

2026 WATERTOWN TOWNSHIP RESIDENTIAL SUBS AND TOWNSHIP LAND TABLES VALUED AT \$261 PER FRONT FOOT

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	
240-004-300-090-00	395 DAVIS	01/17/25	\$139,900	WD	03-ARM'S LENGTH	\$139,900	\$67,500	48.25	
240-005-400-010-01	195 JEAN	12/02/24	\$159,000	WD	03-ARM'S LENGTH	\$159,000	\$79,500	50.00	
240-005-400-010-18	WHITETAIL	09/12/23	\$20,000	WD	03-ARM'S LENGTH	\$20,000	\$16,100	80.50	
240-005-400-010-25	JEAN	11/03/23	\$24,000	WD	03-ARM'S LENGTH	\$24,000	\$6,000	25.00	
240-007-400-020-00	695 WEDGE	02/28/25	\$136,750	WD	03-ARM'S LENGTH	\$136,750	\$51,900	37.95	
240-019-300-010-10	760 W FRENCHLINE	06/20/23	\$460,000	WD	03-ARM'S LENGTH	\$460,000	\$208,100	45.24	
240-029-100-040-00	2008 S SANDUSKY	08/08/23	\$166,000	WD	03-ARM'S LENGTH	\$166,000	\$44,400	26.75	
240-033-200-030-00	57 MORRIS	05/06/24	\$0	WD	03-ARM'S LENGTH	\$275,000	\$80,000	29.09	
240-070-000-013-00	189 MAPLE CIRCLE	06/16/23	\$410,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$410,000	\$150,600	36.73	
240-080-000-003-00	910 COOPER	04/29/24	\$170,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$170,000	\$93,900	55.24	
240-100-000-005-00	39 DELL	03/01/24	\$215,000	WD	03-ARM'S LENGTH	\$215,000	\$67,600	31.44	
240-100-000-031-00	485 S SANDUSKY	12/19/23	\$0	MLC	03-ARM'S LENGTH	\$140,000	\$50,700	36.21	
<b>Totals:</b>			<b>\$1,900,650</b>			<b>\$2,315,650</b>	<b>\$916,300</b>		
								<b>Sale. Ratio =&gt;</b>	<b>39.57</b>
								<b>Std. Dev. =&gt;</b>	<b>15.52</b>

**NOT USED**

240-004-100-010-02	250 BANNER	03/07/25	\$199,900	WD	03-ARM'S LENGTH	\$199,900	\$46,200	23.11
240-021-300-040-01	25 E FRENCHLINE	11/20/24	\$190,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$190,000	\$110,400	58.11
240-036-400-050-10	1745 E MARLETTE	12/07/23	\$0	MLC	03-ARM'S LENGTH	\$100,000	\$60,900	60.90
240-032-400-300-02	2868 S SANDUSKY	06/13/24	\$101,000	WD	03-ARM'S LENGTH	\$101,000	\$33,800	33.47
240-060-000-004-00	1937 S SANDUSKY	07/07/23	\$170,000	WD	03-ARM'S LENGTH	\$170,000	\$79,300	46.65
240-026-200-010-02	1136 E FRENCHLINE	04/18/24	\$267,500	WD	03-ARM'S LENGTH	\$267,500	\$85,200	31.85

**2026 DEVELOPED OPINION OF RESIDENTIAL LAND SALES FOR LAND TABLES: SUBS & WATERTOWN; VALUES ARE \$261 PER FRONT FOOT FOR WATERTOWN TOWNSHIP SUBDIVISIONS AND SMALL ACRES**

2026 WATERTOWN TOWNSHIP RESIDENTIAL SUBS AND TOWNSHIP LAND TABLES VALUED AT \$261 PER FRONT FOOT

Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front
\$138,207	\$62,173	\$60,480	240.0	617.0	3.76	3.58	\$259	\$16,531	\$0.38	240.00
\$168,321	\$28,479	\$37,800	150.0	220.0	0.76	0.76	\$190	\$37,571	\$0.86	150.00
\$25,354	\$20,000	\$25,354	201.2	184.0	1.00	1.00	\$99	\$20,000	\$0.46	201.22
\$19,842	\$24,000	\$19,842	716.4	208.0	4.15	4.11	\$33	\$5,778	\$0.13	716.43
\$107,551	\$66,999	\$37,800	150.0	250.0	0.86	0.86	\$447	\$77,815	\$1.79	150.00
\$424,753	\$112,611	\$77,364	307.0	517.0	3.87	3.87	\$367	\$29,068	\$0.67	307.00
\$121,912	\$76,848	\$32,760	130.0	120.0	0.54	0.54	\$591	\$142,840	\$3.28	130.00
\$231,576	\$70,701	\$27,277	323.6	660.0	4.90	4.90	\$218	\$14,420	\$0.33	323.60
\$318,679	\$121,489	\$30,168	167.9	374.1	0.85	0.61	\$724	\$143,434	\$3.29	210.00
\$185,988	\$28,918	\$44,906	170.1	434.0	1.00	0.50	\$170	\$29,034	\$0.67	200.00
\$172,372	\$56,340	\$13,712	54.4	146.0	0.26	0.26	\$1,035	\$215,862	\$4.96	78.00
\$127,751	\$24,299	\$12,050	47.8	140.0	0.23	0.23	\$508	\$107,996	\$2.48	70.00
<b>\$2,042,306</b>	<b>\$692,857</b>	<b>\$419,513</b>	<b>2,658.5</b>		<b>22.18</b>	<b>21.22</b>				
	<b>Average</b>				<b>Average</b>			<b>Average</b>		
	<b>per FF=&gt;</b>		<b>\$261</b>		<b>per Net Acre=&gt;</b>	<b>31,240.73</b>		<b>per SqFt=&gt;</b>	<b>\$0.72</b>	

