

CVT: CITY OF ROCHESTER
YEAR: 2026
LAND TYPE: COMMERCIAL

COM (SF TABLE) BREAKDOWN			
SF	OLD RATE (SF)	INDICATED RATE (SF)	USED RATE (SF)
AVG	\$34.03	\$46.86	\$34.03
MED	\$25.77	\$35.48	\$25.77
MIN	\$0.67	\$0.92	\$0.67
MAX	\$97.88	\$134.77	\$97.88

IMPROVED SALES BREAKDOWN									
COM	COUNT	CURRENT SEV	SALE PRICE	SALE RATIO	CURRENT LAND VALUE	EXTRACTED LAND VALUE	CURRENT LAND VALUE / TCV (LtoB)	EXTRACTED LAND VALUE / TCV (LtoB)	% Δ CURRENT LAND VALUE VS EXTRACTED LAND VALUE
ALL	32	13,921,110	33,672,250	41.34%	14,486,654	19,945,804	52.03%	71.64%	37.68%

COM (ALL RATES)		
SALE SAMPLE SIZE	USED % Δ	PROJECTED LAND VALUE / TCV (LtoB)
10.06%	0.0%	35.22%

CVT	PARCEL NUMBER	ADDRESS	SALE DATE	SALE PRICE	CURRENT SEV	LAND VALUE	TOTAL ACRES	EXTRACTED LAND VALUE	EXTRACTED LAND VALUE / CURRENT TCV (LtoB)	EXTRACTED LAND VALUE \$ / ACRE	EXTRACTED LAND VALUE \$ / SF	OTHER PARCELS 0	OTHER PARCELS 1	OTHER PARCELS 2	OTHER PARCELS 3	OTHER PARCELS 4	
68	68-15-10-377-002	871 OAKWOOD DR	9/6/2023	\$2,200,000	\$1,254,390	\$770,970	0.918	\$341,169	13.60%	\$371,644	\$8.53	0	0	0	0	0	
68	68-15-10-455-018	510 W UNIVERSITY DR	5/26/2023	\$335,000	\$155,790	\$180,980	0.184	\$214,899	68.97%	\$1,167,929	\$26.81	0	0	0	0	0	
68	68-15-10-479-008	302 W UNIVERSITY DR	4/30/2024	\$1,100,000	\$399,820	\$393,146	0.273	\$693,675	86.75%	\$2,540,934	\$58.33	0	0	0	0	0	
68	68-15-11-157-001	1142 N MAIN ST	8/12/2022	\$325,000	\$188,190	\$191,209	0.244	\$158,507	42.11%	\$649,619	\$14.91	0	0	0	0	0	
68	68-15-14-103-008	308 S MAIN ST	9/30/2022	\$1,200,000	\$665,100	\$304,062	0.103	\$140,439	10.56%	\$1,363,485	\$31.30	0	0	0	0	0	
68	68-15-14-104-002		12/11/2023	\$330,000	\$116,870	\$225,744	0.172	\$322,200	137.85%	\$1,873,256	\$43.00	0	0	0	0	0	
68	68-15-14-106-012	600 E UNIVERSITY DR	7/1/2022	\$15,300,000	\$9,825,680	\$3,658,761	5.820	-\$638,797	-3.25%	-\$109,759	-\$2.52	68-15-14-107-019	0	0	0	0	
68	68-15-14-107-015	321 E 2ND ST	6/28/2024	\$3,200,000	\$1,633,270	\$888,765	1.353	\$507,573	15.54%	\$375,146	\$8.61	0	0	0	0	0	
68	68-15-14-108-019	265 E 2ND ST	11/10/2023	\$1,100,000	\$393,460	\$204,948	0.312	\$620,235	78.82%	\$1,987,933	\$45.64	0	0	0	0	0	
68	68-15-14-176-015	130 SOUTH ST	7/17/2024	\$375,000	\$200,290	\$228,900	0.737	\$204,160	50.97%	\$277,015	\$6.36	0	0	0	0	0	
