

# **City of Fremont**

# **Land Studies for 2026 Base Rates**

*As Prepared by Precise Tax Assessment LLC*

Seth M. Lattimore CAE – MMAO R-9289

### Assessors Explanation of Land Studies

We understand that land values can be confusing, especially when your property includes a home or other buildings. This letter is intended to explain, in plain language, how land values are developed for assessment purposes.

In mass appraisal, land values are determined using market sales. One commonly accepted method used by assessors is called the abstraction method. This method looks at actual property sales to identify what portion of a sale price is attributable to land.

#### **Here's how it works:**

When a property with a building sell, the total sale price reflects both the land and the building together. The Assessor estimates the current value of the building using recognized appraisal methods that account for construction cost and depreciation. That estimated building value is then subtracted from the sale price. The remaining amount represents the value buyers are paying for the land (land residual).

This process is repeated using many qualified sales, not just one. The results are reviewed to identify consistent patterns based on location, lot size, zoning, access to utilities, and other market factors. Sales that are unusual or not representative of the market are not relied upon.

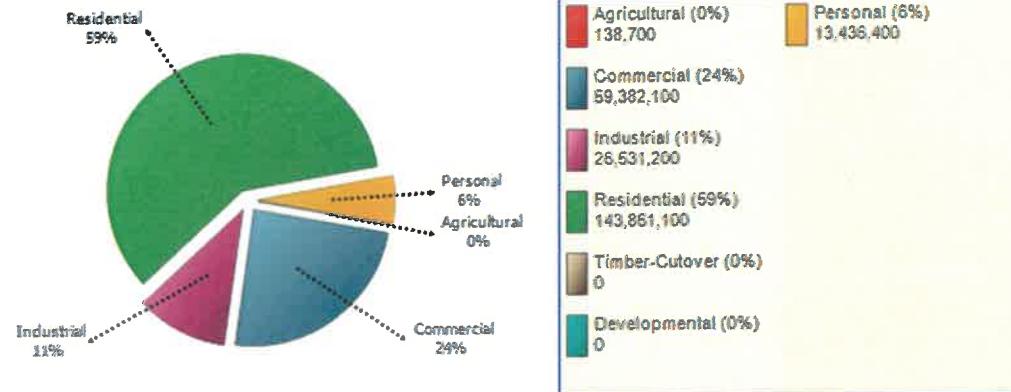
From this analysis, land value schedules are developed and applied uniformly to similar properties throughout the assessing unit. This approach helps ensure fairness and consistency, which is required by law.

Land values are not based on a single sale, nor are they set arbitrarily. They are developed by studying the real estate market as a whole and applying the results evenly to properties with similar characteristics.

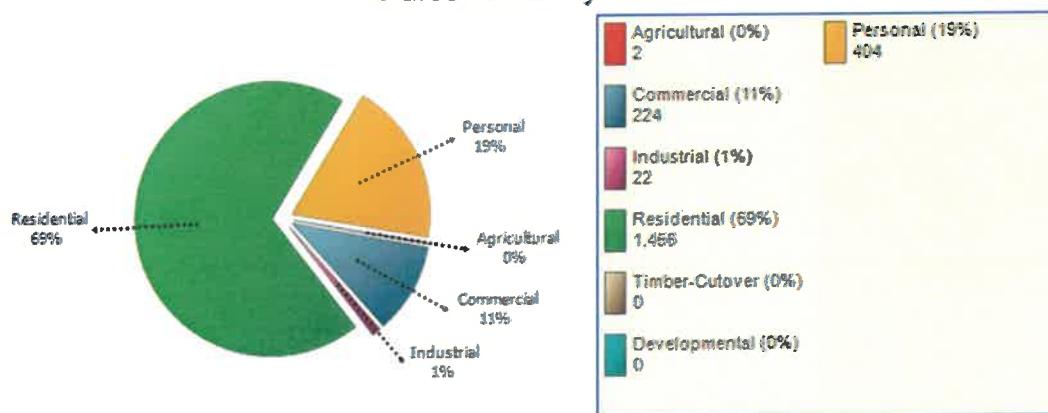
Within the City of Fremont, we have 14 different land tables. A wide variety of units of comparisons are used, such as front foot, square foot, acreage and site values. The 2026 base rates were established with a strong consideration to the historic valuations. You will see noted in analysis several times where the historic value is stated and the change applied for 2026.

If you have questions about how your specific property was assessed, or would like to discuss the data used, please contact the Assessor's Office. We are happy to review your assessment with you.

