

did not drop older sales on large acreage with waterfront- very few sales

Sale study dates for 2026 (04-01-2023 to 03-31-2025)

LAND TIME ADJUSTMENT =

Average Inflation Rate = 0.00% per year
0.00% per month

SALE STUDY for 2026

Tax year

2025

Parcel #	NBH	Street Name- Location	Effec. FRONTAGE	Average DEPTH	Acreage	SALE YEAR	SALE MONTH	Month for time adj	SALE AMNT and improvents	land	Building Appraisal Year of Sale	Land Residual	Land Residual Adjusted	Land Value Adjusted	Cost Per FF	Cost Per SQFT	Cost Per Acre
Waterfrontage Residential and Commercial																	
VACANT FRONTAGE SOLD AND SALE LISTING VALUES																	
														MINUS adj for listings 6.37%			
005-062-001-42		Detour	182.10	265.70	1.11	2023	8.00	20	\$84,000	0	84,000	84,000	84,000	84,000	461.29	0.58	75,675.68
005-062-001-43		Detour	180.70	326.70	1.36	2024	2.00	2	\$115,000	0	115,000	115,000	115,000	115,000	636.41	0.52	84,558.82
005-063-003-14		Detour	160.70	413.70	1.53	2024	10.00	10	\$100,000	0	100,000	100,000	100,000	100,000	622.28	0.67	65,359.48
005-063-003-22		Detour	151.20	365.90	1.27	2024	12.00	12	\$69,000	0	69,000	69,000	69,000	69,000	456.35	0.80	54,330.71
005-440-019-00		Detour	102.70	210.80	0.50	2024	10.00	10	\$40,000	0	40,000	40,000	40,000	40,000	389.48	0.54	80,000.00
005-063-003-04		Detour	138.70	566.90	1.81	2023	11.00	23	\$72,000	0	72,000	72,000	72,000	72,000	519.11	1.10	39,779.01
005-063-003-08		Detour	125.00	415.60	1.19	2023	5.00	17	\$48,000	0	48,000	48,000	48,000	48,000	384.00	1.08	40,336.13
005-063-003-21		Detour	130.40	467.67	1.40	2023	3.00	15	\$59,000	0	59,000	59,000	59,000	59,000	452.45	1.03	42,142.86
005-109-031-00		Detour	54.80	80.00	0.14	2024	4.00	4	\$2,400	0	2,400	2,400	2,400	2,400	43.80	2.54	17,142.86
005-109-031-00		Detour	54.80	80.00	0.14	2023	5.00	17	\$2,400	0	2,400	2,400	2,400	2,400	43.80	2.54	17,142.86
005-440-010-00		Detour	100.00	462.60	1.06	2023	10.00	22	\$42,000	0	42,000	42,000	42,000	42,000	420.00	1.10	39,622.64
005-500-009-00		Detour	97.20	379.00	0.85	2023	5.00	17	\$55,000	0	55,000	55,000	55,000	55,000	565.84	0.67	64,705.88
median value			127.70	372.45	1.15							57,000	57,000	57,000	454.40	0.92	48,236.79

Waterfront- Large parcels or wetlands

Parcel #	NBH	Street Name- Location	Effec. FRONTAGE	Average DEPTH	Acreage	SALE YEAR	SALE MONTH	Month for time adj	SALE AMNT and improvents	land	Building Appraisal Year of Sale	Land Residual	Land Residual Adjusted	Land Value Adjusted	Cost Per FF	Cost Per SQFT	Cost Per Acre
005-061-001-00		Detour	1500.00	428.05	14.74	2023	2.00	14	\$64,800	0	64,800	64,800	64,800	64,800	43.20	9.91	4,396.20
005-169-001-00		Detour	458.30	200.00	44.68	2024	5.00	5	\$110,000	0	110,000	110,000	110,000	110,000	240.02	17.69	2,461.95
005-086-002-10		E South Caribou Lake Rd	279	7854.852	50.31	2023	8.00	20	\$250,000	0	250,000	250,000	250,000	250,000	896.06	8.77	17.81
median value			458	428	45							110,000	110,000	110,000	240.02	9.91	2461.95

