03-ARM'S LENGTH	\$241,500	\$223,117	\$56,545	1.00	KBW	23.41% 	\$48,800
									Average LtoB %	20.21%
									Average LtoB Value	\$55,443

Land Value Used			
Sites	2025	% Change	2026
RATE A	\$38,162	45.28%	\$55,443

Commerce Township 2026 Land Value

LAND TABLE KC1

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 0.30 Acres										
E -17-03-452-005	5330 RIVERWALK TRL	3/10/2023	03-ARM'S LENGTH	\$405,000	\$405,582	\$57,613	0.28	Land Table KC1	14.23%	\$69,479
E -17-03-452-007	5310 RIVERWALK TRL	4/24/2024	03-ARM'S LENGTH	\$478,000	\$433,204	\$102,991	0.28	Land Table KC1	21.55%	\$82,002
E -17-02-208-018	1592 TRACE HOLLOW DR	7/15/2024	03-ARM'S LENGTH	\$587,000	\$520,978	\$124,217	0.29	Land Table KC1	21.16%	\$100,701
E -17-03-482-007	405 AUSTIN ST	7/11/2022	03-ARM'S LENGTH	\$450,000	\$456,432	\$52,596	0.30	Land Table KC1	11.69%	\$77,199
									Average LtoB %	17.16%
									Average LtoB Value	\$82,345
0.31 to 0.39 Acres										
E -17-02-208-015	1648 TRACE HOLLOW DR	5/24/2024	03-ARM'S LENGTH	\$525,000	\$497,532	\$86,496	0.31	Land Table KC1	16.48%	\$89,359
E -17-03-435-004	5392 MILL RACE WAY	5/13/2024	03-ARM'S LENGTH	\$455,000	\$434,102	\$79,926	0.33	Land Table KC1	17.57%	\$77,445
									Average LtoB %	17.02%
									Average LtoB Value	\$83,402
0.40 to 0.49 Acres										
E -17-03-452-008	5300 RIVERWALK TRL	4/27/2023	03-ARM'S LENGTH	\$440,000	\$423,013	\$76,846	0.41	Land Table KC1	17.47%	\$83,821
E -17-03-435-011	5460 MILL RACE WAY	5/30/2024	03-ARM'S LENGTH	\$515,000	\$468,586	\$106,273	0.44	Land Table KC1	20.64%	\$98,109
									Average LtoB %	19.05%
									Average LtoB Value	\$90,965
0.50 + Acres										
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

Land Value % Change			
Sites	2025	% Change	2026
< 0.30 Acres	\$58,195	41.50%	\$82,345
0.31 to 0.39 Acres	\$59,028	41.29%	\$83,402
0.40 to 0.49 Acres	\$59,859	51.97%	\$90,965
0.50 + Acres	\$60,690	#DIV/0!	#DIV/0!

Land Value Used			
Sites	2025	% Change	2026
< 0.30 Acres	\$58,195	44.92%	\$84,336
0.31 to 0.39 Acres	\$59,028	44.92%	\$85,543
0.40 to 0.49 Acres	\$59,859	44.92%	\$86,748
0.50 + Acres	\$60,690	44.92%	\$87,952

Sales < 0.30 Acres, 0.31 to 0.39 Acres and 0.40 to 0.49 Acres show an average of 44.92% increase which will be applied across all tables.

Commerce Township 2026 Land Value

LAND TABLE KC2

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-03-451-026	5291 RIVERWALK TRL	8/11/2023	03-ARM'S LENGTH	\$475,000	\$457,230	\$96,750	0.28	Land Table KC2	20.37%	\$104,893
E -17-03-451-030	5331 RIVERWALK TRL	8/8/2024	03-ARM'S LENGTH	\$483,000	\$447,041	\$114,939	0.37	Land Table KC2	23.80%	\$106,659
									Average LtoB	22.08%
									Average LtoB Value	\$105,776

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$78,980	33.93%	\$105,776

Commerce Township 2026 Land Value

LAND TABLE KC3

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-03-454-008	730 W RIVER DR	2/3/2023	03-ARM'S LENGTH	\$315,000	\$328,242	\$40,506	1.00	Land Table KC3	12.86%	\$58,175
E -17-03-454-008	730 W RIVER DR	4/15/2025	03-ARM'S LENGTH	\$354,900	\$324,756	\$83,892	1.00	Land Table KC3	23.64%	\$65,543
E -17-03-454-010	5332 S RIVER DR	4/11/2025	03-ARM'S LENGTH	\$255,000	\$275,429	\$33,319	1.00	Land Table KC3	13.07%	\$47,094
E -17-03-454-014	5290 S RIVER DR	8/22/2024	03-ARM'S LENGTH	\$312,000	\$289,761	\$75,987	1.00	Land Table KC3	24.35%	\$57,621
E -17-03-454-016	5270 S RIVER DR	7/24/2023	03-ARM'S LENGTH	\$365,000	\$357,334	\$61,414	1.00	Land Table KC3	16.83%	\$67,409
E -17-03-454-017	5256 S RIVER DR	12/1/2023	03-ARM'S LENGTH	\$280,000	\$284,335	\$49,413	1.00	Land Table KC3	17.65%	\$51,711
E -17-03-454-024	5307 S RIVER DR	3/26/2024	03-ARM'S LENGTH	\$319,000	\$306,124	\$66,624	1.00	Land Table KC3	20.89%	\$58,913
Average LtoB									18.47%	
Average LtoB Value									\$58,066	

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$53,748	8.03%	\$58,066

KCL Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table	
E -17-08-301-006	2527 CRYSTAL LAKE DR	5/21/2025	03-ARM'S LENGTH	\$390,000	\$378,925	97%	100%	\$388,333	87.1300	\$4,456.94	KCL	LAND TABLE KCL	
E -17-08-301-007	2535 CRYSTAL LAKE DR	9/20/2024	03-ARM'S LENGTH	\$359,900	\$400,035	111%	100%	\$358,361	114.1700	\$3,138.84	KCL	LAND TABLE KCL	
E -17-08-301-008	2539 CRYSTAL LAKE DR	9/3/2025	03-ARM'S LENGTH	\$359,900	\$400,035	111%	100%	\$358,361	105.0000	\$3,412.97	KCL	LAND TABLE KCL	
E -17-08-301-009	2543 CRYSTAL LAKE DR	5/21/2025	03-ARM'S LENGTH	\$390,000	\$400,035	103%	100%	\$388,333	105.0000	\$3,698.41	KCL	LAND TABLE KCL	
E -17-08-301-010	2551 CRYSTAL LAKE DR	7/2/2025	03-ARM'S LENGTH	\$409,900	\$400,035	98%	100%	\$408,148	104.2300	\$3,915.84	KCL	LAND TABLE KCL	
E -17-08-301-012	2559 CRYSTAL LAKE DR	8/22/2024	03-ARM'S LENGTH	\$419,000	\$400,035	95%	100%	\$417,209	105.0000	\$3,973.42	KCL	LAND TABLE KCL	
E -17-08-301-013	2571 CRYSTAL LAKE DR	11/6/2024	03-ARM'S LENGTH	\$419,900	\$400,035	95%	100%	\$418,105	107.4400	\$3,891.52	KCL	LAND TABLE KCL	
E -17-08-301-138	2679 CRYSTAL LAKE DR	8/18/2025	03-ARM'S LENGTH	\$425,900	\$400,035	94%	100%	\$424,079	105.1100	\$4,034.62	KCL	LAND TABLE KCL	
E -17-08-301-140	2687 CRYSTAL LAKE DR	10/26/2023	03-ARM'S LENGTH	\$405,000	\$400,035	99%	100%	\$403,269	105.1100	\$3,836.63	KCL	LAND TABLE KCL	
E -17-08-301-143	2699 CRYSTAL LAKE DR	5/9/2025	03-ARM'S LENGTH	\$419,000	\$421,145	101%	100%	\$417,209	114.2600	\$3,651.40	KCL	LAND TABLE KCL	
E -17-08-301-144	2703 CRYSTAL LAKE DR	7/15/2024	03-ARM'S LENGTH	\$419,000	\$442,255	106%	100%	\$417,209	148.1100	\$2,816.88	KCL	LAND TABLE KCL	
E -17-08-301-145	2707 CRYSTAL LAKE DR	10/4/2024	03-ARM'S LENGTH	\$399,990	\$400,035	100%	100%	\$398,280	105.0000	\$3,793.14	KCL	LAND TABLE KCL	
E -17-08-301-164	2595 CRYSTAL LAKE DR	10/23/2025	03-ARM'S LENGTH	\$469,000	\$400,035	85%	100%	\$466,995	105.0000	4447.571973	KCL	LAND TABLE KCL	
					Average sLTV%	100%				Average New Rate	\$3,774.48		
										USE	\$3,774		

Commerce Township 2026 Land Value

LAND TABLE KD2

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 0.30 Acres										
E -17-04-476-131	5455 BENTWOOD LN	1/26/2023	03-ARM'S LENGTH	\$435,000	\$436,893	\$89,913	0.25	Land Table KD2		\$86,367
E -17-04-476-038	5290 HURON HILLS DR	7/25/2022	03-ARM'S LENGTH	\$512,500	\$499,345	\$109,551	0.27	Land Table KD2		\$101,755
E -17-04-476-044	1736 PONDVIEW LN	8/23/2023	03-ARM'S LENGTH	\$590,000	\$506,806	\$179,590	0.27	Land Table KD2		\$117,142
E -17-04-476-029	1595 HURON SPRINGS LN	4/1/2022	03-ARM'S LENGTH	\$445,000	\$438,924	\$97,882	0.28	Land Table KD2		\$88,353
E -17-04-476-018	5331 HURON HILLS DR	11/29/2023	03-ARM'S LENGTH	\$420,000	\$426,459	\$85,347	0.29	Land Table KD2		\$83,389
E -17-04-476-019	5341 HURON HILLS DR	10/14/2022	03-ARM'S LENGTH	\$475,000	\$488,364	\$78,442	0.29	Land Table KD2		\$94,309
E -17-04-476-063	5560 HURON HILLS DR	6/20/2023	03-ARM'S LENGTH	\$460,000	\$518,693	\$35,267	0.30	Land Table KD2		\$91,331
Average LtoB %										19.85%
Average LtoB Value										\$94,664
0.31 to 0.34 Acres										
E -17-04-476-070	1385 WOODCREST LN	8/1/2022	03-ARM'S LENGTH	\$549,900	\$544,589	\$99,271	0.31	Land Table KD2		\$105,292
E -17-04-476-104	1590 SALISHAN LN	3/28/2022	03-ARM'S LENGTH	\$500,000	\$484,257	\$109,703	0.31	Land Table KD2		\$95,737
E -17-04-476-021	5381 HURON HILLS DR	8/4/2022	03-ARM'S LENGTH	\$465,000	\$458,232	\$100,728	0.32	Land Table KD2		\$89,036
E -17-04-476-105	1600 SALISHAN LN	1/18/2022	03-ARM'S LENGTH	\$445,000	\$482,180	\$56,780	0.33	Land Table KD2		\$85,206
E -17-04-476-082	5621 HURON HILLS DR	5/30/2023	03-ARM'S LENGTH	\$530,000	\$565,939	\$58,021	0.34	Land Table KD2		\$101,482
E -17-04-476-088	5551 HURON HILLS DR	6/17/2022	03-ARM'S LENGTH	\$542,000	\$480,644	\$160,014	0.34	Land Table KD2		\$103,779.34
Average LtoB %										19.15%
Average LtoB Value										\$96,755
0.35 to 0.39 Acres										
E -17-04-476-048	1745 PONDVIEW LN	2/11/2025	03-ARM'S LENGTH	\$500,000	\$423,275	\$172,852	0.39	Land Table KD2		\$172,852
Average LtoB %										34.57%
Average LtoB Value										\$172,852
0.40 to 0.49 Acres										
E -17-04-476-032	1536 HURON SPRINGS LN	6/20/2023	03-ARM'S LENGTH	\$640,000	\$691,113	\$52,081	0.40	Land Table KD2		\$52,081
Average LtoB %										8.14%
Average LtoB Value										\$52,081

Commerce Township 2026 Land Value

LAND TABLE KD2

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.50 to 0.65 Acres										
E -17-04-476-058	5510 HURON HILLS DR	9/30/2022	03-ARM'S LENGTH	\$510,000	\$499,408	\$111,026	0.50	Land Table KD2		\$159,920
E -17-04-476-054	5470 HURON HILLS DR	4/22/2025	03-ARM'S LENGTH	\$678,000	\$505,855	\$277,601	0.61	Land Table KD2		\$212,600
Average LtoB %										31.36%
Average LtoB Value										\$186,260
0.66 to 0.99 Acres										
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
Average LtoB %										#DIV/0!
Average LtoB Value										#DIV/0!
1.00 + Acres										
E -17-04-476-098	1645 SALISHAN LN	8/16/2022	03-ARM'S LENGTH	\$690,000	\$722,173	\$81,232	1.25	Land Table KD2		\$81,232
Average LtoB %										11.77%
Average LtoB Value										\$81,232

Land Value % Change			
Sites	2025	% Change	2026
< 0.30 Acres	\$91,806	3.11%	\$94,664
0.31 to 0.34 Acres	\$93,960	2.98%	\$96,755
0.35 to 0.39 Acres	\$96,127	79.82%	\$172,852
0.40 to 0.49 Acres	\$98,280	-47.01%	\$52,081
0.50 to 0.65 Acres	\$100,434	85.46%	\$186,260
0.66 to 0.99 Acres	\$102,601	-100.00%	\$0
1.00 + Acres	\$108,005	-100.00%	\$0

Land Value % Change			
Sites	2025	% Change	2026
< 0.30 Acres	\$91,806	3.04%	\$94,927
0.31 to 0.34 Acres	\$93,960	3.04%	\$97,155
0.35 to 0.39 Acres	\$96,127	3.04%	\$99,395
0.40 to 0.49 Acres	\$98,280	3.04%	\$101,622
0.50 to 0.65 Acres	\$100,434	3.04%	\$103,849
0.66 to 0.99 Acres	\$102,601	3.04%	\$106,089
1.00 + Acres	\$108,005	3.04%	\$111,677

Sales < 0.30 Acres and 0.31 to 0.34 Acres show an average increase of 3.04% increase which will be applied across all tables. Tables 0.35 to 0.39, 0.40 to 0.49, 0.50 to 0.65, 0.66 to 0.99 and 1.00 + Acres are limited in sales and data is inconclusive.

Commerce Township 2026 Land Value

LAND TABLE KDA

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 0.30 Acres										
E -17-04-226-089	6060 BALMORAL WAY	6/28/2024	03-ARM'S LENGTH	\$591,000	\$591,260	\$92,539	0.25	Land Table KDA	15.66%	\$109,702
E -17-04-226-161	5946 STRAWBERRY CIR	1/23/2024	03-ARM'S LENGTH	\$592,000	\$582,759	\$102,040	0.28	Land Table KDA	17.24%	\$109,888
E -17-04-226-170	1840 CARRIAGE HL	5/19/2023	03-ARM'S LENGTH	\$603,900	\$604,934	\$91,765	0.28	Land Table KDA	15.20%	\$112,096
E -17-04-226-163	5934 STRAWBERRY CIR	5/26/2023	03-ARM'S LENGTH	\$635,000	\$587,044	\$140,755	0.29	Land Table KDA	22.17%	\$117,869
E -17-04-226-164	5928 STRAWBERRY CIR	6/12/2023	03-ARM'S LENGTH	\$645,000	\$597,566	\$140,233	0.29	Land Table KDA	21.74%	\$119,725
E -17-04-226-004	6132 STRAWBERRY CIR	5/15/2023	03-ARM'S LENGTH	\$530,500	\$554,653	\$69,641	0.30	Land Table KDA	13.13%	\$98,472
E -17-04-226-153	5994 STRAWBERRY CIR	7/6/2023	03-ARM'S LENGTH	\$625,500	\$564,110	\$155,184	0.30	Land Table KDA	24.81%	\$116,106

Average LtoB %	18.56%
Average LtoB Value	\$111,980

0.31 to 0.39 Acres										
E -17-04-226-243	5785 STRAWBERRY CIR	6/21/2024	03-ARM'S LENGTH	\$850,000	\$760,364	\$183,430	0.31	Land Table KDA	21.58%	\$153,626
E -17-04-403-004	5252 VINEYARD CT	4/17/2023	03-ARM'S LENGTH	\$770,000	\$765,111	\$98,683	0.34	Land Table KDA	12.82%	\$139,167
E -17-04-403-008	5292 VINEYARD CT	1/31/2025	03-ARM'S LENGTH	\$694,900	\$647,917	\$140,777	0.34	Land Table KDA	20.26%	\$125,594
E -17-04-403-022	5263 VINEYARD CT	3/21/2024	03-ARM'S LENGTH	\$685,000	\$673,752	\$105,042	0.34	Land Table KDA	15.33%	\$123,805
E -17-04-226-064	5727 STRAWBERRY CIR	4/19/2023	03-ARM'S LENGTH	\$575,000	\$544,427	\$124,367	0.36	Land Table KDA	21.63%	\$103,924
E -17-04-226-042	5730 STRAWBERRY CIR	8/26/2024	03-ARM'S LENGTH	\$735,000	\$714,561	\$114,233	0.37	Land Table KDA	15.54%	\$132,842
E -17-04-226-067	5747 STRAWBERRY CIR	11/29/2024	03-ARM'S LENGTH	\$695,000	\$654,272	\$134,522	0.38	Land Table KDA	19.36%	\$125,612

Average LtoB %	18.07%
Average LtoB Value	\$129,224

0.40 to 0.49 Acres										
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									#DIV/0!	#DIV/0!

Average LtoB %	#DIV/0!
Average LtoB Value	#DIV/0!

0.50 to 0.59 Acres										
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Average LtoB %	#DIV/0!
Average LtoB Value	#DIV/0!

Sites	Land Value % Change		
	2025	% Change	2026
< 0.30 Acres	\$92,799	20.67%	\$111,980
0.31 to 0.39 Acres	\$93,794	37.77%	\$129,224
0.40 to 0.49 Acres	\$94,777	#DIV/0!	#DIV/0!
0.50 to 0.59 Acres	\$95,760	#DIV/0!	#DIV/0!

Sites	Land Value Used		
	2025	% Change	2026
< 0.30 Acres	\$92,799	29.22%	\$119,915
0.31 to 0.39 Acres	\$93,794	29.22%	\$121,201
0.40 to 0.49 Acres	\$94,777	29.22%	\$122,471
0.50 to 0.59 Acres	\$95,760	29.22%	\$123,741

Sales < 0.30 Acres and 0.31 to 0.39 Acres show an average increase of 29.22% increase which will be applied across all tables. Tables 0.40 to 0.49 and 0.50 to 0.59 Acres are limited in sales and data is inconclusive.

Commerce Township 2026 Land Value
LAND TABLE KE1

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 0.20 to 0.29 Acres										
E -17-05-201-011	2779 AUGUSTA DR	10/26/2022	03-ARM'S LENGTH	\$410,000	\$413,363	\$70,557	0.22	Land Table KE1	17.21%	\$75,322
E -17-05-176-001	6020 MAJESTIC OAKS DR	6/21/2024	03-ARM'S LENGTH	\$455,000	\$458,524	\$70,396	0.24	Land Table KE1	15.47%	\$83,589
E -17-05-202-020	2536 IVY HILL DR	4/28/2023	03-ARM'S LENGTH	\$540,000	\$516,377	\$101,239	0.25	Land Table KE1	18.75%	\$99,205
E -17-05-476-013	5450 WENTWORTH DR	8/17/2023	03-ARM'S LENGTH	\$510,000	\$466,571	\$121,045	0.25	Land Table KE1	23.73%	\$93,693
E -17-05-476-037	5431 WENTWORTH DR	3/1/2024	03-ARM'S LENGTH	\$535,000	\$481,516	\$131,100	0.25	Land Table KE1	24.50%	\$98,286
E -17-05-202-030	2424 IVY HILL DR	8/25/2025	03-ARM'S LENGTH	\$525,000	\$493,951	\$108,665	0.26	Land Table KE1	20.70%	\$96,449
E -17-05-203-005	2475 IVY HILL DR	10/31/2023	03-ARM'S LENGTH	\$435,000	\$443,170	\$69,446	0.26	Land Table KE1	15.96%	\$79,915
E -17-05-203-017	2649 IVY HILL DR	6/17/2022	03-ARM'S LENGTH	\$450,000	\$430,133	\$97,483	0.26	Land Table KE1	21.66%	\$82,670
E -17-05-203-018	2669 IVY HILL DR	8/9/2022	03-ARM'S LENGTH	\$485,000	\$463,745	\$98,871	0.26	Land Table KE1	20.39%	\$89,100
E -17-05-202-004	2760 IVY HILL DR	8/8/2022	03-ARM'S LENGTH	\$525,000	\$522,548	\$80,068	0.27	Land Table KE1	15.25%	\$96,449
E -17-05-202-016	2618 IVY HILL DR	6/7/2023	03-ARM'S LENGTH	\$470,000	\$467,318	\$80,298	0.27	Land Table KE1	17.08%	\$86,345
E -17-05-126-026	2860 AUGUSTA DR	1/31/2023	03-ARM'S LENGTH	\$470,000	\$487,221	\$56,699	0.28	Land Table KE1	12.06%	\$86,345
E -17-05-476-040	5401 WENTWORTH DR	9/30/2024	03-ARM'S LENGTH	\$480,000	\$476,892	\$77,028	0.29	Land Table KE1	16.05%	\$88,182
									Average LtoB %	18.37%
									Average LtoB Value	\$88,888
0.30 to 0.39 Acres										
E -17-05-126-032	2800 AUGUSTA DR	3/31/2023	03-ARM'S LENGTH	\$400,000	\$405,793	\$69,106	0.31	Land Table KE1	17.28%	\$75,140
E -17-05-476-054	5344 SEMINOLE CT	5/9/2025	03-ARM'S LENGTH	\$430,000	\$433,164	\$75,480	0.36	Land Table KE1	17.55%	\$80,775
E -17-05-251-011	5847 MAJESTIC OAKS DR	6/24/2025	03-ARM'S LENGTH	\$775,000	\$704,523	\$149,121	0.37	Land Table KE1	19.24%	\$145,584
E -17-05-476-051	5365 SEMINOLE CT	8/1/2024	03-ARM'S LENGTH	\$525,000	\$489,289	\$110,610	0.37	Land Table KE1	21.07%	\$98,621
									Average LtoB %	18.78%
									Average LtoB Value	\$100,030
0.40 to 0.59 Acres										
E -17-05-126-017	2923 AUGUSTA DR	8/21/2024	03-ARM'S LENGTH	\$500,000	\$512,285	\$67,398	0.42	Land Table KE1	13.48%	\$55,341
E -17-05-253-007	2250 IVY HILL DR	10/31/2023	03-ARM'S LENGTH	\$719,900	\$733,468	\$62,321	0.52	Land Table KE1	8.66%	\$79,680
									Average LtoB %	11.07%
									Average LtoB Value	\$67,511

Land Value % Change			
Sites	2025	% Change	2026
< 0.20 to 0.29 Acres	\$73,920	20.25%	\$88,888
0.30 to 0.39 Acres	\$74,899	33.55%	\$100,030
0.40 to 0.59 Acres	\$75,889	-11.04%	\$67,511

Land Value Used			
Sites	2025	% Change	2026
< 0.20 to 0.29 Acres	\$73,920	26.90%	\$93,804
0.30 to 0.39 Acres	\$74,899	26.90%	\$95,047
0.40 to 0.59 Acres	\$75,889	26.90%	\$96,303

Sales < 0.20 to 0.29 Acres and 0.30 to 0.39 Acres show an average increase of 26.9% increase which will be applied across all tables. Tables 0.40 to 0.49 Acres are limited in sales and data is inconclusive.

Commerce Township 2026 Land Value

LAND TABLE KE2

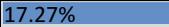
Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 1.00 Acres										
E -17-05-276-001	2305 VERNA LN	12/9/2024	03-ARM'S LENGTH	\$425,000	\$382,359	\$109,709	0.47	Land Table KE2	25.81%	\$82,871
E -17-05-276-011	2600 SHERWOOD CT	1/26/2023	03-ARM'S LENGTH	\$370,000	\$388,287	\$48,781	0.58	Land Table KE2	13.18%	\$72,146
									Average LtoB %	19.50%
									Average LtoB Value	\$77,508

Land Value Used			
Sites	2025	% Change	2026
< 1.00 Acres	\$67,068	15.57%	\$77,508

Parcels E-17-05-2756-021 through E-17-05-276-025 are slightly larger than 1.00 acres but a good portion is swamp bottom. It would be reasonable and rational to include these parcels in the < 1.00 rate table.

Commerce Township 2026 Land Value

LAND TABLE KE3

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-05-101-001	6184 WARWICK DR	6/10/2022	03-ARM'S LENGTH	\$340,000	\$345,143	\$58,705	1.00	Land Table KE3	17.27% 	\$66,107
E -17-05-101-018	3212 LACOSTA CT	5/15/2024	03-ARM'S LENGTH	\$416,000	\$432,946	\$43,862	1.00	Land Table KE3	10.54% 	\$80,884
E -17-05-101-023	3161 LACOSTA CT	8/22/2024	03-ARM'S LENGTH	\$365,000	\$355,090	\$70,718	1.00	Land Table KE3	19.37% 	\$70,968
E -17-05-101-026	3185 LACOSTA CT	3/18/2025	03-ARM'S LENGTH	\$388,000	\$381,295	\$70,553	1.00	Land Table KE3	18.18% 	\$75,440
E -17-05-101-029	3203 LACOSTA CT	6/2/2022	03-ARM'S LENGTH	\$375,000	\$381,693	\$57,155	1.00	Land Table KE3	15.24% 	\$72,913
E -17-05-101-034	3247 LACOSTA CT	10/24/2022	03-ARM'S LENGTH	\$375,000	\$354,373	\$84,475	1.00	Land Table KE3	22.53% 	\$72,913
E -17-05-101-040	6182 LOCHMORE DR	3/1/2022	03-ARM'S LENGTH	\$375,000	\$371,050	\$64,758	1.00	Land Table KE3	17.27% 	\$72,913
E -17-05-101-045	6096 LOCHMORE DR	4/8/2025	03-ARM'S LENGTH	\$389,000	\$343,584	\$109,264	1.00	Land Table KE3	28.09% 	\$75,635
E -17-05-101-058	5974 LOCHMORE DR	5/30/2025	03-ARM'S LENGTH	\$379,000	\$349,969	\$89,839	1.00	Land Table KE3	23.70% 	\$73,690
E -17-05-101-059	5958 LOCHMORE DR	5/3/2023	03-ARM'S LENGTH	\$335,000	\$354,166	\$41,642	1.00	Land Table KE3	12.43% 	\$65,135
E -17-05-101-059	5958 LOCHMORE DR	7/10/2025	03-ARM'S LENGTH	\$359,900	\$350,650	\$70,058	1.00	Land Table KE3	19.47% 	\$69,977
E -17-05-101-061	6021 LOCHMORE DR	8/3/2022	03-ARM'S LENGTH	\$369,000	\$344,494	\$85,314	1.00	Land Table KE3	23.12% 	\$71,746
E -17-05-101-070	6107 LOCHMORE DR	1/19/2022	03-ARM'S LENGTH	\$360,000	\$346,235	\$74,573	1.00	Land Table KE3	20.71% 	\$69,996
E -17-05-101-075	3255 LOCHMORE CT	6/5/2024	03-ARM'S LENGTH	\$360,000	\$353,837	\$66,971	1.00	Land Table KE3	18.60% 	\$69,996
E -17-05-101-079	3286 LOCHMORE CT	10/17/2024	03-ARM'S LENGTH	\$410,000	\$371,264	\$99,544	1.00	Land Table KE3	24.28% 	\$79,718
E -17-05-101-084	6157 LOCHMORE DR	8/16/2024	03-ARM'S LENGTH	\$398,000	\$390,150	\$68,658	1.00	Land Table KE3	17.25% 	\$77,385
E -17-05-101-087	6181 WARWICK DR	7/11/2025	03-ARM'S LENGTH	\$360,000	\$339,899	\$80,909	1.00	Land Table KE3	22.47% 	\$69,996
Average LtoB									19.44%	
Average LtoB Value									\$72,671	

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$60,808	19.51%	\$72,671

Commerce Township 2026 Land Value

LAND TABLE KF2

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 0.70 Acres										
E -17-06-251-001	3890 STONERIDGE CT	10/26/2023	03-ARM'S LENGTH	\$451,000	\$415,047	\$108,553	0.54	Land Table KF2	24.07%	\$107,775
E -17-06-251-003	3830 STONERIDGE CT	6/14/2024	03-ARM'S LENGTH	\$515,000	\$465,419	\$122,181	0.52	Land Table KF2	23.72%	\$123,069
									Average LtoB %	23.90%
									Average LtoB Value	\$115,422
0.70 + Acres										
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									#DIV/0!	#REF!
									#DIV/0!	#REF!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

Land Value % Change			
Sites	2025	% Change	2026
< 0.70 Acres	\$72,600	58.98%	\$115,422
0.70 + Acres	\$76,230	#DIV/0!	#DIV/0!

Land Value Used			
Sites	2025	% Change	2026
< 0.70 Acres	\$72,600	59.0%	\$115,361
0.70 + Acres	\$76,230	59.00%	\$121,206

Sales < 0.70 Acres Acres show an average increase of 59% increase which will be applied across all tables. Tables 0.70 + Acres are limited to no sales and data is inconclusive. Table KF1 was also reviewed to include with KF2. Similar area and style of land that can be combined in the future.

Commerce Township 2026 Land Value

LAND TABLE KF4

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.30 - 0.449 Acres										
E -17-06-351-004	5270 PAULA CREST DR	9/6/2024	03-ARM'S LENGTH	\$475,000	\$473,577	\$76,141	0.41	Land Table KF4	16.03%	\$76,141
									Average LtoB %	16.03%
									Average LtoB Value	\$76,141
0.45 to 0.599 Acres										
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!
0.60 to 0.90 Acres										
E -17-06-402-011	4364 RACEWOOD DR	2/9/2022	03-ARM'S LENGTH	\$367,500	\$355,977	\$94,106	0.79	Land Table KF4	25.61%	\$94,106
									Average LtoB %	25.61%
									Average LtoB Value	\$94,106

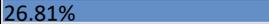
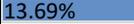
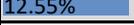
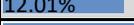
Sites	Land Value % Changed		2026
	2025	% Change	
0.30 - 0.449 Acres	\$74,718	1.90%	\$76,141
0.45 to 0.599 Acres	\$78,650	#DIV/0!	#DIV/0!
0.60 to 0.90 Acres	\$82,583	13.95%	\$94,106

Sites	Land Value % Changed		2026
	2025	% Change	
0.30 - 0.449 Acres	\$74,718	8%	\$80,695
0.45 to 0.599 Acres	\$78,650	8%	\$84,942
0.60 to 0.90 Acres	\$82,583	8%	\$89,190

0.30 to 0.449 and 0.60 to 0.90 show an average change of 8% which will be applied to the entire table. 0.45 to 0.599 had no valid sales.