\$101,966	\$107,388	\$9,454	304.0	267.0	1.86	1.86	\$353	\$57,735	\$1.33	304.00
\$229,688	\$10,696	\$50,384	424.3	568.0	3.38	2.67	\$25	\$3,166	\$0.07	481.00
\$112,188	(\$7,444)	\$4,744	240.0	148.5	0.82	1.00	(\$31)	(\$9,100)	(\$0.21)	240.00
\$74,180	\$36,680	\$9,860	0.0	0.0	2.00	2.00	#DIV/0!	\$18,340	\$0.42	0.00
\$197,988	(\$20,796)	\$7,192	235.0	175.0	1.24	1.24	(\$88)	(\$16,812)	(\$0.39)	308.00
\$217,613	\$100,840	\$50,953	0.0	0.0	9.00	9.00	#DIV/0!	\$11,204	\$0.26	0.00

2026 WATERTOWN TOWNSHIP RESIDENTIAL SUBS AND TOWNSHIP LAND TABLES VALUED AT \$261 PER FRONT FOOT

ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class	Rate Group 1
240-R 1611-711			WATERTOWN	1	0	6/2/2023		401	WATERTOWN
240-R 1607-719			WATERTOWN	0	0	NOT INSPECTED		401	WATERTOWN
240-R 1567-166			WATERTOWN	0	0	NOT INSPECTED	RES VAC	402	WATERTOWN
240-R 1571-897			WATERTOWN	1	0	12/4/2025	RES VAC	402	WATERTOWN
240-R 1615-241			WATERTOWN	1	0	4/29/2022		401	WATERTOWN
240-R 1560-489			WATERTOWN	0	1	9/20/2025	RES 1 FAMILY	401	WATERTOWN
240-R 1569-264			WATERTOWN	0	0	4/30/2021		401	WATERTOWN
240-R 1587-145			WATERTOWN	0	0	NOT INSPECTED		401	WATERTOWN
240-R 1559-462	240-005-400-010-05		WATERTOWN SUBS	0	0	9/18/2020	RES 1 FAMILY	401	WATERTOWN SUBS
240-R 1587-17	240-080-000-004-00		WATERTOWN SUBS	1	0	7/11/2017		401	WATERTOWN SUBS
240-R 1581-295			WATERTOWN SUBS	0	1	9/3/2022		401	WATERTOWN SUBS
240-R 1575-422			WATERTOWN SUBS	0	1	9/29/2022		401	WATERTOWN SUBS

240-R 1616-163			WATERTOWN	1	0	6/2/2023		401	WATERTOWN
240-R 1606-461	240-060-000-001-00		WATERTOWN	0	0	7/13/2019		401	WATERTOWN
240-R 1575-97			WATERTOWN	0	1	4/13/2019		401	WATERTOWN
240-R 1590-565			WATERTOWN	0	1	7/26/2024		401	WATERTOWN
240-R 1561-574			WATERTOWN SUBS	0	1	7/1/2022		401	WATERTOWN SUBS
240-R 1585-527			WATERTOWN	0	1	7/2/2024		401	WATERTOWN

2026 WATERTOWN TOWNSHIP RESIDENTIAL LAND SALES FOR 5 ACRES OR MORE \$8,000 PER ACRE

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	
240-005-400-010-25	JEAN	11/03/23	\$24,000	WD	03-ARM'S LENGTH	\$24,000	\$6,000	25.00	
240-021-300-040-01	25 E FRENCHLINE	11/20/24	\$190,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$190,000	\$110,400	58.11	
240-026-200-010-02	1136 E FRENCHLINE	04/18/24	\$267,500	WD	03-ARM'S LENGTH	\$267,500	\$85,200	31.85	
<b>Totals:</b>			<b>\$481,500</b>			<b>\$481,500</b>	<b>\$201,600</b>		
								<b>Sale. Ratio =&gt;</b>	<b>41.87</b>
								<b>Std. Dev. =&gt;</b>	<b>17.47</b>

**2026 DEVELOPED OPINION OF RESIDENTIAL LAND VALUE SALES HAS SHOWN A VALUE OF \$8,000 PER ACRE FOR 5 ACRES OR MORE IN WATERTOWN TOWNSHIP**