VACANT WATERVIEW ONLY

005-010-001-61		Water View 134	132.27	200.0	0.67	2023	10.00	22	\$60,000	0	60,000	60,000	60,000	60,000	453.62		
005-010-001-62		Water View 134	265.4	200.0	1.24	2024	5.00	5	\$75,000	0	75,000	75,000	75,000	75,000	282.59		
005-010-001-61		Water View 134	140.9	200.0	0.67	2023	10.00	22	\$60,000	0	60,000	60,000	60,000	60,000	425.83	0.49	635.57
005-010-001-62		Water View 134	199.5	200.0	0.67	2024	5.00	5	\$75,000	0	75,000	75,000	75,000	75,000	375.94		
Median Values			170.20	200								67,500	67,500	400.89	0.49	635.57	

Waterfront Land Values Study summary			
Median Ftg	Median Depth	Median Land Value	cost per FF
Lg parcels/ wet 40+	458	428	110,000
Water view only	170	200	67,500
Sm parcel/ comm	128	372	57,000

and Islands

2026 Waterfront Land Values Database entry- DeTour			
Median Ftg	Median Depth	Adj Land Value	median cost per FF
Lg parcels/ wet 40+	See land tables	**	240.02
Water View only	See land tables	**	400.89
Sm parcel/ comm	See land tables	**	454.40

and Islands

** standard frontage/ depth for sm parcel/com based on entire database entry (median front & depth)

Sale study dates for 2026 (04-01-2023 to 03-31-2025)