Commerce Township 2026 Land Value

LAND TABLE KGB

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-20-353-005	2163 PALMETTO	9/5/2025	03-ARM'S LENGTH	\$477,000	\$444,687	\$92,828	1.00	Land Table KGB	19.46% 	\$92,542
E -17-20-353-006	2183 PALMETTO	1/18/2023	03-ARM'S LENGTH	\$386,000	\$394,475	\$52,040	1.00	Land Table KGB	13.48% 	\$74,887
E -17-20-353-013	2247 PALMETTO	2/10/2025	03-ARM'S LENGTH	\$402,000	\$354,728	\$107,787	1.00	Land Table KGB	26.81% 	\$77,991
E -17-20-353-026	2254 CALIBOUGE	8/15/2022	03-ARM'S LENGTH	\$395,000	\$362,870	\$92,645	1.00	Land Table KGB	23.45% 	\$76,633
E -17-20-353-032	2298 CALIBOUGE	5/15/2023	03-ARM'S LENGTH	\$350,000	\$362,611	\$47,904	1.00	Land Table KGB	13.69% 	\$67,903
E -17-20-353-036	3116 BELLE TERRE	9/23/2025	03-ARM'S LENGTH	\$415,000	\$372,748	\$102,767	1.00	Land Table KGB	24.76% 	\$80,513
E -17-20-353-058	2349 PALMETTO	5/21/2024	03-ARM'S LENGTH	\$400,000	\$377,232	\$83,283	1.00	Land Table KGB	20.82% 	\$77,603
E -17-20-353-076	2336 BRIGANTINE	8/15/2025	03-ARM'S LENGTH	\$483,000	\$447,400	\$96,115	1.00	Land Table KGB	19.90% 	\$93,706
E -17-20-353-077	2326 BRIGANTINE	10/17/2022	03-ARM'S LENGTH	\$376,700	\$373,603	\$63,612	1.00	Land Table KGB	16.89% 	\$73,083
E -17-20-353-078	2314 BRIGANTINE	3/10/2022	03-ARM'S LENGTH	\$352,000	\$355,814	\$56,701	1.00	Land Table KGB	16.11% 	\$68,291
E -17-20-353-079	2300 BRIGANTINE	5/13/2022	03-ARM'S LENGTH	\$375,000	\$388,464	\$47,051	1.00	Land Table KGB	12.55% 	\$72,753
E -17-20-353-085	2244 BRIGANTINE	5/22/2023	03-ARM'S LENGTH	\$400,000	\$353,306	\$107,209	1.00	Land Table KGB	26.80% 	\$77,603
E -17-20-353-093	3105 BELLE TERRE	9/15/2023	03-ARM'S LENGTH	\$385,000	\$399,259	\$46,256	1.00	Land Table KGB	12.01% 	\$74,693
E -17-20-353-095	3121 BELLE TERRE	5/2/2025	03-ARM'S LENGTH	\$417,000	\$373,795	\$103,720	1.00	Land Table KGB	24.87% 	\$80,901

Average LtoB	19.40%
Average LtoB Value	\$77,793

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$60,515	28.55%	\$77,793

Commerce Township 2026 Land Value LAND TABLE KGH

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.20 - 0.25 Acre Vacant Sales										
E -17-12-252-006	8511 JOSEPH ST	4/15/2025	03-ARM'S LENGTH	\$170,000	\$82,877	\$170,000	0.23	Land Table KGH	100.00%	\$170,000
E -17-12-252-007	8491 JOSEPH ST	5/6/2025	03-ARM'S LENGTH	\$170,000	\$82,877	\$170,000	0.23	Land Table KGH	100.00%	\$170,000
E -17-12-252-011	8451 JOSEPH ST	9/17/2025	03-ARM'S LENGTH	\$170,000	\$82,877	\$170,000	0.23	Land Table KGH	100.00%	\$170,000
E -17-12-252-011	8451 JOSEPH ST	9/17/2025	03-ARM'S LENGTH	\$170,000	\$82,877	\$170,000	0.23	Land Table KGH	100.00%	\$170,000
E -17-12-252-017	8430 JOSEPH ST	5/28/2025	03-ARM'S LENGTH	\$170,000	\$82,877	\$170,000	0.23	Land Table KGH	100.00%	\$170,000
E -17-12-252-003	8541 JOSEPH ST	11/1/2024	03-ARM'S LENGTH	\$170,000	\$92,877	\$170,000	0.23	Land Table KGH	100.00%	\$170,000
									Average LtoB %	100.00%
									Average LtoB Value	\$170,000

0.20 - 0.25 Acres										
E -17-22-129-039	2974 SECRET WAY	12/22/2022	03-ARM'S LENGTH	\$605,000	\$581,216	\$106,661	0.21	Land Table KGH	17.63%	\$174,986
E -17-22-129-048	3198 FORTUNE LN	7/24/2024	03-ARM'S LENGTH	\$650,000	\$531,373	\$201,504	0.21	Land Table KGH	31.00%	\$188,002
E -17-22-129-006	3083 SECRET WAY	8/26/2022	03-ARM'S LENGTH	\$565,000	\$538,737	\$109,140	0.22	Land Table KGH	19.32%	\$163,417
E -17-12-252-004	8531 JOSEPH ST	5/9/2025	03-ARM'S LENGTH	\$670,000	\$494,364	\$258,513	0.23	Land Table KGH	38.58%	\$193,786
E -17-12-252-005	8521 JOSEPH ST	4/11/2025	03-ARM'S LENGTH	\$685,000	\$506,992	\$260,885	0.23	Land Table KGH	38.09%	\$198,125
									Average LtoB %	28.92%
									Average LtoB Value	\$183,663

0.26 to 0.50 Acres										
E -17-22-129-050	3186 FORTUNE LN	11/20/2024	03-ARM'S LENGTH	\$555,000	\$484,809	\$157,205	0.26	Land Table KGH	28.33%	\$161,885
E -17-12-252-015	8410 JOSEPH ST	9/11/2025	03-ARM'S LENGTH	\$670,000	\$463,263	\$293,751	0.28	Land Table KGH	43.84%	\$195,429
E -17-21-402-015	1933 CAMROSE CT	7/31/2024	03-ARM'S LENGTH	\$675,000	\$621,894	\$140,120	0.28	Land Table KGH	20.76%	\$196,887
E -17-22-129-027	2873 SECRET WAY	9/7/2022	03-ARM'S LENGTH	\$590,000	\$536,909	\$140,105	0.29	Land Table KGH	23.75%	\$172,094
									Average LtoB %	29.17%
									Average LtoB Value	\$181,574

Land Value % Change			
Sites	2025	% Change	2026
0.20 - 0.25 Acres	\$82,877	121.61%	\$183,663
0.26 to 0.50 Acres	\$87,014	108.67%	\$181,574

Land Value Used			
Sites	2025	% Change	2026
0.20 - 0.25 Acres	\$82,877	105.12%	\$170,000
0.26 to 0.50 Acres	\$87,014	108.01%	\$181,000

Vacant Sales are all good sales to determine 0.20 to 0.25 Acre parcels and improved sales align with sale prices as well. Average LtoB value of \$181,574 will be used rounded to \$181,000 for 0.26 to 0.50 acres.

Commerce Township 2026 Land Value

LAND TABLE KHP

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-28-477-045	1153 ANDOVER CIR	4/2/2025	03-ARM'S LENGTH	\$355,000	\$333,949	\$71,582	1.00	Land Table KHP	20.16%	\$52,992
E -17-28-477-048	1179 ANDOVER CIR	3/15/2024	03-ARM'S LENGTH	\$359,900	\$334,241	\$76,190	1.00	Land Table KHP	21.17%	\$53,723
E -17-28-477-050	1195 ANDOVER CIR	12/15/2023	03-ARM'S LENGTH	\$407,500	\$400,486	\$57,545	1.00	Land Table KHP	14.12%	\$60,829
E -17-28-477-051	1213 ANDOVER CIR	5/6/2022	03-ARM'S LENGTH	\$340,000	\$359,994	\$30,537	1.00	Land Table KHP	8.98%	\$50,753
E -17-28-477-054	1249 ANDOVER CIR	5/5/2023	03-ARM'S LENGTH	\$385,000	\$380,863	\$54,668	1.00	Land Table KHP	14.20%	\$57,470
E -17-28-477-081	1180 ANDOVER CIR	3/11/2022	03-ARM'S LENGTH	\$335,000	\$339,244	\$46,287	1.00	Land Table KHP	13.82%	\$50,006
E -17-28-477-082	1168 ANDOVER CIR	4/17/2023	03-ARM'S LENGTH	\$375,000	\$362,059	\$63,472	1.00	Land Table KHP	16.93%	\$55,977
E -17-28-477-084	1146 ANDOVER CIR	4/15/2025	03-ARM'S LENGTH	\$345,000	\$336,759	\$58,772	1.00	Land Table KHP	17.04%	\$51,499
E -17-28-477-086	1134 ANDOVER CIR	5/6/2022	03-ARM'S LENGTH	\$400,000	\$380,370	\$70,161	1.00	Land Table KHP	17.54%	\$59,709
E -17-28-477-086	1134 ANDOVER CIR	3/7/2025	03-ARM'S LENGTH	\$432,000	\$376,299	\$106,232	1.00	Land Table KHP	24.59%	\$64,486
E -17-28-477-087	1130 ANDOVER CIR	8/21/2025	03-ARM'S LENGTH	\$365,000	\$376,795	\$38,736	1.00	Land Table KHP	10.61%	\$54,485
E -17-28-477-092	1104 ANDOVER CIR	3/11/2024	03-ARM'S LENGTH	\$388,000	\$343,877	\$94,654	1.00	Land Table KHP	24.40%	\$57,918
E -17-28-477-098	1074 ANDOVER CIR	6/20/2025	03-ARM'S LENGTH	\$395,000	\$363,028	\$82,503	1.00	Land Table KHP	20.89%	\$58,963
E -17-28-477-106	1360 GLOUCESTER CT	8/23/2024	03-ARM'S LENGTH	\$438,000	\$429,241	\$59,290	1.00	Land Table KHP	13.54%	\$65,381
E -17-28-477-120	1672 ANDOVER CIR	4/22/2024	03-ARM'S LENGTH	\$412,000	\$395,149	\$67,382	1.00	Land Table KHP	16.35%	\$61,500
E -17-28-477-136	1432 ANDOVER CIR	1/25/2023	03-ARM'S LENGTH	\$340,000	\$365,065	\$25,466	1.00	Land Table KHP	7.49%	\$50,753
E -17-28-477-139	1388 ANDOVER CIR	8/19/2024	03-ARM'S LENGTH	\$370,000	\$362,749	\$57,782	1.00	Land Table KHP	15.62%	\$55,231
E -17-28-477-153	1463 ANDOVER CIR	5/9/2022	03-ARM'S LENGTH	\$380,000	\$362,779	\$67,752	1.00	Land Table KHP	17.83%	\$56,724
E -17-28-477-158	1565 ANDOVER CIR	8/5/2022	03-ARM'S LENGTH	\$395,000	\$403,757	\$41,774	1.00	Land Table KHP	10.58%	\$58,963
E -17-28-477-166	1572 ANDOVER CIR	11/22/2022	03-ARM'S LENGTH	\$380,000	\$407,060	\$23,471	1.00	Land Table KHP	6.18%	\$56,724
E -17-28-477-167	1554 ANDOVER CIR	10/18/2023	03-ARM'S LENGTH	\$424,900	\$448,132	\$27,299	1.00	Land Table KHP	6.42%	\$63,426
E -17-28-477-174	1510 ANDOVER CIR	4/8/2022	03-ARM'S LENGTH	\$377,500	\$390,451	\$37,580	1.00	Land Table KHP	9.95%	\$56,350

Average LtoB	14.93%
Average LtoB Value	\$56,994

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$50,531	12.79%	\$56,994

Commerce Township 2026 Land Value

LAND TABLE KHW

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-08-255-001	5080 WHITE TAIL CT	2/5/2024	03-ARM'S LENGTH	\$400,000	\$387,915	\$86,257	0.21	Land Table KHW	21.56%	\$78,536
E -17-08-255-013	4854 WHITE TAIL CT	7/12/2023	03-ARM'S LENGTH	\$575,000	\$584,882	\$64,290	0.32	Land Table KHW	11.18%	\$112,895
E -17-08-255-037	2720 RAVINEWOOD DR	9/19/2022	03-ARM'S LENGTH	\$400,000	\$390,441	\$83,731	0.27	Land Table KHW	20.93%	\$78,536
E -17-08-255-038	2740 RAVINEWOOD DR	9/22/2023	03-ARM'S LENGTH	\$470,000	\$427,341	\$116,831	0.30	Land Table KHW	24.86%	\$92,279
									Average LtoB	19.63%
									Average LtoB Value	\$90,561

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$74,172	22.10%	\$90,561

Commerce Township 2026 Land Value

LAND TABLE KJ1

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-10-301-015	4529 CHADSWORTH ST	10/10/2022	03-ARM'S LENGTH	\$400,000	\$425,187	\$66,276	0.28	Land Table KJ1	16.57%	\$94,795
E -17-10-305-015	4495 COMMERCE WOODS DR	7/25/2022	03-ARM'S LENGTH	\$420,000	\$418,489	\$92,974	0.37	Land Table KJ1	22.14%	\$99,535
E -17-10-305-017	4515 COMMERCE WOODS DR	2/16/2024	03-ARM'S LENGTH	\$480,000	\$451,843	\$119,620	0.36	Land Table KJ1	24.92%	\$113,754
E -17-10-306-007	4660 COMMERCE WOODS DR	12/1/2023	03-ARM'S LENGTH	\$380,000	\$389,677	\$81,786	0.28	Land Table KJ1	21.52%	\$90,055
E -17-10-306-018	4550 COMMERCE WOODS DR	7/13/2022	03-ARM'S LENGTH	\$395,000	\$400,386	\$86,077	0.28	Land Table KJ1	21.79%	\$93,610
E -17-10-306-022	4510 COMMERCE WOODS DR	6/11/2024	03-ARM'S LENGTH	\$503,000	\$448,003	\$146,460	0.28	Land Table KJ1	29.12%	\$119,205
E -17-10-306-025	4480 COMMERCE WOODS DR	6/11/2024	03-ARM'S LENGTH	\$425,000	\$389,671	\$126,792	0.28	Land Table KJ1	29.83%	\$100,720
									Average LtoB	23.70%
									Average LtoB Value	\$101,668

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$91,463	11.16%	\$101,668

Commerce Township 2026 Land Value

LAND TABLE KK2

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-11-251-005	2957 SILENT WOODS	4/4/2025	03-ARM'S LENGTH	\$348,750	\$299,841	\$98,922	1.00	Land Table KK2	28.36%	\$75,315
E -17-11-276-001	2989 GABRIEL DR	2/26/2024	03-ARM'S LENGTH	\$235,000	\$253,233	\$31,780	1.00	Land Table KK2	13.52%	\$50,750
E -17-11-276-002	2981 GABRIEL DR	4/28/2023	03-ARM'S LENGTH	\$250,000	\$253,692	\$46,321	1.00	Land Table KK2	18.53%	\$53,990
E -17-11-276-014	2921 GABRIEL DR	9/15/2022	03-ARM'S LENGTH	\$289,900	\$261,056	\$78,857	1.00	Land Table KK2	27.20%	\$62,606
E -17-11-276-014	2921 GABRIEL DR	11/22/2024	03-ARM'S LENGTH	\$265,000	\$261,056	\$53,957	1.00	Land Table KK2	20.36%	\$57,229
Average LtoB									21.60%	
Average LtoB Value									\$59,978	

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$50,013	19.92%	\$59,978

Commerce Township 2026 Land Value

LAND TABLE KL2

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 0.30 Acres										
E -17-12-278-002	2722 GREENLAWN AVE	12/9/2024	03-ARM'S LENGTH	\$485,000	\$448,214	\$104,453	0.19	Land Table KL2	21.54%	\$79,900
E -17-12-279-003	2731 GREENLAWN AVE	8/18/2023	03-ARM'S LENGTH	\$505,000	\$515,038	\$57,629	0.26	Land Table KL2	11.41%	\$83,195
									Average LtoB %	16.47%
									Average LtoB Value	\$81,547
0.30 to 0.40 Acres										
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!
0.41 + Acres										
E -17-12-279-015	2863 GREENLAWN AVE	11/12/2024	03-ARM'S LENGTH	\$485,000	\$471,969	\$84,456	0.41	Land Table KL2	17.41%	\$81,210
E -17-12-277-008	2884 GREENLAWN AVE	6/7/2022	03-ARM'S LENGTH	\$500,000	\$491,049	\$80,376	0.43	Land Table KL2	16.08%	\$83,722
									Average LtoB %	16.74%
									Average LtoB Value	\$82,466

Land Value % Change			
Sites	2025	% Change	2026
< 0.30 Acres	\$67,667	20.51%	\$81,547
0.30 to 0.40 Acres	\$69,546	#DIV/0!	#DIV/0!
0.41 + Acres	\$71,425	15.46%	\$82,466

Land Value % Change			
Sites	2025	% Change	2026
< 0.30 Acres	\$67,667	18%	\$79,847
0.30 to 0.40 Acres	\$69,546	18%	\$82,064
0.41 + Acres	\$71,425	18%	\$84,282

Sales < 0.30 and 0.41 + Acres show an average increase of 18% increase which will be applied across all tables. Table 0.30 to 0.40 Acres has no sales and data is inconclusive.

Commerce Township 2026 Land Value

LAND TABLE KM2

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.40 to 0.59 Acres										
E -17-13-176-065	8479 PINE COVE DR	3/31/2023	03-ARM'S LENGTH	\$625,000	\$602,229	\$115,759	0.46	Land Table KM2	18.52%	\$109,819
E -17-13-176-054	3925 RANYA DR	5/26/2023	03-ARM'S LENGTH	\$467,500	\$475,073	\$85,415	0.51	Land Table KM2	18.27%	\$82,144
E -17-13-176-040	8380 WOODSPUR DR	2/27/2024	03-ARM'S LENGTH	\$695,000	\$677,337	\$110,651	0.53	Land Table KM2	15.92%	\$122,119
									Average LtoB %	17.57%
									Average LtoB Value	\$104,694
0.60 to 0.90 Acres										
E -17-13-176-043	3785 RANYA DR	11/19/2024	03-ARM'S LENGTH	\$685,000	\$668,006	\$111,683	0.63	Land Table KM2	16.30%	\$111,683
									Average LtoB %	16.30%
									Average LtoB Value	\$111,683
0.91 to 1.00 Acres										
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!
1.01 to 1.50 Acres										
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!
1.51 to 2.0 Acres										
E -17-13-151-016	3955 LAKE OAKS DR	8/14/2024	03-ARM'S LENGTH	\$528,000	\$545,988	\$103,812	1.84	Land Table KM2	19.66%	\$103,812
									Average LtoB %	19.66%
									Average LtoB Value	\$103,812

Land Value % Change			
Sites	2025	% Change	2026
0.40 to 0.59 Acres	\$92,988	12.59%	\$104,694
0.60 to 0.90 Acres	\$94,689	17.95%	\$111,683
0.91 to 1.00 Acres	\$105,000	#DIV/0!	#DIV/0!
1.01 to 1.50 Acres	\$115,000	#DIV/0!	#DIV/0!
1.51 to 2.0 Acres	\$125,000	-16.95%	\$103,812

Land Value Used			
Sites	2025	% Change	2026
0.40 to 0.59 Acres	\$92,988	15%	\$106,936
0.60 to 0.90 Acres	\$94,689	15%	\$108,892
0.91 to 1.00 Acres	\$105,000	15%	\$120,750
1.01 to 1.50 Acres	\$115,000	15%	\$132,250
1.51 to 2.0 Acres	\$125,000	15%	\$143,750

Table 0.40 to 0.59 and 0.60 to 0.90 acre show an average increase of 15% which will be applied across all tables. Tables .91 to 1.0, 1.01 to 1.50 and 1.51 to 2.0 acre where pointed to an acreage table in 2025. These tables were converted to rate tables for 2026. 2027 entire table will be converted to sq ft.

**Commerce Township 2026 Land Value
LAND TABLE KMP MERRILL PARK**

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.20 to 0.29 Acres										
E -17-24-203-011	2991 LANKFORD LN	5/26/2022	03-ARM'S LENGTH	\$800,000	\$811,755	\$82,745	0.27	Land Table KMP Merrill Park	10.34%	\$104,431
E -17-24-203-015	2967 MONTGOMERY CIR	10/31/2024	03-ARM'S LENGTH	\$925,000	\$866,467	\$153,033	0.27	Land Table KMP Merrill Park	16.54%	\$120,748
E -17-24-203-054	2893 MONTGOMERY CIR	6/20/2023	03-ARM'S LENGTH	\$725,000	\$730,512	\$88,988	0.27	Land Table KMP Merrill Park	12.27%	\$94,640
									Average LtoB %	13.05%
									Average LtoB Value	\$106,606
0.30 to 0.39 Acres										
E -17-24-203-057	3016 DALTON DR	7/25/2024	03-ARM'S LENGTH	\$867,000	\$789,146	\$180,230	0.35	Land Table KMP Merrill Park	20.79%	\$172,351
E -17-24-203-068	3015 DALTON DR	10/21/2022	03-ARM'S LENGTH	\$765,000	\$722,254	\$145,122	0.30	Land Table KMP Merrill Park	18.97%	\$152,074
									Average LtoB %	19.88%
									Average LtoB Value	\$162,213
0.40 to 0.49 Acres										
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	\$0
									#DIV/0!	\$0
									#DIV/0!	\$0
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!
0.50 to 0.60 Acres										
E -17-24-203-066	3019 DALTON DR	8/25/2023	03-ARM'S LENGTH	\$860,000	\$738,237	\$239,889	0.58	Land Table KMP Merrill Park	27.89%	\$239,889
									Average LtoB %	27.89%
									Average LtoB Value	\$239,889

Sites	Land Value Used		2026
	2025	% Change	
0.20 to 0.29 Acres	\$94,500	12.81%	\$106,606
0.30 to 0.39 Acres	\$102,376	58.45%	\$162,213
0.40 to 0.49 Acres	\$110,250	#DIV/0!	#DIV/0!
0.50 to 0.60 Acres	\$118,126	103.08%	\$239,889

Sites	Land Value Used		2026
	2025	% Change	
0.20 to 0.29 Acres	\$94,500	16.00%	\$109,620
0.30 to 0.39 Acres	\$102,376	16.00%	\$118,756
0.40 to 0.49 Acres	\$110,250	16.00%	\$127,890
0.50 to 0.60 Acres	\$118,126	16.00%	\$137,026

Sales 0.20 to 0.29 and 0.30 to 0.39 Acres show an average increase of 16% increase which will be applied across all tables. Table 0.40 to 0.49 Acres has no sales and 0.50 to 0.60 Acres only has one sale.

Commerce Township 2026 Land Value

LAND TABLE KN1

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value	
< 0.50 Acres											
E -17-13-176-065	8479 PINE COVE DR	3/31/2023	03-ARM'S LENGTH	\$625,000	\$602,229	\$115,759	0.46	Land Table KM2	18.52%	\$115,759	
										Average LtoB %	18.52%
										Average LtoB Value	\$115,759
0.51 to 0.59 Acres											
E -17-14-200-056	9376 PARK LN	5/24/2022	03-ARM'S LENGTH	\$620,000	\$640,496	\$86,305	0.54	Land Table KN1	13.92%	\$143,901	
E -17-14-200-080	3646 LOCH BEND DR	6/23/2023	03-ARM'S LENGTH	\$472,000	\$390,999	\$187,802	0.57	Land Table KN1	39.79%	\$109,551	
E -17-13-176-040	8380 WOODSPUR DR	2/27/2024	03-ARM'S LENGTH	\$695,000	\$677,337	\$110,651	0.53	Land Table KM2	15.92%	\$128,724	
										Average LtoB %	23.21%
										Average LtoB Value	\$127,392
0.60 to 0.69 Acres											
									#DIV/0!	#DIV/0!	
									#DIV/0!	#DIV/0!	
									#DIV/0!	#DIV/0!	
									#DIV/0!	#DIV/0!	
									#DIV/0!	#DIV/0!	
									#DIV/0!	#DIV/0!	
									#DIV/0!	#DIV/0!	
									#DIV/0!	#DIV/0!	
										Average LtoB %	#DIV/0!
										Average LtoB Value	#DIV/0!
0.70 to 0.99 Acres											
									#DIV/0!	#DIV/0!	
									#DIV/0!	#DIV/0!	
									#DIV/0!	#DIV/0!	
									#DIV/0!	#DIV/0!	
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									#DIV/0!	#DIV/0!	
									#DIV/0!	#DIV/0!	
									#DIV/0!	#DIV/0!	
									#DIV/0!	#DIV/0!	
										Average LtoB %	#DIV/0!
										Average LtoB Value	#DIV/0!
1.0 + Acres											
									#DIV/0!	#DIV/0!	
										Average LtoB %	#DIV/0!
										Average LtoB Value	#DIV/0!

Land Value % Change			
Sites	2025	% Change	2026
< 0.50 Acres	\$104,842	10.41%	\$115,759
0.51 to 0.59 Acres	\$106,801	19.28%	\$127,392
0.60 to 0.69 Acres	\$109,740	#DIV/0!	#DIV/0!
0.70 to 0.99 Acres	\$111,700	#DIV/0!	#DIV/0!
1.0 + Acres	\$115,000	#DIV/0!	#DIV/0!

Land Value Used			
Sites	2025	% Change	2026
< 0.50 Acres	\$104,842	15.00%	\$120,568
0.51 to 0.59 Acres	\$106,801	15.00%	\$122,821
0.60 to 0.69 Acres	\$109,740	15.00%	\$126,201
0.70 to 0.99 Acres	\$111,700	15.00%	\$128,455
1.0 + Acres	\$115,000	15.00%	\$132,250

< 0.50, 0.51 to 0.59 acres show an average change of 15% which will be applied to the entire table. Table includes sale from KM2 due to limited number of sales. Review fro 2027 to combine with surrounding tables.

**Commerce Township 2026 Land Value
LAND TABLE KN5**

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 0.40 Acres										
E -17-14-427-022	4359 REBECCA CIR	4/14/2022	03-ARM'S LENGTH	\$400,000	\$405,841	\$98,525	0.28	Land Table KN5	24.63%	\$108,108
E -17-14-426-055	4095 CUMBERLAND CT	9/4/2024	03-ARM'S LENGTH	\$417,000	\$402,661	\$118,705	0.31	Land Table KN5	28.47%	\$112,703
E -17-14-427-014	4316 REBECCA CIR	5/3/2023	03-ARM'S LENGTH	\$435,000	\$426,235	\$113,131	0.33	Land Table KN5	26.01%	\$117,568
E -17-14-426-047	4049 PINESTEAD DR	4/21/2022	03-ARM'S LENGTH	\$466,500	\$466,218	\$104,648	0.34	Land Table KN5	22.43%	\$126,081
E -17-14-426-043	9268 CUMBERLAND CT	9/19/2025	03-ARM'S LENGTH	\$390,000	\$391,923	\$102,443	0.36	Land Table KN5	26.27%	\$105,406
E -17-14-426-005	4080 EMERALD PINES DR	7/31/2023	03-ARM'S LENGTH	\$455,000	\$436,645	\$122,721	0.37	Land Table KN5	26.97%	\$122,973
E -17-14-427-032	4280 ELIZABETH LN	9/4/2024	03-ARM'S LENGTH	\$440,000	\$448,370	\$95,996	0.38	Land Table KN5	21.82%	\$118,919
E -17-14-426-019	4143 EMERALD PINES DR	6/10/2025	03-ARM'S LENGTH	\$420,000	\$379,686	\$144,680	0.39	Land Table KN5	34.45%	\$113,514
E -17-14-426-032	4082 PINESTEAD DR	5/5/2023	03-ARM'S LENGTH	\$430,000	\$395,896	\$138,470	0.39	Land Table KN5	32.20%	\$116,216
									Average LtoB %	27.03%
									Average LtoB Value	\$115,721
0.40 to 0.49 Acres										
E -17-14-426-052	4135 CUMBERLAND CT	12/13/2022	03-ARM'S LENGTH	\$420,000	\$438,637	\$88,542	0.41	Land Table KN5	21.08%	\$109,993
E -17-14-426-001	4016 EMERALD PINES DR	5/11/2022	03-ARM'S LENGTH	\$357,500	\$352,795	\$111,884	0.46	Land Table KN5	31.30%	\$93,625
									Average LtoB %	26.19%
									Average LtoB Value	\$101,809
0.50 + Acres										
									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#REF!
									#DIV/0!	#REF!
									#DIV/0!	#REF!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

Land Value % Changed			
Sites	2025	% Change	2026
< 0.40 Acres	\$104,366	10.88%	\$115,721
0.40 to 0.49 Acres	\$107,179	-5.01%	\$101,809
0.50 + Acres	\$110,008	#DIV/0!	#DIV/0!

Land Value % Changed			
Sites	2025	% Change	2026
< 0.40 Acres	\$104,366	6.0%	\$110,628
0.40 to 0.49 Acres	\$107,179	6.0%	\$113,610
0.50 + Acres	\$110,008	6.0%	\$116,608

Sales < 0.40 and 0.40 to 0.49 Acres show an average increase of 6% increase which will be applied across all tables. Table 0.50 + Acres has no sales.

Commerce Township 2026 Land Value LAND TABLE KQ1

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 0.40 Acres										
E -17-16-226-031	1542 COMMERCE SHORES DR	11/29/2022	03-ARM'S LENGTH	\$415,000	\$407,853	\$90,293	0.27	Land Table KQ1	21.76%	\$73,591
E -17-16-226-033	1510 COMMERCE SHORES DR	3/28/2024	03-ARM'S LENGTH	\$672,500	\$663,458	\$92,188	0.37	Land Table KQ1	13.71%	\$119,253
									Average LtoB %	17.73%
									Average LtoB Value	\$96,422
0.40 to 0.55 Acres										
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	\$0
									#DIV/0!	\$0
									#DIV/0!	\$0
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!
0.56+ Acres										
E -17-16-376-028	2065 EDWARDS CT	3/17/2022	03-ARM'S LENGTH	\$590,000	\$550,005	\$127,519	0.83	Land Table KQ1	21.61%	\$127,519
									Average LtoB %	21.61%
									Average LtoB Value	\$127,519

Sites	Land Value % Change		
	2025	% Change	2026
< 0.40 Acres	\$83,146	15.97%	\$96,422
0.40 to 0.55 Acres	\$87,524	#DIV/0!	#DIV/0!
0.56+ Acres	\$102,841	24.00%	\$127,519

Sites	Land Value Used		
	2025	% Change	2026
< 0.40 Acres	\$83,146	20.00%	\$99,775
0.40 to 0.55 Acres	\$87,524	20.00%	\$105,029
0.56+ Acres	\$102,841	20.00%	\$123,409

Sales < 0.40 and 0.56 + Acres show an average increase of 20% increase which will be applied across all tables. Table 0.40 to 0.55 Acres has no sales.

Commerce Township 2026 Land Value
LAND TABLE KQ3

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 1.00 Acres										
E -17-16-476-024	3448 CIRCLE DR	8/15/2025	03-ARM'S LENGTH	\$1,200,000	\$925,218	\$508,566	0.20	Land Table KQ3	42.38%	\$336,539
E -17-16-480-007	1780 SADIE SHORE DR	12/15/2023	03-ARM'S LENGTH	\$970,000	\$1,046,883	\$132,980	0.29	Land Table KQ3	13.71%	\$272,035
									Average LtoB %	28.04%
									Average LtoB Value	\$304,287

< 1.0 Acres Canal										
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

< 1.0 Acres Lake Access										
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#REF!
									#DIV/0!	#REF!
									#DIV/0!	#REF!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

Land Value % Change			
Sites	2025	% Change	2026
< 1.00 Acres	\$233,784	30.16%	\$304,287
< 1.0 Acres Canal	\$209,864	#DIV/0!	#DIV/0!
< 1.0 Acres Lake Access	\$164,039	#DIV/0!	#DIV/0!

Land Value Used			
Sites	2025	% Change	2026
< 1.00 Acres	\$233,784	30%	\$303,919
< 1.0 Acres Canal	\$209,864	30%	\$272,823
< 1.0 Acres Lake Access	\$164,039	30%	\$213,251

< 1.00 acers shows an average change of 30% which will be spread across the entire table. Land table is small and needs to be converted to FF for 2027.

Commerce Township 2026 Land Value

LAND TABLE KQA

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.25 to 0.60 Acres										
E -17-15-403-032	757 ELDERBERRY CT	3/31/2025	03-ARM'S LENGTH	\$775,000	\$735,102	\$135,323	0.38	Land Table KQA	17.46%	\$117,816
E -17-15-403-024	730 ELDERBERRY CT	5/9/2024	03-ARM'S LENGTH	\$775,000	\$785,710	\$84,715	0.49	Land Table KQA	10.93%	\$117,816
E -17-15-403-010	3412 TIMBERLAKE DR	11/23/2022	03-ARM'S LENGTH	\$730,000	\$766,971	\$67,540	0.67	Land Table KQA	9.25%	\$110,975
E -17-15-403-004	3336 TIMBERLAKE DR	4/13/2023	03-ARM'S LENGTH	\$775,000	\$723,754	\$155,757	0.68	Land Table KQA	20.10%	\$117,816
E -17-15-403-026	760 ELDERBERRY CT	9/5/2024	03-ARM'S LENGTH	\$815,000	\$770,622	\$148,889	0.72	Land Table KQA	18.27%	\$123,897
									Average LtoB %	15.20%
									Average LtoB Value	\$117,664
0.61 to 1.00 Acres										
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#REF!
									#DIV/0!	#REF!
									#DIV/0!	#REF!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!
1.01 + Acres										
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

Land Value % Change			
Sites	2025	% Change	2026
0.25 to 0.60 Acres	\$95,425	23.31%	\$117,664
0.25 to 0.60 Acres	\$104,511	#DIV/0!	#DIV/0!
0.61 to 1.00 Acres	\$118,151	#DIV/0!	#DIV/0!

