

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 1

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Farm Island	0008	97.5	94.3	94.6	.	.	.	7	0
Hazelton	0012	100.4	104.3	102.0	.	.	.	7	0
Hill Lake	0013	96.7	95.0	94.8	.	.	.	10	0
Lakeside	0017	131.8	107.6	109.6	.	.	.	6	0
Shamrock	0030	97.7	97.5	96.9	.	.	.	8	0
Aitkin	0100	96.3	96.3	92.4	11.5	16.1	1.04	31	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 2

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Island	0008	100.0	98.3	99.6	.	.	.	13	0
Fleming	0009	104.9	107.8	101.5	.	.	.	8	0
Hazelton	0012	113.9	114.8	115.4	.	.	.	12	0
Nordland	0025	119.3	108.3	113.5	.	.	.	6	0
Shamrock	0030	96.8	100.2	92.4	12.3	15.3	1.05	41	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **3**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Farm Island	0008	99.1	96.3	97.7	.	.	.	20	0
Fleming	0009	104.9	107.8	101.5	.	.	.	8	0
Glen	0010	103.5	100.4	92.6	.	.	.	10	0
Hazelton	0012	108.9	104.3	108.9	.	.	.	19	0
Hill Lake	0013	94.5	92.3	92.8	.	.	.	11	0
Lakeside	0017	124.1	113.4	109.4	.	.	.	10	0
Nordland	0025	111.4	105.4	106.3	.	.	.	11	0
Shamrock	0030	96.9	99.9	93.0	12.6	15.9	1.04	49	0
Wagner	0035	97.4	100.6	97.8	.	.	.	6	0
Wealthwood	0037	113.4	117.0	115.4	.	.	.	10	0
Aitkin	0100	96.3	96.3	92.4	11.5	16.1	1.04	31	0
Hill City	0700	113.3	109.0	107.3	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 4

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	102.2	98.8	98.2	15.0	17.5	1.03	125	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	102.5	101.7	98.9	15.1	19.4	1.04	128	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	113.0	111.8	111.9	.	.	.	19	0
91	Seasonal Recreational Residential/Residential Aggregation	102.3	99.9	98.6	15.2	18.5	1.03	253	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	93.8	92.4	92.2	.	.	.	25	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.2	91.3	91.9	.	.	.	26	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.5	92.7	96.0	16.8	21.0	1.00	38	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 5

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	101.7	96.6	97.1	16.7	21.5	1.05	40	40
Anoka	0100	90.1	88.5	88.2	9.6	12.2	1.02	104	104
Andover	0300	89.7	88.4	89.4	7.8	10.3	1.00	301	301
Centerville	0400	91.0	89.8	90.7	9.2	11.8	1.00	47	47
Columbia Heights	0500	91.0	89.6	89.1	10.2	14.6	1.02	176	176
Circle Pines	0600	90.5	89.6	90.3	8.0	10.6	1.00	36	36
Nowthen	0700	90.8	89.0	89.3	10.6	13.8	1.02	30	30
Fridley	0800	92.8	87.3	89.2	13.3	13.1	1.02	164	164
Lexington	0900	89.5	83.8	85.8	.	.	.	7	7
Coon Rapids	1000	91.5	90.9	90.9	7.9	10.4	1.01	452	452
Ramsey	1200	90.6	90.5	90.3	7.6	9.7	1.00	192	192
Lino Lakes	1300	91.5	91.2	89.9	7.8	12.3	1.02	174	174
East Bethel	1400	92.9	91.6	90.6	10.0	14.9	1.03	84	84
St. Francis	1600	93.2	90.2	91.1	10.8	11.8	1.01	71	71
Ham Lake	1700	92.7	90.2	90.9	10.0	16.5	1.02	155	155
Oak Grove	1800	95.0	93.3	94.3	9.3	12.0	1.01	63	63
Columbus	1900	96.2	94.9	95.4	.	.	.	20	20
Blaine	6200	92.7	88.2	89.6	11.2	13.2	1.01	667	667
Spring Lake Park	8700	95.2	94.3	94.0	8.6	11.0	1.01	58	58

