

**2016 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**9 month study**

10:24 Tuesday, August 1, 2017 1

**City and Township Ratios by Property Type**  
**Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016**  
**Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Aitkin CO=01 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Aitkin TWP    | 0001          | 98.1       | 100.3        | .               | .                      | .                     | .                            | 8               | 0                      |
| Farm Islan    | 0008          | 100.9      | 98.7         | .               | .                      | .                     | .                            | 9               | 0                      |
| Glen          | 0010          | 96.6       | 94.5         | .               | .                      | .                     | .                            | 9               | 0                      |
| Hazelton      | 0012          | 104.2      | 97.1         | .               | .                      | .                     | .                            | 7               | 0                      |
| Nordland      | 0025          | 99.4       | 101.1        | .               | .                      | .                     | .                            | 9               | 0                      |
| Shamrock      | 0030          | 93.5       | 90.2         | .               | .                      | .                     | .                            | 10              | 0                      |
| Spencer       | 0032          | 98.3       | 96.7         | .               | .                      | .                     | .                            | 12              | 0                      |
| Aitkin        | 0100          | 101.3      | 91.2         | .               | .                      | .                     | .                            | 23              | 0                      |
| Hill City     | 0700          | 93.9       | 97.2         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from January 2016 through September 2016**  
**\* Indicate calculations were done without extreme ratios**  
**source: RUNDATA.RATIO\_TXCT created FINAL**

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10:24 Tuesday, August 1, 2017 2

**City and Township Ratios by Property Type  
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Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Aitkin CO=01 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Farm Islan    | 0008          | 94.5       | 94.0         | .               | .                      | .                     | .                            | 15              | 0                      |
| Fleming       | 0009          | 113.1      | 100.0        | .               | .                      | .                     | .                            | 6               | 0                      |
| Glen          | 0010          | 84.3       | 84.0         | .               | .                      | .                     | .                            | 6               | 0                      |
| Hazelton      | 0012          | 99.7       | 91.8         | .               | .                      | .                     | .                            | 13              | 0                      |
| Lakeside      | 0017          | 98.9       | 98.0         | .               | .                      | .                     | .                            | 9               | 0                      |
| Shamrock      | 0030          | 92.8       | 93.9         | 92.6            | 13.1                   | 15.8                  | 1.00                         | 31              | 0                      |

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**2016 Assessment Sales Ratio Study  
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10:24 Tuesday, August 1, 2017 3

**City and Township Ratios by Property Type  
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County\_Name=Aitkin CO=01 PT=90 Property=Agricultural Bare Land (less than 34.5 acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Shamrock      | 0030          | 116.9      | 97.2         | .               | .                      | .                     | .                            | 7               | 0                      |

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**2016 Assessment Sales Ratio Study  
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10:24 Tuesday, August 1, 2017 4

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Aitkin CO=01 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Aitkin TWP    | 0001          | 100.4      | 101.4        | .               | .                      | .                     | .                            | 10              | 0                      |
| Farm Islan    | 0008          | 96.9       | 97.5         | .               | .                      | .                     | .                            | 24              | 0                      |
| Fleming       | 0009          | 113.1      | 100.0        | .               | .                      | .                     | .                            | 6               | 0                      |
| Glen          | 0010          | 91.7       | 92.8         | .               | .                      | .                     | .                            | 15              | 0                      |
| Hazelton      | 0012          | 101.3      | 96.8         | .               | .                      | .                     | .                            | 20              | 0                      |
| Hill Lake     | 0013          | 109.9      | 113.9        | .               | .                      | .                     | .                            | 7               | 0                      |
| Jevne         | 0015          | 87.6       | 89.0         | .               | .                      | .                     | .                            | 6               | 0                      |
| Lakeside      | 0017          | 97.1       | 95.5         | .               | .                      | .                     | .                            | 13              | 0                      |
| Nordland      | 0025          | 103.4      | 101.6        | .               | .                      | .                     | .                            | 12              | 0                      |
| Shamrock      | 0030          | 93.0       | 93.9         | 92.4            | 13.3                   | 15.7                  | 1.01                         | 41              | 0                      |
| Spencer       | 0032          | 98.3       | 96.7         | .               | .                      | .                     | .                            | 12              | 0                      |
| Wagner        | 0035          | 93.1       | 90.8         | .               | .                      | .                     | .                            | 6               | 0                      |
| Waukenabo     | 0036          | 101.3      | 102.3        | .               | .                      | .                     | .                            | 8               | 0                      |
| Wealthwood    | 0037          | 102.4      | 93.5         | .               | .                      | .                     | .                            | 6               | 0                      |
| Aitkin        | 0100          | 101.3      | 91.2         | .               | .                      | .                     | .                            | 23              | 0                      |
| Hill City     | 0700          | 90.6       | 85.0         | .               | .                      | .                     | .                            | 11              | 0                      |

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10:24 Tuesday, August 1, 2017 5

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=01 County\_Name=Aitkin

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.5       | 96.6         | 95.5            | 14.9                   | 16.0                  | 1.02                         | 141             | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 97.1       | 93.9         | 95.2            | 18.0                   | 20.3                  | 1.01                         | 131             | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 109.0      | 103.6        | 103.7           | .                      | .                     | .                            | 31              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.8       | 94.9         | 95.3            | 16.5                   | 18.1                  | 1.02                         | 272             | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 106.0      | 97.1         | .               | .                      | .                     | .                            | 20              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 106.2      | 97.6         | .               | .                      | .                     | .                            | 21              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 106.0      | 97.6         | 101.8           | 24.0                   | 24.8                  | 1.01                         | 33              | 0                      |

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10:24 Tuesday, August 1, 2017 6

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Anoka CO=02 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Linwood       | 0010          | 92.3       | 90.9         | 92.5            | 7.4                    | 8.9                   | 1.00                         | 46              | 46                     |
| Anoka         | 0100          | 94.0       | 93.3         | 94.0            | 7.6                    | 9.2                   | 1.00                         | 158             | 158                    |
| Andover       | 0300          | 90.5       | 89.8         | 90.6            | 7.1                    | 8.7                   | 1.00                         | 367             | 367                    |
| Centerville   | 0400          | 91.5       | 91.0         | 91.8            | 6.6                    | 7.7                   | 1.00                         | 47              | 47                     |
| Columbia H    | 0500          | 92.1       | 91.0         | 90.8            | 9.0                    | 10.7                  | 1.01                         | 250             | 250                    |
| Circle Pin    | 0600          | 92.8       | 92.3         | 91.9            | 8.4                    | 10.0                  | 1.00                         | 72              | 72                     |
| Nowthen       | 0700          | 97.8       | 97.1         | 97.5            | 8.8                    | 10.1                  | 1.00                         | 37              | 37                     |
| Fridley       | 0800          | 93.5       | 92.5         | 92.9            | 7.8                    | 9.5                   | 1.01                         | 253             | 253                    |
| Lexington     | 0900          | 97.5       | 95.3         | .               | .                      | .                     | .                            | 17              | 17                     |
| Coon Rapid    | 1000          | 91.7       | 91.0         | 91.9            | 6.9                    | 8.2                   | 1.00                         | 743             | 743                    |
| Ramsey        | 1200          | 92.3       | 92.2         | 92.1            | 6.8                    | 8.5                   | 1.00                         | 333             | 333                    |
| Lino Lakes    | 1300          | 93.1       | 92.9         | 93.1            | 6.5                    | 7.8                   | 1.00                         | 228             | 228                    |
| East Bethel   | 1400          | 92.8       | 91.4         | 91.9            | 9.8                    | 11.1                  | 1.00                         | 125             | 125                    |
| St. Francis   | 1600          | 90.9       | 89.7         | 90.2            | 7.7                    | 8.6                   | 1.01                         | 100             | 100                    |
| Ham Lake      | 1700          | 94.6       | 94.0         | 93.7            | 9.0                    | 10.2                  | 1.00                         | 126             | 126                    |
| Oak Grove     | 1800          | 92.5       | 91.4         | 92.2            | 11.0                   | 12.9                  | 1.00                         | 73              | 73                     |
| Columbus      | 1900          | 97.7       | 98.4         | .               | .                      | .                     | .                            | 24              | 24                     |
| Blaine        | 6200          | 92.6       | 91.5         | 92.5            | 6.4                    | 7.8                   | 1.00                         | 841             | 841                    |
| Spring Lake   | 8700          | 94.6       | 93.2         | 94.4            | 8.3                    | 10.5                  | 1.00                         | 56              | 56                     |

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10:24 Tuesday, August 1, 2017 7

**City and Township Ratios by Property Type  
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County\_Name=Anoka CO=02 PT=07 Property=Industrial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blaine        | 6200          | 94.3       | 97.3         | .               | .                      | .                     | .                            | 7               | 0                      |

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9 month study**

10:24 Tuesday, August 1, 2017 **8**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
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County\_Name=Anoka CO=02 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Linwood       | 0010          | 92.5       | 91.1         | 92.5            | 7.4                    | 8.8                   | 1.00                         | 47              | 47                     |
| Anoka         | 0100          | 94.0       | 93.3         | 94.0            | 7.6                    | 9.2                   | 1.00                         | 158             | 158                    |
| Andover       | 0300          | 90.5       | 89.8         | 90.6            | 7.1                    | 8.7                   | 1.00                         | 367             | 367                    |
| Centerville   | 0400          | 91.5       | 91.0         | 91.8            | 6.6                    | 7.7                   | 1.00                         | 47              | 47                     |
| Columbia H    | 0500          | 92.1       | 91.0         | 90.8            | 9.0                    | 10.7                  | 1.01                         | 250             | 250                    |
| Circle Pin    | 0600          | 92.8       | 92.3         | 91.9            | 8.4                    | 10.0                  | 1.00                         | 72              | 72                     |
| Nowthen       | 0700          | 97.8       | 97.1         | 97.5            | 8.8                    | 10.1                  | 1.00                         | 37              | 37                     |
| Fridley       | 0800          | 93.5       | 92.5         | 92.9            | 7.8                    | 9.5                   | 1.01                         | 253             | 253                    |
| Lexington     | 0900          | 97.5       | 95.3         | .               | .                      | .                     | .                            | 17              | 17                     |
| Coon Rapid    | 1000          | 91.7       | 91.0         | 91.9            | 6.9                    | 8.2                   | 1.00                         | 743             | 743                    |
| Ramsey        | 1200          | 92.3       | 92.2         | 92.1            | 6.8                    | 8.5                   | 1.00                         | 333             | 333                    |
| Lino Lakes    | 1300          | 93.1       | 92.9         | 93.1            | 6.5                    | 7.8                   | 1.00                         | 228             | 228                    |
| East Bethe    | 1400          | 92.8       | 91.4         | 91.9            | 9.8                    | 11.1                  | 1.00                         | 125             | 125                    |
| St. Franci    | 1600          | 90.9       | 89.7         | 90.2            | 7.7                    | 8.6                   | 1.01                         | 100             | 100                    |
| Ham Lake      | 1700          | 94.6       | 94.0         | 93.7            | 9.0                    | 10.2                  | 1.00                         | 126             | 126                    |
| Oak Grove     | 1800          | 92.5       | 91.4         | 92.2            | 11.0                   | 12.9                  | 1.00                         | 73              | 73                     |
| Columbus      | 1900          | 97.7       | 98.4         | .               | .                      | .                     | .                            | 24              | 24                     |
| Blaine        | 6200          | 92.6       | 91.5         | 92.5            | 6.4                    | 7.8                   | 1.00                         | 841             | 841                    |
| Spring Lak    | 8700          | 94.6       | 93.2         | 94.4            | 8.3                    | 10.5                  | 1.00                         | 56              | 56                     |

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10:24 Tuesday, August 1, 2017 **9**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Anoka CO=02 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Fridley       | 0800          | 102.6      | 108.5        | .               | .                      | .                     | .                            | 7               | 0                      |
| Blaine        | 6200          | 93.8       | 96.7         | .               | .                      | .                     | .                            | 11              | 0                      |

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**2016 Assessment Sales Ratio Study  
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10:24 Tuesday, August 1, 2017 10

**Countywide Ratios by Property Type  
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Ratios reported only for jurisdictions with 6 sales or more**

CO=02 County\_Name=Anoka

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 92.5       | 91.6         | 92.3            | 7.4                    | 9.0                   | 1.00                         | 3,901           | 3,901                  |
| 02 | Apartment (4 or more units)                               | 87.7       | 86.2         | .               | .                      | .                     | .                            | 20              | 0                      |
| 06 | Commercial (with buildings)                               | 97.5       | 98.3         | 78.5            | .                      | .                     | .                            | 30              | 0                      |
| 07 | Industrial (with buildings)                               | 92.8       | 96.7         | .               | .                      | .                     | .                            | 17              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 92.5       | 91.6         | 92.3            | 7.4                    | 9.0                   | 1.00                         | 3,902           | 3,902                  |

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**2016 Assessment Sales Ratio Study  
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10:24 Tuesday, August 1, 2017 11

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Becker CO=03 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Burlington    | 0003          | 90.5       | 88.9         | .               | .                      | .                     | .                            | 12              | 12                     |
| Cormorant     | 0006          | 96.6       | 97.4         | .               | .                      | .                     | .                            | 13              | 13                     |
| Detroit       | 0008          | 95.1       | 90.7         | .               | .                      | .                     | .                            | 16              | 16                     |
| Erie          | 0009          | 91.7       | 90.3         | .               | .                      | .                     | .                            | 18              | 18                     |
| Lake Eunic    | 0016          | 93.1       | 88.0         | .               | .                      | .                     | .                            | 25              | 25                     |
| Lake View     | 0018          | 89.7       | 84.1         | .               | .                      | .                     | .                            | 16              | 16                     |
| Osage         | 0020          | 108.4      | 110.2        | .               | .                      | .                     | .                            | 6               | 6                      |
| Detroit La    | 0300          | 94.9       | 90.6         | 91.0            | 13.8                   | 13.8                  | 1.02                         | 156             | 156                    |
| Frazee        | 0400          | 96.6       | 90.4         | .               | .                      | .                     | .                            | 12              | 12                     |
| Lake Park     | 0500          | 90.7       | 93.8         | .               | .                      | .                     | .                            | 11              | 11                     |

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10:24 Tuesday, August 1, 2017 12

**City and Township Ratios by Property Type  
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County\_Name=Becker CO=03 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cormorant     | 0006          | 84.7       | 84.3         | .               | .                      | .                     | .                            | 9               | 9                      |
| Lake Eunic    | 0016          | 100.6      | 97.5         | .               | .                      | .                     | .                            | 16              | 16                     |
| Lake View     | 0018          | 89.2       | 82.5         | .               | .                      | .                     | .                            | 11              | 11                     |
| Detroit La    | 0300          | 80.9       | 77.4         | .               | .                      | .                     | .                            | 10              | 10                     |

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10:24 Tuesday, August 1, 2017 13

**City and Township Ratios by Property Type  
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County\_Name=Becker CO=03 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Detroit La    | 0300          | 77.9       | 76.8         | .               | .                      | .                     | .                            | 8               | 0                      |

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10:24 Tuesday, August 1, 2017 14

**City and Township Ratios by Property Type  
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County\_Name=Becker CO=03 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Audubon TW    | 0002          | 93.1       | 97.0         | .               | .                      | .                     | .                            | 7               | 7                      |
| Burlington    | 0003          | 90.1       | 88.9         | .               | .                      | .                     | .                            | 13              | 13                     |
| Cormorant     | 0006          | 91.7       | 91.4         | .               | .                      | .                     | .                            | 22              | 22                     |
| Detroit       | 0008          | 94.5       | 88.6         | .               | .                      | .                     | .                            | 17              | 17                     |
| Erie          | 0009          | 90.9       | 89.7         | .               | .                      | .                     | .                            | 19              | 19                     |
| Green Vall    | 0012          | 126.8      | 93.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Holmesvill    | 0015          | 94.3       | 97.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Lake Eunic    | 0016          | 96.0       | 93.3         | 93.6            | 14.9                   | 15.0                  | 1.01                         | 41              | 41                     |
| Lake Park     | 0017          | 93.0       | 93.6         | .               | .                      | .                     | .                            | 6               | 6                      |
| Lake View     | 0018          | 89.5       | 83.6         | .               | .                      | .                     | .                            | 27              | 27                     |
| Osage         | 0020          | 102.3      | 106.1        | .               | .                      | .                     | .                            | 8               | 8                      |
| Toad Lake     | 0032          | 111.6      | 110.3        | .               | .                      | .                     | .                            | 6               | 6                      |
| Detroit La    | 0300          | 94.0       | 90.4         | 89.6            | 13.9                   | 14.2                  | 1.03                         | 166             | 166                    |
| Frazee        | 0400          | 96.6       | 90.4         | .               | .                      | .                     | .                            | 12              | 12                     |
| Lake Park     | 0500          | 90.7       | 93.8         | .               | .                      | .                     | .                            | 11              | 11                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 15

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Becker CO=03 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Walworth      | 0034          | 91.6       | 89.5         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 16

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Becker CO=03 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Walworth      | 0034          | 91.6       | 89.5         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 17

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=03 County\_Name=Becker

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.4       | 91.2         | 91.3            | 13.5                   | 14.9                  | 1.02                         | 338             | 338                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 96.2       | 92.9         | 90.6            | 17.6                   | 17.9                  | 1.04                         | 80              | 80                     |
| 06 | Commercial (with buildings)  | 88.9       | 85.9         | .               | .                      | .                     | .                            | 19              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 161.6      | 92.0         | .               | .                      | .                     | .                            | 11              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.8       | 91.7         | 91.2            | 14.3                   | 15.5                  | 1.02                         | 418             | 418                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 145.1      | 98.1         | .               | .                      | .                     | .                            | 23              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 127.0      | 97.6         | 102.3           | 49.7                   | 21.8                  | 1.00                         | 41              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 121.1      | 94.6         | 99.5            | 43.0                   | 21.3                  | 1.02                         | 51              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 18

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Beltrami CO=04 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bemidji TW    | 0003          | 92.2       | 91.5         | .               | .                      | .                     | .                            | 21              | 21                     |
| Eckles        | 0010          | 90.9       | 90.9         | .               | .                      | .                     | .                            | 16              | 16                     |
| Frohn         | 0011          | 100.9      | 91.7         | .               | .                      | .                     | .                            | 13              | 7                      |
| Grant Vall    | 0012          | 98.6       | 97.5         | .               | .                      | .                     | .                            | 22              | 18                     |
| Northern      | 0027          | 90.9       | 87.2         | 88.9            | 14.8                   | 16.4                  | 1.01                         | 59              | 51                     |
| Turtle Lak    | 0040          | 93.1       | 92.4         | .               | .                      | .                     | .                            | 8               | 4                      |
| Turtle Riv    | 0041          | 89.7       | 88.2         | .               | .                      | .                     | .                            | 15              | 12                     |
| Bemidji       | 0100          | 98.4       | 96.0         | 96.3            | 15.7                   | 16.3                  | 1.01                         | 143             | 138                    |
| Blackduck     | 0200          | 91.3       | 83.3         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 19

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Beltrami CO=04 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ten Lake      | 0039          | 110.7      | 104.9        | .               | .                      | .                     | .                            | 6               | 1                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 20

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Beltrami CO=04 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bemidji       | 0100          | 84.0       | 85.2         | .               | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 21

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Beltrami CO=04 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bemidji TW    | 0003          | 91.9       | 91.4         | .               | .                      | .                     | .                            | 22              | 21                     |
| Eckles        | 0010          | 90.9       | 90.9         | .               | .                      | .                     | .                            | 16              | 16                     |
| Frohn         | 0011          | 97.5       | 91.2         | .               | .                      | .                     | .                            | 14              | 7                      |
| Grant Vall    | 0012          | 98.6       | 97.5         | .               | .                      | .                     | .                            | 22              | 18                     |
| Liberty       | 0022          | 85.9       | 86.6         | .               | .                      | .                     | .                            | 6               | 3                      |
| Northern      | 0027          | 90.8       | 87.2         | 88.8            | 14.5                   | 16.2                  | 1.02                         | 61              | 51                     |
| Port Hope     | 0029          | 87.0       | 76.5         | .               | .                      | .                     | .                            | 9               | 1                      |
| Ten Lake      | 0039          | 105.9      | 96.4         | .               | .                      | .                     | .                            | 8               | 2                      |
| Turtle Lak    | 0040          | 91.0       | 89.2         | .               | .                      | .                     | .                            | 13              | 4                      |
| Turtle Riv    | 0041          | 89.9       | 88.9         | .               | .                      | .                     | .                            | 16              | 12                     |
| Bemidji       | 0100          | 98.3       | 95.9         | 96.1            | 15.7                   | 16.3                  | 1.01                         | 144             | 138                    |
| Blackduck     | 0200          | 91.3       | 83.3         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 22

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Beltrami CO=04 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bemidji       | 0100          | 85.0       | 85.6         | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 23

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=04 County\_Name=Beltrami

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.5       | 93.2         | 92.3            | 15.8                   | 16.6                  | 1.02                         | 351             | 310                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 86.5       | 84.3         | 82.9            | 18.7                   | 22.3                  | 1.02                         | 34              | 6                      |
| 06 | Commercial (with buildings)  | 85.9       | 84.8         | .               | .                      | .                     | .                            | 15              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.7       | 92.5         | 91.4            | 16.1                   | 17.3                  | 1.02                         | 385             | 316                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 95.2       | 90.8         | .               | .                      | .                     | .                            | 16              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 91.9       | 85.5         | .               | .                      | .                     | .                            | 26              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 86.6       | 85.2         | .               | .                      | .                     | .                            | 16              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 92.1       | 87.7         | 87.9            | 21.3                   | 28.3                  | 1.05                         | 34              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 24

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Benton CO=05 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Granite Le    | 0005          | 92.4       | 89.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Langola       | 0006          | 96.8       | 95.3         | .               | .                      | .                     | .                            | 8               | 7                      |
| Minden        | 0009          | 91.2       | 90.0         | .               | .                      | .                     | .                            | 14              | 14                     |
| St. George    | 0010          | 94.5       | 91.1         | .               | .                      | .                     | .                            | 6               | 6                      |
| Sauk Rapid    | 0011          | 91.0       | 90.4         | .               | .                      | .                     | .                            | 8               | 8                      |
| Watab         | 0012          | 91.0       | 91.6         | 90.5            | 11.6                   | 14.1                  | 1.00                         | 31              | 18                     |
| Foley         | 0200          | 93.3       | 93.0         | 93.4            | 7.4                    | 10.3                  | 1.00                         | 30              | 30                     |
| Rice          | 0600          | 94.7       | 91.5         | 93.9            | .                      | .                     | .                            | 30              | 30                     |
| Sauk Rapid    | 0900          | 95.4       | 94.6         | 94.7            | 8.3                    | 9.4                   | 1.01                         | 157             | 156                    |
| Sartell       | 8600          | 95.8       | 95.4         | .               | .                      | .                     | .                            | 17              | 17                     |
| St. Cloud     | 9200          | 92.3       | 89.1         | 86.9            | 9.8                    | 9.8                   | 1.01                         | 44              | 44                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 25

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Benton CO=05 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Granite Le    | 0005          | 92.4       | 89.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Langola       | 0006          | 98.8       | 97.7         | .               | .                      | .                     | .                            | 9               | 7                      |
| Minden        | 0009          | 91.2       | 90.0         | .               | .                      | .                     | .                            | 14              | 14                     |
| St. George    | 0010          | 94.5       | 91.1         | .               | .                      | .                     | .                            | 6               | 6                      |
| Sauk Rapid    | 0011          | 91.0       | 90.4         | .               | .                      | .                     | .                            | 8               | 8                      |
| Watab         | 0012          | 90.4       | 90.6         | 90.3            | 11.7                   | 14.2                  | 1.00                         | 33              | 18                     |
| Foley         | 0200          | 93.3       | 93.0         | 93.4            | 7.4                    | 10.3                  | 1.00                         | 30              | 30                     |
| Rice          | 0600          | 94.7       | 91.5         | 93.9            | .                      | .                     | .                            | 30              | 30                     |
| Sauk Rapid    | 0900          | 95.4       | 94.6         | 94.7            | 8.3                    | 9.4                   | 1.01                         | 157             | 156                    |
| Sartell       | 8600          | 95.8       | 95.4         | .               | .                      | .                     | .                            | 17              | 17                     |
| St. Cloud     | 9200          | 92.3       | 89.1         | 86.9            | 9.8                    | 9.8                   | 1.01                         | 44              | 44                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 26

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=05 County\_Name=Benton

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.9       | 93.1         | 93.0            | 8.8                    | 10.4                  | 1.00                         | 370             | 355                    |
| 02 | Apartment (4 or more units)  | 97.0       | 94.0         | .               | .                      | .                     | .                            | 6               | 0                      |
| 06 | Commercial (with buildings)  | 113.8      | 99.5         | .               | .                      | .                     | .                            | 6               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 93.9       | 93.1         | 93.0            | 8.9                    | 10.5                  | 1.00                         | 373             | 355                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 88.5       | 86.9         | .               | .                      | .                     | .                            | 7               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 99.0       | 98.5         | .               | .                      | .                     | .                            | 10              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 113.8      | 99.5         | .               | .                      | .                     | .                            | 6               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 99.4       | 101.1        | .               | .                      | .                     | .                            | 16              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 27

**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=05 County=Benton without St. Cloud

| Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales |
|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|
| Residential (less than 4 units)                                      | 94.1       | 93.4         | 93.6            | 8.7                    | 10.4                  | 1.00                         | 326             |
| Seasonal Recreational Residential/Residential Aggregation            | 94.1       | 93.4         | 93.6            | 8.8                    | 10.5                  | 1.00                         | 329             |
| Rural Vacant Land (34.5 or more acres) Aggregation                   | 88.5       | 86.9         | .               | .                      | .                     | .                            | 7               |
| Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 99.0       | 98.5         | .               | .                      | .                     | .                            | 10              |
| Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 99.4       | 101.1        | .               | .                      | .                     | .                            | 16              |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 28

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Big Stone CO=06 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ortonville    | 0800          | 92.0       | 90.2         | 90.4            | 9.1                    | 10.0                  | 1.01                         | 32              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 29

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Big Stone CO=06 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ortonville    | 0800          | 91.1       | 89.7         | 88.6            | 9.9                    | 11.0                  | 1.02                         | 35              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **30**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=06 County\_Name=Big Stone

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.2       | 92.1         | 92.3            | 13.3                   | 13.0                  | 1.00                         | 47              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 102.1      | 99.7         | .               | .                      | .                     | .                            | 11              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.5       | 92.9         | 92.4            | 15.0                   | 13.4                  | 1.01                         | 58              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 95.7       | 98.6         | .               | .                      | .                     | .                            | 6               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 95.7       | 98.6         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 31

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Blue Earth CO=07 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Decoria       | 0006          | 95.2       | 95.5         | .               | .                      | .                     | .                            | 7               | 7                      |
| Le Ray        | 0010          | 84.7       | 86.1         | .               | .                      | .                     | .                            | 7               | 7                      |
| Lime          | 0011          | 93.5       | 95.0         | .               | .                      | .                     | .                            | 11              | 11                     |
| Mankato TW    | 0015          | 94.5       | 89.8         | .               | .                      | .                     | .                            | 18              | 18                     |
| South Bend    | 0021          | 98.1       | 97.4         | .               | .                      | .                     | .                            | 9               | 9                      |
| Eagle Lake    | 0300          | 92.8       | 91.7         | 92.6            | 7.3                    | 9.9                   | 1.00                         | 44              | 44                     |
| Good Thund    | 0500          | 106.8      | 104.4        | .               | .                      | .                     | .                            | 6               | 6                      |
| Lake Cryst    | 0700          | 97.0       | 96.0         | 94.9            | 9.6                    | 12.3                  | 1.02                         | 40              | 40                     |
| Madison La    | 0800          | 103.1      | 98.4         | .               | .                      | .                     | .                            | 13              | 13                     |
| Mankato       | 0900          | 94.4       | 93.2         | 93.9            | 8.1                    | 10.0                  | 1.00                         | 374             | 374                    |
| Mapleton      | 1000          | 94.2       | 91.2         | .               | .                      | .                     | .                            | 23              | 23                     |
| St. Clair     | 1300          | 100.3      | 91.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Vernon Cen    | 1400          | 92.9       | 89.6         | .               | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 32

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Blue Earth CO=07 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mankato       | 0900          | 91.0       | 87.8         | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 33

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Blue Earth CO=07 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Decoria       | 0006          | 95.2       | 95.5         | .               | .                      | .                     | .                            | 7               | 7                      |
| Le Ray        | 0010          | 84.7       | 86.1         | .               | .                      | .                     | .                            | 7               | 7                      |
| Lime          | 0011          | 93.5       | 95.0         | .               | .                      | .                     | .                            | 11              | 11                     |
| Mankato TW    | 0015          | 94.5       | 89.8         | .               | .                      | .                     | .                            | 18              | 18                     |
| South Bend    | 0021          | 98.1       | 97.4         | .               | .                      | .                     | .                            | 9               | 9                      |
| Eagle Lake    | 0300          | 92.8       | 91.7         | 92.6            | 7.3                    | 9.9                   | 1.00                         | 44              | 44                     |
| Good Thund    | 0500          | 106.8      | 104.4        | .               | .                      | .                     | .                            | 6               | 6                      |
| Lake Cryst    | 0700          | 97.0       | 96.0         | 94.9            | 9.6                    | 12.3                  | 1.02                         | 40              | 40                     |
| Madison La    | 0800          | 99.4       | 96.5         | .               | .                      | .                     | .                            | 16              | 16                     |
| Mankato       | 0900          | 94.4       | 93.2         | 93.9            | 8.1                    | 10.0                  | 1.00                         | 374             | 374                    |
| Mapleton      | 1000          | 94.2       | 91.2         | .               | .                      | .                     | .                            | 23              | 23                     |
| St. Clair     | 1300          | 100.3      | 91.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Vernon Cen    | 1400          | 92.9       | 89.6         | .               | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 34

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Blue Earth CO=07 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Danville      | 0005          | 95.8       | 100.5        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 35

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Blue Earth CO=07 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mankato       | 0900          | 91.0       | 87.8         | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 36

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Blue Earth CO=07 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Danville      | 0005          | 95.8       | 100.5        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 37

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=07 County\_Name=Blue Earth

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.7       | 93.2         | 93.5            | 9.1                    | 10.9                  | 1.01                         | 612             | 612                    |
| 06 | Commercial (with buildings)  | 97.9       | 88.9         | .               | .                      | .                     | .                            | 15              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 86.1       | 92.3         | .               | .                      | .                     | .                            | 9               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.7       | 93.1         | 93.5            | 9.1                    | 10.9                  | 1.01                         | 615             | 615                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 94.1       | 93.0         | .               | .                      | .                     | .                            | 25              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 97.9       | 88.9         | .               | .                      | .                     | .                            | 15              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.0       | 93.2         | .               | .                      | .                     | .                            | 26              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **38**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Brown CO=08 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| New Ulm       | 0600          | 93.6       | 94.7         | 92.8            | 8.5                    | 10.0                  | 1.01                         | 127             | 127                    |
| Sleepy Eye    | 0800          | 98.7       | 95.2         | 96.4            | 14.4                   | 18.1                  | 1.02                         | 30              | 30                     |
| Springfiel    | 0900          | 86.6       | 82.3         | .               | .                      | .                     | .                            | 21              | 21                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **39**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Brown CO=08 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| New Ulm       | 0600          | 93.6       | 94.7         | 92.8            | 8.5                    | 10.0                  | 1.01                         | 127             | 127                    |
| Sleepy Eye    | 0800          | 98.7       | 95.2         | 96.4            | 14.4                   | 18.1                  | 1.02                         | 30              | 30                     |
| Springfiel    | 0900          | 86.6       | 82.3         | .               | .                      | .                     | .                            | 21              | 21                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 40

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=08 County\_Name=Brown

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 94.0       | 94.3         | 93.3            | 11.0                   | 13.9                  | 1.01                         | 192             | 192                    |
| 06 | Commercial (with buildings)                               | 81.5       | 82.0         | .               | .                      | .                     | .                            | 8               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation | 88.0       | 92.0         | .               | .                      | .                     | .                            | 6               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 94.0       | 94.3         | 93.3            | 11.0                   | 13.9                  | 1.01                         | 192             | 192                    |
| 94 | Commercial/Industrial Aggregation                         | 88.0       | 82.0         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 41

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Carlton CO=09 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Barnum TWP    | 0003          | 95.4       | 95.7         | .               | .                      | .                     | .                            | 11              | 5                      |
| Blackhoof     | 0005          | 92.6       | 90.9         | .               | .                      | .                     | .                            | 9               | 8                      |
| Mahtowa       | 0013          | 94.5       | 94.2         | .               | .                      | .                     | .                            | 7               | 7                      |
| Moose Lake    | 0014          | 86.3       | 83.1         | .               | .                      | .                     | .                            | 7               | 6                      |
| Thomson TW    | 0023          | 92.7       | 93.0         | 92.6            | 8.7                    | 11.2                  | 1.00                         | 53              | 50                     |
| Twin Lakes    | 0024          | 90.5       | 86.8         | .               | .                      | .                     | .                            | 6               | 6                      |
| Carlton       | 0400          | 98.7       | 93.1         | .               | .                      | .                     | .                            | 7               | 7                      |
| Cloquet       | 0500          | 94.7       | 93.2         | 92.7            | 12.7                   | 13.4                  | 1.01                         | 136             | 136                    |
| Moose Lake    | 1200          | 90.9       | 93.4         | .               | .                      | .                     | .                            | 12              | 10                     |
| Scanlon       | 1500          | 81.6       | 82.3         | .               | .                      | .                     | .                            | 12              | 12                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 42

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Carlton CO=09 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Barnum TWP    | 0003          | 100.1      | 107.1        | .               | .                      | .                     | .                            | 7               | 1                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 43

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Carlton CO=09 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Barnum TWP    | 0003          | 97.2       | 96.5         | .               | .                      | .                     | .                            | 18              | 6                      |
| Blackhoof     | 0005          | 92.6       | 90.9         | .               | .                      | .                     | .                            | 9               | 8                      |
| Eagle         | 0008          | 91.9       | 93.1         | .               | .                      | .                     | .                            | 6               | 1                      |
| Mahtowa       | 0013          | 96.2       | 94.3         | .               | .                      | .                     | .                            | 8               | 8                      |
| Moose Lake    | 0014          | 86.8       | 84.8         | .               | .                      | .                     | .                            | 8               | 7                      |
| Thomson TW    | 0023          | 92.7       | 93.0         | 92.6            | 8.7                    | 11.2                  | 1.00                         | 53              | 50                     |
| Twin Lakes    | 0024          | 90.5       | 86.8         | .               | .                      | .                     | .                            | 6               | 6                      |
| Carlton       | 0400          | 98.7       | 93.1         | .               | .                      | .                     | .                            | 7               | 7                      |
| Cloquet       | 0500          | 94.7       | 93.2         | 92.7            | 12.7                   | 13.4                  | 1.01                         | 136             | 136                    |
| Moose Lake    | 1200          | 90.9       | 93.4         | .               | .                      | .                     | .                            | 12              | 10                     |
| Scanlon       | 1500          | 81.6       | 82.3         | .               | .                      | .                     | .                            | 12              | 12                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **44**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=09 County\_Name=Carlton

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.4       | 92.6         | 92.2            | 11.4                   | 12.8                  | 1.01                         | 301             | 280                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 97.2       | 99.3         | .               | .                      | .                     | .                            | 19              | 9                      |
| 06 | Commercial (with buildings)  | 101.6      | 101.3        | .               | .                      | .                     | .                            | 6               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 148.3      | 98.7         | .               | .                      | .                     | .                            | 14              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 93.7       | 92.8         | 92.3            | 11.7                   | 13.0                  | 1.01                         | 320             | 289                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 101.2      | 96.0         | .               | .                      | .                     | .                            | 12              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 97.7       | 95.8         | .               | .                      | .                     | .                            | 15              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 101.3      | 96.2         | .               | .                      | .                     | .                            | 19              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 45

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Carver CO=10 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Dahlgren      | 0005          | 89.9       | 90.7         | .               | .                      | .                     | .                            | 8               | 8                      |
| Hollywood     | 0007          | 95.0       | 92.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Laketown      | 0008          | 94.2       | 92.1         | .               | .                      | .                     | .                            | 17              | 17                     |
| San Franci    | 0009          | 93.8       | 92.6         | .               | .                      | .                     | .                            | 6               | 6                      |
| Waconia TW    | 0010          | 86.8       | 82.0         | .               | .                      | .                     | .                            | 7               | 7                      |
| Watertown     | 0011          | 83.9       | 82.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Carver        | 0200          | 94.6       | 94.2         | 93.6            | 8.3                    | 9.1                   | 1.00                         | 77              | 77                     |
| Chaska        | 0400          | 94.8       | 94.6         | 94.6            | 8.6                    | 9.9                   | 1.00                         | 357             | 357                    |
| Cologne       | 0500          | 94.9       | 98.0         | 94.7            | 10.3                   | 10.5                  | 1.00                         | 35              | 35                     |
| Mayer         | 0700          | 94.6       | 93.7         | 94.8            | 6.8                    | 8.8                   | 1.00                         | 47              | 47                     |
| New German    | 0800          | 99.3       | 96.6         | .               | .                      | .                     | .                            | 9               | 9                      |
| Norwood-Yo    | 0900          | 92.7       | 90.5         | 92.6            | 12.0                   | 10.6                  | 0.99                         | 48              | 48                     |
| Victoria      | 1000          | 93.7       | 93.6         | 92.3            | 9.9                    | 10.8                  | 1.01                         | 136             | 136                    |
| Waconia       | 1100          | 93.3       | 92.8         | 93.7            | 7.0                    | 7.7                   | 0.99                         | 193             | 193                    |
| Watertown     | 1200          | 95.9       | 92.4         | 95.4            | 8.2                    | 8.8                   | 1.00                         | 62              | 62                     |
| Chanhassen    | 6300          | 93.7       | 92.2         | 93.5            | 8.6                    | 9.0                   | 1.00                         | 373             | 373                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 46