Land Value Used			
Sites	2025	% Change	2026
0.25 to 0.60 Acres	\$95,425	23%	\$117,373
0.25 to 0.60 Acres	\$104,511	23%	\$128,549
0.61 to 1.00 Acres	\$118,151	23%	\$145,326

0.25 to 0.60 acres shows an average change of 23% which will be spread across the entire table. 0.61 to 1.00 and 1.01 + Acres had no valid sales.

Commerce Township 2026 Land Value

LAND TABLE KT2

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-19-300-084	2440 BEVIN CT	1/20/2022	03-ARM'S LENGTH	\$570,000	\$588,880	\$51,676	0.46	Land Table KT2	9.07%	\$72,191
E -17-19-300-084	2440 BEVIN CT	5/9/2024	03-ARM'S LENGTH	\$619,000	\$588,880	\$100,676	0.46	Land Table KT2	16.26%	\$78,397
									Average LtoB	12.67%
									Average LtoB Value	\$75,294

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$70,556	6.72%	\$75,294

Commerce Township 2026 Land Value

LAND TABLE KT4

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value	
SITE VALUE A											
E-17-24-204-017	417 ADDISON CIR	12/11/2024	03-ARM'S LENGTH	\$462,715	\$447,687	\$66,863	1.00	Land Table KT4	14.45%	\$73,306	
E-17-24-204-018	418 ADDISON CIR	2/21/2025	03-ARM'S LENGTH	\$456,990	\$438,433	\$65,680	1.00	Land Table KT4	14.37%	\$72,399	
E-17-24-204-022	422 ADDISON CIR	12/12/2024	03-ARM'S LENGTH	\$483,390	\$455,096	\$80,129	1.00	Land Table KT4	16.58%	\$76,582	
E-17-24-204-023	523 ADDISON CIR	8/26/2024	03-ARM'S LENGTH	\$501,000	\$492,780	\$60,055	1.00	Land Table KT4	11.99%	\$79,372	
E-17-24-204-024	524 ADDISON CIR	8/27/2024	03-ARM'S LENGTH	\$489,640	\$468,831	\$67,932	1.00	Land Table KT4	13.87%	\$77,572	
E-17-24-204-025	525 ADDISON CIR	8/27/2024	03-ARM'S LENGTH	\$464,990	\$458,868	\$53,245	1.00	Land Table KT4	11.45%	\$73,667	
E-17-24-204-026	526 ADDISON CIR	8/27/2024	03-ARM'S LENGTH	\$504,640	\$484,137	\$72,338	1.00	Land Table KT4	14.33%	\$79,948	
E-17-24-204-030	630 ADDISON CIR	5/29/2024	03-ARM'S LENGTH	\$486,300	\$480,589	\$57,546	1.00	Land Table KT4	11.89%	\$77,043	
E-17-24-204-031	731 ADDISON CIR	4/29/2024	03-ARM'S LENGTH	\$493,075	\$475,825	\$69,085	1.00	Land Table KT4	14.01%	\$78,116	
E-17-24-204-034	734 ADDISON CIR	4/29/2024	03-ARM'S LENGTH	\$490,000	\$489,479	\$52,356	1.00	Land Table KT4	10.68%	\$77,629	
E-17-24-204-036	836 ADDISON CIR	12/15/2023	03-ARM'S LENGTH	\$492,025	\$473,329	\$65,819	1.00	Land Table KT4	13.38%	\$77,950	
E-17-24-204-037	837 ADDISON CIR	12/15/2023	03-ARM'S LENGTH	\$515,360	\$463,649	\$98,834	1.00	Land Table KT4	19.18%	\$81,647	
E-17-24-204-038	838 ADDISON CIR	12/14/2023	03-ARM'S LENGTH	\$495,960	\$458,449	\$84,634	1.00	Land Table KT4	17.06%	\$78,573	
E-17-24-204-039	839 ADDISON CIR	12/22/2023	03-ARM'S LENGTH	\$455,035	\$463,101	\$39,057	1.00	Land Table KT4	8.98%	\$72,050	
E-17-24-204-040	840 ADDISON CIR	12/20/2023	03-ARM'S LENGTH	\$500,000	\$486,734	\$65,101	1.00	Land Table KT4	13.02%	\$79,233	
E-17-24-204-041	941 ADDISON CIR	3/15/2024	03-ARM'S LENGTH	\$434,990	\$438,402	\$48,423	1.00	Land Table KT4	11.13%	\$68,914	
E-17-24-204-042	942 ADDISON CIR	1/17/2024	03-ARM'S LENGTH	\$434,305	\$425,823	\$55,605	1.00	Land Table KT4	12.80%	\$68,805	
E-17-24-204-043	943 ADDISON CIR	1/18/2024	03-ARM'S LENGTH	\$428,805	\$426,187	\$49,741	1.00	Land Table KT4	11.60%	\$67,934	
E-17-24-204-044	944 ADDISON CIR	2/14/2024	03-ARM'S LENGTH	\$457,400	\$447,027	\$57,496	1.00	Land Table KT4	12.57%	\$72,464	
E-17-24-204-045	945 ADDISON CIR	3/20/2024	03-ARM'S LENGTH	\$442,990	\$429,910	\$60,203	1.00	Land Table KT4	13.59%	\$70,181	
E-17-24-204-047	1047 ADDISON CIR	2/20/2024	03-ARM'S LENGTH	\$431,390	\$426,823	\$56,402	1.00	Land Table KT4	13.07%	\$68,344	
E-17-24-204-049	1049 ADDISON CIR	2/16/2024	03-ARM'S LENGTH	\$450,490	\$450,133	\$52,192	1.00	Land Table KT4	11.59%	\$71,370	
E-17-24-204-050	1150 ADDISON CIR	4/29/2024	03-ARM'S LENGTH	\$495,090	\$482,251	\$64,674	1.00	Land Table KT4	13.06%	\$78,435	
E-17-24-204-051	1151 ADDISON CIR	9/26/2024	03-ARM'S LENGTH	\$471,990	\$462,708	\$56,405	1.00	Land Table KT4	11.95%	\$74,776	
E-17-24-204-052	1152 ADDISON CIR	4/29/2024	03-ARM'S LENGTH	\$521,465	\$485,402	\$87,898	1.00	Land Table KT4	16.86%	\$82,614	
E-17-24-204-053	1253 ADDISON CIR	7/26/2024	03-ARM'S LENGTH	\$466,990	\$457,896	\$60,929	1.00	Land Table KT4	13.05%	\$73,984	
E-17-24-204-054	1254 ADDISON CIR	7/19/2024	03-ARM'S LENGTH	\$446,990	\$443,826	\$50,287	1.00	Land Table KT4	11.25%	\$70,815	
E-17-24-204-055	1255 ADDISON CIR	7/10/2024	03-ARM'S LENGTH	\$440,990	\$433,152	\$54,961	1.00	Land Table KT4	12.46%	\$69,864	
E-17-24-204-058	1258 ADDISON CIR	11/8/2024	03-ARM'S LENGTH	\$460,000	\$446,809	\$65,026	1.00	Land Table KT4	14.14%	\$72,876	
E-17-24-204-061	1361 ADDISON CIR	3/26/2025	03-ARM'S LENGTH	\$479,990	\$476,043	\$51,070	1.00	Land Table KT4	10.64%	\$76,043	
E-17-24-204-063	1363 ADDISON CIR	2/24/2025	03-ARM'S LENGTH	\$479,990	\$460,256	\$66,857	1.00	Land Table KT4	13.93%	\$76,043	
E-17-24-204-064	1364 ADDISON CIR	11/26/2024	03-ARM'S LENGTH	\$480,000	\$483,402	\$48,793	1.00	Land Table KT4	10.17%	\$76,045	
E-17-24-204-074	1674 ADDISON CIR	6/20/2023	03-ARM'S LENGTH	\$444,990	\$436,959	\$55,154	1.00	Land Table KT4	12.39%	\$70,498	
E-17-24-204-079	1879 ADDISON CIR	4/26/2023	03-ARM'S LENGTH	\$440,000	\$453,091	\$38,744	1.00	Land Table KT4	8.81%	\$69,708	
E-17-24-204-080	1880 ADDISON CIR	4/13/2023	03-ARM'S LENGTH	\$428,300	\$426,990	\$48,433	1.00	Land Table KT4	11.31%	\$67,854	
E-17-24-204-081	1881 ADDISON CIR	5/26/2023	03-ARM'S LENGTH	\$449,990	\$437,076	\$59,947	1.00	Land Table KT4	13.32%	\$71,276	
E-17-24-204-092	2092 ADDISON CIR	4/27/2023	03-ARM'S LENGTH	\$439,990	\$437,483	\$49,630	1.00	Land Table KT4	11.28%	\$69,706	
E-17-24-204-096	2196 ADDISON CIR	7/3/2023	03-ARM'S LENGTH	\$505,055	\$483,940	\$72,950	1.00	Land Table KT4	14.44%	\$80,014	
E-17-24-204-097	2297 ADDISON CIR	8/7/2024	03-ARM'S LENGTH	\$439,840	\$452,088	\$39,587	1.00	Land Table KT4	9.00%	\$69,682	
E-17-24-204-098	2298 ADDISON CIR	9/3/2024	03-ARM'S LENGTH	\$422,990	\$432,141	\$37,972	1.00	Land Table KT4	8.98%	\$67,013	
E-17-24-204-099	2299 ADDISON CIR	8/9/2024	03-ARM'S LENGTH	\$447,990	\$458,466	\$41,359	1.00	Land Table KT4	9.23%	\$70,973	
E-17-24-204-100	23100 ADDISON CIR	7/16/2024	03-ARM'S LENGTH	\$469,990	\$435,054	\$86,771	1.00	Land Table KT4	18.46%	\$74,459	
E-17-24-204-103	23103 ADDISON CIR	10/27/2023	03-ARM'S LENGTH	\$441,525	\$426,858	\$66,502	1.00	Land Table KT4	15.06%	\$69,949	
E-17-35-253-012	2201 CAMERON CIR	7/19/2024	03-ARM'S LENGTH	\$320,000	\$300,930	\$66,193	1.00	Land Table KT4	20.69%	\$50,696	
E-17-35-253-037	5101 TAMARA CIR	10/25/2024	03-ARM'S LENGTH	\$285,000	\$270,368	\$61,755	1.00	Land Table KT4	21.67%	\$45,152	
E-17-35-253-038	5201 TAMARA CIR	6/26/2024	03-ARM'S LENGTH	\$299,000	\$286,105	\$60,018	1.00	Land Table KT4	20.07%	\$47,370	
E-17-35-253-068	16202 CAITLIN CIR	4/27/2023	03-ARM'S LENGTH	\$310,000	\$303,628	\$53,495	1.00	Land Table KT4	17.26%	\$49,112	
E-17-35-253-074	9201 ALEXA DR	9/26/2024	03-ARM'S LENGTH	\$290,000	\$286,105	\$51,018	1.00	Land Table KT4	17.59%	\$45,944	
E-17-35-253-082	8201 ALEXA DR	2/24/2025	03-ARM'S LENGTH	\$320,000	\$299,738	\$67,385	1.00	Land Table KT4	21.06%	\$50,696	
E-17-35-253-090	8205 ALEXA DR	8/19/2024	03-ARM'S LENGTH	\$311,000	\$303,492	\$54,631	1.00	Land Table KT4	17.57%	\$49,271	
E-17-35-253-105	6104 JASMINE DR	3/1/2024	03-ARM'S LENGTH	\$289,000	\$272,599	\$63,524	1.00	Land Table KT4	21.98%	\$45,785	
E-17-35-253-107	6105 JASMINE DR	10/21/2024	03-ARM'S LENGTH	\$289,200	\$272,524	\$63,799	1.00	Land Table KT4	22.06%	\$45,817	
E-17-35-253-110	15201 ADRI CIR	1/6/2025	03-ARM'S LENGTH	\$296,000	\$288,747	\$54,376	1.00	Land Table KT4	18.37%	\$46,894	
E-17-35-253-128	18206 ADRI CIR	6/20/2023	03-ARM'S LENGTH	\$315,000	\$304,100	\$58,023	1.00	Land Table KT4	18.42%	\$49,904	
E-17-35-253-136	14204 ADRI CIR	1/27/2025	03-ARM'S LENGTH	\$325,000	\$300,845	\$71,278	1.00	Land Table KT4	21.93%	\$51,489	
E-17-35-253-147	17102 CAITLIN CIR	7/13/2023	03-ARM'S LENGTH	\$300,000	\$272,999	\$74,124	1.00	Land Table KT4	24.71%	\$47,528	
E-17-35-253-162	12203 CAITLIN CIR	4/28/2023	03-ARM'S LENGTH	\$284,000	\$287,897	\$43,226	1.00	Land Table KT4	15.22%	\$44,993	
E-17-35-253-165	35101 EMMMA CIR	10/25/2024	03-ARM'S LENGTH	\$300,000	\$276,510	\$70,613	1.00	Land Table KT4	23.54%	\$47,528	
E-17-35-253-175	34101 EMMMA CIR	4/11/2024	03-ARM'S LENGTH	\$290,000	\$278,220	\$58,303	1.00	Land Table KT4	20.10%	\$45,944	
E-17-35-253-178	34202 EMMMA CIR	3/15/2024	03-ARM'S LENGTH	\$290,000	\$288,538	\$48,585	1.00	Land Table KT4	16.75%	\$45,944	
E-17-35-253-189	33103 EMMMA CIR	9/8/2023	03-ARM'S LENGTH	\$295,000	\$273,148	\$68,975	1.00	Land Table KT4	23.38%	\$46,736	
E-17-35-253-197	32102 ALEXA DR	4/4/2024	03-ARM'S LENGTH	\$297,000	\$272,524	\$71,599	1.00	Land Table KT4	24.11%	\$47,053	
E-17-35-253-201	32104 ALEXA DR	4/29/2024	03-ARM'S LENGTH	\$300,000	\$273,148	\$73,975	1.00	Land Table KT4	24.66%	\$47,528	
E-17-35-253-205	31102 ALEXA DR	1/26/2024	03-ARM'S LENGTH	\$300,000	\$279,347	\$67,776	1.00	Land Table KT4	22.99%	\$47,528	
E-17-35-253-206	31202 ALEXA DR	8/6/2024	03-ARM'S LENGTH	\$325,000	\$309,980	\$62,143	1.00	Land Table KT4	19.12%	\$51,489	
E-17-35-253-210	31204 ALEXA DR	7/31/2023	03-ARM'S LENGTH	\$295,000	\$310,008	\$32,115	1.00	Land Table KT4	10.89%	\$46,736	
E-17-35-253-216	21203 ALEXA DR	9/17/2024	03-ARM'S LENGTH	\$305,000	\$309,980	\$42,143	1.00	Land Table KT4	13.82%	\$48,320	
E-17-35-253-221	30101 CHANTREL DR	11/15/2024	03-ARM'S LENGTH	\$297,500	\$272,599	\$62,024	1.00	Land Table KT4	21.57%	\$45,548	
E-17-35-253-222	30201 CHANTREL DR	6/30/2023	03-ARM'S LENGTH	\$310,000	\$289,977	\$67,146	1.00	Land Table KT4	21.66%	\$49,112	
E-17-35-253-231	29102 APRIL CT	11/20/2023	03-ARM'S LENGTH	\$285,000	\$279,347	\$52,776	1.00	Land Table KT4	18.52%	\$45,152	
E-17-35-253-264	20206 ALEXA DR	10/18/2024	03-ARM'S LENGTH	\$331,750	\$306,763	\$72,110	1.00	Land Table KT4	21.74%	\$52,558	
E-17-35-253-280	24201 ALEXA DR	3/1/2024	03-ARM'S LENGTH	\$295,000	\$294,675	\$47,448	1.00	Land Table KT4	16.08%	\$46,736	
E-17-35-253-283	24103 ALEXA DR	4/12/2024	03-ARM'S LENGTH	\$280,000	\$278,330	\$48,793	1.00	Land Table KT4	17.43%	\$44,359	
E-17-35-253-314	23202 ALEXA DR	5/24/2024	03-ARM'S LENGTH	\$306,000	\$293,587	\$59,536	1.00	Land Table KT4	19.46%	\$48,479	
E-17-35-253-317	23104 ALEXA DR	6/3/2024	03-ARM'S LENGTH	\$297,500	\$275,451	\$69,172	1.00	Land Table KT4	23.25%	\$47,132	
									Average LtoB	15.84%	
									Average LtoB Value	\$62,670	

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$47,123	32.99%	\$62,670

Commerce Township 2026 Land Value

LAND TABLE KT9

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 0.30 Acres										
E-17-20-301-001	2595 IRONTON DR	4/25/2024	03-ARM'S LENGTH	\$764,990	\$706,974	\$122,015	0.21	Land Table KT9	95.95%	\$82,063
E-17-20-301-002	2605 IRONTON DR	8/1/2024	03-ARM'S LENGTH	\$636,733	\$579,202	\$121,530	0.21	Land Table KT9	109.09%	\$68,304
E-17-20-301-004	2625 IRONTON DR	6/28/2022	03-ARM'S LENGTH	\$619,665	\$627,146	\$56,518	0.21	Land Table KT9	91.2%	\$66,473
E-17-20-301-005	2635 IRONTON DR	5/26/2022	03-ARM'S LENGTH	\$639,540	\$639,421	\$64,118	0.21	Land Table KT9	100.0%	\$68,605
E-17-20-301-006	2645 IRONTON DR	7/28/2022	03-ARM'S LENGTH	\$624,990	\$649,364	\$39,625	0.21	Land Table KT9	6.34%	\$67,044
E-17-20-301-007	2655 IRONTON DR	9/27/2022	03-ARM'S LENGTH	\$677,265	\$645,529	\$95,735	0.21	Land Table KT9	94.14%	\$72,652
E-17-20-301-008	2665 IRONTON DR	9/28/2022	03-ARM'S LENGTH	\$645,590	\$670,303	\$39,286	0.21	Land Table KT9	6.09%	\$69,254
E-17-20-301-009	2675 IRONTON DR	9/21/2022	03-ARM'S LENGTH	\$649,990	\$628,347	\$85,642	0.21	Land Table KT9	93.18%	\$69,726
E-17-20-301-010	2685 IRONTON DR	10/28/2022	03-ARM'S LENGTH	\$703,815	\$717,783	\$50,031	0.21	Land Table KT9	7.11%	\$75,500
E-17-20-301-011	2695 IRONTON DR	10/27/2022	03-ARM'S LENGTH	\$660,915	\$637,576	\$87,338	0.21	Land Table KT9	93.21%	\$70,898
E-17-20-301-014	2725 IRONTON DR	10/28/2022	03-ARM'S LENGTH	\$664,865	\$691,694	\$37,170	0.21	Land Table KT9	5.99%	\$71,322
E-17-20-301-016	2745 IRONTON DR	11/23/2022	03-ARM'S LENGTH	\$561,840	\$542,546	\$83,293	0.21	Land Table KT9	94.83%	\$60,270
E-17-20-301-017	2755 IRONTON DR	3/9/2023	03-ARM'S LENGTH	\$536,965	\$563,456	\$37,508	0.21	Land Table KT9	6.99%	\$57,602
E-17-20-301-018	2765 IRONTON DR	7/7/2023	03-ARM'S LENGTH	\$650,000	\$642,704	\$71,295	0.21	Land Table KT9	10.97%	\$69,727
E-17-20-301-019	2775 IRONTON DR	10/31/2022	03-ARM'S LENGTH	\$634,815	\$628,627	\$70,187	0.21	Land Table KT9	11.06%	\$68,098
E-17-20-301-026	2680 IRONTON DR	1/26/2023	03-ARM'S LENGTH	\$558,990	\$581,812	\$41,177	0.21	Land Table KT9	7.37%	\$59,964
E-17-20-301-027	2670 IRONTON DR	10/14/2022	03-ARM'S LENGTH	\$660,140	\$650,273	\$73,866	0.21	Land Table KT9	11.19%	\$70,815
E-17-20-301-028	2660 IRONTON DR	8/23/2022	03-ARM'S LENGTH	\$607,215	\$628,299	\$42,915	0.21	Land Table KT9	7.07%	\$65,138
E-17-20-301-029	2650 IRONTON DR	9/27/2022	03-ARM'S LENGTH	\$571,515	\$580,683	\$54,831	0.21	Land Table KT9	9.59%	\$61,308
E-17-20-301-030	2640 IRONTON DR	8/29/2022	03-ARM'S LENGTH	\$540,815	\$564,223	\$40,591	0.21	Land Table KT9	7.51%	\$58,015
E-17-20-301-031	2630 IRONTON DR	6/28/2022	03-ARM'S LENGTH	\$572,000	\$560,629	\$75,370	0.21	Land Table KT9	13.18%	\$61,360
E-17-20-301-032	2620 IRONTON DR	8/12/2022	03-ARM'S LENGTH	\$521,565	\$529,437	\$56,127	0.21	Land Table KT9	10.76%	\$55,950
E-17-20-301-034	2932 TRILLIUM HILLS DR	7/27/2022	03-ARM'S LENGTH	\$505,970	\$544,819	\$25,150	0.21	Land Table KT9	4.97%	\$54,277
E-17-20-301-036	2912 TRILLIUM HILLS DR	6/28/2023	03-ARM'S LENGTH	\$514,465	\$546,480	\$31,984	0.21	Land Table KT9	6.22%	\$55,188
E-17-20-301-037	2902 TRILLIUM HILLS DR	9/21/2023	03-ARM'S LENGTH	\$624,990	\$658,157	\$30,832	0.21	Land Table KT9	4.93%	\$67,044
E-17-20-301-038	2892 TRILLIUM HILLS DR	8/29/2023	03-ARM'S LENGTH	\$563,490	\$573,012	\$54,477	0.21	Land Table KT9	9.67%	\$60,447
E-17-20-301-039	2882 TRILLIUM HILLS DR	8/28/2023	03-ARM'S LENGTH	\$638,065	\$655,169	\$46,895	0.21	Land Table KT9	7.35%	\$68,447
E-17-20-301-040	2872 TRILLIUM HILLS DR	11/15/2023	03-ARM'S LENGTH	\$544,815	\$542,332	\$66,482	0.21	Land Table KT9	17.20%	\$58,444
E-17-20-301-044	2832 TRILLIUM HILLS DR	11/30/2023	03-ARM'S LENGTH	\$516,640	\$522,995	\$57,644	0.21	Land Table KT9	11.16%	\$55,421
E-17-20-301-045	2822 TRILLIUM HILLS DR	1/2/2024	03-ARM'S LENGTH	\$581,615	\$556,254	\$89,360	0.21	Land Table KT9	15.36%	\$62,392
E-17-20-301-046	2812 TRILLIUM HILLS DR	12/31/2023	03-ARM'S LENGTH	\$526,790	\$540,759	\$50,030	0.21	Land Table KT9	9.50%	\$56,510
E-17-20-301-047	2802 TRILLIUM HILLS DR	10/25/2023	03-ARM'S LENGTH	\$620,220	\$620,220	\$36,719	0.21	Land Table KT9	6.19%	\$63,606
E-17-20-301-049	2782 TRILLIUM HILLS DR	7/27/2023	03-ARM'S LENGTH	\$564,990	\$569,129	\$59,860	0.21	Land Table KT9	10.99%	\$60,508
E-17-20-301-051	2762 TRILLIUM HILLS DR	4/20/2023	03-ARM'S LENGTH	\$569,490	\$561,473	\$72,016	0.21	Land Table KT9	12.65%	\$61,091
E-17-20-301-053	2742 TRILLIUM HILLS DR	7/20/2023	03-ARM'S LENGTH	\$539,090	\$568,120	\$34,969	0.21	Land Table KT9	6.49%	\$57,830
E-17-20-301-055	2765 TRILLIUM HILLS DR	4/14/2023	03-ARM'S LENGTH	\$588,465	\$569,462	\$83,002	0.21	Land Table KT9	14.10%	\$63,126
E-17-20-301-056	2775 TRILLIUM HILLS DR	7/26/2023	03-ARM'S LENGTH	\$689,890	\$677,720	\$76,169	0.21	Land Table KT9	11.04%	\$74,006
E-17-20-301-057	2785 TRILLIUM HILLS DR	8/3/2023	03-ARM'S LENGTH	\$713,215	\$707,473	\$69,741	0.21	Land Table KT9	9.78%	\$76,509
E-17-20-301-058	2795 TRILLIUM HILLS DR	10/24/2023	03-ARM'S LENGTH	\$568,640	\$561,988	\$70,651	0.21	Land Table KT9	12.42%	\$61,000
E-17-20-301-059	2805 TRILLIUM HILLS DR	11/9/2023	03-ARM'S LENGTH	\$703,265	\$716,051	\$51,213	0.21	Land Table KT9	7.28%	\$75,441
E-17-20-301-060	2815 TRILLIUM HILLS DR	1/11/2024	03-ARM'S LENGTH	\$715,965	\$695,273	\$84,691	0.21	Land Table KT9	11.83%	\$76,804
E-17-20-301-061	2825 TRILLIUM HILLS DR	11/30/2023	03-ARM'S LENGTH	\$554,140	\$535,140	\$82,999	0.21	Land Table KT9	14.98%	\$59,444
E-17-20-301-064	2720 TULIP WAY	6/21/2024	03-ARM'S LENGTH	\$567,990	\$580,757	\$51,232	0.21	Land Table KT9	9.02%	\$60,930
E-17-20-301-065	2730 TULIP WAY	3/26/2024	03-ARM'S LENGTH	\$575,740	\$565,365	\$74,374	0.21	Land Table KT9	12.92%	\$61,761
E-17-20-301-067	2750 TULIP WAY	6/28/2024	03-ARM'S LENGTH	\$567,240	\$572,157	\$59,082	0.21	Land Table KT9	10.42%	\$60,849
E-17-20-301-068	2760 TULIP WAY	10/27/2023	03-ARM'S LENGTH	\$662,040	\$632,244	\$93,795	0.21	Land Table KT9	14.77%	\$71,019
E-17-20-301-069	2770 TULIP WAY	3/24/2023	03-ARM'S LENGTH	\$629,465	\$640,199	\$53,265	0.21	Land Table KT9	8.46%	\$67,525
E-17-20-301-070	2780 TULIP WAY	4/18/2023	03-ARM'S LENGTH	\$679,315	\$647,112	\$96,202	0.21	Land Table KT9	14.16%	\$72,872
E-17-20-301-072	2775 TULIP WAY	4/26/2023	03-ARM'S LENGTH	\$634,565	\$646,065	\$52,499	0.21	Land Table KT9	8.27%	\$68,072
E-17-20-301-073	2765 TULIP WAY	3/18/2024	03-ARM'S LENGTH	\$709,990	\$674,110	\$99,879	0.21	Land Table KT9	14.07%	\$76,163
E-17-20-301-074	2755 TULIP WAY	8/17/2023	03-ARM'S LENGTH	\$546,965	\$538,341	\$72,623	0.21	Land Table KT9	13.28%	\$58,674
E-17-20-301-075	2745 TULIP WAY	8/28/2023	03-ARM'S LENGTH	\$648,340	\$652,730	\$59,609	0.21	Land Table KT9	9.19%	\$69,549
E-17-20-301-076	2735 TULIP WAY	2/7/2024	03-ARM'S LENGTH	\$690,000	\$679,056	\$74,943	0.21	Land Table KT9	10.86%	\$74,018
E-17-20-301-077	2725 TULIP WAY	11/27/2023	03-ARM'S LENGTH	\$720,740	\$721,527	\$63,212	0.21	Land Table KT9	8.77%	\$77,316
E-17-20-301-015	2735 IRONTON DR	10/28/2022	03-ARM'S LENGTH	\$710,465	\$702,865	\$71,599	0.21	Land Table KT9	10.08%	\$76,214
E-17-20-301-043	2842 TRILLIUM HILLS DR	3/22/2024	03-ARM'S LENGTH	\$653,240	\$660,466	\$56,773	0.23	Land Table KT9	8.69%	\$70,075
E-17-20-301-022	2755 TRILLIUM HILLS DR	12/9/2022	03-ARM'S LENGTH	\$654,465	\$651,737	\$66,727	0.26	Land Table KT9	10.20%	\$70,206
E-17-20-301-023	2790 TULIP WAY	3/17/2023	03-ARM'S LENGTH	\$597,990	\$632,608	\$29,381	0.26	Land Table KT9	4.91%	\$64,148
E-17-20-301-024	2795 TULIP WAY	11/29/2022	03-ARM'S LENGTH	\$657,365	\$662,847	\$58,517	0.26	Land Table KT9	8.90%	\$70,517
E-17-20-301-033	2610 IRONTON DR	10/13/2022	03-ARM'S LENGTH	\$661,565	\$667,921	\$57,643	0.26	Land Table KT9	8.71%	\$70,968
E-17-20-301-062	2835 TRILLIUM HILLS DR	12/28/2023	03-ARM'S LENGTH	\$563,515	\$552,156	\$75,358	0.26	Land Table KT9	13.37%	\$60,450
E-17-20-301-078	2715 TULIP WAY	12/28/2023	03-ARM'S LENGTH	\$693,880	\$657,049	\$100,830	0.26	Land Table KT9	14.53%	\$74,434
E-17-20-301-021	2795 IRONTON DR	3/27/2024	03-ARM'S LENGTH	\$656,590	\$668,594	\$51,995	0.27	Land Table KT9	7.92%	\$70,434
E-17-20-326-079	2720 TRILLIUM HILLS DR	12/7/2023	03-ARM'S LENGTH	\$546,000	\$512,880	\$97,119	0.28	Land Table KT9	17.79%	\$58,571
E-17-20-326-080	2708 TRILLIUM HILLS DR	10/12/2023	03-ARM'S LENGTH	\$495,000	\$471,439	\$87,560	0.28	Land Table KT9	17.69%	\$53,100
E-17-20-326-164	2425 SOLACE DR	10/28/2022	03-ARM'S LENGTH	\$425,000	\$410,386	\$78,613	0.28	Land Table KT9	18.50%	\$45,591
E-17-20-326-175	2294 YASMIN DR	7/28/2023	03-ARM'S LENGTH	\$575,000	\$553,876	\$85,123	0.28	Land Table KT9	14.80%	\$61,682
Average LtoB %										10.73%
Average LtoB Value										\$65,714

Commerce Township 2026 Land Value

LAND TABLE KT9

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.30 to 0.39 Acres										
E-17-20-301-013	2715 IRONTON DR	10/27/2022	03-ARM'S LENGTH	\$681,190	\$678,167	\$68,010	0.32	Land Table KT9	9.98%	\$116,755
E-17-20-326-007	2588 TRILLIUM HILLS DR	10/19/2023	03-ARM'S LENGTH	\$440,000	\$421,730	\$83,257	0.32	Land Table KT9	18.92%	\$75,416
E-17-20-326-063	2433 YASMIN DR	7/12/2024	03-ARM'S LENGTH	\$585,000	\$553,708	\$96,279	0.32	Land Table KT9	16.46%	\$100,269
E-17-20-301-041	2862 TRILLIUM HILLS DR	8/12/2024	03-ARM'S LENGTH	\$685,215	\$663,154	\$87,048	0.33	Land Table KT9	12.70%	\$117,445
E-17-20-301-012	2705 IRONTON DR	6/30/2023	03-ARM'S LENGTH	\$685,540	\$713,208	\$37,319	0.34	Land Table KT9	5.44%	\$117,501
E-17-20-326-163	2415 SOLACE DR	9/25/2024	03-ARM'S LENGTH	\$525,000	\$467,048	\$122,939	0.36	Land Table KT9	23.42%	\$89,985
E-17-20-326-059	2385 YASMIN DR	8/8/2025	03-ARM'S LENGTH	\$495,000	\$459,260	\$100,727	0.37	Land Table KT9	20.35%	\$84,843
E-17-20-326-062	2419 YASMIN DR	9/2/2022	03-ARM'S LENGTH	\$530,000	\$488,883	\$106,104	0.37	Land Table KT9	20.02%	\$90,842
E-17-20-326-082	2684 TRILLIUM HILLS DR	2/10/2023	03-ARM'S LENGTH	\$485,000	\$452,861	\$97,126	0.38	Land Table KT9	20.03%	\$83,129
E-17-20-326-082	2684 TRILLIUM HILLS DR	2/12/2025	03-ARM'S LENGTH	\$505,000	\$448,402	\$121,585	0.38	Land Table KT9	24.08%	\$86,557
Average LtoB %										17.14%
Average LtoB Value										\$96,274
0.40 to 0.49 Acres										
No data for this range.										