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 6

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

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	101.6	95.9	97.0	16.5	21.3	1.05	41	41
Anoka	0100	90.1	88.5	88.2	9.6	12.2	1.02	104	104
Andover	0300	89.7	88.4	89.4	7.8	10.3	1.00	301	301
Centerville	0400	91.0	89.8	90.7	9.2	11.8	1.00	47	47
Columbia Heights	0500	91.0	89.6	89.1	10.2	14.6	1.02	176	176
Circle Pines	0600	90.5	89.6	90.3	8.0	10.6	1.00	36	36
Nowthen	0700	90.8	89.0	89.3	10.6	13.8	1.02	30	30
Fridley	0800	92.8	87.3	89.2	13.3	13.1	1.02	164	164
Lexington	0900	89.5	83.8	85.8	.	.	.	7	7
Coon Rapids	1000	91.5	90.9	90.9	7.9	10.4	1.01	452	452
Ramsey	1200	90.6	90.5	90.3	7.6	9.7	1.00	192	192
Lino Lakes	1300	91.5	91.2	89.9	7.8	12.3	1.02	174	174
East Bethel	1400	93.0	91.7	90.6	10.0	14.8	1.03	85	85
St. Francis	1600	93.2	90.2	91.1	10.8	11.8	1.01	71	71
Ham Lake	1700	92.7	90.2	90.9	10.0	16.5	1.02	155	155
Oak Grove	1800	95.0	93.3	94.3	9.3	12.0	1.01	63	63
Columbus	1900	96.8	95.9	95.9	.	.	.	21	21
Blaine	6200	92.7	88.2	89.6	11.2	13.2	1.01	667	667
Spring Lake Park	8700	95.2	94.3	94.0	8.6	11.0	1.01	58	58

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 7

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	92.0	89.8	90.2	9.7	12.7	1.01	2,841	2,841
02	Apartment (4 or more units)	98.5	100.3	83.6	.	.	.	16	0
91	Seasonal Recreational Residential/Residential Aggregation	92.0	89.8	90.2	9.7	12.7	1.01	2,844	2,844
94	Commercial/Industrial Aggregation	97.6	97.2	95.0	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **8**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=02 County_Name=Anoka/Isanti Joint_City=St. Francis

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
St. Francis	1600	Residential (less than 4 units)	93.2	90.2	91.1	10.8	11.8	1.01	71	Anoka/Isanti
St. Francis	1600	Seasonal Recreational Residential/Residential Aggregation	93.2	90.2	91.1	10.8	11.8	1.01	71	Anoka/Isanti

CO=02 County_Name=Anoka/Ramsey Joint_City=Blaine

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Blaine	6200	Residential (less than 4 units)	92.7	88.2	89.6	11.2	13.2	1.01	667	Anoka/Ramsey
Blaine	6200	Seasonal Recreational Residential/Residential Aggregation	92.7	88.2	89.6	11.2	13.2	1.01	667	Anoka/Ramsey

CO=02 County_Name=Anoka/Ramsey Joint_City=Spring Lake Park

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Spring Lake Park	8700	Residential (less than 4 units)	95.0	94.1	93.9	8.5	10.9	1.01	60	Anoka/Ramsey
Spring Lake Park	8700	Seasonal Recreational Residential/Residential Aggregation	95.0	94.1	93.9	8.5	10.9	1.01	60	Anoka/Ramsey

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 9

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	98.9	99.8	97.9	.	.	.	15	15
Cormorant	0006	100.5	96.5	97.2	.	.	.	22	22
Detroit	0008	98.4	94.8	95.6	11.2	17.9	1.03	37	37
Erie	0009	102.4	103.5	99.9	.	.	.	22	22
Holmesville	0015	90.4	91.9	89.5	.	.	.	9	9
Lake Eunice	0016	95.3	96.6	93.5	.	.	.	23	23
Lake View	0018	102.2	95.4	87.6	.	.	.	18	18
Audubon	0100	102.2	99.3	101.3	.	.	.	6	6
Detroit Lakes	0300	98.6	98.2	94.7	9.6	15.2	1.04	128	128
Frazee	0400	95.3	98.7	100.4	.	.	.	16	16
Lake Park	0500	103.9	99.3	101.1	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 10