### Assessed Value by Class



### Parcel Count by Class



### Land Studies for 2026 Base Rates

Parcel Number	Street Address	Sale Date	Sale Price	Residual	FF	Depth	Net Acres	Dollars/FF	\$/SqFt	Land Table
13-35-100-038	VACANTE OF STONE	01/15/24	\$140,000	\$140,000	0.0	0.0	19.70	#DIV/0!	\$0.16	AG & RES ACRE Applied at blended study and historic 3,800 & 3,800 for 2026.
<b>Ag and Res Acre</b>										
17-01-130-037	600 E MAPLE ST	10/17/24	\$25,000	\$25,000	112.0	133.0	0.34	\$223	\$1.68	EAST
17-01-126-046	521 E MAPLE ST	01/19/24	\$26,500	\$26,500	0.0	0.0	0.37	#DIV/0!	\$1.64	EAST \$1.66 Historic .88, blended and applied at 1.27 per sq ft for 2026 Applied at 1.27 also per sq ft, 17,500 per site
<b>East</b>										
<b>East Sheridan Flats</b>										
13-36-390-026	617 E MAIN ST	02/23/24	\$175,000	\$15,202	1.0	0.0	0.00	\$15,202	#DIV/0!	EAST TOWNE CONDOS
13-36-390-029	605/603 E MAIN ST	06/18/25	\$20,000	\$20,000	2.0	0.0	0.00	\$10,000	#DIV/0!	EAST TOWNE CONDOS
13-36-390-027	607 E MAIN ST	04/24/25	\$162,500	\$21,085	1.0	0.0	0.00	\$21,085	#DIV/0!	EAST TOWNE CONDOS \$15,429 Applied at 15,000 per site for 2026
<b>East Towne Condo</b>										
13-36-450-024	405 VIENNA LN	05/29/25	\$15,900	\$15,900	0.0	0.0	0.06	#DIV/0!	\$5.98	GARTEN HAUS ESTATES
13-36-450-011	202 BADEN PLACE	02/09/24	\$385,000	\$16,423	0.0	0.0	0.15	#DIV/0!	\$2.56	GARTEN HAUS ESTATES
13-36-450-012	201 BADEN PLACE	05/28/24	\$225,000	\$17,099	0.0	0.0	0.15	#DIV/0!	\$2.55	GARTEN HAUS ESTATES
13-36-450-017	109 EDELWEISS DR	06/25/24	\$18,900	\$18,900	0.0	0.0	0.19	#DIV/0!	\$2.28	GARTEN HAUS ESTATES \$68,322 4 Sites 17080.5 Historic 17,350 Applied
<b>72. Garten Haus Estates</b>										

