

2025 FOR 2026  
 COMMERCIAL/INDUSTRIAL LAND VILLAGES  
 At 100 ACRES APPLY \$2500 PER ACRE

CATO

Curve Formula	SqFt	Acres	\$/sf	\$/ac	Concluded \$
From Chart	2,500	0.057	\$3.00	\$130,693	\$7,501
Formula Pt 1:	5,000	0.115	\$2.00	\$87,323	\$10,023
Formula Pt 2:	7,500	0.172	\$1.58	\$68,975	\$11,876
	10,000	0.230	\$1.34	\$58,345	\$13,394
	12,500	0.287	\$1.18	\$51,242	\$14,705
	15,000	0.344	\$1.06	\$46,086	\$15,870
	20,000	0.459	\$0.89	\$38,984	\$17,899
	25,000	0.574	\$0.79	\$34,238	\$19,650
	30,000	0.689	\$0.71	\$30,792	\$21,207
	40,000	0.918	\$0.60	\$26,047	\$23,918
	50,000	1.148	\$0.53	\$22,876	\$26,258
	60,000	1.377	\$0.47	\$20,574	\$28,339
	87,120	2.000	\$0.38	\$16,561	\$33,123
	130,680	3.000	\$0.30	\$13,081	\$39,244
	174,240	4.000	\$0.25	\$11,065	\$44,262
	217,800	5.000	\$0.22	\$9,718	\$48,592
	435,600	10.000	\$0.15	\$6,493	\$64,933
	653,400	15.000	\$0.12	\$5,129	\$76,934
	871,200	20.000	\$0.10	\$4,339	\$86,771
	1,089,000	25.000	\$0.09	\$3,810	\$95,259

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".

If you're using the Square Footage Table in Assessing.net					
SqFt	Acres	\$/sf	\$/ac	Concluded \$	
43,560	1.0	\$0.57	\$24,787	\$24,787	
65,340	1.5	\$0.45	\$19,578	\$29,368	
87,120	2.0	\$0.38	\$16,561	\$33,123	
108,900	2.5	\$0.33	\$14,545	\$36,363	
130,680	3.0	\$0.30	\$13,081	\$39,244	
174,240	4.0	\$0.25	\$11,065	\$44,262	
217,800	5.0	\$0.22	\$9,718	\$48,592	
304,920	7.0	\$0.18	\$7,991	\$55,935	
435,600	10.0	\$0.15	\$6,493	\$64,933	
653,400	15.0	\$0.12	\$5,129	\$76,934	
871,200	20.0	\$0.10	\$4,339	\$86,771	
1,089,000	25.0	\$0.09	\$3,810	\$95,259	
1,306,800	30.0	\$0.08	\$3,427	\$102,808	
1,742,400	40.0	\$0.07	\$2,899	\$115,953	
2,178,000	50.0	\$0.06	\$2,546	\$127,296	
4,356,000	100.0	\$0.04	\$1,701	\$170,106	

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

Acres 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
0.00	0.99	1	0.00%	\$0.75	\$0.75	18	97.02%	\$3.05	\$1.98	20	108.89%	\$1.30	\$0.77
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
2.00	4.99	1	0.00%	\$0.62	\$0.62	0	0.00%	\$0.00	\$0.00	0	0.00%	\$0.00	\$0.00
5.00	9.99	1	0.00%	\$0.13	\$0.13	2	5.75%	\$0.44	\$0.44	2	25.00%	\$0.08	\$0.08
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
0.00	100000.00	3	33.33%	\$0.50	\$0.62	20	109.10%	\$2.79	\$1.72	22	118.71%	\$1.19	\$0.69

The Grey fields below can be edited to adjust acreage ranges. Enter acreages to two decimal places.