68	68-15-15-226-008	303 W UNIVERSITY DR	7/2/2024	\$1,008,000	\$402,070	\$471,504	0.264	\$682,757	84.91%	\$2,586,201	\$59.37	68-15-15-226-009	0	0	0	0	0
68	68-15-15-227-003	425 WALNUT BLVD	6/28/2024	\$842,000	\$212,950	\$191,620	0.146	\$612,735	143.87%	\$4,196,815	\$96.35	0	0	0	0	0	
68	68-15-15-227-005	415 WALNUT BLVD	2/21/2024	\$675,000	\$241,870	\$271,680	0.207	\$429,776	88.84%	\$2,076,213	\$47.66	0	0	0	0	0	
68	68-15-15-228-011	429 S MAIN ST	8/1/2022	\$1,900,000	\$849,960	\$454,734	0.155	\$495,003	29.12%	\$3,193,568	\$73.31	0	0	0	0	0	
68	68-15-15-232-026	327 S MAIN ST	11/16/2022	\$1,000,000	\$583,890	\$404,860	0.138	\$235,822	20.19%	\$1,708,855	\$39.23	0	0	0	0	0	
68	68-15-15-276-069	71 WALNUT BLVD STE 108	9/9/2022	\$220,000	\$80,970	\$60,654	0.021	\$107,635	66.47%	\$5,125,476	\$117.66	0	0	0	0	0	
68	68-15-15-276-073	115 WALNUT BLVD	10/4/2023	\$633,500	\$236,070	\$105,244	0.107	\$303,109	64.20%	\$2,832,794	\$65.03	0	0	0	0	0	
02	02-14-02-401-005	3700 LAPEER DR	1/20/2023	\$1,500,000	\$458,990	\$155,718	2.420	\$1,045,921	113.94%	\$432,199	\$9.92	0	0	0	0	0	
02	02-14-11-126-007	3285 LAPEER RD W	6/30/2022	\$1,262,500	\$682,720	\$440,123	5.860	\$679,063	49.73%	\$115,881	\$2.66	0	0	0	0	0	
02	02-14-11-304-007	2705 LAPEER RD	6/10/2024	\$677,500	\$306,870	\$278,644	1.210	\$345,038	56.22%	\$285,155	\$6.55	0	0	0	0	0	
02	02-14-11-352-019	2635 LAPEER RD	5/13/2024	\$610,000	\$284,020	\$194,036	0.730	\$370,505	65.23%	\$507,541	\$11.65	0	0	0	0	0	
02	02-14-13-301-012	3250 UNIVERSITY DR	6/1/2023	\$7,898,160	\$4,481,460	\$2,350,476	9.450	\$1,333,797	14.88%	\$141,143	\$3.24	0	0	0	0	0	
02	02-14-14-151-034	2083 PONTIAC RD	3/20/2024	\$2,392,500	\$988,610	\$182,748	1.360	\$662,770	33.52%	\$487,331	\$11.19	0	0	0	0	0	
02	02-14-14-351-018	1565 N OPDYKE RD	12/6/2023	\$2,924,000	\$1,039,010	\$757,340	5.570	-\$1,343,516	-64.65%	-\$241,206	-\$5.54	0	0	0	0	0	
02	02-14-23-126-011	1420 N OPDYKE RD	12/27/2023	\$849,165	\$371,570	\$273,208	1.200	\$541,788	72.91%	\$451,490	\$10.36	0	0	0	0	0	
02	02-14-23-176-012	2550 INNOVATION DR	7/21/2023	\$4,950,000	\$1,767,180	\$988,609	5.890	\$1,781,917	50.42%	\$302,533	\$6.95	0	0	0	0	0	
02	02-14-23-178-009	1180 DORIS RD	10/12/2023	\$4,976,987	\$2,005,450	\$1,159,785	2.500	-\$311,510	-7.77%	-\$124,604	-\$2.86	0	0	0	0	0	