2026 WATERTOWN TOWNSHIP RESIDENTIAL LAND SALES FOR 5 ACRES OR MORE \$8,000 PER ACRE

Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front
\$19,842	\$24,000	\$19,842	716.4	208.0	4.15	4.11	\$33	\$5,778	\$0.13	716.43
\$229,688	\$10,696	\$50,384	424.3	568.0	3.38	2.67	\$25	\$3,166	\$0.07	481.00
\$217,613	\$100,840	\$50,953	0.0	0.0	9.00	9.00	#DIV/0!	\$11,204	\$0.26	0.00
<b>\$467,143</b>	<b>\$135,536</b>	<b>\$121,179</b>	<b>1,140.7</b>		<b>16.53</b>	<b>15.78</b>				
	<b>Average</b>				<b>Average</b>			<b>Average</b>		
	<b>per FF=&gt;</b>		<b>\$119</b>		<b>per Net Acre=&gt;</b>	<b>8,198.40</b>		<b>per SqFt=&gt;</b>	<b>\$0.19</b>	

2026 WATERTOWN TOWNSHIP RESIDENTIAL LAND SALES FOR 5 ACRES OR MORE \$8,000 PER ACRE

ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class	Rate Group 1	Rate Group 2
240-R	1571-897		WATERTOWN	1	0	12/4/2025	RES VAC	402	WATERTOWN	WATERTOWN
240-R	1606-461	240-060-000-001-00	WATERTOWN	0	0	7/13/2019		401	WATERTOWN	
240-R	1585-527		WATERTOWN	0	1	7/2/2024		401	WATERTOWN	

2026 WATERTOWN TOWNSHIP RESIDENTIAL SALES FOR ECF .876

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale
240-019-300-010-10	760 W FRENCHLINE	06/20/23	\$460,000	WD	03-ARM'S LENGTH	\$460,000	\$208,100	45.24
240-021-300-040-01	25 E FRENCHLINE	11/20/24	\$190,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$190,000	\$110,400	58.11
240-032-400-300-02	2868 S SANDUSKY	06/13/24	\$101,000	WD	03-ARM'S LENGTH	\$101,000	\$33,800	33.47
240-060-000-004-00	1937 S SANDUSKY	07/07/23	\$170,000	WD	03-ARM'S LENGTH	\$170,000	\$79,300	46.65
<b>Totals:</b>			<b>\$921,000</b>			<b>\$921,000</b>	<b>\$431,600</b>	
							<b>Sale. Ratio =&gt;</b>	<b>46.86</b>
							<b>Std. Dev. =&gt;</b>	<b>10.08</b>

2026 WATERTOWN TOWNSHIP RESIDENTIAL SALES WERE USED TO DEVELOP AN ECF .876

**NOT USED**

240-004-100-010-02	250 BANNER	03/07/25	\$199,900	WD	03-ARM'S LENGTH	\$199,900	\$46,200	23.11
240-005-400-010-01	195 JEAN	12/02/24	\$159,000	WD	03-ARM'S LENGTH	\$159,000	\$79,500	50.00
240-007-400-020-00	695 WEDGE	02/28/25	\$136,750	WD	03-ARM'S LENGTH	\$136,750	\$51,900	37.95
240-007-400-020-00	695 WEDGE	02/28/25	\$136,750	WD	03-ARM'S LENGTH	\$136,750	\$51,900	37.95
240-026-200-010-02	1136 E FRENCHLINE	04/18/24	\$267,500	WD	03-ARM'S LENGTH	\$267,500	\$85,200	31.85
240-029-100-040-00	2008 S SANDUSKY	08/08/23	\$166,000	WD	03-ARM'S LENGTH	\$166,000	\$44,400	26.75
240-100-000-005-00	39 DELL	03/01/24	\$215,000	WD	03-ARM'S LENGTH	\$215,000	\$67,600	31.44

2026 WATERTOWN TOWNSHIP RESIDENTIAL SALES FOR ECF .876

Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style
\$424,753	\$90,088	\$369,912	\$379,009	0.976	2,866	\$129.07	240-R	7.3461	1.75 STY
\$229,688	\$87,717	\$102,283	\$160,783	0.636	1,736	\$58.92	240-R	26.6379	Ranch
\$74,180	\$9,860	\$91,140	\$72,843	1.251	915	\$99.61	240-R	34.8655	Ranch
\$197,988	\$16,539	\$153,461	\$205,492	0.747	2,048	\$74.93	240-R	15.5737	Ranch
<b>\$926,609</b>		<b>\$716,796</b>	<b>\$818,126</b>			<b>\$90.63</b>		<b>2.6392</b>	
			<b>E.C.F. =&gt;</b>	<b>0.876</b>		<b>Std. Deviation=&gt;</b>	<b>0.2721326</b>		
			<b>Ave. E.C.F. =&gt;</b>	<b>0.903</b>		<b>Ave. Variance=&gt;</b>	<b>21.1058</b>	<b>Coefficient of Var=&gt;</b>	<b>23.38497947</b>

\$101,966	\$16,943	\$182,957	\$96,289	1.900	1,454	\$125.83	240-R	190.0086	1.5 STY
\$168,321	\$39,013	\$119,987	\$146,442	0.819	1,104	\$108.68	240-R	81.9350	Ranch
\$107,551	\$40,220	\$96,530	\$76,253	1.266	1,166	\$82.79	240-R	126.5925	1.25 STY
\$107,551	\$40,220	\$96,530	\$76,253	1.266	1,166	\$82.79	240-R	126.5925	1.25 STY
\$217,613	\$64,411	\$203,089	\$173,502	1.171	1,848	\$109.90	240-R	117.0530	Bi-Level
\$121,912	\$35,099	\$130,901	\$98,316	1.331	1,232	\$106.25	240-R	133.1432	Ranch
\$172,372	\$18,582	\$196,418	\$174,168	1.128	1,680	\$116.92	240-R	112.7753	Ranch