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

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
Audubon TWP	0002	101.6	98.9	89.2	.	.	.	12	12
Cormorant	0006	91.3	90.5	88.2	.	.	.	18	18
Detroit	0008	104.9	108.6	98.2	.	.	.	8	8
Height Of Land	0014	104.2	104.3	100.5	.	.	.	11	11
Lake Eunice	0016	96.4	96.0	96.0	.	.	.	27	27
Lake View	0018	91.5	91.3	86.6	.	.	.	22	22
Maple Grove	0019	98.1	92.5	101.5	.	.	.	8	8
Detroit Lakes	0300	95.0	93.3	95.6	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 11

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

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 TWP	0002	103.6	98.4	91.3	.	.	.	17	17
Burlington	0003	98.9	99.8	97.9	.	.	.	15	15
Cormorant	0006	96.4	93.8	93.7	16.3	23.0	1.03	40	40
Detroit	0008	99.6	95.3	96.2	12.4	17.7	1.04	45	45
Erie	0009	100.1	101.8	98.0	.	.	.	26	26
Height Of Land	0014	105.9	107.2	101.8	.	.	.	12	12
Holmesville	0015	93.4	92.2	90.8	.	.	.	13	13
Lake Eunice	0016	95.9	96.3	95.0	12.1	15.4	1.01	50	50
Lake View	0018	96.3	94.6	87.1	21.7	22.2	1.06	40	40
Maple Grove	0019	98.1	92.5	101.5	.	.	.	8	8
Osage	0020	100.7	104.8	97.2	.	.	.	7	7
Audubon	0100	105.7	101.3	102.2	.	.	.	7	7
Detroit Lakes	0300	98.3	97.9	94.8	9.8	15.1	1.04	141	141
Frazee	0400	95.3	98.7	100.4	.	.	.	16	16
Lake Park	0500	103.9	99.3	101.1	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 12

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Becker CO=03 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
Detroit Lakes	0300	105.9	101.3	86.6	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 13

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Evergreen	0010	94.7	99.4	95.6	.	.	.	7	7
Osage	0020	79.8	80.5	83.2	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 14

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	99.3	97.9	95.7	12.7	17.0	1.04	368	368
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.9	95.0	92.8	15.6	20.7	1.04	148	148
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	94.7	90.3	97.6	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	98.6	97.3	94.8	13.5	18.1	1.04	516	516
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	96.6	91.6	94.3	.	.	.	29	29
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.9	89.8	79.3	24.5	29.1	1.15	43	43
94	Commercial/Industrial Aggregation	104.8	93.6	89.1	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.4	94.8	87.9	23.7	27.1	1.11	80	80

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 15

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 TWP	0003	96.0	93.1	91.9	14.2	13.5	1.01	37	0
Eckles	0010	99.7	95.0	96.3	.	.	.	20	0
Frohn	0011	101.0	97.4	98.8	.	.	.	11	0
Grant Valley	0012	98.6	97.2	97.7	.	.	.	22	0
Northern	0027	91.3	91.0	89.6	11.2	15.5	1.02	62	0
Turtle Lake	0040	94.8	91.4	93.4	.	.	.	10	0
Turtle River TWP	0041	94.0	93.1	93.2	.	.	.	22	0
Bemidji	0100	97.9	95.3	95.0	11.9	17.8	1.03	143	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 16

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	92.0	90.9	89.4	.	.	.	6	0
Turtle Lake	0040	88.4	83.8	76.2	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 17

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 TWP	0003	97.6	93.2	93.0	15.3	15.5	1.02	39	0
Eckles	0010	99.7	95.0	96.3	.	.	.	20	0
Frohn	0011	98.2	92.1	96.1	.	.	.	13	0
Grant Valley	0012	98.6	97.2	97.7	.	.	.	22	0
Northern	0027	90.2	90.5	87.4	11.9	16.4	1.03	65	0
Ten Lake	0039	96.7	92.1	94.0	.	.	.	11	0
Turtle Lake	0040	92.2	91.2	83.9	.	.	.	17	0
Turtle River TWP	0041	95.0	93.7	93.7	.	.	.	24	0
Bemidji	0100	97.9	95.3	95.0	11.9	17.8	1.03	143	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 18