Commerce Township 2026 Land Value

LAND TABLE ARCTURUS CONDO

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-21-401-052	2657 BENSTEIN RD	10/24/2022	03-ARM'S LENGTH	\$120,000	\$119,821	\$32,119	1.00	ARCTURUS CONDO	26.77%	\$32,119
									Average LtoB	26.77%
									Average LtoB Value	\$32,119

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$31,940	0.56%	\$32,119

Commerce Township 2026 Land Value
LAND TABLE KWC WYNCLIFF

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.20 - 0.29 Acres										
E -17-24-177-038	2711 WYNCLIFF CT	5/22/2023	03-ARM'S LENGTH	\$825,000	\$769,965	\$149,910	0.28	Land Table KWC wyncliff	18.17%	\$118,248
E -17-24-203-011	2991 LANKFORD LN	5/26/2022	03-ARM'S LENGTH	\$800,000	\$811,755	\$82,745	0.27	Land Table KMP Merrill Park	10.34%	\$114,665
E -17-24-203-015	2967 MONTGOMERY CIR	10/31/2024	03-ARM'S LENGTH	\$925,000	\$866,467	\$153,033	0.27	Land Table KMP Merrill Park	16.54%	\$132,581
E -17-24-203-054	2893 MONTGOMERY CIR	6/20/2023	03-ARM'S LENGTH	\$725,000	\$730,512	\$88,988	0.27	Land Table KMP Merrill Park	12.27%	\$103,915
									Average LtoB %	14.33%
									Average LtoB Value	\$117,352
0.30 to 0.39 Acres										
E -17-24-203-057	3016 DALTON DR	7/25/2024	03-ARM'S LENGTH	\$867,000	\$789,146	\$180,230	0.35	Land Table KMP Merrill Park	20.79%	\$172,351
E -17-24-203-068	3015 DALTON DR	10/21/2022	03-ARM'S LENGTH	\$765,000	\$722,254	\$145,122	0.30	Land Table KMP Merrill Park	18.97%	\$152,074
									Average LtoB %	19.88%
									Average LtoB Value	\$162,213
0.40 to 0.49 Acres										
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!
0.50 to 0.60 Acres										
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

Sites	Land Value % Change		
	2025	% Change	2026
0.20 - 0.29 Acres	\$94,875	23.69%	\$117,352
0.30 to 0.39 Acres	\$102,787	57.81%	\$162,213
0.40 to 0.49 Acres	\$110,688	#DIV/0!	#DIV/0!
0.50 to 0.60 Acres	\$118,600	#DIV/0!	#DIV/0!

Sites	Land Value Used		
	2025	% Change	2026
0.20 - 0.29 Acres	\$94,875	41%	\$133,774
0.30 to 0.39 Acres	\$102,787	41%	\$144,930
0.40 to 0.49 Acres	\$110,688	41%	\$156,070
0.50 to 0.60 Acres	\$118,600	41%	\$167,226

0.20 to 0.29 and 0.30 to 0.39 acres show an average change of 41% which will be spread across the entire table. KMP Merrill Park will be added to the land study due to limited number of sales and size of table.

Commerce Township 2026 Land Value

LAND TABLE KX3

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.19 to 0.30 Acres										
E -17-23-476-065	2120 MATTHEW ST	6/3/2025	03-ARM'S LENGTH	\$423,000	\$403,201	\$103,451	0.28	Land Table KX3	24.46%	\$105,280
E -17-24-151-001	9138 LYNISS DR	10/14/2022	03-ARM'S LENGTH	\$306,000	\$293,627	\$96,025	0.27	Land Table KX3	31.38%	\$76,160
E -17-24-300-050	8930 CAMPBELL CREEK DR	8/31/2023	03-ARM'S LENGTH	\$380,000	\$380,009	\$83,643	0.30	Land Table KX3	22.01%	\$94,578
E -17-24-300-055	9065 CAMPBELL CREEK DR	10/25/2023	03-ARM'S LENGTH	\$395,000	\$392,909	\$85,743	0.27	Land Table KX3	21.71%	\$98,311
									Average LtoB %	24.89%
									Average LtoB Value	\$93,582
0.31 + Acres										
									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
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									#DIV/0!	#REF!
									#DIV/0!	#REF!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

Sites	Land Value % Change		
	2025	% Change	2026
0.19 to 0.30 Acres	\$83,652	12%	\$93,582
0.31 + Acres	\$86,752	#DIV/0!	#DIV/0!

Sites	Land Value Used		
	2025	% Change	2026
0.19 to 0.30 Acres	\$83,652	12.00%	\$93,690
0.31 + Acres	\$86,752	12.00%	\$97,162

Strong Sales for 0.19 to 0.30 Acres which show an average % change of 12% change that will be spread across the table. 0.31 + acres have a small number of parcels and no sales in expanded sale study of 1/1/2022 - 10/30/2025.

Commerce Township 2026 Land Value

LAND TABLE KX4

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
< 0.30 Acres										
E -17-23-226-085	2170 BLUE STONE LN	3/24/2023	03-ARM'S LENGTH	\$455,000	\$434,686	\$85,809	0.28	Land Table KX4	18.86%	\$107,757
E -17-23-476-065	2120 MATTHEW ST	6/3/2025	03-ARM'S LENGTH	\$423,000	\$403,201	\$103,451	0.28	Land Table KX3	24.46%	\$100,179
E -17-24-151-001	9138 LYNISS DR	10/14/2022	03-ARM'S LENGTH	\$306,000	\$293,627	\$96,025	0.27	Land Table KX3	31.38%	\$72,470
E -17-24-300-050	8930 CAMPBELL CREEK DR	8/31/2023	03-ARM'S LENGTH	\$380,000	\$380,009	\$83,643	0.30	Land Table KX3	22.01%	\$89,995
E -17-24-300-055	9065 CAMPBELL CREEK DR	10/25/2023	03-ARM'S LENGTH	\$395,000	\$392,909	\$85,743	0.27	Land Table KX3	21.71%	\$93,548
									Average LtoB %	23.68%
									Average LtoB Value	\$92,790
0.31 to 0.39 Acres										
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!
0.40 to 0.44 Acres										
									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!
0.50 + Acres										
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									#DIV/0!	#REF!
									#DIV/0!	#REF!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

Land Value % Changed			
Sites	2025	% Change	2026
< 0.30 Acres	\$65,495	42%	\$92,790
0.31 to 0.39 Acres	\$67,232	#DIV/0!	#DIV/0!
0.40 to 0.44 Acres	\$69,401	#DIV/0!	#DIV/0!
0.50 + Acres	\$71,567	#DIV/0!	#DIV/0!

Land Value Used			
Sites	2025	% Change	2026
< 0.30 Acres	\$65,495	42%	\$93,003
0.31 to 0.39 Acres	\$67,232	42%	\$95,469
0.40 to 0.44 Acres	\$69,401	42%	\$98,549
0.50 + Acres	\$71,567	42%	\$101,625

< 0.30 acres shows an average change of 42% which will be applied across the entire table. 0.31 to 0.39, 0.40 to 0.44 and 0.50+ acres had no valid sales. KX3 was included in study due to limited number of sales.

Commerce Township 2026 Land Value

LAND TABLE KY1

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value	
< 0.30 Acres											
E -17-23-476-065	2120 MATTHEW ST	6/3/2025	03-ARM'S LENGTH	\$423,000	\$403,201	\$103,451	0.28	Land Table KX3		\$100,179	
E -17-24-151-001	9138 LYNISS DR	10/14/2022	03-ARM'S LENGTH	\$306,000	\$293,627	\$96,025	0.27	Land Table KX3		\$72,470	
E -17-24-300-050	8930 CAMPBELL CREEK DR	8/31/2023	03-ARM'S LENGTH	\$380,000	\$380,009	\$83,643	0.30	Land Table KX3		\$89,995	
E -17-24-300-055	9065 CAMPBELL CREEK DR	10/25/2023	03-ARM'S LENGTH	\$395,000	\$392,909	\$85,743	0.27	Land Table KX3		\$93,548	
E -17-23-226-085	2170 BLUE STONE LN	3/24/2023	03-ARM'S LENGTH	\$455,000	\$434,686	\$85,809	0.28	Land Table KX4		\$107,757.4183	
										Average LtoB %	23.68%
										Average LtoB Value	\$92,790
0.30 to 0.39 Acres											
										#DIV/0!	#DIV/0!
										Average LtoB %	#DIV/0!
										Average LtoB Value	#DIV/0!
0.40 to 0.49 Acres											
E -17-24-301-020	2721 DUFFERS LN	4/6/2023	03-ARM'S LENGTH	\$551,000	\$533,570	\$100,929	0.41	Land Table KY1		\$100,929	
										Average LtoB %	18.32%
										Average LtoB Value	\$100,929
0.50 to 0.59 Acres											
										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										Average LtoB %	#DIV/0!
										Average LtoB Value	#DIV/0!

Commerce Township 2026 Land Value

LAND TABLE KY1

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value	
0.60 to 0.90 Acres											
										#DIV/0!	#DIV/0!
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										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										Average LtoB %	#DIV/0!
										Average LtoB Value	#DIV/0!
0.91 to 2.00 Acres											
										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
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										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										Average LtoB %	#DIV/0!
										Average LtoB Value	#DIV/0!
2.01 + Acres											
										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										#DIV/0!	#DIV/0!
										Average LtoB %	#DIV/0!
										Average LtoB Value	#DIV/0!

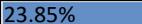
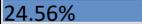
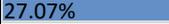
Sites	Land Value % Changed		
	2025	% Change	2026
< 0.30 Acres	\$69,711	33.11%	\$92,790
0.30 to 0.39 Acres	\$72,035	#DIV/0!	#DIV/0!
0.40 to 0.49 Acres	\$75,908	32.96%	\$100,929
0.50 to 0.59 Acres	\$81,330	#DIV/0!	#DIV/0!
0.60 to 0.90 Acres	\$85,203	#DIV/0!	#DIV/0!
0.91 to 2.00 Acres	\$96,821	#DIV/0!	#DIV/0!
2.01 + Acres	\$135,549	#DIV/0!	#DIV/0!

Sites	Land Value Used		
	2025	% Change	2026
< 0.30 Acres	\$69,711	33%	\$92,716
0.30 to 0.39 Acres	\$72,035	33%	\$95,807
0.40 to 0.49 Acres	\$75,908	33%	\$100,958
0.50 to 0.59 Acres	\$81,330	33%	\$108,169
0.60 to 0.90 Acres	\$85,203	33%	\$113,320
0.91 to 2.00 Acres	\$96,821	33%	\$128,772
2.01 + Acres	\$135,549	33%	\$180,280

< 0.30 and 0.40 to 0.49 acres show an average change of 33% which will be spread across the entire table. 0.30 to 0.39, 0.50 to 0.59, 0.60 to 0.90, 0.91 to 2.00 and 2.01 + acres had no valid sales. Due to size and limited sales, KX3 and KX4 will be included in the study.

Commerce Township 2026 Land Value

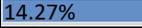
LAND TABLE KY2

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-25-126-012	2667 KINGSTOWNE DR	1/20/2022	03-ARM'S LENGTH	\$156,000	\$168,800	\$37,213	1.00	Land Table KZ2	23.85% 	\$54,424
E -17-25-126-015	2661 KINGSTOWNE DR	10/29/2024	03-ARM'S LENGTH	\$173,000	\$153,358	\$69,655	1.00	Land Table KZ2	40.26% 	\$60,355
E -17-25-126-019	2651 KINGSTOWNE DR	11/3/2023	03-ARM'S LENGTH	\$160,000	\$170,712	\$39,301	1.00	Land Table KZ2	24.56% 	\$55,819
E -17-25-126-025	2683 KINGSTOWNE DR	10/25/2022	03-ARM'S LENGTH	\$162,000	\$151,306	\$60,707	1.00	Land Table KZ2	37.47% 	\$56,517
E -17-25-126-034	2635 KINGSTOWNE DR	12/14/2023	03-ARM'S LENGTH	\$170,000	\$173,993	\$46,020	1.00	Land Table KZ2	27.07% 	\$59,308
E -17-25-126-042	2617 KINGSTOWNE DR	6/30/2022	03-ARM'S LENGTH	\$161,900	\$155,756	\$56,157	1.00	Land Table KZ2	34.69% 	\$56,482
E -17-25-126-043	2615 KINGSTOWNE DR	6/3/2024	03-ARM'S LENGTH	\$175,000	\$155,756	\$69,257	1.00	Land Table KZ2	39.58% 	\$61,052
E -17-25-126-044	2611 KINGSTOWNE DR	6/27/2025	03-ARM'S LENGTH	\$183,000	\$153,868	\$79,145	1.00	Land Table KZ2	43.25% 	\$63,843
E -17-25-126-044	2611 KINGSTOWNE DR	6/27/2025	03-ARM'S LENGTH	\$183,000	\$153,868	\$79,145	1.00	Land Table KZ2	43.25% 	\$63,843
Average LtoB									34.89%	
Average LtoB Value									\$59,072	

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$50,013	18.11%	\$59,072

Commerce Township 2026 Land Value

LAND TABLE KZY

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-25-402-007	1440 TREYBORNE CIR	12/20/2024	03-ARM'S LENGTH	\$370,000	\$355,758	\$87,742	1.00	Land Table KZY	23.71% 	\$80,950
E -17-25-402-009	1450 TREYBORNE CIR	10/21/2022	03-ARM'S LENGTH	\$359,000	\$382,721	\$49,779	1.00	Land Table KZY	13.87% 	\$78,544
E -17-25-402-050	1828 TREYBORNE CIR	11/12/2024	03-ARM'S LENGTH	\$394,900	\$366,750	\$101,650	1.00	Land Table KZY	25.74% 	\$86,398
E -17-25-402-057	1900 TREYBORNE CIR	1/31/2022	03-ARM'S LENGTH	\$405,000	\$420,706	\$57,794	1.00	Land Table KZY	14.27% 	\$88,608
E -17-25-402-067	1471 TREYBORNE CIR	12/6/2023	03-ARM'S LENGTH	\$365,000	\$364,906	\$73,594	1.00	Land Table KZY	20.16% 	\$79,856
E -17-25-402-075	1563 TREYBORNE CIR	3/1/2023	03-ARM'S LENGTH	\$376,500	\$358,021	\$91,979	1.00	Land Table KZY	24.43% 	\$82,372
E -17-25-402-093	1807 TREYBORNE CIR	6/30/2022	03-ARM'S LENGTH	\$390,000	\$377,326	\$86,174	1.00	Land Table KZY	22.10% 	\$85,326
E -17-25-402-097	1837 TREYBORNE CIR	9/14/2022	03-ARM'S LENGTH	\$370,000	\$368,674	\$74,826	1.00	Land Table KZY	20.22% 	\$80,950
E -17-25-402-102	1893 TREYBORNE CIR	3/10/2023	03-ARM'S LENGTH	\$375,000	\$349,271	\$99,229	1.00	Land Table KZY	26.46% 	\$82,044
E -17-25-403-036	1432 COVINGTON XING	5/3/2024	03-ARM'S LENGTH	\$420,000	\$398,194	\$95,306	1.00	Land Table KZY	22.69% 	\$91,889
E -17-25-403-041	1443 COVINGTON XING	9/12/2022	03-ARM'S LENGTH	\$370,000	\$352,892	\$90,608	1.00	Land Table KZY	24.49% 	\$80,950
E -17-25-403-043	1447 COVINGTON XING	6/21/2024	03-ARM'S LENGTH	\$439,900	\$402,849	\$110,551	1.00	Land Table KZY	25.13% 	\$96,243
E -17-25-403-046	1463 COVINGTON XING	12/29/2022	03-ARM'S LENGTH	\$420,000	\$404,694	\$88,806	1.00	Land Table KZY	21.14% 	\$91,889
Average LtoB									21.88%	
Average LtoB Value									\$85,078	

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$73,500	15.75%	\$85,078

L7C Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
EW-17-22-378-018	785 LAGUNA DR	10/25/2024	03-ARM'S LENGTH	\$690,000	\$370,641	54%	56%	\$387,490	63.0	\$6,150.63	L7C	L7C
EW-17-22-405-021	595 LAGUNA DR	5/26/2022	03-ARM'S LENGTH	\$568,500	\$370,641	65%	56%	\$319,258	62.0	\$5,149.32	L7C	L7C
EW-17-22-432-005	282 OAK ISLAND DR	6/27/2022	03-ARM'S LENGTH	\$635,000	\$343,187	54%	56%	\$356,603	40.0	\$8,915.07	L7C	L7C
EW-17-22-436-005	265 OAK ISLAND DR	8/27/2025	03-ARM'S LENGTH	\$555,000	\$384,371	69%	56%	\$311,676	71.0	\$4,389.81	L7C	L7C
EW-17-22-451-017	2370 VENTURA DR	2/23/2022	03-ARM'S LENGTH	\$625,000	\$356,916	57%	56%	\$350,987	52.0	\$6,749.75	L7C	L7C
EW-17-22-476-017	319 ANGOLA ST	8/15/2025	03-ARM'S LENGTH	\$667,500	\$411,825	62%	56%	\$374,854	99.0	\$3,786.41	L7C	L7C
EW-17-23-301-002	2661 TAMPA DR	8/11/2023	03-ARM'S LENGTH	\$605,000	\$370,641	61%	56%	\$339,755	65.0	5227.01	L7C	L7C
EW-17-23-302-013	2541 S COMMERCE RD	9/18/2024	03-ARM'S LENGTH	\$630,000	\$428,299	68%	56%	\$353,795	58.0	\$6,099.91	L7C	L7C
EW-17-23-302-039	2547 S COMMERCE RD	4/26/2024	03-ARM'S LENGTH	\$600,000	\$411,824	69%	56%	\$336,948	47.0	\$7,169.10	L7C	L7C
EW-17-23-351-009	25 PAYNE CT	1/18/2022	03-ARM'S LENGTH	\$565,000	\$345,934	61%	56%	\$317,292	70.0	\$4,532.75	L7C	L7C
EW-17-27-103-018	1325 DELMONTE ST	5/24/2023	03-ARM'S LENGTH	\$600,500	\$370,641	62%	56%	\$337,228	67.0	\$5,033.26	L7C	L7C
EW-17-27-103-027	1285 DELMONTE ST	10/4/2024	03-ARM'S LENGTH	\$755,624	\$384,371	51%	56%	\$424,343	79.0	\$5,371.43	L7C	L7C
EW-17-27-103-035	1395 DELMONTE ST	8/27/2024	03-ARM'S LENGTH	\$976,000	\$483,208	50%	56%	\$548,101	151.0	\$3,629.81	L7C	L7C
EW-17-27-126-030	794 WOLVERINE DR	5/13/2022	03-ARM'S LENGTH	\$830,000	\$425,552	51%	56%	\$466,111	125.0	\$3,728.89	L7C	L7C
EW-17-27-176-001	966 WOLVERINE DR	10/2/2024	03-ARM'S LENGTH	\$749,000	\$313,770	42%	56%	\$420,623	38.0	\$11,069.02	L7C	L7C
EW-17-27-226-042	2103 HELMSFORD DR	9/6/2022	03-ARM'S LENGTH	\$509,000	\$226,504	44%	56%	\$285,844	101.0	\$2,830.14	L7C	L7C
EW-17-27-253-004	700 WOLVERINE DR	3/8/2022	03-ARM'S LENGTH	\$693,000	\$356,916	52%	56%	\$389,174	51.0	\$7,630.87	L7C	L7C
EW-17-27-255-008	570 WOLVERINE DR	11/8/2022	03-ARM'S LENGTH	\$620,000	\$398,097	64%	56%	\$348,179	81.0	\$4,298.51	L7C	L7C
EW-17-27-255-009	550 WOLVERINE DR	12/20/2022	03-ARM'S LENGTH	\$870,000	\$411,825	47%	56%	\$488,574	94.0	\$5,197.59	L7C	L7C
EW-17-27-255-011	600 WOLVERINE DR	6/28/2024	03-ARM'S LENGTH	\$652,000	\$370,641	57%	56%	\$366,150	65.0	\$5,633.07	L7C	L7C
EW-17-27-255-011	600 WOLVERINE DR	8/22/2025	03-ARM'S LENGTH	\$695,000	\$370,641	53%	56%	\$390,298	65.0	6004.58	L7C	L7C
EW-17-27-276-013	1747 SHANKIN ST	4/4/2022	03-ARM'S LENGTH	\$765,000	\$356,916	47%	56%	\$429,608	52.0	\$8,261.69	L7C	L7C
EW-17-27-276-023	1617 SHANKIN ST	8/11/2025	03-ARM'S LENGTH	\$770,000	\$411,825	53%	56%	\$432,416	103.0	\$4,198.21	L7C	L7C
EW-17-27-276-024	1605 SHANKIN ST	10/3/2022	03-ARM'S LENGTH	\$625,000	\$356,916	57%	56%	\$350,987	53.0	\$6,622.40	L7C	L7C
EW-17-27-406-002	526 WOLVERINE DR	7/11/2023	03-ARM'S LENGTH	\$825,000	\$411,825	50%	56%	\$463,303	104.0	\$4,454.83	L7C	L7C
EW-17-27-406-009	430 WOLVERINE DR	5/16/2022	03-ARM'S LENGTH	\$800,000	\$425,552	53%	56%	\$449,263	120.0	\$3,743.86	L7C	L7C
EW-17-27-406-023	478 WOLVERINE DR	9/25/2023	03-ARM'S LENGTH	\$560,000	\$411,825	74%	56%	\$314,484	95.0	\$3,310.36	L7C	L7C
EW-17-27-427-004	1559 SHANKIN ST	3/25/2022	03-ARM'S LENGTH	\$865,000	\$384,371	44%	56%	\$485,766	79.0	\$6,148.94	L7C	L7C
EW-17-27-427-029	1405 SHANKIN ST	4/4/2025	03-ARM'S LENGTH	\$684,000	\$411,825	60%	56%	\$384,120	94.0	\$4,086.38	L7C	L7C
EW-17-27-427-035	160 WOLVERINE DR	5/23/2024	03-ARM'S LENGTH	\$750,000	\$398,097	53%	56%	\$421,184	80.0	\$5,264.80	L7C	L7C
Average sLTV%						56%				Average New Rate	\$5,490	
										USE \$ 5490		

LAA Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-01-151-007	8870 ORRICK ST	6/9/2023	03-ARM'S LENGTH	\$455,000	\$265,161	58%	43%	\$196,856	50	\$3,937.12	LAA	Land Table LAA
E -17-01-252-011	1864 POINT ST	6/12/2023	03-ARM'S LENGTH	\$686,500	\$275,768	40%	43%	\$297,015	51	\$5,823.82	LAA	Land Table LAA
E -17-02-227-052	1505 MIDWOOD DR	7/31/2023	03-ARM'S LENGTH	\$730,000	\$275,768	38%	43%	\$315,835	57	\$5,540.97	LAA	Land Table LAA
E -17-02-278-001	8944 GITTINS BLVD	2/7/2025	03-ARM'S LENGTH	\$835,000	\$307,586	37%	43%	\$361,264	100	\$3,612.64	LAA	Land Table LAA
						Average sLTV%	43%			Average New Rate		
										USE		
										\$4,729		
										\$4,729		

Commerce Township 2026 Land Value

LAND TABLE LAV

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
SITE VALUE A										
E -17-01-208-006	8467 LAGOON ST	3/8/2024	03-ARM'S LENGTH	\$506,000	\$443,538	\$235,135	0.17	Land Table LAV	46.47%	\$235,131
E -17-01-208-011	8421 LAGOON ST	9/27/2024	03-ARM'S LENGTH	\$289,000	\$294,938	\$166,735	0.15	Land Table LAV	57.69%	\$134,294
E -17-01-208-014	8345 LAGOON ST	7/9/2024	03-ARM'S LENGTH	\$442,000	\$427,161	\$196,146	0.23	Land Table LAV	44.38%	\$205,391
E -17-01-208-018	8344 LAGOON ST	5/9/2023	03-ARM'S LENGTH	\$445,000	\$451,535	\$166,138	0.14	Land Table LAV	37.33%	\$206,785
Average LtoB									46.47%	
Average LtoB Value									\$195,401	

Land Value Used			
Sites	2025	% Change	2026
SITE A	\$172,673	13.16%	\$195,401

LBA Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-01-127-002	8665 COOLEY LAKE RD	6/27/2025	03-ARM'S LENGTH	\$295,000	\$82,883	28%	23%	\$67,033	39.0000	\$1,718.80	LAA	Land Table LBA
E -17-01-128-014	8518 CASCADE ST	7/31/2025	03-ARM'S LENGTH	\$477,704	\$82,883	17%	23%	\$108,549	40.0000	\$2,713.73	LAA	Land Table LBA
						Average sLTV%	23%			Average New Rate	\$2,216	
										USE	\$2,216	

LCA Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-01-277-009	1863 UNION LAKE RD	6/3/2022	03-ARM'S LENGTH	\$655,000	\$369,865	56%	55%	\$359,058	50.0000	\$7,181.16	LCA	Land Table LCA
E -17-01-277-020	8110 FLAGSTAFF DR	7/12/2022	03-ARM'S LENGTH	\$672,000	\$365,513	54%	55%	\$368,377	49.0000	\$7,517.90	LCA	Land Table LCA
E -17-01-277-020	8110 FLAGSTAFF DR	6/14/2024	03-ARM'S LENGTH	\$682,000	\$365,513	54%	55%	\$373,859	49.0000	\$7,629.77	LCA	Land Table LCA
					Average sLTV%							
									Average New Rate	\$7,443		
									USE	\$7,443		

LDB Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-02-102-005	6166 BOROWY DR	12/21/2023	03-ARM'S LENGTH	\$289,900	\$118,189	41%	41%	\$119,521	60	\$1,992.02	LDB	Land Table LDB
E -17-02-102-008	6140 BOROWY DR	7/19/2022	03-ARM'S LENGTH	\$350,000	\$148,206	42%	41%	\$144,299	126	\$1,145.23	LDB	Land Table LDB
E -17-02-103-006	196 ANNISON DR	5/12/2023	03-ARM'S LENGTH	\$325,000	\$131,321	40%	41%	\$133,992	60	\$2,233.20	LDB	Land Table LDB
E -17-02-126-017	6121 VENICE DR	10/17/2022	03-ARM'S LENGTH	\$310,000	\$128,320	41%	41%	\$127,808	98	\$1,304.16	LDB	Land Table LDB
						Average sLTV%	41%					
									Average New Rate	\$1,668.65		
									USE	\$1,669		

LE1 Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-03-206-019	6080 AMADORE ST	11/9/2022	03-ARM'S LENGTH	\$297,000	\$102,996	35%	36%	\$106,296	99.0000	\$1,073.70	LE1	Land Table LE1
E -17-03-206-029	5944 AMADORE ST	5/30/2022	03-ARM'S LENGTH	\$248,000	\$104,713	42%	36%	\$88,759	101.0000	\$878.80	LE1	Land Table LE1
E -17-03-206-065	585 CRYSTALIA ST	8/12/2024	03-ARM'S LENGTH	\$323,000	\$97,847	30%	36%	\$115,601	68.0000	\$1,700.02	LE1	Land Table LE1
E -17-03-206-068	6094 AMADORE ST	6/13/2025	03-ARM'S LENGTH	\$310,000	\$99,564	32%	36%	\$110,949	74.0000	\$1,499.31	LE1	Land Table LE1
E -17-03-206-079	6022 AMADORE ST	5/24/2024	03-ARM'S LENGTH	\$320,000	\$111,580	35%	36%	\$114,528	148.0000	\$773.84	LE1	Land Table LE1
E -17-03-228-016	6084 BROCKWAY ST	5/15/2025	03-ARM'S LENGTH	\$271,500	\$96,130	35%	36%	\$97,170	55.0000	\$1,766.72	LE1	Land Table LE1
E -17-03-228-031	6072 BROCKWAY ST	2/11/2022	03-ARM'S LENGTH	\$340,000	\$102,996	30%	36%	\$121,686	96.0000	\$1,267.56	LE1	Land Table LE1
E -17-03-229-023	6045 CARROLL LAKE RD	6/26/2025	03-ARM'S LENGTH	\$303,000	\$116,471	38%	36%	\$108,444	80.0000	\$1,355.54	LE1	Land Table LE1
E -17-03-229-024	6031 CARROLL LAKE RD	5/24/2022	03-ARM'S LENGTH	\$275,000	\$120,420	44%	36%	\$98,422	101.0000	\$974.48	LE1	Land Table LE1
					Average sLTV%							
									Average New Rate			
									USE			
									\$1,254.44			
									\$1,254			

LEA Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-03-206-037	445 ANACONDA ST	9/19/2024	03-ARM'S LENGTH	\$316,000	\$144,228	46%	36%	\$112,566	50	\$2,251.33	LEA	Land Table LEA
E -17-03-206-054	319 ANACONDA ST	5/31/2024	03-ARM'S LENGTH	\$503,850	\$144,228	29%	36%	\$179,483	51	\$3,519.27	LEA	Land Table LEA
E -17-03-206-078	5930 AMADORE ST	5/15/2025	03-ARM'S LENGTH	\$525,000	\$171,149	33%	36%	\$187,017	145	\$1,289.77	LEA	Land Table LEA
					Average sLTV%		36%					
									Average New Rate	\$2,353.46		
									USE	\$2,353		

LGB Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-07-127-012	3937 E COMMERCE RD	9/19/2025	03-ARM'S LENGTH	\$995,000	\$342,937	34%	36%	\$355,906	105	\$3,389.58	LGB	Land Table LGB
E -17-07-178-012	4864 DRIFTWOOD DR	6/3/2024	03-ARM'S LENGTH	\$1,395,000	\$342,937	25%	36%	\$498,984	100	\$4,989.84	LGB	Land Table LGB
E -17-07-178-016	4792 DRIFTWOOD DR	5/30/2023	03-ARM'S LENGTH	\$1,355,250	\$340,752	25%	36%	\$484,766	97	\$4,997.58	LGB	Land Table LGB
E -17-07-201-007	5111 SURFWOOD DR	5/13/2024	03-ARM'S LENGTH	\$820,000	\$342,937	42%	36%	\$293,310	103	\$2,847.67	LGB	Land Table LGB
E -17-07-201-009	5071 SURFWOOD DR	7/29/2022	03-ARM'S LENGTH	\$738,000	\$342,937	46%	36%	\$263,979	104	\$2,538.26	LGB	Land Table LGB
E -17-07-202-004	5100 SURFWOOD DR	7/25/2025	03-ARM'S LENGTH	\$745,000	\$291,496	39%	36%	\$266,482	102	\$2,612.57	LGB	Land Table LGB
E -17-07-202-010	4977 WAVEWOOD DR	6/25/2024	03-ARM'S LENGTH	\$885,000	\$295,210	33%	36%	\$316,560	125	\$2,532.48	LGB	Land Table LGB
E -17-07-227-011	5016 WAVEWOOD DR	5/26/2023	03-ARM'S LENGTH	\$900,000	\$293,353	33%	36%	\$321,925	115	\$2,799.35	LGB	Land Table LGB
E -17-07-227-014	3532 RAFTWOOD DR	5/14/2025	03-ARM'S LENGTH	\$1,230,000	\$353,857	29%	36%	\$439,964	170	\$2,588.03	LGB	Land Table LGB
E -17-07-228-020	3364 LEDGEWOOD CT W	8/2/2024	03-ARM'S LENGTH	\$1,230,000	\$293,353	24%	36%	\$439,964	118	\$3,728.51	LGB	Land Table LGB
E -17-07-251-011	4713 SURFWOOD DR	8/29/2023	03-ARM'S LENGTH	\$1,120,000	\$342,937	31%	36%	\$400,618	100	4006.178701	LGB	Land Table LGB
E -17-07-253-010	4732 SURFWOOD DR	10/14/2022	03-ARM'S LENGTH	\$660,000	\$298,922	45%	36%	\$236,078	143	\$1,650.90	LGB	Land Table LGB
E -17-07-253-016	4718 SURFWOOD DR	5/5/2025	03-ARM'S LENGTH	\$840,000	\$298,922	36%	36%	\$300,463	154	\$1,951.06	LGB	Land Table LGB
E -17-07-253-020	4776 SURFWOOD DR	5/9/2023	03-ARM'S LENGTH	\$765,000	\$342,937	45%	36%	\$273,636	109	\$2,510.42	LGB	Land Table LGB
E -17-07-278-003	4755 RAVINEWOOD DR	10/8/2024	03-ARM'S LENGTH	\$660,222	\$293,353	44%	36%	\$236,158	110	\$2,146.89	LGB	Land Table LGB
E -17-07-278-007	4707 RAVINEWOOD DR	4/11/2022	03-ARM'S LENGTH	\$925,000	\$295,210	32%	36%	\$330,867	120	\$2,757.23	LGB	Land Table LGB
E -17-07-278-007	4707 RAVINEWOOD DR	4/19/2024	03-ARM'S LENGTH	\$1,001,000	\$295,210	29%	36%	\$358,052	120	\$2,983.77	LGB	Land Table LGB
E -17-07-278-013	3364 TIQUEWOOD	7/1/2022	03-ARM'S LENGTH	\$900,000	\$291,496	32%	36%	\$321,925	109	\$2,953.44	LGB	Land Table LGB
E -17-07-278-015	3376 TIQUEWOOD	3/23/2022	03-ARM'S LENGTH	\$775,000	\$293,353	38%	36%	\$277,213	110	\$2,520.12	LGB	Land Table LGB
E -17-07-327-007	4556 DRIFTWOOD DR	2/28/2022	03-ARM'S LENGTH	\$1,150,000	\$349,490	30%	36%	\$411,349	131	\$3,140.07	LGB	Land Table LGB
E -17-07-376-008	3904 SLEETH RD	9/23/2024	03-ARM'S LENGTH	\$875,000	\$345,121	39%	36%	\$312,983	113	\$2,769.76	LGB	Land Table LGB
E -17-07-401-016	4611 RAVINEWOOD DR	5/23/2024	03-ARM'S LENGTH	\$785,000	\$336,384	43%	36%	\$280,790	61	\$4,603.12	LGB	Land Table LGB
E -17-07-401-020	4563 RAVINEWOOD DR	5/30/2024	03-ARM'S LENGTH	\$920,000	\$338,568	37%	36%	\$329,079	85	\$3,871.52	LGB	Land Table LGB
E -17-07-452-018	3680 SLEETH RD	9/23/2022	03-ARM'S LENGTH	\$725,000	\$336,384	46%	36%	\$259,329	48	\$5,402.68	LGB	Land Table LGB
Average sLTV%						36%				Average New Rate	\$3,178.79	
									USE	\$3,179		