2026 WATERTOWN TOWNSHIP RESIDENTIAL SALES FOR ECF .876

Use Code	Land Value	Appr. by Eq.	Appr. Date	Other Parcels in Sale	Land Table	Property Class	Building Depr.	Site Characteristics
RES 1 FAMILY	\$77,364	No	//		WATERTOWN	401	76	
	\$50,384	No	//	240-060-000-001-00	WATERTOWN	401	51	
	\$9,860	No	//		WATERTOWN	401	45	
	\$7,192	No	//		WATERTOWN SUBS	401	54	

	\$9,454	No	//		WATERTOWN	401	48	
	\$37,800	No	//		WATERTOWN	401	69	
	\$37,800	No	//		WATERTOWN	401	47	
	\$37,800	No	//		WATERTOWN	401	47	
	\$50,953	No	//		WATERTOWN	401	71	
	\$32,760	No	//		WATERTOWN	401	45	
	\$13,712	No	//		WATERTOWN SUBS	401	56	

2026 WATERTOWN TOWNSHIP AGRICULTURAL LAND VALUES \$7,600 PER ACRE

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale
170-023-300-030-00	SHABBONA	01/03/25	\$400,000	WD	03-ARM'S LENGTH	\$400,000	\$103,300	25.83
170-023-300-040-10	4095 SHABBONA	01/03/25	\$0	WD	03-ARM'S LENGTH	\$550,000	\$0	0.00
170-023-400-020-00	SHABBONA	12/20/24	\$0	MLC	03-ARM'S LENGTH	\$400,000	\$101,300	25.33
170-024-300-020-00	SHABBONA	12/06/23	\$180,000	WD	03-ARM'S LENGTH	\$180,000	\$67,000	37.22
		<b>Totals:</b>	<b>\$580,000</b>			<b>\$1,530,000</b>	<b>\$271,600</b>	
							<b>Sale. Ratio =&gt;</b>	<b>17.75</b>
							<b>Std. Dev. =&gt;</b>	<b>15.72</b>

**NOT USED**

240-007-200-010-01	S TOWNLINE	05/22/24	\$0	WD	03-ARM'S LENGTH	\$0	\$95,600	#DIV/0!
240-007-200-010-08	S TOWNLINE	05/22/24	\$0	WD	03-ARM'S LENGTH	\$0	\$95,600	#DIV/0!
240-012-400-030-00	WASHINGTON	08/31/23	\$220,000	WD	03-ARM'S LENGTH	\$220,000	\$104,700	47.59
240-018-400-020-00	W WALKER	07/24/25	\$420,000	WD	03-ARM'S LENGTH	\$420,000	\$107,700	25.64
240-034-400-030-20	908 ELK CREEK	08/27/25	\$320,000	MLC	03-ARM'S LENGTH	\$320,000	\$0	0.00

**2026 LAND VALUE ANALYSIS OF VACANT AGRICULTURAL PROPERTIES FROM SURROUNDING AREA SALES FOR WATERTOWN TOWNSHIP AGRICULTURAL THE DEVELOPED OPINION OF LAND VALUE HAS SHOWN A VALUE OF \$7,600 AN ACRE FOR AGRICULTURAL PROPERTIES FOR WATERTOWN TOWNSHIP**

2026 WATERTOWN TOWNSHIP AGRICULTURAL LAND VALUES \$7,600 PER ACRE

Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt
\$247,635	\$400,000	\$231,075	0.0	0.0	40.00	40.00	#DIV/0!	\$10,000	\$0.23
\$555,470	\$404,966	\$410,436	0.0	0.0	75.69	75.69	#DIV/0!	\$5,350	\$0.12
\$237,834	\$400,000	\$215,050	0.0	0.0	40.00	40.00	#DIV/0!	\$10,000	\$0.23
\$157,841	\$133,309	\$111,150	660.0	0.0	20.00	20.00	\$202	\$6,665	\$0.15
<b>\$1,198,780</b>	<b>\$1,338,275</b>	<b>\$967,711</b>	<b>660.0</b>		<b>175.69</b>	<b>175.69</b>			
	<b>Average</b>				<b>Average</b>			<b>Average</b>	
	<b>per FF=&gt;</b>		<b>\$2,028</b>		<b>per Net Acre=&gt;</b>	<b>7,617.25</b>		<b>per SqFt=&gt;</b>	<b>\$0.17</b>

\$191,050	\$0	\$191,050	0.0	0.0	35.50	26.93	#DIV/0!	\$0	\$0.00
\$191,050	\$0	\$191,050	0.0	0.0	35.50	8.57	#DIV/0!	\$0	\$0.00
\$229,000	\$220,000	\$229,000	1,320.0	1320.0	40.00	40.00	\$167	\$5,500	\$0.13
\$215,220	\$420,000	\$200,100	0.0	0.0	35.00	35.00	#DIV/0!	\$12,000	\$0.28
\$262,550	\$320,000	\$245,900	0.0	0.0	45.18	45.18	#DIV/0!	\$7,083	\$0.16

