| In Year Sales: 4/1/ | 1/21 thru 3/31/22 | Out Year Sales: 4/1/20 thru 3/31/21 |  | Time adjusted Sales To: 4/1/2021 |  |  | Effec. Front | Net Acres | Dollars/FF | Dollars/Acre | Days | Months | Time Adjustment | Time Adjusted Land Residual | Adjusted \$/Acre | Adjusted \$/FF | View | Other Parcels in Sale |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Land Table | Parcel Number | Street Address | Sale Date | Adj. Sale \$ | Liber/Page | Land Residual |  |  |  |  |  |  |  |  |  |  |  |  |
| FENNER LAKE | 15-104-014-00 | 1901 S FenNer Lake dr | 05/25/10 | \$44,900 | 3423/887 | \$44,900 | 229.4 | 0.87 | \$196 | \$51,550 | 3,964 | 132 | 0.96356 | \$88,164 | \$101,222 | \$384 |  |  |
| fenner lake | 15-015-008-00 | 5TH ST | 05/26/11 | \$24,000 | 3520/667 | \$24,000 | 75.0 | 0.24 | \$320 | \$100,000 | 3,598 | 120 | 0.87457 | \$44,990 | \$187,457 | \$600 |  |  |
| FENNER LAKE | 15-106-028-00 | 1906 S FENNER LAKE DR | 06/19/19 | \$193,000 | 4355/532 | \$69,544 | 160.8 | 1.33 | \$433 | \$52,289 | 652 | 22 | 0.15828 | \$80,552 | \$60,565 | \$501 |  |  |
|  |  |  |  |  |  |  | 465.2 | 2.44 |  |  |  |  |  | \$213,706 | \$87,548 | \$459 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | \$460 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Rounded |  |  |
| LAKE 16 | 15-016-015-00 | LAKE DR | 08/16/12 | \$19,750 | 3648/817 | \$19,750 | 135.0 | 1.71 | \$146 | \$11,550 | 3,150 | 105 | 0.33543 | \$26,375 | \$15,424 | \$195 |  | 15-016-014-00 |
| LAKE 16 | 15-016-012-00 | 720 120TH AVE | 01/30/14 | \$150,000 | 3812/32 | \$100,800 | 75.0 | 0.29 | \$1,344 | \$347,586 | 2,618 | 87 | 0.27889 | \$128,912 | \$444,524 | \$1,719 |  |  |
| LAKE 16 | 15-300-003-00 | 1985 W LAKE DR | 10/24/14 | \$165,000 | 3877/935 | \$84,400 | 65.0 | 0.22 | \$1,298 | \$380,180 | 2,351 | 78 | 0.25046 | \$105,539 | \$475,399 | \$1,624 |  |  |
| LAKE 16 | 15-016-011-00 | 1997 W LAKE DR | 07/11/14 | \$195,000 | 3851/398 | \$100,200 | 85.0 | 3.63 | \$1,179 | \$27,573 | 2,456 | 82 | 0.26164 | \$126,416 | \$34,787 | \$1,487 |  |  |
| LAKE 16 | 15-300-002-00 | 1983 W LAKE DR | 08/10/18 | \$199,900 | 4275/324 | \$86,700 | 62.0 | 0.24 | \$1,398 | \$367,373 | 965 | 32 | 0.10287 | \$95,618 | \$405,163 | \$1,542 |  |  |
| LAKE 16 | 15-016-011-00 | 1997 W LAKE DR | 08/09/16 | \$239,915 | 4055/896 | \$102,515 | 85.0 | 3.63 | \$1,206 | \$28,210 | 1,696 | 57 | 0.18049 | \$121,018 | \$33,302 | \$1,424 |  |  |
|  |  |  |  |  |  |  | 507.0 | 9.73 |  |  |  |  |  | \$603,878 | \$62,089 | \$1,191 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | \$1,190 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Rounded |  |  |
| pratt lake | 15-680-001-00 | S PRATT LAKE DR | 05/16/12 | \$25,000 | 3624/251 | \$25,000 | 126.5 | 0.52 | \$198 | \$47,801 | 3,242 | 108 | (0.23293) | \$19,177 | \$36,667 | \$152 |  |  |
| PRATT LAKE | 15-015-002-10 | 445 118TH AVE | 03/20/20 | \$28,000 | 4443/657 | \$28,000 | 117.5 | 0.69 | \$238 | \$40,876 | 377 | 13 | (0.02715) | \$27,240 | \$39,766 | \$232 |  |  |
| PRATT LAKE | 15-680-003-00 | SPRATT LAKE DR | 03/09/16 | \$30,000 | 4010/502 | \$30,000 | 116.0 | 0.47 | \$259 | \$64,378 | 1,849 | 62 | (0.13274) | \$26,018 | \$55,833 | \$224 |  |  |
| PRATT LAKE | 15-680-007-00 | 1830 S PRATT LAKE DR | 04/10/14 | \$31,000 | 3827/665 | \$31,000 | 113.3 | 0.48 | \$274 | \$64,854 | 2,548 | 85 | (0.18294) | \$25,329 | \$52,989 | \$224 |  |  |
| PRATT LAKE | 15-015-006-00 | 4TH ST | 12/17/15 | \$34,000 | 3991/757 | \$34,000 | 231.2 | 3.79 | \$147 | \$8,971 | 1,932 | 64 | (0.13877) | \$29,282 | \$7,726 | \$127 |  | 15-015-006-10 |
| PRATT LAKE | 15-015-003-00 | 4TH ST | 10/16/12 | \$40,000 | 3665/860 | \$40,000 | 85.8 | 0.61 | \$466 | \$65,574 | 3,089 | 103 | (0.22194) | \$31,122 | \$51,020 | \$363 |  |  |