02	02-14-24-476-005	900 N SQUIRREL RD	12/21/2022	\$7,157,500	\$4,890,620	\$1,333,876	7.240	-\$815,131	-8.33%	-\$112,587	-\$2.58	0	0	0	0	0	
02	02-14-25-201-007	3501 HAMLIN RD	7/14/2023	\$3,900,000	\$2,279,050	\$718,481	3.490	-\$1,009,193	-22.14%	-\$289,167	-\$6.64	0	0	0	0	0	
02	02-14-35-352-041	2191 SOUTH BLVD	6/30/2022	\$2,350,000	\$999,000	\$369,386	2.310	\$145,096	7.26%	\$62,812	\$1.44	0	0	0	0	0	
02	02-14-36-129-005	61 S SQUIRREL RD	3/16/2023	\$740,000	\$222,770	\$126,324	0.400	\$548,938	123.21%	\$1,372,345	\$31.50	0	0	0	0	0	
O	O -09-02-276-009	720 N LAPEER RD	7/25/2022	\$3,225,000	\$1,104,320	\$380,575	1.340	\$1,563,212	70.78%	\$1,166,576	\$26.78	0	0	0	0	0	
O	O -09-04-151-007	2375 STANTON RD	5/15/2023	\$2,200,000	\$1,164,000	\$1,063,068	159.773	\$879,535	37.78%	\$5,505	\$0.13	O -09-04-101-001	P -04-33-300-008	0	0	0	
O	O -09-09-452-036	1870 W CLARKSTON RD	9/15/2023	\$390,000	\$200,130	\$138,662	1.294	\$123,913	30.96%	\$95,760	\$2.20	0	0	0	0	0	
O	O -09-11-476-009	20 W CLARKSTON RD	2/23/2024	\$555,000	\$152,530	\$125,418	0.590	\$347,784	114.01%	\$589,464	\$13.53	0	0	0	0	0	
O	O -09-11-477-009	845 S LAPEER RD	11/8/2022	\$2,206,000	\$563,410	\$331,102	0.778	\$1,481,192	131.45%	\$1,903,846	\$43.71	0	0	0	0	0	
O	O -09-14-201-006	1140 S LAPEER RD	8/17/2022	\$245,000	\$107,150	\$109,344	0.385	\$123,200	57.49%	\$320,000	\$7.35	0	0	0	0	0	
O	O -09-14-201-025	1176 S LAPEER RD	4/29/2022	\$4,425,000	\$1,691,270	\$350,745	1.650	\$1,330,993	39.35%	\$806,662	\$18.52	0	0	0	0	0	
O	O -09-14-251-019	1455 S LAPEER RD	4/26/2022	\$8,450,000	\$4,435,610	\$632,658	5.904	\$968,951	10.92%	\$164,118	\$3.77	0	0	0	0	0	
O	O -09-14-300-036	62 W SCRIPPS RD	1/2/2024	\$350,000	\$148,010	\$208,995	1.120	\$253,481	85.63%	\$226,322	\$5.20	O -09-14-300-035	0	0	0	0	
O	O -09-23-402-025	2643 S LAPEER RD	6/7/2022	\$1,270,000	\$783,860	\$371,487	1.308	\$75,095	4.79%	\$57,412	\$1.32	0	0	0	0	0	
O	O -09-26-300-007	3800 S LAPEER RD	2/5/2024	\$12,640,000	\$5,271,430	\$3,765,561	20.645	\$8,996,592	85.33%	\$435,776	\$10.00	O -09-26-300-014	O -09-35-300-033	0	0	0	
O	O -09-29-101-041	3385 WALDON RD	8/12/2022	\$550,000	\$271,360	\$207,825	1.300	\$243,269	44.82%	\$187,130	\$4.30	0	0	0	0	0	