2026 WATERTOWN TOWNSHIP AGRICULTURAL LAND VALUES \$7,600 PER ACRE

Actual Front	ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved
0.00	101	1610-530		170 AGRICULTURE	1	0
0.00	101	1610-534		170 AGRICULTURE	1	0
0.00	101	1609-459		170 AGRICULTURE	0	1
0.00	101	1574-390		170 AGRICULTURE	1	0

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0.00	240	1588-607	240-007-200-010-08	AG LAND VAL	1	0
0.00	240	1588-607	240-007-200-010-01	AG LAND VAL	1	0
1,320.00	240	1569-148		AG LAND VAL	0	0
0.00	240	1629-354		AG LAND VAL	0	0
0.00	240	1636-311		AG LAND VAL	0	0

2026 WATERTOWN TOWNSHIP AGRICULTURAL LAND VALUES \$7,600 PER ACRE

Inspected Date	Use Code	Class	Rate Group 1	Rate Group 2	Rate Group 3	Site Characteristics	Access	Water Supply	Sewer
12/9/2014	AG VAC	102							
NOT INSPECTED		101							
12/9/2014	AG VAC	102							
1/25/2025	AGRICULTURAL	102							

6/24/2022	AG VAC	102							
6/24/2022	AG VAC	102							
NOT INSPECTED		102							
7/3/2021	AG VAC	102							
NOT INSPECTED		102							

2026 WATERTOWN TOWNSHIP AGRICULTURAL ECF .993

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd./Adj. Sal	Cur. Appraisal	Land + Yards
170-014-300-015-00	4690 MAPLE GROV	07/12/24	\$209,000	WD	03-ARM'S L	\$209,000	\$70,400	33.68	\$145,165	\$31,240
170-035-100-040-00	4394 DECKERVILLE	06/02/23	\$259,000	WD	03-ARM'S L	\$259,000	\$88,300	34.09	\$196,894	\$60,015
240-027-300-010-01	2301 BANNER	07/14/23	\$301,500	WD	03-ARM'S L	\$301,500	\$118,100	39.17	\$306,787	\$293,185
170-035-100-050-00	4350 DECKERVILLE	04/22/24	\$375,000	WD	03-ARM'S L	\$375,000	\$192,900	51.44	\$386,842	\$79,069
170-035-200-010-00	4150 DECKERVILLE	08/23/24	\$435,000	WD	03-ARM'S L	\$435,000	\$168,000	38.62	\$333,150	\$98,587
<b>Totals:</b>			<b>\$1,579,500</b>			<b>\$1,579,500</b>	<b>\$637,700</b>		<b>\$1,368,838</b>	
								<b>Sale. Ratio =&gt;</b>	<b>40.37</b>	
								<b>Std. Dev. =&gt;</b>	<b>7.18</b>	

2026 WATERTOWN TOWNSHIP AGRICULTURAL & RESIDENTIAL LAND SALES WITH SURROUNDING AREA SALES WERE USED TO DEVELOP AN ECF OF .993

2026 WATERTOWN TOWNSHIP AGRICULTURAL ECF .993

Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Area / by Mean	Building Style	Use Code	Land Value	Appr. by Eq	Appr. Date
\$177,760	\$145,313	1.223	1,968	\$90.33	401	24.8132	2 STY	RES 1 FAMILY	\$31,240	No	/ /
\$198,985	\$174,591	1.140	1,144	\$173.94	401	16.4561	COLONIAL	RES 1 FAMILY	\$42,900	No	/ /
\$8,315	\$13,104	0.635	1,550	\$5.36	240	424.6107	Two-Story		\$107,970	No	/ /
\$295,931	\$392,568	0.754	2,800	\$105.69	401	22.1328	CAPE COD	RES 1 FAMILY	\$42,900	No	/ /
\$336,413	\$299,188	1.124	1,718	\$195.82	401	14.9260	1 STY	RES 1 FAMILY	\$61,160	No	/ /
<b>\$1,017,404</b>	<b>\$1,024,762</b>			<b>\$114.23</b>		<b>1.7657</b>					
	<b>E.C.F. =&gt;</b>	<b>0.993</b>		<b>Std. Deviat</b>	<b>0.26265</b>						
	<b>Ave. E.C.F. =&gt;</b>	<b>0.975</b>		<b>Ave. Variat</b>	<b>100.5878</b>	<b>Coefficient</b>	<b>103.1497537</b>				



2026 WATERTOWN TOWNSHIP COMMERCIAL LAND SALES \$274 FF

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale
240-004-300-010-01	66 MARSHALL	08/10/23	\$0	LC	19-MULTI PARCEL ARM'S LENGTH	\$167,500	\$39,300	23.46
240-005-400-310-00	S SANDUSKY	12/19/22	\$2,500	WD	03-ARM'S LENGTH	\$2,500	\$3,600	144.00
240-032-100-110-00	2734 S SANDUSKY	03/15/24	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$31,200	32.84
<b>Totals:</b>			<b>\$97,500</b>			<b>\$265,000</b>	<b>\$74,100</b>	
							<b>Sale. Ratio =&gt;</b>	<b>27.96</b>
							<b>Std. Dev. =&gt;</b>	<b>67.05</b>