| PRATT LAKE | 15-015-002-00 | 1838 PRATT LAKE DR | 10/16/12 | \$45,500 | 3667/148 | \$45,500 | 168.0 | 0.77 | \$271 | \$59,014 | 3,089 | 103 | (0.22194) | \$35,402 | \$45,916 | \$211 |  |  |
| PRATT LAKE | 15-680-006-00 | 1826 S PRATT LAKE DR | 09/26/12 | \$190,000 | 3660/322 | \$43,400 | 100.8 | 0.39 | \$430 | \$110,152 | 3,109 | 104 | (0.22324) | \$33,712 | \$85,562 | \$334 |  |  |
|  |  |  |  |  |  |  | 1,059.0 | 7.72 |  |  |  |  |  | \$227,281 | \$29,452 | \$215 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | \$215 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Rounded |  |  |
| gunlake | 15-500-025-50 | 2376 PATTERSON RD | 04/22/16 | \$52,500 | 4026/676 | \$16,500 | 54.2 | 0.26 | \$304 | \$62,738 | 1,805 | 60 | (0.28451) | \$11,806 | \$44,888 | \$218 | Back Lot |  |
| GUNLAKE | 15-500-004-00 | 2334 PATTERSON RD | 06/01/16 | \$100,000 | 4065/13 | \$27,200 | 99.9 | 0.41 | \$272 | \$65,860 | 1,765 | 59 | (0.27789) | \$19,641 | \$47,558 | \$197 | Back Lot |  |
| GUnLAKE | 15-500-003-00 | PATterson RD | 12/05/16 | \$20,000 | 4093/962 | \$20,000 | 88.2 | 0.38 | \$227 | \$52,219 | 1,578 | 53 | (0.24859) | \$15,028 | \$39,238 | \$170 | Back Lot |  |
| GUNLAKE | 15-500-001-00 | PATtERSON RD | 01/09/20 | \$16,000 | 4433/45 | \$16,000 | 76.4 | 0.23 | \$209 | \$70,485 | 448 | 15 | (0.07042) | \$14,873 | \$65,521 | \$195 | Back Lot |  |
|  |  |  |  |  |  |  | 318.8 | 1.29 |  |  |  |  |  | \$61,349 | \$47,705 | \$192 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | \$190 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Rounded |  |  |
| gunlake | 15-500-018-00 | 2366 PATTERSON RD | 05/23/19 | \$422,000 | 4348/74 | \$278,580 | 94.5 | 0.64 | \$2,949 | \$434,602 | 679 | 23 | (0.10681) | \$248,826 | \$388,183 | \$2,634 | Frontage |  |
| GUNLAKE | 15-500-023-00 | 2374 PATTERSON RD | 06/19/20 | \$370,000 | 4476/224 | \$253,800 | 91.8 | 0.23 | \$2,764 | \$1,084,615 | 286 | 10 | 0.00000 | \$253,800 | \$1,084,615 | \$2,764 | Frontage | 15-001-007-10 |
| GUNLAKE | 15-400-005-00 | 2339 PATTERSON RD | 07/31/20 | \$325,000 | 4495/987 | \$221,522 | 77.8 | 0.20 | \$2,847 | \$1,085,892 | 244 |  | 0.00000 | \$221,522 | \$1,085,892 | \$2,847 | Frontage |  |
|  |  |  |  |  |  | \$753,902 | 264.1 | 1.08 |  |  |  |  |  | \$724,148 | \$671,128 | \$2,742 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | \$2,740 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Rounded |  |  |
| GUNLAKE | 15-500-018-00 | 2366 PATTERSON RD | 10/03/16 | \$172,500 | 4108/927 | \$60,100 | 94.5 | 0.64 | \$636 | \$93,760 | 1,641 | 55 | 0.40674 | \$84,545 | \$131,895 | \$895 | Lakeview |  |
| GUNLAKE | 15-500-016-00 | 2364 PATTERSON RD | 11/10/20 | \$298,000 | 4570/843 | \$176,600 | 202.3 | 0.43 | \$873 | \$408,796 | 142 | 5 | 0.00000 | \$176,600 | \$408,796 | \$873 | Lakeview | 15-001-004-70 |
|  |  |  |  |  |  | \$236,700 | 296.8 | 1.07 |  |  |  |  |  | \$261,145 | \$243,378 | \$880 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | \$880 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Rounded |  |  |
| hidden ponds | 15-225-008-00 | HIDDEN PONDS DR | 03/18/22 | \$24,000 | 4744/879 | \$24,000 | 261.6 | 1.88 | \$92 | \$12,739 | (351) | (12) | 0.00000 | \$24,000 | \$12,739 | \$92 |  |  |
| HIDDEN PONDS | 15-225-008-00 | HIDDEN PONDS DR | 01/17/20 | \$20,000 | 4426/220 | \$20,000 | 261.6 | 1.88 | \$76 | \$10,616 | 440 | 15 | 0.11308 | \$22,262 | \$11,816 | \$85 |  |  |
|  |  |  |  |  |  | \$44,000 | 523.2 | 3.77 |  |  |  |  |  | \$46,262 | \$12,277 | \$88 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | \$12,300 |  |  |  |