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	95.3	92.0	97.6	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 19

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	97.8	93.9	94.2	13.8	19.0	1.03	384	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.0	100.3	85.0	20.5	24.4	1.13	41	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	100.9	84.1	100.2	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	97.8	94.0	93.1	14.6	19.5	1.04	425	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	97.5	87.1	94.3	.	.	.	24	24
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.3	85.8	90.8	27.5	30.1	1.03	34	34
94	Commercial/Industrial Aggregation	98.3	89.6	93.3	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.4	86.9	92.2	25.7	28.5	1.01	39	39

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 20

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Ledge	0005	99.3	100.0	100.3	.	.	.	7	0
Langola	0006	96.6	93.2	95.3	.	.	.	8	0
Minden	0009	92.0	85.8	91.9	.	.	.	9	0
St. George	0010	106.8	109.3	106.0	.	.	.	7	0
Sauk Rapids TWP	0011	97.7	90.9	95.9	.	.	.	6	0
Watab	0012	98.7	104.7	99.5	.	.	.	23	0
Foley	0200	92.8	89.7	88.3	.	.	.	22	0
Rice	0600	94.8	93.4	93.1	8.4	12.0	1.02	42	0
Sauk Rapids	0900	95.1	93.6	93.3	8.6	13.2	1.02	148	0
Sartell	8600	93.8	90.9	92.6	.	.	.	17	17
St. Cloud	9200	96.0	94.0	93.8	9.2	11.8	1.02	30	30

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 21

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Ledge	0005	99.6	100.9	100.5	.	.	.	8	0
Langola	0006	96.1	91.9	95.1	.	.	.	9	0
Minden	0009	92.0	85.8	91.9	.	.	.	9	0
St. George	0010	106.8	109.3	106.0	.	.	.	7	0
Sauk Rapids TWP	0011	97.7	90.9	95.9	.	.	.	6	0
Watab	0012	99.4	105.2	99.9	.	.	.	24	0
Foley	0200	92.8	89.7	88.3	.	.	.	22	0
Rice	0600	94.8	93.4	93.1	8.4	12.0	1.02	42	0
Sauk Rapids	0900	95.1	93.6	93.3	8.6	13.2	1.02	148	0
Sartell	8600	93.8	90.9	92.6	.	.	.	17	17
St. Cloud	9200	96.0	94.0	93.8	9.2	11.8	1.02	30	30

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 22

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Benton CO=05 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
Mayhew Lake	0007	94.4	91.8	94.3	.	.	.	7	0
Maywood	0008	131.4	109.9	112.8	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 23

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	96.3	94.0	94.7	10.5	15.4	1.02	341	47
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	93.8	99.3	92.6	.	.	.	8	8
91	Seasonal Recreational Residential/Residential Aggregation	96.4	94.0	94.7	10.5	15.3	1.02	344	47
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	92.3	89.1	82.2	.	.	.	13	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	87.1	84.7	77.8	.	.	.	23	0
94	Commercial/Industrial Aggregation	109.0	98.2	104.6	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.2	89.6	87.3	19.7	24.9	1.04	38	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 24

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=05 County_Name=Benton/Morrison Joint_City=Royalton

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Royalton	1400	Residential (less than 4 units)	90.6	88.5	90.5	.	.	.	9	Benton/Morrison
Royalton	1400	Seasonal Recreational Residential/Residential Aggregation	90.6	88.5	90.5	.	.	.	9	Benton/Morrison

CO=05 County_Name=Benton/Sherburne/Stearns Joint_City=St. Cloud

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio
St. Cloud	9200	Residential (less than 4 units)	96.5	93.8	93.6
St. Cloud	9200	Apartment (4 or more units)	89.8	91.0	83.2
St. Cloud	9200	Seasonal Recreational Residential/Residential Aggregation	96.5	93.8	93.6
St. Cloud	9200	Commercial/Industrial Aggregation	99.5	100.0	95.1