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Carver CO=10 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Dahlgren      | 0005          | 89.9       | 90.7         | .               | .                      | .                     | .                            | 8               | 8                      |
| Hollywood     | 0007          | 95.0       | 92.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Laketown      | 0008          | 94.2       | 92.1         | .               | .                      | .                     | .                            | 17              | 17                     |
| San Franci    | 0009          | 93.8       | 92.6         | .               | .                      | .                     | .                            | 6               | 6                      |
| Waconia TW    | 0010          | 86.8       | 82.0         | .               | .                      | .                     | .                            | 7               | 7                      |
| Watertown     | 0011          | 83.9       | 82.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Carver        | 0200          | 94.6       | 94.2         | 93.6            | 8.3                    | 9.1                   | 1.00                         | 77              | 77                     |
| Chaska        | 0400          | 94.8       | 94.6         | 94.6            | 8.6                    | 9.9                   | 1.00                         | 357             | 357                    |
| Cologne       | 0500          | 94.9       | 98.0         | 94.7            | 10.3                   | 10.5                  | 1.00                         | 35              | 35                     |
| Mayer         | 0700          | 94.6       | 93.7         | 94.8            | 6.8                    | 8.8                   | 1.00                         | 47              | 47                     |
| New German    | 0800          | 99.3       | 96.6         | .               | .                      | .                     | .                            | 9               | 9                      |
| Norwood-Yo    | 0900          | 92.7       | 90.5         | 92.6            | 12.0                   | 10.6                  | 0.99                         | 48              | 48                     |
| Victoria      | 1000          | 93.7       | 93.6         | 92.3            | 9.9                    | 10.8                  | 1.01                         | 136             | 136                    |
| Waconia       | 1100          | 93.3       | 92.8         | 93.7            | 7.0                    | 7.7                   | 0.99                         | 193             | 193                    |
| Watertown     | 1200          | 95.9       | 92.4         | 95.4            | 8.2                    | 8.8                   | 1.00                         | 62              | 62                     |
| Chanhassen    | 6300          | 93.7       | 92.2         | 93.5            | 8.6                    | 9.0                   | 1.00                         | 373             | 373                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 47

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=10 County\_Name=Carver

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 94.0       | 93.2         | 93.5            | 8.8                    | 9.6                   | 1.00                         | 1,404           | 1,404                  |
| 06 | Commercial (with buildings)                               | 79.1       | 81.4         | .               | .                      | .                     | .                            | 13              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 94.0       | 93.2         | 93.5            | 8.8                    | 9.6                   | 1.00                         | 1,404           | 1,404                  |
| 94 | Commercial/Industrial Aggregation                         | 82.3       | 81.4         | .               | .                      | .                     | .                            | 16              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 48

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Cass CO=11 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Fairview      | 0015          | 94.6       | 91.5         | .               | .                      | .                     | .                            | 13              | 8                      |
| Pine River    | 0032          | 86.7       | 84.1         | .               | .                      | .                     | .                            | 8               | 6                      |
| Powers        | 0035          | 104.2      | 104.5        | .               | .                      | .                     | .                            | 9               | 4                      |
| Shingobee     | 0039          | 94.4       | 97.7         | .               | .                      | .                     | .                            | 14              | 8                      |
| Sylvan        | 0042          | 91.6       | 91.3         | .               | .                      | .                     | .                            | 27              | 22                     |
| Wabedo        | 0047          | 115.1      | 116.6        | .               | .                      | .                     | .                            | 8               | 0                      |
| Wilson        | 0051          | 100.7      | 101.3        | .               | .                      | .                     | .                            | 6               | 5                      |
| East Gull     | 0500          | 88.5       | 85.9         | .               | .                      | .                     | .                            | 9               | 6                      |
| Lake Shore    | 1200          | 104.7      | 108.7        | .               | .                      | .                     | .                            | 20              | 8                      |
| Pillager      | 1500          | 82.2       | 87.9         | .               | .                      | .                     | .                            | 9               | 9                      |
| Pine River    | 1600          | 109.3      | 105.7        | .               | .                      | .                     | .                            | 7               | 4                      |
| Walker        | 2300          | 102.0      | 98.3         | .               | .                      | .                     | .                            | 12              | 9                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 49

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Cass CO=11 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Birch Lake    | 0005          | 133.2      | 112.6        | .               | .                      | .                     | .                            | 9               | 0                      |
| Crooked La    | 0012          | 104.6      | 106.4        | .               | .                      | .                     | .                            | 12              | 1                      |
| Hiram         | 0017          | 106.0      | 99.2         | .               | .                      | .                     | .                            | 6               | 1                      |
| Kego          | 0020          | 99.4       | 93.3         | .               | .                      | .                     | .                            | 9               | 0                      |
| Meadow Bro    | 0028          | 62.4       | 57.2         | .               | .                      | .                     | .                            | 6               | 2                      |
| Ponto Lake    | 0033          | 102.2      | 102.5        | .               | .                      | .                     | .                            | 15              | 4                      |
| Powers        | 0035          | 98.0       | 99.3         | .               | .                      | .                     | .                            | 12              | 2                      |
| Shingobee     | 0039          | 103.5      | 100.6        | .               | .                      | .                     | .                            | 11              | 0                      |
| Thunder La    | 0043          | 103.5      | 102.7        | .               | .                      | .                     | .                            | 10              | 2                      |
| Turtle Lak    | 0046          | 96.4       | 95.1         | .               | .                      | .                     | .                            | 10              | 2                      |
| Wabedo        | 0047          | 105.6      | 102.3        | .               | .                      | .                     | .                            | 13              | 2                      |
| Woodrow       | 0052          | 103.1      | 93.6         | .               | .                      | .                     | .                            | 15              | 1                      |
| East Gull     | 0500          | 80.2       | 79.7         | .               | .                      | .                     | .                            | 7               | 0                      |
| Lake Shore    | 1200          | 95.2       | 95.8         | .               | .                      | .                     | .                            | 17              | 2                      |
| Walker        | 2300          | 109.4      | 98.0         | .               | .                      | .                     | .                            | 11              | 2                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 50

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Cass CO=11 PT=90 Property=Agricultural Bare Land (less than 34.5 acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ponto Lake    | 0033          | 158.2      | 127.1        | .               | .                      | .                     | .                            | 6               | 0                      |
| Shingobee     | 0039          | 143.2      | 111.3        | .               | .                      | .                     | .                            | 6               | 0                      |

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Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 51

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Cass CO=11 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Birch Lake    | 0005          | 125.7      | 111.9        | .               | .                      | .                     | .                            | 12              | 2                      |
| Crooked La    | 0012          | 100.4      | 100.9        | .               | .                      | .                     | .                            | 17              | 1                      |
| Fairview      | 0015          | 95.9       | 91.4         | .               | .                      | .                     | .                            | 17              | 9                      |
| Hiram         | 0017          | 98.0       | 96.7         | .               | .                      | .                     | .                            | 10              | 3                      |
| Inguadona     | 0019          | 103.7      | 105.0        | .               | .                      | .                     | .                            | 6               | 1                      |
| Kego          | 0020          | 99.6       | 93.6         | .               | .                      | .                     | .                            | 12              | 2                      |
| Leech Lake    | 0022          | 102.6      | 100.7        | .               | .                      | .                     | .                            | 7               | 1                      |
| Loon Lake     | 0024          | 83.3       | 80.8         | .               | .                      | .                     | .                            | 6               | 4                      |
| Meadow Bro    | 0028          | 62.4       | 57.2         | .               | .                      | .                     | .                            | 6               | 2                      |
| Pine River    | 0032          | 89.0       | 89.8         | .               | .                      | .                     | .                            | 12              | 10                     |
| Ponto Lake    | 0033          | 101.4      | 99.2         | .               | .                      | .                     | .                            | 16              | 5                      |
| Powers        | 0035          | 100.6      | 104.5        | .               | .                      | .                     | .                            | 21              | 6                      |
| Shingobee     | 0039          | 98.4       | 99.5         | .               | .                      | .                     | .                            | 25              | 8                      |
| Sylvan        | 0042          | 95.1       | 95.1         | 92.3            | 12.3                   | 15.9                  | 1.03                         | 32              | 23                     |
| Thunder La    | 0043          | 102.4      | 100.9        | .               | .                      | .                     | .                            | 11              | 2                      |
| Torrey        | 0044          | 99.2       | 102.4        | .               | .                      | .                     | .                            | 7               | 0                      |
| Turtle Lak    | 0046          | 96.1       | 95.1         | .               | .                      | .                     | .                            | 14              | 2                      |
| Wabedo        | 0047          | 109.2      | 111.4        | .               | .                      | .                     | .                            | 21              | 2                      |
| Wilson        | 0051          | 100.7      | 101.3        | .               | .                      | .                     | .                            | 6               | 5                      |
| Woodrow       | 0052          | 100.0      | 91.0         | .               | .                      | .                     | .                            | 20              | 2                      |
| Backus        | 0200          | 93.4       | 103.4        | .               | .                      | .                     | .                            | 7               | 5                      |
| East Gull     | 0500          | 84.9       | 84.5         | .               | .                      | .                     | .                            | 16              | 6                      |
| Lake Shore    | 1200          | 100.3      | 98.5         | 99.8            | 12.4                   | 15.2                  | 1.01                         | 37              | 10                     |
| Pillager      | 1500          | 82.2       | 87.9         | .               | .                      | .                     | .                            | 9               | 9                      |
| Pine River    | 1600          | 114.0      | 106.0        | .               | .                      | .                     | .                            | 8               | 4                      |
| Walker        | 2300          | 105.5      | 98.0         | .               | .                      | .                     | .                            | 23              | 11                     |
| Chickamaw     | 2600          | 86.0       | 85.2         | .               | .                      | .                     | .                            | 6               | 1                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 52

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=11 County\_Name=Cass

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.9       | 95.1         | 94.8            | 15.0                   | 17.1                  | 1.02                         | 227             | 138                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 100.5      | 97.5         | 97.1            | 20.2                   | 21.5                  | 1.03                         | 226             | 41                     |
| 06 | Commercial (with buildings)  | 99.3       | 81.4         | .               | .                      | .                     | .                            | 13              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 109.4      | 100.2        | 100.9           | 34.3                   | 30.2                  | 0.99                         | 53              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 98.7       | 95.8         | 96.0            | 17.6                   | 19.4                  | 1.02                         | 453             | 179                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 95.7       | 97.0         | 91.4            | .                      | .                     | .                            | 31              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 93.8       | 95.3         | 91.1            | 16.2                   | 24.2                  | 1.04                         | 42              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 95.7       | 96.4         | 94.2            | 15.8                   | 22.4                  | 1.02                         | 53              | 0                      |

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Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 53

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Chippewa CO=12 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Clara City    | 0100          | 93.1       | 95.2         | .               | .                      | .                     | .                            | 9               | 0                      |
| Montevideo    | 0600          | 97.5       | 94.3         | 95.1            | 11.7                   | 14.4                  | 1.02                         | 58              | 0                      |
| Granite Fa    | 7000          | 97.7       | 99.0         | .               | .                      | .                     | .                            | 7               | 0                      |

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Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 54

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Chippewa CO=12 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Clara City    | 0100          | 93.1       | 95.2         | .               | .                      | .                     | .                            | 9               | 0                      |
| Montevideo    | 0600          | 97.5       | 94.3         | 95.1            | 11.7                   | 14.4                  | 1.02                         | 58              | 0                      |
| Granite Fa    | 7000          | 97.7       | 99.0         | .               | .                      | .                     | .                            | 7               | 0                      |

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Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 55

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=12 County\_Name=Chippewa

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.4       | 94.6         | 94.2            | 12.5                   | 15.1                  | 1.03                         | 90              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.4       | 94.6         | 94.2            | 12.5                   | 15.1                  | 1.03                         | 90              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 96.5       | 95.0         | .               | .                      | .                     | .                            | 8               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.5       | 95.0         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 56

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Chisago CO=13 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Amador        | 0001          | 90.9       | 97.1         | .               | .                      | .                     | .                            | 6               | 6                      |
| Chisago La    | 0003          | 91.6       | 90.0         | 91.3            | 8.7                    | 11.2                  | 1.00                         | 36              | 36                     |
| Fish Lake     | 0004          | 94.8       | 96.7         | .               | .                      | .                     | .                            | 17              | 17                     |
| Franconia     | 0005          | 96.5       | 100.5        | .               | .                      | .                     | .                            | 10              | 10                     |
| Lent          | 0006          | 95.1       | 95.3         | .               | .                      | .                     | .                            | 26              | 26                     |
| Nessel        | 0007          | 97.7       | 97.3         | .               | .                      | .                     | .                            | 18              | 18                     |
| Shafer TWP    | 0009          | 97.6       | 96.3         | .               | .                      | .                     | .                            | 9               | 9                      |
| Sunrise       | 0010          | 88.9       | 87.9         | .               | .                      | .                     | .                            | 17              | 17                     |
| Center Cit    | 0200          | 99.4       | 101.2        | .               | .                      | .                     | .                            | 7               | 7                      |
| Chisago Ci    | 0300          | 94.9       | 95.4         | 94.4            | 8.6                    | 11.2                  | 1.01                         | 57              | 57                     |
| Harris        | 0400          | 86.6       | 85.4         | .               | .                      | .                     | .                            | 10              | 10                     |
| Lindstrom     | 0500          | 93.4       | 91.8         | 92.8            | 10.0                   | 11.1                  | 1.01                         | 68              | 68                     |
| North Bran    | 0600          | 93.7       | 93.8         | 93.5            | 7.0                    | 8.7                   | 1.00                         | 133             | 133                    |
| Rush City     | 0700          | 90.3       | 87.1         | .               | .                      | .                     | .                            | 19              | 19                     |
| Shafer        | 0800          | 88.8       | 88.0         | .               | .                      | .                     | .                            | 19              | 19                     |
| Stacy         | 0900          | 91.3       | 90.3         | .               | .                      | .                     | .                            | 18              | 18                     |
| Taylors Fa    | 1100          | 103.0      | 99.4         | .               | .                      | .                     | .                            | 12              | 12                     |
| Wyoming       | 1200          | 92.6       | 91.8         | 92.2            | 6.7                    | 8.7                   | 1.00                         | 94              | 94                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 57

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Chisago CO=13 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Amador        | 0001          | 90.9       | 97.1         | .               | .                      | .                     | .                            | 6               | 6                      |
| Chisago La    | 0003          | 91.7       | 90.0         | 91.3            | 8.7                    | 11.1                  | 1.00                         | 38              | 38                     |
| Fish Lake     | 0004          | 95.3       | 97.2         | .               | .                      | .                     | .                            | 18              | 18                     |
| Franconia     | 0005          | 94.6       | 99.0         | .               | .                      | .                     | .                            | 11              | 11                     |
| Lent          | 0006          | 95.1       | 95.3         | .               | .                      | .                     | .                            | 26              | 26                     |
| Nessel        | 0007          | 98.9       | 100.4        | .               | .                      | .                     | .                            | 22              | 22                     |
| Shafer TWP    | 0009          | 97.6       | 96.3         | .               | .                      | .                     | .                            | 9               | 9                      |
| Sunrise       | 0010          | 88.9       | 87.9         | .               | .                      | .                     | .                            | 17              | 17                     |
| Center Cit    | 0200          | 99.4       | 101.2        | .               | .                      | .                     | .                            | 7               | 7                      |
| Chisago Ci    | 0300          | 95.4       | 95.4         | 94.7            | 8.9                    | 11.7                  | 1.01                         | 58              | 58                     |
| Harris        | 0400          | 86.6       | 85.4         | .               | .                      | .                     | .                            | 10              | 10                     |
| Lindstrom     | 0500          | 93.4       | 91.8         | 92.8            | 10.0                   | 11.1                  | 1.01                         | 68              | 68                     |
| North Bran    | 0600          | 93.7       | 93.8         | 93.5            | 7.0                    | 8.7                   | 1.00                         | 133             | 133                    |
| Rush City     | 0700          | 90.3       | 87.1         | .               | .                      | .                     | .                            | 19              | 19                     |
| Shafer        | 0800          | 88.8       | 88.0         | .               | .                      | .                     | .                            | 19              | 19                     |
| Stacy         | 0900          | 91.3       | 90.3         | .               | .                      | .                     | .                            | 18              | 18                     |
| Taylors Fa    | 1100          | 103.0      | 99.4         | .               | .                      | .                     | .                            | 12              | 12                     |
| Wyoming       | 1200          | 92.6       | 91.8         | 92.2            | 6.7                    | 8.7                   | 1.00                         | 94              | 94                     |

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **58**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=13 County\_Name=Chisago

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.4       | 92.7         | 93.0            | 8.4                    | 10.2                  | 1.01                         | 578             | 578                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 100.1      | 100.5        | .               | .                      | .                     | .                            | 9               | 9                      |
| 06 | Commercial (with buildings)  | 94.9       | 92.9         | .               | .                      | .                     | .                            | 9               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 87.1       | 93.7         | .               | .                      | .                     | .                            | 16              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 93.5       | 92.9         | 93.1            | 8.5                    | 10.4                  | 1.01                         | 587             | 587                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 80.8       | 80.0         | .               | .                      | .                     | .                            | 7               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 84.9       | 86.8         | .               | .                      | .                     | .                            | 10              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 94.9       | 92.9         | .               | .                      | .                     | .                            | 9               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 91.4       | 90.7         | .               | .                      | .                     | .                            | 18              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 59

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Clay CO=14 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Oakport       | 0023          | 88.1       | 91.1         | .               | .                      | .                     | .                            | 6               | 6                      |
| Riverton      | 0025          | 75.6       | 75.0         | .               | .                      | .                     | .                            | 6               | 6                      |
| Barnesvill    | 0300          | 92.7       | 91.9         | 93.2            | 10.3                   | 12.8                  | 1.00                         | 38              | 38                     |
| Dilworth      | 0700          | 89.1       | 90.3         | 89.5            | 8.1                    | 11.0                  | 1.00                         | 61              | 61                     |
| Glyndon       | 1100          | 100.4      | 94.2         | .               | .                      | .                     | .                            | 13              | 13                     |
| Hawley        | 1200          | 94.4       | 94.2         | 94.1            | 7.8                    | 10.1                  | 1.00                         | 30              | 30                     |
| Moorhead      | 1600          | 95.7       | 95.4         | 95.3            | 9.0                    | 11.0                  | 1.00                         | 516             | 516                    |
| Sabin         | 1800          | 93.8       | 94.7         | .               | .                      | .                     | .                            | 11              | 11                     |
| Ulen          | 1900          | 91.4       | 87.8         | .               | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 60

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Clay CO=14 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Moorhead      | 1600          | 96.7       | 103.4        | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 61

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Clay CO=14 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Moorhead      | 1600          | 92.6       | 91.2         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 62

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Clay CO=14 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Oakport       | 0023          | 88.1       | 91.1         | .               | .                      | .                     | .                            | 6               | 6                      |
| Riverton      | 0025          | 75.6       | 75.0         | .               | .                      | .                     | .                            | 6               | 6                      |
| Barnesvill    | 0300          | 92.7       | 91.9         | 93.2            | 10.3                   | 12.8                  | 1.00                         | 38              | 38                     |
| Dilworth      | 0700          | 89.1       | 90.3         | 89.5            | 8.1                    | 11.0                  | 1.00                         | 61              | 61                     |
| Glyndon       | 1100          | 100.4      | 94.2         | .               | .                      | .                     | .                            | 13              | 13                     |
| Hawley        | 1200          | 94.4       | 94.2         | 94.1            | 7.8                    | 10.1                  | 1.00                         | 30              | 30                     |
| Moorhead      | 1600          | 95.7       | 95.4         | 95.3            | 9.0                    | 11.0                  | 1.00                         | 516             | 516                    |
| Sabin         | 1800          | 93.8       | 94.7         | .               | .                      | .                     | .                            | 11              | 11                     |
| Ulen          | 1900          | 91.4       | 87.8         | .               | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **63**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=14 County\_Name=Clay

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.4       | 93.8         | 93.8            | 10.1                   | 11.9                  | 1.00                         | 738             | 734                    |
| 02 | Apartment (4 or more units)  | 95.6       | 92.0         | .               | .                      | .                     | .                            | 15              | 0                      |
| 06 | Commercial (with buildings)  | 85.5       | 83.6         | .               | .                      | .                     | .                            | 12              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.4       | 93.8         | 93.7            | 10.1                   | 12.0                  | 1.00                         | 739             | 734                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 107.6      | 109.0        | .               | .                      | .                     | .                            | 27              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 106.8      | 107.7        | .               | .                      | .                     | .                            | 28              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 64

**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=14 County=Clay without Moorhead

| Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales |
|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|
| Residential (less than 4 units)                                      | 91.4       | 91.1         | 90.3            | 12.1                   | 13.1                  | 1.00                         | 222             |
| Commercial (with buildings)  | 78.3       | 79.1         | .               | .                      | .                     | .                            | 6               |
| Seasonal Recreational Residential/Residential Aggregation            | 91.3       | 91.1         | 90.1            | 12.2                   | 13.1                  | 1.01                         | 223             |
| Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 107.6      | 109.0        | .               | .                      | .                     | .                            | 27              |
| Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 106.8      | 107.7        | .               | .                      | .                     | .                            | 28              |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 65

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Clearwater CO=15 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Copley        | 0003          | 81.8       | 84.7         | .               | .                      | .                     | .                            | 12              | 0                      |
| Nora          | 0015          | 90.2       | 84.7         | .               | .                      | .                     | .                            | 6               | 0                      |
| Bagley        | 0200          | 85.1       | 83.2         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 66

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Clearwater CO=15 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Copley        | 0003          | 81.8       | 84.7         | .               | .                      | .                     | .                            | 12              | 0                      |
| Nora          | 0015          | 90.2       | 84.7         | .               | .                      | .                     | .                            | 6               | 0                      |
| Bagley        | 0200          | 85.1       | 83.2         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 67

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=15 County\_Name=Clearwater

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 86.2       | 85.4         | 81.1            | 16.5                   | 18.9                  | 1.05                         | 57              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 74.3       | 71.7         | .               | .                      | .                     | .                            | 10              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 84.4       | 83.1         | 80.3            | 17.3                   | 19.8                  | 1.04                         | 67              | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 90.3       | 87.9         | .               | .                      | .                     | .                            | 11              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 94.3       | 94.6         | .               | .                      | .                     | .                            | 19              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 93.2       | 93.4         | .               | .                      | .                     | .                            | 25              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **68**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Cook CO=16 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Unorg. Ran    | 0092          | 96.7       | 99.0         | .               | .                      | .                     | .                            | 9               | 3                      |
| Grand Mara    | 0100          | 94.6       | 94.9         | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 69

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Cook CO=16 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lutsen        | 0002          | 112.5      | 108.0        | .               | .                      | .                     | .                            | 12              | 5                      |
| Unorg. Ran    | 0091          | 102.9      | 99.2         | .               | .                      | .                     | .                            | 7               | 4                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 70

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Cook CO=16 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lutsen        | 0002          | 108.5      | 105.7        | .               | .                      | .                     | .                            | 16              | 6                      |
| Unorg. Ran    | 0090          | 93.8       | 92.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Unorg. Ran    | 0091          | 99.0       | 99.2         | .               | .                      | .                     | .                            | 12              | 5                      |
| Unorg. Ran    | 0092          | 98.5       | 99.9         | .               | .                      | .                     | .                            | 14              | 6                      |
| Grand Mara    | 0100          | 92.9       | 94.0         | .               | .                      | .                     | .                            | 15              | 1                      |

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 71

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=16 County\_Name=Cook

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.1       | 98.1         | 99.3            | 8.4                    | 9.8                   | 0.99                         | 39              | 10                     |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 101.6      | 100.8        | 97.7            | 14.7                   | 14.9                  | 1.02                         | 43              | 26                     |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 146.4      | 115.6        | .               | .                      | .                     | .                            | 17              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 99.4       | 99.0         | 98.5            | 11.8                   | 12.6                  | 1.01                         | 82              | 36                     |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 100.0      | 91.3         | .               | .                      | .                     | .                            | 6               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 100.0      | 91.3         | .               | .                      | .                     | .                            | 6               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 100.0      | 91.3         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 72

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Cottonwood CO=17 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mountain L    | 0400          | 94.4       | 98.3         | .               | .                      | .                     | .                            | 12              | 0                      |
| Windom        | 0700          | 96.6       | 99.3         | 96.8            | 11.2                   | 14.1                  | 1.00                         | 41              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 73

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Cottonwood CO=17 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Windom        | 0700          | 71.7       | 68.0         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 74

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Cottonwood CO=17 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mountain L    | 0400          | 94.4       | 98.3         | .               | .                      | .                     | .                            | 12              | 0                      |
| Windom        | 0700          | 96.6       | 99.3         | 96.8            | 11.2                   | 14.1                  | 1.00                         | 41              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 75

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=17 County\_Name=Cottonwood

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.2       | 98.2         | 95.8            | 14.4                   | 16.5                  | 1.00                         | 72              | 0                      |
| 06 | Commercial (with buildings)  | 68.8       | 64.4         | .               | .                      | .                     | .                            | 7               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.2       | 98.2         | 95.8            | 14.4                   | 16.5                  | 1.00                         | 72              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 102.3      | 98.5         | .               | .                      | .                     | .                            | 7               | 7                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 102.3      | 98.5         | .               | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 76

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Crow Wing CO=18 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bay Lake      | 0002          | 98.0       | 96.3         | .               | .                      | .                     | .                            | 10              | 3                      |
| Center        | 0003          | 104.2      | 100.8        | .               | .                      | .                     | .                            | 14              | 9                      |
| Crow Wing     | 0004          | 98.6       | 99.3         | .               | .                      | .                     | .                            | 26              | 24                     |
| Deerwood T    | 0007          | 93.7       | 95.1         | .               | .                      | .                     | .                            | 8               | 2                      |
| Fort Riple    | 0010          | 89.0       | 86.1         | .               | .                      | .                     | .                            | 6               | 5                      |
| Garrison T    | 0012          | 94.9       | 90.9         | .               | .                      | .                     | .                            | 9               | 3                      |
| Ideal         | 0013          | 92.2       | 94.6         | .               | .                      | .                     | .                            | 9               | 5                      |
| Irondale      | 0014          | 94.1       | 90.3         | .               | .                      | .                     | .                            | 7               | 5                      |
| Lake Edwar    | 0016          | 100.4      | 98.5         | .               | .                      | .                     | .                            | 15              | 6                      |
| Long Lake     | 0018          | 89.2       | 88.5         | .               | .                      | .                     | .                            | 13              | 10                     |
| Mission       | 0020          | 94.5       | 97.5         | .               | .                      | .                     | .                            | 9               | 3                      |
| Nokay Lake    | 0021          | 102.6      | 98.7         | .               | .                      | .                     | .                            | 15              | 9                      |
| Oak Lawn      | 0022          | 98.1       | 99.5         | .               | .                      | .                     | .                            | 21              | 17                     |
| Unorg. 1st    | 0099          | 100.4      | 99.4         | 99.2            | 8.2                    | 10.5                  | 1.01                         | 69              | 53                     |
| Baxter        | 0100          | 98.0       | 96.2         | 96.1            | 9.2                    | 9.9                   | 1.01                         | 122             | 114                    |
| Brainerd      | 0200          | 101.2      | 98.9         | 98.1            | 12.3                   | 14.1                  | 1.02                         | 147             | 145                    |
| Crosby        | 0300          | 94.2       | 92.9         | .               | .                      | .                     | .                            | 21              | 17                     |
| Deerwood      | 0600          | 91.3       | 86.1         | .               | .                      | .                     | .                            | 6               | 6                      |
| Jenkins       | 1200          | 100.1      | 98.9         | .               | .                      | .                     | .                            | 12              | 12                     |
| Nisswa        | 1600          | 97.1       | 95.9         | .               | .                      | .                     | .                            | 29              | 17                     |
| Breezy Poi    | 1900          | 89.5       | 86.7         | 87.7            | 8.5                    | 10.7                  | 1.02                         | 41              | 37                     |
| Pequot Lak    | 2000          | 100.4      | 99.0         | .               | .                      | .                     | .                            | 21              | 18                     |
| Emily         | 2400          | 98.0       | 96.7         | .               | .                      | .                     | .                            | 7               | 2                      |
| Crosslake     | 2500          | 91.8       | 91.5         | 89.8            | 12.1                   | 14.9                  | 1.02                         | 34              | 16                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 77

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Crow Wing CO=18 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bay Lake      | 0002          | 97.4       | 93.3         | .               | .                      | .                     | .                            | 26              | 2                      |
| Center        | 0003          | 94.2       | 97.7         | .               | .                      | .                     | .                            | 6               | 1                      |
| Garrison T    | 0012          | 97.1       | 94.6         | .               | .                      | .                     | .                            | 6               | 1                      |
| Ideal         | 0013          | 95.1       | 90.9         | .               | .                      | .                     | .                            | 16              | 0                      |
| Lake Edwar    | 0016          | 104.3      | 96.2         | .               | .                      | .                     | .                            | 13              | 0                      |
| Mission       | 0020          | 98.9       | 95.1         | .               | .                      | .                     | .                            | 7               | 0                      |
| Roosevelt     | 0027          | 87.2       | 84.5         | .               | .                      | .                     | .                            | 9               | 3                      |
| Ross Lake     | 0028          | 96.4       | 95.8         | .               | .                      | .                     | .                            | 9               | 1                      |
| Unorg. 1st    | 0099          | 103.6      | 92.6         | .               | .                      | .                     | .                            | 13              | 2                      |
| Nisswa        | 1600          | 93.5       | 98.8         | .               | .                      | .                     | .                            | 11              | 2                      |
| Breezy Poi    | 1900          | 97.5       | 98.6         | .               | .                      | .                     | .                            | 24              | 14                     |
| Pequot Lak    | 2000          | 105.5      | 100.0        | .               | .                      | .                     | .                            | 6               | 1                      |
| Emily         | 2400          | 94.5       | 92.9         | .               | .                      | .                     | .                            | 12              | 3                      |
| Crosslake     | 2500          | 95.3       | 93.4         | 90.2            | 11.2                   | 12.3                  | 1.04                         | 35              | 9                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **78**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Crow Wing CO=18 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Brainerd      | 0200          | 100.6      | 103.4        | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 79

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Crow Wing CO=18 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bay Lake      | 0002          | 97.6       | 94.0         | 94.5            | 17.6                   | 19.8                  | 1.02                         | 36              | 5                      |
| Center        | 0003          | 101.2      | 98.6         | .               | .                      | .                     | .                            | 20              | 10                     |
| Crow Wing     | 0004          | 98.6       | 99.3         | .               | .                      | .                     | .                            | 26              | 24                     |
| Deerwood T    | 0007          | 91.2       | 93.8         | .               | .                      | .                     | .                            | 11              | 3                      |
| Fort Riple    | 0010          | 90.9       | 87.5         | .               | .                      | .                     | .                            | 7               | 5                      |
| Garrison T    | 0012          | 95.8       | 93.4         | .               | .                      | .                     | .                            | 15              | 4                      |
| Ideal         | 0013          | 94.1       | 93.7         | .               | .                      | .                     | .                            | 25              | 5                      |
| Irondale      | 0014          | 91.3       | 84.9         | .               | .                      | .                     | .                            | 9               | 5                      |
| Jenkins TW    | 0015          | 102.0      | 103.1        | .               | .                      | .                     | .                            | 8               | 2                      |
| Lake Edwar    | 0016          | 102.2      | 98.1         | .               | .                      | .                     | .                            | 28              | 6                      |
| Long Lake     | 0018          | 93.4       | 93.8         | .               | .                      | .                     | .                            | 18              | 11                     |
| Maple Grov    | 0019          | 92.8       | 93.2         | .               | .                      | .                     | .                            | 8               | 3                      |
| Mission       | 0020          | 96.4       | 96.3         | .               | .                      | .                     | .                            | 16              | 3                      |
| Nokay Lake    | 0021          | 101.6      | 97.6         | .               | .                      | .                     | .                            | 16              | 9                      |
| Oak Lawn      | 0022          | 98.1       | 99.5         | .               | .                      | .                     | .                            | 21              | 17                     |
| Pelican       | 0023          | 87.9       | 86.2         | .               | .                      | .                     | .                            | 9               | 1                      |
| Roosevelt     | 0027          | 87.3       | 86.4         | .               | .                      | .                     | .                            | 12              | 5                      |
| Ross Lake     | 0028          | 98.5       | 102.8        | .               | .                      | .                     | .                            | 11              | 2                      |
| St. Mathia    | 0029          | 99.6       | 95.0         | .               | .                      | .                     | .                            | 6               | 4                      |
| Wolford       | 0034          | 96.8       | 97.2         | .               | .                      | .                     | .                            | 7               | 2                      |
| Unorg. 1st    | 0099          | 100.9      | 98.5         | 99.9            | 9.7                    | 11.3                  | 1.01                         | 82              | 55                     |
| Baxter        | 0100          | 98.0       | 96.2         | 96.1            | 9.2                    | 9.9                   | 1.01                         | 122             | 114                    |
| Brainerd      | 0200          | 101.2      | 98.9         | 98.1            | 12.3                   | 14.1                  | 1.02                         | 147             | 145                    |
| Crosby        | 0300          | 94.2       | 92.9         | .               | .                      | .                     | .                            | 21              | 17                     |
| Deerwood      | 0600          | 91.3       | 86.1         | .               | .                      | .                     | .                            | 6               | 6                      |
| Fifty Lake    | 0700          | 87.9       | 92.3         | .               | .                      | .                     | .                            | 9               | 3                      |
| Jenkins       | 1200          | 101.6      | 100.6        | .               | .                      | .                     | .                            | 13              | 13                     |
| Nisswa        | 1600          | 96.1       | 96.3         | 93.9            | 10.1                   | 11.9                  | 1.01                         | 40              | 19                     |
| Breezy Poi    | 1900          | 92.4       | 90.2         | 90.0            | 11.8                   | 14.9                  | 1.03                         | 65              | 51                     |
| Pequot Lak    | 2000          | 101.6      | 99.0         | .               | .                      | .                     | .                            | 27              | 19                     |

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 80

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Crow Wing CO=18 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Emily         | 2400          | 95.8       | 96.7         | .               | .                      | .                     | .                            | 19              | 5                      |
| Crosslake     | 2500          | 93.6       | 92.5         | 90.0            | 11.6                   | 13.6                  | 1.03                         | 69              | 25                     |

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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 81

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=18 County\_Name=Crow Wing

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.8       | 96.6         | 96.1            | 11.1                   | 13.4                  | 1.01                         | 721             | 569                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 96.4       | 93.4         | 94.0            | 14.8                   | 17.0                  | 1.02                         | 234             | 45                     |
| 06 | Commercial (with buildings)  | 90.5       | 89.1         | .               | .                      | .                     | .                            | 29              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 94.3       | 93.8         | .               | .                      | .                     | .                            | 21              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.5       | 96.0         | 95.4            | 12.0                   | 14.3                  | 1.01                         | 955             | 614                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 110.9      | 92.2         | .               | .                      | .                     | .                            | 25              | 25                     |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 110.6      | 93.5         | .               | .                      | .                     | .                            | 26              | 26                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 109.5      | 98.0         | 100.0           | 31.8                   | 23.5                  | 0.99                         | 32              | 26                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 82

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Dakota CO=19 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Castle Roc    | 0002          | 100.6      | 98.1         | .               | .                      | .                     | .                            | 7               | 7                      |
| Empire        | 0005          | 96.3       | 96.6         | 96.3            | 7.4                    | 8.8                   | 1.00                         | 46              | 46                     |
| Marshan       | 0012          | 97.6       | 101.0        | .               | .                      | .                     | .                            | 6               | 6                      |
| Ravenna       | 0016          | 92.0       | 92.2         | .               | .                      | .                     | .                            | 19              | 19                     |
| Waterford     | 0020          | 98.5       | 88.0         | .               | .                      | .                     | .                            | 7               | 7                      |
| Farmington    | 0200          | 93.3       | 93.1         | 93.3            | 6.1                    | 7.8                   | 1.00                         | 369             | 369                    |
| Hampton       | 0300          | 90.6       | 87.2         | .               | .                      | .                     | .                            | 14              | 14                     |
| Inver Grov    | 0500          | 92.7       | 92.3         | 92.6            | 7.1                    | 8.3                   | 1.00                         | 330             | 330                    |
| Lakeville     | 0600          | 94.0       | 93.8         | 93.9            | 6.7                    | 7.8                   | 1.00                         | 860             | 860                    |
| Rosemount     | 1000          | 94.8       | 93.5         | 95.0            | 6.7                    | 8.2                   | 1.00                         | 341             | 341                    |
| South St.     | 1100          | 92.3       | 90.7         | 91.6            | 9.1                    | 11.3                  | 1.01                         | 211             | 211                    |
| West St. P    | 1300          | 92.1       | 90.5         | 92.4            | 10.1                   | 11.7                  | 1.00                         | 219             | 219                    |
| Lilydale      | 1400          | 98.9       | 99.7         | .               | .                      | .                     | .                            | 11              | 11                     |
| Mendota He    | 1600          | 92.9       | 92.5         | 92.4            | 9.0                    | 11.2                  | 1.01                         | 129             | 129                    |
| Burnsville    | 1800          | 93.6       | 92.7         | 93.6            | 7.8                    | 9.5                   | 1.00                         | 750             | 750                    |
| Apple Vall    | 1900          | 93.5       | 93.1         | 93.6            | 6.5                    | 7.8                   | 1.00                         | 809             | 809                    |
| Eagan         | 2000          | 93.5       | 92.8         | 94.1            | 7.1                    | 8.5                   | 0.99                         | 702             | 702                    |
| Hastings      | 7500          | 92.8       | 92.7         | 93.4            | 9.3                    | 10.8                  | 1.00                         | 304             | 304                    |
| Northfield    | 9700          | 92.6       | 91.2         | .               | .                      | .                     | .                            | 17              | 17                     |

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 83

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Dakota CO=19 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Inver Grov    | 0500          | 86.6       | 88.4         | .               | .                      | .                     | .                            | 7               | 0                      |
| Lakeville     | 0600          | 81.4       | 90.0         | .               | .                      | .                     | .                            | 6               | 0                      |
| West St. P    | 1300          | 92.9       | 95.7         | .               | .                      | .                     | .                            | 6               | 0                      |
| Burnsville    | 1800          | 88.4       | 84.3         | .               | .                      | .                     | .                            | 14              | 0                      |
| Eagan         | 2000          | 92.1       | 90.4         | .               | .                      | .                     | .                            | 7               | 0                      |

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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 84