## Martin Twp 2023 Res Acreage Land Values

| Valuation Method | Parcel Number | Address | Sale Date | Sale Price | Total Acre | Total Sq Ft | Imprvmts Value | Land Residual | Indicated LB Ratio | Resid <br> Acre | Resid Sq Ft | Unadjust \$ / acre | Unadjust \$ / Sq Ft |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Abstraction | 15-025-009-00 | 1571 2nd St | 5/15/2020 | \$160,000 | 15.709 | 684,284 | 104062 | \$55,938 | 0.3496 | 15.316 | 667,177 | \$3,652 | \$0.08 |
| Allocation | 15-025-009-00 | 1571 2nd St | 5/15/2020 | \$160,000 | 15.709 | 684,284 | 104062 | \$81,120 | 0.5070 | 15.316 | 667,177 | \$5,296 | \$0.12 |
| Abstraction | 15-030-022-00 | 1436 10th St | 6/23/2020 | \$356,528 | 33.000 | 1,437,480 | 179147 | \$177,381 | 0.4975 | 32.644 | 1,421,970 | \$5,434 | \$0.12 |
| Allocation | 15-030-022-00 | 1436 10th St | 6/23/2020 | \$356,528 | 33.000 | 1,437,480 | 179147 | \$180,760 | 0.5070 | 32.644 | 1,421,970 | \$5,537 | \$0.13 |
| Abstraction | 15-014-009-00 | 335 118th Ave | 9/9/2020 | \$180,000 | 14.000 | 609,840 | 85366 | \$94,634 | 0.5257 | 13.750 | 598,950 | \$6,882 | \$0.16 |
| Allocation | 15-014-009-00 | 335 118th Ave | 9/9/2020 | \$180,000 | 14.000 | 609,840 | 85366 | \$91,260 | 0.5070 | 13.750 | 598,950 | \$6,637 | \$0.15 |
| Vacant | 15-033-019-21 part | 112th Ave | 10/16/2020 | \$56,250 | 7.550 | 328,878 | 0 | \$56,250 | N/A | 7.172 | 312,422 | \$7,843 | \$0.18 |
| Vacant | 15-600-008-00 | 116th Ave | 2/19/2021 | \$25,000 | 0.587 | 25,570 | 0 | \$25,000 | N/A | 0.587 | 25,570 | \$42,589 | \$0.98 |
| Vacant | 15-022-007-23 | 5th St | 10/21/2021 | \$32,000 | 0.997 | 43,429 | 0 | \$32,000 | N/A | 0.883 | 38,476 | \$36,240 | \$0.83 |
| Vacant | 15-029-016-93 | 8th St | 3/4/2022 | \$25,000 | 1.000 | 43,560 | 0 | \$25,000 | N/A | 0.875 | 38,115 | \$28,571 | \$0.66 |



|  | If you're using the Square Footage Table in Assessing.net |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Curve Formula From Chart | SqFt | Acres | \$/sf | \$/ac | Concluded \$ |
|  | 2,500 | 0.057 | \$3.30 | \$143,746 | \$8,250 |
| Formula Pt 1: $\quad 275.03$ | 5,000 | 0.115 | \$2.23 | \$97,145 | \$11,151 |
| Formula Pt 2: $\quad-0.5653$ | 7,500 | 0.172 | \$1.77 | \$77,246 | \$13,300 |
| If the above formulas are not calculating, make sure that any sales with a 0 or less \$ per unit are set to "not used". If they are still not calculating, refresh them by double clicking them and pressing "enter". | 10,000 | 0.230 | \$1.51 | \$65,652 | \$15,072 |
|  | 12,500 | 0.287 | \$1.33 | \$57,871 | \$16,607 |
|  | 15,000 | 0.344 | \$1.20 | \$52,204 | \$17,977 |
|  | 20,000 | 0.459 | \$1.02 | \$44,369 | \$20,371 |
|  | 25,000 | 0.574 | \$0.90 | \$39,110 | \$22,446 |
|  | 30,000 | 0.689 | \$0.81 | \$35,280 | \$24,298 |
|  | 40,000 | 0.918 | \$0.69 | \$29,985 | \$27,534 |
|  | 50,000 | 1.148 | \$0.61 | \$26,431 | \$30,339 |
|  | 60,000 | 1.377 | \$0.55 | \$23,843 | \$32,841 |
|  | 87,120 | 2.000 | \$0.44 | \$19,311 | \$38,621 |
|  | 130,680 | 3.000 | \$0.35 | \$15,355 | \$46,065 |
|  | 174,240 | 4.000 | \$0.30 | \$13,050 | \$52,202 |
|  | 217,800 | 5.000 | \$0.26 | \$11,504 | \$57,519 |
|  | 435,600 | 10.000 | \$0.18 | \$7,774 | \$77,744 |
|  | 653,400 | 15.000 | \$0.14 | \$6,182 | \$92,728 |
|  | 871,200 | 20.000 | \$0.12 | \$5,254 | \$105,081 |
|  | 1,089,000 | 25.000 | \$0.11 | \$4,631 | \$115,784 |


| If you're using the Acreage Table in Assessing.net |  |  |  |  |
| ---: | ---: | ---: | ---: | ---: |
| SqFt | Acres | $\$ / \mathbf{s f}$ | $\$ /$ ac | Concluded $\$$ |
| 43,560 | 1.0 | $\$ 0.66$ | $\$ 28,574$ | $\$ 28,574$ |
| 65,340 | 1.5 | $\$ 0.52$ | $\$ 22,721$ | $\$ 34,081$ |
| 87,120 | 2.0 | $\$ 0.44$ | $\$ 19,311$ | $\$ 38,621$ |
| 108,900 | 2.5 | $\$ 0.39$ | $\$ 17,022$ | $\$ 42,555$ |
| 130,680 | 3.0 | $\$ 0.35$ | $\$ 15,355$ | $\$ 46,065$ |
| 174,240 | 4.0 | $\$ 0.30$ | $\$ 13,050$ | $\$ 52,202$ |
| 217,800 | 5.0 | $\$ 0.26$ | $\$ 11,504$ | $\$ 57,519$ |
| 304,920 | 7.0 | $\$ 0.22$ | $\$ 9,511$ | $\$ 66,578$ |
| 435,600 | 10.0 | $\$ 0.18$ | $\$ 7,774$ | $\$ 77,744$ |
| 653,400 | 15.0 | $\$ 0.14$ | $\$ 6,182$ | $\$ 92,728$ |
| 871,200 | 20.0 | $\$ 0.12$ | $\$ 5,254$ | $\$ 105,081$ |
| $1,089,000$ | 25.0 | $\$ 0.11$ | $\$ 4,631$ | $\$ 115,784$ |
| $1,306,800$ | 30.0 | $\$ 0.10$ | $\$ 4,178$ | $\$ 125,334$ |
| $1,742,400$ | 40.0 | $\$ 0.08$ | $\$ 3,551$ | $\$ 142,030$ |
| $2,178,000$ | 50.0 | $\$ 0.07$ | $\$ 3,130$ | $\$ 156,497$ |
| $4,356,000$ | 100.0 | $\$ 0.05$ | $\$ 2,115$ | $\$ 211,526$ |