SALE STUDY for 2026

Tax year

LAND TIME ADJUSTMENT =
2025

Parcel #	NBH	Street Name- Location	Acreage	SALE YEAR	SALE MONTH	Month for time adj	SALE AMNT land and	Building Appraisal	Land Residual	Land Residual Adjusted	Land Value Final	Cost Acre	Cost SQFT
Non-waterfront VACANT property sales													
010-032-008-70		Raber	0.09	2023	8	20	\$2,000		\$2,000	2,000	2,000	22,222	0.510
005-010-026-00		DeTour	0.10	2024	8	8	\$2,937		\$2,937	3,000	3,000	30,000	0.689
005-109-034-00		DeTour	0.22	2024	4	4	\$2,400		\$2,400	2,400	2,400	10,909	0.250
041-626-005-00		DeTour	0.12	2024	11	11	\$5,000		\$5,000	5,000	5,000	41,667	0.957
010-032-006-10		Raber	0.28	2023	8	20	\$2,000		\$2,000	2,000	2,000	7,143	0.164
010-330-018-00		Raber	0.52	2023	8	20	\$8,000		\$8,000	8,000	8,000	15,385	0.353
010-300-019-00		Raber	0.53	2024	9	9	\$30,000		\$30,000	30,000	30,000	56,604	1.299
010-410-056-00		Raber	1.21	2024	9	9	\$25,000		\$25,000	25,000	25,000	20,661	0.474
004-111-023-70		Dafter	2.00	2023	2	14	\$4,000		\$4,000	4,000	4,000	2,000	0.046
004-002-003-00		Dafter	2.25	2024	1	1	\$15,000		\$15,000	15,000	15,000	6,667	0.153
005-010-008-15		DeTour	2.25	2023	11	23	\$44,000		\$44,000	44,000	44,000	19,556	0.449
041-603-030-60		DeTour	2.31	2023	7	19	\$12,000		\$12,000	12,000	12,000	5,195	0.119
004-111-023-60		Dafter	2.32	2023	3	15	\$7,500		\$7,500	7,500	7,500	3,233	0.074
005-105-002-55		DeTour	3.03	2023	9	21	\$18,000		\$18,000	18,000	18,000	5,941	0.136
005-105-002-60		DeTour	3.03	2024	5	5	\$20,000		\$20,000	20,000	20,000	6,601	0.152
010-003-017-00		Raber	4.71	2023	9	21	\$20,000		\$20,000	20,000	20,000	4,246	0.097
004-116-11-30		Dafter	5.74	2023	12	24	\$15,000		\$15,000	15,000	15,000	2,613	0.060
005-104-020-50		DeTour	5.02	2024	8	8	\$20,000		\$20,000	20,000	20,000	3,984	0.091
010-052-001-90		Raber	7.06	2023	9	32	\$25,000		\$25,000	25,000	25,000	3,541	0.081
010-010-005-00		Raber	7.39	2023	11	23	\$25,500		\$25,500	25,500	25,500	3,451	0.079
010-158-016-10		Raber	10.12	2023	5	32	\$25,000		\$25,000	25,000	25,000	2,470	0.057
005-080-003-10		Raber	10.00	2024	5	32	\$35,000		\$35,000	35,000	35,000	3,500	0.080
005-181-018-25		DeTour	10.00	2023	10	32	\$40,000		\$40,000	40,000	40,000	4,000	0.092
004-120-001-25		Dafter	10.00	2024	5	32	\$38,000		\$38,000	38,000	38,000	3,800	0.087
004-116-006-30		Dafter	10.87	2023	8	20	\$35,000		\$35,000	35,000	35,000	3,220	0.074
004-107-013-00		Dafter	19.18	2023	7	19	\$52,000		\$52,000	52,000	52,000	2,711	0.062
004-107-002-00		Dafter	20.00	2023	1	13	\$29,900		\$29,900	29,900	29,900	1,495	0.034
005-107-005-00		DeTour	20.00	2024	8	8	\$46,250		\$46,250	46,300	46,300	2,315	0.053
005-069-003-00		DeTour	20.00	2024	1	1	\$30,000		\$30,000	30,000	30,000	1,500	0.034
005-071-005-00		DeTour	20.00	2023	9	21	\$33,000		\$33,000	33,000	33,000	1,650	0.038
010-145-003-25		Raber	20.00	2023	4	32	\$28,000		\$28,000	28,000	28,000	1,400	0.032
004-106-019-00		Dafter	21.00	2023	10	22	\$38,000		\$38,000	38,000	38,000	1,810	0.042
004-103-010-00		Dafter	25.00	2023	6	18	\$45,000		\$45,000	45,000	45,000	1,800	0.041
010-158-007-75		Raber	30.33	2024	6	32	\$55,000		\$55,000	55,000	55,000	1,813	0.042
005-180-014-10		DeTour	40.00	2024	6	6	\$25,000		\$25,000	25,000	25,000	625	0.014
005-059-009-00		DeTour	40.00	2024	10	10	\$25,000		\$25,000	25,000	25,000	625	0.014
004-121-006-00		Dafter	39.00	2024	7	7	\$50,000		\$50,000	50,000	50,000	1,282	0.029
010-071-007-00		Raber	40.00	2024	9	32	\$67,000		\$67,000	67,000	67,000	1,675	0.038
005-071-004-00		DeTour	40.00	2023	11	32	\$28,000		\$28,000	28,000	28,000	700	0.016
010-079-001-00		Raber	40.00	2023	6	32	\$64,000		\$64,000	64,000	64,000	1,600	0.037
010-179-010-00		Raber	40.00	2025	1	32	\$60,000		\$60,000	60,000	60,000	1,500	0.034
004-106-004-00		Dafter	40.60	2023	10	22	\$50,000		\$50,000	50,000	50,000	1,232	0.028
010-167-004-00		Raber	47.00	2023	3	15	\$45,000		\$45,000	45,000	45,000	957	0.022
010-158-007-25		Raber	60.54	2023	6	32	\$70,000		\$70,000	70,000	70,000	1,156	0.027
004-101-002-00		Dafter	50.00	2025	1	32	\$70,000		\$70,000	70,000	70,000	1,400	0.032
005-077-004-00		DeTour	80.00	2023	11	23	\$72,000		\$72,000	72,000	72,000	900	0.021
005-080-004-00		DeTour	80.04	2024	3	3	\$100,000		\$100,000	100,000	100,000	1,249	0.029
010-033-001-00		Raber	80.00	2023	3	15	\$82,000		\$82,000	82,000	82,000	1,025	0.024
010-033-005-00		Raber	80.00	2024	4	32	\$96,000		\$96,000	96,000	96,000	1,200	0.028
010-069-007-00		Raber	80.00	2025	3	32	\$122,000		\$122,000	122,000	122,000	1,525	0.035
010-028-001-10		Raber	80.64	2025	1	-11	\$31,000		\$31,000	31,000	31,000	384	0.009
005-069-005-00		DeTour	120.00	2023	8	20	\$51,500		\$51,500	51,500	51,500	429	0.010
Comp 1 MLS sale		Pickford	120.00	2024	4	4	\$120,000		\$120,000	120,000	120,000	1,000	0.023
Comp 3 MLS sale		Engadine	160.00	2024	12	12	\$175,000		\$175,000	175,000	175,000	1,094	0.025
Comp 6 MLS sale		Rudyard	160.00	2025	3	-9	\$185,000		\$185,000	185,000	185,000	1,156	0.027
Comp 5 MLS sale		Brimley	164.00	2025	1	-11	\$147,000		\$147,000	147,000	147,000	896	0.021
Comp 4 MLS sale		Pickford	240.00	2024	12	12	\$180,000		\$180,000	180,000	180,000	750	0.017
010-052-001-50		Raber	290.00	2023	1	13	\$205,000		\$205,000	205,000	205,000	707	0.016