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Dakota CO=19 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Castle Roc    | 0002          | 100.6      | 98.1         | .               | .                      | .                     | .                            | 7               | 7                      |
| Empire        | 0005          | 96.3       | 96.6         | 96.3            | 7.4                    | 8.8                   | 1.00                         | 46              | 46                     |
| Marshan       | 0012          | 97.6       | 101.0        | .               | .                      | .                     | .                            | 6               | 6                      |
| Ravenna       | 0016          | 92.0       | 92.2         | .               | .                      | .                     | .                            | 19              | 19                     |
| Waterford     | 0020          | 98.5       | 88.0         | .               | .                      | .                     | .                            | 7               | 7                      |
| Farmington    | 0200          | 93.3       | 93.1         | 93.3            | 6.1                    | 7.8                   | 1.00                         | 369             | 369                    |
| Hampton       | 0300          | 90.6       | 87.2         | .               | .                      | .                     | .                            | 14              | 14                     |
| Inver Grov    | 0500          | 92.7       | 92.3         | 92.6            | 7.1                    | 8.3                   | 1.00                         | 330             | 330                    |
| Lakeville     | 0600          | 94.0       | 93.8         | 93.9            | 6.7                    | 7.8                   | 1.00                         | 860             | 860                    |
| Rosemount     | 1000          | 94.8       | 93.5         | 95.0            | 6.7                    | 8.2                   | 1.00                         | 341             | 341                    |
| South St.     | 1100          | 92.3       | 90.7         | 91.6            | 9.1                    | 11.3                  | 1.01                         | 211             | 211                    |
| West St. P    | 1300          | 92.1       | 90.5         | 92.4            | 10.1                   | 11.7                  | 1.00                         | 219             | 219                    |
| Lilydale      | 1400          | 98.9       | 99.7         | .               | .                      | .                     | .                            | 11              | 11                     |
| Mendota He    | 1600          | 92.9       | 92.5         | 92.4            | 9.0                    | 11.2                  | 1.01                         | 129             | 129                    |
| Burnsville    | 1800          | 93.6       | 92.7         | 93.6            | 7.8                    | 9.5                   | 1.00                         | 750             | 750                    |
| Apple Vall    | 1900          | 93.5       | 93.1         | 93.6            | 6.5                    | 7.8                   | 1.00                         | 809             | 809                    |
| Eagan         | 2000          | 93.5       | 92.8         | 94.1            | 7.1                    | 8.5                   | 0.99                         | 702             | 702                    |
| Hastings      | 7500          | 92.8       | 92.7         | 93.4            | 9.3                    | 10.8                  | 1.00                         | 304             | 304                    |
| Northfield    | 9700          | 92.6       | 91.2         | .               | .                      | .                     | .                            | 17              | 17                     |

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 85

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Dakota CO=19 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Inver Grov    | 0500          | 81.6       | 84.5         | .               | .                      | .                     | .                            | 8               | 0                      |
| Lakeville     | 0600          | 85.5       | 91.2         | .               | .                      | .                     | .                            | 7               | 0                      |
| West St. P    | 1300          | 92.9       | 95.7         | .               | .                      | .                     | .                            | 6               | 0                      |
| Burnsville    | 1800          | 90.2       | 86.4         | .               | .                      | .                     | .                            | 16              | 0                      |
| Eagan         | 2000          | 95.4       | 90.4         | .               | .                      | .                     | .                            | 9               | 0                      |

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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 86

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=19 County\_Name=Dakota

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.5       | 92.9         | 93.6            | 7.5                    | 9.0                   | 1.00                         | 5,183           | 5,183                  |
| 02 | Apartment (4 or more units)  | 84.6       | 82.4         | .               | .                      | .                     | .                            | 14              | 14                     |
| 06 | Commercial (with buildings)  | 90.4       | 89.6         | 81.0            | 16.1                   | 21.0                  | 1.11                         | 57              | 0                      |
| 07 | Industrial (with buildings)  | 97.1       | 102.4        | .               | .                      | .                     | .                            | 7               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 100.6      | 115.7        | .               | .                      | .                     | .                            | 9               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 93.5       | 92.9         | 93.6            | 7.5                    | 9.0                   | 1.00                         | 5,183           | 5,183                  |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 112.5      | 99.6         | .               | .                      | .                     | .                            | 10              | 0                      |

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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 87

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Dodge CO=20 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mantorvill    | 0007          | 89.2       | 91.4         | .               | .                      | .                     | .                            | 16              | 16                     |
| Claremont     | 0100          | 127.8      | 109.6        | .               | .                      | .                     | .                            | 6               | 6                      |
| Dodge Cent    | 0200          | 93.2       | 91.8         | 91.7            | 9.7                    | 8.9                   | 1.00                         | 35              | 35                     |
| Hayfield      | 0300          | 95.4       | 93.4         | .               | .                      | .                     | .                            | 18              | 18                     |
| Kasson        | 0400          | 94.8       | 92.8         | 94.8            | 6.9                    | 8.4                   | 1.00                         | 72              | 72                     |
| Mantorvill    | 0500          | 86.6       | 82.1         | .               | .                      | .                     | .                            | 15              | 15                     |
| West Conco    | 0600          | 89.2       | 94.7         | .               | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **88**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Dodge CO=20 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mantorvill    | 0007          | 89.2       | 91.4         | .               | .                      | .                     | .                            | 16              | 16                     |
| Claremont     | 0100          | 127.8      | 109.6        | .               | .                      | .                     | .                            | 6               | 6                      |
| Dodge Cent    | 0200          | 93.2       | 91.8         | 91.7            | 9.7                    | 8.9                   | 1.00                         | 35              | 35                     |
| Hayfield      | 0300          | 95.4       | 93.4         | .               | .                      | .                     | .                            | 18              | 18                     |
| Kasson        | 0400          | 94.8       | 92.8         | 94.8            | 6.9                    | 8.4                   | 1.00                         | 72              | 72                     |
| Mantorvill    | 0500          | 86.6       | 82.1         | .               | .                      | .                     | .                            | 15              | 15                     |
| West Conco    | 0600          | 89.2       | 94.7         | .               | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 89

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=20 County\_Name=Dodge

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.3       | 92.7         | 92.1            | 10.8                   | 11.1                  | 1.01                         | 187             | 187                    |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.3       | 92.7         | 92.1            | 10.8                   | 11.1                  | 1.01                         | 187             | 187                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 106.5      | 104.4        | .               | .                      | .                     | .                            | 7               | 7                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 115.6      | 108.3        | .               | .                      | .                     | .                            | 8               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 90

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Douglas CO=21 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Alexandria    | 0001          | 91.7       | 91.6         | 91.3            | 6.3                    | 7.5                   | 1.01                         | 32              | 32                     |
| Carlos TWP    | 0004          | 94.2       | 94.4         | .               | .                      | .                     | .                            | 19              | 19                     |
| Hudson        | 0007          | 96.0       | 94.4         | .               | .                      | .                     | .                            | 14              | 14                     |
| Ida           | 0008          | 97.2       | 96.8         | .               | .                      | .                     | .                            | 11              | 11                     |
| La Grand      | 0009          | 93.4       | 93.6         | 93.6            | 6.9                    | 8.7                   | 1.00                         | 53              | 53                     |
| Lake Mary     | 0010          | 89.7       | 89.2         | .               | .                      | .                     | .                            | 6               | 6                      |
| Miltona TW    | 0014          | 92.6       | 92.6         | .               | .                      | .                     | .                            | 10              | 10                     |
| Moe           | 0015          | 90.5       | 88.8         | .               | .                      | .                     | .                            | 6               | 6                      |
| Alexandria    | 0100          | 97.9       | 98.0         | 98.0            | 7.8                    | 9.4                   | 1.00                         | 140             | 140                    |
| Brandon       | 0200          | 94.0       | 95.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Carlos        | 0300          | 96.1       | 100.2        | .               | .                      | .                     | .                            | 7               | 7                      |
| Osakis        | 8200          | 98.3       | 97.7         | .               | .                      | .                     | .                            | 18              | 18                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 91

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Douglas CO=21 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Alexandria    | 0001          | 108.0      | 106.8        | .               | .                      | .                     | .                            | 8               | 8                      |
| Carlos TWP    | 0004          | 98.4       | 100.4        | .               | .                      | .                     | .                            | 7               | 7                      |
| Ida           | 0008          | 96.3       | 94.7         | .               | .                      | .                     | .                            | 16              | 16                     |
| La Grand      | 0009          | 98.4       | 99.7         | .               | .                      | .                     | .                            | 10              | 10                     |
| Leaf Valle    | 0011          | 99.6       | 100.7        | .               | .                      | .                     | .                            | 6               | 6                      |
| Miltona TW    | 0014          | 108.5      | 106.7        | .               | .                      | .                     | .                            | 7               | 7                      |
| Alexandria    | 0100          | 86.9       | 92.1         | .               | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 92

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Douglas CO=21 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Alexandria    | 0001          | 94.9       | 93.1         | 93.7            | 8.6                    | 9.3                   | 1.01                         | 40              | 40                     |
| Brandon TW    | 0003          | 96.8       | 97.0         | .               | .                      | .                     | .                            | 6               | 6                      |
| Carlos TWP    | 0004          | 95.4       | 95.0         | .               | .                      | .                     | .                            | 26              | 26                     |
| Hudson        | 0007          | 97.8       | 95.0         | .               | .                      | .                     | .                            | 17              | 17                     |
| Ida           | 0008          | 96.7       | 95.2         | .               | .                      | .                     | .                            | 27              | 27                     |
| La Grand      | 0009          | 94.2       | 94.0         | 94.2            | 7.3                    | 9.1                   | 1.00                         | 63              | 63                     |
| Lake Mary     | 0010          | 89.7       | 88.6         | .               | .                      | .                     | .                            | 11              | 11                     |
| Leaf Valle    | 0011          | 98.1       | 99.3         | .               | .                      | .                     | .                            | 9               | 9                      |
| Miltona TW    | 0014          | 99.1       | 96.3         | .               | .                      | .                     | .                            | 17              | 17                     |
| Moe           | 0015          | 96.2       | 93.0         | .               | .                      | .                     | .                            | 7               | 7                      |
| Osakis TWP    | 0017          | 99.8       | 99.9         | .               | .                      | .                     | .                            | 6               | 6                      |
| Alexandria    | 0100          | 97.3       | 97.3         | 96.7            | 8.1                    | 9.8                   | 1.01                         | 148             | 148                    |
| Brandon       | 0200          | 94.0       | 95.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Carlos        | 0300          | 96.1       | 100.2        | .               | .                      | .                     | .                            | 7               | 7                      |
| Osakis        | 8200          | 98.3       | 97.7         | .               | .                      | .                     | .                            | 18              | 18                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 93

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=21 County\_Name=Douglas

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.6       | 94.5         | 95.0            | 8.0                    | 9.5                   | 1.01                         | 358             | 358                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 99.0       | 100.4        | 97.0            | 10.0                   | 12.2                  | 1.02                         | 82              | 82                     |
| 06 | Commercial (with buildings)  | 87.9       | 92.1         | .               | .                      | .                     | .                            | 6               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 89.8       | 74.5         | .               | .                      | .                     | .                            | 14              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.2       | 95.2         | 95.5            | 8.5                    | 10.2                  | 1.01                         | 440             | 440                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 93.2       | 94.2         | .               | .                      | .                     | .                            | 16              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 87.9       | 92.1         | .               | .                      | .                     | .                            | 6               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 94.5       | 96.3         | .               | .                      | .                     | .                            | 23              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 94

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Faribault CO=22 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blue Earth    | 0100          | 99.6       | 96.6         | 96.4            | 20.5                   | 25.2                  | 1.03                         | 37              | 0                      |
| Elmore        | 0500          | 124.4      | 117.7        | .               | .                      | .                     | .                            | 6               | 0                      |
| Kiester       | 0900          | 114.2      | 105.5        | .               | .                      | .                     | .                            | 6               | 0                      |
| Wells         | 1200          | 111.3      | 93.6         | .               | .                      | .                     | .                            | 23              | 0                      |
| Winnebago     | 1300          | 79.8       | 73.9         | .               | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 95

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Faribault CO=22 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blue Earth    | 0100          | 99.6       | 96.6         | 96.4            | 20.5                   | 25.2                  | 1.03                         | 37              | 0                      |
| Elmore        | 0500          | 124.4      | 117.7        | .               | .                      | .                     | .                            | 6               | 0                      |
| Kiester       | 0900          | 114.2      | 105.5        | .               | .                      | .                     | .                            | 6               | 0                      |
| Wells         | 1200          | 111.3      | 93.6         | .               | .                      | .                     | .                            | 23              | 0                      |
| Winnebago     | 1300          | 79.8       | 73.9         | .               | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 96

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=22 County\_Name=Faribault

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 99.8       | 94.3         | 91.4            | 24.3                   | 24.8                  | 1.04                         | 121             | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 92.9       | 97.9         | .               | .                      | .                     | .                            | 6               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 99.7       | 94.2         | 91.3            | 24.2                   | 24.7                  | 1.04                         | 122             | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 101.3      | 101.2        | .               | .                      | .                     | .                            | 22              | 22                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 101.3      | 101.2        | .               | .                      | .                     | .                            | 22              | 22                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 97

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Fillmore CO=23 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Fountain      | 0300          | 95.6       | 93.2         | .               | .                      | .                     | .                            | 13              | 13                     |
| Harmony       | 0500          | 89.4       | 88.3         | .               | .                      | .                     | .                            | 16              | 16                     |
| Lanesboro     | 0600          | 108.5      | 102.7        | .               | .                      | .                     | .                            | 12              | 12                     |
| Mabel         | 0700          | 104.5      | 97.4         | .               | .                      | .                     | .                            | 13              | 13                     |
| Preston       | 1000          | 95.9       | 95.3         | .               | .                      | .                     | .                            | 17              | 17                     |
| Rushford      | 1200          | 99.2       | 98.2         | .               | .                      | .                     | .                            | 16              | 16                     |
| Spring Val    | 1300          | 98.5       | 88.6         | 88.2            | 24.6                   | 18.0                  | 1.00                         | 40              | 40                     |
| Wykoff        | 1500          | 98.8       | 101.2        | .               | .                      | .                     | .                            | 7               | 7                      |
| Chatfield     | 6400          | 100.8      | 99.4         | .               | .                      | .                     | .                            | 21              | 21                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 98

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Fillmore CO=23 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Fountain      | 0300          | 95.6       | 93.2         | .               | .                      | .                     | .                            | 13              | 13                     |
| Harmony       | 0500          | 89.4       | 88.3         | .               | .                      | .                     | .                            | 16              | 16                     |
| Lanesboro     | 0600          | 108.5      | 102.7        | .               | .                      | .                     | .                            | 12              | 12                     |
| Mabel         | 0700          | 104.5      | 97.4         | .               | .                      | .                     | .                            | 13              | 13                     |
| Preston       | 1000          | 91.3       | 93.2         | .               | .                      | .                     | .                            | 19              | 19                     |
| Rushford      | 1200          | 99.2       | 98.2         | .               | .                      | .                     | .                            | 16              | 16                     |
| Spring Val    | 1300          | 98.5       | 88.6         | 88.2            | 24.6                   | 18.0                  | 1.00                         | 40              | 40                     |
| Wykoff        | 1500          | 98.8       | 101.2        | .               | .                      | .                     | .                            | 7               | 7                      |
| Rushford V    | 1600          | 88.4       | 86.2         | .               | .                      | .                     | .                            | 6               | 6                      |
| Chatfield     | 6400          | 100.8      | 99.4         | .               | .                      | .                     | .                            | 21              | 21                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **99**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=23 County\_Name=Fillmore

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.8       | 94.8         | 92.2            | 17.9                   | 18.1                  | 1.03                         | 186             | 186                    |
| 06 | Commercial (with buildings)  | 92.1       | 100.8        | .               | .                      | .                     | .                            | 8               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 80.3       | 69.6         | .               | .                      | .                     | .                            | 14              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.2       | 94.7         | 92.0            | 18.3                   | 18.7                  | 1.03                         | 189             | 189                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 88.5       | 67.8         | .               | .                      | .                     | .                            | 6               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 93.2       | 90.4         | .               | .                      | .                     | .                            | 18              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 92.5       | 88.6         | .               | .                      | .                     | .                            | 19              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 100

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Freeborn CO=24 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bancroft      | 0003          | 101.9      | 94.4         | .               | .                      | .                     | .                            | 8               | 0                      |
| Albert Lea    | 0100          | 96.1       | 94.1         | 93.5            | 15.2                   | 18.3                  | 1.01                         | 217             | 0                      |
| Glenville     | 0900          | 104.1      | 99.2         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 101

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Freeborn CO=24 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Albert Lea    | 0100          | 162.3      | 117.9        | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 102

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Freeborn CO=24 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bancroft      | 0003          | 101.9      | 94.4         | .               | .                      | .                     | .                            | 8               | 0                      |
| Albert Lea    | 0100          | 96.1       | 94.1         | 93.5            | 15.2                   | 18.3                  | 1.01                         | 217             | 0                      |
| Glenville     | 0900          | 104.1      | 99.2         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 103

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Freeborn CO=24 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Freeborn T    | 0006          | 98.5       | 96.8         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 104

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Freeborn CO=24 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Freeborn T    | 0006          | 98.5       | 96.8         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 105

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=24 County\_Name=Freeborn

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.7       | 94.1         | 93.2            | 16.1                   | 19.2                  | 1.03                         | 303             | 0                      |
| 06 | Commercial (with buildings)  | 151.7      | 117.9        | .               | .                      | .                     | .                            | 14              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.7       | 94.1         | 93.2            | 16.1                   | 19.2                  | 1.03                         | 303             | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 105.7      | 96.8         | .               | .                      | .                     | .                            | 14              | 14                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 105.6      | 98.5         | .               | .                      | .                     | .                            | 15              | 14                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 106

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Goodhue CO=25 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cannon Fal    | 0004          | 90.5       | 90.5         | .               | .                      | .                     | .                            | 9               | 9                      |
| Florence      | 0008          | 94.0       | 90.0         | .               | .                      | .                     | .                            | 10              | 10                     |
| Stanton       | 0017          | 103.9      | 103.8        | .               | .                      | .                     | .                            | 8               | 7                      |
| Cannon Fal    | 0200          | 94.9       | 94.0         | 94.5            | 12.7                   | 13.6                  | 0.99                         | 61              | 61                     |
| Goodhue       | 0500          | 93.4       | 92.2         | .               | .                      | .                     | .                            | 21              | 21                     |
| Kenyon        | 0600          | 95.6       | 92.8         | .               | .                      | .                     | .                            | 20              | 20                     |
| Red Wing      | 0800          | 97.5       | 95.9         | 95.6            | 11.2                   | 11.9                  | 1.01                         | 214             | 214                    |
| Zumbrota      | 1400          | 93.3       | 92.7         | 92.9            | 9.1                    | 11.3                  | 1.00                         | 51              | 51                     |
| Lake City     | 7700          | 93.4       | 94.7         | .               | .                      | .                     | .                            | 10              | 0                      |
| Pine Islan    | 9500          | 91.7       | 88.6         | 90.5            | 11.3                   | 15.0                  | 1.01                         | 38              | 38                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 107

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Goodhue CO=25 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cannon Fal    | 0004          | 90.5       | 90.5         | .               | .                      | .                     | .                            | 9               | 9                      |
| Florence      | 0008          | 94.0       | 90.0         | .               | .                      | .                     | .                            | 10              | 10                     |
| Stanton       | 0017          | 103.9      | 103.8        | .               | .                      | .                     | .                            | 8               | 7                      |
| Cannon Fal    | 0200          | 94.9       | 94.0         | 94.5            | 12.7                   | 13.6                  | 0.99                         | 61              | 61                     |
| Goodhue       | 0500          | 93.4       | 92.2         | .               | .                      | .                     | .                            | 21              | 21                     |
| Kenyon        | 0600          | 95.6       | 92.8         | .               | .                      | .                     | .                            | 20              | 20                     |
| Red Wing      | 0800          | 97.4       | 95.9         | 95.6            | 11.1                   | 11.9                  | 1.01                         | 216             | 216                    |
| Zumbrota      | 1400          | 93.3       | 92.7         | 92.9            | 9.1                    | 11.3                  | 1.00                         | 51              | 51                     |
| Lake City     | 7700          | 96.5       | 99.4         | .               | .                      | .                     | .                            | 13              | 0                      |
| Pine Islan    | 9500          | 91.7       | 88.6         | 90.5            | 11.3                   | 15.0                  | 1.01                         | 38              | 38                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 108

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=25 County\_Name=Goodhue

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.7       | 94.5         | 94.4            | 11.1                   | 12.4                  | 1.00                         | 487             | 472                    |
| 06 | Commercial (with buildings)  | 92.4       | 87.5         | .               | .                      | .                     | .                            | 11              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 82.9       | 94.8         | .               | .                      | .                     | .                            | 12              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.7       | 94.5         | 94.5            | 11.0                   | 12.4                  | 1.00                         | 492             | 474                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 79.1       | 82.1         | .               | .                      | .                     | .                            | 8               | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 92.3       | 89.1         | .               | .                      | .                     | .                            | 12              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 85.8       | 88.8         | .               | .                      | .                     | .                            | 16              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **109**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Grant CO=26 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Elbow Lake    | 0300          | 98.4       | 101.6        | .               | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 110

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Grant CO=26 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Pelican La    | 0012          | 87.3       | 90.5         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 111

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Grant CO=26 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Pelican La    | 0012          | 91.9       | 95.1         | .               | .                      | .                     | .                            | 10              | 0                      |
| Elbow Lake    | 0300          | 95.0       | 95.1         | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 112

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=26 County\_Name=Grant

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                   | 92.4       | 91.5         | 90.2            | 17.3                   | 19.9                  | 1.03                         | 42              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings) | 87.6       | 90.5         | .               | .                      | .                     | .                            | 11              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation         | 91.4       | 90.5         | 89.7            | 18.2                   | 21.4                  | 1.03                         | 53              | 0                      |

**All sales adjusted for time and terms  
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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 113

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hennepin CO=27 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Brooklyn C    | 0100          | 94.0       | 91.9         | 93.2            | 9.8                    | 10.4                  | 1.00                         | 300             | 300                    |
| Champlin      | 0200          | 92.2       | 91.6         | 92.3            | 8.2                    | 8.7                   | 1.00                         | 302             | 302                    |
| Crystal       | 0300          | 94.9       | 92.7         | 93.5            | 11.1                   | 12.4                  | 1.01                         | 310             | 310                    |
| Deephaven     | 0500          | 98.5       | 97.7         | 93.1            | 10.6                   | 11.5                  | 1.04                         | 45              | 45                     |
| Edina         | 0700          | 92.8       | 92.8         | 92.8            | 9.7                    | 12.2                  | 1.00                         | 697             | 697                    |
| Excelsior     | 0900          | 93.3       | 92.1         | .               | .                      | .                     | .                            | 23              | 23                     |
| Golden Val    | 1100          | 92.2       | 91.0         | 92.2            | 10.0                   | 12.0                  | 1.00                         | 292             | 292                    |
| Hopkins       | 1400          | 93.1       | 91.9         | 93.0            | 8.8                    | 10.9                  | 1.00                         | 190             | 190                    |
| Long Lake     | 1600          | 94.5       | 92.2         | .               | .                      | .                     | .                            | 18              | 18                     |
| Loretto       | 1700          | 91.0       | 95.2         | .               | .                      | .                     | .                            | 9               | 9                      |
| Maple Plai    | 1800          | 92.9       | 94.2         | .               | .                      | .                     | .                            | 19              | 19                     |
| Minnetonka    | 1900          | 92.8       | 90.9         | .               | .                      | .                     | .                            | 9               | 9                      |
| Mound         | 2100          | 93.7       | 93.5         | 92.0            | 10.4                   | 12.1                  | 1.01                         | 172             | 172                    |
| Osseo         | 2300          | 86.0       | 87.3         | .               | .                      | .                     | .                            | 18              | 18                     |
| Richfield     | 2500          | 91.9       | 90.2         | 91.2            | 8.8                    | 10.3                  | 1.01                         | 460             | 460                    |
| Robbinsdal    | 2600          | 90.1       | 88.6         | 89.2            | 11.3                   | 13.6                  | 1.01                         | 201             | 201                    |
| Rogers        | 2800          | 92.7       | 93.2         | 92.0            | 6.8                    | 7.9                   | 1.00                         | 146             | 146                    |
| St. Bonifa    | 2900          | 95.2       | 93.4         | 94.6            | 8.2                    | 9.3                   | 1.00                         | 42              | 42                     |
| St. Louis     | 3000          | 95.1       | 94.4         | 94.6            | 9.5                    | 11.2                  | 1.00                         | 736             | 736                    |
| Spring Par    | 3200          | 92.6       | 89.6         | .               | .                      | .                     | .                            | 19              | 19                     |
| Tonka Bay     | 3300          | 91.3       | 95.4         | .               | .                      | .                     | .                            | 19              | 19                     |
| Wayzata       | 3400          | 90.9       | 92.9         | 90.5            | 13.0                   | 14.2                  | 1.02                         | 69              | 69                     |
| Woodland      | 3700          | 100.9      | 104.5        | .               | .                      | .                     | .                            | 6               | 6                      |
| Bloominto     | 4100          | 93.8       | 92.6         | 93.4            | 9.3                    | 10.7                  | 1.00                         | 923             | 923                    |
| New Hope      | 4200          | 91.2       | 91.0         | 91.9            | 8.1                    | 8.3                   | 1.00                         | 170             | 170                    |
| Maple Grov    | 4400          | 94.1       | 93.4         | 94.3            | 6.1                    | 7.2                   | 1.00                         | 1,028           | 1,028                  |
| Medina        | 4500          | 101.0      | 99.0         | 102.3           | 11.3                   | 10.7                  | 1.00                         | 79              | 79                     |
| Orono         | 4600          | 95.5       | 96.4         | 95.8            | 10.3                   | 12.8                  | 1.00                         | 113             | 113                    |
| Plymouth      | 4700          | 95.2       | 95.1         | 95.3            | 7.7                    | 9.2                   | 1.00                         | 999             | 999                    |
| Brooklyn P    | 4900          | 93.8       | 92.7         | 93.5            | 9.5                    | 10.1                  | 1.00                         | 940             | 940                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 114

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hennepin CO=27 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Greenwood     | 5000          | 87.1       | 80.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Minnetonka    | 5200          | 94.9       | 94.0         | 95.0            | 10.1                   | 11.6                  | 0.99                         | 704             | 704                    |
| Shorewood     | 5300          | 92.4       | 93.8         | 93.5            | 10.2                   | 12.8                  | 0.99                         | 104             | 104                    |
| Independen    | 5400          | 93.8       | 93.5         | 91.1            | .                      | .                     | .                            | 30              | 30                     |
| Greenfield    | 5500          | 92.5       | 93.1         | .               | .                      | .                     | .                            | 24              | 24                     |
| Corcoran      | 5600          | 93.0       | 92.6         | 92.1            | 7.3                    | 8.9                   | 1.01                         | 46              | 46                     |
| Minnetrist    | 5800          | 97.8       | 96.7         | 96.9            | 10.2                   | 12.0                  | 1.00                         | 98              | 98                     |
| Eden Prair    | 6000          | 94.3       | 93.9         | 94.5            | 7.2                    | 8.1                   | 1.00                         | 863             | 863                    |
| Dayton        | 6600          | 92.0       | 92.7         | 93.2            | 10.7                   | 11.8                  | 0.99                         | 39              | 39                     |
| Minneapolis   | 8800          | 95.5       | 93.8         | 93.5            | 12.4                   | 13.7                  | 1.00                         | 4,007           | 4,001                  |
| St. Anthon    | 9100          | 94.2       | 95.1         | 93.3            | 8.4                    | 11.0                  | 1.01                         | 51              | 51                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 115

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hennepin CO=27 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bloomington   | 4100          | 91.7       | 92.7         | .               | .                      | .                     | .                            | 8               | 8                      |
| Minneapolis   | 8800          | 96.2       | 94.5         | 94.7            | 13.7                   | 16.3                  | 0.99                         | 66              | 66                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 116

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hennepin CO=27 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Champlin      | 0200          | 100.2      | 100.4        | .               | .                      | .                     | .                            | 8               | 8                      |
| Golden Val    | 1100          | 94.3       | 95.2         | .               | .                      | .                     | .                            | 6               | 6                      |
| Rogers        | 2800          | 96.5       | 96.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Bloomington   | 4100          | 105.6      | 97.3         | .               | .                      | .                     | .                            | 14              | 14                     |
| New Hope      | 4200          | 89.3       | 92.9         | .               | .                      | .                     | .                            | 8               | 8                      |
| Maple Grov    | 4400          | 95.4       | 95.1         | 94.7            | .                      | .                     | .                            | 30              | 30                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 117

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hennepin CO=27 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Plymouth      | 4700          | 80.1       | 87.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Minnetonka    | 5200          | 85.3       | 90.5         | .               | .                      | .                     | .                            | 8               | 8                      |
| Eden Prair    | 6000          | 93.3       | 94.8         | .               | .                      | .                     | .                            | 11              | 11                     |
| Minneapolis   | 8800          | 95.4       | 92.7         | 80.5            | 24.6                   | 25.8                  | 1.15                         | 70              | 70                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 118

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hennepin CO=27 PT=07 Property=Industrial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Plymouth      | 4700          | 81.8       | 78.9         | .               | .                      | .                     | .                            | 7               | 7                      |
| Minneapolis   | 8800          | 98.2       | 93.5         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 119

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hennepin CO=27 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Brooklyn C    | 0100          | 94.0       | 91.9         | 93.2            | 9.8                    | 10.4                  | 1.00                         | 300             | 300                    |
| Champlin      | 0200          | 92.4       | 91.9         | 92.5            | 8.2                    | 8.7                   | 1.00                         | 310             | 310                    |
| Crystal       | 0300          | 95.0       | 92.7         | 93.6            | 11.2                   | 12.4                  | 1.01                         | 312             | 312                    |
| Deephaven     | 0500          | 99.5       | 98.6         | 94.7            | 11.2                   | 11.3                  | 1.04                         | 47              | 47                     |
| Edina         | 0700          | 92.8       | 92.8         | 92.8            | 9.7                    | 12.2                  | 1.00                         | 697             | 697                    |
| Excelsior     | 0900          | 93.3       | 92.1         | .               | .                      | .                     | .                            | 23              | 23                     |
| Golden Val    | 1100          | 92.3       | 91.1         | 92.2            | 10.1                   | 12.3                  | 1.00                         | 298             | 298                    |
| Hopkins       | 1400          | 93.1       | 91.9         | 93.0            | 8.7                    | 10.9                  | 1.00                         | 191             | 191                    |
| Long Lake     | 1600          | 94.5       | 92.2         | .               | .                      | .                     | .                            | 18              | 18                     |
| Loretto       | 1700          | 91.0       | 95.2         | .               | .                      | .                     | .                            | 9               | 9                      |
| Maple Plai    | 1800          | 92.9       | 94.2         | .               | .                      | .                     | .                            | 19              | 19                     |
| Minnetonka    | 1900          | 96.4       | 91.6         | .               | .                      | .                     | .                            | 10              | 10                     |
| Mound         | 2100          | 93.7       | 93.5         | 92.0            | 10.4                   | 12.1                  | 1.01                         | 172             | 172                    |
| Osseo         | 2300          | 86.0       | 87.3         | .               | .                      | .                     | .                            | 18              | 18                     |
| Richfield     | 2500          | 91.9       | 90.1         | 91.2            | 8.8                    | 10.3                  | 1.01                         | 461             | 461                    |
| Robbinsdal    | 2600          | 90.5       | 88.6         | 89.4            | 11.7                   | 13.5                  | 1.01                         | 206             | 206                    |
| Rogers        | 2800          | 92.9       | 93.2         | 92.1            | 6.9                    | 8.0                   | 1.00                         | 152             | 152                    |
| St. Bonifa    | 2900          | 95.2       | 93.4         | 94.6            | 8.2                    | 9.3                   | 1.00                         | 42              | 42                     |
| St. Louis     | 3000          | 95.1       | 94.4         | 94.6            | 9.5                    | 11.2                  | 1.00                         | 736             | 736                    |
| Spring Par    | 3200          | 92.9       | 90.0         | .               | .                      | .                     | .                            | 23              | 23                     |
| Tonka Bay     | 3300          | 91.3       | 95.4         | .               | .                      | .                     | .                            | 19              | 19                     |
| Wayzata       | 3400          | 91.1       | 92.9         | 90.8            | 13.0                   | 14.2                  | 1.02                         | 71              | 71                     |
| Woodland      | 3700          | 100.8      | 102.1        | .               | .                      | .                     | .                            | 7               | 7                      |
| Bloominto     | 4100          | 93.9       | 92.7         | 93.5            | 9.4                    | 10.8                  | 1.00                         | 937             | 937                    |
| New Hope      | 4200          | 91.2       | 91.0         | 91.8            | 8.2                    | 8.3                   | 1.00                         | 178             | 178                    |
| Maple Grov    | 4400          | 94.1       | 93.5         | 94.4            | 6.2                    | 7.3                   | 1.00                         | 1,058           | 1,058                  |
| Medina        | 4500          | 100.9      | 98.8         | 102.2           | 11.3                   | 10.6                  | 1.00                         | 80              | 80                     |
| Orono         | 4600          | 95.6       | 96.5         | 95.7            | 10.5                   | 13.1                  | 1.00                         | 116             | 116                    |
| Plymouth      | 4700          | 95.2       | 95.1         | 95.3            | 7.7                    | 9.2                   | 1.00                         | 999             | 999                    |
| Brooklyn P    | 4900          | 93.8       | 92.7         | 93.5            | 9.5                    | 10.1                  | 1.00                         | 941             | 941                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 120

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hennepin CO=27 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Greenwood     | 5000          | 87.1       | 80.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Minnetonka    | 5200          | 95.0       | 94.1         | 95.1            | 10.1                   | 11.6                  | 0.99                         | 705             | 705                    |
| Shorewood     | 5300          | 92.8       | 93.8         | 93.9            | 10.2                   | 12.9                  | 0.99                         | 109             | 109                    |
| Independen    | 5400          | 93.4       | 93.5         | 91.3            | 12.1                   | 15.2                  | 1.02                         | 34              | 34                     |
| Greenfield    | 5500          | 92.5       | 93.1         | .               | .                      | .                     | .                            | 24              | 24                     |
| Corcoran      | 5600          | 93.0       | 92.6         | 92.1            | 7.3                    | 8.9                   | 1.01                         | 46              | 46                     |
| Minnetrist    | 5800          | 97.6       | 96.7         | 96.7            | 10.3                   | 12.1                  | 1.00                         | 100             | 100                    |
| Eden Prair    | 6000          | 94.3       | 93.8         | 94.5            | 7.2                    | 8.1                   | 1.00                         | 864             | 864                    |
| Dayton        | 6600          | 91.3       | 92.6         | 92.7            | 11.3                   | 11.8                  | 0.99                         | 40              | 40                     |
| Minneapolis   | 8800          | 95.5       | 93.8         | 93.5            | 12.4                   | 13.7                  | 1.00                         | 4,007           | 4,001                  |
| St. Anthon    | 9100          | 94.2       | 95.1         | 93.3            | 8.4                    | 11.0                  | 1.01                         | 51              | 51                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 121

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hennepin CO=27 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Golden Val    | 1100          | 93.4       | 95.1         | .               | .                      | .                     | .                            | 6               | 6                      |
| Rogers        | 2800          | 85.4       | 82.6         | .               | .                      | .                     | .                            | 7               | 7                      |
| St. Louis     | 3000          | 81.5       | 81.5         | .               | .                      | .                     | .                            | 8               | 8                      |
| Bloomington   | 4100          | 94.7       | 92.1         | .               | .                      | .                     | .                            | 8               | 8                      |
| New Hope      | 4200          | 92.7       | 92.8         | .               | .                      | .                     | .                            | 6               | 6                      |
| Maple Grov    | 4400          | 101.5      | 101.3        | .               | .                      | .                     | .                            | 8               | 8                      |
| Brooklyn P    | 4900          | 98.6       | 91.0         | .               | .                      | .                     | .                            | 9               | 9                      |
| Minnetonka    | 5200          | 85.3       | 90.5         | .               | .                      | .                     | .                            | 8               | 8                      |
| Eden Prair    | 6000          | 92.9       | 93.7         | .               | .                      | .                     | .                            | 16              | 16                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 122

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=27 County\_Name=Hennepin

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                   | 94.3       | 93.3         | 93.7            | 9.9                    | 11.5                  | 1.00                         | 14,330          | 14,324                 |
| 02 | Apartment (4 or more units)                                       | 95.7       | 94.5         | 95.5            | 11.4                   | 14.2                  | 0.99                         | 92              | 92                     |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings) | 97.8       | 96.9         | 98.2            | 11.7                   | 12.6                  | 1.00                         | 110             | 110                    |
| 06 | Commercial (with buildings)                                       | 94.1       | 92.8         | 83.2            | 19.7                   | 21.6                  | 1.12                         | 148             | 148                    |
| 07 | Industrial (with buildings)                                       | 92.7       | 91.4         | 86.4            | 14.3                   | 19.2                  | 1.07                         | 56              | 47                     |
| 91 | Seasonal Recreational Residential/Residential Aggregation         | 94.3       | 93.4         | 93.8            | 10.0                   | 11.5                  | 1.00                         | 14,440          | 14,434                 |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 123

**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=27 County=Hennepin without Minneapolis

| <b>Property</b>   | <b>Mean<br/>ratio</b> | <b>Median<br/>ratio</b> | <b>Aggregate<br/>ratio</b> | <b>Coeff. of<br/>dispersion *</b> | <b>Coeff. of<br/>variation *</b> | <b>Price related<br/>differential *</b> | <b>Number<br/>of sales</b> |
|---|-----------------------|-------------------------|----------------------------|-----------------------------------|----------------------------------|---|----------------------------|
| Residential (less than 4 units)                                   | 93.9                  | 93.3                    | 93.8                       | 9.0                               | 10.5                             | 1.00                                    | 10,323                     |
| Apartment (4 or more units)                                       | 94.4                  | 93.9                    | .                          | .                                 | .                                | .                                       | 26                         |
| Non-Commercial Seasonal Recreational Residential (with buildings) | 97.8                  | 96.9                    | 98.2                       | 11.7                              | 12.6                             | 1.00                                    | 110                        |
| Commercial (with buildings)                                       | 92.9                  | 92.8                    | 86.8                       | 15.3                              | 17.1                             | 1.08                                    | 78                         |
| Industrial (with buildings)                                       | 91.6                  | 91.1                    | 86.5                       | 13.7                              | 18.9                             | 1.05                                    | 47                         |
| Seasonal Recreational Residential/Residential Aggregation         | 93.9                  | 93.3                    | 93.8                       | 9.0                               | 10.5                             | 1.00                                    | 10,433                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 124