This slope should not be downward facing. A person wouldn't pay less for 5,000 sf than they would for 2,500 sf.

| Acre Ranges |  | Vacant |  |  |  | Abstraction |  |  |  | Allocation |  |  |  | All Methods |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Low | High | \# of Sales | COD | Mean \$/SF | Median \$/SF | \# of Sales | COD | Mean \$/SF | Median \$/SF | \# of Sales | COD | Mean \$/SF | Median \$/SF | \# of Sales | COD | Mean \$/SF | Median \$/SF |
| 0.00 | 0.99 | 3 | 12.85\% | \$0.82 | \$0.83 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 3 | 12.85\% | \$0.82 | \$0.83 |
| 1.00 | 1.99 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 |
| 2.00 | 4.99 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 |
| 5.00 | 9.99 | 1 | 0.00\% | \$0.18 | \$0.18 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 1 | 0.00\% | \$0.18 | \$0.18 |
| 10.00 | 10000.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 3 | 22.22\% | \$0.12 | \$0.12 | 3 | 7.69\% | \$0.13 | \$0.13 | 6 | 16.00\% | \$0.13 | \$0.13 |
| 0.00 | 10000.00 | 4 | 32.55\% | \$0.66 | \$0.75 | 3 | 22.22\% | \$0.12 | \$0.12 | 3 | 7.69\% | \$0.13 | \$0.13 | 10 | 142.58\% | \$0.34 | \$0.16 |

## Martin Village 2023 Res Acreage Land Values

| Valuation Method | Parcel Number | Address | Sale Date | Sale Price | Total Acre | Total Sq Ft | Imprvmts Value | Land Residual | Indicated LB Ratio | Resid <br> Acre | Resid Sq Ft | Unadjust \$ / acre | Unadjust \$ / Sq Ft |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Abstraction | 42-329-149-00 | 952 E Allegan St | 4/15/2020 | \$156,000 | 0.245 | 10,672 | 106422 | \$49,578 | 0.3178 | 0.245 | 10,672 | \$202,359 | \$4.65 |
| Allocation | 42-329-149-00 | 952 E Allegan St | 4/15/2020 | \$156,000 | 0.245 | 10,672 | 106422 | \$45,053 | 0.2888 | 0.245 | 10,672 | \$183,889 | \$4.22 |
| Abstraction | 42-220-098-00 | 956 Lee St | 6/30/2020 | \$138,000 | 0.336 | 14,636 | 86782 | \$51,218 | 0.3711 | 0.336 | 14,636 | \$152,435 | \$3.50 |
| Allocation | 42-220-098-00 | 956 Lee St | 6/30/2020 | \$138,000 | 0.336 | 14,636 | 86782 | \$39,854 | 0.2888 | 0.336 | 14,636 | \$118,614 | \$2.72 |
| Allocation | 42-119-046-00 | 1041 W Allegan St | 7/29/2020 | \$115,000 | 0.300 | 13,068 | 94040 | \$33,212 | 0.2888 | 0.300 | 13,068 | \$110,707 | \$2.54 |
| Abstraction | 42-500-003-00 | 981 Lee St | 8/13/2020 | \$167,450 | 0.273 | 11,892 | 137558 | \$29,892 | 0.1785 | 0.273 | 11,892 | \$109,495 | \$2.51 |
| Allocation | 42-500-003-00 | 981 Lee St | 8/13/2020 | \$167,450 | 0.273 | 11,892 | 137558 | \$48,360 | 0.2888 | 0.273 | 11,892 | \$177,141 | \$4.07 |
| Abstraction | 42-119-044-00 | 1055 W Allegan St | 11/17/2020 | \$185,000 | 1.043 | 45,433 | 140947 | \$44,053 | 0.2381 | 1.043 | 45,433 | \$42,237 | \$0.97 |
| Allocation | 42-119-044-00 | 1055 W Allegan St | 11/17/2020 | \$185,000 | 1.043 | 45,433 | 140947 | \$53,428 | 0.2888 | 1.043 | 45,433 | \$51,225 | \$1.18 |
| Allocation | 42-119-065-00 | 1622 N Main St | 3/5/2021 | \$90,000 | 0.342 | 14,898 | 71196 | \$25,992 | 0.2888 | 0.342 | 14,898 | \$76,000 | \$1.74 |
| Abstraction | 42-220-108-00 | 943 E Allegan St | 3/15/2021 | \$189,000 | 0.485 | 21,127 | 125343 | \$63,657 | 0.3368 | 0.485 | 21,127 | \$131,252 | \$3.01 |
| Allocation | 42-220-108-00 | 943 E Allegan St | 3/15/2021 | \$189,000 | 0.485 | 21,127 | 125343 | \$54,583 | 0.2888 | 0.485 | 21,127 | \$112,543 | \$2.58 |
| Allocation | 42-119-054-00 | 1015 W Allegan St | 6/11/2021 | \$165,000 | 0.313 | 13,634 | 81527 | \$47,652 | 0.2888 | 0.313 | 13,634 | \$152,243 | \$3.50 |
| Abstraction | 42-220-077-00 | 1625 N Main St | 6/14/2021 | \$230,246 | 0.470 | 20,473 | 163010 | \$67,236 | 0.2920 | 0.470 | 20,473 | \$143,055 | \$3.28 |
| Allocation | 42-220-077-00 | 1625 N Main St | 6/14/2021 | \$230,246 | 0.470 | 20,473 | 163010 | \$66,495 | 0.2888 | 0.470 | 20,473 | \$141,479 | \$3.25 |
| Abstraction | 42-329-146-00 | 944 E Allegan St | 6/30/2021 | \$175,000 | 0.300 | 13,068 | 129450 | \$45,550 | 0.2603 | 0.300 | 13,068 | \$151,833 | \$3.49 |
| Allocation | 42-329-146-00 | 944 E Allegan St | 6/30/2021 | \$175,000 | 0.300 | 13,068 | 129450 | \$50,540 | 0.2888 | 0.300 | 13,068 | \$168,467 | \$3.87 |
| Allocation | 42-119-066-00 | 1628 N Main St | 10/27/2021 | \$223,305 | 0.441 | 19,210 | 119589 | \$64,490 | 0.2888 | 0.441 | 19,210 | \$146,237 | \$3.36 |
| Allocation | 42-500-002-00 | 983 Lee St | 11/8/2021 | \$225,000 | 0.321 | 13,983 | 137469 | \$64,980 | 0.2888 | 0.321 | 13,983 | \$202,430 | \$4.65 |