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
11.0	14.6	1.03	966	Benton/Sherburne/Stearns
.	.	.	20	Benton/Sherburne/Stearns
11.0	14.6	1.03	966	Benton/Sherburne/Stearns
12.7	17.6	1.05	30	Benton/Sherburne/Stearns

CO=05 County_Name=Benton/Stearns Joint_City=Sartell

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Sartell	8600	Residential (less than 4 units)	93.5	93.5	92.0	7.6	10.2	1.02	183	Benton/Stearns
Sartell	8600	Seasonal Recreational Residential/Residential Aggregation	93.5	93.5	92.0	7.6	10.2	1.02	183	Benton/Stearns

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 25

**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)	96.4	94.0	94.7	10.6	15.7	1.02	311
Agricultural Bare Land (less than 34.5 acres) Aggregation	93.8	99.3	92.6	.	.	.	8
Seasonal Recreational Residential/Residential Aggregation	96.4	94.1	94.8	10.6	15.7	1.02	314
Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	92.3	89.1	82.2	.	.	.	13
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	87.1	84.7	77.8	.	.	.	23
Commercial/Industrial Aggregation	112.0	97.7	105.3	.	.	.	6
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.2	89.6	87.3	19.7	24.9	1.04	38

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 26

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Clinton	0300	85.9	82.5	75.5	.	.	.	6	0
Graceville	0500	92.8	94.0	91.5	.	.	.	7	0
Ortonville	0800	92.7	91.5	89.8	12.6	16.4	1.03	36	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 27

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Foster	0006	105.0	100.9	104.0	.	.	.	7	0
Clinton	0300	85.9	82.5	75.5	.	.	.	6	0
Graceville	0500	92.8	94.0	91.5	.	.	.	7	0
Ortonville	0800	92.4	91.3	89.4	12.6	16.3	1.03	37	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **28**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	91.8	91.7	89.0	13.0	16.7	1.03	57	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.4	96.6	95.4	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	92.8	93.0	90.5	13.1	17.2	1.03	69	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.1	101.6	103.0	.	.	.	9	9
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.1	101.6	103.0	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 29

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	97.5	96.1	96.8	.	.	.	10	0
Garden City	0007	100.1	104.2	94.6	.	.	.	7	0
Le Ray	0010	122.6	111.3	112.3	.	.	.	9	0
Lime	0011	95.5	95.0	93.9	.	.	.	11	0
Mankato TWP	0015	102.8	100.1	101.9	.	.	.	14	0
Rapidan	0019	83.3	82.2	87.6	.	.	.	8	0
South Bend	0021	89.8	86.4	90.3	.	.	.	12	0
Eagle Lake	0300	94.2	93.2	94.5	6.4	8.2	1.00	43	43
Lake Crystal	0700	99.8	95.9	95.6	11.6	17.0	1.04	30	0
Madison Lake	0800	96.9	95.0	97.3	.	.	.	11	0
Mankato	0900	96.4	95.0	95.3	7.8	10.7	1.01	402	402
Mapleton	1000	89.3	86.9	88.6	.	.	.	6	0
St. Clair	1300	89.9	90.4	89.3	.	.	.	7	0
Skyline	2500	96.4	90.8	96.7	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **30**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	97.5	96.1	96.8	.	.	.	10	0
Garden City	0007	100.1	104.2	94.6	.	.	.	7	0
Le Ray	0010	122.6	111.3	112.3	.	.	.	9	0
Lime	0011	95.5	95.0	93.9	.	.	.	11	0
Mankato TWP	0015	102.8	100.1	101.9	.	.	.	14	0
Rapidan	0019	83.3	82.2	87.6	.	.	.	8	0
South Bend	0021	89.8	86.4	90.3	.	.	.	12	0
Eagle Lake	0300	94.2	93.2	94.5	6.4	8.2	1.00	43	43
Lake Crystal	0700	99.8	95.9	95.6	11.6	17.0	1.04	30	0
Madison Lake	0800	101.2	99.9	100.0	.	.	.	13	0
Mankato	0900	96.4	95.0	95.3	7.8	10.7	1.01	402	402
Mapleton	1000	89.3	86.9	88.6	.	.	.	6	0
St. Clair	1300	89.9	90.4	89.3	.	.	.	7	0
Skyline	2500	96.4	90.8	96.7	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 31