THE DEVELOPED OPINION OF COMMERCIAL LAND VALUE SALES FROM APRIL 2022 THRU MARCH 2025 HAS SHOWN A VALUE OF \$274 PER FRONT FOOT

2026 WATERTOWN TOWNSHIP COMMERCIAL LAND SALES \$274 FF

Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front
\$92,323	\$102,014	\$26,837	301.5	280.0	1.03	0.28	\$338	\$99,526	\$2.28	301.54
\$14,190	\$2,500	\$14,190	66.0	132.0	0.20	0.20	\$38	\$12,500	\$0.29	66.00
\$91,641	\$30,234	\$26,875	125.0	127.0	0.73	0.36	\$242	\$41,530	\$0.95	125.00
<b>\$198,154</b>	<b>\$134,748</b>	<b>\$67,902</b>	<b>492.5</b>		<b>1.95</b>	<b>0.84</b>				
		<b>Average</b>			<b>Average</b>			<b>Average</b>		
		<b>per FF=&gt;</b>	<b>\$274</b>		<b>per Net Acre=&gt;</b>	<b>68,995.39</b>		<b>per SqFt=&gt;</b>	<b>\$1.58</b>	

2026 WATERTOWN TOWNSHIP COMMERCIAL LAND SALES \$274 FF

ECF Area	Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class	Rate Group 1	Rate Group 2
COM 1564-217		240-004-300-010-03	COMMERCIAL	0	1	6/2/2023	WHS STG	201	COMMERCIAL	
COM 1550-350			COMMERCIAL	0	0	1/15/2017		202	COMMERCIAL	
COM 1583-70			COMMERCIAL	1	1	7/19/2024	STORES	201	COMMERCIAL	

2026 WATERTOWN TOWNSHIP COMMERCIAL LAND SALES OF 5 ACRES OR MORE \$5,400 ACRE

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal
170-029-400-070-20	BURGESS	03/08/24	\$32,000	WD	03-ARM'S LENGTH	\$32,000	\$14,900	46.56	\$42,678
171-031-200-280-20	RANGE LINE	09/27/23	\$89,000	WD	03-ARM'S LENGTH	\$89,000	\$0	0.00	\$93,548
171-031-200-280-40	RANGE LINE	06/12/24	\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$0	0.00	\$72,504
<b>Totals:</b>			<b>\$201,000</b>			<b>\$201,000</b>	<b>\$14,900</b>		<b>\$208,730</b>
								<b>Sale. Ratio =&gt;</b>	<b>7.41</b>
								<b>Std. Dev. =&gt;</b>	<b>26.88</b>

**2026 LAND VALUE ANALYSIS OF VACANT COMMERCIAL PROPERTIES FROM SURROUNDING AREA LAND SALES FOR WATERTOWN TOWNSHIP**  
**THE DEVELOPED OPINION ON LAND VALUE HAS SHOW A VALUE OF \$5,400 PER ACRE FOR COMMERCIAL PROPERTIES USED IN WATERTOWN TOWNSHIP**

2026 WATERTOWN TOWNSHIP COMMERCIAL LAND SALES OF 5 ACRES OR MORE \$5,400 ACRE

Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area
\$11,362	\$22,040	232.0	247.0	1.50	1.50	\$49	\$7,595	\$0.17	232.00	201
\$89,000	\$93,548	395.0	0.0	17.85	17.85	\$225	\$4,985	\$0.11	395.00	201
\$80,000	\$72,504	0.0	0.0	13.82	13.82	#DIV/0!	\$5,789	\$0.13	0.00	201
<b>\$180,362</b>	<b>\$188,092</b>	<b>627.0</b>		<b>33.17</b>	<b>33.17</b>					
	<b>Average</b>			<b>Average</b>			<b>Average</b>			
	<b>per FF=&gt;</b>	<b>\$288</b>		<b>per Net Acre=&gt;</b>	<b>5,437.83</b>		<b>per SqFt=&gt;</b>	<b>\$0.12</b>		

2026 WATERTOWN TOWNSHIP COMMERCIAL LAND SALES OF 5 ACRES OR MORE \$5,400 ACRE

Liber/Page	Other Parcels in Sale	Land Table	Gravel	Paved	Inspected Date	Use Code	Class	Rate Group 1	Rate Group 2
1582-113		170 COMMERCIAL	0	0	10/26/2024	WHS STG	201	MARION TWP	
1568-757			1	0	10/11/2023	COM VAC	001	MARION TWP	
1590-1			0	0	NOT INSPECTED	COM VAC	202		

2026 WATERTOWN TOWNSHIP COMMERCIAL ECF .612

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold
171-031-200-290-00	2030 BLACK RIVER	07/15/24	\$500,000	WD	03-ARM'S LENGTH	\$500,000	\$184,800
171-100-001-001-00	3495 MAIN	08/14/23	\$0	WD	03-ARM'S LENGTH	\$50,000	\$20,900
240-032-100-110-00	2734 S SANDUSKY	03/15/24	\$95,000	WD	03-ARM'S LENGTH	\$95,000	\$31,200
171-120-001-006-00	3474 MAIN	05/13/22	\$130,000	WD	19-MULTI PARCEL ARM'S LENGTH	\$130,000	\$52,800
<b>Totals:</b>			<b>\$725,000</b>			<b>\$775,000</b>	<b>\$289,700</b>
							<b>Sale. Ratio =&gt;</b>
							<b>Std. Dev. =&gt;</b>