LH1 Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-06-300-066	3931 LAKES EDGE DR	4/8/2022	03-ARM'S LENGTH	\$951,500	\$245,461	26%	29%	\$271,190	120.0000	\$2,259.92	LGB	Land Table LH1
E -17-06-327-008	5551 DEERWOOD LN	9/8/2023	03-ARM'S LENGTH	\$890,000	\$239,328	27%	29%	\$253,662	101.0000	\$2,511.50	LGB	Land Table LH1
E -17-06-327-012	5695 DEERWOOD LN	7/22/2025	03-ARM'S LENGTH	\$885,000	\$239,328	27%	29%	\$252,237	100.0000	\$2,522.37	LGB	Land Table LH1
E -17-06-328-002	5440 INVERRARY LN	10/5/2022	03-ARM'S LENGTH	\$922,000	\$249,549	27%	29%	\$262,782	141.0000	\$1,863.71	LGB	Land Table LH1
E -17-06-378-007	5280 INVERRARY LN	9/16/2025	03-ARM'S LENGTH	\$1,025,000	\$235,239	23%	29%	\$292,139	97.0000	\$3,011.74	LGB	Land Table LH1
E -17-08-103-010	5121 BEACHWOOD CT	10/28/2022	03-ARM'S LENGTH	\$675,000	\$245,461	36%	29%	\$192,384	130.0000	\$1,479.88	LGB	Land Table LH1
E -17-08-103-012	5105 BEACHWOOD CT	8/19/2025	03-ARM'S LENGTH	\$780,000	\$239,328	31%	29%	\$222,311	100.0000	\$2,223.11	LGB	Land Table LH1
E -17-08-126-024	2864 TAMWOOD CT	3/17/2025	03-ARM'S LENGTH	\$1,035,000	\$231,139	22%	29%	\$294,989	86.0000	\$3,430.10	LGB	Land Table LH1
E -17-08-152-002	4976 LEDGEWOOD DR	7/24/2025	03-ARM'S LENGTH	\$750,000	\$235,239	31%	29%	\$213,760	91.0000	\$2,349.01	LGB	Land Table LH1
E -17-08-152-010	3176 PIKEWOOD CT	8/31/2023	03-ARM'S LENGTH	\$700,000	\$235,239	34%	29%	\$199,509	90.0000	\$2,216.77	LGB	Land Table LH1
E -17-08-153-007	3141 PIKEWOOD CT	12/16/2024	03-ARM'S LENGTH	\$640,000	\$239,328	37%	29%	\$182,409	100.0000	\$1,824.09	LGB	Land Table LH1
E -17-08-153-016	3130 RAVINEWOOD DR	7/29/2024	03-ARM'S LENGTH	\$900,000	\$235,239	26%	29%	\$256,512	98.0000	\$2,617.47	LGB	Land Table LH1
E -17-08-176-003	3100 PIKEWOOD CT	8/30/2024	03-ARM'S LENGTH	\$950,000	\$261,828	28%	29%	\$270,763	188.0000	\$1,440.23	LGB	Land Table LH1
E -17-08-177-006	2944 WINDWOOD CT	11/20/2024	03-ARM'S LENGTH	\$842,500	\$235,239	28%	29%	\$240,124	90.0000	\$2,668.04	LGB	Land Table LH1
E -17-08-253-003	4773 WINEWOOD LN	6/10/2025	03-ARM'S LENGTH	\$947,000	\$231,139	24%	29%	\$269,908	80.0000	\$3,373.85	LGB	Land Table LH1
Average sLTV%						29%			Average New Rate	\$2,386.12		
									USE	\$2,386		

LJ1 Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-10-410-048	320 CREEDMORE ST	3/10/2023	03-ARM'S LENGTH	\$642,400	\$184,134	29%	35%	\$225,260	259	\$869.73	LJ1	Land Table LJ1
E -17-10-428-016	4525 BLUEBIRD DR	6/17/2022	03-ARM'S LENGTH	\$415,000	\$172,381	42%	35%	\$145,521	85	\$1,712.02	LJ1	Land Table LJ1
E -17-10-428-031	4345 BLUEBIRD DR	7/9/2024	03-ARM'S LENGTH	\$510,000	\$176,299	35%	35%	\$178,834	109	\$1,640.67	LJ1	Land Table LJ1
E -17-15-377-039	3355 BOYER ST	4/12/2023	03-ARM'S LENGTH	\$569,999	\$176,299	31%	35%	\$199,872	100	\$1,998.72	LJ1	Land Table LJ1
E -17-15-377-040	3439 BOYER ST	5/15/2025	03-ARM'S LENGTH	\$435,000	\$172,381	40%	35%	\$152,534	80	\$1,906.68	LJ1	Land Table LJ1
					Average sLTV%		35%					
									Average New Rate		\$1,625.57	
									USE		\$1,626	

LJ5 Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-15-151-004	3945 N VANSTONE DR	9/19/2024	03-ARM'S LENGTH	\$715,000	\$161,298	23%	25%	\$181,136	78.0000	\$2,322.26	LJ1	Land Table LJ5
E -17-15-253-016	3868 TAHOE ST	10/13/2022	03-ARM'S LENGTH	\$494,000	\$164,969	33%	25%	\$125,149	98.0000	\$1,277.03	LJ1	Land Table LJ5
E -17-16-405-026	3628 MOBERLY DR	9/19/2025	03-ARM'S LENGTH	\$800,000	\$164,969	21%	25%	\$202,670	94.0000	\$2,156.07	LJ1	Land Table LJ5
E -17-16-455-003	3482 BENSTEIN RD	2/2/2023	03-ARM'S LENGTH	\$465,000	\$157,640	34%	25%	\$117,802	58.0000	\$2,031.07	LJ1	Land Table LJ5
E -17-16-455-005	3446 BENSTEIN RD	7/24/2023	03-ARM'S LENGTH	\$605,000	\$161,298	27%	25%	\$153,269	82.0000	\$1,869.14	LJ1	Land Table LJ5
E -17-16-455-006	3428 BENSTEIN RD	8/29/2025	03-ARM'S LENGTH	\$760,000	\$161,298	21%	25%	\$192,537	80.0000	\$2,406.71	LJ1	Land Table LJ5
E -17-16-455-008	3396 BENSTEIN RD	8/1/2024	03-ARM'S LENGTH	\$850,000	\$161,298	19%	25%	\$215,337	80.0000	\$2,691.71	LJ1	Land Table LJ5
						Average sLTV%	25%			Average New Rate	\$2,107.71	
										USE	\$2,108	

LJ6 Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-15-327-023	922 CLARA ST	3/21/2022	03-ARM'S LENGTH	\$355,000	\$181,831	51%	50%	\$177,754	80	\$2,221.93	LJB	Land Table LJ6
E -17-15-354-016	960 SEAGER ST	4/22/2024	03-ARM'S LENGTH	\$375,000	\$179,803	48%	50%	\$187,768	75	\$2,503.58	LJB	Land Table LJ6
E -17-15-101-024	40 COMMERCE SHORES	6/28/2023	03-ARM'S LENGTH	\$1,650,000	\$287,459	17%	50%	\$826,181	103	\$8,021.18	LJB	Land Table LJF
E -17-15-127-004	4200 LAKE POINTE LN	5/31/2024	03-ARM'S LENGTH	\$1,475,000	\$295,023	20%	50%	\$738,556	181	\$4,080.42	LJB	Land Table LJF
E -17-15-154-044	3747 CARRIE LN	5/10/2024	03-ARM'S LENGTH	\$549,500	\$287,459	52%	50%	\$275,143	98	\$2,807.58	LJB	Land Table LJF
E -17-10-377-010	1025 SHERBROOKE ST	10/16/2024	03-ARM'S LENGTH	\$530,000	\$318,371	60%	50%	\$265,379	54	\$4,914.43	LJB	Land Table LJB
E -17-15-226-004	4199 BLUEBIRD DR	11/30/2022	03-ARM'S LENGTH	\$400,000	\$314,010	79%	50%	\$200,286	47	\$4,261.41	LJB	Land Table LJB
E -17-15-226-014	362 STARLING ST	8/25/2023	03-ARM'S LENGTH	\$720,000	\$327,093	45%	50%	\$360,515	76	\$4,743.62	LJB	Land Table LJB
E -17-15-353-009	170 W OAKLEY PARK RD	3/14/2024	03-ARM'S LENGTH	\$500,000	\$318,371	64%	50%	\$250,358	50	\$5,007.16	LJB	Land Table LJB
E -17-16-477-012	3266 BENSTEIN RD	8/21/2025	03-ARM'S LENGTH	\$510,000	\$327,093	64%	50%	\$255,365	76	\$3,360.07	LJB	Land Table LJB
					Average sLTV%				Average New Rate			
					50%				\$4,192.14			
									USE			
									\$4,192			

Include sales of LFJ & LJB

LJB Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-10-377-010	1025 SHERBROOKE ST	10/16/2024	03-ARM'S LENGTH	\$530,000	\$318,371	60%	63%	\$331,921	54	\$6,146.69	LJB	Land Table LJB
E -17-15-353-009	1170 W OAKLEY PARK RD	3/14/2024	03-ARM'S LENGTH	\$500,000	\$318,371	64%	63%	\$313,133	50	\$6,262.67	LJB	Land Table LJB
E -17-16-477-012	3266 BENSTEIN RD	8/21/2025	03-ARM'S LENGTH	\$510,000	\$327,093	64%	63%	\$319,396	76	\$4,202.58	LJB	Land Table LJB
						Average sLTV%	63%			Average New Rate	\$5,537.31	
									USE	\$5,537		

LJF Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-15-101-024	10 COMMERCE SHORES	6/28/2023	03-ARM'S LENGTH	\$1,650,000	\$287,459	<div style="width: 17%; background-color: #007bff; border: 1px solid #007bff;"></div> 17%	30%	\$493,549	103	\$4,791.74	LJB	Land Table LJF
E -17-15-127-004	4200 LAKE POINTE LN	5/31/2024	03-ARM'S LENGTH	\$1,475,000	\$295,023	<div style="width: 20%; background-color: #007bff; border: 1px solid #007bff;"></div> 20%	30%	\$441,203	181	\$2,437.58	LJB	Land Table LJF
E -17-15-154-044	3747 CARRIE LN	5/10/2024	03-ARM'S LENGTH	\$549,500	\$287,459	<div style="width: 52%; background-color: #007bff; border: 1px solid #007bff;"></div> 52%	30%	\$164,367	98	\$1,677.21	LJB	Land Table LJF
					Average sLTV%				Average New Rate			
									USE			
									\$2,968.84			
									\$2,969			

LJN Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-16-405-013	3556 MOBERLY DR	6/16/2023	03-ARM'S LENGTH	\$830,000	\$333,011	40%	42%	\$350,335	66	\$5,308.10	LJB	Land Table LJN
E -17-16-405-019	3506 MOBERLY DR	7/21/2025	03-ARM'S LENGTH	\$550,000	\$333,011	61%	42%	\$232,150	65	\$3,571.53	LJB	Land Table LJN
E -17-16-426-022	1485 VANSTONE DR	9/8/2023	03-ARM'S LENGTH	\$1,300,000	\$337,451	26%	42%	\$548,717	79	\$6,945.79	LJB	Land Table LJN
					Average sLTV%							
									Average New Rate			
									USE			

LK2 Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table	
E -17-11-427-019	9050 MARILYN TER	9/3/2025	03-ARM'S LENGTH	\$610,000	\$225,487	37%	36%	\$219,990	100.0000	\$2,199.90	LKA	Land Table LK2	
E -17-11-427-026		4/25/2025	03-ARM'S LENGTH	\$650,000	\$210,939	32%	36%	\$234,416	76.0000	\$3,084.42	LKA	Land Table LK2	
E -17-11-427-027	9045 COMMERCE RD	4/25/2025	03-ARM'S LENGTH	\$650,000	\$252,036	39%	36%	\$234,416	140.0000	\$1,674.40	LKA	Land Table LK2	
					Average sLTV%	36%				Average New Rate	\$2,319.58		
										<u>USE</u>	<u>\$2,320</u>		

LKA Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-11-431-006	9123 TANBAY ST	4/29/2022	03-ARM'S LENGTH	\$1,050,000	\$346,718	33%	30%	\$318,759	99.0000	\$3,219.78	LKA	Land Table LKA
E -17-11-451-003	9467 BONCREST ST	9/30/2024	03-ARM'S LENGTH	\$665,000	\$283,675	43%	30%	\$201,880	32.0000	\$6,308.76	LKA	Land Table LKA
E -17-11-452-005	3517 NEWTON RD	6/27/2024	03-ARM'S LENGTH	\$1,550,000	\$392,938	25%	30%	\$470,548	102.0000	\$4,613.22	LKA	Land Table LKA
E -17-11-476-001	9211 TANBAY ST	7/24/2024	03-ARM'S LENGTH	\$740,000	\$283,675	38%	30%	\$224,649	36.0000	\$6,240.25	LKA	Land Table LKA
E -17-11-476-016	9191 TANBAY ST	4/14/2023	03-ARM'S LENGTH	\$1,175,000	\$325,700	28%	30%	\$356,706	71.0000	\$5,024.03	LKA	Land Table LKA
E -17-12-452-002	8471 ARLIS ST	2/10/2023	03-ARM'S LENGTH	\$630,000	\$283,675	45%	30%	\$191,255	32.0000	\$5,976.72	LKA	Land Table LKA
E -17-12-452-019	8303 DICKERT ST	11/3/2023	03-ARM'S LENGTH	\$1,405,000	\$304,693	22%	30%	\$426,529	55.0000	\$7,755.08	LKA	Land Table LKA
E -17-13-151-005	8740 OAK BEACH DR	11/21/2023	03-ARM'S LENGTH	\$1,415,000	\$472,793	33%	30%	\$429,565	203.0000	\$2,116.08	LKA	Land Table LKA
E -17-13-176-075	8579 PINE COVE DR	12/16/2024	03-ARM'S LENGTH	\$1,930,000	\$357,216	19%	30%	\$585,909	100.0000	\$5,859.09	LKA	Land Table LKA
E -17-13-176-077	8599 PINE COVE DR	6/8/2023	03-ARM'S LENGTH	\$2,000,000	\$357,216	18%	30%	\$607,159	100.0000	\$6,071.59	LKA	Land Table LKA
Average sLTV%										\$5,318.46		
									USE	\$5,318		

LKB Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-12-351-030	126 EDGEWOOD PARK I	5/8/2024	03-ARM'S LENGTH	\$1,525,000	\$575,593	<div style="width: 38%;"><div style="background-color: #007bff; height: 10px;"></div></div> 38%	40%	\$612,954	80.0000	\$7,661.93	LKB	Land Table LKB
E -17-12-351-038	120 EDGEWOOD PARK I	4/30/2025	03-ARM'S LENGTH	\$1,450,000	\$542,786	<div style="width: 37%;"><div style="background-color: #007bff; height: 10px;"></div></div> 37%	40%	\$582,809	36.0000	\$16,189.14	LKB	Land Table LKB
E -17-12-351-040	170 EDGEWOOD PARK I	7/10/2024	03-ARM'S LENGTH	\$1,395,000	\$569,628	<div style="width: 41%;"><div style="background-color: #007bff; height: 10px;"></div></div> 41%	40%	\$560,702	74.0000	\$7,577.06	LKB	Land Table LKB
E -17-12-351-082	141 EDGEWOOD PARK I	7/29/2025	03-ARM'S LENGTH	\$1,100,000	\$557,699	<div style="width: 51%;"><div style="background-color: #007bff; height: 10px;"></div></div> 51%	40%	\$442,131	57.0000	\$7,756.68	LKB	Land Table LKB
E -17-12-351-086	149 EDGEWOOD PARK I	6/30/2022	03-ARM'S LENGTH	\$1,715,000	\$587,522	<div style="width: 34%;"><div style="background-color: #007bff; height: 10px;"></div></div> 34%	40%	\$689,322	102.0000	\$6,758.06	LKB	Land Table LKB
					Average sLTV%				Average New Rate			
					40%				\$9,188.57			
									USE			
									\$9,189			

LKD Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-12-480-027	8109 ELDORA BLVD	12/21/2022	03-ARM'S LENGTH	\$585,000	\$251,610	43%	43%	\$251,610	50.0000	\$5,032.20	LKA	Land Table LKD
					Average sLTV%				Average New Rate			
					43%				\$5,032.20			
									<u>USE</u>			
									<u>\$5,032</u>			

LN1 Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-14-352-006	3358 WESTWIND DR	4/4/2022	03-ARM'S LENGTH	\$425,000	\$124,901	29%	29%	\$124,901	76	\$1,643.43	LDB	Land Table LN1
					Average sLTV%				Average New Rate	\$1,643.43		
									USE	\$1,643		

LP1 Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-15-402-002	3500 SUTTON LN	7/1/2024	03-ARM'S LENGTH	\$799,900	\$119,301	15%	17%	\$133,219	118	\$1,128.98	LQM	Land Table LP1
E -17-15-402-008	3400 SUTTON LN	3/23/2023	03-ARM'S LENGTH	\$849,900	\$124,200	15%	17%	\$141,546	103	\$1,374.24	LQM	Land Table LP1
E -17-15-476-007	3251 GOVERNORS LN	2/10/2023	03-ARM'S LENGTH	\$650,250	\$128,340	20%	17%	\$108,296	135	\$802.19	LQM	Land Table LP1
E -17-15-476-014	3241 GOVERNORS LN	7/18/2025	03-ARM'S LENGTH	\$773,000	\$121,440	16%	17%	\$128,739	92	\$1,399.34	LQM	Land Table LP1
E -17-15-476-017	3291 GOVERNORS LN	5/1/2025	03-ARM'S LENGTH	\$765,000	\$126,960	17%	17%	\$127,407	122	\$1,044.32	LQM	Land Table LP1
E -17-28-201-011	1883 MAGNOLIA DR	5/3/2024	03-ARM'S LENGTH	\$827,000	\$151,800	18%	17%	\$137,732	228	\$604.09	K21	Land Table LP1
						Average sLTV%	17%			Average New Rate	\$1,058.86	
										USE	\$1,059	

LQ1 Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table	
E -17-16-182-006	1942 NACONA	11/27/2023	03-ARM'S LENGTH	\$330,000	\$115,432	35%	34%	\$112,149	50	\$2,242.99	LQG	Land Table LQ1	
E -17-16-182-007	1936 NACONA	1/14/2022	03-ARM'S LENGTH	\$349,900	\$115,432	33%	34%	\$118,912	50	\$2,378.25	LQG	Land Table LQ1	
					Average sLTV%	34%				Average New Rate	\$2,310.62		
										USE	\$2,311		

LQG Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-16-127-010	2127 LAKESHORE DR	10/18/2024	03-ARM'S LENGTH	\$675,000	\$201,212	30%	28%	\$192,066	109	\$1,762.07	LQG	Land Table LQG
E -17-16-127-015	2013 LAKESHORE DR	3/6/2023	03-ARM'S LENGTH	\$825,000	\$194,824	24%	28%	\$234,747	71	\$3,306.30	LQG	Land Table LQG
E -17-16-127-018	1977 LAKESHORE DR	4/19/2022	03-ARM'S LENGTH	\$600,000	\$191,630	32%	28%	\$170,725	57	\$2,995.18	LQG	Land Table LQG
						Average sLTV%	28%					
									Average New Rate	\$2,687.85		
									<u>USE</u>	<u>\$2,688</u>		

LQM Land Value 2026

Parcel Number	Street Address	Sale Date	Term of Sale	Adjusted Sale Price (ASP)	Starting Land Value (sLV)	SLV/ASP= Starting Land to Value % (sLTV%)	2025 Target LTV	ASP * Target LTV% = New Target LV	Eff. Front Foot (EFF)	New Target LV/EFF = 2026 Rate	ECF Area	Land Table
E -17-16-203-050	4193 CANEY	9/1/2023	03-ARM'S LENGTH	\$610,000	\$145,914	24%	27%	\$167,448	89	\$1,881.44	LQM	Land Table LQM
E -17-16-251-032	3965 BURNET RD	8/28/2025	03-ARM'S LENGTH	\$407,000	\$149,126	37%	27%	\$111,724	90	\$1,241.38	LQM	Land Table LQM
E -17-21-102-002	3237 GLEN IRIS DR	3/4/2024	03-ARM'S LENGTH	\$1,100,000	\$156,582	14%	27%	\$301,956	99	\$3,050.06	LQM	Land Table LQM
E -17-28-201-009	1805 DELMONTE ST	12/27/2024	03-ARM'S LENGTH	\$480,000	\$90,853	19%	27%	\$131,763	162	\$813.35	LQM	Land Table LQM
E -17-16-127-010	2127 LAKESHORE DR	10/18/2024	03-ARM'S LENGTH	\$675,000	\$201,212	30%	27%	\$185,291	109	\$1,699.92	LQG	Land Table LQG
E -17-16-127-015	2013 LAKESHORE DR	3/6/2023	03-ARM'S LENGTH	\$825,000	\$194,824	24%	27%	\$226,467	71	\$3,189.68	LQG	Land Table LQG
E -17-16-127-018	1977 LAKESHORE DR	4/19/2022	03-ARM'S LENGTH	\$600,000	\$191,630	32%	27%	\$164,703	57	\$2,889.53	LQG	Land Table LQG
E -17-16-182-006	1942 NACONA	11/27/2023	03-ARM'S LENGTH	\$330,000	\$115,432	35%	27%	\$90,587	50	\$1,811.74	LQG	Land Table LQ1
E -17-16-182-007	1936 NACONA	1/14/2022	03-ARM'S LENGTH	\$349,900	\$115,432	33%	27%	\$96,049	50	\$1,920.99	LQG	Land Table LQ1
					Average sLTV%		27%			Average New Rate	\$2,055.34	
										USE	\$2,055	

INCLUDE LQG & LQ1

**Commerce Township 2026 Land Value
LAND TABLE R7D**

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.07 to 0.14 Acres										
EW-17-21-477-011	2375 DARNELL DR	6/30/2022	03-ARM'S LENGTH	\$250,000	\$247,787	\$63,439	0.13	R7D	25.98%	\$76,619
EW-17-21-484-014	2359 ELLINGTON DR	10/5/2022	03-ARM'S LENGTH	\$303,000	\$311,139	\$53,087	0.14	R7D	26.15%	\$82,214
EW-17-21-485-015	2235 MENTONE ST	12/14/2022	03-ARM'S LENGTH	\$190,000	\$179,551	\$71,675	0.14	R7D	37.72%	\$58,230
EW-17-21-486-016	2236 MENTONE ST	3/29/2023	03-ARM'S LENGTH	\$222,500	\$202,869	\$80,857	0.14	R7D	36.94%	\$68,191
EW-17-27-177-022	900 ADELAIDE DR	7/25/2022	03-ARM'S LENGTH	\$234,900	\$232,048	\$64,078	0.14	R7D	27.28%	\$71,991
EW-17-27-179-018	875 ADELAIDE DR	1/4/2023	03-ARM'S LENGTH	\$269,000	\$265,929	\$64,297	0.14	R7D	29.90%	\$82,442
EW-17-27-179-020	833 ADELAIDE DR	5/30/2024	03-ARM'S LENGTH	\$150,000	\$154,585	\$56,641	0.14	R7D	37.96%	\$45,971
Average LtoB %										30.65%
Average LtoB Value										\$66,523

0.141 to 0.189 Acres										
EW-17-27-327-021	902 DUNREATH RD	5/10/2024	03-ARM'S LENGTH	\$210,000	\$187,067	\$88,109	0.15	R7D	41.96%	\$87,762
EW-17-21-480-009	2360 MENTONE ST	11/23/2022	03-ARM'S LENGTH	\$182,000	\$171,417	\$75,759	0.16	R7D	41.63%	\$76,060
Average LtoB %										41.79%
Average LtoB Value										\$81,911

0.190 to 0.229 Acres										
EW-17-27-180-055	874 LUCILLE DR	11/22/2024	03-ARM'S LENGTH	\$345,000	\$218,425	\$95,701	0.19	R7D	39.06%	\$80,691
EW-17-28-230-007	1330 THURSTON ST	6/24/2022	03-ARM'S LENGTH	\$315,000	\$270,261	\$113,865	0.19	R7D	36.15%	\$103,746
EW-17-27-181-023	723 LUCILLE DR	8/25/2022	03-ARM'S LENGTH	\$227,000	\$212,950	\$83,476	0.20	R7D	36.64%	\$74,763
EW-17-22-329-006	847 MANZANO DR	10/15/2024	03-ARM'S LENGTH	\$196,000	\$216,498	\$48,628	0.21	R7D	24.81%	\$64,553
EW-17-22-352-002	2352 WOODLAWN AVE	10/10/2023	03-ARM'S LENGTH	\$252,000	\$218,401	\$102,725	0.21	R7D	40.76%	\$82,997
EW-17-22-357-018	1267 MALLOW ST	7/1/2022	03-ARM'S LENGTH	\$269,400	\$258,018	\$80,508	0.21	R7D	29.80%	\$88,728
EW-17-27-157-023	1066 MCCOY RD	12/15/2023	03-ARM'S LENGTH	\$200,000	\$220,027	\$49,099	0.21	R7D	24.55%	\$65,871
EW-17-27-158-030	1652 MEADOWLANE ST	6/27/2022	03-ARM'S LENGTH	\$363,000	\$351,997	\$80,129	0.21	R7D	22.07%	\$119,555
EW-17-28-231-018	2174 BENSTEIN RD	11/10/2022	03-ARM'S LENGTH	\$240,000	\$248,773	\$60,353	0.21	R7D	25.15%	\$79,045
EW-17-28-231-018	2174 BENSTEIN RD	4/23/2024	03-ARM'S LENGTH	\$295,000	\$248,773	\$115,353	0.21	R7D	39.10%	\$97,159
EW-17-22-308-019	2411 ROSELAWN AVE	7/28/2023	03-ARM'S LENGTH	\$255,000	\$214,949	\$109,177	0.22	R7D	42.81%	\$83,985
EW-17-22-309-022	2451 TERRY DR	1/31/2022	03-ARM'S LENGTH	\$185,000	\$209,748	\$44,378	0.22	R7D	33.99%	\$60,930
EW-17-22-353-001	2386 ROSELAWN AVE	4/11/2023	03-ARM'S LENGTH	\$265,000	\$230,149	\$103,977	0.22	R7D	39.24%	\$87,279
EW-17-22-353-002	2370 ROSELAWN AVE	6/10/2022	03-ARM'S LENGTH	\$300,000	\$258,508	\$110,618	0.22	R7D	36.87%	\$98,806
Average LtoB %										32.94%
Average LtoB Value										\$84,865

0.230 to 0.260 Acres										
EW-17-22-351-021	1228 AMARILLO ST	10/20/2022	03-ARM'S LENGTH	\$326,000	\$246,241	\$54,811	0.23	R7D	24.25%	\$80,172
EW-17-27-278-008	1722 SHANKIN ST	2/7/2024	03-ARM'S LENGTH	\$255,000	\$279,912	\$100,140	0.23	R7D	39.27%	\$90,460
EW-17-27-402-020	1451 SUNSET DR	12/6/2024	03-ARM'S LENGTH	\$315,000	\$262,991	\$127,061	0.23	R7D	40.34%	\$111,745
EW-17-27-404-008	1446 MEADOW DR	3/4/2022	03-ARM'S LENGTH	\$205,000	\$207,096	\$72,956	0.23	R7D	35.59%	\$72,723
EW-17-22-303-013	2599 ROSELAWN AVE	9/30/2024	03-ARM'S LENGTH	\$250,000	\$222,085	\$102,967	0.24	R7D	41.19%	\$88,686
EW-17-22-307-016	2372 BRISBANE AVE	5/16/2023	03-ARM'S LENGTH	\$290,000	\$247,327	\$117,725	0.24	R7D	40.59%	\$102,876
EW-17-22-310-005	2446 TERRY DR	5/5/2022	03-ARM'S LENGTH	\$327,500	\$280,585	\$121,967	0.24	R7D	37.24%	\$116,179
EW-17-28-234-016	2145 TERRAPIN ST	8/4/2025	03-ARM'S LENGTH	\$415,000	\$331,267	\$158,785	0.24	R7D	38.06%	\$147,219
EW-17-22-352-011	2335 ROSELAWN AVE	6/28/2023	03-ARM'S LENGTH	\$305,000	\$248,078	\$131,974	0.25	R7D	43.27%	\$108,197
EW-17-27-404-013	1408 MEADOW DR	3/14/2022	03-ARM'S LENGTH	\$323,000	\$301,208	\$96,844	0.25	R7D	29.98%	\$114,583
EW-17-27-127-036	800 ALBERTON ST	3/10/2022	03-ARM'S LENGTH	\$320,000	\$314,867	\$80,185	0.26	R7D	25.06%	\$113,519
EW-17-27-401-007	590 PINECREST DR	6/26/2023	03-ARM'S LENGTH	\$290,000	\$238,200	\$126,852	0.26	R7D	43.74%	\$102,876
EW-17-27-402-015	1473 MEADOW DR	6/7/2022	03-ARM'S LENGTH	\$325,000	\$327,307	\$72,745	0.26	R7D	23.38%	\$115,292
EW-17-27-404-007	1454 MEADOW DR	11/9/2022	03-ARM'S LENGTH	\$265,000	\$235,714	\$104,338	0.26	R7D	39.37%	\$94,008
Average LtoB %										35.47%
Average LtoB Value										\$104,181

0.261 to 0.299 Acres										
EW-17-21-478-010	2369 ELLINGTON DR	9/27/2022	03-ARM'S LENGTH	\$265,000	\$265,606	\$80,372	0.27	R7D	30.33%	\$98,775
EW-17-27-402-004	583 PINECREST DR	9/6/2023	03-ARM'S LENGTH	\$280,000	\$249,236	\$111,742	0.27	R7D	39.91%	\$104,366
EW-17-21-426-041	2599 MCINTOSH CT	5/25/2022	03-ARM'S LENGTH	\$276,000	\$273,149	\$83,829	0.28	R7D	30.77%	\$102,875
EW-17-22-331-006	723 LOS ARBOLES DR	5/15/2024	03-ARM'S LENGTH	\$285,000	\$279,940	\$86,038	0.28	R7D	30.19%	\$106,230
EW-17-22-331-006	723 LOS ARBOLES DR	6/27/2025	03-ARM'S LENGTH	\$310,000	\$276,508	\$114,470	0.28	R7D	36.93%	\$115,548
EW-17-22-402-004	600 LOS ARBOLES DR	7/3/2025	03-ARM'S LENGTH	\$300,000	\$242,681	\$138,297	0.28	R7D	46.10%	\$111,821
EW-17-22-402-004	600 LOS ARBOLES DR	7/3/2025	03-ARM'S LENGTH	\$300,000	\$242,681	\$138,297	0.28	R7D	46.10%	\$111,821
EW-17-23-351-022	101 EHEL CT	6/22/2023	03-ARM'S LENGTH	\$255,000	\$256,108	\$79,870	0.28	R7D	31.32%	\$95,048
EW-17-23-351-023	2399 EHEL DR	9/22/2023	03-ARM'S LENGTH	\$285,000	\$254,066	\$111,912	0.28	R7D	39.27%	\$106,230
EW-17-23-351-024	2389 EHEL DR	4/12/2022	03-ARM'S LENGTH	\$260,000	\$255,218	\$85,760	0.28	R7D	32.98%	\$96,911
EW-17-27-154-027	1679 WILKSHIRE ST	1/26/2023	03-ARM'S LENGTH	\$259,900	\$258,016	\$82,862	0.28	R7D	31.88%	\$96,874
EW-17-27-154-027	1679 WILKSHIRE ST	2/26/2025	03-ARM'S LENGTH	\$289,000	\$254,794	\$115,184	0.28	R7D	39.86%	\$107,721
EW-17-27-156-033	1660 LAUDER LN	12/6/2024	03-ARM'S LENGTH	\$300,000	\$286,005	\$94,973	0.28	R7D	31.66%	\$111,821
EW-17-27-177-040	783 ALBERTON ST	7/1/2022	03-ARM'S LENGTH	\$267,500	\$252,544	\$95,934	0.28	R7D	35.86%	\$99,707
EW-17-27-228-007	2098 HELMSFORD DR	6/18/2025	03-ARM'S LENGTH	\$270,000	\$247,790	\$103,188	0.28	R7D	38.22%	\$100,639
EW-17-27-229-007	2104 GLENCOVE RD	8/17/2023	03-ARM'S LENGTH	\$316,000	\$271,150	\$125,838	0.28	R7D	39.82%	\$117,784
EW-17-27-229-009	2068 GLENCOVE RD	9/29/2023	03-ARM'S LENGTH	\$301,000	\$266,262	\$115,716	0.28	R7D	38.44%	\$112,193
EW-17-27-229-009	2068 GLENCOVE RD	8/29/2025	03-ARM'S LENGTH	\$335,000	\$268,854	\$147,124	0.28	R7D	43.92%	\$124,866
EW-17-27-328-006	757 BRUSHWOOD AVE	10/7/2022	03-ARM'S LENGTH	\$240,000	\$238,049	\$82,929	0.29	R7D	34.55%	\$89,456
EW-17-28-231-020	1420 DELMONTE ST	6/20/2025	03-ARM'S LENGTH	\$270,000	\$222,016	\$128,962	0.29	R7D	47.96%	\$100,639
Average LtoB %										37.27%
Average LtoB Value										\$105,566

**Commerce Township 2026 Land Value
LAND TABLE R7D**

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.300 to 0.350 Acres										
EW-17-22-376-003	835 LOS ARBOLES DR	10/21/2022	03-ARM'S LENGTH	\$280,000	\$283,779	\$85,099	0.30	R7D	30.39%	\$100,969
EW-17-22-376-006	811 LOS ARBOLES DR	11/13/2024	03-ARM'S LENGTH	\$248,000	\$240,589	\$97,389	0.30	R7D	39.07%	\$89,791
EW-17-27-326-002	1560 LADD RD	1/10/2022	03-ARM'S LENGTH	\$147,000	\$181,995	\$53,883	0.30	R7D	36.66%	\$53,009
EW-17-27-407-009	505 PENNY LAKE RD	5/17/2024	03-ARM'S LENGTH	\$265,000	\$232,061	\$121,817	0.30	R7D	45.97%	\$95,560
EW-17-22-303-007	2552 WOODLAWN AVE	10/23/2023	03-ARM'S LENGTH	\$390,000	\$309,566	\$169,312	0.31	R7D	43.41%	\$140,636
EW-17-22-307-019	2395 WOODLAWN AVE	4/28/2023	03-ARM'S LENGTH	\$285,000	\$278,754	\$95,124	0.31	R7D	39.98%	\$102,772
EW-17-27-404-002	\$25 WOLVERINE DR	9/27/2023	03-ARM'S LENGTH	\$299,000	\$287,429	\$100,449	0.31	R7D	39.59%	\$107,821
EW-17-22-331-009	754 LAGUNA DR	6/6/2024	03-ARM'S LENGTH	\$367,500	\$316,262	\$140,116	0.32	R7D	38.13%	\$132,522
EW-17-22-426-023	2555 MARCHAR DR	7/9/2024	03-ARM'S LENGTH	\$296,000	\$293,355	\$91,523	0.34	R7D	30.92%	\$106,739
EW-17-22-427-022	2566 MARCHAR DR	7/14/2025	03-ARM'S LENGTH	\$410,000	\$370,746	\$128,132	0.34	R7D	31.25%	\$147,848
EW-17-27-155-026	1660 WILKSHIRE ST	8/11/2022	03-ARM'S LENGTH	\$280,000	\$273,975	\$94,903	0.34	R7D	33.89%	\$100,969
Average LtoB %										36.06%
Average LtoB Value										\$107,149

0.351 to 0.399 Acres										
										#DIV/0!
										#DIV/0!
										#DIV/0!
Average LtoB %										#DIV/0!
Average LtoB Value										#DIV/0!