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Houston CO=28 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| La Crescen    | 0008          | 103.5      | 90.4         | .               | .                      | .                     | .                            | 11              | 11                     |
| Caledonia     | 0200          | 89.9       | 90.3         | 89.3            | 11.7                   | 13.7                  | 1.01                         | 41              | 41                     |
| Houston       | 0600          | 99.5       | 98.0         | .               | .                      | .                     | .                            | 11              | 11                     |
| Spring Gro    | 1000          | 104.7      | 92.1         | .               | .                      | .                     | .                            | 22              | 22                     |
| La Crescen    | 9000          | 93.8       | 93.2         | 93.1            | 13.5                   | 17.0                  | 0.99                         | 63              | 61                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 125

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Houston CO=28 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Caledonia     | 0200          | 105.0      | 89.3         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 126

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Houston CO=28 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| La Crescen    | 0008          | 103.5      | 90.4         | .               | .                      | .                     | .                            | 11              | 11                     |
| Caledonia     | 0200          | 89.9       | 90.3         | 89.3            | 11.7                   | 13.7                  | 1.01                         | 41              | 41                     |
| Houston       | 0600          | 99.5       | 98.0         | .               | .                      | .                     | .                            | 11              | 11                     |
| Spring Gro    | 1000          | 104.7      | 92.1         | .               | .                      | .                     | .                            | 22              | 22                     |
| La Crescen    | 9000          | 94.4       | 93.2         | 93.7            | 14.0                   | 17.6                  | 0.99                         | 64              | 61                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 127

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=28 County\_Name=Houston

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.4       | 90.8         | 89.4            | 15.7                   | 15.8                  | 1.01                         | 177             | 175                    |
| 06 | Commercial (with buildings)  | 102.5      | 86.6         | .               | .                      | .                     | .                            | 10              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.7       | 90.8         | 89.7            | 15.9                   | 16.1                  | 1.01                         | 178             | 175                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 80.9       | 89.3         | .               | .                      | .                     | .                            | 8               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 100.6      | 102.8        | .               | .                      | .                     | .                            | 16              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 113.7      | 102.8        | .               | .                      | .                     | .                            | 21              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 128

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hubbard CO=29 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Crow Wing     | 0006          | 93.6       | 93.0         | .               | .                      | .                     | .                            | 7               | 0                      |
| Helga         | 0011          | 96.3       | 94.9         | .               | .                      | .                     | .                            | 15              | 0                      |
| Henrietta     | 0013          | 106.6      | 105.0        | .               | .                      | .                     | .                            | 9               | 0                      |
| Hubbard       | 0014          | 99.9       | 102.9        | .               | .                      | .                     | .                            | 9               | 0                      |
| Lake Emma     | 0016          | 104.5      | 103.6        | .               | .                      | .                     | .                            | 8               | 0                      |
| Nevis TWP     | 0021          | 91.4       | 96.9         | .               | .                      | .                     | .                            | 8               | 0                      |
| Straight R    | 0024          | 94.5       | 93.1         | .               | .                      | .                     | .                            | 10              | 0                      |
| Todd          | 0026          | 103.9      | 95.1         | .               | .                      | .                     | .                            | 13              | 0                      |
| Nevis         | 1200          | 97.4       | 97.8         | .               | .                      | .                     | .                            | 7               | 0                      |
| Park Rapid    | 1300          | 95.0       | 94.4         | 94.6            | 12.7                   | 16.6                  | 1.00                         | 38              | 0                      |

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Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 129

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hubbard CO=29 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arago         | 0002          | 95.4       | 99.6         | .               | .                      | .                     | .                            | 9               | 0                      |
| Crow Wing     | 0006          | 116.5      | 110.7        | .               | .                      | .                     | .                            | 7               | 0                      |
| Henrietta     | 0013          | 100.5      | 100.2        | .               | .                      | .                     | .                            | 8               | 0                      |
| Hubbard       | 0014          | 97.7       | 86.4         | .               | .                      | .                     | .                            | 7               | 0                      |
| Lake Emma     | 0016          | 99.4       | 97.2         | .               | .                      | .                     | .                            | 18              | 0                      |
| Nevis TWP     | 0021          | 89.1       | 88.3         | .               | .                      | .                     | .                            | 14              | 0                      |

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Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 130

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hubbard CO=29 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arago         | 0002          | 96.4       | 99.7         | .               | .                      | .                     | .                            | 12              | 0                      |
| Clover        | 0005          | 95.4       | 91.5         | .               | .                      | .                     | .                            | 6               | 0                      |
| Crow Wing     | 0006          | 105.1      | 101.7        | .               | .                      | .                     | .                            | 14              | 0                      |
| Helga         | 0011          | 96.3       | 94.9         | .               | .                      | .                     | .                            | 15              | 0                      |
| Henrietta     | 0013          | 103.7      | 101.8        | .               | .                      | .                     | .                            | 17              | 0                      |
| Hubbard       | 0014          | 99.0       | 96.0         | .               | .                      | .                     | .                            | 16              | 0                      |
| Lake Emma     | 0016          | 101.0      | 98.7         | .               | .                      | .                     | .                            | 26              | 0                      |
| Lakeport      | 0019          | 121.0      | 126.9        | .               | .                      | .                     | .                            | 8               | 0                      |
| Mantrap       | 0020          | 116.4      | 122.6        | .               | .                      | .                     | .                            | 7               | 0                      |
| Nevis TWP     | 0021          | 89.9       | 90.7         | .               | .                      | .                     | .                            | 22              | 0                      |
| Straight R    | 0024          | 102.4      | 92.9         | .               | .                      | .                     | .                            | 13              | 0                      |
| Todd          | 0026          | 105.4      | 101.5        | .               | .                      | .                     | .                            | 18              | 0                      |
| White Oak     | 0027          | 88.1       | 84.6         | .               | .                      | .                     | .                            | 6               | 0                      |
| Steamboat     | 0028          | 102.0      | 104.9        | .               | .                      | .                     | .                            | 7               | 0                      |
| Nevis         | 1200          | 97.4       | 97.4         | .               | .                      | .                     | .                            | 8               | 0                      |
| Park Rapid    | 1300          | 95.3       | 94.3         | 95.1            | 12.9                   | 16.6                  | 1.00                         | 43              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 131

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hubbard CO=29 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| White Oak     | 0027          | 99.1       | 97.6         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 132

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hubbard CO=29 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| White Oak     | 0027          | 99.1       | 97.6         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 133

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hubbard CO=29 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| White Oak     | 0027          | 99.1       | 97.6         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 134

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=29 County\_Name=Hubbard

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.5       | 96.1         | 97.1            | 13.4                   | 16.7                  | 1.01                         | 168             | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 103.8      | 99.6         | 101.2           | 19.7                   | 20.3                  | 1.00                         | 115             | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 77.0       | 74.7         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 100.6      | 97.5         | 98.8            | 16.2                   | 18.2                  | 1.01                         | 283             | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 95.9       | 95.2         | .               | .                      | .                     | .                            | 26              | 26                     |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 95.0       | 94.0         | .               | .                      | .                     | .                            | 27              | 27                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.7       | 95.2         | 97.4            | 14.9                   | 18.5                  | 0.99                         | 30              | 27                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 135

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Isanti CO=30 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Athens        | 0001          | 88.8       | 86.4         | .               | .                      | .                     | .                            | 10              | 10                     |
| Bradford      | 0002          | 96.4       | 95.7         | 94.3            | 13.9                   | 18.0                  | 1.02                         | 30              | 23                     |
| Cambridge     | 0003          | 98.4       | 89.3         | .               | .                      | .                     | .                            | 24              | 23                     |
| Isanti TWP    | 0005          | 91.8       | 92.9         | .               | .                      | .                     | .                            | 18              | 16                     |
| North Bran    | 0007          | 102.3      | 99.1         | .               | .                      | .                     | .                            | 11              | 11                     |
| Spencer Br    | 0009          | 101.8      | 95.0         | .               | .                      | .                     | .                            | 12              | 8                      |
| Spring Val    | 0010          | 96.3       | 98.5         | .               | .                      | .                     | .                            | 18              | 18                     |
| Stanford      | 0012          | 99.4       | 102.6        | .               | .                      | .                     | .                            | 17              | 15                     |
| Wyanett       | 0013          | 103.1      | 94.5         | .               | .                      | .                     | .                            | 14              | 10                     |
| Cambridge     | 0200          | 90.1       | 92.3         | 90.4            | 12.0                   | 15.4                  | 1.00                         | 114             | 114                    |
| Isanti        | 0500          | 91.7       | 89.6         | 91.4            | 9.6                    | 12.1                  | 1.00                         | 94              | 94                     |
| Braham        | 6000          | 93.7       | 95.7         | .               | .                      | .                     | .                            | 15              | 15                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 136

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Isanti CO=30 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Athens        | 0001          | 88.8       | 86.4         | .               | .                      | .                     | .                            | 10              | 10                     |
| Bradford      | 0002          | 96.9       | 95.8         | 94.9            | 13.4                   | 17.4                  | 1.02                         | 33              | 23                     |
| Cambridge     | 0003          | 97.9       | 88.7         | .               | .                      | .                     | .                            | 25              | 23                     |
| Isanti TWP    | 0005          | 91.8       | 92.9         | .               | .                      | .                     | .                            | 18              | 16                     |
| North Bran    | 0007          | 102.3      | 99.1         | .               | .                      | .                     | .                            | 11              | 11                     |
| Oxford        | 0008          | 95.8       | 98.5         | .               | .                      | .                     | .                            | 6               | 4                      |
| Spencer Br    | 0009          | 100.4      | 94.7         | .               | .                      | .                     | .                            | 13              | 8                      |
| Spring Val    | 0010          | 96.3       | 98.5         | .               | .                      | .                     | .                            | 18              | 18                     |
| Stanford      | 0012          | 99.4       | 102.6        | .               | .                      | .                     | .                            | 17              | 15                     |
| Wyanett       | 0013          | 102.2      | 94.2         | .               | .                      | .                     | .                            | 15              | 11                     |
| Cambridge     | 0200          | 90.1       | 92.3         | 90.4            | 12.0                   | 15.4                  | 1.00                         | 114             | 114                    |
| Isanti        | 0500          | 91.7       | 89.6         | 91.4            | 9.6                    | 12.1                  | 1.00                         | 94              | 94                     |
| Braham        | 6000          | 93.7       | 95.7         | .               | .                      | .                     | .                            | 15              | 15                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 137

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=30 County\_Name=Isanti

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.7       | 92.7         | 94.3            | 12.6                   | 15.2                  | 0.99                         | 392             | 372                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 91.5       | 91.4         | .               | .                      | .                     | .                            | 8               | 1                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 92.3       | 86.5         | .               | .                      | .                     | .                            | 11              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 93.7       | 92.7         | 94.2            | 12.5                   | 15.2                  | 0.99                         | 400             | 373                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 101.4      | 102.3        | .               | .                      | .                     | .                            | 12              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 103.1      | 102.6        | .               | .                      | .                     | .                            | 16              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 103.2      | 102.3        | .               | .                      | .                     | .                            | 21              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 138

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Itasca CO=31 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arbo          | 0002          | 90.5       | 88.8         | .               | .                      | .                     | .                            | 7               | 2                      |
| Harris        | 0018          | 95.9       | 95.1         | 95.0            | 12.7                   | 15.6                  | 1.01                         | 39              | 12                     |
| Lone Pine     | 0024          | 91.2       | 86.9         | .               | .                      | .                     | .                            | 8               | 8                      |
| Trout Lake    | 0038          | 99.1       | 100.8        | .               | .                      | .                     | .                            | 8               | 4                      |
| Unorg. 56-    | 0068          | 95.6       | 92.9         | .               | .                      | .                     | .                            | 12              | 5                      |
| Unorg. 57-    | 0070          | 94.7       | 94.6         | .               | .                      | .                     | .                            | 6               | 5                      |
| Bovey         | 0600          | 93.8       | 95.7         | .               | .                      | .                     | .                            | 9               | 0                      |
| Cohasset      | 0900          | 89.0       | 88.2         | .               | .                      | .                     | .                            | 23              | 11                     |
| Coleraine     | 1000          | 91.2       | 92.1         | .               | .                      | .                     | .                            | 23              | 5                      |
| Deer River    | 1300          | 91.9       | 88.1         | .               | .                      | .                     | .                            | 9               | 0                      |
| Grand Rapi    | 1600          | 95.8       | 94.0         | 95.4            | 13.7                   | 14.7                  | 1.00                         | 107             | 7                      |
| La prairie    | 2100          | 96.6       | 95.7         | .               | .                      | .                     | .                            | 8               | 0                      |
| Marble        | 2300          | 96.4       | 89.4         | .               | .                      | .                     | .                            | 8               | 0                      |
| Nashwauk      | 2600          | 122.3      | 96.7         | .               | .                      | .                     | .                            | 8               | 0                      |
| Taconite      | 3500          | 99.9       | 95.7         | .               | .                      | .                     | .                            | 6               | 3                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 139

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Itasca CO=31 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Harris        | 0018          | 108.2      | 101.4        | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 140

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Itasca CO=31 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arbo          | 0002          | 93.1       | 89.4         | .               | .                      | .                     | .                            | 9               | 4                      |
| Balsam        | 0004          | 117.6      | 114.5        | .               | .                      | .                     | .                            | 9               | 4                      |
| Bigfork TW    | 0007          | 126.5      | 118.4        | .               | .                      | .                     | .                            | 6               | 3                      |
| Goodland      | 0014          | 104.8      | 97.9         | .               | .                      | .                     | .                            | 8               | 4                      |
| Greenway      | 0017          | 93.0       | 88.8         | .               | .                      | .                     | .                            | 7               | 4                      |
| Harris        | 0018          | 97.5       | 95.4         | 96.2            | 13.8                   | 15.4                  | 1.01                         | 45              | 18                     |
| Lawrence      | 0022          | 99.5       | 106.2        | .               | .                      | .                     | .                            | 6               | 3                      |
| Lone Pine     | 0024          | 92.1       | 86.9         | .               | .                      | .                     | .                            | 9               | 9                      |
| Marcell       | 0025          | 97.2       | 92.4         | .               | .                      | .                     | .                            | 7               | 4                      |
| Sand Lake     | 0034          | 90.3       | 95.3         | .               | .                      | .                     | .                            | 6               | 5                      |
| Trout Lake    | 0038          | 99.1       | 100.8        | .               | .                      | .                     | .                            | 8               | 4                      |
| Wabana        | 0039          | 99.9       | 99.1         | .               | .                      | .                     | .                            | 10              | 5                      |
| Unorg. 54-    | 0064          | 93.1       | 95.6         | .               | .                      | .                     | .                            | 8               | 3                      |
| Unorg. 56-    | 0068          | 93.8       | 91.1         | .               | .                      | .                     | .                            | 14              | 7                      |
| Unorg. 57-    | 0070          | 107.1      | 98.8         | .               | .                      | .                     | .                            | 9               | 8                      |
| Unorg. 147    | 0096          | 99.7       | 87.9         | .               | .                      | .                     | .                            | 6               | 5                      |
| Bovey         | 0600          | 93.8       | 95.7         | .               | .                      | .                     | .                            | 9               | 0                      |
| Cohasset      | 0900          | 89.4       | 89.8         | .               | .                      | .                     | .                            | 25              | 13                     |
| Coleraine     | 1000          | 91.2       | 92.1         | .               | .                      | .                     | .                            | 23              | 5                      |
| Deer River    | 1300          | 91.9       | 88.1         | .               | .                      | .                     | .                            | 9               | 0                      |
| Grand Rapi    | 1600          | 95.8       | 94.0         | 95.4            | 13.7                   | 14.7                  | 1.00                         | 107             | 7                      |
| La prairie    | 2100          | 96.6       | 95.7         | .               | .                      | .                     | .                            | 8               | 0                      |
| Marble        | 2300          | 96.4       | 89.4         | .               | .                      | .                     | .                            | 8               | 0                      |
| Nashwauk      | 2600          | 122.3      | 96.7         | .               | .                      | .                     | .                            | 8               | 0                      |
| Taconite      | 3500          | 99.2       | 94.6         | .               | .                      | .                     | .                            | 7               | 4                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 141

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=31 County\_Name=Itasca

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.8       | 94.2         | 95.0            | 15.6                   | 17.0                  | 1.00                         | 368             | 95                     |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 103.9      | 99.2         | 102.5           | 19.2                   | 18.2                  | 1.00                         | 84              | 66                     |
| 06 | Commercial (with buildings)  | 109.4      | 106.0        | .               | .                      | .                     | .                            | 8               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 119.4      | 100.0        | 110.7           | 42.9                   | 42.7                  | 1.06                         | 31              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 98.2       | 95.0         | 96.3            | 16.5                   | 17.2                  | 1.00                         | 452             | 161                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 94.0       | 93.9         | .               | .                      | .                     | .                            | 19              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 94.5       | 93.9         | .               | .                      | .                     | .                            | 21              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 94.8       | 94.2         | .               | .                      | .                     | .                            | 25              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 142

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Jackson CO=32 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Heron Lake    | 0200          | 92.0       | 94.1         | .               | .                      | .                     | .                            | 7               | 0                      |
| Jackson       | 0300          | 90.9       | 93.6         | 91.9            | 11.3                   | 14.2                  | 0.99                         | 32              | 0                      |
| Lakefield     | 0400          | 94.7       | 89.2         | .               | .                      | .                     | .                            | 29              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 143

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Jackson CO=32 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Heron Lake    | 0200          | 92.0       | 94.1         | .               | .                      | .                     | .                            | 7               | 0                      |
| Jackson       | 0300          | 90.9       | 93.6         | 91.9            | 11.3                   | 14.2                  | 0.99                         | 32              | 0                      |
| Lakefield     | 0400          | 94.7       | 89.2         | .               | .                      | .                     | .                            | 29              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 144

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Jackson CO=32 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rost          | 0015          | 107.2      | 100.2        | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 145

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Jackson CO=32 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rost          | 0015          | 107.9      | 100.4        | .               | .                      | .                     | .                            | 7               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 146

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=32 County\_Name=Jackson

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.6       | 93.5         | 94.3            | 13.8                   | 14.8                  | 1.00                         | 83              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.6       | 93.5         | 94.3            | 13.8                   | 14.8                  | 1.00                         | 83              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 106.3      | 106.8        | .               | .                      | .                     | .                            | 16              | 16                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 106.6      | 108.2        | .               | .                      | .                     | .                            | 17              | 16                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 147

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Kanabec CO=33 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ann Lake      | 0001          | 91.9       | 93.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Arthur        | 0002          | 92.6       | 90.5         | .               | .                      | .                     | .                            | 13              | 13                     |
| Comfort       | 0004          | 103.8      | 100.3        | .               | .                      | .                     | .                            | 10              | 10                     |
| Knife Lake    | 0010          | 93.0       | 90.5         | .               | .                      | .                     | .                            | 15              | 15                     |
| Whited        | 0015          | 82.9       | 77.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Mora          | 0200          | 92.7       | 89.7         | 91.1            | 10.7                   | 13.1                  | 1.02                         | 54              | 54                     |
| Ogilvie       | 0300          | 90.1       | 97.4         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 148

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Kanabec CO=33 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ann Lake      | 0001          | 91.9       | 93.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Arthur        | 0002          | 92.6       | 90.5         | .               | .                      | .                     | .                            | 13              | 13                     |
| Brunswick     | 0003          | 86.5       | 90.0         | .               | .                      | .                     | .                            | 8               | 8                      |
| Comfort       | 0004          | 103.6      | 101.5        | .               | .                      | .                     | .                            | 12              | 12                     |
| Knife Lake    | 0010          | 94.8       | 90.5         | .               | .                      | .                     | .                            | 19              | 19                     |
| Peace         | 0012          | 104.1      | 101.2        | .               | .                      | .                     | .                            | 7               | 7                      |
| Pomroy        | 0013          | 100.7      | 105.7        | .               | .                      | .                     | .                            | 8               | 8                      |
| Whited        | 0015          | 82.9       | 77.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Mora          | 0200          | 92.7       | 89.7         | 91.1            | 10.7                   | 13.1                  | 1.02                         | 54              | 54                     |
| Ogilvie       | 0300          | 90.1       | 97.4         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 149

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=33 County\_Name=Kanabec

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.4       | 90.7         | 90.5            | 13.3                   | 15.7                  | 1.03                         | 142             | 142                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 97.6       | 100.7        | .               | .                      | .                     | .                            | 19              | 19                     |
| 06 | Commercial (with buildings)  | 97.6       | 98.5         | .               | .                      | .                     | .                            | 6               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 102.2      | 105.0        | .               | .                      | .                     | .                            | 15              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 93.9       | 91.0         | 90.4            | 14.7                   | 16.8                  | 1.03                         | 161             | 161                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 87.9       | 82.9         | .               | .                      | .                     | .                            | 6               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 95.9       | 97.2         | .               | .                      | .                     | .                            | 11              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 97.9       | 97.6         | .               | .                      | .                     | .                            | 26              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 150

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Kandiyohi CO=34 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Colfax        | 0003          | 101.0      | 99.9         | .               | .                      | .                     | .                            | 6               | 0                      |
| Dovre         | 0004          | 100.2      | 101.8        | .               | .                      | .                     | .                            | 11              | 0                      |
| Green Lake    | 0009          | 99.8       | 95.5         | .               | .                      | .                     | .                            | 8               | 0                      |
| Lake Andre    | 0014          | 88.3       | 93.0         | .               | .                      | .                     | .                            | 6               | 0                      |
| New London    | 0018          | 101.0      | 99.1         | .               | .                      | .                     | .                            | 26              | 0                      |
| Atwater       | 0100          | 93.8       | 91.8         | .               | .                      | .                     | .                            | 7               | 0                      |
| New London    | 0600          | 95.4       | 93.5         | .               | .                      | .                     | .                            | 7               | 0                      |
| Raymond       | 0900          | 95.5       | 96.3         | .               | .                      | .                     | .                            | 7               | 0                      |
| Spicer        | 1200          | 95.2       | 93.4         | .               | .                      | .                     | .                            | 10              | 0                      |
| Willmar       | 1500          | 96.9       | 94.1         | 96.0            | 12.7                   | 13.6                  | 1.00                         | 196             | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 151

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Kandiyohi CO=34 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lake Andre    | 0014          | 99.9       | 100.2        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 152

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Kandiyohi CO=34 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Willmar       | 1500          | 100.4      | 104.0        | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 153

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Kandiyohi CO=34 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Colfax        | 0003          | 100.1      | 99.2         | .               | .                      | .                     | .                            | 8               | 0                      |
| Dovre         | 0004          | 99.2       | 101.0        | .               | .                      | .                     | .                            | 12              | 0                      |
| Green Lake    | 0009          | 97.3       | 92.7         | .               | .                      | .                     | .                            | 12              | 0                      |
| Lake Andre    | 0014          | 94.1       | 94.8         | .               | .                      | .                     | .                            | 12              | 0                      |
| New London    | 0018          | 98.7       | 95.7         | 96.3            | .                      | .                     | .                            | 30              | 0                      |
| Atwater       | 0100          | 93.8       | 91.8         | .               | .                      | .                     | .                            | 7               | 0                      |
| New London    | 0600          | 95.4       | 93.5         | .               | .                      | .                     | .                            | 7               | 0                      |
| Raymond       | 0900          | 95.5       | 96.3         | .               | .                      | .                     | .                            | 7               | 0                      |
| Spicer        | 1200          | 95.2       | 93.4         | .               | .                      | .                     | .                            | 10              | 0                      |
| Willmar       | 1500          | 96.9       | 94.1         | 96.0            | 12.7                   | 13.6                  | 1.00                         | 196             | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 154

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Kandiyohi CO=34 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Willmar       | 1500          | 99.4       | 98.5         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 155

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=34 County\_Name=Kandiyohi

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.0       | 94.4         | 95.7            | 12.3                   | 13.3                  | 1.01                         | 323             | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 93.6       | 90.5         | .               | .                      | .                     | .                            | 25              | 0                      |
| 06 | Commercial (with buildings)  | 99.2       | 98.0         | .               | .                      | .                     | .                            | 13              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.8       | 94.1         | 95.4            | 12.2                   | 13.2                  | 1.01                         | 348             | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 95.4       | 95.7         | .               | .                      | .                     | .                            | 13              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 99.9       | 98.0         | .               | .                      | .                     | .                            | 15              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 95.4       | 95.7         | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 156

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Kittson CO=35 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hallock       | 0300          | 101.1      | 103.0        | .               | .                      | .                     | .                            | 7               | 0                      |
| Karlstad      | 0600          | 93.5       | 91.1         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 157

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Kittson CO=35 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hallock       | 0300          | 101.1      | 103.0        | .               | .                      | .                     | .                            | 7               | 0                      |
| Karlstad      | 0600          | 93.5       | 91.1         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 158

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=35 County\_Name=Kittson

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 92.0       | 95.4         | .               | .                      | .                     | .                            | 27              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 92.0       | 95.4         | .               | .                      | .                     | .                            | 29              | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 74.2       | 72.6         | .               | .                      | .                     | .                            | 6               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 77.5       | 79.3         | .               | .                      | .                     | .                            | 11              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 78.6       | 80.5         | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 159

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Koochiching CO=36 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Unorg. #00    | 0096          | 103.5      | 98.4         | .               | .                      | .                     | .                            | 15              | 0                      |
| Internatio    | 1100          | 92.5       | 90.6         | 89.5            | 15.7                   | 18.8                  | 1.03                         | 53              | 0                      |
| Ranier        | 2000          | 90.5       | 87.3         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 160

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Koochiching CO=36 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Unorg. #00    | 0096          | 111.1      | 105.1        | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 161

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Koochiching CO=36 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Unorg. #00    | 0096          | 106.1      | 102.5        | .               | .                      | .                     | .                            | 23              | 0                      |
| Unorg. #00    | 0098          | 99.7       | 103.4        | .               | .                      | .                     | .                            | 7               | 0                      |
| Internatio    | 1100          | 92.5       | 90.6         | 89.5            | 15.7                   | 18.8                  | 1.03                         | 53              | 0                      |
| Ranier        | 2000          | 90.5       | 87.3         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **162**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=36 County\_Name=Koochiching

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.5       | 94.1         | 92.5            | 16.5                   | 19.4                  | 1.02                         | 85              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 107.2      | 103.5        | .               | .                      | .                     | .                            | 13              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 116.2      | 101.3        | .               | .                      | .                     | .                            | 6               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.2       | 94.9         | 93.2            | 17.4                   | 19.8                  | 1.03                         | 98              | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 103.6      | 93.3         | .               | .                      | .                     | .                            | 7               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 106.4      | 96.0         | .               | .                      | .                     | .                            | 8               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 104.2      | 93.3         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 163

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Lac Qui Parle CO=37 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Dawson        | 0300          | 93.7       | 86.5         | .               | .                      | .                     | .                            | 8               | 0                      |
| Madison       | 0500          | 109.6      | 105.4        | .               | .                      | .                     | .                            | 17              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **164**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Lac Qui Parle CO=37 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Dawson        | 0300          | 93.7       | 86.5         | .               | .                      | .                     | .                            | 8               | 0                      |
| Madison       | 0500          | 109.6      | 105.4        | .               | .                      | .                     | .                            | 17              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 165

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=37 County\_Name=Lac Qui Parle

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 102.0      | 93.5         | 93.4            | .                      | .                     | .                            | 34              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 102.0      | 93.5         | 93.4            | .                      | .                     | .                            | 34              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 105.9      | 106.0        | .               | .                      | .                     | .                            | 12              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 105.9      | 106.0        | .               | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 166

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Lake CO=38 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Silver Cre    | 0004          | 108.0      | 94.4         | .               | .                      | .                     | .                            | 9               | 0                      |
| Unorg. #2     | 0098          | 89.8       | 89.0         | .               | .                      | .                     | .                            | 23              | 0                      |
| Two Harbor    | 0900          | 98.4       | 90.5         | 93.1            | .                      | .                     | .                            | 46              | 0                      |
| Silver Bay    | 1000          | 104.4      | 100.0        | .               | .                      | .                     | .                            | 23              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 167

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Lake CO=38 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Fall Lake     | 0003          | 97.2       | 85.0         | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 168

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Lake CO=38 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Beaver Bay    | 0001          | 99.5       | 101.0        | .               | .                      | .                     | .                            | 7               | 0                      |
| Fall Lake     | 0003          | 100.3      | 89.4         | .               | .                      | .                     | .                            | 18              | 0                      |
| Silver Cre    | 0004          | 109.3      | 104.4        | .               | .                      | .                     | .                            | 14              | 0                      |
| Unorg. #2     | 0098          | 92.6       | 90.9         | .               | .                      | .                     | .                            | 26              | 0                      |
| Two Harbor    | 0900          | 98.4       | 90.5         | 93.1            | .                      | .                     | .                            | 46              | 0                      |
| Silver Bay    | 1000          | 107.5      | 100.0        | .               | .                      | .                     | .                            | 24              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **169**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=38 County\_Name=Lake

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.7       | 92.6         | 91.5            | 18.9                   | 19.2                  | 1.04                         | 116             | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 104.4      | 97.7         | .               | .                      | .                     | .                            | 28              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 95.2       | 92.9         | .               | .                      | .                     | .                            | 14              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 99.8       | 92.9         | 92.0            | 21.5                   | 26.1                  | 1.05                         | 144             | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 123.7      | 92.7         | .               | .                      | .                     | .                            | 9               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 123.7      | 92.7         | .               | .                      | .                     | .                            | 9               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 123.7      | 92.7         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 170

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Lake of the Woods CO=39 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Baudette      | 0100          | 102.5      | 102.3        | .               | .                      | .                     | .                            | 19              | 4                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 171

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Lake of the Woods CO=39 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Angle         | 0001          | 113.7      | 115.8        | .               | .                      | .                     | .                            | 6               | 4                      |
| Wheeler       | 0020          | 86.5       | 87.0         | .               | .                      | .                     | .                            | 7               | 3                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 172

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Lake of the Woods CO=39 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Angle         | 0001          | 108.9      | 108.9        | .               | .                      | .                     | .                            | 8               | 6                      |
| Wabanica      | 0018          | 93.0       | 92.9         | .               | .                      | .                     | .                            | 7               | 3                      |
| Wheeler       | 0020          | 83.9       | 84.7         | .               | .                      | .                     | .                            | 8               | 3                      |
| Baudette      | 0100          | 102.5      | 102.3        | .               | .                      | .                     | .                            | 19              | 4                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 173

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=39 County\_Name=Lake of the Woods

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.6       | 94.2         | 91.4            | 17.7                   | 20.8                  | 1.01                         | 41              | 13                     |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 103.5      | 92.9         | .               | .                      | .                     | .                            | 23              | 9                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.2       | 93.8         | 93.7            | 20.9                   | 21.1                  | 1.02                         | 64              | 22                     |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 99.6       | 106.0        | .               | .                      | .                     | .                            | 7               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 102.9      | 107.2        | .               | .                      | .                     | .                            | 8               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 102.9      | 107.2        | .               | .                      | .                     | .                            | 8               | 0                      |

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Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 174

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Le Sueur CO=40 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cleveland     | 0001          | 88.3       | 87.0         | .               | .                      | .                     | .                            | 7               | 1                      |
| Elysian TW    | 0004          | 103.1      | 96.9         | .               | .                      | .                     | .                            | 13              | 1                      |
| Kasota TWP    | 0005          | 90.1       | 90.1         | .               | .                      | .                     | .                            | 16              | 11                     |
| Washington    | 0013          | 107.4      | 99.4         | .               | .                      | .                     | .                            | 7               | 0                      |
| Waterville    | 0014          | 94.1       | 92.9         | .               | .                      | .                     | .                            | 8               | 3                      |
| Cleveland     | 0100          | 105.0      | 105.2        | .               | .                      | .                     | .                            | 11              | 11                     |
| Le Center     | 0600          | 97.6       | 96.6         | .               | .                      | .                     | .                            | 24              | 24                     |
| Le Sueur      | 0700          | 96.8       | 93.9         | 94.7            | 11.8                   | 12.4                  | 1.02                         | 39              | 39                     |
| Montgomery    | 0800          | 92.1       | 90.6         | 90.5            | 13.1                   | 15.9                  | 1.01                         | 61              | 61                     |
| Waterville    | 1100          | 97.6       | 94.0         | .               | .                      | .                     | .                            | 21              | 17                     |
| Elysian       | 6800          | 96.9       | 98.0         | .               | .                      | .                     | .                            | 10              | 6                      |
| New Prague    | 8000          | 95.4       | 95.2         | 94.9            | 6.4                    | 8.8                   | 1.00                         | 49              | 49                     |

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 175

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Le Sueur CO=40 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Elysian TW    | 0004          | 106.0      | 98.5         | .               | .                      | .                     | .                            | 10              | 0                      |
| Washington    | 0013          | 101.3      | 102.3        | .               | .                      | .                     | .                            | 7               | 0                      |

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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 176

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Le Sueur CO=40 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cleveland     | 0001          | 93.7       | 91.7         | .               | .                      | .                     | .                            | 12              | 1                      |
| Elysian TW    | 0004          | 104.4      | 96.9         | .               | .                      | .                     | .                            | 23              | 1                      |
| Kasota TWP    | 0005          | 90.6       | 91.0         | .               | .                      | .                     | .                            | 17              | 11                     |
| Washington    | 0013          | 104.3      | 99.8         | .               | .                      | .                     | .                            | 14              | 0                      |
| Waterville    | 0014          | 94.1       | 92.9         | .               | .                      | .                     | .                            | 8               | 3                      |
| Cleveland     | 0100          | 105.0      | 105.2        | .               | .                      | .                     | .                            | 11              | 11                     |
| Le Center     | 0600          | 97.6       | 96.6         | .               | .                      | .                     | .                            | 24              | 24                     |
| Le Sueur      | 0700          | 96.8       | 93.9         | 94.7            | 11.8                   | 12.4                  | 1.02                         | 39              | 39                     |
| Montgomery    | 0800          | 92.1       | 90.6         | 90.5            | 13.1                   | 15.9                  | 1.01                         | 61              | 61                     |
| Waterville    | 1100          | 97.7       | 94.0         | .               | .                      | .                     | .                            | 23              | 17                     |
| Elysian       | 6800          | 95.2       | 98.0         | .               | .                      | .                     | .                            | 11              | 6                      |
| New Prague    | 8000          | 95.4       | 95.2         | 94.9            | 6.4                    | 8.8                   | 1.00                         | 49              | 49                     |

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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 177

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=40 County\_Name=Le Sueur

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.1       | 93.9         | 93.9            | 12.0                   | 13.5                  | 1.02                         | 301             | 258                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 103.3      | 101.2        | .               | .                      | .                     | .                            | 27              | 0                      |
| 06 | Commercial (with buildings)  | 119.1      | 105.0        | .               | .                      | .                     | .                            | 7               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.7       | 94.0         | 94.1            | 12.6                   | 14.1                  | 1.02                         | 328             | 258                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 96.9       | 94.9         | .               | .                      | .                     | .                            | 9               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 103.8      | 97.0         | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 178

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Lincoln CO=41 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hendricks     | 0200          | 85.4       | 88.6         | .               | .                      | .                     | .                            | 6               | 0                      |
| Lake Bento    | 0400          | 97.9       | 97.6         | .               | .                      | .                     | .                            | 7               | 0                      |
| Tyler         | 0500          | 96.3       | 96.1         | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 179

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Lincoln CO=41 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hendricks     | 0200          | 85.4       | 88.6         | .               | .                      | .                     | .                            | 6               | 0                      |
| Lake Bento    | 0400          | 97.9       | 97.6         | .               | .                      | .                     | .                            | 7               | 0                      |
| Tyler         | 0500          | 96.3       | 96.1         | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **180**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=41 County\_Name=Lincoln

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.7       | 97.6         | 94.6            | 13.3                   | 16.3                  | 1.03                         | 37              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 98.5       | 96.8         | 94.4            | 13.2                   | 16.1                  | 1.03                         | 38              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 124.2      | 120.9        | .               | .                      | .                     | .                            | 6               | 6                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 122.4      | 119.3        | .               | .                      | .                     | .                            | 8               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **181**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Lyon CO=42 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cottonwood    | 0400          | 99.6       | 102.6        | .               | .                      | .                     | .                            | 15              | 15                     |
| Ghent         | 0700          | 91.9       | 89.2         | .               | .                      | .                     | .                            | 9               | 9                      |
| Lynd          | 0900          | 92.1       | 88.3         | .               | .                      | .                     | .                            | 6               | 6                      |
| Marshall      | 1000          | 93.7       | 92.4         | 93.3            | 7.3                    | 8.9                   | 1.00                         | 134             | 134                    |
| Minneota      | 1100          | 107.1      | 101.1        | .               | .                      | .                     | .                            | 10              | 10                     |
| Tracy         | 1400          | 97.9       | 94.2         | .               | .                      | .                     | .                            | 14              | 14                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **182**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Lyon CO=42 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cottonwood    | 0400          | 99.6       | 102.6        | .               | .                      | .                     | .                            | 15              | 15                     |
| Ghent         | 0700          | 91.9       | 89.2         | .               | .                      | .                     | .                            | 9               | 9                      |
| Lynd          | 0900          | 92.1       | 88.3         | .               | .                      | .                     | .                            | 6               | 6                      |
| Marshall      | 1000          | 93.7       | 92.4         | 93.3            | 7.3                    | 8.9                   | 1.00                         | 134             | 134                    |
| Minneota      | 1100          | 107.1      | 101.1        | .               | .                      | .                     | .                            | 10              | 10                     |
| Tracy         | 1400          | 97.9       | 94.2         | .               | .                      | .                     | .                            | 14              | 14                     |

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Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **183**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=42 County\_Name=Lyon