CVT: CITY OF ROCHESTER

YEAR: 2026

LAND TYPE: COMMERCIAL

CVT	PARCEL NUMBER	ADDRESS	SALE DATE	SALE PRICE	CURRENT SEV	LAND VALUE	TOTAL ACRES	EXTRACTED LAND VALUE	EXTRACTED LAND VALUE / CURRENT TCV (LtoB)	EXTRACTED LAND VALUE \$ / ACRE	EXTRACTED LAND VALUE \$ / SF	OTHER PARCELS 0	OTHER PARCELS 1	OTHER PARCELS 2	OTHER PARCELS 3	OTHER PARCELS 4
O	O-09-33-351-029	831 BROWN RD	7/28/2022	\$2,200,000	\$846,650	\$363,447	2.040	\$821,147	48.49%	\$402,523	\$9.24	0	0	0	0	0
O	O-09-33-351-036	851 BROWN RD	12/27/2022	\$1,925,000	\$496,720	\$269,811	0.950	\$1,103,525	111.08%	\$1,161,605	\$26.67	0	0	0	0	0
O	O-09-33-376-026	4800 JOSLYN RD	4/14/2022	\$950,000	\$362,840	\$371,999	2.088	\$571,928	78.81%	\$273,912	\$6.29	0	0	0	0	0
O	O-09-35-300-014	2475 BROWN RD	12/15/2023	\$650,000	\$206,200	\$231,704	1.090	\$462,969	112.26%	\$424,742	\$9.75	0	0	0	0	0
O	O-09-35-400-041	200 NORTHPOINTE DR	9/19/2022	\$7,250,000	\$2,006,720	\$574,208	10.140	\$3,704,161	92.29%	\$365,302	\$8.39	0	0	0	0	0
O	O-09-35-401-001	45 NORTHPOINTE DR	3/3/2023	\$4,380,000	\$1,628,640	\$484,870	3.404	\$1,468,467	45.08%	\$431,395	\$9.90	O-09-35-401-002	0	0	0	0
O	O-09-35-401-005	179 NORTHPOINTE DR	9/11/2023	\$1,410,000	\$570,550	\$418,556	1.969	\$653,657	57.28%	\$331,974	\$7.62	0	0	0	0	0
O	O-09-35-401-006	250 KAY INDUSTRIAL DR	9/20/2022	\$2,200,000	\$1,147,720	\$427,059	2.009	\$239,103	10.42%	\$119,016	\$2.73	0	0	0	0	0
OL	OL-09-02-406-024	107 N LAPEER ST	4/7/2023	\$463,000	\$217,120	\$128,001	0.225	\$181,633	41.83%	\$807,258	\$18.53	0	0	0	0	0
OL	OL-09-02-441-013	46 W SHADBOLT ST	10/11/2023	\$2,400,000	\$640,640	\$153,196	0.617	\$933,882	72.89%	\$1,513,585	\$34.75	0	0	0	0	0
OL	OL-09-02-452-001	44 BEEBE ST	7/6/2022	\$300,000	\$174,950	\$86,908	0.306	-\$218,607	-62.48%	-\$714,402	-\$16.40	OL-09-02-451-003	0	0	0	0
OL	OL-09-02-454-002	45 N LAPEER ST	6/3/2022	\$325,000	\$130,530	\$76,111	0.153	\$151,597	58.07%	\$990,830	\$22.75	0	0	0	0	0
OL	OL-09-02-481-011	51 S BROADWAY ST	9/20/2023	\$390,000	\$154,560	\$44,022	0.062	\$80,771	26.13%	\$1,302,758	\$29.91	0	0	0	0	0

CVT: CITY OF ROCHESTER
YEAR: 2026
LAND TYPE: INDUSTRIAL

IND (SF TABLE) BREAKDOWN			
SF	OLD RATE (SF)	INDICATED RATE (SF)	USED RATE (SF)
AVG	\$6.51	\$8.98	\$7.16
MED	\$3.72	\$5.13	\$4.09
MIN	\$1.01	\$1.39	\$1.11
MAX	\$39.33	\$54.23	\$43.26

IND (SITE VALUE TABLE) BREAKDOWN			
SITE	OLD RATE (SITE)	INDICATED RATE (SITE)	USED RATE (SITE)
AVG	\$43,702	\$60,254	\$48,072
MED	\$6,830	\$9,417	\$7,513
MIN	\$1,366	\$1,884	\$1,503
MAX	\$122,909	\$169,460	\$135,199

IMPROVED SALES BREAKDOWN									
IND	COUNT	CURRENT SEV	SALE PRICE	SALE RATIO	CURRENT LAND VALUE	EXTRACTED LAND VALUE	CURRENT LAND VALUE / TCV (LtoB)	EXTRACTED LAND VALUE / TCV (LtoB)	% Δ CURRENT LAND VALUE VS EXTRACTED LAND VALUE
ALL	9	8,991,680	21,517,000	41.79%	4,054,277	5,589,841	22.54%	31.08%	37.88%