0.40 to 0.45 Acres										
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
Average LtoB %										#DIV/0!
Average LtoB Value										#DIV/0!

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R8E LAND VALUE TABLE

PRICE PER ACRE				
<i>ACERAGE</i>	<i>2025 PER ACRE</i>	<i>2025 L/V</i>	<i>2026 PER ACRE</i>	<i>2026 L/V</i>
1	85,800	85,800	80,000	80,000
1.5	61,967	92,950	75,000	112,500
2	53,625	107,250	60,000	120,000
2.5	44,330	110,825	60,000	150,000
3	38,731	116,194	55,000	165,000
4	30,388	121,550	50,000	200,000
5	25,025	125,125	45,000	225,000
7	21,706	151,944	40,000	280,000
10	17,875	178,750	35,000	350,000
15	17,875	268,125	30,000	450,000
20	17,875	357,500	27,500	550,000
25	17,875	446,875	25,000	625,000
30	17,875	536,250	22,500	675,000
40	17,875	715,000	20,000	800,000
50	17,875	893,750	18,500	925,000
100	17,875	1,787,500	15,000	1,500,000

VACANT SALES COMMERCE TWP

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Dollars/Acre	Land Table
E -17-06-200-062	4958 COOLEY LAKE CT	6/13/2025	WD	03-ARM'S LENGTH	\$120,000	\$120,000	1.0	\$116,505	Land Table R8F
E -17-06-200-047	4740 COOLEY LAKE RD	4/13/2023	WD	03-ARM'S LENGTH	\$80,000	\$80,000	1.5	\$53,333	Land Table R8F
E -17-04-177-004	1985 GOLFCREST DR	1/30/2025	WD	03-ARM'S LENGTH	\$110,000	\$110,000	1.7	\$64,327	Land Table R8E
E -17-28-401-076	1840 LOON LAKE RD	6/28/2024	WD	03-ARM'S LENGTH	\$151,000	\$151,000	2.5	\$59,449	Land Table R9B
E -17-12-251-016		7/18/2023	OTH	03-ARM'S LENGTH	\$1,000,000	\$1,000,000	16.7	\$59,773	Land Table R8F
E -17-03-300-004	1550 E COMMERCE RD	5/28/2025	WD	03-ARM'S LENGTH	\$4,100,000	\$4,100,000	41.1	\$99,660	Land Table R8F
E -17-08-400-004 & 003		9/10/2024	QC	03-ARM'S LENGTH	\$2,200,250	\$2,200,250	143.2	\$15,365	Land Table R8F

IMPROVED SALES COMMERCE TWP

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Dollars/Acre	Land Table
E -17-06-200-030	6070 FORD RD	5/3/2023	WD	03-ARM'S LENGTH	\$433,500	\$54,569	1.0	\$54,569	Land Table R8F
E -17-06-200-082	4884 COOLEY LAKE CT	3/26/2025	WD	03-ARM'S LENGTH	\$415,000	\$155,571	1.0	\$155,571	Land Table R8F
E -17-21-201-038	3167 BENSTEIN RD	6/12/2023	WD	03-ARM'S LENGTH	\$282,000	\$122,768	1.0	\$122,768	Land Table R9B
E -17-06-178-007	5705 FORD RD	12/20/2024	WD	03-ARM'S LENGTH	\$476,000	\$166,900	1.1	\$151,727	Land Table R8F
E -17-04-179-004	1909 JASON DR	9/25/2023	WD	03-ARM'S LENGTH	\$520,000	\$124,587	1.1	\$110,254	Land Table R8E
E -17-14-400-074	9443 LOUISE LN	5/31/2024	WD	03-ARM'S LENGTH	\$477,500	\$131,530	1.2	\$112,419	Land Table R8Q
E -17-01-301-018	1987 OAKSIDE CT	9/12/2024	WD	03-ARM'S LENGTH	\$420,000	\$70,765	1.2	\$59,466	Land Table R9B
E -17-07-326-013	4577 DRIFTWOOD DR	7/21/2023	WD	03-ARM'S LENGTH	\$575,000	\$137,446	1.2	\$110,844	Land Table R8F
E -17-04-176-002	2020 GOLFCREST DR	6/7/2023	WD	03-ARM'S LENGTH	\$493,000	\$89,736	1.4	\$63,194	Land Table R8E
E -17-15-254-005	3995 WATUGA ST	1/21/2025	WD	03-ARM'S LENGTH	\$855,000	\$110,435	1.4	\$77,227	Land Table R8T
E -17-06-300-023	5265 RIVERS EDGE DR	5/2/2024	WD	03-ARM'S LENGTH	\$532,000	\$119,774	1.5	\$80,928	Land Table R8F
E -17-14-400-027	9485 RICHARDSON RD	12/26/2023	WD	03-ARM'S LENGTH	\$300,000	\$139,694	2.4	\$57,964	Land Table R8Q
E -17-06-176-005	3986 HEATHERWOOD DR	5/26/2023	WD	03-ARM'S LENGTH	\$440,000	\$105,613	2.6	\$40,620	Land Table R8F
E -17-06-200-072	4854 COOLEY LAKE CT	10/17/2024	WD	03-ARM'S LENGTH	\$515,000	\$260,595	2.8	\$94,762	Land Table R8F
E -17-19-100-056	2464 WILLOW WAY DR	1/4/2024	WD	03-ARM'S LENGTH	\$430,000	\$131,364	3.1	\$42,651	Land Table R9B
E -17-05-300-013	2893 OAK HILL TRL	1/10/2024	WD	03-ARM'S LENGTH	\$721,000	\$156,184	3.6	\$43,995	Land Table R8E
E -17-06-300-050	4240 E COMMERCE RD	2/9/2024	WD	03-ARM'S LENGTH	\$370,000	\$179,227	3.6	\$49,647	Land Table R8F

R8F LAND VALUE TABLE

PRICE PER ACRE

ACERAGE	2025 PER ACRE	2025 L/V	2026 PER ACRE	2026 L/V
1	76,230	76,230	80,000	80,000
1.5	55,055	82,583	75,000	112,500
2	47,644	95,288	60,000	120,000
2.5	39,386	98,464	60,000	150,000
3	34,411	103,234	55,000	165,000
4	26,998	107,993	50,000	200,000
5	22,234	111,169	45,000	225,000
7	19,285	134,996	40,000	280,000
10	15,881	158,813	35,000	350,000
15	15,881	238,219	30,000	450,000
20	15,881	317,625	27,500	550,000
25	15,881	397,031	25,000	625,000
30	15,881	476,438	22,500	675,000
40	15,881	635,250	20,000	800,000
50	14,293	714,656	18,500	925,000
100	7,941	794,063	15,000	1,500,000

VACANT SALES COMMERCE TWP

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Dollars/Acre	Land Table
E -17-06-200-062	4958 COOLEY LAKE CT	6/13/2025	WD	03-ARM'S LENGTH	\$120,000	\$120,000	1.0	\$116,505	Land Table R8F
E -17-06-200-047	4740 COOLEY LAKE RD	4/13/2023	WD	03-ARM'S LENGTH	\$80,000	\$80,000	1.5	\$53,333	Land Table R8F
E -17-04-177-004	1985 GOLFCREST DR	1/30/2025	WD	03-ARM'S LENGTH	\$110,000	\$110,000	1.7	\$64,327	Land Table R8E
E -17-28-401-076	1840 LOON LAKE RD	6/28/2024	WD	03-ARM'S LENGTH	\$151,000	\$151,000	2.5	\$59,449	Land Table R9B
E -17-12-251-016		7/18/2023	OTH	03-ARM'S LENGTH	\$1,000,000	\$1,000,000	16.7	\$59,773	Land Table R8F
E -17-03-300-004	1550 E COMMERCE RD	5/28/2025	WD	03-ARM'S LENGTH	\$4,100,000	\$4,100,000	41.1	\$99,660	Land Table R8F
E -17-08-400-004 & 003		9/10/2024	QC	03-ARM'S LENGTH	\$2,200,250	\$2,200,250	143.2	\$15,365	Land Table R8F

IMPROVED SALES COMMERCE TWP

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Dollars/Acre	Land Table
E -17-06-200-030	6070 FORD RD	5/3/2023	WD	03-ARM'S LENGTH	\$433,500	\$54,569	1.0	\$54,569	Land Table R8F
E -17-06-200-082	4884 COOLEY LAKE CT	3/26/2025	WD	03-ARM'S LENGTH	\$415,000	\$155,571	1.0	\$155,571	Land Table R8F
E -17-21-201-038	3167 BENSTEIN RD	6/12/2023	WD	03-ARM'S LENGTH	\$282,000	\$122,768	1.0	\$122,768	Land Table R9B
E -17-06-178-007	5705 FORD RD	12/20/2024	WD	03-ARM'S LENGTH	\$476,000	\$166,900	1.1	\$151,727	Land Table R8F
E -17-04-179-004	1909 JASON DR	9/25/2023	WD	03-ARM'S LENGTH	\$520,000	\$124,587	1.1	\$110,254	Land Table R8E
E -17-14-400-074	9443 LOUISE LN	5/31/2024	WD	03-ARM'S LENGTH	\$477,500	\$131,530	1.2	\$112,419	Land Table R8Q
E -17-01-301-018	1987 OAKSIDE CT	9/12/2024	WD	03-ARM'S LENGTH	\$420,000	\$70,765	1.2	\$59,466	Land Table R9B
E -17-19-100-074	2473 WILLOW WAY DR	7/22/2024	WD	03-ARM'S LENGTH	\$740,000	\$33,698	1.2	\$28,318	Land Table R9B
E -17-07-326-013	4577 DRIFTWOOD DR	7/21/2023	WD	03-ARM'S LENGTH	\$575,000	\$137,446	1.2	\$110,844	Land Table R8F
E -17-10-426-018	235 TAMWORTH CT	8/25/2023	WD	03-ARM'S LENGTH	\$410,000	\$11,225	1.3	\$8,635	Land Table R8F
E -17-04-176-002	2020 GOLFCREST DR	6/7/2023	WD	03-ARM'S LENGTH	\$493,000	\$89,736	1.4	\$63,194	Land Table R8E
E -17-15-254-005	3995 WATUGA ST	1/21/2025	WD	03-ARM'S LENGTH	\$855,000	\$110,435	1.4	\$77,227	Land Table R8T
E -17-06-300-023	5265 RIVERS EDGE DR	5/2/2024	WD	03-ARM'S LENGTH	\$532,000	\$119,774	1.5	\$80,928	Land Table R8F
E -17-16-376-025	2140 SUNNYBROOK RD	9/9/2024	WD	03-ARM'S LENGTH	\$750,000	\$51,970	1.9	\$28,092	Land Table R8T
E -17-04-152-007	2007 JASON DR	5/15/2023	WD	03-ARM'S LENGTH	\$620,000	\$39,748	1.9	\$20,595	Land Table R8E
E -17-14-400-027	9485 RICHARDSON RD	12/26/2023	WD	03-ARM'S LENGTH	\$300,000	\$139,694	2.4	\$57,964	Land Table R8Q
E -17-04-300-027	1891 FOUR OAKS	5/12/2023	WD	03-ARM'S LENGTH	\$525,000	\$43,230	2.5	\$17,223	Land Table R8E
E -17-06-176-005	3986 HEATHERWOOD DR	5/26/2023	WD	03-ARM'S LENGTH	\$440,000	\$105,613	2.6	\$40,620	Land Table R8F
E -17-06-200-072	4854 COOLEY LAKE CT	10/17/2024	WD	03-ARM'S LENGTH	\$515,000	\$260,595	2.8	\$94,762	Land Table R8F
E -17-06-200-043	4480 COOLEY LAKE RD	8/14/2023	WD	03-ARM'S LENGTH	\$600,000	\$85,681	2.9	\$29,343	Land Table R8F
E -17-19-100-056	2464 WILLOW WAY DR	1/4/2024	WD	03-ARM'S LENGTH	\$430,000	\$131,364	3.1	\$42,651	Land Table R9B
E -17-05-300-013	2893 OAK HILL TRL	1/10/2024	WD	03-ARM'S LENGTH	\$721,000	\$156,184	3.6	\$43,995	Land Table R8E
E -17-06-300-050	4240 E COMMERCE RD	2/9/2024	WD	03-ARM'S LENGTH	\$370,000	\$179,227	3.6	\$49,647	Land Table R8F

R8Q LAND VALUE TABLE

PRICE PER ACRE

ACERAGE	2025 PER ACRE	2025 L/V	2026 PER ACRE	2026 L/V
1	102,653	102,653	110,000	110,000
1.5	70,970	106,455	80,000	120,000
2	57,030	114,059	70,000	140,000
2.5	47,144	117,861	75,000	187,500
3	41,190	123,571	65,000	195,000
4	33,268	133,070	55,000	220,000
5	28,516	142,581	45,000	225,000
7	23,762	166,333	40,000	280,000
10	19,010	190,099	35,000	350,000
15	19,010	285,149	30,000	450,000
20	19,010	380,198	-	-
25	19,010	475,246	-	-
30	19,010	570,296	-	-
40	19,010	760,394	-	-
50	19,010	950,484	-	-
100	19,010	1,900,986	-	-

VACANT SALES COMMERCE TWP

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Dollars/Acre	Land Table
E -17-06-200-062	4958 COOLEY LAKE CT	6/13/2025	WD	03-ARM'S LENGTH	\$120,000	\$120,000	1.0	\$116,505	Land Table R8F
E -17-06-200-047	4740 COOLEY LAKE RD	4/13/2023	WD	03-ARM'S LENGTH	\$80,000	\$80,000	1.5	\$53,333	Land Table R8F
E -17-04-177-004	1985 GOLFCREST DR	1/30/2025	WD	03-ARM'S LENGTH	\$110,000	\$110,000	1.7	\$64,327	Land Table R8E
E -17-28-401-076	1840 LOON LAKE RD	6/28/2024	WD	03-ARM'S LENGTH	\$151,000	\$151,000	2.5	\$59,449	Land Table R9B
E -17-12-251-016		7/18/2023	OTH	03-ARM'S LENGTH	\$1,000,000	\$1,000,000	16.7	\$59,773	Land Table R8F
E -17-03-300-004	1550 E COMMERCE RD	5/28/2025	WD	03-ARM'S LENGTH	\$4,100,000	\$4,100,000	41.1	\$99,660	Land Table R8F
E -17-08-400-004 & 003		9/10/2024	QC	03-ARM'S LENGTH	\$2,200,250	\$2,200,250	143.2	\$15,365	Land Table R8F

IMPROVED SALES COMMERCE TWP

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Dollars/Acre	Land Table
E -17-06-200-030	6070 FORD RD	5/3/2023	WD	03-ARM'S LENGTH	\$433,500	\$54,569	1.0	\$54,569	Land Table R8F
E -17-06-200-082	4884 COOLEY LAKE CT	3/26/2025	WD	03-ARM'S LENGTH	\$415,000	\$155,571	1.0	\$155,571	Land Table R8F
E -17-21-201-038	3167 BENSTEIN RD	6/12/2023	WD	03-ARM'S LENGTH	\$282,000	\$122,768	1.0	\$122,768	Land Table R9B
E -17-06-178-007	5705 FORD RD	12/20/2024	WD	03-ARM'S LENGTH	\$476,000	\$166,900	1.1	\$151,727	Land Table R8F
E -17-04-179-004	1909 JASON DR	9/25/2023	WD	03-ARM'S LENGTH	\$520,000	\$124,587	1.1	\$110,254	Land Table R8E
E -17-14-400-074	9443 LOUISE LN	5/31/2024	WD	03-ARM'S LENGTH	\$477,500	\$131,530	1.2	\$112,419	Land Table R8Q
E -17-01-301-018	1987 OAKSIDE CT	9/12/2024	WD	03-ARM'S LENGTH	\$420,000	\$70,765	1.2	\$59,466	Land Table R9B
E -17-19-100-074	2473 WILLOW WAY DR	7/22/2024	WD	03-ARM'S LENGTH	\$740,000	\$33,698	1.2	\$28,318	Land Table R9B
E -17-07-326-013	4577 DRIFTWOOD DR	7/21/2023	WD	03-ARM'S LENGTH	\$575,000	\$137,446	1.2	\$110,844	Land Table R8F
E -17-10-426-018	235 TAMWORTH CT	8/25/2023	WD	03-ARM'S LENGTH	\$410,000	\$11,225	1.3	\$8,635	Land Table R8F
E -17-04-176-002	2020 GOLFCREST DR	6/7/2023	WD	03-ARM'S LENGTH	\$493,000	\$89,736	1.4	\$63,194	Land Table R8E
E -17-15-254-005	3995 WATUGA ST	1/21/2025	WD	03-ARM'S LENGTH	\$855,000	\$110,435	1.4	\$77,227	Land Table R8T
E -17-06-300-023	5265 RIVERS EDGE DR	5/2/2024	WD	03-ARM'S LENGTH	\$532,000	\$119,774	1.5	\$80,928	Land Table R8F
E -17-16-376-025	2140 SUNNYBROOK RD	9/9/2024	WD	03-ARM'S LENGTH	\$750,000	\$51,970	1.9	\$28,092	Land Table R8T
E -17-04-152-007	2007 JASON DR	5/15/2023	WD	03-ARM'S LENGTH	\$620,000	\$39,748	1.9	\$20,595	Land Table R8E
E -17-14-400-027	9485 RICHARDSON RD	12/26/2023	WD	03-ARM'S LENGTH	\$300,000	\$139,694	2.4	\$57,964	Land Table R8Q
E -17-04-300-027	1891 FOUR OAKS	5/12/2023	WD	03-ARM'S LENGTH	\$525,000	\$43,230	2.5	\$17,223	Land Table R8E
E -17-06-176-005	3986 HEATHERWOOD DR	5/26/2023	WD	03-ARM'S LENGTH	\$440,000	\$105,613	2.6	\$40,620	Land Table R8F
E -17-06-200-072	4854 COOLEY LAKE CT	10/17/2024	WD	03-ARM'S LENGTH	\$515,000	\$260,595	2.8	\$94,762	Land Table R8F
E -17-06-200-043	4480 COOLEY LAKE RD	8/14/2023	WD	03-ARM'S LENGTH	\$600,000	\$85,681	2.9	\$29,343	Land Table R8F
E -17-19-100-056	2464 WILLOW WAY DR	1/4/2024	WD	03-ARM'S LENGTH	\$430,000	\$131,364	3.1	\$42,651	Land Table R9B
E -17-05-300-013	2893 OAK HILL TRL	1/10/2024	WD	03-ARM'S LENGTH	\$721,000	\$156,184	3.6	\$43,995	Land Table R8E
E -17-06-300-050	4240 E COMMERCE RD	2/9/2024	WD	03-ARM'S LENGTH	\$370,000	\$179,227	3.6	\$49,647	Land Table R8F

R8T LAND VALUE TABLE

PRICE PER ACRE

ACERAGE	2025 PER ACRE	2025 L/V	2026 PER ACRE	2026 L/V
1	86,409	86,409	90,000	90,000
1.5	63,370	95,055	75,000	112,500
2	50,117	100,234	60,000	120,000
2.5	41,476	103,691	60,000	150,000
3	35,715	107,146	55,000	165,000
4	28,084	112,337	50,000	200,000
5	24,194	120,972	45,000	225,000
7	19,751	138,254	40,000	280,000
10	17,282	172,817	35,000	350,000
15	17,282	259,225	30,000	450,000
20	-	-	-	-
25	-	-	-	-
30	-	-	-	-
40	-	-	-	-
50	-	-	-	-
100	-	-	-	-

VACANT SALES COMMERCE TWP

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Dollars/Acre	Land Table
E -17-06-200-062	4958 COOLEY LAKE CT	6/13/2025	WD	03-ARM'S LENGTH	\$120,000	\$120,000	1.0	\$116,505	Land Table R8F
E -17-06-200-047	4740 COOLEY LAKE RD	4/13/2023	WD	03-ARM'S LENGTH	\$80,000	\$80,000	1.5	\$53,333	Land Table R8F
E -17-04-177-004	1985 GOLFCREST DR	1/30/2025	WD	03-ARM'S LENGTH	\$110,000	\$110,000	1.7	\$64,327	Land Table R8E
E -17-28-401-076	1840 LOON LAKE RD	6/28/2024	WD	03-ARM'S LENGTH	\$151,000	\$151,000	2.5	\$59,449	Land Table R9B
E -17-12-251-016		7/18/2023	OTH	03-ARM'S LENGTH	\$1,000,000	\$1,000,000	16.7	\$59,773	Land Table R8F
E -17-03-300-004	1550 E COMMERCE RD	5/28/2025	WD	03-ARM'S LENGTH	\$4,100,000	\$4,100,000	41.1	\$99,660	Land Table R8F
E -17-08-400-004 & 003		9/10/2024	QC	03-ARM'S LENGTH	\$2,200,250	\$2,200,250	143.2	\$15,365	Land Table R8F

IMPROVED SALES COMMERCE TWP

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Dollars/Acre	Land Table
E -17-06-200-030	6070 FORD RD	5/3/2023	WD	03-ARM'S LENGTH	\$433,500	\$54,569	1.0	\$54,569	Land Table R8F
E -17-06-200-082	4884 COOLEY LAKE CT	3/26/2025	WD	03-ARM'S LENGTH	\$415,000	\$155,571	1.0	\$155,571	Land Table R8F
E -17-21-201-038	3167 BENSTEIN RD	6/12/2023	WD	03-ARM'S LENGTH	\$282,000	\$122,768	1.0	\$122,768	Land Table R9B
E -17-06-178-007	5705 FORD RD	12/20/2024	WD	03-ARM'S LENGTH	\$476,000	\$166,900	1.1	\$151,727	Land Table R8F
E -17-04-179-004	1909 JASON DR	9/25/2023	WD	03-ARM'S LENGTH	\$520,000	\$124,587	1.1	\$110,254	Land Table R8E
E -17-14-400-074	9443 LOUISE LN	5/31/2024	WD	03-ARM'S LENGTH	\$477,500	\$131,530	1.2	\$112,419	Land Table R8Q
E -17-01-301-018	1987 OAKSIDE CT	9/12/2024	WD	03-ARM'S LENGTH	\$420,000	\$70,765	1.2	\$59,466	Land Table R9B
E -17-19-100-074	2473 WILLOW WAY DR	7/22/2024	WD	03-ARM'S LENGTH	\$740,000	\$33,698	1.2	\$28,318	Land Table R9B
E -17-07-326-013	4577 DRIFTWOOD DR	7/21/2023	WD	03-ARM'S LENGTH	\$575,000	\$137,446	1.2	\$110,844	Land Table R8F
E -17-10-426-018	235 TAMWORTH CT	8/25/2023	WD	03-ARM'S LENGTH	\$410,000	\$11,225	1.3	\$8,635	Land Table R8F
E -17-04-176-002	2020 GOLFCREST DR	6/7/2023	WD	03-ARM'S LENGTH	\$493,000	\$89,736	1.4	\$63,194	Land Table R8E
E -17-15-254-005	3995 WATUGA ST	1/21/2025	WD	03-ARM'S LENGTH	\$855,000	\$110,435	1.4	\$77,227	Land Table R8T
E -17-06-300-023	5265 RIVERS EDGE DR	5/2/2024	WD	03-ARM'S LENGTH	\$532,000	\$119,774	1.5	\$80,928	Land Table R8F
E -17-16-376-025	2140 SUNNYBROOK RD	9/9/2024	WD	03-ARM'S LENGTH	\$750,000	\$51,970	1.9	\$28,092	Land Table R8T
E -17-04-152-007	2007 JASON DR	5/15/2023	WD	03-ARM'S LENGTH	\$620,000	\$39,748	1.9	\$20,595	Land Table R8E
E -17-14-400-027	9485 RICHARDSON RD	12/26/2023	WD	03-ARM'S LENGTH	\$300,000	\$139,694	2.4	\$57,964	Land Table R8Q
E -17-04-300-027	1891 FOUR OAKS	5/12/2023	WD	03-ARM'S LENGTH	\$525,000	\$43,230	2.5	\$17,223	Land Table R8E
E -17-06-176-005	3986 HEATHERWOOD DR	5/26/2023	WD	03-ARM'S LENGTH	\$440,000	\$105,613	2.6	\$40,620	Land Table R8F
E -17-06-200-072	4854 COOLEY LAKE CT	10/17/2024	WD	03-ARM'S LENGTH	\$515,000	\$260,595	2.8	\$94,762	Land Table R8F
E -17-06-200-043	4480 COOLEY LAKE RD	8/14/2023	WD	03-ARM'S LENGTH	\$600,000	\$85,681	2.9	\$29,343	Land Table R8F
E -17-19-100-056	2464 WILLOW WAY DR	1/4/2024	WD	03-ARM'S LENGTH	\$430,000	\$131,364	3.1	\$42,651	Land Table R9B
E -17-05-300-013	2893 OAK HILL TRL	1/10/2024	WD	03-ARM'S LENGTH	\$721,000	\$156,184	3.6	\$43,995	Land Table R8E
E -17-06-300-050	4240 E COMMERCE RD	2/9/2024	WD	03-ARM'S LENGTH	\$370,000	\$179,227	3.6	\$49,647	Land Table R8F

Commerce Township 2026 Land Value

LAND TABLE R9B

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value	
0.10 to 0.30 Acres											
E-17-01-204-005	1543 GRINSHAW ST	1/30/2024	03-ARM'S LENGTH	\$206,000	\$218,384	\$67,261	0.14	Land Table R9B		\$45,789	
E-17-01-257-008	1881 THORNDALE ST	8/16/2022	03-ARM'S LENGTH	\$325,000	\$321,875	\$70,376	0.18	Land Table R9B		\$72,240	
E-17-01-258-005	1940 UNION LAKE RD	3/3/2022	03-ARM'S LENGTH	\$285,000	\$292,934	\$59,317	0.18	Land Table R9B		\$63,349	
E-17-01-427-012	8150 MARSHALSEA DR	4/12/2024	03-ARM'S LENGTH	\$506,000	\$515,826	\$57,425	0.18	Land Table R9B		\$112,472	
E-17-01-429-033	8068 FARRANT DR	1/21/2022	03-ARM'S LENGTH	\$375,000	\$332,113	\$122,532	0.23	Land Table R9B		\$83,354	
E-17-12-227-008	2440 GREENLAWN AVE	8/14/2025	03-ARM'S LENGTH	\$410,000	\$351,388	\$138,257	0.23	Land Table R9B		\$91,133	
E-17-12-230-017	2634 MASSENA ST	3/31/2023	03-ARM'S LENGTH	\$255,000	\$245,263	\$76,988	0.23	Land Table R9B		\$56,680	
E-17-12-231-003	2527 MASSENA ST	12/26/2024	03-ARM'S LENGTH	\$150,000	\$193,285	\$23,966	0.23	Land Table R9B		\$33,341	
E-17-01-228-019	8073 COOLEY LAKE RD	8/19/2024	03-ARM'S LENGTH	\$265,000	\$294,093	\$55,855	0.28	Land Table R9B		\$58,903	
E-17-01-327-008	8606 HUMMINGBIRD DR	10/14/2022	03-ARM'S LENGTH	\$523,900	\$523,912	\$67,239	0.28	Land Table R9B		\$116,451	
E-17-01-327-013	8536 HUMMINGBIRD DR	8/15/2023	03-ARM'S LENGTH	\$515,000	\$520,748	\$61,503	0.28	Land Table R9B		\$114,472	
E-17-01-403-006	8401 HUMMINGBIRD DR	4/26/2022	03-ARM'S LENGTH	\$550,000	\$511,499	\$65,752	0.28	Land Table R9B		\$122,252	
E-17-01-328-022	2052 WARBLER CT	5/17/2024	03-ARM'S LENGTH	\$510,000	\$450,538	\$126,713	0.29	Land Table R9B		\$113,361	
										Average LtoB %	22.23%
										Average LtoB Value	\$83,369