### Land Studies for 2026 Base Rates

Parcel Number	Street Address	Sale Date	Sale Price	Residual	FF	Depth	Net Acres	Dollars/FF	\$/SqFt	Land Table
13-36-304-039	429 MARY LANE	12/14/23	\$220,000	\$11,762	0.0	0.0	0.00	#DIV/0!	#DIV/0!	HILLCREST CONDOS
13-36-304-027	432 MARY LANE	08/03/23	\$190,000	\$19,689	0.0	0.0	0.00	#DIV/0!	#DIV/0!	HILLCREST CONDOS
13-36-304-025	428 MARY LANE	06/04/25	\$197,000	\$27,132	0.0	0.0	0.00	#DIV/0!	#DIV/0!	HILLCREST CONDOS
13-36-304-008	459 MARY LANE	07/26/23	\$220,000	\$31,530	0.0	0.0	0.00	#DIV/0!	#DIV/0!	HILLCREST CONDOS
13-36-304-008	459 MARY LANE	05/01/24	\$225,000	\$36,530	0.0	0.0	0.00	#DIV/0!	#DIV/0!	HILLCREST CONDOS
13-36-304-026	430 MARY LANE	03/28/25	\$220,000	\$38,419	0.0	0.0	0.00	#DIV/0!	#DIV/0!	HILLCREST CONDOS
13-36-304-025	428 MARY LANE	09/18/23	\$210,000	\$40,132	0.0	0.0	0.00	#DIV/0!	#DIV/0!	HILLCREST CONDOS
13-36-304-031	418 MARY LANE	04/14/25	\$235,000	\$64,968	0.0	0.0	0.00	#DIV/0!	#DIV/0!	HILLCREST CONDOS
13-36-304-007	457 MARY LANE	05/23/24	\$280,000	\$68,899	0.0	0.0	0.00	#DIV/0!	#DIV/0!	HILLCREST CONDOS
13-36-304-012	467 MARY LANE	04/29/25	\$290,000	\$100,890	0.0	0.0	0.00	#DIV/0!	#DIV/0!	HILLCREST CONDOS
13-36-304-028	434 MARY LANE	06/26/23	\$340,000	\$127,808	0.0	0.0	0.00	#DIV/0!	#DIV/0!	HILLCREST CONDOS
13-36-465-006	14 MEADOW HILLS L	07/03/24	\$137,000	\$47,634	0.0	0.0	0.00	#DIV/0!	#DIV/0!	MEADOW HILLS CONDOS
<b>71. Hillcrest Site Condo</b>		<b>\$542,000 10 Site: \$ 54,200</b>		<b>Historic 17,530 blended and applied at \$30,000 for 2026</b>						
<b>73. Meadow Hills Condo</b>		<b>No Sales for Analysis</b>		<b>Historic 8,800 applied for 2026.</b>						
13-36-100-031	1019 RAMSHORN DI	01/27/25	\$150,000	\$24,279	0.0	0.0	1.10	#DIV/0!	\$0.51	RAMSHORN HILLS/CLUB VIEW AREA
13-35-298-015	821 N DARLING AVE	10/02/23	\$240,000	\$25,941	188.5	198.0	0.86	\$138	\$0.69	RAMSHORN HILLS/CLUB VIEW AREA
13-35-299-003	848 N DARLING AVE	07/24/24	\$399,000	\$31,338	0.0	0.0	1.32	#DIV/0!	\$0.55	RAMSHORN HILLS/CLUB VIEW AREA
13-35-298-002	921 N DARLING AVE	08/01/24	\$145,000	\$31,835	100.0	335.6	0.77	\$318	\$0.95	RAMSHORN HILLS/CLUB VIEW AREA
13-36-170-006	428 LEWIS LN	06/30/23	\$430,000	\$38,210	0.0	0.0	0.80	#DIV/0!	\$1.10	RAMSHORN HILLS/CLUB VIEW AREA
13-36-100-021	445 LEWIS LN	03/01/24	\$402,000	\$71,063	0.0	0.0	3.20	#DIV/0!	\$0.51	RAMSHORN HILLS/CLUB VIEW AREA
13-36-170-021	841 HILLCREST AVE	10/04/24	\$359,000	\$78,869	0.0	0.0	0.69	#DIV/0!	\$2.62	RAMSHORN HILLS/CLUB VIEW AREA
13-36-100-030	1025 RAMSHORN DI	11/06/24	\$107,500	\$107,500	0.0	0.0	6.83	#DIV/0!	\$0.36	RAMSHORN HILLS/CLUB VIEW AREA
<b>Ranshorn Hills</b>		<b>\$0.91 Applied at .91 for 2026</b>								
13-35-160-010	927 N VALLEY AVE	11/27/24	\$360,000	\$25,389	0.0	0.0	0.61	#DIV/0!	\$0.96	STONEY CREEK SUBS
13-35-160-022	836 N VALLEY AVE	09/26/24	\$305,900	\$52,309	0.0	0.0	0.28	#DIV/0!	\$4.26	STONEY CREEK SUBS
<b>Stoney Creek Sub</b>		<b>\$2.61 Applied at 1.25 for 2026</b>								