IND (ALL RATES)		
SALE SAMPLE SIZE	USED % Δ	PROJECTED LAND VALUE / TCV (LtoB)
11.11%	10.0%	23.42%

CVT	PARCEL NUMBER	ADDRESS	SALE DATE	SALE PRICE	CURRENT SEV	LAND VALUE	TOTAL ACRES	EXTRACTED LAND VALUE	EXTRACTED LAND VALUE / CURRENT TCV (LtoB)	EXTRACTED LAND VALUE \$ / ACRE	EXTRACTED LAND VALUE \$ / SF	OTHER PARCELS 0	OTHER PARCELS 1	OTHER PARCELS 2	OTHER PARCELS 3	OTHER PARCELS 4
68	68-15-14-128-012	480 E 2ND ST	9/28/2022	\$2,200,000	\$833,020	\$206,014	1.511	\$551,216	33.09%	\$364,802	\$8.37	0	0	0	0	0
68	68-15-14-153-016	313 SOUTH ST	7/27/2023	\$200,000	\$62,470	\$29,450	0.216	\$92,440	73.99%	\$427,963	\$9.82	0	0	0	0	0
02	02-14-11-201-006	3333 BALD MOUNTAIN RD	6/23/2023	\$8,670,000	\$3,529,950	\$1,559,210	14.801	\$3,467,406	49.11%	\$234,267	\$5.38	0	0	0	0	0
02	02-14-14-101-008	2238 E WALTON BLVD	1/10/2023	\$880,000	\$310,680	\$93,354	0.430	\$362,262	58.30%	\$842,470	\$19.34	0	0	0	0	0
02	02-14-14-126-029	2333 COMMERCIAL DR	4/4/2022	\$2,010,000	\$817,250	\$277,774	1.510	\$678,957	41.54%	\$449,640	\$10.32	0	0	0	0	0
02	02-14-23-151-019	1163 CENTRE RD	2/24/2023	\$955,000	\$329,410	\$129,797	0.620	\$445,590	67.63%	\$718,694	\$16.50	0	0	0	0	0
02	02-14-23-151-039	1227 CENTRE RD	3/9/2024	\$4,542,000	\$2,592,010	\$530,451	3.140	-\$868,205	-16.75%	-\$276,498	-\$6.35	0	0	0	0	0
02	02-14-26-126-031	2110 EXECUTIVE HILLS CT	1/11/2023	\$14,600,000	\$6,486,750	\$1,747,542	9.740	\$1,515,742	11.68%	\$155,620	\$3.57	0	0	0	0	0
02	02-14-35-228-012	2960 AUBURN CT	12/29/2022	\$727,811	\$493,120	\$179,793	2.060	-\$46,436	-4.71%	-\$22,542	-\$0.52	0	0	0	0	0

CVT: CITY OF ROCHESTER

YEAR: 2026

LAND TYPE: VACANT

VACANT LAND SALES BREAKDOWN								
SALES	COUNT	SALE PRICE (TOTALS)	CURRENT SEV (TOTALS)	SALES RATIO	ACRES	SF	SALE \$ / ACRE	SALE \$ / SF
ALL	3	\$1,304,900	\$331,810	25.43%	0.413	17,990	\$3,159,564	\$72.53
COM	3	\$1,304,900	\$331,810	25.43%	0.413	17,990	\$3,159,564	\$72.53
IND	0	\$0	\$0	0.00%	0.000	0	\$0	\$0.00

CVT	PARCEL NUMBER	ADDRESS	SALE DATE	SALE PRICE	CURRENT SEV	LAND VALUE	TOTAL ACRES	EXTRACTED LAND VALUE	EXTRACTED LAND VALUE / CURRENT TCV (LtoB)	SALE \$ / ACRE	SALE \$ / SF	OTHER PARCELS 0	OTHER PARCELS 1	OTHER PARCELS 2	OTHER PARCELS 3	OTHER PARCELS 4
68	68-15-14-103-016	339 EAST ST	12/15/2023	\$699,900	\$63,190	\$126,378	0.055	\$699,900	553.81%	\$12,725,455	\$292.14	0	0	0	0	0
68	68-15-14-104-009	211 E 3RD ST	7/24/2023	\$275,000	\$122,060	\$244,118	0.186	\$275,000	112.65%	\$1,478,495	\$33.94	0	0	0	0	0
68	68-15-14-251-009	580 SOUTH ST	5/3/2023	\$225,000	\$65,010	\$130,018	0.820	\$225,000	173.05%	\$274,390	\$6.30	0	0	0	0	0