SALE STUDY for 2026

Tax year

LAND TIME ADJUSTMENT =
2025

Parcel #	NBH	Street Name- Location	Acreage	SALE YEAR	SALE MONTH	Month for time adj	SALE AMNT land and	Building Appraisal	Land Residual	Land Residual Adjusted	Land Value Final	Cost Acre	Cost SQFT
Non-waterfront VACANT property sales			median acre	20.0		median	1,805	0.042					

acre	acre	acre	acre	acre	acre	acre
1.0	21432	3.0	18818	10	34848	54886
1.5	15900	4.0	16901	15	33977	48787
2.0	10367	5.0	16553	20	33106	65340
2.5	14593	7.0	24394	25	44649	87120

The **median** is a resistant statistic because it is calculated based on the middle value of an ordered dataset, making it less affected by extreme values or outliers compared to the **mean**.

acre	acre	acre	acre	acre	acre	acre
1.0	5358	3.0	4705	10	8712	13722
1.5	3975	4.0	4225	15	8494	12197
2.0	2592	5.0	4138	20	8277	16335
2.5	3648	7.0	6099	25	11162	21780

	0-1 acre	2 acre	3 acre
	0.492	0.119	0.144
4 acre	0.097	0.076	0.080
5 acre	0.076	0.080	0.080
7 acre	0.080	0.080	0.080
10.00	0.080	0.080	0.080
20 acres	0.038	0.041	0.042
30.000	0.041	0.042	0.028
40.00	0.042	0.028	0.028
50-99 acres	0.03	0.02	
100+ acres	0.02		

Median cost per square foot of an actual or median acreage range

very few vacant commercial sales did not drop older sales

Sale study dates for 2026 (04-01-2023 to 03-31-2025)

Commercial vacant SALE STUDY for 2026

Tax year

LAND TIME ADJUSTMENT =
2025

Parcel #	Street Name- Location	Effec. FRONTAGE	Average DEPTH	Acreage	SALE YEAR	SALE MONTH	Month for time adj	SALE AMNT land & impr	Building Appraisal	Land Residual	Land Residual Adjusted	Land Value Adjusted	cost per SqFt	Cost Acre	
Commercial/ Industrial VACANT FRONTAGE SOLD AND SALE LISTING VALUES															
008-550-014-50	Kinross	186.63	198.39254	0.85	2022		5	29	\$32,500	0	32,500	\$32,500	\$32,500	0.88	38,235
041-603-030-60	Detour			2.31	2024		5	5	\$50,000	0	50,000	\$50,000	\$50,000	0.50	21,645
012-306-014-00	Soo	225.35		3.23	2022		4	28	\$130,000	0	130,000	\$130,000	\$130,000	0.92	40,248
004-114-007-50	Dafter	736.6	632.8	10.70	2024		8	8	\$150,000	0	150,000	\$150,000	\$150,000	0.32	14,019
011-005-022-00	Rudyard	240	225.06	1.24	2022		8	32	\$40,000	0	40,000	\$40,000	\$40,000	0.74	32,258
median frontage/ acreage		232.7		2.31							median	50,000	0.740	32,258.00	

Database entry- DeTour