|  |  | If you're | using the | Square Foot | tage Table in As | Assessing.net |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Curve Formula From Chart |  | SqFt | Acres | \$/sf | \$/ac | Concluded \$ |
|  |  | 2,500 | 0.057 | \$13.49 | \$587,536 | \$33,720 |
| Formula Pt 1: <br> Formula Pt 2: | 7710.12 | 5,000 | 0.115 | \$7.69 | \$334,793 | \$38,429 |
|  | -0.8114 | 7,500 | 0.172 | \$5.53 | \$240,932 | \$41,483 |
| If the above formulas are not calculating, make sure that any sales with a 0 or less $\$$ per unit are set to "not used". If they are still not calculating, refresh them by double clicking them and pressing "enter". |  | 10,000 | 0.230 | \$4.38 | \$190,774 | \$43,796 |
|  |  | 12,500 | 0.287 | \$3.65 | \$159,179 | \$45,678 |
|  |  | 15,000 | 0.344 | \$3.15 | \$137,289 | \$47,276 |
|  |  | 20,000 | 0.459 | \$2.50 | \$108,708 | \$49,912 |
|  |  | 25,000 | 0.574 | \$2.08 | \$90,704 | \$52,057 |
|  |  | 30,000 | 0.689 | \$1.80 | \$78,231 | \$53,878 |
|  |  | 40,000 | 0.918 | \$1.42 | \$61,944 | \$56,882 |
|  |  | 50,000 | 1.148 | \$1.19 | \$51,686 | \$59,327 |
|  |  | 60,000 | 1.377 | \$1.02 | \$44,578 | \$61,402 |
|  |  | 87,120 | 2.000 | \$0.76 | \$32,938 | \$65,876 |
|  |  | 130,680 | 3.000 | \$0.54 | \$23,704 | \$71,111 |
|  |  | 174,240 | 4.000 | \$0.43 | \$18,769 | \$75,076 |
|  |  | 217,800 | 5.000 | \$0.36 | \$15,661 | \$78,303 |
|  |  | 435,600 | 10.000 | \$0.20 | \$8,924 | \$89,238 |
|  |  | 653,400 | 15.000 | \$0.15 | \$6,422 | \$96,330 |
|  |  | 871,200 | 20.000 | \$0.12 | \$5,085 | \$101,700 |
|  |  | 1,089,000 | 25.000 | \$0.10 | \$4,243 | \$106,071 |


| If you're using the Acreage Table in Assessing.net |  |  |  |  |
| ---: | ---: | ---: | ---: | ---: |
| SqFt | Acres | $\$ /$ sf | $\$ /$ ac | Concluded $\$$ |
| 43,560 | 1.0 | $\$ 1.33$ | $\$ 57,804$ | $\$ 57,804$ |
| 65,340 | 1.5 | $\$ 0.95$ | $\$ 41,598$ | $\$ 62,397$ |
| 87,120 | 2.0 | $\$ 0.76$ | $\$ 32,938$ | $\$ 65,876$ |
| 108,900 | 2.5 | $\$ 0.63$ | $\$ 27,483$ | $\$ 68,708$ |
| 130,680 | 3.0 | $\$ 0.54$ | $\$ 23,704$ | $\$ 71,111$ |
| 174,240 | 4.0 | $\$ 0.43$ | $\$ 18,769$ | $\$ 75,076$ |
| 217,800 | 5.0 | $\$ 0.36$ | $\$ 15,661$ | $\$ 78,303$ |
| 304,920 | 7.0 | $\$ 0.27$ | $\$ 11,919$ | $\$ 83,433$ |
| 435,600 | 10.0 | $\$ 0.20$ | $\$ 8,924$ | $\$ 89,238$ |
| 653,400 | 15.0 | $\$ 0.15$ | $\$ 6,422$ | $\$ 96,330$ |
| 871,200 | 20.0 | $\$ 0.12$ | $\$ 5,085$ | $\$ 101,700$ |
| $1,089,000$ | 25.0 | $\$ 0.10$ | $\$ 4,243$ | $\$ 106,071$ |
| $1,306,800$ | 30.0 | $\$ 0.08$ | $\$ 3,659$ | $\$ 109,782$ |
| $1,742,400$ | 40.0 | $\$ 0.07$ | $\$ 2,898$ | $\$ 115,803$ |
| $2,178,000$ | 50.0 | $\$ 0.06$ | $\$ 2,418$ | $\$ 120,884$ |
| $4,356,000$ | 100.0 | $\$ 0.03$ | $\$ 1,378$ | $\$ 137,766$ |