0.301 to 0.50 Acres											
E-17-01-377-002	8689 GOLF LANE DR	1/3/2023	03-ARM'S LENGTH	\$300,000	\$316,273	\$50,978	0.31	Land Table R9B		\$74,177	
E-17-01-378-002	8692 GOLF LANE DR	2/1/2024	03-ARM'S LENGTH	\$458,000	\$473,401	\$64,244	0.31	Land Table R9B		\$113,243	
E-17-01-378-006	8628 GOLF LANE DR	6/6/2022	03-ARM'S LENGTH	\$490,000	\$480,653	\$88,992	0.31	Land Table R9B		\$121,155	
E-17-01-378-007	8598 GOLF LANE DR	5/12/2025	03-ARM'S LENGTH	\$536,330	\$496,550	\$119,425	0.31	Land Table R9B		\$132,611	
E-17-01-453-001	8440 GOLF LANE DR	4/15/2022	03-ARM'S LENGTH	\$542,000	\$528,452	\$93,193	0.31	Land Table R9B		\$134,013	
E-17-01-328-030	2155 CANAL ST	8/5/2025	03-ARM'S LENGTH	\$429,000	\$411,887	\$96,758	0.32	Land Table R9B		\$106,073	
E-17-01-402-023	8296 KINGFISHER CT	2/12/2025	03-ARM'S LENGTH	\$525,000	\$512,009	\$92,636	0.32	Land Table R9B		\$129,809	
E-17-01-402-023	8296 KINGFISHER CT	2/11/2025	03-ARM'S LENGTH	\$525,000	\$512,009	\$92,636	0.32	Land Table R9B		\$129,809	
E-17-12-231-039	2610 GREENLAWN AVE	10/5/2023	03-ARM'S LENGTH	\$382,500	\$381,706	\$80,439	0.32	Land Table R9B		\$94,575	
E-17-01-204-011	8415 CASCADE ST	12/3/2024	03-ARM'S LENGTH	\$430,000	\$410,858	\$113,169	0.33	Land Table R9B		\$106,320	
E-17-01-452-001	8435 GOLF LANE DR	6/1/2022	03-ARM'S LENGTH	\$299,000	\$288,443	\$77,808	0.33	Land Table R9B		\$73,929	
E-17-12-227-015	2451 MASSENA ST	5/19/2022	03-ARM'S LENGTH	\$290,000	\$339,610	\$35,338	0.34	Land Table R9B		\$71,704	
E-17-01-155-005	1928 ALSUP AVE	4/20/2023	03-ARM'S LENGTH	\$325,000	\$306,362	\$85,889	0.36	Land Table R9B		\$80,358	
E-17-01-156-003	1949 ALSUP AVE	2/10/2023	03-ARM'S LENGTH	\$330,000	\$297,282	\$99,969	0.36	Land Table R9B		\$81,594	
E-17-01-156-004	1912 PORTLOCK AVE	5/19/2023	03-ARM'S LENGTH	\$390,000	\$357,900	\$99,351	0.36	Land Table R9B		\$96,430	
E-17-01-156-006	1952 PORTLOCK AVE	12/20/2024	03-ARM'S LENGTH	\$365,000	\$371,098	\$61,153	0.36	Land Table R9B		\$90,248	
E-17-01-302-007	8760 KRATAGE AVE	2/14/2025	03-ARM'S LENGTH	\$295,800	\$255,191	\$107,860	0.36	Land Table R9B		\$73,138	
E-17-01-303-005	2051 PORTLOCK AVE	5/27/2022	03-ARM'S LENGTH	\$278,500	\$253,053	\$92,698	0.36	Land Table R9B		\$68,861	
E-17-01-430-006	8000 FARRANT DR	6/28/2023	03-ARM'S LENGTH	\$310,000	\$312,063	\$82,885	0.36	Land Table R9B		\$76,649	
E-17-01-151-030	1874 PORTLOCK AVE	6/27/2025	03-ARM'S LENGTH	\$180,500	\$198,615	\$61,500	0.40	Land Table R9B		\$44,630	
E-17-01-211-020	1720 UNION CIR	4/30/2024	03-ARM'S LENGTH	\$295,000	\$292,756	\$81,889	0.41	Land Table R9B		\$72,940	
E-17-01-304-003	8801 KRATAGE AVE	12/27/2023	03-ARM'S LENGTH	\$305,000	\$316,483	\$68,162	0.41	Land Table R9B		\$75,413	
E-17-01-304-007	8721 KRATAGE AVE	5/11/2022	03-ARM'S LENGTH	\$290,000	\$313,495	\$56,150	0.41	Land Table R9B		\$71,704	
E-17-35-251-080	516 DECKER RD	8/11/2023	03-ARM'S LENGTH	\$311,000	\$307,952	\$82,693	0.44	Land Table R9B		\$76,897	
E-17-12-231-037	2520 GREENLAWN AVE	7/15/2022	03-ARM'S LENGTH	\$255,000	\$249,003	\$85,642	0.46	Land Table R9B		\$63,050	
E-17-12-328-010	8516 EDGEWOOD PARK DR	7/23/2024	03-ARM'S LENGTH	\$305,000	\$278,356	\$106,289	0.47	Land Table R9B		\$75,413	
E-17-21-201-095	2740 TALL PINES WAY	9/12/2023	03-ARM'S LENGTH	\$340,000	\$355,412	\$69,536	0.47	Land Table R9B		\$84,067	
E-17-21-201-095	2740 TALL PINES WAY	3/25/2025	03-ARM'S LENGTH	\$355,000	\$351,241	\$88,707	0.47	Land Table R9B		\$87,776	
E-17-19-100-026	2490 WIXOM RD	3/11/2022	03-ARM'S LENGTH	\$346,000	\$319,301	\$106,344	0.48	Land Table R9B		\$85,550	
E-17-01-209-008	8336 LAGOON ST	3/31/2022	03-ARM'S LENGTH	\$230,000	\$217,652	\$91,993	0.49	Land Table R9B		\$56,869	
										Average LtoB %	24.73%
										Average LtoB Value	\$88,300

0.501 to 0.699 Acres											
E-17-01-427-010	8125 MARIO DR	3/29/2024	03-ARM'S LENGTH	\$440,000	\$313,280	\$211,668	0.55	Land Table R9B		\$128,781	
E-17-12-231-012	2675 MASSENA ST	9/3/2025	03-ARM'S LENGTH	\$250,000	\$285,111	\$49,837	0.60	Land Table R9B		\$73,171	
E-17-21-401-022	1999 GLENGARY RD	2/3/2023	03-ARM'S LENGTH	\$250,000	\$272,861	\$69,166	0.67	Land Table R9B		\$73,171	
E-17-12-230-008	2578 MASSENA ST	2/27/2023	03-ARM'S LENGTH	\$237,000	\$271,311	\$50,637	0.69	Land Table R9B		\$69,366	
										Average LtoB %	29.27%
										Average LtoB Value	\$86,122

0.70 to 0.99 Acres											
E-17-21-201-054	3070 KANE CT	12/29/2023	03-ARM'S LENGTH	\$400,000	\$360,076	\$119,569	0.72	Land Table R9B		\$103,251	
E-17-21-201-064	2741 TALL PINES WAY	4/11/2023	03-ARM'S LENGTH	\$350,000	\$351,958	\$77,687	0.75	Land Table R9B		\$90,345	
E-17-19-100-077	2434 COLLENDALE	3/3/2022	03-ARM'S LENGTH	\$482,000	\$473,537	\$107,504	1.12	Land Table R9B		\$124,418	
E-17-01-301-018	1987 OAKSIDE CT	9/12/2024	03-ARM'S LENGTH	\$420,000	\$444,899	\$75,133	1.19	Land Table R9B		\$108,414	
E-17-19-100-056	2464 WILLOW WAY DR	1/4/2024	03-ARM'S LENGTH	\$430,000	\$410,567	\$136,520	3.08	Land Table R9B		\$110,995	
E-17-17-100-002	3215 SLEETH RD	10/28/2022	03-ARM'S LENGTH	\$304,000	\$334,108	\$93,775	5.00	Land Table R9B		\$78,471	
										Average LtoB %	25.81%
										Average LtoB Value	\$102,649

Sites	Land Value Used		
	2025	% Change	2026
0.10 to 0.30 Acres	\$67,251	23.97%	\$83,369
0.301 to 0.50 Acres	\$79,645	10.87%	\$88,300
0.501 to 0.699 Acres	\$84,948	1.38%	\$86,122
0.70 to 0.99 Acres	\$92,027	11.54%	\$102,649

R9B ACERAGE LAND VALUE TABLE

PRICE PER ACRE

ACERAGE	2025 PER ACRE	2025 L/V	2026 PER ACRE	2026 L/V
1	102,653	102,653	110,000	110,000
1.5	70,970	106,455	80,000	120,000
2	57,030	114,059	70,000	140,000
2.5	47,144	117,861	75,000	187,500
3	41,190	123,571	65,000	195,000
4	33,268	133,070	55,000	220,000
5	28,516	142,581	45,000	225,000
7	23,762	166,333	40,000	280,000
10	19,010	190,099	35,000	350,000
15	19,010	285,149	30,000	450,000
20	19,010	380,198	27,500	550,000
25	19,010	475,246	25,000	625,000
30	19,010	570,296	22,500	675,000
40	19,010	760,394	20,000	800,000
50	19,010	950,484	18,500	925,000
100	19,010	1,900,986	15,000	1,500,000

VACANT SALES COMMERCE TWP

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Dollars/Acre	Land Table
E -17-06-200-062	4958 COOLEY LAKE CT	6/13/2025	WD	03-ARM'S LENGTH	\$120,000	\$120,000	1.0	\$116,505	Land Table R8F
E -17-06-200-047	4740 COOLEY LAKE RD	4/13/2023	WD	03-ARM'S LENGTH	\$80,000	\$80,000	1.5	\$53,333	Land Table R8F
E -17-04-177-004	1985 GOLFCREST DR	1/30/2025	WD	03-ARM'S LENGTH	\$110,000	\$110,000	1.7	\$64,327	Land Table R8E
E -17-28-401-076	1840 LOON LAKE RD	6/28/2024	WD	03-ARM'S LENGTH	\$151,000	\$151,000	2.5	\$59,449	Land Table R9B
E -17-12-251-016		7/18/2023	OTH	03-ARM'S LENGTH	\$1,000,000	\$1,000,000	16.7	\$59,773	Land Table R8F
E -17-03-300-004	1550 E COMMERCE RD	5/28/2025	WD	03-ARM'S LENGTH	\$4,100,000	\$4,100,000	41.1	\$99,660	Land Table R8F
E -17-08-400-004 & 003		9/10/2024	QC	03-ARM'S LENGTH	\$2,200,250	\$2,200,250	143.2	\$15,365	Land Table R8F

IMPROVED SALES COMMERCE TWP

Parcel Number	Street Address	Sale Date	Instr.	Terms of Sale	Adj. Sale \$	Land Residual	Net Acres	Dollars/Acre	Land Table
E -17-06-200-030	6070 FORD RD	5/3/2023	WD	03-ARM'S LENGTH	\$433,500	\$54,569	1.0	\$54,569	Land Table R8F
E -17-06-200-082	4884 COOLEY LAKE CT	3/26/2025	WD	03-ARM'S LENGTH	\$415,000	\$155,571	1.0	\$155,571	Land Table R8F
E -17-21-201-038	3167 BENSTEIN RD	6/12/2023	WD	03-ARM'S LENGTH	\$282,000	\$122,768	1.0	\$122,768	Land Table R9B
E -17-06-178-007	5705 FORD RD	12/20/2024	WD	03-ARM'S LENGTH	\$476,000	\$166,900	1.1	\$151,727	Land Table R8F
E -17-04-179-004	1909 JASON DR	9/25/2023	WD	03-ARM'S LENGTH	\$520,000	\$124,587	1.1	\$110,254	Land Table R8E
E -17-14-400-074	9443 LOUISE LN	5/31/2024	WD	03-ARM'S LENGTH	\$477,500	\$131,530	1.2	\$112,419	Land Table R8Q
E -17-01-301-018	1987 OAKSIDE CT	9/12/2024	WD	03-ARM'S LENGTH	\$420,000	\$70,765	1.2	\$59,466	Land Table R9B
E -17-19-100-074	2473 WILLOW WAY DR	7/22/2024	WD	03-ARM'S LENGTH	\$740,000	\$33,698	1.2	\$28,318	Land Table R9B
E -17-07-326-013	4577 DRIFTWOOD DR	7/21/2023	WD	03-ARM'S LENGTH	\$575,000	\$137,446	1.2	\$110,844	Land Table R8F
E -17-10-426-018	235 TAMWORTH CT	8/25/2023	WD	03-ARM'S LENGTH	\$410,000	\$11,225	1.3	\$8,635	Land Table R8F
E -17-04-176-002	2020 GOLFCREST DR	6/7/2023	WD	03-ARM'S LENGTH	\$493,000	\$89,736	1.4	\$63,194	Land Table R8E
E -17-15-254-005	3995 WATUGA ST	1/21/2025	WD	03-ARM'S LENGTH	\$855,000	\$110,435	1.4	\$77,227	Land Table R8T
E -17-06-300-023	5265 RIVERS EDGE DR	5/2/2024	WD	03-ARM'S LENGTH	\$532,000	\$119,774	1.5	\$80,928	Land Table R8F
E -17-16-376-025	2140 SUNNYBROOK RD	9/9/2024	WD	03-ARM'S LENGTH	\$750,000	\$51,970	1.9	\$28,092	Land Table R8T
E -17-04-152-007	2007 JASON DR	5/15/2023	WD	03-ARM'S LENGTH	\$620,000	\$39,748	1.9	\$20,595	Land Table R8E
E -17-14-400-027	9485 RICHARDSON RD	12/26/2023	WD	03-ARM'S LENGTH	\$300,000	\$139,694	2.4	\$57,964	Land Table R8Q
E -17-04-300-027	1891 FOUR OAKS	5/12/2023	WD	03-ARM'S LENGTH	\$525,000	\$43,230	2.5	\$17,223	Land Table R8E
E -17-06-176-005	3986 HEATHERWOOD DR	5/26/2023	WD	03-ARM'S LENGTH	\$440,000	\$105,613	2.6	\$40,620	Land Table R8F
E -17-06-200-072	4854 COOLEY LAKE CT	10/17/2024	WD	03-ARM'S LENGTH	\$515,000	\$260,595	2.8	\$94,762	Land Table R8F
E -17-06-200-043	4480 COOLEY LAKE RD	8/14/2023	WD	03-ARM'S LENGTH	\$600,000	\$85,681	2.9	\$29,343	Land Table R8F
E -17-19-100-056	2464 WILLOW WAY DR	1/4/2024	WD	03-ARM'S LENGTH	\$430,000	\$131,364	3.1	\$42,651	Land Table R9B
E -17-05-300-013	2893 OAK HILL TRL	1/10/2024	WD	03-ARM'S LENGTH	\$721,000	\$156,184	3.6	\$43,995	Land Table R8E
E -17-06-300-050	4240 E COMMERCE RD	2/9/2024	WD	03-ARM'S LENGTH	\$370,000	\$179,227	3.6	\$49,647	Land Table R8F

Commerce Township 2026 Land Value

LAND TABLE RB5

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
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0.140 to 0.199 Acres

									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

0.200 to 0.300 Acres

E -17-02-226-013	9154 CHAUMONT DR	2/24/2022	03-ARM'S LENGTH	\$270,500	\$292,866	\$51,362	0.22	Land Table RB5	18.99%	\$77,647
E -17-02-227-023	9001 GITTINS BLVD	12/16/2022	03-ARM'S LENGTH	\$185,000	\$213,781	\$44,947	0.22	Land Table RB5	24.30%	\$53,104
E -17-03-480-004	5241 WESTON CT	11/22/2024	03-ARM'S LENGTH	\$344,000	\$270,387	\$147,341	0.28	Land Table RB5	42.83%	\$98,745
									Average LtoB %	28.71%
									Average LtoB Value	\$76,499

0.301 to 0.400 Acres

E -17-02-207-007	9533 CHAUMONT DR	9/15/2023	03-ARM'S LENGTH	\$397,000	\$382,057	\$92,766	0.31	Land Table RB5	23.37%	\$105,001
E -17-02-207-008	9523 CHAUMONT DR	9/17/2025	03-ARM'S LENGTH	\$365,000	\$361,117	\$81,706	0.31	Land Table RB5	22.99%	\$96,537
E -17-03-479-019	5308 WESTON CT	9/23/2022	03-ARM'S LENGTH	\$325,000	\$340,711	\$62,112	0.32	Land Table RB5	19.11%	\$85,958
E -17-03-479-020	5294 WESTON CT	2/28/2022	03-ARM'S LENGTH	\$243,200	\$263,703	\$57,320	0.32	Land Table RB5	23.57%	\$64,323
E -17-03-479-021	5280 WESTON CT	7/17/2025	03-ARM'S LENGTH	\$323,000	\$283,052	\$117,771	0.34	Land Table RB5	36.46%	\$85,429
E -17-02-227-010	1687 BIRCHTON ST	5/23/2023	03-ARM'S LENGTH	\$293,000	\$274,715	\$96,108	0.37	Land Table RB5	32.80%	\$77,494
E -17-02-228-006	1782 BIRCHTON ST	7/7/2023	03-ARM'S LENGTH	\$271,000	\$274,448	\$74,375	0.37	Land Table RB5	27.44%	\$71,676
									Average LtoB %	26.45%
									Average LtoB Value	\$83,774

0.401 to 0.500 Acres

									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

0.501 to 0.600 Acres

									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

Commerce Township 2026 Land Value

LAND TABLE RB5

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
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0.601 to 0.999 Acres

									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	\$0
									#DIV/0!	\$0
									#DIV/0!	\$0
									#DIV/0!	\$0
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

Land Value % Changed			
Sites	2025	% Change	2026
0.140 to 0.199 Acres	\$69,631	#DIV/0!	#DIV/0!
0.200 to 0.300 Acres	\$73,728	3.76%	\$76,499
0.301 to 0.400 Acres	\$77,823	7.65%	\$83,774
0.401 to 0.500 Acres	\$81,919	#DIV/0!	#DIV/0!
0.501 to 0.600 Acres	\$86,016	#DIV/0!	#DIV/0!
0.601 to 0.999 Acres	\$94,207	#DIV/0!	#DIV/0!

Land Value Used			
Sites	2025	% Change	2026
0.140 to 0.199 Acres	\$69,631	6%	\$73,809
0.200 to 0.300 Acres	\$73,728	6%	\$78,152
0.301 to 0.400 Acres	\$77,823	6%	\$82,492
0.401 to 0.500 Acres	\$81,919	6%	\$86,834
0.501 to 0.600 Acres	\$86,016	6%	\$91,177
0.601 to 0.999 Acres	\$94,207	6%	\$99,859

0.140 to 0.199 and 0.301 to 0.400 show an average of 6% change that will be applied across the entire table. 0.140 to 0.199, 0.401 to 0.500, 0.501 to 0.600 and 0.601 to 0.999 acre tables have no sales.

Commerce Township 2026 Land Value

LAND TABLE RB6

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.20 to 0.30 Acres										
E -17-02-352-030	5224 KRISTI LN	8/18/2025	03-ARM'S LENGTH	\$326,500	\$333,027	\$87,179	0.28	Land Table RB6	26.70%	\$85,238
E -17-02-352-069	170 LIZA LN	5/16/2025	03-ARM'S LENGTH	\$517,500	\$445,118	\$132,024	0.23	Land Table KB3	25.51%	\$135,101
									Average LtoB %	26.11%
									Average LtoB Value	\$110,169
0.301 to 0.39 Acres										
E -17-02-352-045	5307 KRISTI LN	10/14/2022	03-ARM'S LENGTH	\$332,900	\$298,984	\$130,155	0.31	Land Table RB6	39.10%	\$124,357
E -17-02-352-047	5281 KRISTI LN	9/14/2022	03-ARM'S LENGTH	\$320,000	\$326,606	\$89,633	0.36	Land Table RB6	28.01%	\$119,539
E -17-10-176-025	4784 HALF PENNY CT	6/20/2025	03-ARM'S LENGTH	\$370,000	\$299,888	\$166,351	0.33	Land Table RB6	44.96%	\$138,216
									Average LtoB %	37.36%
									Average LtoB Value	\$127,371
0.40 to 0.65 Acres										
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#REF!
									#DIV/0!	#REF!
									#DIV/0!	#REF!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

Sites	Land Value % Change		
	2025	% Change	2026
0.20 to 0.30 Acres	\$93,706	17.57%	\$110,169
0.301 to 0.39 Acres	\$96,239	32.35%	\$127,371
0.40 to 0.65 Acres	\$101,304	#DIV/0!	#DIV/0!

Sites	Land Value Used		
	2025	% Change	2026
0.20 to 0.30 Acres	\$93,706	25%	\$117,133
0.301 to 0.39 Acres	\$96,239	25%	\$120,299
0.40 to 0.65 Acres	\$101,304	25%	\$126,630

0.20 to 0.30 and 0.301 to 0.39 show an average change of 25% which will be applied across the entire table. 040 to 0.65 had no sales.

Commerce Township 2026 Land Value

LAND TABLE RD5

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.25 to 0.399 Acres										
E -17-04-451-034	5200 BRIDGE TRL W	7/18/2025	03-ARM'S LENGTH	\$569,900	\$518,470	\$141,074	0.30	Land Table RD5	24.75%	\$111,213
E -17-04-454-007	5241 BRIDGE TRL W	10/24/2022	03-ARM'S LENGTH	\$460,000	\$496,631	\$59,195	0.33	Land Table RD5	12.87%	\$89,767
E -17-04-402-015	1868 J ANTHONY POINTE LN	4/3/2023	03-ARM'S LENGTH	\$470,000	\$487,243	\$78,583	0.35	Land Table RD5	16.72%	\$91,718
E -17-04-402-001	5370 BRIDGE TRL W	3/10/2025	03-ARM'S LENGTH	\$520,000	\$522,484	\$93,342	0.38	Land Table RD5	17.95%	\$101,475
E -17-04-452-006	5334 BRIDGE TRL E	12/12/2024	03-ARM'S LENGTH	\$527,889	\$490,267	\$133,448	0.38	Land Table RD5	25.28%	\$103,015
Average LtoB %										19.51%
Average LtoB Value										\$99,438
0.40 to 0.49 Acres										
E -17-04-451-028	1841 WEXPORT LN	6/29/2022	03-ARM'S LENGTH	\$572,500	\$555,294	\$113,032	0.40	Land Table RD5	19.74%	\$107,475
E -17-04-402-005	5412 BRIDGE TRL W	7/26/2022	03-ARM'S LENGTH	\$600,000	\$600,775	\$88,869	0.41	Land Table RD5	14.81%	\$112,638
E -17-04-451-020	1882 BAY MIST LN	8/9/2022	03-ARM'S LENGTH	\$625,000	\$580,736	\$133,908	0.42	Land Table RD5	21.43%	\$117,331
E -17-04-453-004	1970 BRIDGE POINTE DR	5/30/2023	03-ARM'S LENGTH	\$545,900	\$555,873	\$79,671	0.43	Land Table RD5	14.59%	\$102,482
E -17-04-454-010	5211 BRIDGE TRL W	9/29/2022	03-ARM'S LENGTH	\$540,000	\$503,877	\$125,767	0.46	Land Table RD5	23.29%	\$101,374
Average LtoB %										18.77%
Average LtoB Value										\$108,260
0.50 to 0.90 Acres										
									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
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									#DIV/0!	#REF!
									#DIV/0!	#REF!
Average LtoB %										#DIV/0!
Average LtoB Value										#DIV/0!

Land Value % Change			
Sites	2025	% Change	2026
0.25 to 0.399 Acres	\$85,011	16.97%	\$99,438
0.40 to 0.49 Acres	\$89,644	20.77%	\$108,260
0.50 to 0.90 Acres	\$95,826	#DIV/0!	#DIV/0!

Land Value % Used			
Sites	2025	% Change	2026
0.25 to 0.399 Acres	\$85,011	19%	\$101,163
0.40 to 0.49 Acres	\$89,644	19%	\$106,676
0.50 to 0.90 Acres	\$95,826	19%	\$114,033

0.25 to 0.399 and 0.40 to 0.49 Acres show an average increase of 19% which will be applied to the entire table. 0.50 to 0.90 acres had no sales.

Commerce Township 2026 Land Value

LAND TABLE REB

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.300 to 0.499 Acres										
E -17-05-302-014	3271 CREEKVIEW LN	7/1/2022	03-ARM'S LENGTH	\$800,000	\$732,744	\$142,966	0.46	Land Table REB	17.87%	\$99,095
E -17-05-351-018	3123 ESTATE VIEW CT	11/16/2022	03-ARM'S LENGTH	\$567,000	\$603,570	\$39,140	0.46	Land Table REB	6.90%	\$70,234
									Average LtoB %	12.39%
									Average LtoB Value	\$84,664
0.500 to 0.699 Acres										
E -17-06-429-003	5566 PLANTATION DR	10/25/2023	03-ARM'S LENGTH	\$625,000	\$644,442	\$61,682	0.50	Land Table REB	9.87%	\$106,437
E -17-06-429-004	5546 PLANTATION DR	2/24/2025	03-ARM'S LENGTH	\$680,000	\$596,627	\$164,497	0.67	Land Table REB	24.19%	\$115,804
									Average LtoB %	17.03%
									Average LtoB Value	\$111,120
0.700 to 0.999 Acres										
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
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									#DIV/0!	#REF!
									#DIV/0!	#REF!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

Land Value % Change			
Sites	2025	% Change	2026
0.300 to 0.499 Acres	\$75,710	11.83%	\$84,664
0.500 to 0.699 Acres	\$81,124	36.98%	\$111,120
0.700 to 0.999 Acres	\$86,526	#DIV/0!	#DIV/0!

Land Value % Used			
Sites	2025	% Change	2026
0.500 to 0.699 Acres	\$75,710	24%	\$93,880
0.700 to 0.999 Acres	\$81,124	24%	\$100,594
0.700 to 0.999 Acres	\$86,526	24%	\$107,292

0.30 to 0.499, 0.700 to 0.699 acres show an average increase of 24% which will be applied across the entire table. 0.700 to 0.999 did not have any sales.

Commerce Township 2026 Land Value

LAND TABLE RF4

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
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0.20 to 0.399 Acres										
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!

Average LtoB %	#DIV/0!
Average LtoB Value	#DIV/0!

0.400 to 0.499 Acres										
E -17-07-279-011	4784 RAVINEWOOD DR	8/31/2023	03-ARM'S LENGTH	\$440,317	\$480,467	\$39,710	0.43	Land Table RF4	9.02%	\$88,793
E -17-06-329-009	5375 INVERRARY LN	12/20/2023	03-ARM'S LENGTH	\$450,000	\$471,934	\$57,926	0.44	Land Table RF4	12.87%	\$90,745
E -17-06-451-049	3645 SANDBAR DR	9/7/2022	03-ARM'S LENGTH	\$475,000	\$445,842	\$109,018	0.46	Land Table RF4	22.95%	\$95,787
E -17-07-279-004	4732 BOBBWOOD CT	9/2/2022	03-ARM'S LENGTH	\$395,000	\$333,370	\$141,490	0.49	Land Table RF4	35.82%	\$79,654

Average LtoB %	20.17%
Average LtoB Value	\$88,745

0.500 to 0.599 Acres										
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	\$0
									#DIV/0!	\$0
									#DIV/0!	\$0

Average LtoB %	#DIV/0!
Average LtoB Value	#DIV/0!

0.600 to 0.799 Acres										
E -17-06-329-010	5365 INVERRARY LN	9/13/2024	03-ARM'S LENGTH	\$480,000	\$516,387	\$51,459	0.63	Land Table RF4	10.72%	\$93,550
E -17-06-451-001	5597 LEAFWOOD DR	4/30/2025	03-ARM'S LENGTH	\$370,000	\$296,391	\$161,455	0.65	Land Table RF4	43.64%	\$72,111
E -17-06-379-008	4132 INVERRARY CT	2/18/2022	03-ARM'S LENGTH	\$596,250	\$659,581	\$24,515	0.78	Land Table RF4	4.11%	\$116,206

Average LtoB %	19.49%
Average LtoB Value	\$93,956

0.800 to 0.999 Acres										
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									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!

Average LtoB %	#DIV/0!
Average LtoB Value	#DIV/0!

Sites	Land Value % Changed		
	2025	% Change	2026
0.20 to 0.399 Acres	\$75,867	#DIV/0!	#DIV/0!
0.400 to 0.499 Acres	\$79,860	11.13%	\$88,745
0.500 to 0.599 Acres	\$83,853	#DIV/0!	#DIV/0!
0.600 to 0.799 Acres	\$87,846	6.96%	\$93,956
0.800 to 0.999 Acres	\$95,832	#DIV/0!	#DIV/0!

Sites	Land Value Used		
	2025	% Change	2026
0.20 to 0.399 Acres	\$75,867	9%	\$82,695
0.400 to 0.499 Acres	\$79,860	9%	\$87,047
0.500 to 0.599 Acres	\$83,853	9%	\$91,400
0.600 to 0.799 Acres	\$87,846	9%	\$95,752
0.800 to 0.999 Acres	\$95,832	9%	\$104,457

0.400 to 0.499 and 0.600 to 0.799 acres show an average change of 9% which will be applied to the entire table. 0.500 to 0.599 and 0.800 to 0.999 acres had no valid sales.

Commerce Township 2026 Land Value

LAND TABLE RFY

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
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0.20 to 0.399 Acres										
									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
									#DIV/0!	\$0
									#DIV/0!	\$0
									#DIV/0!	\$0
									#DIV/0!	\$0
									#DIV/0!	\$0
									#DIV/0!	\$0
									#DIV/0!	\$0

Average LtoB %	#DIV/0!
Average LtoB Value	#DIV/0!

0.40 to 0.499 Acres										
E -17-06-427-004	4593 RACEWOOD DR	5/20/2022	03-ARM'S LENGTH	\$571,000	\$580,718	\$65,101	0.44	Land Table RFY	11.40%	\$105,137
E -17-07-279-011	4784 RAVINEWOOD DR	8/31/2023	03-ARM'S LENGTH	\$440,317	\$480,467	\$39,710	0.43	Land Table RF4	9.02%	\$81,074
E -17-06-329-009	5375 INVERRARY LN	12/20/2023	03-ARM'S LENGTH	\$450,000	\$471,934	\$57,926	0.44	Land Table RF4	12.87%	\$82,857
E -17-06-451-049	3645 SANDBAR DR	9/7/2022	03-ARM'S LENGTH	\$475,000	\$445,842	\$109,018	0.46	Land Table RF4	22.95%	\$87,460
E -17-07-279-004	4732 BOBBWOOD CT	9/2/2022	03-ARM'S LENGTH	\$395,000	\$333,370	\$141,490	0.49	Land Table RF4	35.82%	\$72,730

Average LtoB %	18.41%
Average LtoB Value	\$85,852

0.50 to 0.599 Acres										
									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	\$0
									#DIV/0!	\$0
									#DIV/0!	\$0
									#DIV/0!	\$0

Average LtoB %	#DIV/0!
Average LtoB Value	#DIV/0!

0.60 to 0.799 Acres										
E -17-06-329-010	5365 INVERRARY LN	9/13/2024	03-ARM'S LENGTH	\$480,000	\$516,387	\$51,459	0.63	Land Table RF4	10.72%	\$93,550
E -17-06-451-001	5597 LEAFWOOD DR	4/30/2025	03-ARM'S LENGTH	\$370,000	\$296,391	\$161,455	0.65	Land Table RF4	43.64%	\$72,111
E -17-06-379-008	4132 INVERRARY CT	2/18/2022	03-ARM'S LENGTH	\$596,250	\$659,581	\$24,515	0.78	Land Table RF4	4.11%	\$116,206

Average LtoB %	19.49%
Average LtoB Value	\$93,956

0.80 to 0.999 Acres										
E -17-06-476-022	5405 BUELL DR	4/13/2023	03-ARM'S LENGTH	\$452,500	\$506,207	\$41,320	1.10	Land Table RFY	9.13%	#DIV/0!
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									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!

Average LtoB %	#DIV/0!
Average LtoB Value	#DIV/0!

Land Value % Change			
Sites	2025	% Change	2026
0.20 to 0.399 Acres	\$71,082	#DIV/0!	#DIV/0!
0.40 to 0.499 Acres	\$74,819	14.75%	\$85,852
0.50 to 0.599 Acres	\$78,568	#DIV/0!	#DIV/0!
0.60 to 0.799 Acres	\$82,306	14.15%	\$93,956
0.80 to 0.999 Acres	\$89,792	#DIV/0!	#DIV/0!