### Land Studies for 2026 Base Rates

Parcel Number	Street Address	Sale Date	Sale Price	Residual	FF	Depth	Net Acres	Dollars/FF	\$/SqFt	Land Table
13-35-356-006	114 LINDEN AVE	12/31/23	\$90,000	\$693	75.0	118.0	0.20	\$9	\$0.08	TYPICAL RESIDENTIAL
17-01-126-023	453 E MAPLE ST	06/28/23	\$153,000	\$1,158	85.0	132.0	0.26	\$14	\$0.10	TYPICAL RESIDENTIAL
13-35-330-012	733 N WEAVER AVE	10/16/23	\$229,900	\$1,192	99.0	125.0	0.28	\$12	\$0.10	TYPICAL RESIDENTIAL
13-34-481-012	923 REX ST	09/11/23	\$249,000	\$1,637	91.0	200.0	0.42	\$18	\$0.09	TYPICAL RESIDENTIAL
13-35-454-004	39 W ELM ST	07/06/23	\$160,000	\$1,671	66.0	166.0	0.25	\$25	\$0.15	TYPICAL RESIDENTIAL
13-35-353-002	618 STATE ST	10/20/23	\$150,000	\$2,873	0.0	0.0	0.19	#DIV/0!	\$0.34	TYPICAL RESIDENTIAL
17-01-130-008	214 EAST AVE	08/09/23	\$320,000	\$5,207	66.0	132.9	0.46	\$79	\$0.26	TYPICAL RESIDENTIAL
17-01-130-038	214 EAST AVE	08/09/23	\$320,000	\$5,207	66.0	132.9	0.46	\$79	\$0.26	TYPICAL RESIDENTIAL
13-35-455-005	110 W ELM ST	11/11/24	\$130,000	\$5,466	66.0	124.0	0.19	\$83	\$0.67	TYPICAL RESIDENTIAL
17-02-199-008	609 S WEAVER AVE	06/30/23	\$170,000	\$8,830	66.0	121.0	0.18	\$134	\$1.11	TYPICAL RESIDENTIAL
17-02-276-001	404 S DIVISION AVE	04/11/25	\$222,000	\$8,865	66.0	132.0	0.20	\$134	\$1.02	TYPICAL RESIDENTIAL
17-02-176-007	419 S GERBER AVE	11/03/23	\$350,000	\$9,657	215.0	125.0	0.62	\$45	\$0.36	TYPICAL RESIDENTIAL
17-02-276-033	605 S STEWART AVE	08/28/23	\$210,000	\$10,613	77.0	278.0	0.49	\$138	\$0.50	TYPICAL RESIDENTIAL
13-35-427-007	710 N DARLING AVE	11/25/24	\$155,000	\$10,669	99.0	198.0	0.45	\$108	\$0.54	TYPICAL RESIDENTIAL
13-35-427-030	517 N STEWART AVE	06/26/24	\$223,000	\$11,382	89.0	132.0	0.27	\$128	\$0.97	TYPICAL RESIDENTIAL
13-34-480-007	205 JERETTE AVE	11/15/24	\$235,000	\$12,309	100.0	131.0	0.30	\$123	\$0.94	TYPICAL RESIDENTIAL
13-35-454-003	45 W ELM ST	04/23/24	\$13,000	\$13,000	66.0	151.0	0.23	\$197	\$1.30	TYPICAL RESIDENTIAL
17-02-206-001	133 W MAPLE ST	05/09/25	\$263,500	\$13,162	122.0	124.0	0.35	\$108	\$0.87	TYPICAL RESIDENTIAL
17-02-126-017	121 S GERBER AVE	04/01/24	\$160,000	\$13,215	66.0	132.0	0.20	\$200	\$1.52	TYPICAL RESIDENTIAL
17-02-276-019	417 S STEWART AVE	10/20/23	\$220,000	\$13,847	74.0	165.0	0.28	\$187	\$1.14	TYPICAL RESIDENTIAL
13-35-477-003	127 E CHERRY ST	09/06/24	\$170,000	\$14,232	66.0	145.0	0.22	\$216	\$1.49	TYPICAL RESIDENTIAL
17-01-152-013	616 S STEWART AVE	11/27/24	\$225,000	\$14,891	177.0	132.0	0.54	\$84	\$0.64	TYPICAL RESIDENTIAL
13-35-426-008	326 N DIVISION AVE	08/29/24	\$135,000	\$15,158	66.0	132.0	0.20	\$230	\$1.74	TYPICAL RESIDENTIAL
17-02-176-003	414 W PINE ST	09/05/24	\$298,000	\$15,236	99.0	122.0	0.28	\$154	\$1.26	TYPICAL RESIDENTIAL
13-35-454-006	27 W ELM ST	10/20/23	\$213,000	\$15,502	66.0	201.0	0.31	\$235	\$1.17	TYPICAL RESIDENTIAL
13-35-353-021	28 FREMONT AVE	12/16/24	\$16,500	\$16,500	66.0	132.0	0.20	\$250	\$1.89	TYPICAL RESIDENTIAL
13-36-351-012	333 E CHERRY ST	03/08/24	\$255,000	\$16,875	63.0	330.0	0.48	\$268	\$0.81	TYPICAL RESIDENTIAL
17-03-228-014	1034 LEO ST	05/20/25	\$205,000	\$18,060	77.0	150.0	0.27	\$235	\$1.56	TYPICAL RESIDENTIAL
13-35-351-010	222 N STONE RD	06/27/25	\$95,000	\$18,137	50.0	148.0	0.17	\$363	\$2.45	TYPICAL RESIDENTIAL
17-02-132-014	409 W OAK ST	07/28/23	\$165,000	\$18,202	65.5	132.0	0.20	\$278	\$2.11	TYPICAL RESIDENTIAL
13-35-481-003	216 E CHERRY ST	02/14/24	\$180,000	\$18,599	66.0	132.0	0.20	\$282	\$2.13	TYPICAL RESIDENTIAL