This slope should not be downward facing. A person wouldn't pay less for 5,000 sf than they would for 2,500 sf.

| Acre Ranges |  | Vacant |  |  |  | Abstraction |  |  |  | Allocation |  |  |  | All Methods |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Low | High | \# of Sales | COD | Mean \$/SF | Median \$/SF | \# of Sales | COD | Mean \$/SF | Median \$/SF | \# of Sales | COD | Mean \$/SF | Median \$/SF | \# of Sales | COD | Mean \$/SF | Median \$/SF |
| 0.00 | 0.99 | 0 | 0.00\% | \$0.00 | \$0.00 | 6 | 13.98\% | \$3.41 | \$3.39 | 11 | 20.24\% | \$3.32 | \$3.36 | 17 | 18.07\% | \$3.35 | \$3.36 |
| 1.00 | 1.99 | 0 | 0.00\% | \$0.00 | \$0.00 | 1 | 0.00\% | \$0.97 | \$0.97 | 1 | 0.00\% | \$1.18 | \$1.18 | 2 | 9.77\% | \$1.08 | \$1.08 |
| 2.00 | 4.99 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 |
| 5.00 | 9.99 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 |
| 10.00 | 10000.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 |
| 0.00 | 10000.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 7 | 22.43\% | \$3.06 | \$3.28 | 12 | 24.36\% | \$3.14 | \$3.31 | 19 | 23.76\% | \$3.11 | \$3.28 |

## Martin Township 2023 Agricultural Land Values

| Out Year Sales $4 / 1 / 20-3 / 31 / 21$ | In Year Sales 4/1/21-3/31/22 |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Parcel \# | Sale Date | Sale Price | Total Acres | Tillable <br> Acres | Auxillary Acres | Equals 50\% <br> Equivalent Tillable Acres (Auxillary) | Wet <br> Acres | Equals 25\% Equivalent Tillable Acres (Wet) | ROW | Ditch/Drain | Total Equivalent Tillable Acres | Till \$ per AC |
| 21-027-011-00 | 4/14/2020 | \$220,000 | 44.59 | 40.59 | 3.00 | 1.50 | 0.00 | 0.00 | 1.00 | 0 | 42.09 | \$5,227 |
| 15-020-007-00 | 5/15/2020 | \$208,000 | 25.43 | 25.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.40 | 0 | 25.03 | \$8,310 |
| 15-020-007-00 | 5/15/2020 | \$208,000 | 25.83 | 25.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.40 | 0 | 25.43 | \$8,179 |
| 17-008-001-00 | 10/8/2020 | \$248,000 | 63.64 | 49.47 | 12.00 | 6.00 | 0.00 | 0.00 | 2.17 | 0 | 55.47 | \$4,471 |
| 15-007-001-12 \& 13 | 12/30/2020 | \$212,675 | 34.21 | 31.44 | 0.00 | 0.00 | 0.00 | 0.00 | 2.22 | 0.55 | 31.44 | \$6,764 |
| 15-007-001-12 | 12/30/2020 | \$212,675 | 34.21 | 31.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.55 | 2.23 | 31.43 | \$6,767 |
| 01-025-008-00 | 3/18/2021 | \$227,664 | 49.59 | 35.80 | 11.97 | 5.99 | 1.77 | 0.44 | 0.05 | 0 | 42.23 | \$5,391 |
| 03-034-011-00 | 5/26/2021 | \$322,500 | 83.77 | 64.24 | 18.16 | 9.08 | 0.64 | 0.16 | 0.73 | 0 | 73.48 | \$4,389 |
| 18-011-009-00 | 5/27/2021 | \$207,500 | 30.40 | 23.20 | 6.00 | 3.00 | 0.83 | 0.21 | 0.37 | 0 | 26.41 | \$7,858 |
| 15-028-016-00 | 3/8/2022 | \$500,000 | 61.00 | 59.84 | 0.00 | 0.00 | 0.00 | 0.00 | 1.16 | 0 | 59.84 | \$8,356 |
| 01-025-014-00 | 3/18/2022 | \$175,000 | 38.04 | 34.04 | 2.00 | 1.00 | 0.00 | 0.00 | 2.00 | 0 | 35.04 | \$4,994 |