Land Value Used			
Sites	2025	% Change	2026
0.20 to 0.399 Acres	\$71,082	14%	\$81,033
0.40 to 0.499 Acres	\$74,819	14%	\$85,294
0.50 to 0.599 Acres	\$78,568	14%	\$89,568
0.60 to 0.799 Acres	\$82,306	14%	\$93,829
0.80 to 0.999 Acres	\$89,792	14%	\$102,363

0.40 to 0.499, and 0.60 to 0.799 show an average change of 14% which will be applied to the entire table. 0.20 to 0.399, 0.50 to 0.599 and 0.80 to 0.99 had no valid sales. Due to limited number of sales RF4 will be included in the study.

Commerce Township 2026 Land Value

LAND TABLE RI2

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
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0.15 to 0.30 Acres										
									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!

Average LtoB %	#DIV/0!
Average LtoB Value	#DIV/0!

0.301 to 0.50 Acres										
E -17-08-179-005	2991 RAVINEWOOD DR	4/28/2023	03-ARM'S LENGTH	\$380,000	\$404,783	\$53,993	0.31	Land Table RH1	14.21%	\$89,346
E -17-08-126-022	5045 WINEWOOD LN	1/18/2023	03-ARM'S LENGTH	\$445,000	\$401,785	\$121,991	0.36	Land Table RH1	27.41%	\$104,629
E -17-08-155-001	4720 LEDGEWOOD DR	7/24/2023	03-ARM'S LENGTH	\$407,500	\$367,419	\$118,857	0.36	Land Table RH1	29.17%	\$95,812
E -17-08-153-011	3222 RAVINEWOOD DR	2/11/2022	03-ARM'S LENGTH	\$432,000	\$407,509	\$107,413	0.42	Land Table RH1	24.86%	\$101,572
E -17-07-428-006	3331 LUANNE DR	10/25/2022	03-ARM'S LENGTH	\$399,000	\$394,515	\$87,407	0.46	Land Table RH1	21.91%	\$93,813

Average LtoB %	23.51%
Average LtoB Value	\$97,034

0.501 to 0.66 Acres										
E -17-08-126-043	3005 E COMMERCE RD	6/18/2024	03-ARM'S LENGTH	\$519,412	\$496,150	\$110,328	0.51	Land Table RH1	21.24%	\$118,220
E -17-07-427-007	4469 LYNNE LN	8/9/2022	03-ARM'S LENGTH	\$490,000	\$460,855	\$116,211	0.52	Land Table RH1	23.72%	\$111,526
E -17-08-126-044	3001 E COMMERCE RD	3/22/2022	03-ARM'S LENGTH	\$455,000	\$460,854	\$81,212	0.52	Land Table RH1	17.85%	\$103,560
E -17-07-427-010	4429 LYNNE LN	11/30/2022	03-ARM'S LENGTH	\$410,000	\$390,928	\$110,284	0.64	Land Table RH1	26.90%	\$93,318
E -17-08-154-005	3231 RAVINEWOOD DR	1/19/2022	03-ARM'S LENGTH	\$415,000	\$406,208	\$100,004	0.67	Land Table RH1	24.10%	\$94,456

Average LtoB %	22.76%
Average LtoB Value	\$104,216

Sites	Land Value % Change		
	2025	% Change	2026
0.15 to 0.30 Acres	\$91,062	#DIV/0!	#DIV/0!
0.301 to 0.50 Acres	\$94,856	2.30%	\$97,034
0.501 to 0.66 Acres	\$98,650	5.64%	\$104,216

Sites	Land Value % Used		
	2025	% Change	2026
0.15 to 0.30 Acres	\$91,062	4.00%	\$94,704
0.301 to 0.50 Acres	\$94,856	4.00%	\$98,650
0.501 to 0.66 Acres	\$98,650	4.00%	\$102,596

0.301 to 0.50 and 0.501 to 0.66 acres show a 4% average change that will be applied across the table. 0.15 to 0.30 acres did not have an sales.

**Commerce Township 2026 Land Value
LAND TABLE RJ2**

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.10 to 0.250 Acres										
E -17-10-178-001	4920 SUNDEW ST	10/6/2023	03-ARM'S LENGTH	\$255,000	\$258,171	\$70,943	0.22	Land Table RJ2	27.82%	\$74,733
E -17-10-178-002	4902 SUNDEW ST	4/23/2024	03-ARM'S LENGTH	\$295,000	\$282,822	\$86,292	0.22	Land Table RJ2	29.25%	\$86,455
E -17-10-178-007	4812 SUNDEW ST	8/11/2022	03-ARM'S LENGTH	\$282,500	\$287,081	\$69,533	0.22	Land Table RJ2	24.61%	\$82,792
E -17-10-178-026	4703 HALBERD ST	3/4/2025	03-ARM'S LENGTH	\$275,000	\$258,633	\$90,481	0.23	Land Table RJ2	32.90%	\$80,594
E -17-10-179-009	4774 HALBERD ST	5/17/2022	03-ARM'S LENGTH	\$270,000	\$257,858	\$86,256	0.23	Land Table RJ2	31.95%	\$79,129
									Average LtoB %	29.31%
									Average LtoB Value	\$80,741
0.251 to 0.40 Acres										
									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!
0.401 to 0.60 Acres										
									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!
0.601 to 0.999 Acres										
									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

Sites	Land Value % Change		
	2025	% Change	2026
0.10 to 0.250 Acres	\$74,114	9%	\$80,741
0.251 to 0.40 Acres	\$78,229	#DIV/0!	#DIV/0!
0.401 to 0.60 Acres	\$82,344	#DIV/0!	#DIV/0!
0.601 to 0.999 Acres	\$92,645	#DIV/0!	#DIV/0!

Sites	Land Value Used		
	2025	% Change	2026
0.10 to 0.250 Acres	\$74,114	9%	\$80,784
0.251 to 0.40 Acres	\$78,229	9%	\$85,270
0.401 to 0.60 Acres	\$82,344	9%	\$89,755
0.601 to 0.999 Acres	\$92,645	9%	\$100,983

0.10 to 0.250 showed an increase of 9% which will be spread across the entire table. 0.251 to 0.40, 0.401 to 0.60 and 0.601 to 0.999 had no valid sales.

Commerce Township 2026 Land Value

LAND TABLE RJ3

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.10 to 0.250 Acres										
E -17-10-376-007	1010 SHERBROOKE ST	8/9/2022	03-ARM'S LENGTH	\$225,000	\$239,388	\$75,608	0.14	Land Table RJ3	93.60%	\$72,054
E -17-10-328-006	4664 VANDALIA ST	9/14/2022	03-ARM'S LENGTH	\$314,900	\$295,101	\$109,795	0.22	Land Table RJ3	94.87%	\$100,844
E -17-10-332-031	890 SHERBROOKE ST	6/24/2024	03-ARM'S LENGTH	\$410,000	\$386,827	\$113,169	0.25	Land Table RJ3	97.60%	\$131,299
									Average LtoB %	32.02%
									Average LtoB Value	\$101,399
0.251 to 0.40 Acres										
E -17-10-332-026	910 SHERBROOKE ST	3/3/2022	03-ARM'S LENGTH	\$280,000	\$266,154	\$108,856	0.26	Land Table RJ3	98.88%	\$102,505
E -17-10-326-001	4675 VANDALIA ST	11/14/2022	03-ARM'S LENGTH	\$269,000	\$281,215	\$82,795	0.27	Land Table RJ3	90.78%	\$98,478
E -17-10-328-045	4620 VANDALIA ST	11/14/2023	03-ARM'S LENGTH	\$330,000	\$292,448	\$132,562	0.28	Land Table RJ3	90.17%	\$120,809
									Average LtoB %	36.61%
									Average LtoB Value	\$107,264
0.401 to 0.60 Acres										
E -17-10-376-016	1034 SHERBROOKE ST	12/20/2024	03-ARM'S LENGTH	\$370,000	\$359,145	\$110,864	0.49	Land Table RJ3	99.96%	\$110,864
									Average LtoB %	29.96%
									Average LtoB Value	\$110,864
0.601 to 0.99 Acres										
									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

Sites	Land Value % Changed		
	2025	% Change	2026
0.10 to 0.250 Acres	\$89,996	12.67%	\$101,399
0.251 to 0.40 Acres	\$95,010	12.90%	\$107,264
0.401 to 0.60 Acres	\$100,009	10.85%	\$110,864
0.601 to 0.99 Acres	\$112,506	#DIV/0!	#DIV/0!

Sites	Land Value Used		
	2025	% Change	2026
0.10 to 0.250 Acres	\$89,996	12%	\$100,796
0.251 to 0.40 Acres	\$95,010	12%	\$106,411
0.401 to 0.60 Acres	\$100,009	12%	\$112,010
0.601 to 0.99 Acres	\$112,506	12%	\$126,007

0.10 to 0.25, 0.251 to 0.40 and 0.401 to 0.60 acres show and average increase of 12% which will be applied to the entire table. 0.601 to 0.99 had no sales.

**Commerce Township 2026 Land Value
LAND TABLE RJ7**

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.10 to 0.250 Acres										
E -17-10-478-032	146 ORIOLE RD	8/29/2024	03-ARM'S LENGTH	\$290,000	\$266,139	\$99,002	0.19	Land Table RJ7	34.14%	\$90,859
E -17-10-303-007	1108 PENARTH CT	3/24/2023	03-ARM'S LENGTH	\$237,000	\$240,582	\$71,559	0.20	Land Table RJ7	30.19%	\$74,254
E -17-10-302-002	1326 PENARTH ST	6/8/2025	03-ARM'S LENGTH	\$240,500	\$225,596	\$90,045	0.21	Land Table RJ7	37.44%	\$75,351
E -17-10-302-001	1338 PENARTH ST	4/3/2024	03-ARM'S LENGTH	\$280,000	\$255,131	\$100,010	0.23	Land Table RJ7	35.72%	\$87,726
E -17-10-304-002	4682 NEWCROFT ST	4/5/2023	03-ARM'S LENGTH	\$286,000	\$291,967	\$69,174	0.23	Land Table RJ7	24.19%	\$89,606
E -17-10-305-001	4580 CHADSWORTH ST	6/2/2023	03-ARM'S LENGTH	\$282,500	\$249,525	\$108,116	0.24	Land Table RJ7	38.27%	\$88,509
E -17-10-303-018	4579 NEWCROFT CT	8/25/2022	03-ARM'S LENGTH	\$289,900	\$308,897	\$56,144	0.25	Land Table RJ7	19.37%	\$90,828
Average LtoB %										31.33%
Average LtoB Value										\$85,305
0.251 to 0.400 Acres										
E -17-10-478-019	250 ORIOLE RD	7/25/2022	03-ARM'S LENGTH	\$205,000	\$185,088	\$99,228	0.29	Land Table RJ7	48.40%	\$95,987
E -17-10-303-014	4611 NEWCROFT CT	6/22/2022	03-ARM'S LENGTH	\$226,000	\$203,069	\$102,247	0.33	Land Table RJ7	45.24%	\$105,820
Average LtoB %										46.82%
Average LtoB Value										\$100,903
0.401 to 0.600 Acres										
									#DIV/0!	#DIV/0!
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Average LtoB %										#DIV/0!
Average LtoB Value										#DIV/0!
0.601 to 0.999 Acres										
									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
Average LtoB %										#DIV/0!
Average LtoB Value										#DIV/0!

Land Value % Change			
Sites	2025	% Change	2026
0.10 to 0.250 Acres	\$75,141	13.53%	\$85,305
0.251 to 0.400 Acres	\$79,316	27.22%	\$100,903
0.401 to 0.600 Acres	\$83,490	#DIV/0!	#DIV/0!
0.601 to 0.999 Acres	\$93,933	#DIV/0!	#DIV/0!

Land Value Used			
Sites	2025	% Change	2026
0.10 to 0.250 Acres	\$75,141	20%	\$90,169
0.251 to 0.400 Acres	\$79,316	20%	\$95,179
0.401 to 0.600 Acres	\$83,490	20%	\$100,188
0.601 to 0.999 Acres	\$93,933	20%	\$112,720

0.10 to 0.25 and 0.251 to 0.400 acres showed an average change of 20% which will be applied to the entire table. 0.401 to 0.600 and 0.601 to 0.999 had no sales.

Commerce Township 2026 Land Value

LAND TABLE RK2

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.05 to 0.159 Acres										
E -17-11-409-015	3130 ROYAL ST	8/4/2022	03-ARM'S LENGTH	\$189,000	\$184,955	\$71,651	0.11	Land Table RK2	97.91%	\$60,516
E -17-11-454-015	3359 FOX BLVD	4/6/2023	03-ARM'S LENGTH	\$200,000	\$202,827	\$64,779	0.11	Land Table RK2	92.99%	\$64,038
E -17-11-337-005	3243 CHENOA ST	7/8/2024	03-ARM'S LENGTH	\$240,000	\$204,725	\$102,881	0.13	Land Table RK2	42.87%	\$76,845
E -17-11-337-008	3275 CHENOA ST	1/19/2024	03-ARM'S LENGTH	\$300,000	\$309,656	\$57,950	0.13	Land Table RK2	19.92%	\$96,057
E -17-11-332-020	9608 GARDEN TER	1/7/2022	03-ARM'S LENGTH	\$173,000	\$172,443	\$68,163	0.14	Land Table RK2	39.40%	\$55,393
E -17-11-413-011	9394 BONCREST ST	5/17/2022	03-ARM'S LENGTH	\$285,000	\$294,954	\$57,652	0.15	Land Table RK2	20.23%	\$91,254
Average LtoB %										32.02%
Average LtoB Value										\$74,017

0.160 to 0.269 Acres										
E -17-11-409-018	3100 ROYAL ST	3/15/2022	03-ARM'S LENGTH	\$265,000	\$278,359	\$58,405	0.17	Land Table RK2	22.04%	\$76,650
E -17-11-410-015	3160 MANDRAKE ST	6/27/2024	03-ARM'S LENGTH	\$331,000	\$331,000	\$71,764	0.17	Land Table RK2	21.66%	\$95,740
E -17-11-454-007	3305 FOX BLVD	10/7/2024	03-ARM'S LENGTH	\$301,500	\$298,426	\$74,838	0.17	Land Table RK2	24.82%	\$87,207
E -17-11-329-034	9650 PITTSFIELD ST	7/7/2022	03-ARM'S LENGTH	\$285,000	\$250,411	\$106,353	0.18	Land Table RK2	97.92%	\$82,435
E -17-11-405-018	3161 NEWTON RD	8/21/2023	03-ARM'S LENGTH	\$200,000	\$199,675	\$72,089	0.22	Land Table RK2	96.04%	\$57,849
E -17-11-430-009	3274 ADELE TER	12/14/2023	03-ARM'S LENGTH	\$190,000	\$202,814	\$58,950	0.22	Land Table RK2	91.09%	\$54,957
E -17-11-401-041	9355 COMMERCIAL RD	4/21/2022	03-ARM'S LENGTH	\$270,000	\$265,549	\$76,215	0.23	Land Table RK2	28.23%	\$78,096
E -17-11-408-017	3115 BROOKNEAL ST	5/5/2022	03-ARM'S LENGTH	\$240,000	\$247,687	\$64,077	0.23	Land Table RK2	26.70%	\$69,419
E -17-11-453-037	3279 BROOKNEAL ST	6/30/2023	03-ARM'S LENGTH	\$300,000	\$286,001	\$85,763	0.23	Land Table RK2	28.59%	\$86,774
E -17-11-328-025	9605 VISTA LN	1/12/2024	03-ARM'S LENGTH	\$290,000	\$272,970	\$88,794	0.24	Land Table RK2	90.62%	\$83,881
E -17-11-340-014	3295 RIO VISTA ST	5/31/2024	03-ARM'S LENGTH	\$280,000	\$250,525	\$101,239	0.24	Land Table RK2	36.16%	\$80,989
E -17-11-340-015	3302 NEWTON RD	10/4/2023	03-ARM'S LENGTH	\$245,000	\$260,667	\$56,097	0.24	Land Table RK2	22.90%	\$70,865
E -17-11-407-022	3100 BROOKNEAL ST	5/22/2024	03-ARM'S LENGTH	\$290,000	\$261,169	\$100,595	0.24	Land Table RK2	34.69%	\$83,881
E -17-11-408-013	3158 FOX BLVD	9/24/2024	03-ARM'S LENGTH	\$270,000	\$280,940	\$60,824	0.24	Land Table RK2	92.43%	\$78,096
E -17-11-334-002	3235 SILVERBERRY ST	5/20/2022	03-ARM'S LENGTH	\$250,000	\$246,479	\$75,285	0.25	Land Table RK2	90.11%	\$72,311
E -17-11-334-006	3206 CHENOA ST	1/25/2024	03-ARM'S LENGTH	\$224,500	\$220,925	\$75,339	0.25	Land Table RK2	93.96%	\$64,936
E -17-11-334-018	3265 SILVERBERRY ST	7/29/2022	03-ARM'S LENGTH	\$255,000	\$263,747	\$63,017	0.25	Land Table RK2	24.71%	\$73,758
Average LtoB %										28.92%
Average LtoB Value										\$76,344

0.270 to 0.369 Acres										
E -17-11-430-014	9137 PITTSFIELD ST	8/30/2024	03-ARM'S LENGTH	\$239,900	\$216,437	\$99,390	0.28	Land Table RK2	41.43%	\$79,042
E -17-11-332-026	9510 GARDEN TER	9/23/2022	03-ARM'S LENGTH	\$249,900	\$253,311	\$72,516	0.29	Land Table RK2	29.02%	\$82,337
E -17-11-428-006	3142 ADELE TER	9/19/2025	03-ARM'S LENGTH	\$365,000	\$342,769	\$98,158	0.32	Land Table RK2	26.89%	\$120,260
E -17-11-426-021	3121 MANDRAKE ST	4/28/2025	03-ARM'S LENGTH	\$385,000	\$324,061	\$136,866	0.34	Land Table RK2	95.95%	\$126,849
E -17-11-332-025	9526 GARDEN TER	7/10/2024	03-ARM'S LENGTH	\$266,000	\$254,452	\$87,475	0.36	Land Table RK2	32.89%	\$87,641
E -17-11-332-025	9526 GARDEN TER	8/20/2025	03-ARM'S LENGTH	\$289,000	\$259,266	\$105,661	0.36	Land Table RK2	96.96%	\$95,219
E -17-11-430-013	3216 ADELE TER	6/14/2024	03-ARM'S LENGTH	\$386,000	\$352,692	\$109,235	0.36	Land Table RK2	28.30%	\$127,179
Average LtoB %										32.95%
Average LtoB Value										\$102,647

Commerce Township 2026 Land Value

LAND TABLE RK2

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.370 to 0.549 Acres										
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									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
Average LtoB %										#DIV/0!
Average LtoB Value										#DIV/0!

0.550 to 0.700 Acres										
									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
Average LtoB %										#DIV/0!
Average LtoB Value										#DIV/0!

Sites	Land Value % Changed		
	2025	% Change	2026
0.05 to 0.159 Acres	\$67,606	9.48%	\$74,017
0.160 to 0.269 Acres	\$71,764	6.38%	\$76,344
0.270 to 0.369 Acres	\$75,927	35.19%	\$102,647
0.370 to 0.549 Acres	\$80,085	#DIV/0!	#DIV/0!
0.550 to 0.700 Acres	\$83,202	#DIV/0!	#DIV/0!

Sites	Land Value Used		
	2025	% Change	2026
0.05 to 0.159 Acres	\$67,606	17.00%	\$79,099
0.160 to 0.269 Acres	\$71,764	17.00%	\$83,964
0.270 to 0.369 Acres	\$75,927	17.00%	\$88,835
0.370 to 0.549 Acres	\$80,085	17.00%	\$93,699
0.550 to 0.700 Acres	\$83,202	17.00%	\$97,346

0.05 to 0.159, 0.16 to 0.269 and 0.270 to 0.369 acres show and average increase of 17% which will be spread across the entire table. 0.370 to 0.549 and 0.550 to 0.700 did not have any sales.

Commerce Township 2026 Land Value

LAND TABLE RM1

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.250 to 0.399 Acres										
E -17-13-353-004	4350 ARBOUR DR	4/18/2024	03-ARM'S LENGTH	\$487,800	\$480,595	\$76,260	0.30	Land Table RM1	15.63%	\$85,368
E -17-13-205-003	8243 HEARTHSTONE CT	8/7/2023	03-ARM'S LENGTH	\$455,000	\$478,907	\$45,148	0.31	Land Table RM1	9.92%	\$79,628
E -17-13-205-007	8282 WOODSPUR DR	10/15/2024	03-ARM'S LENGTH	\$525,000	\$473,934	\$120,121	0.32	Land Table RM1	22.88%	\$91,879
E -17-13-204-008	8268 HEARTHSTONE CT	4/10/2025	03-ARM'S LENGTH	\$510,000	\$469,066	\$109,989	0.33	Land Table RM1	21.57%	\$89,254
									Average LtoB %	17.50%
									Average LtoB Value	\$86,532
0.400 to 0.650 Acres										
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									#DIV/0!	#DIV/0!
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									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									Average LtoB %	#DIV/0!
									Average LtoB Value	#DIV/0!

Sites	Land Value % Change		
	2025	% Change	2026
0.250 to 0.399 Acres	\$69,055	25.31%	\$86,532
0.400 to 0.650 Acres	\$72,770	#DIV/0!	#DIV/0!

Sites	Land Value Used		
	2025	% Change	2026
0.250 to 0.399 Acres	\$69,055	25%	\$86,319
0.400 to 0.650 Acres	\$72,770	25%	\$90,963

0.250 to 0.399 acres shows an average increase of 25% which will be applied to the entire table. 0.400 to 0.650 has no sales due to small number of parcels within the table.

Commerce Township 2026 Land Value

LAND TABLE RPA

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value	
0.85 to 0.169 Acres											
E -17-15-328-011	3575 BUSS DR	7/6/2022	03-ARM'S LENGTH	\$280,000	\$257,628	\$92,250	0.15	Land Table RPA		\$98,508	
E -17-15-328-011	3575 BUSS DR	10/24/2024	03-ARM'S LENGTH	\$300,000	\$257,628	\$112,250	0.15	Land Table RPA		\$105,545	
										Average LtoB %	35.18%
										Average LtoB Value	\$102,026
0.170 to 0.219 Acres											
E -17-15-378-005	3310 BUSS DR	5/10/2024	03-ARM'S LENGTH	\$355,000	\$341,145	\$87,227	0.21	Land Table RPA		\$99,609	
E -17-15-378-005	3310 BUSS DR	4/15/2025	03-ARM'S LENGTH	\$385,000	\$336,918	\$121,454	0.21	Land Table RPA		\$108,026	
										Average LtoB %	28.06%
										Average LtoB Value	\$103,817
0.220 to 0.359 Acres											
E -17-14-354-001	3029 SOUTHWIND DR	4/14/2022	03-ARM'S LENGTH	\$260,000	\$239,252	\$97,614	0.23	Land Table RPA		\$114,521	
E -17-21-101-005	3190 GLEN IRIS DR	3/23/2022	03-ARM'S LENGTH	\$241,000	\$203,354	\$114,512	0.23	Land Table RPA		\$106,152	
E -17-15-233-012	164 LONGSPUR LN	8/25/2022	03-ARM'S LENGTH	\$205,000	\$184,109	\$97,757	0.29	Land Table RPA		\$90,295	
E -17-15-233-015	112 LONGSPUR LN	8/21/2023	03-ARM'S LENGTH	\$255,000	\$221,093	\$110,773	0.29	Land Table RPA		\$112,319	
E -17-15-328-020	3555 BUSS DR	4/14/2023	03-ARM'S LENGTH	\$325,000	\$275,390	\$126,476	0.29	Land Table RPA		\$143,151	
										Average LtoB %	44.05%
										Average LtoB Value	\$105,822

Commerce Township 2026 Land Value

LAND TABLE RPA

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value	
0.360 to 0.459 Acres											
									#DIV/0!	#DIV/0!	
										Average LtoB %	#DIV/0!
										Average LtoB Value	#DIV/0!
0.460 to 0.699 Acres											
									#DIV/0!	#DIV/0!	
										Average LtoB %	#DIV/0!
										Average LtoB Value	#DIV/0!
0.700 to 0.999 Acres											
									#DIV/0!	#DIV/0!	
										Average LtoB %	#DIV/0!
										Average LtoB Value	#DIV/0!

Sites	Land Value % Change		
	2025	% Change	2026
0.85 to 0.169 Acres	\$69,878	46.01%	\$102,026
0.170 to 0.219 Acres	\$73,372	41.49%	\$103,817
0.220 to 0.359 Acres	\$76,866	37.67%	\$105,822
0.360 to 0.459 Acres	\$80,359	#DIV/0!	#DIV/0!
0.460 to 0.699 Acres	\$83,853	#DIV/0!	#DIV/0!
0.700 to 0.999 Acres	\$87,348	#DIV/0!	#DIV/0!

Sites	Land Value Used		
	2025	% Change	2026
0.85 to 0.169 Acres	\$69,878	42.00%	\$99,227
0.170 to 0.219 Acres	\$73,372	42.00%	\$104,188
0.220 to 0.359 Acres	\$76,866	42.00%	\$109,150
0.360 to 0.459 Acres	\$80,359	42.00%	\$114,110
0.460 to 0.699 Acres	\$83,853	42.00%	\$119,071
0.700 to 0.999 Acres	\$87,348	42.00%	\$124,034

0.85 to 0.169, 0.170 to 0.219 and 0.220 to 0.359 show an average change of 42% that will be spread across the entire table. 0.360 to 0.459, 0.460 to 0.699 and 0.700 to 0.999 have no sales within the expanded sale study.

**Commerce Township 2026 Land Value
LAND TABLE RV3**

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.10 to 0.299 Acres										
E -17-21-276-008	3036 BENSTEIN RD	4/24/2023	03-ARM'S LENGTH	\$235,000	\$211,202	\$94,134	0.29	Land Table RV3	40.06%	\$98,086
E -17-21-276-054	2949 WOODBURY ST	12/20/2024	03-ARM'S LENGTH	\$267,500	\$221,687	\$116,149	0.29	Land Table RV3	43.42%	\$111,651
										Average LtoB %
										\$104,868
0.300 to 0.399 Acres										
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									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
										Average LtoB %
										#DIV/0!
										Average LtoB Value
										#DIV/0!
0.400 to 0.499 Acres										
E -17-21-276-067	2894 BENSTEIN RD	4/11/2024	03-ARM'S LENGTH	\$322,000	\$279,573	\$116,466	0.43	Land Table RV3	36.17%	\$116,466
										Average LtoB %
										36.17%
										Average LtoB Value
										\$116,466
0.500 to 0.599 Acres										
E -17-21-276-009	3026 BENSTEIN RD	2/21/2024	03-ARM'S LENGTH	\$285,000	\$239,747	\$122,993	0.57	Land Table RV3	43.16%	\$123,017
E -17-21-276-010	2956 BENSTEIN RD	7/14/2022	03-ARM'S LENGTH	\$282,500	\$238,279	\$121,961	0.57	Land Table RV3	43.17%	\$121,938
										Average LtoB %
										43.16%
										Average LtoB Value
										\$122,477
0.600 to 0.699 Acres										
E -17-21-277-074	1540 GLENGARY RD	9/20/2023	03-ARM'S LENGTH	\$337,000	\$284,979	\$135,321	0.62	Land Table RV3	40.15%	\$135,321
										Average LtoB %
										40.15%
										Average LtoB Value
										\$135,321

**Commerce Township 2026 Land Value
LAND TABLE RV3**

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
0.700 to 0.999 Acres										
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									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
									#DIV/0!	#DIV/0!
										Average LtoB %
										#DIV/0!
										Average LtoB Value
										#DIV/0!

Sites	Land Value % Change		
	2025	% Change	2026
0.10 to 0.299 Acres	\$70,336	49.10%	\$104,868
0.300 to 0.399 Acres	\$72,195	#DIV/0!	#DIV/0!
0.400 to 0.499 Acres	\$74,039	57.30%	\$116,466
0.500 to 0.599 Acres	\$77,740	57.55%	\$122,477
0.600 to 0.699 Acres	\$83,300	62.45%	\$135,321
0.700 to 0.999 Acres	\$88,846	#DIV/0!	#DIV/0!

Sites	Land Value Used		
	2025	% Change	2026
0.10 to 0.299 Acres	\$70,336	57.00%	\$110,428
0.300 to 0.399 Acres	\$72,195	57.00%	\$113,346
0.400 to 0.499 Acres	\$74,039	57.00%	\$116,241
0.500 to 0.599 Acres	\$77,740	57.00%	\$122,052
0.600 to 0.699 Acres	\$83,300	57.00%	\$130,781
0.700 to 0.999 Acres	\$88,846	57.00%	\$139,488

0.10 to 0.299, 0.400 to 0.499, 0.500 to 0.599, 0.600 to 0.699 acres show an average change of 57% which will be spread across the entire table. 0.300 to 0.399 and 0.700 to 0.999 acres had no valid sales.

Commerce Township 2026 Land Value

LAND TABLE RY2

Parcel Number	Street Address	Sale Date	Term of Sale	Adj. Sale Price	Current Appraisal	Land Residual	Net Acres	Land Table	Land to Building % LtoB	LtoB Value
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0.20 to 0.299 Acres										
E -17-25-103-001	2200 QUAIL RUN DR	6/8/2023	03-ARM'S LENGTH	\$389,000	\$399,613	\$58,687	0.25	Land Table RY2	15.09%	\$79,764
E -17-25-103-001	2200 QUAIL RUN DR	9/23/2024	03-ARM'S LENGTH	\$390,000	\$399,613	\$59,687	0.25	Land Table RY2	15.30%	\$79,969
E -17-24-100-044	3165 JENNELLA DR	9/27/2022	03-ARM'S LENGTH	\$310,000	\$291,076	\$88,224	0.28	Land Table RY2	28.46%	\$63,565
E -17-24-100-046	3185 JENNELLA DR	9/22/2023	03-ARM'S LENGTH	\$335,000	\$301,092	\$103,208	0.28	Land Table RY2	30.81%	\$68,692
E -17-24-101-006	3255 GREEN OAK DR	7/17/2023	03-ARM'S LENGTH	\$365,000	\$363,599	\$70,701	0.28	Land Table RY2	19.37%	\$74,843
E -17-24-102-002	3220 JENNELLA DR	6/29/2022	03-ARM'S LENGTH	\$280,000	\$277,628	\$71,672	0.28	Land Table RY2	25.60%	\$57,414
E -17-24-102-023	3222 GREEN OAK DR	12/9/2022	03-ARM'S LENGTH	\$299,900	\$329,348	\$39,852	0.28	Land Table RY2	13.29%	\$61,494
E -17-24-103-005	3246 KENICOTT DR	4/22/2024	03-ARM'S LENGTH	\$370,000	\$379,636	\$59,664	0.28	Land Table RY2	16.13%	\$75,868

Average LtoB %	20.50%
Average LtoB Value	\$70,201

0.300 to 0.399 Acres										
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Average LtoB %	#DIV/0!
Average LtoB Value	#DIV/0!

0.400 to 0.499 Acres										
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Average LtoB %	#DIV/0!
Average LtoB Value	#DIV/0!

0.500 to 0.599 Acres										
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Average LtoB %	#DIV/0!
Average LtoB Value	#DIV/0!

0.600 to 0.800 Acres										
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Average LtoB %	#DIV/0!
Average LtoB Value	#DIV/0!

Sites	Land Value % Change		
	2025	% Change	2026
0.20 to 0.299 Acres	\$69,300	1.30%	\$70,201
0.300 to 0.399 Acres	\$71,039	#DIV/0!	#DIV/0!
0.400 to 0.499 Acres	\$72,765	#DIV/0!	#DIV/0!
0.500 to 0.599 Acres	\$77,969	#DIV/0!	#DIV/0!
0.600 to 0.800 Acres	\$83,160	#DIV/0!	#DIV/0!

Sites	Land Value Used		
	2025	% Change	2026
0.20 to 0.299 Acres	\$69,300	1.30%	\$70,201
0.300 to 0.399 Acres	\$71,039	1.30%	\$71,963
0.400 to 0.499 Acres	\$72,765	1.30%	\$73,711
0.500 to 0.599 Acres	\$77,969	1.30%	\$78,983
0.600 to 0.800 Acres	\$83,160	1.30%	\$84,241

0.200 to 0.299 acres show a change of 1.30% which will be applied across the entire table. 0.300 to 0.399, 0.400 to 0.499, 0.500 to 0.599 and 0.600 to 0.800 acres had no valid sales.