### Land Studies for 2026 Base Rates

Parcel Number	Street Address	Sale Date	Sale Price	Residual	FF	Depth	Net Acres	Dollars/FF	\$/SqFt	Land Table
17-02-253-004	116 WOODROW ST	08/30/24	\$145,000	\$20,841	66.0	181.0	0.27	\$316	\$1.75	TYPICAL RESIDENTIAL
13-34-480-021	1040 STATE ST	12/20/23	\$252,000	\$20,931	190.0	150.0	0.65	\$110	\$0.73	TYPICAL RESIDENTIAL
17-02-239-004	22 E OAK ST	03/28/24	\$175,000	\$20,966	72.0	124.0	0.21	\$291	\$2.35	TYPICAL RESIDENTIAL
17-02-213-006	22 W OAK ST	04/19/24	\$188,000	\$22,768	66.0	132.0	0.20	\$345	\$2.61	TYPICAL RESIDENTIAL
13-36-352-008	445 E CHERRY ST	06/28/23	\$180,000	\$22,894	75.0	132.0	0.23	\$305	\$2.32	TYPICAL RESIDENTIAL
13-35-483-011	119 E DAYTON ST	06/27/25	\$255,000	\$22,901	99.0	124.0	0.29	\$231	\$1.84	TYPICAL RESIDENTIAL
13-36-303-016	524 N STEWART AVE	01/12/24	\$23,500	\$23,500	83.0	255.0	0.49	\$283	\$1.11	TYPICAL RESIDENTIAL
13-35-100-023	303 W 44TH ST	07/12/23	\$330,000	\$23,780	0.0	0.0	1.97	#DIV/0!	\$0.28	TYPICAL RESIDENTIAL
17-02-207-017	117 S DIVISION AVE	02/23/24	\$285,000	\$24,114	62.0	130.0	0.19	\$389	\$2.99	TYPICAL RESIDENTIAL
17-01-151-001	402 S STEWART AVE	09/23/24	\$156,000	\$24,492	66.0	165.0	0.25	\$371	\$2.25	TYPICAL RESIDENTIAL
13-36-355-009	112 N STEWART AVE	05/21/24	\$158,000	\$26,842	66.0	134.0	0.20	\$407	\$3.04	TYPICAL RESIDENTIAL
17-02-276-022	422 S DIVISION AVE	08/09/23	\$160,000	\$27,369	66.0	132.0	0.20	\$415	\$3.14	TYPICAL RESIDENTIAL
13-35-478-005	319 N STEWART AVE	12/20/24	\$175,000	\$27,465	60.0	133.0	0.18	\$458	\$3.45	TYPICAL RESIDENTIAL
17-02-135-002	428 W OAK ST	04/04/25	\$185,000	\$28,107	66.0	132.0	0.20	\$426	\$3.23	TYPICAL RESIDENTIAL
17-02-231-010	27 E MAPLE ST	02/05/25	\$181,300	\$28,164	66.0	124.0	0.19	\$427	\$3.44	TYPICAL RESIDENTIAL
17-03-228-012	1040 LEO ST	12/19/23	\$199,900	\$28,439	75.0	150.0	0.26	\$379	\$2.53	TYPICAL RESIDENTIAL
17-01-151-012	430 S STEWART AVE	06/17/25	\$252,000	\$28,748	99.0	167.0	0.38	\$290	\$1.74	TYPICAL RESIDENTIAL
17-02-276-011	122 E PINE ST	06/18/24	\$185,000	\$28,866	66.0	194.0	0.29	\$437	\$2.25	TYPICAL RESIDENTIAL
17-01-115-007	408 E MAPLE ST	10/06/23	\$235,000	\$28,894	111.0	130.0	0.33	\$260	\$2.00	TYPICAL RESIDENTIAL
17-02-211-006	215 S DIVISION AVE	04/25/25	\$250,000	\$29,499	61.0	132.0	0.19	\$484	\$3.66	TYPICAL RESIDENTIAL
17-01-120-017	325 E PINE ST	10/04/24	\$251,500	\$29,838	61.0	119.0	0.17	\$489	\$4.10	TYPICAL RESIDENTIAL
13-36-351-009	321 N DECKER	07/11/25	\$280,000	\$30,054	262.0	212.0	0.55	\$115	\$1.27	TYPICAL RESIDENTIAL
13-36-351-011	351 E CHERRY ST	07/11/25	\$280,000	\$30,054	262.0	212.0	0.55	\$115	\$1.27	TYPICAL RESIDENTIAL
17-02-180-003	216 WOODROW ST	07/18/25	\$191,000	\$31,926	58.0	132.0	0.18	\$550	\$4.16	TYPICAL RESIDENTIAL
17-02-208-005	110 W MAPLE ST	05/19/25	\$258,000	\$32,076	66.0	124.0	0.19	\$486	\$3.92	TYPICAL RESIDENTIAL
13-35-351-015	211 LINDEN AVE	05/12/25	\$205,000	\$32,182	100.0	148.0	0.34	\$322	\$2.17	TYPICAL RESIDENTIAL
17-02-205-003	124 W SHERIDAN ST	08/08/23	\$126,000	\$32,345	66.0	124.0	0.19	\$490	\$3.95	TYPICAL RESIDENTIAL
13-36-355-021	336 E ELM ST	06/08/23	\$240,000	\$33,135	132.0	132.0	0.40	\$251	\$1.90	TYPICAL RESIDENTIAL
17-02-111-006	209 S LAKE AVE	07/30/25	\$245,000	\$34,229	66.0	132.0	0.20	\$519	\$3.93	TYPICAL RESIDENTIAL
13-35-487-006	23 N STEWART AVE	05/31/24	\$200,000	\$34,649	55.0	88.0	0.11	\$630	\$7.17	TYPICAL RESIDENTIAL
13-35-352-017	209 FREMONT AVE	05/28/25	\$35,000	\$35,000	100.0	117.0	0.27	\$350	\$2.99	TYPICAL RESIDENTIAL