# Martin Twp 2023 Com - Ind Land Values 

| Valuation Method | Parcel Number | Address | Sale Date | Sale Price | Total Acre | Total Sq Ft | Imprvmts Value | Land Residual | Indicated LB Ratio | Resid <br> Acre | Resid Sq Ft | Unadjust \$ / acre | Unadjust \$ / Sq Ft |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Abstraction | 21-002-014-10 | 1166 Lincoln Rd | 6/10/2020 | \$240,000 | 1.753 | 76,361 | 120753 | \$119,247 | 0.4969 | 1.539 | 67,022 | \$77,483 | \$1.78 |
| Allocation | 21-002-014-10 | 1166 Lincoln Rd | 6/10/2020 | \$240,000 | 1.753 | 76,361 | 120753 | \$101,616 | 0.4234 | 1.539 | 67,022 | \$66,027 | \$1.52 |
| Allocation | 42-030-020-00 | 1594 S Main St | 8/5/2020 | \$44,000 | 0.080 | 3,485 | 76258 | \$18,630 | 0.4234 | 0.030 | 1,307 | \$620,987 | \$14.26 |
| Abstraction | 42-030-012-50 | 1566 S Main St | 8/24/2020 | \$95,000 | 0.660 | 28,750 | 83517 | \$11,483 | 0.1209 | 0.660 | 28,750 | \$17,398 | \$0.40 |
| Allocation | 42-030-012-50 | 1566 S Main St | 8/24/2020 | \$95,000 | 0.660 | 28,750 | 83517 | \$40,223 | 0.4234 | 0.660 | 28,750 | \$60,944 | \$1.40 |
| Abstraction | 06-250-201-00 | 4279 Blue Star Hwy | 9/4/2020 | \$95,000 | 0.157 | 6,839 | 88172 | \$6,828 | 0.0719 | 0.157 | 6,839 | \$43,490 | \$1.00 |
| Allocation | 06-250-201-00 | 4279 Blue Star Hwy | 9/4/2020 | \$95,000 | 0.157 | 6,839 | 88172 | \$40,223 | 0.4234 | 0.157 | 6,839 | \$256,197 | \$5.88 |
| Abstraction | 42-220-082-00 | 1613 N Main St | 10/1/2020 | \$75,000 | 0.297 | 12,937 | 41569 | \$33,431 | 0.4457 | 0.297 | 12,937 | \$112,562 | \$2.58 |
| Allocation | 42-220-082-00 | 1613 N Main St | 10/1/2020 | \$75,000 | 0.297 | 12,937 | 41569 | \$31,755 | 0.4234 | 0.297 | 12,937 | \$106,919 | \$2.45 |
| Abstraction | 22-002-013-70 | 2342 M-40 Hwy | 10/7/2020 | \$140,000 | 3.722 | 162,130 | 69758 | \$70,242 | 0.5017 | 3.275 | 142,650 | \$21,448 | \$0.49 |
| Allocation | 22-002-013-70 | 2342 M-40 Hwy | 10/7/2020 | \$140,000 | 3.722 | 162,130 | 69758 | \$59,276 | 0.4234 | 3.275 | 142,650 | \$18,100 | \$0.42 |
| Abstraction | 12-008-060-00 | 56th St | 10/30/2020 | \$18,000 | 0.440 | 19,166 | 10512 | \$7,488 | 0.4160 | 0.360 | 15,701 | \$20,800 | \$0.48 |
| Allocation | 12-008-060-00 | 56th St | 10/30/2020 | \$18,000 | 0.440 | 19,166 | 10512 | \$7,621 | 0.4234 | 0.360 | 15,701 | \$21,170 | \$0.49 |
| Abstraction | 06-030-024-20 | 3904 Blue Star Hwy | 12/29/2020 | \$400,000 | 3.999 | 174,196 | 274929 | \$125,071 | 0.3127 | 3.329 | 145,024 | \$37,570 | \$0.86 |
| Allocation | 06-030-024-20 | 3904 Blue Star Hwy | 12/29/2020 | \$400,000 | 3.999 | 174,196 | 274929 | \$169,360 | 0.4234 | 3.329 | 145,024 | \$50,874 | \$1.17 |
| Abstraction | 20-351-037-00 | 3285 Jack Wilson Dr | 1/8/2021 | \$87,500 | 0.140 | 6,098 | 48079 | \$39,421 | 0.4505 | 0.140 | 6,098 | \$281,579 | \$6.46 |
| Allocation | 20-351-037-00 | 3285 Jack Wilson Dr | 1/8/2021 | \$87,500 | 0.140 | 6,098 | 48079 | \$37,048 | 0.4234 | 0.140 | 6,098 | \$264,625 | \$6.07 |
| Abstraction | 21-002-038-10 | 1234 Lincoln Rd | 1/11/2021 | \$275,000 | 5.002 | 217,887 | 146827 | \$128,173 | 0.4661 | 4.926 | 214,587 | \$26,020 | \$0.60 |
| Allocation | 21-002-038-10 | 1234 Lincoln Rd | 1/11/2021 | \$275,000 | 5.002 | 217,887 | 146827 | \$116,435 | 0.4234 | 4.926 | 214,587 | \$23,637 | \$0.54 |
| Vacant | 13-032-004-00 | 3629 10th St | 6/30/2021 | \$80,000 | 11.713 | 510,218 | 0 | \$80,000 | N/A | 11.079 | 482,603 | \$7,221 | \$0.17 |
| Vacant | 07-002-004-00 | 124th Ave | 7/8/2021 | \$225,000 | 9.472 | 412,600 | 0 | \$225,000 | N/A | 8.480 | 369,370 | \$26,533 | \$0.61 |
| Vacant | 59-020-003-01 | 2930 Blue Star Hwy | 12/1/2021 | \$150,000 | 2.670 | 116,305 | 0 | \$150,000 | N/A | 2.450 | 106,735 | \$61,224 | \$1.41 |
| Vacant | 51-305-001-00 | 101 Brady St | 12/28/2021 | \$10,000 | 0.415 | 18,077 | 0 | \$10,000 | N/A | 0.415 | 18,077 | \$24,096 | \$0.55 |
| Vacant | 20-010-029-10 | Blue Star V/L | 2/4/2022 | \$115,900 | 2.370 | 103,237 | 0 | \$115,900 | N/A | 2.370 | 103,237 | \$48,903 | \$1.12 |