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.6       | 93.4         | 93.1            | 9.8                    | 12.2                  | 1.01                         | 212             | 212                    |
| 06 | Commercial (with buildings)  | 104.5      | 104.4        | .               | .                      | .                     | .                            | 6               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.6       | 93.4         | 93.1            | 9.8                    | 12.2                  | 1.01                         | 212             | 212                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 113.3      | 101.8        | .               | .                      | .                     | .                            | 9               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 110.1      | 101.3        | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **184**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=McLeod CO=43 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Acoma         | 0001          | 96.0       | 99.0         | .               | .                      | .                     | .                            | 8               | 7                      |
| Glencoe TW    | 0004          | 88.3       | 84.0         | .               | .                      | .                     | .                            | 8               | 8                      |
| Hale          | 0005          | 82.3       | 81.2         | .               | .                      | .                     | .                            | 9               | 9                      |
| Hassan Val    | 0006          | 100.8      | 101.3        | .               | .                      | .                     | .                            | 7               | 7                      |
| Hutchinson    | 0008          | 99.1       | 104.3        | .               | .                      | .                     | .                            | 7               | 7                      |
| Brownton      | 0200          | 77.2       | 73.5         | .               | .                      | .                     | .                            | 8               | 8                      |
| Glencoe       | 0300          | 97.7       | 93.5         | 94.8            | 14.9                   | 13.6                  | 1.01                         | 61              | 61                     |
| Hutchinson    | 0400          | 97.2       | 94.5         | 95.1            | 12.1                   | 13.5                  | 1.02                         | 194             | 191                    |
| Lester Pra    | 0500          | 92.2       | 94.5         | .               | .                      | .                     | .                            | 22              | 22                     |
| Silver Lak    | 0800          | 85.8       | 84.6         | .               | .                      | .                     | .                            | 14              | 14                     |
| Stewart       | 0900          | 105.7      | 102.9        | .               | .                      | .                     | .                            | 6               | 6                      |
| Winsted       | 1000          | 106.0      | 107.0        | 103.3           | 11.3                   | 13.1                  | 1.02                         | 32              | 32                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 185

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=McLeod CO=43 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Acoma         | 0001          | 96.0       | 99.0         | .               | .                      | .                     | .                            | 8               | 7                      |
| Glencoe TW    | 0004          | 88.3       | 84.0         | .               | .                      | .                     | .                            | 8               | 8                      |
| Hale          | 0005          | 82.3       | 81.2         | .               | .                      | .                     | .                            | 9               | 9                      |
| Hassan Val    | 0006          | 100.8      | 101.3        | .               | .                      | .                     | .                            | 7               | 7                      |
| Hutchinson    | 0008          | 99.1       | 104.3        | .               | .                      | .                     | .                            | 7               | 7                      |
| Brownton      | 0200          | 77.2       | 73.5         | .               | .                      | .                     | .                            | 8               | 8                      |
| Glencoe       | 0300          | 97.7       | 93.5         | 94.8            | 14.9                   | 13.6                  | 1.01                         | 61              | 61                     |
| Hutchinson    | 0400          | 97.2       | 94.5         | 95.1            | 12.1                   | 13.5                  | 1.02                         | 194             | 191                    |
| Lester Pra    | 0500          | 92.2       | 94.5         | .               | .                      | .                     | .                            | 22              | 22                     |
| Silver Lak    | 0800          | 85.8       | 84.6         | .               | .                      | .                     | .                            | 14              | 14                     |
| Stewart       | 0900          | 105.7      | 102.9        | .               | .                      | .                     | .                            | 6               | 6                      |
| Winsted       | 1000          | 106.0      | 107.0        | 103.3           | 11.3                   | 13.1                  | 1.02                         | 32              | 32                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **186**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=43 County\_Name=McLeod

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.0       | 94.4         | 94.5            | 13.4                   | 14.2                  | 1.01                         | 400             | 395                    |
| 06 | Commercial (with buildings)  | 100.1      | 91.2         | .               | .                      | .                     | .                            | 10              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.0       | 94.4         | 94.5            | 13.4                   | 14.2                  | 1.01                         | 400             | 395                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 107.8      | 110.9        | .               | .                      | .                     | .                            | 8               | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 100.1      | 91.2         | .               | .                      | .                     | .                            | 10              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 106.7      | 113.9        | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 187

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Mahnomen CO=44 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Island Lak    | 0007          | 93.2       | 87.6         | .               | .                      | .                     | .                            | 12              | 0                      |
| Mahnomen      | 0300          | 106.7      | 94.8         | .               | .                      | .                     | .                            | 15              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **188**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Mahnomen CO=44 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Island Lak    | 0007          | 93.2       | 87.6         | .               | .                      | .                     | .                            | 12              | 0                      |
| Mahnomen      | 0300          | 106.7      | 94.8         | .               | .                      | .                     | .                            | 15              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **189**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=44 County\_Name=Mahnomen

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 99.8       | 93.9         | 92.8            | 21.3                   | 21.1                  | 1.04                         | 38              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 110.0      | 102.5        | .               | .                      | .                     | .                            | 7               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 99.8       | 93.9         | 92.8            | 21.3                   | 21.1                  | 1.04                         | 38              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 95.2       | 85.8         | .               | .                      | .                     | .                            | 8               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 95.2       | 90.3         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 190

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Marshall CO=45 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Argyle        | 0200          | 91.1       | 94.8         | .               | .                      | .                     | .                            | 6               | 0                      |
| Warren        | 1500          | 95.2       | 89.5         | .               | .                      | .                     | .                            | 16              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 191

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Marshall CO=45 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Argyle        | 0200          | 91.1       | 94.8         | .               | .                      | .                     | .                            | 6               | 0                      |
| Warren        | 1500          | 95.2       | 89.5         | .               | .                      | .                     | .                            | 16              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 192

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Marshall CO=45 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Viking TWP    | 0043          | 134.3      | 128.8        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 193

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Marshall CO=45 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Viking TWP    | 0043          | 134.3      | 128.8        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **194**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=45 County\_Name=Marshall

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.4       | 88.8         | 91.2            | 25.2                   | 20.0                  | 1.02                         | 43              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.7       | 88.0         | 90.7            | 25.6                   | 20.6                  | 1.02                         | 44              | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 117.7      | 105.7        | .               | .                      | .                     | .                            | 6               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 105.8      | 101.4        | .               | .                      | .                     | .                            | 23              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 104.6      | 101.4        | .               | .                      | .                     | .                            | 28              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 195

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Martin CO=46 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Fairmont      | 0300          | 99.2       | 96.0         | 96.1            | 15.0                   | 16.0                  | 1.02                         | 121             | 121                    |
| Sherburn      | 0900          | 88.5       | 91.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Truman        | 1200          | 93.9       | 93.4         | .               | .                      | .                     | .                            | 16              | 16                     |
| Welcome       | 1300          | 123.5      | 111.6        | .               | .                      | .                     | .                            | 8               | 8                      |
| Trimont       | 1400          | 96.5       | 91.9         | .               | .                      | .                     | .                            | 10              | 10                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 196

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Martin CO=46 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Fairmont      | 0300          | 99.2       | 96.0         | 96.1            | 15.0                   | 16.0                  | 1.02                         | 121             | 121                    |
| Sherburn      | 0900          | 88.5       | 91.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Truman        | 1200          | 93.9       | 93.4         | .               | .                      | .                     | .                            | 16              | 16                     |
| Welcome       | 1300          | 123.5      | 111.6        | .               | .                      | .                     | .                            | 8               | 8                      |
| Trimont       | 1400          | 96.5       | 91.9         | .               | .                      | .                     | .                            | 10              | 10                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 197

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=46 County\_Name=Martin

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.7       | 95.0         | 93.3            | 16.5                   | 17.7                  | 1.03                         | 188             | 185                    |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.7       | 94.6         | 93.3            | 16.4                   | 17.7                  | 1.03                         | 189             | 185                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 94.1       | 90.3         | .               | .                      | .                     | .                            | 13              | 13                     |
| 94 | Commercial/Industrial Aggregation                                    | 100.4      | 116.2        | .               | .                      | .                     | .                            | 6               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 94.3       | 91.3         | .               | .                      | .                     | .                            | 14              | 13                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 198

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Meeker CO=47 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Collinwood    | 0003          | 95.6       | 101.4        | .               | .                      | .                     | .                            | 10              | 10                     |
| Dassel TWP    | 0007          | 92.5       | 93.4         | .               | .                      | .                     | .                            | 12              | 12                     |
| Ellsworth     | 0008          | 102.0      | 101.0        | .               | .                      | .                     | .                            | 9               | 9                      |
| Forest Pra    | 0010          | 100.0      | 88.6         | .               | .                      | .                     | .                            | 11              | 11                     |
| Litchfield    | 0014          | 97.0       | 97.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Dassel        | 0500          | 101.9      | 99.4         | .               | .                      | .                     | .                            | 21              | 21                     |
| Grove City    | 0700          | 114.6      | 120.1        | .               | .                      | .                     | .                            | 8               | 8                      |
| Litchfield    | 0800          | 96.4       | 93.3         | 97.0            | 10.7                   | 13.2                  | 1.00                         | 73              | 73                     |
| Watkins       | 0900          | 88.5       | 86.3         | .               | .                      | .                     | .                            | 12              | 12                     |
| Eden Valle    | 6700          | 87.1       | 86.2         | .               | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **199**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Meeker CO=47 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Collinwood    | 0003          | 95.6       | 97.5         | .               | .                      | .                     | .                            | 11              | 11                     |
| Darwin TWP    | 0006          | 100.5      | 99.8         | .               | .                      | .                     | .                            | 9               | 9                      |
| Dassel TWP    | 0007          | 95.7       | 95.9         | .               | .                      | .                     | .                            | 17              | 17                     |
| Ellsworth     | 0008          | 104.7      | 105.4        | .               | .                      | .                     | .                            | 11              | 11                     |
| Forest Pra    | 0010          | 103.1      | 94.3         | .               | .                      | .                     | .                            | 12              | 12                     |
| Kingston T    | 0013          | 81.1       | 75.6         | .               | .                      | .                     | .                            | 6               | 6                      |
| Litchfield    | 0014          | 97.9       | 97.8         | .               | .                      | .                     | .                            | 8               | 8                      |
| Dassel        | 0500          | 101.9      | 99.4         | .               | .                      | .                     | .                            | 21              | 21                     |
| Grove City    | 0700          | 114.6      | 120.1        | .               | .                      | .                     | .                            | 8               | 8                      |
| Litchfield    | 0800          | 96.4       | 93.3         | 97.0            | 10.7                   | 13.2                  | 1.00                         | 73              | 73                     |
| Watkins       | 0900          | 88.5       | 86.3         | .               | .                      | .                     | .                            | 12              | 12                     |
| Eden Valle    | 6700          | 87.1       | 86.2         | .               | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 200

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Meeker CO=47 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Manannah      | 0015          | 81.3       | 80.6         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 201

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Meeker CO=47 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Manannah      | 0015          | 81.3       | 80.6         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 202

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=47 County\_Name=Meeker

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.5       | 93.8         | 95.2            | 14.8                   | 17.4                  | 1.01                         | 210             | 210                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 98.2       | 95.7         | .               | .                      | .                     | .                            | 21              | 21                     |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 219.3      | 129.0        | .               | .                      | .                     | .                            | 6               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.7       | 93.9         | 94.9            | 15.3                   | 18.1                  | 1.01                         | 231             | 231                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 92.2       | 90.4         | .               | .                      | .                     | .                            | 20              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 89.9       | 89.4         | .               | .                      | .                     | .                            | 21              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 203

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Mille Lacs CO=48 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bogus Broo    | 0001          | 83.5       | 84.9         | .               | .                      | .                     | .                            | 16              | 14                     |
| Borgholm      | 0002          | 91.0       | 83.8         | .               | .                      | .                     | .                            | 15              | 13                     |
| East Side     | 0005          | 99.7       | 95.0         | .               | .                      | .                     | .                            | 7               | 2                      |
| Greenbush     | 0006          | 92.1       | 85.3         | .               | .                      | .                     | .                            | 14              | 14                     |
| Milaca TWP    | 0011          | 107.5      | 97.0         | .               | .                      | .                     | .                            | 21              | 20                     |
| Milo          | 0012          | 89.9       | 85.4         | .               | .                      | .                     | .                            | 17              | 12                     |
| Page          | 0015          | 91.5       | 92.2         | .               | .                      | .                     | .                            | 17              | 16                     |
| Princeton     | 0016          | 92.8       | 87.6         | .               | .                      | .                     | .                            | 28              | 26                     |
| Foreston      | 0200          | 103.4      | 91.2         | .               | .                      | .                     | .                            | 8               | 8                      |
| Isle          | 0300          | 121.8      | 103.0        | .               | .                      | .                     | .                            | 13              | 9                      |
| Milaca        | 0500          | 100.4      | 98.3         | 97.9            | 14.6                   | 15.6                  | 1.01                         | 45              | 41                     |
| Onamia        | 0600          | 93.1       | 79.4         | .               | .                      | .                     | .                            | 7               | 7                      |
| Princeton     | 9600          | 93.2       | 90.8         | 91.2            | 11.9                   | 14.8                  | 1.02                         | 64              | 64                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 204

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Mille Lacs CO=48 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| East Side     | 0005          | 109.1      | 104.3        | .               | .                      | .                     | .                            | 11              | 3                      |
| Kathio        | 0009          | 126.2      | 100.0        | .               | .                      | .                     | .                            | 9               | 7                      |
| South Harb    | 0017          | 93.1       | 90.0         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 205

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Mille Lacs CO=48 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bogus Broo    | 0001          | 83.5       | 84.9         | .               | .                      | .                     | .                            | 16              | 14                     |
| Borgholm      | 0002          | 91.0       | 83.8         | .               | .                      | .                     | .                            | 15              | 13                     |
| East Side     | 0005          | 105.4      | 102.2        | .               | .                      | .                     | .                            | 18              | 5                      |
| Greenbush     | 0006          | 91.1       | 84.1         | .               | .                      | .                     | .                            | 15              | 15                     |
| Kathio        | 0009          | 119.7      | 107.0        | .               | .                      | .                     | .                            | 13              | 10                     |
| Milaca TWP    | 0011          | 107.5      | 97.0         | .               | .                      | .                     | .                            | 21              | 20                     |
| Milo          | 0012          | 89.9       | 85.4         | .               | .                      | .                     | .                            | 17              | 12                     |
| Onamia TWP    | 0014          | 97.4       | 96.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Page          | 0015          | 91.5       | 92.2         | .               | .                      | .                     | .                            | 17              | 16                     |
| Princeton     | 0016          | 92.8       | 87.6         | .               | .                      | .                     | .                            | 28              | 26                     |
| South Harb    | 0017          | 101.4      | 95.2         | .               | .                      | .                     | .                            | 14              | 5                      |
| Foreston      | 0200          | 103.4      | 91.2         | .               | .                      | .                     | .                            | 8               | 8                      |
| Isle          | 0300          | 119.2      | 102.4        | .               | .                      | .                     | .                            | 14              | 10                     |
| Milaca        | 0500          | 100.4      | 98.3         | 97.9            | 14.6                   | 15.6                  | 1.01                         | 45              | 41                     |
| Onamia        | 0600          | 93.1       | 79.4         | .               | .                      | .                     | .                            | 7               | 7                      |
| Wahkon        | 0900          | 106.5      | 101.3        | .               | .                      | .                     | .                            | 6               | 3                      |
| Princeton     | 9600          | 93.2       | 90.8         | 91.2            | 11.9                   | 14.8                  | 1.02                         | 64              | 64                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 206

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=48 County\_Name=Mille Lacs

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.1       | 91.7         | 91.7            | 17.8                   | 18.9                  | 1.03                         | 300             | 270                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 108.6      | 97.7         | 100.7           | 26.3                   | 23.1                  | 1.03                         | 42              | 19                     |
| 06 | Commercial (with buildings)  | 113.6      | 96.2         | .               | .                      | .                     | .                            | 7               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 75.3       | 74.6         | .               | .                      | .                     | .                            | 15              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.6       | 92.2         | 92.8            | 19.1                   | 19.5                  | 1.03                         | 342             | 289                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 119.1      | 86.2         | .               | .                      | .                     | .                            | 11              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 111.0      | 86.2         | .               | .                      | .                     | .                            | 15              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 105.7      | 99.9         | 97.1            | 27.7                   | 23.7                  | 1.00                         | 33              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 207

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Morrison CO=49 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Elmdale TW    | 0010          | 92.3       | 86.1         | .               | .                      | .                     | .                            | 7               | 5                      |
| Green Prai    | 0012          | 92.4       | 91.3         | .               | .                      | .                     | .                            | 8               | 5                      |
| Little Fal    | 0016          | 96.9       | 100.2        | .               | .                      | .                     | .                            | 16              | 11                     |
| Ripley        | 0027          | 97.0       | 92.4         | .               | .                      | .                     | .                            | 9               | 9                      |
| Scandia Va    | 0029          | 95.1       | 88.3         | .               | .                      | .                     | .                            | 11              | 6                      |
| Two Rivers    | 0032          | 95.2       | 99.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Buckman       | 0200          | 99.1       | 86.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| Little Fal    | 1000          | 95.1       | 93.0         | 92.6            | 13.0                   | 14.9                  | 1.02                         | 93              | 87                     |
| Pierz         | 1200          | 98.9       | 98.5         | .               | .                      | .                     | .                            | 18              | 18                     |
| Randall       | 1300          | 97.1       | 93.3         | .               | .                      | .                     | .                            | 6               | 6                      |
| Royalton      | 1400          | 91.6       | 84.3         | .               | .                      | .                     | .                            | 19              | 17                     |
| Upsala        | 1700          | 103.6      | 103.0        | .               | .                      | .                     | .                            | 8               | 8                      |
| Motley        | 7900          | 87.9       | 89.8         | .               | .                      | .                     | .                            | 9               | 8                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 208

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Morrison CO=49 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Scandia Va    | 0029          | 103.0      | 93.3         | .               | .                      | .                     | .                            | 21              | 3                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 209

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Morrison CO=49 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Elmdale TW    | 0010          | 92.3       | 86.1         | .               | .                      | .                     | .                            | 7               | 5                      |
| Green Prai    | 0012          | 92.4       | 91.3         | .               | .                      | .                     | .                            | 8               | 5                      |
| Little Fal    | 0016          | 96.9       | 100.2        | .               | .                      | .                     | .                            | 16              | 11                     |
| Ripley        | 0027          | 97.0       | 92.4         | .               | .                      | .                     | .                            | 9               | 9                      |
| Scandia Va    | 0029          | 100.3      | 91.8         | 94.0            | 17.8                   | 14.6                  | 1.02                         | 32              | 9                      |
| Two Rivers    | 0032          | 95.2       | 99.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Buckman       | 0200          | 99.1       | 86.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| Little Fal    | 1000          | 95.1       | 93.0         | 92.6            | 13.0                   | 14.9                  | 1.02                         | 93              | 87                     |
| Pierz         | 1200          | 98.9       | 98.5         | .               | .                      | .                     | .                            | 18              | 18                     |
| Randall       | 1300          | 97.1       | 93.3         | .               | .                      | .                     | .                            | 6               | 6                      |
| Royalton      | 1400          | 91.6       | 84.3         | .               | .                      | .                     | .                            | 19              | 17                     |
| Upsala        | 1700          | 103.6      | 103.0        | .               | .                      | .                     | .                            | 8               | 8                      |
| Motley        | 7900          | 87.9       | 89.8         | .               | .                      | .                     | .                            | 9               | 8                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 210

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=49 County\_Name=Morrison

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.6       | 93.0         | 91.8            | 14.7                   | 15.5                  | 1.03                         | 271             | 242                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 103.5      | 98.4         | 96.8            | .                      | .                     | .                            | 31              | 3                      |
| 06 | Commercial (with buildings)  | 107.8      | 103.7        | .               | .                      | .                     | .                            | 13              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 101.9      | 92.2         | .               | .                      | .                     | .                            | 16              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.4       | 93.6         | 92.6            | 15.0                   | 15.6                  | 1.02                         | 302             | 245                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 89.2       | 90.4         | .               | .                      | .                     | .                            | 9               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 89.3       | 91.3         | .               | .                      | .                     | .                            | 22              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 108.2      | 104.7        | .               | .                      | .                     | .                            | 14              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 92.3       | 92.2         | .               | .                      | .                     | .                            | 29              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 211

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Mower CO=50 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lyle TWP      | 0011          | 108.3      | 107.4        | .               | .                      | .                     | .                            | 6               | 6                      |
| Austin        | 0200          | 99.1       | 97.4         | 95.5            | 12.5                   | 14.0                  | 1.03                         | 299             | 299                    |
| Brownsdale    | 0300          | 89.1       | 97.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Grand Mead    | 0600          | 100.6      | 102.1        | .               | .                      | .                     | .                            | 17              | 17                     |
| Le Roy        | 0800          | 94.0       | 98.3         | .               | .                      | .                     | .                            | 11              | 11                     |
| Lyle          | 0900          | 105.1      | 111.4        | .               | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 212

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Mower CO=50 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lyle TWP      | 0011          | 108.3      | 107.4        | .               | .                      | .                     | .                            | 6               | 6                      |
| Austin        | 0200          | 99.1       | 97.4         | 95.5            | 12.5                   | 14.0                  | 1.03                         | 299             | 299                    |
| Brownsdale    | 0300          | 89.1       | 97.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Grand Mead    | 0600          | 100.6      | 102.1        | .               | .                      | .                     | .                            | 17              | 17                     |
| Le Roy        | 0800          | 94.0       | 98.3         | .               | .                      | .                     | .                            | 11              | 11                     |
| Lyle          | 0900          | 105.1      | 111.4        | .               | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 213

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=50 County\_Name=Mower

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.3       | 97.0         | 94.0            | 13.8                   | 15.1                  | 1.03                         | 408             | 408                    |
| 06 | Commercial (with buildings)  | 86.2       | 97.9         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 98.3       | 97.0         | 94.0            | 13.8                   | 15.1                  | 1.03                         | 408             | 408                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 106.2      | 98.2         | .               | .                      | .                     | .                            | 13              | 13                     |
| 94 | Commercial/Industrial Aggregation                                    | 86.2       | 97.9         | .               | .                      | .                     | .                            | 8               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 106.9      | 104.0        | .               | .                      | .                     | .                            | 16              | 13                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 214

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Murray CO=51 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Fulda         | 0500          | 88.9       | 92.3         | .               | .                      | .                     | .                            | 10              | 0                      |
| Slayton       | 1000          | 102.2      | 98.4         | .               | .                      | .                     | .                            | 24              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 215

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Murray CO=51 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lake Sarah    | 0011          | 109.2      | 110.1        | .               | .                      | .                     | .                            | 7               | 0                      |
| Fulda         | 0500          | 88.9       | 92.3         | .               | .                      | .                     | .                            | 10              | 0                      |
| Slayton       | 1000          | 102.2      | 98.4         | .               | .                      | .                     | .                            | 24              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 216

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=51 County\_Name=Murray

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.5       | 92.6         | 94.7            | 16.3                   | 19.5                  | 1.01                         | 57              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 96.1       | 88.0         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.4       | 92.5         | 93.8            | 16.4                   | 19.4                  | 1.02                         | 65              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 101.0      | 96.7         | .               | .                      | .                     | .                            | 12              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 101.0      | 96.7         | .               | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 217

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Nicollet CO=52 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Courtland     | 0100          | 94.6       | 93.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| Nicollet      | 0400          | 101.4      | 100.7        | .               | .                      | .                     | .                            | 8               | 8                      |
| St. Peter     | 0600          | 95.7       | 94.5         | 94.3            | 9.1                    | 10.9                  | 1.01                         | 108             | 108                    |
| North Mank    | 8800          | 95.9       | 94.0         | 94.3            | 9.8                    | 10.8                  | 1.01                         | 198             | 198                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 218

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Nicollet CO=52 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Peter     | 0600          | 89.0       | 83.3         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 219

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Nicollet CO=52 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Courtland     | 0100          | 94.6       | 93.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| Nicollet      | 0400          | 101.4      | 100.7        | .               | .                      | .                     | .                            | 8               | 8                      |
| St. Peter     | 0600          | 95.7       | 94.5         | 94.3            | 9.1                    | 10.9                  | 1.01                         | 108             | 108                    |
| North Mank    | 8800          | 95.9       | 94.0         | 94.3            | 9.8                    | 10.8                  | 1.01                         | 198             | 198                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 220

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=52 County\_Name=Nicollet

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.7       | 94.2         | 94.2            | 9.4                    | 11.0                  | 1.01                         | 347             | 347                    |
| 06 | Commercial (with buildings)  | 83.4       | 82.3         | .               | .                      | .                     | .                            | 9               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 121.9      | 128.8        | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.7       | 94.2         | 94.2            | 9.4                    | 11.0                  | 1.01                         | 347             | 347                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 106.5      | 106.6        | .               | .                      | .                     | .                            | 7               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 106.5      | 106.6        | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 221

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Nobles CO=53 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Adrian        | 0100          | 105.9      | 104.3        | .               | .                      | .                     | .                            | 13              | 0                      |
| Worthingto    | 1300          | 100.7      | 100.6        | 100.7           | 12.9                   | 15.3                  | 1.00                         | 106             | 106                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 222

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Nobles CO=53 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Adrian        | 0100          | 105.9      | 104.3        | .               | .                      | .                     | .                            | 13              | 0                      |
| Worthingto    | 1300          | 100.7      | 100.6        | 100.7           | 12.9                   | 15.3                  | 1.00                         | 106             | 106                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 223

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Nobles CO=53 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Elk           | 0004          | 112.2      | 96.0         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 224

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Nobles CO=53 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Elk           | 0004          | 112.2      | 96.0         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 225

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=53 County\_Name=Nobles

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 101.0      | 99.2         | 98.9            | 15.4                   | 16.7                  | 1.00                         | 151             | 106                    |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 101.0      | 99.2         | 98.9            | 15.4                   | 16.7                  | 1.00                         | 151             | 106                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 100.8      | 97.4         | .               | .                      | .                     | .                            | 26              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 100.8      | 97.4         | .               | .                      | .                     | .                            | 26              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 226

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Norman CO=54 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ada           | 0100          | 95.5       | 87.8         | 90.6            | 26.4                   | 22.9                  | 1.00                         | 33              | 33                     |
| Halstad       | 0500          | 109.0      | 108.7        | .               | .                      | .                     | .                            | 6               | 6                      |
| Hendrum       | 0600          | 88.7       | 81.3         | .               | .                      | .                     | .                            | 6               | 6                      |
| Twin Valle    | 1100          | 85.6       | 82.9         | .               | .                      | .                     | .                            | 10              | 10                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 227

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Norman CO=54 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ada           | 0100          | 95.5       | 87.8         | 90.6            | 26.4                   | 22.9                  | 1.00                         | 33              | 33                     |
| Halstad       | 0500          | 109.0      | 108.7        | .               | .                      | .                     | .                            | 6               | 6                      |
| Hendrum       | 0600          | 88.7       | 81.3         | .               | .                      | .                     | .                            | 6               | 6                      |
| Twin Valle    | 1100          | 85.6       | 82.9         | .               | .                      | .                     | .                            | 10              | 10                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 228

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=54 County\_Name=Norman

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.1       | 89.6         | 90.8            | 23.6                   | 23.7                  | 1.01                         | 75              | 75                     |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.1       | 89.6         | 90.8            | 23.6                   | 23.7                  | 1.01                         | 75              | 75                     |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 94.4       | 95.3         | .               | .                      | .                     | .                            | 13              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 94.4       | 95.3         | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 229

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Olmsted CO=55 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cascade       | 0001          | 96.0       | 95.4         | .               | .                      | .                     | .                            | 11              | 11                     |
| High Fores    | 0006          | 91.3       | 93.8         | .               | .                      | .                     | .                            | 9               | 9                      |
| Marion        | 0009          | 96.0       | 93.2         | 93.4            | 9.4                    | 9.8                   | 1.02                         | 35              | 35                     |
| Oronoco TW    | 0012          | 94.6       | 93.3         | .               | .                      | .                     | .                            | 18              | 18                     |
| Rochester     | 0015          | 97.0       | 97.3         | .               | .                      | .                     | .                            | 18              | 18                     |
| Byron         | 0100          | 95.3       | 94.9         | 95.7            | 5.8                    | 7.3                   | 1.00                         | 91              | 91                     |
| Dover         | 0500          | 96.4       | 98.6         | .               | .                      | .                     | .                            | 10              | 10                     |
| Eyota         | 0600          | 94.6       | 93.6         | .               | .                      | .                     | .                            | 25              | 25                     |
| Rochester     | 0800          | 93.3       | 92.3         | 92.8            | 9.2                    | 10.4                  | 1.00                         | 1,653           | 1,653                  |
| Stewartvil    | 1000          | 95.6       | 93.8         | 95.0            | 8.3                    | 9.9                   | 1.00                         | 66              | 66                     |
| Oronoco       | 1200          | 100.3      | 96.4         | .               | .                      | .                     | .                            | 11              | 11                     |
| Chatfield     | 6400          | 98.7       | 95.2         | .               | .                      | .                     | .                            | 24              | 24                     |
| Pine Islan    | 9500          | 95.5       | 96.4         | .               | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 230

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Olmsted CO=55 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rochester     | 0800          | 85.1       | 85.2         | .               | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 231

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Olmsted CO=55 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rochester     | 0800          | 89.8       | 94.8         | 85.7            | 19.3                   | 25.2                  | 1.00                         | 36              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 232

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Olmsted CO=55 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cascade       | 0001          | 96.0       | 95.4         | .               | .                      | .                     | .                            | 11              | 11                     |
| High Fores    | 0006          | 91.3       | 93.8         | .               | .                      | .                     | .                            | 9               | 9                      |
| Marion        | 0009          | 96.0       | 93.2         | 93.4            | 9.4                    | 9.8                   | 1.02                         | 35              | 35                     |
| Oronoco TW    | 0012          | 94.6       | 93.3         | .               | .                      | .                     | .                            | 18              | 18                     |
| Rochester     | 0015          | 97.0       | 97.3         | .               | .                      | .                     | .                            | 18              | 18                     |
| Byron         | 0100          | 95.3       | 94.9         | 95.7            | 5.8                    | 7.3                   | 1.00                         | 91              | 91                     |
| Dover         | 0500          | 96.4       | 98.6         | .               | .                      | .                     | .                            | 10              | 10                     |
| Eyota         | 0600          | 94.6       | 93.6         | .               | .                      | .                     | .                            | 25              | 25                     |
| Rochester     | 0800          | 93.3       | 92.3         | 92.8            | 9.2                    | 10.4                  | 1.00                         | 1,653           | 1,653                  |
| Stewartvil    | 1000          | 95.6       | 93.8         | 95.0            | 8.3                    | 9.9                   | 1.00                         | 66              | 66                     |
| Oronoco       | 1200          | 100.3      | 96.4         | .               | .                      | .                     | .                            | 11              | 11                     |
| Chatfield     | 6400          | 98.7       | 95.2         | .               | .                      | .                     | .                            | 24              | 24                     |
| Pine Islan    | 9500          | 95.5       | 96.4         | .               | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 233

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Olmsted CO=55 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rochester     | 0800          | 89.5       | 94.1         | 85.6            | 19.3                   | 25.0                  | 1.00                         | 37              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 234

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=55 County\_Name=Olmsted

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.7       | 92.7         | 93.2            | 9.1                    | 10.5                  | 1.00                         | 2,010           | 2,010                  |
| 02 | Apartment (4 or more units)  | 95.9       | 89.3         | .               | .                      | .                     | .                            | 19              | 0                      |
| 06 | Commercial (with buildings)  | 89.9       | 93.3         | 85.8            | 20.3                   | 24.9                  | 0.99                         | 47              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 86.7       | 86.6         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 93.7       | 92.7         | 93.2            | 9.1                    | 10.5                  | 1.00                         | 2,010           | 2,010                  |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 132.3      | 108.7        | .               | .                      | .                     | .                            | 6               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 109.5      | 102.9        | .               | .                      | .                     | .                            | 17              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 89.7       | 93.2         | 85.7            | 20.3                   | 24.7                  | 0.99                         | 48              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 105.5      | 102.2        | .               | .                      | .                     | .                            | 23              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 235

**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=55 County=Olmsted without Rochester

| Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales |
|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|
| Residential (less than 4 units)                                      | 95.8       | 94.9         | 94.9            | 8.4                    | 10.3                  | 1.01                         | 357             |
| Commercial (with buildings)  | 90.3       | 91.9         | .               | .                      | .                     | .                            | 11              |
| Agricultural Bare Land (less than 34.5 acres) Aggregation            | 86.7       | 86.6         | .               | .                      | .                     | .                            | 8               |
| Seasonal Recreational Residential/Residential Aggregation            | 95.8       | 94.9         | 94.9            | 8.4                    | 10.3                  | 1.01                         | 357             |
| Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 107.4      | 102.6        | .               | .                      | .                     | .                            | 16              |
| Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 103.8      | 101.9        | .               | .                      | .                     | .                            | 22              |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 236

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Otter Tail CO=56 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Aurdal        | 0003          | 96.7       | 94.1         | .               | .                      | .                     | .                            | 17              | 17                     |
| Corliss       | 0012          | 91.3       | 92.0         | .               | .                      | .                     | .                            | 6               | 6                      |
| Dead Lake     | 0014          | 102.7      | 101.5        | .               | .                      | .                     | .                            | 6               | 6                      |
| Dunn          | 0017          | 82.5       | 83.8         | .               | .                      | .                     | .                            | 8               | 8                      |
| Elizabeth     | 0022          | 98.5       | 86.6         | .               | .                      | .                     | .                            | 8               | 8                      |
| Girard        | 0029          | 107.0      | 105.9        | .               | .                      | .                     | .                            | 7               | 7                      |
| Maine         | 0038          | 104.6      | 99.9         | .               | .                      | .                     | .                            | 6               | 6                      |
| Pine Lake     | 0052          | 100.7      | 92.8         | .               | .                      | .                     | .                            | 8               | 8                      |
| Rush Lake     | 0053          | 91.2       | 92.4         | .               | .                      | .                     | .                            | 9               | 9                      |
| Battle Lak    | 0200          | 92.3       | 92.5         | .               | .                      | .                     | .                            | 11              | 11                     |
| Dent          | 0900          | 86.2       | 84.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Fergus Fal    | 1300          | 97.6       | 94.0         | 93.5            | 15.1                   | 15.5                  | 1.02                         | 195             | 195                    |
| Henning       | 1400          | 82.3       | 85.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| New York M    | 1600          | 115.9      | 109.8        | .               | .                      | .                     | .                            | 16              | 16                     |
| Parkers Pr    | 1800          | 105.9      | 107.9        | .               | .                      | .                     | .                            | 16              | 16                     |
| Pelican Ra    | 1900          | 111.4      | 97.9         | .               | .                      | .                     | .                            | 20              | 20                     |
| Perham        | 2000          | 95.2       | 93.8         | 93.3            | 13.1                   | 15.5                  | 1.01                         | 36              | 36                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 237

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Otter Tail CO=56 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Clitherall    | 0010          | 109.0      | 106.8        | .               | .                      | .                     | .                            | 7               | 7                      |
| Dead Lake     | 0014          | 85.6       | 84.9         | .               | .                      | .                     | .                            | 9               | 9                      |
| Dunn          | 0017          | 106.7      | 100.6        | .               | .                      | .                     | .                            | 18              | 18                     |
| Edna          | 0020          | 86.9       | 89.3         | .               | .                      | .                     | .                            | 10              | 10                     |
| Everts        | 0025          | 87.0       | 89.5         | .               | .                      | .                     | .                            | 12              | 12                     |
| Girard        | 0029          | 85.8       | 85.0         | .               | .                      | .                     | .                            | 10              | 10                     |
| Lida          | 0037          | 94.1       | 93.6         | .               | .                      | .                     | .                            | 18              | 18                     |
| Maine         | 0038          | 83.6       | 82.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Ottertail     | 0046          | 96.0       | 93.9         | .               | .                      | .                     | .                            | 12              | 12                     |
| Rush Lake     | 0053          | 103.9      | 100.4        | .               | .                      | .                     | .                            | 14              | 14                     |
| Scambler      | 0055          | 113.6      | 102.5        | .               | .                      | .                     | .                            | 9               | 9                      |
| Sverdrup      | 0057          | 100.6      | 97.9         | .               | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 238

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Otter Tail CO=56 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Amor          | 0002          | 101.5      | 103.3        | .               | .                      | .                     | .                            | 7               | 7                      |
| Aurdal        | 0003          | 95.1       | 92.8         | .               | .                      | .                     | .                            | 18              | 18                     |
| Clitherall    | 0010          | 107.9      | 106.8        | .               | .                      | .                     | .                            | 12              | 12                     |
| Corliss       | 0012          | 91.9       | 92.5         | .               | .                      | .                     | .                            | 9               | 9                      |
| Dane Prair    | 0013          | 89.9       | 89.3         | .               | .                      | .                     | .                            | 6               | 6                      |
| Dead Lake     | 0014          | 92.5       | 93.6         | .               | .                      | .                     | .                            | 15              | 15                     |
| Dora          | 0016          | 94.4       | 92.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Dunn          | 0017          | 99.2       | 97.2         | .               | .                      | .                     | .                            | 26              | 26                     |
| Edna          | 0020          | 88.7       | 90.3         | .               | .                      | .                     | .                            | 13              | 13                     |
| Elizabeth     | 0022          | 95.8       | 86.0         | .               | .                      | .                     | .                            | 11              | 11                     |
| Everts        | 0025          | 99.7       | 92.9         | .               | .                      | .                     | .                            | 17              | 17                     |
| Girard        | 0029          | 94.5       | 93.0         | .               | .                      | .                     | .                            | 17              | 17                     |
| Hobart        | 0032          | 88.0       | 87.4         | .               | .                      | .                     | .                            | 10              | 10                     |
| Leaf Lake     | 0035          | 104.6      | 102.0        | .               | .                      | .                     | .                            | 7               | 7                      |
| Lida          | 0037          | 94.5       | 94.9         | .               | .                      | .                     | .                            | 23              | 23                     |
| Maine         | 0038          | 93.3       | 90.8         | .               | .                      | .                     | .                            | 13              | 13                     |
| Ottertail     | 0046          | 100.0      | 92.9         | .               | .                      | .                     | .                            | 17              | 17                     |
| Otto          | 0047          | 81.2       | 80.9         | .               | .                      | .                     | .                            | 7               | 7                      |
| Pelican       | 0050          | 88.2       | 93.6         | .               | .                      | .                     | .                            | 6               | 6                      |
| Pine Lake     | 0052          | 100.7      | 95.8         | .               | .                      | .                     | .                            | 10              | 10                     |
| Rush Lake     | 0053          | 98.9       | 95.5         | .               | .                      | .                     | .                            | 23              | 23                     |
| Scambler      | 0055          | 108.8      | 101.1        | .               | .                      | .                     | .                            | 12              | 12                     |
| Sverdrup      | 0057          | 104.7      | 103.8        | .               | .                      | .                     | .                            | 12              | 12                     |
| Tordenskjo    | 0058          | 100.4      | 97.1         | .               | .                      | .                     | .                            | 8               | 8                      |
| Battle Lak    | 0200          | 93.0       | 92.5         | .               | .                      | .                     | .                            | 13              | 13                     |
| Dent          | 0900          | 86.2       | 84.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Fergus Fal    | 1300          | 97.6       | 94.0         | 93.5            | 15.1                   | 15.5                  | 1.02                         | 195             | 195                    |
| Henning       | 1400          | 82.3       | 85.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| New York M    | 1600          | 115.9      | 109.8        | .               | .                      | .                     | .                            | 16              | 16                     |
| Ottertail     | 1700          | 102.7      | 102.6        | .               | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 239