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13-35-454-004	39 W ELM ST	09/10/24	\$194,000	\$35,671	66.0	166.0	0.25	\$540	\$3.25	TYPICAL RESIDENTIAL
13-35-328-001	418 W 44TH ST	12/29/23	\$160,000	\$37,423	125.0	125.0	0.36	\$299	\$2.39	TYPICAL RESIDENTIAL
17-01-120-002	310 S STEWART AVE	07/21/25	\$100,000	\$40,572	57.0	99.0	0.13	\$712	\$7.16	TYPICAL RESIDENTIAL
17-01-153-013	455 APACHE DR	10/24/24	\$300,000	\$44,109	110.0	243.0	0.61	\$401	\$1.65	TYPICAL RESIDENTIAL
13-35-353-013	124 FREMONT AVE	10/24/24	\$105,000	\$44,357	132.0	165.0	0.50	\$336	\$2.04	TYPICAL RESIDENTIAL
17-02-239-006	34 E OAK ST	07/03/24	\$256,000	\$44,378	60.0	124.0	0.17	\$740	\$5.96	TYPICAL RESIDENTIAL
13-35-478-006	313 N STEWART AVE	06/18/25	\$200,000	\$44,403	71.0	133.0	0.22	\$625	\$4.70	TYPICAL RESIDENTIAL
13-35-351-013	221 LINDEN AVE	02/12/25	\$141,000	\$46,597	50.0	148.0	0.17	\$932	\$6.29	TYPICAL RESIDENTIAL
13-35-330-001	736 ILLINOIS AVE	05/20/24	\$220,000	\$47,044	65.0	125.0	0.19	\$724	\$5.78	TYPICAL RESIDENTIAL
13-35-100-039	841 N WEAVER AVE	06/18/25	\$280,000	\$49,318	0.0	0.0	2.61	#DIV/0!	\$0.43	TYPICAL RESIDENTIAL
17-03-274-010	W LAKE DR	10/09/24	\$50,000	\$50,000	0.0	0.0	1.81	#DIV/0!	\$0.63	TYPICAL RESIDENTIAL
13-35-329-007	705 ILLINOIS AVE	09/09/24	\$220,000	\$52,533	87.0	125.0	0.25	\$604	\$4.82	TYPICAL RESIDENTIAL
13-36-352-008	445 E CHERRY ST	06/30/25	\$210,000	\$52,894	75.0	132.0	0.23	\$705	\$5.35	TYPICAL RESIDENTIAL
13-36-301-008	710 N STEWART AVE	05/29/25	\$211,000	\$54,805	80.0	170.0	0.31	\$685	\$4.03	TYPICAL RESIDENTIAL
13-36-354-009	405 E ELM ST	02/20/25	\$265,000	\$58,181	66.0	132.0	0.20	\$882	\$6.68	TYPICAL RESIDENTIAL
17-01-152-008	518 S STEWART AVE	03/07/25	\$245,000	\$59,855	120.0	167.0	0.46	\$499	\$2.99	TYPICAL RESIDENTIAL
13-35-400-018	401 N DIVISION AVE	02/13/24	\$206,000	\$60,967	70.0	155.0	0.25	\$871	\$5.62	TYPICAL RESIDENTIAL
13-35-330-003	206 W 44TH ST	06/20/25	\$209,000	\$67,391	99.0	125.0	0.28	\$681	\$5.45	TYPICAL RESIDENTIAL
17-01-152-014	630 S STEWART AVE	10/24/24	\$195,200	\$67,565	90.0	167.0	0.35	\$751	\$4.50	TYPICAL RESIDENTIAL
13-36-354-008	210 N DECKER	06/05/25	\$230,000	\$72,240	66.0	132.0	0.20	\$1,095	\$8.29	TYPICAL RESIDENTIAL
13-35-351-018	234 N STONE RD	03/17/25	\$195,000	\$77,377	75.0	148.0	0.26	\$1,032	\$6.97	TYPICAL RESIDENTIAL
17-02-111-009	541 W OAK ST	09/26/24	\$216,000	\$81,157	90.0	132.0	0.27	\$902	\$6.82	TYPICAL RESIDENTIAL
17-02-276-053	16 E PINE ST	07/15/25	\$279,000	\$85,938	66.0	202.0	0.31	\$1,302	\$6.45	TYPICAL RESIDENTIAL
17-01-153-026	411 APACHE DR	04/30/25	\$295,000	\$88,510	152.0	264.0	0.83	\$582	\$2.45	TYPICAL RESIDENTIAL
17-03-280-008	1035 W LAKE DR	06/07/24	\$230,000	\$92,418	150.0	133.0	0.46	\$616	\$4.63	TYPICAL RESIDENTIAL
13-35-427-029	515 N STEWART AVE	06/26/24	\$223,000	\$223,000	30.0	89.5	0.27	\$7,433	\$18.96	TYPICAL RESIDENTIAL
<b>Typical RES</b>										<b>Applied At 1.25 per sq ft for 2026</b>
17-02-320-010	717 LAKEVIEW DR	01/24/24	\$375,000	\$152,394	76.5	93.5	0.21	\$1,993	\$16.35	WEST (FREMONT LAKE INFLUENCE)
17-02-321-010	802 LAKEVIEW DR	07/12/24	\$400,000	\$135,023	54.2	65.0	0.11	\$2,489	\$27.68	WEST (FREMONT LAKE INFLUENCE)
17-02-321-002	834 LAKEVIEW DR	07/12/24	\$385,000	\$170,699	51.5	135.0	0.16	\$3,317	\$25.12	WEST (FREMONT LAKE INFLUENCE)
<b>51. West (Fremont Lake Int)</b>										<b>Applied at historic and study 2,500 per FF</b>