2026 WATERTOWN TOWNSHIP AND SURROUNDING AREA COMMERCIAL SALES WERE USED TO DEVELOP AN ECF .612

**NOT USED**

170-029-400-070-20	BURGESS	03/08/24	\$32,000	WD	03-ARM'S LENGTH	\$32,000	\$14,900
170-003-400-020-00	3995 MILLS	03/09/23	\$50,000	WD	03-ARM'S LENGTH	\$50,000	\$0
171-100-001-001-00	3495 MAIN	08/14/23	\$0	WD	03-ARM'S LENGTH	\$50,000	\$20,900

2026 WATERTOWN TOWNSHIP COMMERCIAL ECF .612

Asd/Adj. Sale	Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area
36.96	\$388,972	\$72,407	\$427,593	\$652,711	0.655	12,687	\$33.70	201
41.80	\$67,596	\$8,645	\$41,355	\$121,548	0.340	2,708	\$15.27	201
32.84	\$91,641	\$26,875	\$68,125	\$110,711	0.615	1,792	\$38.02	COM
40.62	\$118,900	\$4,980	\$125,020	\$196,414	0.637	4,088	\$30.58	201
	<b>\$667,109</b>		<b>\$662,093</b>	<b>\$1,081,385</b>			<b>\$29.39</b>	
<b>37.38</b>				<b>E.C.F. =&gt;</b>	<b>0.612</b>		<b>Std. Deviation=&gt;</b>	<b>0.14859927</b>
<b>4.04</b>				<b>Ave. E.C.F. =&gt;</b>	<b>0.562</b>		<b>Ave. Variance=&gt;</b>	<b>19.2450</b>

46.56	\$42,678	\$22,040	\$9,960	\$42,553	0.234	2,116	\$4.71	201
0.00	\$60,329	\$17,243	\$32,757	\$88,837	0.369	1,869	\$17.53	201
41.80	\$67,596	\$8,645	\$41,355	\$121,548	0.340	2,708	\$15.27	201

2026 WATERTOWN TOWNSHIP COMMERCIAL ECF .612

Dev. by Mean (%)	Building Style	Use Code	Land Value	Appr. by Eq.	Appr. Date	Other Parcels in Sale	Land Table
9.3305		OFFICE BUILDINGS	\$28,215	No	//		
34.0235		GAR SERVICE	\$8,645	No	//		
26.1546		STORES	\$26,875	No	//		COMMERCIAL
7.4716		RESTAURANTS	\$4,004	No	//	171-120-001-006-01	

5.0466

Coefficient of Var=> 34.2561629

23.4063		WHS STG	\$22,040	No	//		170 COMMERCIAL
36.8731		STORE RETAIL	\$17,243	No	//		170 COMMERCIAL
34.0235		GAR SERVICE	\$8,645	No	//		

2026 WATERTOWN TOWNSHIP COMMERCIAL ECF .612

Property Class	Building Depr.	Site Characteristics	Access	Water Supply	Sewer	Property Restrictions	Restriction Notes
201	0						
201	0						
201	0						
201	0						

201	0						
201	0						
201	0						

2026 WATERTOWN TWP INDUSTRIAL LAND VALUES \$7,600 PER ACRE

170-023-3C SHABBONA	01/03/25	\$400,000	WD	03-ARM'S I	\$400,000	\$103,300	25.83	\$247,635	\$400,000	\$231,075
170-023-3C 4095 SHAB	01/03/25	\$0	WD	03-ARM'S I	\$550,000	\$0	0.00	\$555,470	\$404,966	\$410,436
170-023-4C SHABBONA	12/20/24	\$0	MLC	03-ARM'S I	\$400,000	\$101,300	25.33	\$237,834	\$400,000	\$215,050
170-024-3C SHABBONA	12/06/23	\$180,000	WD	03-ARM'S I	\$180,000	\$67,000	37.22	\$157,841	\$133,309	\$111,150
<b>Totals:</b>		<b>\$580,000</b>			<b>\$1,530,000</b>	<b>\$271,600</b>		<b>\$1,198,780</b>	<b>\$1,338,275</b>	<b>\$967,711</b>
							<b>Sale. Ratio</b>	<b>17.75</b>	<b>Average</b>	
							<b>Std. Dev. =</b>	<b>15.72</b>	<b>per FF=&gt;</b>	

**2026 LAND VALUE ANALYSIS OF VACANT AGRICULTURAL PROPERTIES INCLUDE SALES FROM MULTIPLE COMMUNITIES IN SANILAC COUNTY WITH SIMILAR SITE, UTILITIES, AMENITIES AND CHARACTERISTICS.**