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Otter Tail CO=56 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Parkers Pr    | 1800          | 105.9      | 107.9        | .               | .                      | .                     | .                            | 16              | 16                     |
| Pelican Ra    | 1900          | 109.9      | 97.9         | .               | .                      | .                     | .                            | 21              | 21                     |
| Perham        | 2000          | 95.2       | 93.8         | 93.3            | 13.1                   | 15.5                  | 1.01                         | 36              | 36                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 240

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Otter Tail CO=56 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Inman         | 0034          | 82.1       | 82.2         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 241

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Otter Tail CO=56 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blowers       | 0004          | 101.6      | 108.0        | .               | .                      | .                     | .                            | 7               | 0                      |
| Inman         | 0034          | 83.7       | 93.2         | .               | .                      | .                     | .                            | 7               | 0                      |

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Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 242

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=56 County\_Name=Otter Tail

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.9       | 94.2         | 95.1            | 16.8                   | 17.2                  | 1.01                         | 524             | 520                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 95.3       | 93.0         | 93.8            | 16.7                   | 19.2                  | 1.01                         | 195             | 195                    |
| 06 | Commercial (with buildings)  | 79.4       | 69.1         | .               | .                      | .                     | .                            | 15              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 78.1       | 73.1         | .               | .                      | .                     | .                            | 7               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.9       | 93.9         | 94.6            | 16.8                   | 17.8                  | 1.01                         | 719             | 715                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 92.5       | 95.3         | 91.8            | 19.0                   | 24.5                  | 1.01                         | 43              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 95.9       | 99.4         | 92.7            | 19.4                   | 24.8                  | 1.03                         | 64              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 75.2       | 64.1         | .               | .                      | .                     | .                            | 18              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 97.2       | 96.9         | 93.5            | 19.6                   | 26.4                  | 1.04                         | 83              | 0                      |

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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 243

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Pennington CO=57 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rocksbury     | 0016          | 83.7       | 84.8         | .               | .                      | .                     | .                            | 6               | 4                      |
| Thief Rive    | 0600          | 94.8       | 93.9         | 95.1            | 11.6                   | 14.0                  | 0.99                         | 105             | 98                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 244

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Pennington CO=57 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rocksbury     | 0016          | 83.7       | 84.8         | .               | .                      | .                     | .                            | 6               | 4                      |
| Thief Rive    | 0600          | 94.8       | 93.9         | 95.1            | 11.6                   | 14.0                  | 0.99                         | 105             | 98                     |

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Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 245

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Pennington CO=57 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Thief Rive    | 0600          | 80.3       | 82.5         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 246

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=57 County\_Name=Pennington

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.4       | 92.9         | 93.3            | 11.8                   | 14.3                  | 1.00                         | 130             | 120                    |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 93.4       | 92.9         | 93.3            | 11.8                   | 14.3                  | 1.00                         | 130             | 120                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 99.8       | 103.3        | .               | .                      | .                     | .                            | 11              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 80.3       | 82.5         | .               | .                      | .                     | .                            | 6               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 99.8       | 103.3        | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 247

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Pine CO=58 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Chengwatan    | 0009          | 86.8       | 85.6         | .               | .                      | .                     | .                            | 8               | 8                      |
| Dell Grove    | 0013          | 96.4       | 98.7         | .               | .                      | .                     | .                            | 7               | 7                      |
| Pine City     | 0028          | 84.5       | 80.5         | .               | .                      | .                     | .                            | 17              | 17                     |
| Pokegama      | 0030          | 107.7      | 98.9         | .               | .                      | .                     | .                            | 19              | 19                     |
| Sandstone     | 0033          | 83.9       | 75.1         | .               | .                      | .                     | .                            | 6               | 6                      |
| Windemere     | 0036          | 88.9       | 90.3         | .               | .                      | .                     | .                            | 16              | 16                     |
| Hinckley      | 1200          | 99.0       | 101.1        | .               | .                      | .                     | .                            | 14              | 14                     |
| Pine City     | 1700          | 101.3      | 96.7         | 97.0            | 14.2                   | 13.3                  | 1.02                         | 39              | 39                     |
| Sandstone     | 2100          | 90.3       | 84.2         | .               | .                      | .                     | .                            | 8               | 8                      |
| Rock Creek    | 2400          | 90.4       | 90.4         | .               | .                      | .                     | .                            | 13              | 13                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 248

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Pine CO=58 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Pine City     | 0028          | 102.8      | 92.6         | .               | .                      | .                     | .                            | 6               | 6                      |
| Pokegama      | 0030          | 92.9       | 92.8         | .               | .                      | .                     | .                            | 26              | 26                     |
| Windemere     | 0036          | 100.6      | 103.5        | .               | .                      | .                     | .                            | 19              | 19                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 249

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Pine CO=58 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Chengwatan    | 0009          | 90.2       | 88.6         | .               | .                      | .                     | .                            | 11              | 11                     |
| Dell Grove    | 0013          | 96.6       | 98.3         | .               | .                      | .                     | .                            | 8               | 8                      |
| Pine City     | 0028          | 89.3       | 83.8         | .               | .                      | .                     | .                            | 23              | 23                     |
| Pine Lake     | 0029          | 94.6       | 94.2         | .               | .                      | .                     | .                            | 7               | 7                      |
| Pokegama      | 0030          | 99.1       | 93.9         | 94.9            | 19.5                   | 18.1                  | 1.02                         | 45              | 45                     |
| Sandstone     | 0033          | 83.9       | 75.1         | .               | .                      | .                     | .                            | 6               | 6                      |
| Windemere     | 0036          | 95.3       | 92.9         | 95.0            | 16.4                   | 19.8                  | 1.01                         | 35              | 35                     |
| Hinckley      | 1200          | 99.0       | 101.1        | .               | .                      | .                     | .                            | 14              | 14                     |
| Pine City     | 1700          | 101.0      | 95.7         | 96.5            | 14.3                   | 13.3                  | 1.02                         | 40              | 40                     |
| Sandstone     | 2100          | 90.3       | 84.2         | .               | .                      | .                     | .                            | 8               | 8                      |
| Rock Creek    | 2400          | 90.4       | 90.4         | .               | .                      | .                     | .                            | 13              | 13                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 250

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Pine CO=58 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Finlayson     | 0015          | 97.7       | 95.0         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 251

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Pine CO=58 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Finlayson     | 0015          | 97.5       | 95.4         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 252

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=58 County\_Name=Pine

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.0       | 93.1         | 92.6            | 16.4                   | 17.2                  | 1.03                         | 211             | 211                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 95.2       | 92.4         | 91.7            | 18.8                   | 19.5                  | 1.02                         | 86              | 86                     |
| 06 | Commercial (with buildings)  | 99.6       | 103.5        | .               | .                      | .                     | .                            | 9               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 104.1      | 96.4         | .               | .                      | .                     | .                            | 20              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.5       | 93.0         | 92.3            | 17.1                   | 17.9                  | 1.03                         | 297             | 297                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 93.6       | 92.5         | 86.1            | 23.8                   | 26.6                  | 1.00                         | 41              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 96.5       | 95.9         | 90.5            | 22.4                   | 25.9                  | 0.98                         | 53              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 98.2       | 96.3         | 96.2            | 20.5                   | 23.8                  | 0.98                         | 76              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 253

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Pipestone CO=59 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Edgerton      | 0100          | 99.3       | 96.5         | .               | .                      | .                     | .                            | 8               | 0                      |
| Pipestone     | 0700          | 99.0       | 97.7         | 96.1            | 11.5                   | 12.5                  | 1.01                         | 41              | 0                      |
| Jasper        | 7600          | 86.0       | 85.8         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 254

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Pipestone CO=59 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Edgerton      | 0100          | 99.3       | 96.5         | .               | .                      | .                     | .                            | 8               | 0                      |
| Pipestone     | 0700          | 99.0       | 97.7         | 96.1            | 11.5                   | 12.5                  | 1.01                         | 41              | 0                      |
| Jasper        | 7600          | 86.0       | 85.8         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 255

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=59 County\_Name=Pipestone

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.8       | 95.8         | 94.1            | 15.3                   | 18.8                  | 1.02                         | 72              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.8       | 95.8         | 94.1            | 15.3                   | 18.8                  | 1.02                         | 72              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 95.5       | 94.2         | .               | .                      | .                     | .                            | 7               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 102.0      | 97.4         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 256

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Polk CO=60 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Crookston     | 0011          | 161.8      | 121.7        | .               | .                      | .                     | .                            | 6               | 6                      |
| Crookston     | 0400          | 93.5       | 91.7         | 89.1            | 20.7                   | 20.8                  | 1.02                         | 75              | 75                     |
| East Grand    | 0500          | 90.2       | 88.9         | 90.1            | 10.9                   | 10.9                  | 0.99                         | 97              | 97                     |
| Fosston       | 1100          | 94.5       | 98.5         | .               | .                      | .                     | .                            | 10              | 10                     |
| McIntosh      | 1600          | 85.9       | 86.2         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 257

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Polk CO=60 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Woodside      | 0059          | 80.5       | 78.4         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 258

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Polk CO=60 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Crookston     | 0011          | 161.8      | 121.7        | .               | .                      | .                     | .                            | 6               | 6                      |
| Godfrey       | 0022          | 86.9       | 81.6         | .               | .                      | .                     | .                            | 6               | 1                      |
| Woodside      | 0059          | 82.7       | 83.4         | .               | .                      | .                     | .                            | 9               | 0                      |
| Crookston     | 0400          | 93.5       | 91.7         | 89.1            | 20.7                   | 20.8                  | 1.02                         | 75              | 75                     |
| East Grand    | 0500          | 90.2       | 88.9         | 90.1            | 10.9                   | 10.9                  | 0.99                         | 97              | 97                     |
| Fosston       | 1100          | 94.5       | 98.5         | .               | .                      | .                     | .                            | 10              | 10                     |
| McIntosh      | 1600          | 85.9       | 86.2         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 259

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=60 County\_Name=Polk

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.5       | 89.6         | 89.0            | 20.2                   | 19.3                  | 1.01                         | 251             | 246                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 85.9       | 83.3         | .               | .                      | .                     | .                            | 18              | 0                      |
| 06 | Commercial (with buildings)  | 79.5       | 90.3         | .               | .                      | .                     | .                            | 13              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 93.0       | 88.9         | 88.6            | 20.0                   | 19.3                  | 1.01                         | 269             | 246                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 106.5      | 98.4         | .               | .                      | .                     | .                            | 26              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 104.4      | 97.8         | 91.0            | .                      | .                     | .                            | 34              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 260

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Pope CO=61 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Glenwood T    | 0007          | 92.3       | 90.3         | .               | .                      | .                     | .                            | 10              | 6                      |
| Glenwood      | 0300          | 98.0       | 95.5         | .               | .                      | .                     | .                            | 23              | 22                     |
| Lowry         | 0500          | 89.4       | 89.3         | .               | .                      | .                     | .                            | 8               | 8                      |
| Starbuck      | 0800          | 105.4      | 103.9        | .               | .                      | .                     | .                            | 15              | 15                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 261

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Pope CO=61 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Glenwood T    | 0007          | 97.4       | 96.4         | .               | .                      | .                     | .                            | 6               | 1                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 262

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Pope CO=61 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Glenwood T    | 0007          | 94.2       | 93.9         | .               | .                      | .                     | .                            | 16              | 7                      |
| Minnewaska    | 0013          | 93.3       | 93.9         | .               | .                      | .                     | .                            | 6               | 2                      |
| White Bear    | 0020          | 99.1       | 99.7         | .               | .                      | .                     | .                            | 7               | 5                      |
| Glenwood      | 0300          | 97.1       | 95.5         | .               | .                      | .                     | .                            | 25              | 23                     |
| Lowry         | 0500          | 89.4       | 89.3         | .               | .                      | .                     | .                            | 8               | 8                      |
| Starbuck      | 0800          | 105.4      | 103.9        | .               | .                      | .                     | .                            | 15              | 15                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017    **263**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=61 County\_Name=Pope

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                   | 97.2       | 96.5         | 95.6            | 11.8                   | 14.6                  | 1.01                         | 83              | 73                     |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings) | 95.8       | 96.8         | .               | .                      | .                     | .                            | 20              | 4                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation         | 96.9       | 96.5         | 95.6            | 11.3                   | 14.4                  | 1.01                         | 103             | 77                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 264

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Ramsey CO=62 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| White Bear    | 0014          | 94.1       | 93.6         | 94.7            | 9.7                    | 10.9                  | 1.00                         | 134             | 134                    |
| New Bright    | 0100          | 94.0       | 94.8         | 94.0            | 9.4                    | 11.1                  | 1.00                         | 179             | 179                    |
| North St.     | 0200          | 95.2       | 95.0         | 94.7            | 9.5                    | 11.6                  | 1.00                         | 106             | 106                    |
| Roseville     | 0400          | 95.3       | 93.7         | 95.1            | 10.1                   | 12.3                  | 1.00                         | 309             | 309                    |
| Falcon Hei    | 0500          | 92.9       | 91.3         | 92.0            | 9.4                    | 11.9                  | 1.01                         | 30              | 30                     |
| Lauderdale    | 0600          | 104.7      | 97.7         | .               | .                      | .                     | .                            | 20              | 20                     |
| Arden Hill    | 0700          | 95.2       | 94.8         | 94.8            | 10.8                   | 13.0                  | 1.00                         | 66              | 66                     |
| Little Can    | 0800          | 94.2       | 95.0         | 95.2            | 9.8                    | 12.5                  | 0.99                         | 103             | 103                    |
| North Oaks    | 1000          | 103.2      | 103.0        | 103.7           | 9.3                    | 12.5                  | 1.00                         | 59              | 53                     |
| Maplewood     | 1100          | 96.4       | 96.4         | 96.4            | 8.5                    | 10.3                  | 1.00                         | 347             | 347                    |
| Shoreview     | 1200          | 96.3       | 96.0         | 95.7            | 9.5                    | 11.5                  | 1.01                         | 288             | 288                    |
| Vadnais He    | 1300          | 94.3       | 94.1         | 94.3            | 8.5                    | 10.5                  | 1.00                         | 138             | 138                    |
| Mounds Vie    | 1700          | 93.7       | 95.0         | 93.2            | 9.3                    | 11.5                  | 1.01                         | 89              | 89                     |
| St. Paul      | 8900          | 94.9       | 93.9         | 93.9            | 12.5                   | 14.1                  | 1.00                         | 2,456           | 2,456                  |
| St. Anthon    | 9100          | 94.6       | 91.5         | .               | .                      | .                     | .                            | 23              | 23                     |
| White Bear    | 9400          | 95.4       | 92.9         | 95.7            | 9.4                    | 9.8                   | 1.00                         | 223             | 223                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 265

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Ramsey CO=62 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Paul      | 8900          | 99.2       | 98.9         | 95.1            | 15.7                   | 19.1                  | 1.03                         | 80              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 266

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Ramsey CO=62 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Roseville     | 0400          | 98.8       | 101.8        | .               | .                      | .                     | .                            | 11              | 11                     |
| St. Paul      | 8900          | 93.6       | 92.8         | .               | .                      | .                     | .                            | 28              | 28                     |
| White Bear    | 9400          | 112.6      | 105.3        | .               | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 267

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Ramsey CO=62 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| White Bear    | 0014          | 94.1       | 93.6         | 94.7            | 9.7                    | 10.9                  | 1.00                         | 134             | 134                    |
| New Bright    | 0100          | 94.0       | 94.8         | 94.0            | 9.4                    | 11.1                  | 1.00                         | 179             | 179                    |
| North St.     | 0200          | 95.2       | 95.0         | 94.7            | 9.5                    | 11.6                  | 1.00                         | 106             | 106                    |
| Roseville     | 0400          | 95.3       | 93.7         | 95.1            | 10.1                   | 12.3                  | 1.00                         | 309             | 309                    |
| Falcon Hei    | 0500          | 92.9       | 91.3         | 92.0            | 9.4                    | 11.9                  | 1.01                         | 30              | 30                     |
| Lauderdale    | 0600          | 104.7      | 97.7         | .               | .                      | .                     | .                            | 20              | 20                     |
| Arden Hill    | 0700          | 95.2       | 94.8         | 94.8            | 10.8                   | 13.0                  | 1.00                         | 66              | 66                     |
| Little Can    | 0800          | 94.2       | 95.0         | 95.2            | 9.8                    | 12.5                  | 0.99                         | 103             | 103                    |
| North Oaks    | 1000          | 103.2      | 103.0        | 103.7           | 9.3                    | 12.5                  | 1.00                         | 59              | 53                     |
| Maplewood     | 1100          | 96.4       | 96.4         | 96.4            | 8.5                    | 10.3                  | 1.00                         | 347             | 347                    |
| Shoreview     | 1200          | 96.3       | 96.0         | 95.7            | 9.5                    | 11.5                  | 1.01                         | 288             | 288                    |
| Vadnais He    | 1300          | 94.3       | 94.1         | 94.3            | 8.5                    | 10.5                  | 1.00                         | 138             | 138                    |
| Mounds Vie    | 1700          | 93.7       | 95.0         | 93.2            | 9.3                    | 11.5                  | 1.01                         | 89              | 89                     |
| St. Paul      | 8900          | 94.9       | 93.9         | 93.9            | 12.5                   | 14.1                  | 1.00                         | 2,456           | 2,456                  |
| St. Anthon    | 9100          | 94.6       | 91.5         | .               | .                      | .                     | .                            | 23              | 23                     |
| White Bear    | 9400          | 95.4       | 92.9         | 95.7            | 9.4                    | 9.8                   | 1.00                         | 223             | 223                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 268

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Ramsey CO=62 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Roseville     | 0400          | 98.8       | 101.8        | .               | .                      | .                     | .                            | 11              | 11                     |
| Maplewood     | 1100          | 89.3       | 94.6         | .               | .                      | .                     | .                            | 6               | 5                      |
| St. Paul      | 8900          | 91.3       | 89.4         | 86.8            | 19.9                   | 22.5                  | 1.02                         | 32              | 28                     |
| White Bear    | 9400          | 112.6      | 105.3        | .               | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 269

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=62 County\_Name=Ramsey

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 95.2       | 94.4         | 94.9            | 11.1                   | 12.9                  | 1.00                         | 4,572           | 4,566                  |
| 02 | Apartment (4 or more units)                               | 98.0       | 98.2         | 93.1            | 15.2                   | 18.5                  | 1.03                         | 91              | 0                      |
| 06 | Commercial (with buildings)                               | 96.2       | 93.8         | 85.2            | 19.6                   | 20.8                  | 1.10                         | 61              | 61                     |
| 07 | Industrial (with buildings)                               | 87.2       | 77.4         | .               | .                      | .                     | .                            | 12              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 95.2       | 94.4         | 94.9            | 11.1                   | 12.9                  | 1.00                         | 4,572           | 4,566                  |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 270

**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=62 County=Ramsey without St. Paul

| Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales |
|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|
| Residential (less than 4 units)                           | 95.5       | 94.9         | 95.8            | 9.6                    | 11.5                  | 1.00                         | 2,116           |
| Apartment (4 or more units)                               | 89.4       | 93.9         | .               | .                      | .                     | .                            | 11              |
| Commercial (with buildings)                               | 98.4       | 101.8        | 84.4            | 19.6                   | 19.1                  | 1.13                         | 33              |
| Industrial (with buildings)                               | 93.1       | 83.6         | .               | .                      | .                     | .                            | 8               |
| Seasonal Recreational Residential/Residential Aggregation | 95.5       | 94.9         | 95.8            | 9.6                    | 11.5                  | 1.00                         | 2,116           |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 271

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Red Lake CO=63 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Oklee         | 0400          | 96.5       | 88.2         | .               | .                      | .                     | .                            | 6               | 0                      |
| Red Lake F    | 0600          | 101.2      | 88.6         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 272

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Red Lake CO=63 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Oklee         | 0400          | 96.5       | 88.2         | .               | .                      | .                     | .                            | 6               | 0                      |
| Red Lake F    | 0600          | 101.2      | 88.6         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 273

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=63 County\_Name=Red Lake

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 92.9       | 86.9         | .               | .                      | .                     | .                            | 26              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 92.9       | 86.9         | .               | .                      | .                     | .                            | 26              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 274

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Redwood CO=64 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lamberton     | 0400          | 114.9      | 99.7         | .               | .                      | .                     | .                            | 8               | 8                      |
| Morgan        | 0700          | 97.8       | 101.2        | .               | .                      | .                     | .                            | 8               | 8                      |
| Redwood Fa    | 0900          | 96.2       | 95.0         | 93.2            | 14.4                   | 19.2                  | 1.03                         | 62              | 62                     |
| Wabasso       | 1400          | 90.4       | 80.4         | .               | .                      | .                     | .                            | 10              | 10                     |
| Walnut Gro    | 1500          | 87.7       | 98.7         | .               | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 275

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Redwood CO=64 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lamberton     | 0400          | 114.9      | 99.7         | .               | .                      | .                     | .                            | 8               | 8                      |
| Morgan        | 0700          | 97.8       | 101.2        | .               | .                      | .                     | .                            | 8               | 8                      |
| Redwood Fa    | 0900          | 96.2       | 95.0         | 93.2            | 14.4                   | 19.2                  | 1.03                         | 62              | 62                     |
| Wabasso       | 1400          | 90.4       | 80.4         | .               | .                      | .                     | .                            | 10              | 10                     |
| Walnut Gro    | 1500          | 87.7       | 98.7         | .               | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 276

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=64 County\_Name=Redwood

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.2       | 94.9         | 91.6            | 17.1                   | 20.0                  | 1.04                         | 138             | 138                    |
| 06 | Commercial (with buildings)  | 87.3       | 82.6         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.2       | 94.9         | 91.6            | 17.1                   | 20.0                  | 1.04                         | 138             | 138                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 103.4      | 109.7        | .               | .                      | .                     | .                            | 13              | 13                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 104.2      | 111.0        | .               | .                      | .                     | .                            | 14              | 13                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 277

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Renville CO=65 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bird Islan    | 0100          | 99.1       | 98.2         | .               | .                      | .                     | .                            | 11              | 11                     |
| Danube        | 0300          | 97.0       | 96.0         | .               | .                      | .                     | .                            | 9               | 9                      |
| Fairfax       | 0400          | 87.4       | 82.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| Hector        | 0600          | 99.0       | 95.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Olivia        | 0800          | 93.4       | 98.7         | .               | .                      | .                     | .                            | 21              | 21                     |
| Renville      | 0900          | 111.1      | 102.5        | .               | .                      | .                     | .                            | 12              | 12                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 278

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Renville CO=65 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bird Islan    | 0100          | 99.1       | 98.2         | .               | .                      | .                     | .                            | 11              | 11                     |
| Danube        | 0300          | 97.0       | 96.0         | .               | .                      | .                     | .                            | 9               | 9                      |
| Fairfax       | 0400          | 87.4       | 82.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| Hector        | 0600          | 99.0       | 95.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Olivia        | 0800          | 93.4       | 98.7         | .               | .                      | .                     | .                            | 21              | 21                     |
| Renville      | 0900          | 111.1      | 102.5        | .               | .                      | .                     | .                            | 12              | 12                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 279

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=65 County\_Name=Renville

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.5       | 98.7         | 95.3            | 13.4                   | 15.6                  | 1.02                         | 99              | 98                     |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 98.1       | 98.5         | 94.8            | 13.4                   | 15.7                  | 1.02                         | 101             | 98                     |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 98.1       | 97.4         | .               | .                      | .                     | .                            | 20              | 20                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 98.1       | 97.4         | .               | .                      | .                     | .                            | 20              | 20                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 280

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Rice CO=66 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bridgewater   | 0001          | 94.8       | 92.1         | .               | .                      | .                     | .                            | 13              | 13                     |
| Cannon Cit    | 0002          | 96.7       | 95.1         | .               | .                      | .                     | .                            | 8               | 8                      |
| Forest        | 0004          | 89.9       | 88.0         | .               | .                      | .                     | .                            | 7               | 7                      |
| Northfield    | 0006          | 106.7      | 104.9        | .               | .                      | .                     | .                            | 10              | 10                     |
| Shieldsvil    | 0008          | 101.4      | 97.9         | .               | .                      | .                     | .                            | 13              | 13                     |
| Walcott       | 0009          | 100.7      | 95.4         | .               | .                      | .                     | .                            | 7               | 7                      |
| Warsaw        | 0010          | 92.8       | 91.1         | .               | .                      | .                     | .                            | 10              | 10                     |
| Webster       | 0011          | 91.2       | 95.3         | .               | .                      | .                     | .                            | 14              | 14                     |
| Wells         | 0012          | 90.0       | 86.6         | .               | .                      | .                     | .                            | 13              | 13                     |
| Dundas        | 0200          | 90.3       | 94.7         | .               | .                      | .                     | .                            | 28              | 28                     |
| Faribault     | 0300          | 93.2       | 89.7         | 91.3            | 15.3                   | 15.6                  | 1.00                         | 233             | 233                    |
| Lonsdale      | 0400          | 94.0       | 90.4         | 92.2            | 12.4                   | 11.5                  | 1.00                         | 90              | 90                     |
| Morristown    | 0500          | 89.2       | 89.2         | .               | .                      | .                     | .                            | 11              | 11                     |
| Northfield    | 9700          | 93.2       | 91.4         | 92.7            | 12.7                   | 13.1                  | 0.99                         | 207             | 207                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **281**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Rice CO=66 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Faribault     | 0300          | 98.0       | 100.9        | .               | .                      | .                     | .                            | 8               | 0                      |
| Northfield    | 9700          | 67.0       | 55.7         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 282

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Rice CO=66 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bridgewater   | 0001          | 94.8       | 92.1         | .               | .                      | .                     | .                            | 13              | 13                     |
| Cannon Cit    | 0002          | 96.7       | 95.1         | .               | .                      | .                     | .                            | 8               | 8                      |
| Forest        | 0004          | 82.0       | 83.7         | .               | .                      | .                     | .                            | 11              | 11                     |
| Northfield    | 0006          | 106.7      | 104.9        | .               | .                      | .                     | .                            | 10              | 10                     |
| Shieldsvil    | 0008          | 101.4      | 97.9         | .               | .                      | .                     | .                            | 13              | 13                     |
| Walcott       | 0009          | 100.7      | 95.4         | .               | .                      | .                     | .                            | 7               | 7                      |
| Warsaw        | 0010          | 94.5       | 91.6         | .               | .                      | .                     | .                            | 11              | 11                     |
| Webster       | 0011          | 91.2       | 95.3         | .               | .                      | .                     | .                            | 14              | 14                     |
| Wells         | 0012          | 86.7       | 86.6         | .               | .                      | .                     | .                            | 18              | 18                     |
| Dundas        | 0200          | 90.3       | 94.7         | .               | .                      | .                     | .                            | 28              | 28                     |
| Faribault     | 0300          | 93.2       | 89.7         | 91.3            | 15.3                   | 15.6                  | 1.00                         | 233             | 233                    |
| Lonsdale      | 0400          | 94.0       | 90.4         | 92.2            | 12.4                   | 11.5                  | 1.00                         | 90              | 90                     |
| Morristown    | 0500          | 89.2       | 89.2         | .               | .                      | .                     | .                            | 11              | 11                     |
| Northfield    | 9700          | 93.2       | 91.4         | 92.7            | 12.7                   | 13.1                  | 0.99                         | 207             | 207                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 283

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Rice CO=66 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Wells         | 0012          | 99.0       | 101.0        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 284

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Rice CO=66 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Wells         | 0012          | 99.4       | 101.3        | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 285

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=66 County\_Name=Rice

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.6       | 91.5         | 92.7            | 13.6                   | 14.4                  | 1.00                         | 687             | 687                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 76.5       | 66.8         | .               | .                      | .                     | .                            | 10              | 10                     |
| 06 | Commercial (with buildings)  | 83.2       | 84.0         | .               | .                      | .                     | .                            | 25              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 110.6      | 97.0         | .               | .                      | .                     | .                            | 6               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 93.3       | 91.4         | 92.5            | 13.8                   | 14.6                  | 1.00                         | 697             | 697                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 88.2       | 94.0         | .               | .                      | .                     | .                            | 13              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 97.1       | 101.0        | .               | .                      | .                     | .                            | 22              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 99.5       | 101.0        | .               | .                      | .                     | .                            | 26              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **286**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Rock CO=67 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hills         | 0500          | 95.9       | 95.8         | .               | .                      | .                     | .                            | 10              | 10                     |
| Luverne       | 0900          | 88.9       | 90.0         | 87.2            | 12.8                   | 14.9                  | 1.02                         | 61              | 61                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 287

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Rock CO=67 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hills         | 0500          | 95.9       | 95.8         | .               | .                      | .                     | .                            | 10              | 10                     |
| Luverne       | 0900          | 88.9       | 90.0         | 87.2            | 12.8                   | 14.9                  | 1.02                         | 61              | 61                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **288**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=67 County\_Name=Rock

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 88.8       | 90.1         | 86.2            | 14.2                   | 17.4                  | 1.03                         | 89              | 89                     |
| 06 | Commercial (with buildings)  | 75.9       | 70.4         | .               | .                      | .                     | .                            | 6               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 88.8       | 90.1         | 86.2            | 14.2                   | 17.4                  | 1.03                         | 89              | 89                     |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 103.5      | 99.2         | .               | .                      | .                     | .                            | 16              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 103.5      | 99.2         | .               | .                      | .                     | .                            | 16              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **289**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Roseau CO=68 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lake          | 0035          | 99.6       | 98.7         | .               | .                      | .                     | .                            | 10              | 0                      |
| Greenbush     | 0200          | 94.9       | 96.7         | .               | .                      | .                     | .                            | 6               | 0                      |
| Roseau        | 0900          | 107.0      | 104.7        | 101.0           | 15.4                   | 14.3                  | 1.02                         | 32              | 0                      |
| Warroad       | 1600          | 97.7       | 94.3         | .               | .                      | .                     | .                            | 21              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **290**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Roseau CO=68 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lake          | 0035          | 98.3       | 95.2         | .               | .                      | .                     | .                            | 11              | 0                      |
| Greenbush     | 0200          | 94.9       | 96.7         | .               | .                      | .                     | .                            | 6               | 0                      |
| Roseau        | 0900          | 107.0      | 104.7        | 101.0           | 15.4                   | 14.3                  | 1.02                         | 32              | 0                      |
| Warroad       | 1600          | 97.7       | 94.3         | .               | .                      | .                     | .                            | 21              | 0                      |

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Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 291

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=68 County\_Name=Roseau

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 100.6      | 97.1         | 96.2            | 17.1                   | 16.5                  | 1.01                         | 106             | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 108.8      | 97.3         | .               | .                      | .                     | .                            | 6               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 100.6      | 97.1         | 96.2            | 16.8                   | 16.4                  | 1.02                         | 111             | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 90.1       | 96.3         | .               | .                      | .                     | .                            | 8               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 87.6       | 83.6         | .               | .                      | .                     | .                            | 27              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 86.8       | 86.4         | 81.8            | 20.4                   | 25.8                  | 1.06                         | 33              | 0                      |

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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 292

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Louis CO=69 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Balkan        | 0008          | 97.8       | 98.2         | .               | .                      | .                     | .                            | 6               | 5                      |
| Biwabik TW    | 0011          | 94.5       | 99.9         | .               | .                      | .                     | .                            | 6               | 4                      |
| Canosia       | 0014          | 97.1       | 96.6         | .               | .                      | .                     | .                            | 21              | 19                     |
| Duluth TWP    | 0021          | 96.9       | 100.0        | .               | .                      | .                     | .                            | 20              | 18                     |
| Fayal         | 0026          | 85.9       | 83.2         | .               | .                      | .                     | .                            | 9               | 6                      |
| Fredenberg    | 0030          | 88.0       | 86.2         | .               | .                      | .                     | .                            | 9               | 7                      |
| French        | 0031          | 105.0      | 108.2        | .               | .                      | .                     | .                            | 6               | 1                      |
| Gnesen        | 0032          | 93.3       | 88.2         | .               | .                      | .                     | .                            | 13              | 9                      |
| Grand Lake    | 0033          | 88.9       | 87.4         | .               | .                      | .                     | .                            | 26              | 14                     |
| Lakewood      | 0040          | 99.5       | 93.5         | .               | .                      | .                     | .                            | 14              | 14                     |
| Midway        | 0047          | 95.7       | 93.8         | .               | .                      | .                     | .                            | 17              | 17                     |
| Morse         | 0050          | 89.4       | 90.3         | .               | .                      | .                     | .                            | 9               | 7                      |
| Normanna      | 0054          | 99.0       | 91.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Solway        | 0063          | 88.7       | 88.0         | .               | .                      | .                     | .                            | 8               | 8                      |
| White         | 0071          | 113.3      | 107.4        | .               | .                      | .                     | .                            | 10              | 8                      |
| Greenwood     | 0074          | 86.1       | 84.4         | .               | .                      | .                     | .                            | 9               | 0                      |
| Unorg. 07     | 0092          | 101.2      | 90.2         | .               | .                      | .                     | .                            | 7               | 1                      |
| Unorg. 08     | 0093          | 96.3       | 94.8         | .               | .                      | .                     | .                            | 8               | 7                      |
| Aurora        | 0600          | 119.4      | 103.6        | .               | .                      | .                     | .                            | 14              | 14                     |
| Biwabik       | 0900          | 104.8      | 88.3         | .               | .                      | .                     | .                            | 14              | 14                     |
| Buhl          | 1300          | 110.4      | 96.6         | .               | .                      | .                     | .                            | 12              | 12                     |
| Chisholm      | 1800          | 101.3      | 93.0         | 88.3            | 25.8                   | 19.0                  | 1.05                         | 31              | 31                     |
| Cook          | 1900          | 78.0       | 79.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| Ely           | 2500          | 92.4       | 85.7         | 86.7            | 18.5                   | 18.5                  | 1.05                         | 38              | 37                     |
| Eveleth       | 2700          | 95.4       | 86.3         | .               | .                      | .                     | .                            | 21              | 21                     |
| Gilbert       | 3500          | 114.7      | 97.3         | .               | .                      | .                     | .                            | 17              | 17                     |
| Hermantown    | 3600          | 91.3       | 91.9         | 91.5            | 9.3                    | 11.4                  | 1.00                         | 87              | 87                     |
| Hibbing       | 3800          | 104.6      | 96.5         | 94.8            | 20.9                   | 17.7                  | 1.04                         | 117             | 117                    |
| Mountain I    | 5400          | 90.8       | 90.6         | .               | .                      | .                     | .                            | 14              | 13                     |
| Proctor       | 5900          | 97.3       | 92.9         | 94.5            | 14.4                   | 12.8                  | 1.00                         | 35              | 35                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 293

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Louis CO=69 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rice Lake     | 6100          | 90.4       | 87.0         | 87.5            | 15.5                   | 13.6                  | 1.00                         | 34              | 34                     |
| Virginia      | 6900          | 111.8      | 102.4        | 99.9            | 27.0                   | 20.1                  | 1.06                         | 81              | 81                     |
| Hoyt Lakes    | 7200          | 104.4      | 100.3        | .               | .                      | .                     | .                            | 24              | 22                     |
| Babbitt       | 7300          | 97.8       | 96.4         | .               | .                      | .                     | .                            | 15              | 15                     |
| Duluth        | 9000          | 93.7       | 92.3         | 91.4            | 13.2                   | 14.4                  | 1.01                         | 913             | 902                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **294**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Louis CO=69 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Duluth        | 9000          | 103.4      | 99.6         | .               | .                      | .                     | .                            | 15              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 295

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Louis CO=69 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Beatty        | 0010          | 85.2       | 86.6         | .               | .                      | .                     | .                            | 9               | 1                      |
| Morse         | 0050          | 77.2       | 76.9         | .               | .                      | .                     | .                            | 7               | 5                      |
| Greenwood     | 0074          | 106.7      | 100.3        | .               | .                      | .                     | .                            | 14              | 1                      |
| Eagles Nes    | 0077          | 77.6       | 79.5         | .               | .                      | .                     | .                            | 6               | 1                      |
| Unorg. 12     | 0097          | 119.1      | 93.7         | .               | .                      | .                     | .                            | 8               | 4                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **296**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Louis CO=69 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Duluth        | 9000          | 86.5       | 87.5         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 297