### Land Studies for 2026 Base Rates

Parcel Number	Street Address	Sale Date	Sale Price	Land Residual	FF	Depth	Net Acres	\$/Acre	\$/SqFt	Land Table
13-35-355-006	100 N STONE RD	11/10/21	\$340,000	\$114,435	150.0	149.0	0.51	\$223,070	\$5.12	COMM EAST MAIN & OFF HWY
13-35-400-021	35 WALNUT ST	02/27/24	\$55,000	\$55,000	198.0	130.0	1.77	\$31,126	\$0.71	COMM EAST MAIN & OFF HWY
17-01-101-032	108 S STEWART AVE	01/31/18	\$165,000	\$54,281	119.1	380.8	0.53	\$103,000	\$2.36	COMM EAST MAIN & OFF HWY
17-02-111-019	626 MULDER AVE	02/17/21	\$125,000	\$49,088	140.0	233.0	0.75	\$65,451	\$1.61	COMM EAST MAIN & OFF HWY
17-02-209-001	224 S WEAVER AVE	01/31/25	\$191,000	\$21,299	57.0	124.0	0.16	\$131,475	\$3.02	COMM EAST MAIN & OFF HWY
17-02-400-005	911 S STEWART AVE	06/26/23	\$400,000	\$95,620	166.0	208.0	0.79	\$120,580	\$2.77	COMM EAST MAIN & OFF HWY
17-03-200-012	21 S STONE RD	05/31/17	\$210,000	\$55,279	130.0	165.0	0.49	\$112,356	\$2.58	COMM EAST MAIN & OFF HWY
<b>Com East Main &amp; Off Highway</b>										<b>\$2.47</b> Applied at study and Historic 2.47 less than 2 acre parcels Applied at study and historic .20 for acreage
13-35-458-022	11 W MAIN ST	06/20/25	\$82,000	\$39,932	11.0	124.0	0.03	\$1,288,129	\$29.57	DOWNTOWN
13-35-485-012	11 E MAIN ST	08/22/24	\$100,000	(\$6,926)	0.0	0.0	0.08	(\$92,347)	(\$2.12)	DOWNTOWN
17-02-203-013	14 W MAIN ST	11/16/22	\$110,000	(\$2,641)	22.0	24.0	0.01	(\$220,083)	(\$5.05)	DOWNTOWN
17-02-203-013	14 W MAIN ST	10/10/17	\$80,000	\$9,599	22.0	24.0	0.01	\$799,917	\$18.36	DOWNTOWN
17-02-203-017	6 W MAIN ST	12/17/24	\$155,000	\$35,474	22.0	124.0	0.06	\$563,079	\$12.93	DOWNTOWN
13-35-485-025	8 N DIVISION AVE	06/19/18	\$130,000	\$30,085	45.0	64.0	0.07	\$455,833	\$10.46	DOWNTOWN
17-02-203-012	18 W MAIN ST	10/04/24	\$165,000	\$56,121	39.0	124.0	0.11	\$505,595	\$11.61	DOWNTOWN
13-35-485-031	19 E MAIN ST	05/04/22	\$180,000	\$24,692	28.5	132.0	0.09	\$287,116	\$6.59	DOWNTOWN
17-02-201-005	104 W MAIN ST	07/25/19	\$85,000	\$11,175	68.0	80.0	0.13	\$89,400	\$2.05	DOWNTOWN
17-02-203-003	46 W MAIN ST	04/14/22	\$130,000	\$20,742	23.0	124.0	0.07	\$319,108	\$7.33	DOWNTOWN
17-02-203-011	20 W MAIN ST	10/13/21	\$132,000	\$17,839	24.0	124.0	0.07	\$262,338	\$6.02	DOWNTOWN
17-02-203-012	18 W MAIN ST	06/29/22	\$85,000	\$8,612	39.0	124.0	0.11	\$77,586	\$1.78	DOWNTOWN
17-02-226-006	14 E MAIN ST	02/13/17	\$65,000	\$15,745	47.0	124.0	0.13	\$117,500	\$2.70	DOWNTOWN
17-02-226-012	30 E MAIN ST	11/21/22	\$295,000	\$2,524	66.0	248.0	0.13	\$20,192	\$0.46	DOWNTOWN
17-02-226-013	34 E MAIN ST	12/01/21	\$345,000	\$77,102	66.0	124.0	0.19	\$410,117	\$9.41	DOWNTOWN
<b>Downtown</b>										<b>\$6.49</b>