**THE DEVELOPED OPINION OF LAND VALUE HAS SHOWN A VALUE OF \$7,600 AN ACRE FOR AGRICULTURAL PROPERTIES.**

**THERE ARE FIVE (5) PARCELS OF LAND IN THE INDUSTRIAL CLASS EACH OF THEM ARE SURROUNDED BY AGRICULTURAL LAND.**

- 1. 260-002-100-020-00 30 ACRES AND FARMED WITH MICHIGAN SUGAR COMPANY PILES SUGAR BEETS ON DURING THE FALL SEASON.**
- 2. 260-002-100-020-00 .92 ACRE OF LAND THAT IS OWNED AND NEXT TO THE MICHIGAN SUGAR COMPANY WITH TWO SHEDS ON THE PROPERTY.**
- 3. 260-003-300-020-00 4 ACRES OF LAND WITH A COMMUCATION TOWER SURROUNDED BY AGRICULTURAL LAND .**
- 4. 260-015-100-010-20 18 ACRES OF LAND WITH TRANSMISSION LINES SURROUNDED BY ACRICULTURAL LAND.**
- 5. 260-025-100-030-00 HALF ACRE OF PROPERTY WITH A TOWER ON PROPERTY SURROUNDED BY ACRICULTURAL LAND.**

**THE HIGHEST AND BEST USE OF THE PROPERTY AND VALUE IS ACRICULTURAL LAND VALUES AT \$7,600 ACRE FOR INDUSTRIAL LAND**

2026 WATERTOWN TWP INDUSTRIAL LAND VALUES \$7,600 PER ACRE

0.0	0.0	40.00	40.00	#DIV/0!	\$10,000	\$0.23	0.00	101 1610-530	170 AGRICI	1
0.0	0.0	75.69	75.69	#DIV/0!	\$5,350	\$0.12	0.00	101 1610-534	170 AGRICI	1
0.0	0.0	40.00	40.00	#DIV/0!	\$10,000	\$0.23	0.00	101 1609-459	170 AGRICI	0
660.0	0.0	20.00	20.00	\$202	\$6,665	\$0.15	0.00	101 1574-390	170 AGRICI	1
<b>660.0</b>		<b>175.69</b>	<b>175.69</b>							
<b>\$2,028</b>		<b>Average per Net Acre=&gt;</b>	<b>7,617.25</b>		<b>Average per SqFt=&gt;</b>	<b>\$0.17</b>				

2026 WATERTOWN TWP INDUSTRIAL LAND VALUES \$7,600 PER ACRE

0	12/9/2014 AG VAC	102
0	NOT INSPECTED	101
1	12/9/2014 AG VAC	102
0	1/25/2025 AGRICULTL	102

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2026 MARION TOWNSHIP INDUSTRIAL SALE ECF .589

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale
06-207-0018-000	1605 BEARD	07/19/23	\$350,000	WD	03-ARM'S LENGTH	\$350,000	\$173,600	49.60
28-017-1004-000	2100 32ND	01/09/24	\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$39,300	35.73
30-038-4003-300	1295 S RANGE	02/13/24	\$200,000	WD	03-ARM'S LENGTH	\$200,000	\$179,400	89.70
<b>Totals:</b>			<b>\$660,000</b>			<b>\$660,000</b>	<b>\$392,300</b>	
							<b>Sale. Ratio =&gt;</b>	<b>59.44</b>
							<b>Std. Dev. =&gt;</b>	<b>28.03</b>

**2026 ECF ANALYSIS OF INDUSTRIAL SALES INCLUDED SALES FROM OTHER COMMUNITIES IN ST. CLAIR COUNTY WITH SIMILAR INDUSTRIAL BUILDINGS, UTILITIES AND AMENITIES OF THESE TYPES OF PROPERTIES. DEVELOPING AN INDUSTRIAL ECF OF .589**

2026 MARION TOWNSHIP INDUSTRIAL SALE ECF .589

Cur. Appraisal	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.	Floor Area	\$/Sq.Ft.	ECF Area	Dev. by Mean (%)	Building Style
\$400,527	\$70,517	\$279,483	\$392,869	0.711	9,600	\$29.11	3100S	1.9476	
\$88,810	\$14,260	\$95,740	\$94,367	1.015	5,771	\$16.59	3200S	32.2635	
\$381,617	\$70,399	\$129,601	\$370,498	0.350	11,796	\$10.99	3100S	34.2111	
<b>\$870,954</b>		<b>\$504,824</b>	<b>\$857,734</b>			<b>\$18.90</b>		<b>10.3358</b>	
			E.C.F. =>	<b>0.589</b>		Std. Deviation=>	<b>0.33280074</b>		
			Ave. E.C.F. =>	<b>0.692</b>		Ave. Variance=>	<b>22.8074</b>	Coefficient of Var=>	<b>32.96279497</b>

2026 MARION TOWNSHIP INDUSTRIAL SALE ECF .589

Use Code	Land Value	Appr. by Eq.	Appr. Date	Other Parcels in Sale	Land Table	Property Class	Building Depr.	Site Characteristics
IND LIGHT	\$52,102	Yes	//		3100 INDUSTRIAL	301	0	
WHS STG	\$14,260	Yes	//		3100 INDUSTRIAL	301	0	
IND LIGHT	\$52,018	Yes	//		3100 INDUSTRIAL	301	0	