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Louis CO=69 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Balkan        | 0008          | 97.8       | 98.2         | .               | .                      | .                     | .                            | 6               | 5                      |
| Beatty        | 0010          | 89.5       | 87.1         | .               | .                      | .                     | .                            | 11              | 2                      |
| Biwabik TW    | 0011          | 94.5       | 99.9         | .               | .                      | .                     | .                            | 6               | 4                      |
| Canosia       | 0014          | 97.1       | 96.6         | .               | .                      | .                     | .                            | 21              | 19                     |
| Duluth TWP    | 0021          | 96.9       | 100.0        | .               | .                      | .                     | .                            | 20              | 18                     |
| Embarrass     | 0024          | 95.6       | 84.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Fayal         | 0026          | 84.7       | 81.4         | .               | .                      | .                     | .                            | 14              | 8                      |
| Fredenberg    | 0030          | 85.9       | 84.2         | .               | .                      | .                     | .                            | 10              | 7                      |
| French        | 0031          | 104.6      | 102.8        | .               | .                      | .                     | .                            | 10              | 1                      |
| Gnesen        | 0032          | 93.7       | 90.3         | .               | .                      | .                     | .                            | 14              | 9                      |
| Grand Lake    | 0033          | 90.7       | 87.4         | .               | .                      | .                     | .                            | 28              | 14                     |
| Lakewood      | 0040          | 99.5       | 93.5         | .               | .                      | .                     | .                            | 14              | 14                     |
| Midway        | 0047          | 95.7       | 93.8         | .               | .                      | .                     | .                            | 17              | 17                     |
| Morse         | 0050          | 84.0       | 79.1         | .               | .                      | .                     | .                            | 16              | 12                     |
| Normanna      | 0054          | 99.0       | 91.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Solway        | 0063          | 94.1       | 93.6         | .               | .                      | .                     | .                            | 9               | 9                      |
| White         | 0071          | 110.6      | 106.7        | .               | .                      | .                     | .                            | 11              | 8                      |
| Greenwood     | 0074          | 98.7       | 98.2         | .               | .                      | .                     | .                            | 23              | 1                      |
| Eagles Nes    | 0077          | 77.7       | 78.3         | .               | .                      | .                     | .                            | 7               | 1                      |
| Unorg. 05     | 0090          | 90.1       | 93.0         | .               | .                      | .                     | .                            | 7               | 2                      |
| Unorg. 07     | 0092          | 101.2      | 90.2         | .               | .                      | .                     | .                            | 7               | 1                      |
| Unorg. 08     | 0093          | 100.6      | 103.4        | .               | .                      | .                     | .                            | 9               | 7                      |
| Unorg. 10     | 0095          | 90.8       | 78.4         | .               | .                      | .                     | .                            | 6               | 5                      |
| Unorg. 12     | 0097          | 126.0      | 100.1        | .               | .                      | .                     | .                            | 9               | 5                      |
| Aurora        | 0600          | 119.4      | 103.6        | .               | .                      | .                     | .                            | 14              | 14                     |
| Biwabik       | 0900          | 111.1      | 88.7         | .               | .                      | .                     | .                            | 17              | 14                     |
| Buhl          | 1300          | 110.4      | 96.6         | .               | .                      | .                     | .                            | 12              | 12                     |
| Chisholm      | 1800          | 101.3      | 93.0         | 88.3            | 25.8                   | 19.0                  | 1.05                         | 31              | 31                     |
| Cook          | 1900          | 78.0       | 79.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| Ely           | 2500          | 92.4       | 85.7         | 86.7            | 18.5                   | 18.5                  | 1.05                         | 38              | 37                     |

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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 298

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Louis CO=69 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Eveleth       | 2700          | 95.4       | 86.3         | .               | .                      | .                     | .                            | 21              | 21                     |
| Gilbert       | 3500          | 114.7      | 97.3         | .               | .                      | .                     | .                            | 17              | 17                     |
| Hermantown    | 3600          | 90.7       | 91.9         | 91.3            | 9.9                    | 13.1                  | 0.99                         | 88              | 88                     |
| Hibbing       | 3800          | 104.6      | 96.5         | 94.8            | 20.9                   | 17.7                  | 1.04                         | 117             | 117                    |
| Mountain I    | 5400          | 90.2       | 90.6         | .               | .                      | .                     | .                            | 15              | 14                     |
| Proctor       | 5900          | 97.3       | 92.9         | 94.5            | 14.4                   | 12.8                  | 1.00                         | 35              | 35                     |
| Rice Lake     | 6100          | 90.2       | 86.6         | 87.5            | 15.2                   | 13.4                  | 1.00                         | 35              | 35                     |
| Virginia      | 6900          | 111.8      | 102.4        | 99.9            | 27.0                   | 20.1                  | 1.06                         | 81              | 81                     |
| Hoyt Lakes    | 7200          | 104.4      | 100.3        | .               | .                      | .                     | .                            | 24              | 22                     |
| Babbitt       | 7300          | 97.8       | 96.4         | .               | .                      | .                     | .                            | 15              | 15                     |
| Duluth        | 9000          | 93.7       | 92.3         | 91.4            | 13.2                   | 14.4                  | 1.01                         | 913             | 902                    |

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **299**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Louis CO=69 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Duluth        | 9000          | 86.5       | 87.5         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **300**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=69 County\_Name=St. Louis

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.5       | 92.8         | 91.5            | 16.8                   | 17.1                  | 1.02                         | 1,773           | 1,684                  |
| 02 | Apartment (4 or more units)  | 100.6      | 96.9         | .               | .                      | .                     | .                            | 18              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 97.3       | 91.4         | 89.0            | 24.0                   | 23.4                  | 1.05                         | 122             | 39                     |
| 06 | Commercial (with buildings)  | 99.4       | 97.4         | 96.0            | .                      | .                     | .                            | 31              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 99.7       | 91.7         | 93.0            | 34.2                   | 40.3                  | 1.09                         | 65              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.5       | 92.8         | 91.4            | 17.2                   | 17.5                  | 1.02                         | 1,895           | 1,723                  |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 97.3       | 91.4         | 89.5            | 28.8                   | 30.6                  | 1.05                         | 81              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 97.3       | 91.4         | 89.5            | 28.8                   | 30.6                  | 1.05                         | 81              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 98.8       | 97.4         | 95.4            | 21.8                   | 21.2                  | 0.98                         | 33              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.9       | 91.8         | 88.4            | 28.4                   | 30.4                  | 1.06                         | 84              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **301**

**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=69 County=St. Louis without Duluth

| <b>Property</b>   | <b>Mean<br/>ratio</b> | <b>Median<br/>ratio</b> | <b>Aggregate<br/>ratio</b> | <b>Coeff. of<br/>dispersion *</b> | <b>Coeff. of<br/>variation *</b> | <b>Price related<br/>differential *</b> | <b>Number<br/>of sales</b> |
|---|-----------------------|-------------------------|----------------------------|-----------------------------------|----------------------------------|---|----------------------------|
| Residential (less than 4 units)   | 99.4                  | 93.6                    | 91.7                       | 20.5                              | 19.4                             | 1.03                                    | 860                        |
| Non-Commercial Seasonal Recreational Residential (with buildings)       | 97.3                  | 91.4                    | 89.0                       | 24.0                              | 23.4                             | 1.05                                    | 122                        |
| Commercial (with buildings)   | 105.6                 | 100.9                   | .                          | .                                 | .                                | .                                       | 21                         |
| Agricultural Bare Land (less than 34.5 acres) Aggregation               | 99.7                  | 91.7                    | 93.0                       | 34.2                              | 40.3                             | 1.09                                    | 65                         |
| Seasonal Recreational Residential/Residential Aggregation               | 99.2                  | 93.5                    | 91.4                       | 20.8                              | 19.9                             | 1.04                                    | 982                        |
| Rural Vacant Land (34.5 or more acres) Aggregation                      | 97.3                  | 91.4                    | 89.5                       | 28.8                              | 30.6                             | 1.05                                    | 81                         |
| Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation    | 97.3                  | 91.4                    | 89.5                       | 28.8                              | 30.6                             | 1.05                                    | 81                         |
| Commercial/Industrial Aggregation                                       | 104.2                 | 99.7                    | .                          | .                                 | .                                | .                                       | 23                         |
| Agriculture Improved and Unimproved (34.5 or more acres)<br>Aggregation | 96.9                  | 91.8                    | 88.4                       | 28.4                              | 30.4                             | 1.06                                    | 84                         |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 302

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Scott CO=70 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Belle Plai    | 0001          | 99.6       | 98.6         | .               | .                      | .                     | .                            | 11              | 11                     |
| Cedar Lake    | 0003          | 89.0       | 89.4         | .               | .                      | .                     | .                            | 27              | 27                     |
| Credit Riv    | 0004          | 102.3      | 99.7         | 103.5           | 11.9                   | 12.0                  | 0.99                         | 47              | 47                     |
| Helena        | 0007          | 92.5       | 87.6         | .               | .                      | .                     | .                            | 6               | 6                      |
| Louisville    | 0009          | 98.5       | 98.3         | .               | .                      | .                     | .                            | 10              | 10                     |
| New Market    | 0010          | 99.4       | 98.6         | 99.6            | 12.5                   | 14.7                  | 1.00                         | 43              | 43                     |
| Sand Creek    | 0012          | 92.8       | 97.4         | .               | .                      | .                     | .                            | 7               | 7                      |
| Spring Lak    | 0013          | 96.2       | 99.1         | .               | .                      | .                     | .                            | 26              | 26                     |
| Belle Plai    | 0100          | 95.8       | 94.7         | 94.7            | 8.3                    | 9.2                   | 1.00                         | 112             | 112                    |
| Jordan        | 0400          | 93.5       | 92.0         | 92.9            | 10.3                   | 10.8                  | 0.99                         | 76              | 76                     |
| Elko New M    | 0600          | 91.8       | 92.0         | 91.4            | 9.4                    | 11.3                  | 1.00                         | 67              | 67                     |
| Prior Lake    | 0800          | 92.4       | 92.3         | 91.8            | 9.7                    | 12.0                  | 1.01                         | 436             | 436                    |
| Savage        | 0900          | 95.2       | 94.6         | 95.2            | 6.5                    | 7.5                   | 1.00                         | 459             | 459                    |
| Shakopee      | 1000          | 92.9       | 92.7         | 92.4            | 7.2                    | 9.0                   | 1.00                         | 547             | 547                    |
| New Prague    | 8000          | 95.0       | 95.1         | 95.5            | 8.1                    | 8.4                   | 0.99                         | 52              | 52                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 303

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Scott CO=70 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Savage        | 0900          | 118.9      | 122.3        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **304**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Scott CO=70 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Belle Plai    | 0001          | 99.6       | 98.6         | .               | .                      | .                     | .                            | 11              | 11                     |
| Cedar Lake    | 0003          | 88.8       | 89.3         | .               | .                      | .                     | .                            | 28              | 28                     |
| Credit Riv    | 0004          | 102.3      | 99.7         | 103.5           | 11.9                   | 12.0                  | 0.99                         | 47              | 47                     |
| Helena        | 0007          | 92.5       | 87.6         | .               | .                      | .                     | .                            | 6               | 6                      |
| Louisville    | 0009          | 98.5       | 98.3         | .               | .                      | .                     | .                            | 10              | 10                     |
| New Market    | 0010          | 99.4       | 98.6         | 99.6            | 12.5                   | 14.7                  | 1.00                         | 43              | 43                     |
| Sand Creek    | 0012          | 92.8       | 97.4         | .               | .                      | .                     | .                            | 7               | 7                      |
| Spring Lak    | 0013          | 96.4       | 100.0        | .               | .                      | .                     | .                            | 27              | 27                     |
| Belle Plai    | 0100          | 95.8       | 94.7         | 94.7            | 8.3                    | 9.2                   | 1.00                         | 112             | 112                    |
| Jordan        | 0400          | 93.5       | 92.0         | 92.9            | 10.3                   | 10.8                  | 0.99                         | 76              | 76                     |
| Elko New M    | 0600          | 91.8       | 92.0         | 91.4            | 9.4                    | 11.3                  | 1.00                         | 67              | 67                     |
| Prior Lake    | 0800          | 92.3       | 92.2         | 91.8            | 9.7                    | 12.0                  | 1.01                         | 437             | 437                    |
| Savage        | 0900          | 95.2       | 94.6         | 95.2            | 6.5                    | 7.5                   | 1.00                         | 459             | 459                    |
| Shakopee      | 1000          | 92.9       | 92.7         | 92.4            | 7.2                    | 9.0                   | 1.00                         | 547             | 547                    |
| New Prague    | 8000          | 95.0       | 95.1         | 95.5            | 8.1                    | 8.4                   | 0.99                         | 52              | 52                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 305

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Scott CO=70 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Jackson       | 0008          | 92.9       | 95.0         | .               | .                      | .                     | .                            | 6               | 0                      |
| Savage        | 0900          | 110.8      | 117.0        | .               | .                      | .                     | .                            | 7               | 0                      |
| Shakopee      | 1000          | 83.2       | 86.9         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **306**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=70 County\_Name=Scott

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.9       | 93.7         | 93.8            | 8.3                    | 10.1                  | 1.00                         | 1,933           | 1,933                  |
| 06 | Commercial (with buildings)  | 102.5      | 97.0         | .               | .                      | .                     | .                            | 15              | 0                      |
| 07 | Industrial (with buildings)  | 86.7       | 94.9         | .               | .                      | .                     | .                            | 11              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 102.1      | 79.8         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 93.9       | 93.7         | 93.8            | 8.4                    | 10.1                  | 1.00                         | 1,936           | 1,936                  |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 102.4      | 102.0        | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 307

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Sherburne CO=71 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Baldwin       | 0001          | 92.9       | 91.1         | 92.0            | 10.6                   | 11.2                  | 1.01                         | 59              | 59                     |
| Becker TWP    | 0002          | 92.6       | 91.3         | 92.8            | 7.9                    | 8.8                   | 1.00                         | 54              | 54                     |
| Big Lake T    | 0003          | 92.1       | 91.5         | 91.0            | 8.5                    | 10.8                  | 1.01                         | 79              | 79                     |
| Blue Hill     | 0004          | 91.6       | 91.2         | .               | .                      | .                     | .                            | 19              | 19                     |
| Clear Lake    | 0005          | 94.6       | 96.1         | .               | .                      | .                     | .                            | 10              | 10                     |
| Haven         | 0007          | 97.4       | 100.2        | .               | .                      | .                     | .                            | 18              | 18                     |
| Livonia       | 0008          | 94.3       | 91.6         | 94.8            | 9.5                    | 10.9                  | 1.00                         | 52              | 52                     |
| Orrock        | 0009          | 86.6       | 88.6         | 87.5            | 9.2                    | 10.1                  | 1.00                         | 36              | 36                     |
| Palmer        | 0010          | 99.2       | 95.9         | .               | .                      | .                     | .                            | 24              | 24                     |
| Santiago      | 0011          | 91.8       | 96.0         | .               | .                      | .                     | .                            | 13              | 13                     |
| Becker        | 0100          | 93.4       | 92.6         | 93.5            | 5.3                    | 6.7                   | 1.00                         | 72              | 72                     |
| Big Lake      | 0200          | 92.1       | 91.7         | 91.7            | 5.8                    | 7.4                   | 1.00                         | 157             | 157                    |
| Clear Lake    | 0300          | 101.4      | 97.5         | .               | .                      | .                     | .                            | 13              | 13                     |
| Elk River     | 0400          | 93.0       | 92.8         | 93.3            | 7.4                    | 9.1                   | 1.00                         | 275             | 275                    |
| Zimmerman     | 0500          | 89.5       | 90.9         | 90.1            | 9.3                    | 8.1                   | 1.00                         | 97              | 97                     |
| St. Cloud     | 9200          | 95.2       | 91.4         | 90.0            | 13.3                   | 11.8                  | 1.03                         | 59              | 59                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **308**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Sherburne CO=71 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Palmer        | 0010          | 108.4      | 105.8        | .               | .                      | .                     | .                            | 10              | 10                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **309**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Sherburne CO=71 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Baldwin       | 0001          | 93.0       | 91.0         | 91.6            | 12.0                   | 11.3                  | 1.00                         | 62              | 62                     |
| Becker TWP    | 0002          | 92.6       | 91.3         | 92.8            | 7.9                    | 8.8                   | 1.00                         | 54              | 54                     |
| Big Lake T    | 0003          | 92.4       | 91.6         | 91.2            | 8.6                    | 10.8                  | 1.01                         | 81              | 81                     |
| Blue Hill     | 0004          | 91.6       | 91.2         | .               | .                      | .                     | .                            | 19              | 19                     |
| Clear Lake    | 0005          | 93.7       | 96.1         | .               | .                      | .                     | .                            | 12              | 12                     |
| Haven         | 0007          | 97.4       | 100.2        | .               | .                      | .                     | .                            | 18              | 18                     |
| Livonia       | 0008          | 94.3       | 91.6         | 94.8            | 9.5                    | 10.9                  | 1.00                         | 52              | 52                     |
| Orrock        | 0009          | 85.9       | 88.4         | 86.9            | 9.7                    | 11.3                  | 1.00                         | 38              | 38                     |
| Palmer        | 0010          | 101.9      | 98.1         | 101.5           | 9.7                    | 12.0                  | 1.00                         | 34              | 34                     |
| Santiago      | 0011          | 91.8       | 96.0         | .               | .                      | .                     | .                            | 13              | 13                     |
| Becker        | 0100          | 93.4       | 92.6         | 93.5            | 5.3                    | 6.7                   | 1.00                         | 72              | 72                     |
| Big Lake      | 0200          | 92.0       | 91.5         | 91.7            | 5.8                    | 7.4                   | 1.00                         | 160             | 160                    |
| Clear Lake    | 0300          | 101.4      | 97.5         | .               | .                      | .                     | .                            | 13              | 13                     |
| Elk River     | 0400          | 93.0       | 92.8         | 93.3            | 7.4                    | 9.1                   | 1.00                         | 275             | 275                    |
| Zimmerman     | 0500          | 89.4       | 90.9         | 90.0            | 9.3                    | 8.2                   | 1.00                         | 98              | 98                     |
| St. Cloud     | 9200          | 95.2       | 91.4         | 90.0            | 13.3                   | 11.8                  | 1.03                         | 59              | 59                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 310

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=71 County\_Name=Sherburne

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                   | 92.8       | 92.0         | 92.5            | 8.2                    | 9.5                   | 1.00                         | 1,039           | 1,039                  |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings) | 97.5       | 97.3         | .               | .                      | .                     | .                            | 23              | 23                     |
| 06 | Commercial (with buildings)                                       | 86.8       | 86.7         | .               | .                      | .                     | .                            | 10              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation         | 92.9       | 92.1         | 92.6            | 8.4                    | 9.8                   | 1.00                         | 1,062           | 1,062                  |
| 94 | Commercial/Industrial Aggregation                                 | 87.5       | 85.6         | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 311

**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=71 County=Sherburne without St. Cloud

| <b>Property</b>   | <b>Mean<br/>ratio</b> | <b>Median<br/>ratio</b> | <b>Aggregate<br/>ratio</b> | <b>Coeff. of<br/>dispersion *</b> | <b>Coeff. of<br/>variation *</b> | <b>Price related<br/>differential *</b> | <b>Number<br/>of sales</b> |
|---|-----------------------|-------------------------|----------------------------|-----------------------------------|----------------------------------|---|----------------------------|
| Residential (less than 4 units)                                   | 92.6                  | 92.1                    | 92.6                       | 7.9                               | 9.3                              | 1.00                                    | 980                        |
| Non-Commercial Seasonal Recreational Residential (with buildings) | 97.5                  | 97.3                    | .                          | .                                 | .                                | .                                       | 23                         |
| Commercial (with buildings)                                       | 86.8                  | 86.7                    | .                          | .                                 | .                                | .                                       | 10                         |
| Seasonal Recreational Residential/Residential Aggregation         | 92.7                  | 92.2                    | 92.7                       | 8.2                               | 9.6                              | 1.00                                    | 1,003                      |
| Commercial/Industrial Aggregation                                 | 87.5                  | 85.6                    | .                          | .                                 | .                                | .                                       | 13                         |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 312

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Sibley CO=72 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arlington     | 0002          | 89.7       | 88.2         | .               | .                      | .                     | .                            | 7               | 7                      |
| Arlington     | 0100          | 92.0       | 89.7         | 92.5            | .                      | .                     | .                            | 30              | 30                     |
| Gaylord       | 0200          | 86.7       | 82.4         | .               | .                      | .                     | .                            | 16              | 16                     |
| Gibbon        | 0300          | 96.3       | 96.3         | .               | .                      | .                     | .                            | 9               | 9                      |
| Green Isle    | 0400          | 102.3      | 97.2         | .               | .                      | .                     | .                            | 11              | 11                     |
| Henderson     | 0500          | 92.2       | 92.2         | .               | .                      | .                     | .                            | 13              | 13                     |
| Winthrop      | 0700          | 101.3      | 89.5         | .               | .                      | .                     | .                            | 18              | 18                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 313

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Sibley CO=72 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arlington     | 0002          | 89.7       | 88.2         | .               | .                      | .                     | .                            | 7               | 7                      |
| Arlington     | 0100          | 92.0       | 89.7         | 92.5            | .                      | .                     | .                            | 30              | 30                     |
| Gaylord       | 0200          | 86.7       | 82.4         | .               | .                      | .                     | .                            | 16              | 16                     |
| Gibbon        | 0300          | 96.3       | 96.3         | .               | .                      | .                     | .                            | 9               | 9                      |
| Green Isle    | 0400          | 102.3      | 97.2         | .               | .                      | .                     | .                            | 11              | 11                     |
| Henderson     | 0500          | 92.2       | 92.2         | .               | .                      | .                     | .                            | 13              | 13                     |
| Winthrop      | 0700          | 101.3      | 89.5         | .               | .                      | .                     | .                            | 18              | 18                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 314

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=72 County\_Name=Sibley

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.8       | 91.4         | 92.1            | 19.2                   | 20.7                  | 1.01                         | 130             | 130                    |
| 06 | Commercial (with buildings)  | 85.9       | 79.9         | .               | .                      | .                     | .                            | 12              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.8       | 91.4         | 92.1            | 19.2                   | 20.7                  | 1.01                         | 130             | 130                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 113.3      | 110.3        | .               | .                      | .                     | .                            | 11              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 111.1      | 108.3        | .               | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 315

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Stearns CO=73 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Avon TWP      | 0003          | 94.1       | 92.9         | .               | .                      | .                     | .                            | 12              | 12                     |
| Brockway      | 0004          | 98.1       | 98.3         | .               | .                      | .                     | .                            | 18              | 18                     |
| Eden Lake     | 0008          | 91.4       | 90.2         | .               | .                      | .                     | .                            | 11              | 11                     |
| Fair Haven    | 0009          | 87.4       | 90.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| LeSauk        | 0017          | 94.3       | 92.3         | .               | .                      | .                     | .                            | 8               | 8                      |
| Lynden        | 0019          | 95.6       | 95.2         | .               | .                      | .                     | .                            | 18              | 18                     |
| Maine Prai    | 0020          | 94.4       | 95.0         | .               | .                      | .                     | .                            | 9               | 9                      |
| Munson        | 0023          | 88.1       | 88.8         | .               | .                      | .                     | .                            | 12              | 12                     |
| St. Joseph    | 0031          | 98.5       | 100.9        | .               | .                      | .                     | .                            | 9               | 9                      |
| St. Wendel    | 0033          | 99.0       | 101.1        | .               | .                      | .                     | .                            | 7               | 7                      |
| Sauk Centr    | 0034          | 88.4       | 88.5         | .               | .                      | .                     | .                            | 9               | 9                      |
| Wakefield     | 0036          | 89.2       | 89.0         | .               | .                      | .                     | .                            | 26              | 26                     |
| Albany        | 0100          | 96.8       | 95.0         | .               | .                      | .                     | .                            | 27              | 27                     |
| Avon          | 0200          | 95.6       | 96.5         | .               | .                      | .                     | .                            | 25              | 25                     |
| Broten        | 0400          | 101.8      | 104.6        | .               | .                      | .                     | .                            | 6               | 6                      |
| Cold Sprin    | 0500          | 94.4       | 96.6         | 93.3            | 7.8                    | 9.6                   | 1.01                         | 49              | 49                     |
| Freeport      | 1000          | 90.9       | 91.9         | .               | .                      | .                     | .                            | 11              | 11                     |
| Holdingfor    | 1300          | 90.6       | 89.3         | .               | .                      | .                     | .                            | 11              | 11                     |
| Kimball       | 1400          | 85.7       | 85.2         | .               | .                      | .                     | .                            | 9               | 9                      |
| Melrose       | 1700          | 98.3       | 96.2         | .               | .                      | .                     | .                            | 28              | 28                     |
| Paynesvill    | 1900          | 99.4       | 97.5         | .               | .                      | .                     | .                            | 24              | 24                     |
| Richmond      | 2100          | 94.8       | 92.5         | .               | .                      | .                     | .                            | 13              | 13                     |
| Rockville     | 2200          | 93.7       | 92.9         | .               | .                      | .                     | .                            | 23              | 23                     |
| St. Joseph    | 2600          | 95.7       | 95.4         | 95.2            | 7.6                    | 9.0                   | 1.00                         | 66              | 66                     |
| St. Stephe    | 2900          | 93.4       | 91.2         | .               | .                      | .                     | .                            | 7               | 7                      |
| Sauk Centr    | 3100          | 94.0       | 92.0         | 93.5            | 8.5                    | 10.2                  | 1.00                         | 42              | 42                     |
| Waite Park    | 3300          | 99.6       | 96.6         | 96.9            | 11.7                   | 10.6                  | 1.01                         | 68              | 68                     |
| St. August    | 3400          | 93.1       | 93.7         | 91.9            | 6.7                    | 8.9                   | 1.01                         | 31              | 31                     |
| Sartell       | 8600          | 94.1       | 93.3         | 92.9            | 6.7                    | 7.9                   | 1.01                         | 209             | 209                    |
| St. Cloud     | 9200          | 94.1       | 92.8         | 92.5            | 9.7                    | 10.3                  | 1.01                         | 595             | 593                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 316

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Stearns CO=73 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Cloud     | 9200          | 91.1       | 90.4         | .               | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 317

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Stearns CO=73 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Eden Lake     | 0008          | 99.0       | 94.3         | .               | .                      | .                     | .                            | 12              | 12                     |
| Munson        | 0023          | 91.6       | 91.9         | .               | .                      | .                     | .                            | 7               | 7                      |
| Paynesvill    | 0026          | 98.8       | 96.2         | .               | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017    **318**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Stearns CO=73 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Cloud     | 9200          | 99.9       | 99.8         | .               | .                      | .                     | .                            | 16              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 319

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Stearns CO=73 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Avon TWP      | 0003          | 94.8       | 93.0         | .               | .                      | .                     | .                            | 15              | 15                     |
| Brockway      | 0004          | 98.1       | 98.3         | .               | .                      | .                     | .                            | 18              | 18                     |
| Eden Lake     | 0008          | 95.4       | 92.2         | .               | .                      | .                     | .                            | 23              | 23                     |
| Fair Haven    | 0009          | 89.1       | 92.1         | .               | .                      | .                     | .                            | 10              | 10                     |
| LeSauk        | 0017          | 94.3       | 92.3         | .               | .                      | .                     | .                            | 8               | 8                      |
| Lynden        | 0019          | 95.9       | 95.2         | .               | .                      | .                     | .                            | 20              | 20                     |
| Maine Prai    | 0020          | 93.9       | 92.5         | .               | .                      | .                     | .                            | 14              | 14                     |
| Munson        | 0023          | 89.4       | 89.4         | .               | .                      | .                     | .                            | 19              | 19                     |
| Paynesvill    | 0026          | 102.5      | 101.8        | .               | .                      | .                     | .                            | 12              | 12                     |
| St. Joseph    | 0031          | 98.5       | 100.9        | .               | .                      | .                     | .                            | 9               | 9                      |
| St. Wendel    | 0033          | 97.0       | 98.7         | .               | .                      | .                     | .                            | 8               | 8                      |
| Sauk Centr    | 0034          | 89.7       | 92.0         | .               | .                      | .                     | .                            | 10              | 10                     |
| Wakefield     | 0036          | 91.0       | 89.2         | 91.0            | 11.3                   | 13.9                  | 1.00                         | 31              | 31                     |
| Albany        | 0100          | 96.8       | 95.0         | .               | .                      | .                     | .                            | 27              | 27                     |
| Avon          | 0200          | 95.6       | 96.5         | .               | .                      | .                     | .                            | 25              | 25                     |
| Brooten       | 0400          | 101.8      | 104.6        | .               | .                      | .                     | .                            | 6               | 6                      |
| Cold Sprin    | 0500          | 94.4       | 96.6         | 93.3            | 7.8                    | 9.6                   | 1.01                         | 49              | 49                     |
| Freeport      | 1000          | 90.9       | 91.9         | .               | .                      | .                     | .                            | 11              | 11                     |
| Holdingfor    | 1300          | 90.6       | 89.3         | .               | .                      | .                     | .                            | 11              | 11                     |
| Kimball       | 1400          | 85.7       | 85.2         | .               | .                      | .                     | .                            | 9               | 9                      |
| Melrose       | 1700          | 98.3       | 96.2         | .               | .                      | .                     | .                            | 28              | 28                     |
| Paynesvill    | 1900          | 99.4       | 97.5         | .               | .                      | .                     | .                            | 24              | 24                     |
| Richmond      | 2100          | 94.8       | 92.5         | .               | .                      | .                     | .                            | 13              | 13                     |
| Rockville     | 2200          | 94.4       | 93.2         | .               | .                      | .                     | .                            | 26              | 26                     |
| St. Joseph    | 2600          | 95.7       | 95.4         | 95.2            | 7.6                    | 9.0                   | 1.00                         | 66              | 66                     |
| St. Stephe    | 2900          | 93.4       | 91.2         | .               | .                      | .                     | .                            | 7               | 7                      |
| Sauk Centr    | 3100          | 94.0       | 92.0         | 93.5            | 8.5                    | 10.2                  | 1.00                         | 42              | 42                     |
| Waite Park    | 3300          | 99.6       | 96.6         | 96.9            | 11.7                   | 10.6                  | 1.01                         | 68              | 68                     |
| St. August    | 3400          | 93.1       | 93.7         | 91.9            | 6.7                    | 8.9                   | 1.01                         | 31              | 31                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 320

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Stearns CO=73 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Sartell       | 8600          | 94.1       | 93.3         | 92.9            | 6.7                    | 7.9                   | 1.01                         | 209             | 209                    |
| St. Cloud     | 9200          | 94.1       | 92.8         | 92.5            | 9.7                    | 10.3                  | 1.01                         | 595             | 593                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 321

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Stearns CO=73 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Cloud     | 9200          | 99.9       | 99.8         | .               | .                      | .                     | .                            | 16              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 322

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=73 County\_Name=Stearns

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.6       | 93.3         | 93.3            | 9.2                    | 10.2                  | 1.01                         | 1,447           | 1,445                  |
| 02 | Apartment (4 or more units)  | 92.4       | 91.9         | .               | .                      | .                     | .                            | 14              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 96.8       | 95.9         | 96.3            | 12.9                   | 14.2                  | 1.00                         | 50              | 50                     |
| 06 | Commercial (with buildings)  | 97.1       | 99.3         | 82.7            | 17.8                   | 23.1                  | 1.19                         | 33              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 86.7       | 96.1         | .               | .                      | .                     | .                            | 6               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.6       | 93.3         | 93.4            | 9.4                    | 10.4                  | 1.01                         | 1,497           | 1,495                  |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 90.6       | 92.6         | .               | .                      | .                     | .                            | 17              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 97.9       | 99.3         | 83.4            | 17.4                   | 22.7                  | 1.18                         | 35              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 93.0       | 92.6         | .               | .                      | .                     | .                            | 25              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 323

**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=73 County=Stearns without St. Cloud

| Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales |
|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|
| Residential (less than 4 units)                                      | 94.9       | 93.6         | 93.8            | 8.9                    | 10.1                  | 1.01                         | 852             |
| Non-Commercial Seasonal Recreational Residential (with buildings)    | 96.8       | 95.9         | 96.3            | 12.9                   | 14.2                  | 1.00                         | 50              |
| Commercial (with buildings)  | 94.6       | 92.7         | .               | .                      | .                     | .                            | 17              |
| Agricultural Bare Land (less than 34.5 acres) Aggregation            | 86.7       | 96.1         | .               | .                      | .                     | .                            | 6               |
| Seasonal Recreational Residential/Residential Aggregation            | 95.0       | 93.7         | 93.9            | 9.2                    | 10.4                  | 1.01                         | 902             |
| Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 90.6       | 92.6         | .               | .                      | .                     | .                            | 17              |
| Commercial/Industrial Aggregation                                    | 96.1       | 97.0         | .               | .                      | .                     | .                            | 19              |
| Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 93.0       | 92.6         | .               | .                      | .                     | .                            | 25              |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 324

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Steele CO=74 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ellendale     | 0300          | 93.5       | 86.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Medford       | 0500          | 107.7      | 93.0         | .               | .                      | .                     | .                            | 18              | 18                     |
| Owatonna      | 0700          | 93.7       | 93.0         | 93.1            | 9.3                    | 11.3                  | 1.00                         | 299             | 298                    |
| Blooming P    | 7100          | 100.9      | 93.9         | 97.4            | 18.9                   | 20.5                  | 1.04                         | 34              | 34                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 325

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Steele CO=74 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ellendale     | 0300          | 93.5       | 86.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Medford       | 0500          | 107.7      | 93.0         | .               | .                      | .                     | .                            | 18              | 18                     |
| Owatonna      | 0700          | 93.7       | 93.0         | 93.1            | 9.3                    | 11.3                  | 1.00                         | 299             | 298                    |
| Blooming P    | 7100          | 100.9      | 93.9         | 97.4            | 18.9                   | 20.5                  | 1.04                         | 34              | 34                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 326

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=74 County\_Name=Steele

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.2       | 93.0         | 93.6            | 10.9                   | 12.6                  | 1.01                         | 382             | 381                    |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.2       | 93.0         | 93.5            | 11.0                   | 12.7                  | 1.01                         | 384             | 381                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 96.2       | 100.6        | .               | .                      | .                     | .                            | 10              | 10                     |
| 94 | Commercial/Industrial Aggregation                                    | 112.0      | 99.1         | .               | .                      | .                     | .                            | 6               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.2       | 100.6        | .               | .                      | .                     | .                            | 10              | 10                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 327

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Stevens CO=75 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Morris        | 0500          | 94.7       | 91.7         | .               | .                      | .                     | .                            | 21              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 328

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Stevens CO=75 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Morris        | 0500          | 94.7       | 91.7         | .               | .                      | .                     | .                            | 21              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **329**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=75 County\_Name=Stevens

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 95.8       | 93.8         | 94.7            | 7.3                    | 8.4                   | 1.01                         | 31              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 95.8       | 94.4         | 94.7            | 7.1                    | 8.3                   | 1.01                         | 32              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **330**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Swift CO=76 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Appleton      | 0100          | 101.6      | 97.6         | .               | .                      | .                     | .                            | 8               | 0                      |
| Benson        | 0200          | 98.5       | 97.2         | .               | .                      | .                     | .                            | 25              | 0                      |
| Kerkhoven     | 0700          | 99.7       | 92.3         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 331

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Swift CO=76 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Appleton      | 0100          | 101.6      | 97.6         | .               | .                      | .                     | .                            | 8               | 0                      |
| Benson        | 0200          | 98.5       | 97.2         | .               | .                      | .                     | .                            | 25              | 0                      |
| Kerkhoven     | 0700          | 99.7       | 92.3         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 332

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=76 County\_Name=Swift

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.5       | 96.0         | 92.7            | 13.9                   | 15.7                  | 1.03                         | 52              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.5       | 96.0         | 92.7            | 13.9                   | 15.7                  | 1.03                         | 52              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 94.4       | 96.2         | .               | .                      | .                     | .                            | 9               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 94.9       | 96.4         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 333

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Todd CO=77 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Birchdale     | 0003          | 88.0       | 91.6         | .               | .                      | .                     | .                            | 7               | 0                      |
| Grey Eagle    | 0011          | 97.8       | 95.3         | .               | .                      | .                     | .                            | 6               | 0                      |
| Kandota       | 0014          | 92.6       | 91.6         | .               | .                      | .                     | .                            | 8               | 0                      |
| Long Prair    | 0018          | 97.8       | 93.5         | .               | .                      | .                     | .                            | 8               | 0                      |
| Staples TW    | 0022          | 93.7       | 90.6         | .               | .                      | .                     | .                            | 6               | 0                      |
| Villard       | 0025          | 99.6       | 96.3         | .               | .                      | .                     | .                            | 8               | 0                      |
| Browervill    | 0200          | 97.7       | 101.1        | .               | .                      | .                     | .                            | 6               | 0                      |
| Clarissa      | 0400          | 92.0       | 93.3         | .               | .                      | .                     | .                            | 6               | 0                      |
| Eagle Bend    | 0500          | 82.4       | 72.3         | .               | .                      | .                     | .                            | 7               | 0                      |
| Long Prair    | 0900          | 100.9      | 100.2        | .               | .                      | .                     | .                            | 29              | 0                      |
| Staples       | 9300          | 96.3       | 97.1         | .               | .                      | .                     | .                            | 27              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 334

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Todd CO=77 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Leslie        | 0015          | 111.8      | 113.3        | .               | .                      | .                     | .                            | 8               | 0                      |
| Turtle Cre    | 0024          | 104.7      | 113.8        | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 335

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Todd CO=77 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Birchdale     | 0003          | 85.6       | 86.1         | .               | .                      | .                     | .                            | 10              | 0                      |
| Bruce         | 0004          | 99.3       | 100.3        | .               | .                      | .                     | .                            | 6               | 0                      |
| Burnhamvil    | 0006          | 87.5       | 91.4         | .               | .                      | .                     | .                            | 9               | 0                      |
| Grey Eagle    | 0011          | 97.0       | 95.1         | .               | .                      | .                     | .                            | 9               | 0                      |
| Kandota       | 0014          | 89.0       | 90.1         | .               | .                      | .                     | .                            | 10              | 0                      |
| Leslie        | 0015          | 107.5      | 106.4        | .               | .                      | .                     | .                            | 10              | 0                      |
| Little Sau    | 0017          | 99.1       | 95.6         | .               | .                      | .                     | .                            | 7               | 0                      |
| Long Prair    | 0018          | 95.5       | 92.3         | .               | .                      | .                     | .                            | 9               | 0                      |
| Staples TW    | 0022          | 94.3       | 97.9         | .               | .                      | .                     | .                            | 7               | 0                      |
| Turtle Cre    | 0024          | 100.3      | 113.1        | .               | .                      | .                     | .                            | 9               | 0                      |
| Villard       | 0025          | 99.6       | 96.3         | .               | .                      | .                     | .                            | 8               | 0                      |
| Browervill    | 0200          | 97.7       | 101.1        | .               | .                      | .                     | .                            | 6               | 0                      |
| Clarissa      | 0400          | 92.0       | 93.3         | .               | .                      | .                     | .                            | 6               | 0                      |
| Eagle Bend    | 0500          | 82.4       | 72.3         | .               | .                      | .                     | .                            | 7               | 0                      |
| Long Prair    | 0900          | 100.9      | 100.2        | .               | .                      | .                     | .                            | 29              | 0                      |
| Staples       | 9300          | 96.3       | 97.1         | .               | .                      | .                     | .                            | 27              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 336