|  |  | If you're | using the | Square Foo | tage Table in As | Assessing.net |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Curve Formula From Chart |  | SqFt | Acres | \$/sf | \$/ac | Concluded \$ |
|  |  | 2,500 | 0.057 | \$4.59 | \$200,132 | \$11,486 |
| Formula Pt 1: <br> Formula Pt 2: | 219.04 | 5,000 | 0.115 | \$3.26 | \$142,113 | \$16,312 |
|  | -0.4939 | 7,500 | 0.172 | \$2.67 | \$116,321 | \$20,028 |
| If the above formulas are not calculating, make sure that any sales with a 0 or less \$ per unit are set to "not used". If they are still not calculating, refresh them by double clicking them and pressing "enter". |  | 10,000 | 0.230 | \$2.32 | \$100,914 | \$23,167 |
|  |  | 12,500 | 0.287 | \$2.07 | \$90,383 | \$25,936 |
|  |  | 15,000 | 0.344 | \$1.90 | \$82,599 | \$28,443 |
|  |  | 20,000 | 0.459 | \$1.65 | \$71,659 | \$32,901 |
|  |  | 25,000 | 0.574 | \$1.47 | \$64,180 | \$36,835 |
|  |  | 30,000 | 0.689 | \$1.35 | \$58,653 | \$40,395 |
|  |  | 40,000 | 0.918 | \$1.17 | \$50,884 | \$46,726 |
|  |  | 50,000 | 1.148 | \$1.05 | \$45,574 | \$52,312 |
|  |  | 60,000 | 1.377 | \$0.96 | \$41,650 | \$57,369 |
|  |  | 87,120 | 2.000 | \$0.80 | \$34,643 | \$69,286 |
|  |  | 130,680 | 3.000 | \$0.65 | \$28,356 | \$85,067 |
|  |  | 174,240 | 4.000 | \$0.56 | \$24,600 | \$98,399 |
|  |  | 217,800 | 5.000 | \$0.51 | \$22,033 | \$110,163 |
|  |  | 435,600 | 10.000 | \$0.36 | \$15,645 | \$156,452 |
|  |  | 653,400 | 15.000 | \$0.29 | \$12,806 | \$192,088 |
|  |  | 871,200 | 20.000 | \$0.26 | \$11,110 | \$222,192 |
|  |  | 1,089,000 | 25.000 | \$0.23 | \$9,950 | \$248,756 |


| If you're using the Acreage Table in Assessing.net |  |  |  |  |
| ---: | ---: | ---: | ---: | ---: |
| SqFt | Acres | $\$ / \mathbf{s f}$ | $\$ /$ ac | Concluded $\$$ |
| 43,560 | 1.0 | $\$ 1.12$ | $\$ 48,786$ | $\$ 48,786$ |
| 65,340 | 1.5 | $\$ 0.92$ | $\$ 39,932$ | $\$ 59,898$ |
| 87,120 | 2.0 | $\$ 0.80$ | $\$ 34,643$ | $\$ 69,286$ |
| 108,900 | 2.5 | $\$ 0.71$ | $\$ 31,028$ | $\$ 77,569$ |
| 130,680 | 3.0 | $\$ 0.65$ | $\$ 28,356$ | $\$ 85,067$ |
| 174,240 | 4.0 | $\$ 0.56$ | $\$ 24,600$ | $\$ 98,399$ |
| 217,800 | 5.0 | $\$ 0.51$ | $\$ 22,033$ | $\$ 110,163$ |
| 304,920 | 7.0 | $\$ 0.43$ | $\$ 18,659$ | $\$ 130,614$ |
| 435,600 | 10.0 | $\$ 0.36$ | $\$ 15,645$ | $\$ 156,452$ |
| 653,400 | 15.0 | $\$ 0.29$ | $\$ 12,806$ | $\$ 192,088$ |
| 871,200 | 20.0 | $\$ 0.26$ | $\$ 11,110$ | $\$ 222,192$ |
| $1,089,000$ | 25.0 | $\$ 0.23$ | $\$ 9,950$ | $\$ 248,756$ |
| $1,306,800$ | 30.0 | $\$ 0.21$ | $\$ 9,093$ | $\$ 272,801$ |
| $1,742,400$ | 40.0 | $\$ 0.18$ | $\$ 7,889$ | $\$ 315,556$ |
| $2,178,000$ | 50.0 | $\$ 0.16$ | $\$ 7,066$ | $\$ 353,282$ |
| $4,356,000$ | 100.0 | $\$ 0.12$ | $\$ 5,017$ | $\$ 501,728$ |

This slope should not be downward facing. A person wouldn't pay less for 5,000 sf than they would for 2,500 sf.

| Acre Ranges |  | Vacant |  |  |  | Abstraction |  |  |  | Allocation |  |  |  | All Methods |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Low | High | \# of Sales | COD | Mean \$/SF | Median \$/SF | \# of Sales | COD | Mean \$/SF | Median \$/SF | \# of Sales | COD | Mean \$/SF | Median \$/SF | \# of Sales | COD | Mean \$/SF | Median \$/SF |
| 0.00 | 0.99 | 1 | 0.00\% | \$0.55 | \$0.55 | 5 | 163.20\% | \$2.18 | \$1.00 | 6 | 87.52\% | \$5.09 | \$4.17 | 12 | 144.50\% | \$3.50 | \$1.93 |
| 1.00 | 1.99 | 0 | 0.00\% | \$0.00 | \$0.00 | 1 | 0.00\% | \$1.78 | \$1.78 | 1 | 0.00\% | \$1.52 | \$1.52 | 2 | 7.88\% | \$1.65 | \$1.65 |
| 2.00 | 4.99 | 2 | 11.46\% | \$1.27 | \$1.27 | 3 | 20.56\% | \$0.65 | \$0.60 | 3 | 46.30\% | \$0.71 | \$0.54 | 8 | 42.98\% | \$0.83 | \$0.73 |
| 5.00 | 9.99 | 1 | 0.00\% | \$0.61 | \$0.61 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 1 | 0.00\% | \$0.61 | \$0.61 |
| 10.00 | 10000.00 | 1 | 0.00\% | \$0.17 | \$0.17 | 0 | 0.00\% | \$0.00 | \$0.00 | 0 | 0.00\% | \$0.00 | \$0.00 | 1 | 0.00\% | \$0.17 | \$0.17 |
| 0.00 | 10000.00 | 5 | 59.34\% | \$0.77 | \$0.61 | 9 | 127.26\% | \$1.63 | \$0.86 | 10 | 179.18\% | \$3.42 | \$1.46 | 24 | 155.23\% | \$2.20 | \$1.06 |