### Land Studies for 2026 Base Rates

Parcel Number	Street Address	Sale Date	Sale Price	Land Residual	FF	Depth	Net Acres	\$/Acre	\$/SqFt	Land Table
13-34-400-020	1337 W MAIN ST	04/07/25	\$190,000	\$190,000	88.0	137.0	0.28	\$685,921	\$15.75	VACANT 2025 SALE
13-34-300-079	1409 W MAIN ST	10/03/25	\$740,300	\$740,300			2.24		\$7.59	VACANT 2025 SALE
13-34-300-074	7155 W 48TH ST	02/10/16	\$830,000	\$462,160	0.0	0.0	3.12	\$148,128	\$3.40	HIGHWAY-WEST
13-34-300-079	1409 W MAIN ST	11/03/21	\$625,000	\$625,000	0.0	0.0	4.40	\$142,045	\$3.26	HIGHWAY-WEST
13-34-300-083	7193 W 48TH ST	11/20/23	\$900,000	\$414,416	0.0	0.0	2.84	\$145,921	\$3.35	HIGHWAY-WEST
13-34-400-020	1337 W MAIN ST	09/30/19	\$92,000	\$92,000	88.0	137.0	0.28	\$332,130	\$7.62	HIGHWAY-WEST
13-34-400-081	1231 W MAIN ST	03/13/25	\$722,000	\$466,489	0.0	0.0	1.18	\$396,001	\$9.09	HIGHWAY-WEST
13-34-400-082	1117 W MAIN ST	05/22/25	\$2,350,000	\$1,111,080	0.0	0.0	5.23	\$212,281	\$4.87	HIGHWAY-WEST
13-34-483-013	921 W MAIN ST	10/05/24	\$1,600,000	\$659,463	0.0	0.0	2.58	\$256,003	\$5.88	HIGHWAY-WEST
17-03-100-027	7052 W 48TH ST	05/27/21	\$2,480,000	\$1,203,829	0.0	0.0	5.29	\$227,524	\$5.22	HIGHWAY-WEST
17-03-100-028	1454 W MAIN ST	06/09/23	\$1,300,000	\$419,672	0.0	0.0	1.19	\$352,074	\$8.08	HIGHWAY-WEST
17-03-200-051	1328 W MAIN ST	10/06/15	\$1,835,000	\$726,565	0.0	0.0	4.14	\$175,499	\$4.03	HIGHWAY-WEST
17-03-226-021	1108 W MAIN ST	04/09/20	\$620,000	\$362,916	0.0	0.0	1.19	\$304,971	\$7.00	HIGHWAY-WEST
17-03-227-027	1016 W MAIN ST	01/24/18	\$770,000	\$353,374	0.0	0.0	1.65	\$213,777	\$4.91	HIGHWAY-WEST
<b>Highway West</b>										<b>\$6.43 Historic is 6.07, applied at 6.10</b>
17-02-254-008	505 S DIVISION AVE	08/15/23	\$400,000	\$106,573	181.0	167.0	0.69	\$153,563	\$3.53	INDUSTRIAL
17-02-209-001	224 S WEAVER AVE	01/31/25	\$191,000	\$41,299	57.0	124.0	0.16	\$254,932	\$5.85	COMM EAST MAIN & OFF HWY
<b>Industrial</b>										<b>\$4.69 Blended w/ historic 1.45, applied at 1.8 for 2026</b>