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=77 County\_Name=Todd

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.9       | 93.8         | 90.3            | 14.2                   | 17.3                  | 1.04                         | 164             | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 100.0      | 98.1         | 95.4            | 17.8                   | 18.9                  | 1.04                         | 49              | 3                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 87.5       | 80.4         | .               | .                      | .                     | .                            | 10              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.3       | 94.8         | 91.6            | 15.1                   | 17.6                  | 1.04                         | 213             | 3                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 99.0       | 99.4         | .               | .                      | .                     | .                            | 21              | 21                     |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 97.6       | 100.2        | .               | .                      | .                     | .                            | 29              | 29                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.7       | 99.2         | 91.9            | 14.4                   | 19.4                  | 1.03                         | 45              | 29                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 337

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Traverse CO=78 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Wheaton       | 0500          | 91.7       | 95.2         | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 338

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Traverse CO=78 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Wheaton       | 0500          | 91.7       | 95.2         | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **339**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=78 County\_Name=Traverse

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 95.6       | 96.4         | .               | .                      | .                     | .                            | 18              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 93.7       | 96.1         | .               | .                      | .                     | .                            | 20              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **340**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wabasha CO=79 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Greenfield    | 0005          | 95.0       | 97.9         | .               | .                      | .                     | .                            | 15              | 14                     |
| Mazeppa TW    | 0009          | 93.7       | 90.2         | .               | .                      | .                     | .                            | 8               | 8                      |
| Elgin         | 0100          | 82.5       | 80.6         | .               | .                      | .                     | .                            | 12              | 12                     |
| Kellogg       | 0300          | 97.8       | 94.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Mazeppa       | 0500          | 113.4      | 117.2        | .               | .                      | .                     | .                            | 9               | 9                      |
| Plainview     | 0800          | 91.9       | 89.5         | 89.4            | 11.9                   | 11.6                  | 1.00                         | 58              | 58                     |
| Wabasha       | 1100          | 105.6      | 104.1        | .               | .                      | .                     | .                            | 24              | 24                     |
| Zumbro Fal    | 1300          | 99.8       | 99.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Lake City     | 7700          | 94.5       | 91.6         | 91.5            | 12.5                   | 14.5                  | 1.03                         | 72              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 341

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wabasha CO=79 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Greenfield    | 0005          | 96.6       | 102.0        | .               | .                      | .                     | .                            | 17              | 15                     |
| Mazeppa TW    | 0009          | 93.7       | 90.2         | .               | .                      | .                     | .                            | 8               | 8                      |
| Elgin         | 0100          | 82.5       | 80.6         | .               | .                      | .                     | .                            | 12              | 12                     |
| Kellogg       | 0300          | 97.8       | 94.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Mazeppa       | 0500          | 113.4      | 117.2        | .               | .                      | .                     | .                            | 9               | 9                      |
| Plainview     | 0800          | 91.9       | 89.5         | 89.4            | 11.9                   | 11.6                  | 1.00                         | 58              | 58                     |
| Wabasha       | 1100          | 105.3      | 102.2        | .               | .                      | .                     | .                            | 25              | 25                     |
| Zumbro Fal    | 1300          | 99.8       | 99.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Lake City     | 7700          | 94.0       | 91.6         | 90.6            | 12.7                   | 14.3                  | 1.03                         | 74              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 342

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=79 County\_Name=Wabasha

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.0       | 92.0         | 92.2            | 13.7                   | 15.0                  | 1.02                         | 242             | 168                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 84.3       | 96.2         | .               | .                      | .                     | .                            | 7               | 4                      |
| 06 | Commercial (with buildings)  | 91.2       | 96.7         | .               | .                      | .                     | .                            | 14              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.7       | 92.1         | 91.7            | 13.9                   | 15.0                  | 1.02                         | 249             | 172                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 90.3       | 88.0         | .               | .                      | .                     | .                            | 8               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 92.5       | 91.6         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 343

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wadena CO=80 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blueberry     | 0002          | 109.5      | 105.7        | .               | .                      | .                     | .                            | 8               | 0                      |
| Thomastown    | 0013          | 100.0      | 101.2        | .               | .                      | .                     | .                            | 12              | 0                      |
| Wadena TWP    | 0014          | 82.3       | 79.1         | .               | .                      | .                     | .                            | 6               | 0                      |
| Menahga       | 0200          | 94.9       | 94.2         | .               | .                      | .                     | .                            | 20              | 0                      |
| Sebekka       | 0400          | 95.8       | 96.3         | .               | .                      | .                     | .                            | 9               | 0                      |
| Staples       | 9300          | 106.5      | 107.1        | .               | .                      | .                     | .                            | 11              | 0                      |
| Wadena        | 9500          | 95.2       | 91.7         | 89.4            | 18.4                   | 19.9                  | 1.03                         | 45              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **344**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wadena CO=80 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blueberry     | 0002          | 107.9      | 103.5        | .               | .                      | .                     | .                            | 9               | 0                      |
| Thomastown    | 0013          | 100.0      | 101.2        | .               | .                      | .                     | .                            | 12              | 0                      |
| Wadena TWP    | 0014          | 82.3       | 79.1         | .               | .                      | .                     | .                            | 6               | 0                      |
| Menahga       | 0200          | 94.9       | 94.2         | .               | .                      | .                     | .                            | 20              | 0                      |
| Sebeka        | 0400          | 95.8       | 96.3         | .               | .                      | .                     | .                            | 9               | 0                      |
| Staples       | 9300          | 106.5      | 107.1        | .               | .                      | .                     | .                            | 11              | 0                      |
| Wadena        | 9500          | 95.2       | 91.7         | 89.4            | 18.4                   | 19.9                  | 1.03                         | 45              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 345

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wadena CO=80 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lyons         | 0006          | 114.4      | 90.4         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 346

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wadena CO=80 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lyons         | 0006          | 114.4      | 90.4         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 347

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wadena CO=80 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lyons         | 0006          | 114.4      | 90.4         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **348**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=80 County\_Name=Wadena

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.7       | 96.1         | 94.5            | 16.9                   | 19.2                  | 1.01                         | 133             | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 80.0       | 87.0         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.3       | 95.4         | 94.0            | 16.8                   | 19.2                  | 1.01                         | 137             | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 93.5       | 91.4         | .               | .                      | .                     | .                            | 28              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 93.1       | 89.5         | 79.6            | .                      | .                     | .                            | 31              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 94.9       | 91.4         | 88.3            | .                      | .                     | .                            | 36              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **349**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Waseca CO=81 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blooming G    | 0002          | 88.5       | 89.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Janesville    | 0200          | 95.4       | 93.4         | 92.8            | .                      | .                     | .                            | 30              | 30                     |
| New Richla    | 0400          | 92.2       | 87.8         | .               | .                      | .                     | .                            | 9               | 9                      |
| Waseca        | 0800          | 97.3       | 94.1         | 93.8            | 13.2                   | 12.7                  | 1.01                         | 104             | 102                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 350

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Waseca CO=81 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blooming G    | 0002          | 88.5       | 89.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Janesville    | 0200          | 95.4       | 93.4         | 92.8            | .                      | .                     | .                            | 30              | 30                     |
| New Richla    | 0400          | 92.2       | 87.8         | .               | .                      | .                     | .                            | 9               | 9                      |
| Waseca        | 0800          | 97.3       | 94.1         | 93.8            | 13.2                   | 12.7                  | 1.01                         | 104             | 102                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 351

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=81 County\_Name=Waseca

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.5       | 92.9         | 92.6            | 11.8                   | 11.9                  | 1.01                         | 171             | 169                    |
| 06 | Commercial (with buildings)  | 91.6       | 82.6         | .               | .                      | .                     | .                            | 6               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.5       | 92.9         | 92.6            | 11.8                   | 11.9                  | 1.01                         | 171             | 169                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 94.6       | 96.0         | .               | .                      | .                     | .                            | 8               | 8                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.0       | 98.4         | .               | .                      | .                     | .                            | 9               | 8                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 352

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Washington CO=82 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Baytown       | 0002          | 97.8       | 97.2         | .               | .                      | .                     | .                            | 19              | 19                     |
| Denmark       | 0004          | 90.4       | 92.6         | .               | .                      | .                     | .                            | 10              | 10                     |
| May           | 0009          | 100.5      | 89.6         | .               | .                      | .                     | .                            | 20              | 20                     |
| Stillwater    | 0014          | 94.1       | 92.5         | .               | .                      | .                     | .                            | 15              | 15                     |
| West Lakel    | 0017          | 100.1      | 99.8         | 97.6            | 9.1                    | 11.1                  | 1.03                         | 37              | 37                     |
| Afton         | 0100          | 95.6       | 98.0         | .               | .                      | .                     | .                            | 29              | 29                     |
| Bayport       | 0200          | 92.4       | 93.2         | .               | .                      | .                     | .                            | 28              | 28                     |
| Birchwood     | 0300          | 99.2       | 94.6         | .               | .                      | .                     | .                            | 9               | 9                      |
| Scandia       | 0400          | 97.6       | 98.7         | .               | .                      | .                     | .                            | 22              | 22                     |
| Dellwood      | 0500          | 103.3      | 98.8         | .               | .                      | .                     | .                            | 12              | 12                     |
| Forest Lak    | 0600          | 94.6       | 93.3         | 94.9            | 9.0                    | 10.7                  | 1.00                         | 253             | 253                    |
| Hugo          | 0700          | 92.6       | 92.3         | 92.4            | 6.6                    | 7.5                   | 1.00                         | 242             | 242                    |
| Lake Elmo     | 0800          | 95.6       | 96.2         | 96.6            | 8.2                    | 10.4                  | 0.99                         | 64              | 64                     |
| Mahtomedi     | 1000          | 94.5       | 91.1         | 92.5            | 11.6                   | 13.4                  | 1.02                         | 73              | 73                     |
| Marine-On-    | 1100          | 88.7       | 92.4         | .               | .                      | .                     | .                            | 11              | 11                     |
| Newport       | 1200          | 95.0       | 92.6         | .               | .                      | .                     | .                            | 24              | 24                     |
| St. Paul P    | 1300          | 96.7       | 94.7         | 96.2            | 7.3                    | 9.3                   | 1.00                         | 45              | 45                     |
| Stillwater    | 1500          | 93.7       | 93.7         | 91.8            | 8.6                    | 9.5                   | 1.01                         | 193             | 193                    |
| Willernie     | 1600          | 105.8      | 94.7         | .               | .                      | .                     | .                            | 9               | 9                      |
| Oak Park H    | 1700          | 98.0       | 98.8         | 98.5            | 7.3                    | 8.8                   | 1.00                         | 46              | 46                     |
| Lakeland      | 1900          | 94.3       | 93.3         | .               | .                      | .                     | .                            | 18              | 18                     |
| Lake St. C    | 2000          | 98.8       | 99.1         | .               | .                      | .                     | .                            | 14              | 14                     |
| Cottage Gr    | 2200          | 94.4       | 93.1         | 94.3            | 7.5                    | 8.8                   | 1.00                         | 427             | 427                    |
| Woodbury      | 2500          | 94.1       | 93.6         | 94.1            | 6.1                    | 6.9                   | 1.00                         | 1,004           | 1,004                  |
| Oakdale       | 2600          | 95.4       | 95.1         | 95.0            | 6.5                    | 7.9                   | 1.00                         | 347             | 347                    |
| Grant         | 2700          | 101.6      | 99.4         | 96.7            | 10.9                   | 13.9                  | 1.02                         | 36              | 36                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 353

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Washington CO=82 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Baytown       | 0002          | 97.8       | 97.2         | .               | .                      | .                     | .                            | 19              | 19                     |
| Denmark       | 0004          | 90.4       | 92.6         | .               | .                      | .                     | .                            | 10              | 10                     |
| May           | 0009          | 100.5      | 89.6         | .               | .                      | .                     | .                            | 20              | 20                     |
| Stillwater    | 0014          | 94.1       | 92.5         | .               | .                      | .                     | .                            | 15              | 15                     |
| West Lakel    | 0017          | 100.1      | 99.8         | 97.6            | 9.1                    | 11.1                  | 1.03                         | 37              | 37                     |
| Afton         | 0100          | 95.6       | 98.0         | .               | .                      | .                     | .                            | 29              | 29                     |
| Bayport       | 0200          | 92.4       | 93.2         | .               | .                      | .                     | .                            | 28              | 28                     |
| Birchwood     | 0300          | 99.2       | 94.6         | .               | .                      | .                     | .                            | 9               | 9                      |
| Scandia       | 0400          | 98.1       | 100.0        | .               | .                      | .                     | .                            | 23              | 23                     |
| Dellwood      | 0500          | 103.3      | 98.8         | .               | .                      | .                     | .                            | 12              | 12                     |
| Forest Lak    | 0600          | 94.7       | 93.3         | 95.0            | 9.1                    | 10.7                  | 1.00                         | 254             | 254                    |
| Hugo          | 0700          | 92.6       | 92.3         | 92.4            | 6.6                    | 7.5                   | 1.00                         | 242             | 242                    |
| Lake Elmo     | 0800          | 95.6       | 96.2         | 96.6            | 8.2                    | 10.4                  | 0.99                         | 64              | 64                     |
| Mahtomedi     | 1000          | 94.5       | 91.1         | 92.5            | 11.6                   | 13.4                  | 1.02                         | 73              | 73                     |
| Marine-On-    | 1100          | 88.7       | 92.4         | .               | .                      | .                     | .                            | 11              | 11                     |
| Newport       | 1200          | 95.0       | 92.6         | .               | .                      | .                     | .                            | 24              | 24                     |
| St. Paul P    | 1300          | 96.7       | 94.7         | 96.2            | 7.3                    | 9.3                   | 1.00                         | 45              | 45                     |
| Stillwater    | 1500          | 93.7       | 93.7         | 91.8            | 8.6                    | 9.5                   | 1.01                         | 193             | 193                    |
| Willernie     | 1600          | 105.8      | 94.7         | .               | .                      | .                     | .                            | 9               | 9                      |
| Oak Park H    | 1700          | 98.0       | 98.8         | 98.5            | 7.3                    | 8.8                   | 1.00                         | 46              | 46                     |
| Lakeland      | 1900          | 94.3       | 93.3         | .               | .                      | .                     | .                            | 18              | 18                     |
| Lake St. C    | 2000          | 98.8       | 99.1         | .               | .                      | .                     | .                            | 14              | 14                     |
| Cottage Gr    | 2200          | 94.4       | 93.1         | 94.3            | 7.5                    | 8.8                   | 1.00                         | 427             | 427                    |
| Woodbury      | 2500          | 94.1       | 93.6         | 94.1            | 6.1                    | 6.9                   | 1.00                         | 1,004           | 1,004                  |
| Oakdale       | 2600          | 95.4       | 95.1         | 95.0            | 6.5                    | 7.9                   | 1.00                         | 347             | 347                    |
| Grant         | 2700          | 101.6      | 99.4         | 96.7            | 10.9                   | 13.9                  | 1.02                         | 36              | 36                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 354

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=82 County\_Name=Washington

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 94.7       | 93.9         | 94.3            | 7.6                    | 9.3                   | 1.00                         | 3,020           | 3,020                  |
| 06 | Commercial (with buildings)                               | 103.2      | 100.2        | .               | .                      | .                     | .                            | 28              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation | 80.0       | 80.7         | .               | .                      | .                     | .                            | 6               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 94.7       | 93.9         | 94.3            | 7.6                    | 9.3                   | 1.00                         | 3,022           | 3,022                  |
| 94 | Commercial/Industrial Aggregation                         | 102.1      | 99.6         | 113.8           | 13.6                   | 17.1                  | 1.06                         | 32              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 355

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Watonwan CO=83 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Madelia       | 0500          | 90.1       | 86.6         | .               | .                      | .                     | .                            | 21              | 21                     |
| St. James     | 0800          | 98.4       | 94.9         | 94.2            | 19.6                   | 20.7                  | 1.02                         | 42              | 42                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 356

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Watonwan CO=83 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Madelia       | 0500          | 90.1       | 86.6         | .               | .                      | .                     | .                            | 21              | 21                     |
| St. James     | 0800          | 98.4       | 94.9         | 94.2            | 19.6                   | 20.7                  | 1.02                         | 42              | 42                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 357

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Watonwan CO=83 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Antrim        | 0002          | 96.4       | 86.6         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 358

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Watonwan CO=83 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Antrim        | 0002          | 102.4      | 87.1         | .               | .                      | .                     | .                            | 7               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **359**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=83 County\_Name=Watonwan

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.1       | 93.6         | 93.4            | 20.3                   | 21.5                  | 1.04                         | 78              | 78                     |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 98.2       | 94.8         | 94.0            | 20.2                   | 21.4                  | 1.03                         | 79              | 79                     |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 98.5       | 90.9         | .               | .                      | .                     | .                            | 15              | 15                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 101.0      | 97.9         | .               | .                      | .                     | .                            | 16              | 15                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **360**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wilkin CO=84 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Breckenrid    | 0100          | 92.1       | 89.3         | .               | .                      | .                     | .                            | 23              | 0                      |
| Rothsay       | 8500          | 97.0       | 91.7         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 361

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wilkin CO=84 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Breckenrid    | 0100          | 92.1       | 89.3         | .               | .                      | .                     | .                            | 23              | 0                      |
| Rothsay       | 8500          | 97.0       | 91.7         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **362**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=84 County\_Name=Wilkin

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 89.6       | 87.2         | 87.0            | 13.9                   | 17.7                  | 1.03                         | 46              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 89.6       | 87.2         | 87.0            | 13.9                   | 17.7                  | 1.03                         | 46              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 363

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Winona CO=85 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Homer         | 0006          | 96.6       | 96.8         | .               | .                      | .                     | .                            | 20              | 20                     |
| New Hartfo    | 0008          | 91.7       | 83.7         | .               | .                      | .                     | .                            | 8               | 8                      |
| Richmond      | 0011          | 91.3       | 91.9         | .               | .                      | .                     | .                            | 7               | 7                      |
| Rollingsto    | 0012          | 90.2       | 93.1         | .               | .                      | .                     | .                            | 8               | 8                      |
| Wilson        | 0018          | 95.9       | 94.2         | .               | .                      | .                     | .                            | 8               | 8                      |
| Altura        | 0100          | 102.7      | 99.9         | .               | .                      | .                     | .                            | 7               | 7                      |
| Goodview      | 0500          | 99.0       | 93.1         | 93.0            | 13.8                   | 12.2                  | 1.01                         | 32              | 32                     |
| Lewiston      | 0700          | 96.3       | 98.7         | .               | .                      | .                     | .                            | 11              | 11                     |
| St. Charle    | 1000          | 96.5       | 93.0         | 93.5            | 14.0                   | 14.7                  | 1.01                         | 46              | 46                     |
| Winona        | 1300          | 99.0       | 95.3         | 95.1            | 14.2                   | 11.9                  | 1.00                         | 260             | 260                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **364**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Winona CO=85 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Homer         | 0006          | 96.6       | 96.8         | .               | .                      | .                     | .                            | 20              | 20                     |
| New Hartfo    | 0008          | 91.7       | 83.7         | .               | .                      | .                     | .                            | 8               | 8                      |
| Richmond      | 0011          | 94.1       | 97.4         | .               | .                      | .                     | .                            | 8               | 8                      |
| Rollingsto    | 0012          | 90.2       | 93.1         | .               | .                      | .                     | .                            | 8               | 8                      |
| Wilson        | 0018          | 90.2       | 93.6         | .               | .                      | .                     | .                            | 9               | 9                      |
| Altura        | 0100          | 102.7      | 99.9         | .               | .                      | .                     | .                            | 7               | 7                      |
| Goodview      | 0500          | 99.0       | 93.1         | 93.0            | 13.8                   | 12.2                  | 1.01                         | 32              | 32                     |
| Lewiston      | 0700          | 96.3       | 98.7         | .               | .                      | .                     | .                            | 11              | 11                     |
| St. Charle    | 1000          | 96.5       | 93.0         | 93.5            | 14.0                   | 14.7                  | 1.01                         | 46              | 46                     |
| Winona        | 1300          | 99.0       | 95.3         | 95.1            | 14.2                   | 11.9                  | 1.00                         | 260             | 260                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 365

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=85 County\_Name=Winona

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.5       | 94.1         | 94.4            | 13.7                   | 12.8                  | 1.00                         | 449             | 449                    |
| 06 | Commercial (with buildings)  | 89.3       | 90.4         | .               | .                      | .                     | .                            | 11              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.4       | 94.1         | 94.3            | 13.8                   | 12.9                  | 1.00                         | 451             | 451                    |
| 94 | Commercial/Industrial Aggregation                                    | 88.5       | 85.5         | .               | .                      | .                     | .                            | 12              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 107.2      | 115.0        | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 366

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wright CO=86 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Albion        | 0001          | 93.7       | 91.0         | .               | .                      | .                     | .                            | 8               | 8                      |
| Buffalo TW    | 0002          | 93.4       | 92.9         | .               | .                      | .                     | .                            | 8               | 8                      |
| Clearwater    | 0004          | 92.3       | 89.9         | .               | .                      | .                     | .                            | 8               | 8                      |
| Cokato TWP    | 0005          | 89.6       | 87.0         | .               | .                      | .                     | .                            | 8               | 8                      |
| Corinna       | 0006          | 100.0      | 98.0         | .               | .                      | .                     | .                            | 18              | 18                     |
| Franklin      | 0008          | 98.9       | 97.7         | .               | .                      | .                     | .                            | 13              | 13                     |
| Maple Lake    | 0010          | 94.2       | 97.8         | .               | .                      | .                     | .                            | 14              | 14                     |
| Monticello    | 0013          | 88.9       | 86.9         | .               | .                      | .                     | .                            | 15              | 15                     |
| Rockford T    | 0015          | 95.7       | 94.7         | .               | .                      | .                     | .                            | 15              | 15                     |
| Silver Cre    | 0016          | 96.1       | 94.7         | .               | .                      | .                     | .                            | 17              | 17                     |
| Southside     | 0017          | 87.0       | 86.5         | .               | .                      | .                     | .                            | 10              | 10                     |
| Albertvill    | 0100          | 92.3       | 91.3         | 92.6            | 6.1                    | 7.5                   | 1.00                         | 112             | 112                    |
| Annandale     | 0200          | 95.3       | 95.3         | 92.9            | 9.9                    | 11.6                  | 1.02                         | 45              | 45                     |
| Buffalo       | 0300          | 91.4       | 91.5         | 91.4            | 6.8                    | 8.2                   | 1.00                         | 216             | 216                    |
| Cokato        | 0500          | 97.1       | 97.6         | .               | .                      | .                     | .                            | 28              | 28                     |
| Delano        | 0600          | 97.1       | 97.2         | 97.2            | 5.7                    | 6.8                   | 1.00                         | 57              | 57                     |
| Howard Lak    | 1000          | 101.6      | 100.6        | .               | .                      | .                     | .                            | 19              | 19                     |
| Maple Lake    | 1100          | 95.2       | 94.3         | .               | .                      | .                     | .                            | 25              | 25                     |
| Monticello    | 1200          | 93.1       | 92.6         | 93.1            | 5.3                    | 6.7                   | 1.00                         | 189             | 189                    |
| Montrose      | 1300          | 91.9       | 92.1         | 92.0            | 5.9                    | 7.4                   | 1.00                         | 74              | 74                     |
| St. Michael   | 1600          | 96.0       | 95.9         | 96.6            | 6.0                    | 7.5                   | 0.99                         | 214             | 214                    |
| Waverly       | 1800          | 92.1       | 91.7         | .               | .                      | .                     | .                            | 28              | 28                     |
| Otsego        | 1900          | 93.5       | 93.7         | 93.8            | 6.7                    | 7.6                   | 1.00                         | 283             | 283                    |
| Clearwater    | 7200          | 99.3       | 99.6         | .               | .                      | .                     | .                            | 23              | 23                     |
| Hanover       | 7400          | 90.8       | 91.9         | 91.1            | 5.6                    | 7.3                   | 1.00                         | 31              | 31                     |
| Rockford      | 8300          | 93.1       | 91.5         | 93.1            | 6.4                    | 7.8                   | 1.00                         | 35              | 35                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 367

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wright CO=86 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Corinna       | 0006          | 100.0      | 97.3         | .               | .                      | .                     | .                            | 18              | 18                     |
| Southside     | 0017          | 96.7       | 96.9         | .               | .                      | .                     | .                            | 16              | 16                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 368

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wright CO=86 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Albion        | 0001          | 98.2       | 90.5         | .               | .                      | .                     | .                            | 13              | 13                     |
| Buffalo TW    | 0002          | 93.4       | 92.9         | .               | .                      | .                     | .                            | 8               | 8                      |
| Clearwater    | 0004          | 94.0       | 93.5         | .               | .                      | .                     | .                            | 11              | 11                     |
| Cokato TWP    | 0005          | 89.6       | 87.0         | .               | .                      | .                     | .                            | 8               | 8                      |
| Corinna       | 0006          | 100.0      | 97.3         | 101.2           | 10.1                   | 13.7                  | 0.99                         | 36              | 36                     |
| Franklin      | 0008          | 98.9       | 97.7         | .               | .                      | .                     | .                            | 13              | 13                     |
| French Lak    | 0009          | 93.8       | 89.9         | .               | .                      | .                     | .                            | 8               | 8                      |
| Maple Lake    | 0010          | 93.7       | 95.5         | .               | .                      | .                     | .                            | 18              | 18                     |
| Monticello    | 0013          | 88.9       | 86.9         | .               | .                      | .                     | .                            | 15              | 15                     |
| Rockford T    | 0015          | 95.7       | 94.7         | .               | .                      | .                     | .                            | 15              | 15                     |
| Silver Cre    | 0016          | 96.5       | 95.1         | .               | .                      | .                     | .                            | 21              | 21                     |
| Southside     | 0017          | 93.0       | 88.3         | .               | .                      | .                     | .                            | 26              | 26                     |
| Stockholm     | 0018          | 102.4      | 102.2        | .               | .                      | .                     | .                            | 6               | 6                      |
| Albertvill    | 0100          | 92.3       | 91.3         | 92.6            | 6.1                    | 7.5                   | 1.00                         | 112             | 112                    |
| Annandale     | 0200          | 95.3       | 95.3         | 92.9            | 9.9                    | 11.6                  | 1.02                         | 45              | 45                     |
| Buffalo       | 0300          | 91.4       | 91.5         | 91.4            | 6.8                    | 8.2                   | 1.00                         | 216             | 216                    |
| Cokato        | 0500          | 97.1       | 97.6         | .               | .                      | .                     | .                            | 28              | 28                     |
| Delano        | 0600          | 97.1       | 97.2         | 97.2            | 5.7                    | 6.8                   | 1.00                         | 57              | 57                     |
| Howard Lak    | 1000          | 101.8      | 101.0        | .               | .                      | .                     | .                            | 21              | 21                     |
| Maple Lake    | 1100          | 95.2       | 94.3         | .               | .                      | .                     | .                            | 25              | 25                     |
| Monticello    | 1200          | 93.1       | 92.6         | 93.1            | 5.3                    | 6.7                   | 1.00                         | 189             | 189                    |
| Montrose      | 1300          | 91.9       | 92.1         | 92.0            | 5.9                    | 7.4                   | 1.00                         | 74              | 74                     |
| St. Michae    | 1600          | 96.0       | 95.9         | 96.6            | 6.0                    | 7.5                   | 0.99                         | 215             | 215                    |
| Waverly       | 1800          | 92.1       | 91.7         | .               | .                      | .                     | .                            | 28              | 28                     |
| Otsego        | 1900          | 93.5       | 93.7         | 93.8            | 6.7                    | 7.6                   | 1.00                         | 283             | 283                    |
| Clearwater    | 7200          | 99.3       | 99.6         | .               | .                      | .                     | .                            | 23              | 23                     |
| Hanover       | 7400          | 90.8       | 91.9         | 91.1            | 5.6                    | 7.3                   | 1.00                         | 31              | 31                     |
| Rockford      | 8300          | 93.1       | 91.5         | 93.1            | 6.4                    | 7.8                   | 1.00                         | 35              | 35                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 369

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wright CO=86 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Michael   | 1600          | 73.5       | 72.2         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **370**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=86 County\_Name=Wright

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.0       | 93.6         | 94.3            | 6.9                    | 8.3                   | 1.00                         | 1,552           | 1,552                  |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 98.2       | 97.2         | 97.5            | 14.7                   | 15.5                  | 1.00                         | 57              | 57                     |
| 06 | Commercial (with buildings)  | 100.9      | 92.8         | .               | .                      | .                     | .                            | 20              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 85.5       | 87.2         | .               | .                      | .                     | .                            | 11              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.1       | 93.7         | 94.4            | 7.2                    | 8.7                   | 1.00                         | 1,609           | 1,609                  |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 106.8      | 106.2        | .               | .                      | .                     | .                            | 9               | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 96.8       | 87.7         | .               | .                      | .                     | .                            | 23              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 101.1      | 97.4         | .               | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 371

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Yellow Medicine CO=87 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Canby         | 0200          | 96.2       | 93.1         | .               | .                      | .                     | .                            | 17              | 0                      |
| Clarkfield    | 0300          | 97.1       | 103.9        | .               | .                      | .                     | .                            | 9               | 0                      |
| Granite Fa    | 7000          | 93.6       | 92.3         | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 372

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Yellow Medicine CO=87 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Canby         | 0200          | 96.2       | 93.1         | .               | .                      | .                     | .                            | 17              | 0                      |
| Clarkfield    | 0300          | 97.1       | 103.9        | .               | .                      | .                     | .                            | 9               | 0                      |
| Granite Fa    | 7000          | 93.6       | 92.3         | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 373

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=87 County\_Name=Yellow Medicine

| PT | Property   | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|--|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.1       | 91.9         | 90.7            | 13.4                   | 16.0                  | 1.03                         | 63              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 93.1       | 91.9         | 90.7            | 13.4                   | 16.0                  | 1.03                         | 63              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 104.2      | 105.4        | .               | .                      | .                     | .                            | 14              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 104.2      | 105.4        | .               | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 374

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Minneapolis CO=88 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Minneapolis   | 8800          | 95.5       | 93.8         | 93.5            | 12.4                   | 13.7                  | 1.00                         | 4,007           | 4,001                  |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 375

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Minneapolis CO=88 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Minneapolis   | 8800          | 96.2       | 94.5         | 94.7            | 13.7                   | 16.3                  | 0.99                         | 66              | 66                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 376

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Minneapolis CO=88 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Minneapolis   | 8800          | 95.4       | 92.7         | 80.5            | 24.6                   | 25.8                  | 1.15                         | 70              | 70                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 377

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Minneapolis CO=88 PT=07 Property=Industrial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Minneapolis   | 8800          | 98.2       | 93.5         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 378

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Minneapolis CO=88 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Minneapolis   | 8800          | 95.5       | 93.8         | 93.5            | 12.4                   | 13.7                  | 1.00                         | 4,007           | 4,001                  |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 379

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=88 County\_Name=Minneapolis

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 95.5       | 93.8         | 93.5            | 12.4                   | 13.7                  | 1.00                         | 4,007           | 4,001                  |
| 02 | Apartment (4 or more units)                               | 96.2       | 94.5         | 94.7            | 13.7                   | 16.3                  | 0.99                         | 66              | 66                     |
| 06 | Commercial (with buildings)                               | 95.4       | 92.7         | 80.5            | 24.6                   | 25.8                  | 1.15                         | 70              | 70                     |
| 07 | Industrial (with buildings)                               | 98.2       | 93.5         | .               | .                      | .                     | .                            | 9               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 95.5       | 93.8         | 93.5            | 12.4                   | 13.7                  | 1.00                         | 4,007           | 4,001                  |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **380**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Paul CO=89 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Paul      | 8900          | 94.9       | 93.9         | 93.9            | 12.5                   | 14.1                  | 1.00                         | 2,456           | 2,456                  |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 381

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Paul CO=89 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Paul      | 8900          | 99.2       | 98.9         | 95.1            | 15.7                   | 19.1                  | 1.03                         | 80              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **382**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Paul CO=89 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Paul      | 8900          | 93.6       | 92.8         | .               | .                      | .                     | .                            | 28              | 28                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 383

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Paul CO=89 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Paul      | 8900          | 94.9       | 93.9         | 93.9            | 12.5                   | 14.1                  | 1.00                         | 2,456           | 2,456                  |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **384**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Paul CO=89 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Paul      | 8900          | 91.3       | 89.4         | 86.8            | 19.9                   | 22.5                  | 1.02                         | 32              | 28                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **385**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=89 County\_Name=St. Paul

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 94.9       | 93.9         | 93.9            | 12.5                   | 14.1                  | 1.00                         | 2,456           | 2,456                  |
| 02 | Apartment (4 or more units)                               | 99.2       | 98.9         | 95.1            | 15.7                   | 19.1                  | 1.03                         | 80              | 0                      |
| 06 | Commercial (with buildings)                               | 93.6       | 92.8         | .               | .                      | .                     | .                            | 28              | 28                     |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 94.9       | 93.9         | 93.9            | 12.5                   | 14.1                  | 1.00                         | 2,456           | 2,456                  |
| 94 | Commercial/Industrial Aggregation                         | 91.3       | 89.4         | 86.8            | 19.9                   | 22.5                  | 1.02                         | 32              | 28                     |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **386**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Duluth CO=90 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Duluth        | 9000          | 93.7       | 92.3         | 91.4            | 13.2                   | 14.4                  | 1.01                         | 913             | 902                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 387

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Duluth CO=90 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Duluth        | 9000          | 103.4      | 99.6         | .               | .                      | .                     | .                            | 15              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **388**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Duluth CO=90 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Duluth        | 9000          | 86.5       | 87.5         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **389**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Duluth CO=90 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Duluth        | 9000          | 93.7       | 92.3         | 91.4            | 13.2                   | 14.4                  | 1.01                         | 913             | 902                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **390**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Duluth CO=90 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Duluth        | 9000          | 86.5       | 87.5         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **391**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=90 County\_Name=Duluth

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 93.7       | 92.3         | 91.4            | 13.2                   | 14.4                  | 1.01                         | 913             | 902                    |
| 02 | Apartment (4 or more units)                               | 103.4      | 99.6         | .               | .                      | .                     | .                            | 15              | 0                      |
| 06 | Commercial (with buildings)                               | 86.5       | 87.5         | .               | .                      | .                     | .                            | 10              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 93.7       | 92.3         | 91.4            | 13.2                   | 14.4                  | 1.01                         | 913             | 902                    |
| 94 | Commercial/Industrial Aggregation                         | 86.5       | 87.5         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 392

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Rochester CO=91 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rochester     | 0800          | 93.3       | 92.3         | 92.8            | 9.2                    | 10.4                  | 1.00                         | 1,653           | 1,653                  |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 393

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Rochester CO=91 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rochester     | 0800          | 85.1       | 85.2         | .               | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **394**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Rochester CO=91 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rochester     | 0800          | 89.8       | 94.8         | 85.7            | 19.3                   | 25.2                  | 1.00                         | 36              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 395

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Rochester CO=91 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rochester     | 0800          | 93.3       | 92.3         | 92.8            | 9.2                    | 10.4                  | 1.00                         | 1,653           | 1,653                  |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 396

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Rochester CO=91 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rochester     | 0800          | 89.5       | 94.1         | 85.6            | 19.3                   | 25.0                  | 1.00                         | 37              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 397

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=91 County\_Name=Rochester

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 93.3       | 92.3         | 92.8            | 9.2                    | 10.4                  | 1.00                         | 1,653           | 1,653                  |
| 02 | Apartment (4 or more units)                               | 85.1       | 85.2         | .               | .                      | .                     | .                            | 14              | 0                      |
| 06 | Commercial (with buildings)                               | 89.8       | 94.8         | 85.7            | 19.3                   | 25.2                  | 1.00                         | 36              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 93.3       | 92.3         | 92.8            | 9.2                    | 10.4                  | 1.00                         | 1,653           | 1,653                  |
| 94 | Commercial/Industrial Aggregation                         | 89.5       | 94.1         | 85.6            | 19.3                   | 25.0                  | 1.00                         | 37              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **398**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Cloud CO=92 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Cloud     | 9200          | 94.0       | 92.6         | 92.0            | 10.0                   | 10.4                  | 1.01                         | 698             | 696                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **399**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Cloud CO=92 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Cloud     | 9200          | 91.5       | 91.5         | .               | .                      | .                     | .                            | 15              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **400**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Cloud CO=92 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Cloud     | 9200          | 99.2       | 99.8         | .               | .                      | .                     | .                            | 18              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **401**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Cloud CO=92 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Cloud     | 9200          | 94.0       | 92.6         | 92.0            | 10.0                   | 10.4                  | 1.01                         | 698             | 696                    |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **402**

**City and Township Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Cloud CO=92 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Cloud     | 9200          | 99.2       | 99.8         | .               | .                      | .                     | .                            | 18              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2016 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month study**

10:24 Tuesday, August 1, 2017 **403**

**Countywide Ratios by Property Type  
Final ratios reflect the 2016 EMV/the sales price backward adjusted to Jan 2, 2016  
Ratios reported only for jurisdictions with 6 sales or more**

CO=92 County\_Name=St. Cloud

| PT | Property  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 94.0       | 92.6         | 92.0            | 10.0                   | 10.4                  | 1.01                         | 698             | 696                    |
| 02 | Apartment (4 or more units)                               | 91.5       | 91.5         | .               | .                      | .                     | .                            | 15              | 0                      |
| 06 | Commercial (with buildings)                               | 99.2       | 99.8         | .               | .                      | .                     | .                            | 18              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 94.0       | 92.6         | 92.0            | 10.0                   | 10.4                  | 1.01                         | 698             | 696                    |
| 94 | Commercial/Industrial Aggregation                         | 99.2       | 99.8         | .               | .                      | .                     | .                            | 18              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2016 through September 2016  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**