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Decoria	0006	80.7	77.2	80.0	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 32

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	94.1	95.2	86.2	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 33

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Decoria	0006	80.7	77.2	80.0	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **34**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	96.6	95.0	95.8	8.9	12.7	1.01	605	452
02	Apartment (4 or more units)	89.2	89.7	86.6	.	.	.	6	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	96.7	92.3	76.1	.	.	.	15	0
91	Seasonal Recreational Residential/Residential Aggregation	96.7	95.0	95.9	9.0	12.8	1.01	608	452
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	86.8	84.2	84.6	12.9	16.4	1.03	47	47
94	Commercial/Industrial Aggregation	93.7	93.4	86.0	.	.	.	25	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	87.7	84.2	86.3	13.5	17.2	1.02	50	50

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 35

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=07 County_Name=Blue Earth/Nicollet Joint_City=Mankato

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Mankato	0900	Residential (less than 4 units)	96.4	95.0	95.3	7.8	10.7	1.01	402	Blue Earth/Nicollet
Mankato	0900	Seasonal Recreational Residential/Residential Aggregation	96.4	95.0	95.3	7.8	10.7	1.01	402	Blue Earth/Nicollet
Mankato	0900	Commercial/Industrial Aggregation	94.1	95.2	86.2	.	.	.	19	Blue Earth/Nicollet

CO=07 County_Name=Blue Earth/Nicollet Joint_City=North Mankato

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
North Mankato	8800	Residential (less than 4 units)	96.5	95.2	95.2	9.3	12.1	1.01	205	Blue Earth/Nicollet
North Mankato	8800	Seasonal Recreational Residential/Residential Aggregation	96.5	95.2	95.2	9.3	12.1	1.01	205	Blue Earth/Nicollet

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 36

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Hanska	0500	100.1	104.5	100.0	.	.	.	8	0
New Ulm	0600	95.4	94.8	93.7	8.2	11.2	1.02	174	0
Sleepy Eye	0800	102.1	97.5	99.6	12.9	19.4	1.03	32	0
Springfield	0900	101.4	95.3	94.3	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 37

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Hanska	0500	100.1	104.5	100.0	.	.	.	8	0
New Ulm	0600	95.4	94.8	93.7	8.2	11.2	1.02	174	0
Sleepy Eye	0800	102.1	97.5	99.6	12.9	19.4	1.03	32	0
Springfield	0900	101.4	95.3	94.3	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **38**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Brown CO=08 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
Lake Hanska	0007	85.6	86.4	83.3	.	.	.	8	8
Leavenworth	0008	86.7	85.3	88.4	.	.	.	7	7
Linden	0009	91.3	93.0	93.1	.	.	.	7	7
North Star	0012	81.8	84.8	78.8	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **39**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Brown CO=08 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
Lake Hanska	0007	87.1	86.5	86.0	.	.	.	9	9
Leavenworth	0008	86.7	85.3	88.4	.	.	.	7	7
Linden	0009	91.3	93.0	93.1	.	.	.	7	7
North Star	0012	81.8	84.8	78.8	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 40

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	96.4	95.7	94.2	9.7	14.5	1.02	250	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	117.3	104.1	97.3	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	96.4	95.7	94.2	9.7	14.5	1.02	250	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	112.2	98.3	103.5	.	.	.	6	6
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	88.4	85.8	85.7	14.1	23.2	1.03	46	46
94	Commercial/Industrial Aggregation	84.3	78.8	90.9	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	88.6	86.0	86.3	14.1	22.9	1.03	47	47

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 41

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	102.7	97.7	99.2	.	.	.	11	8
Blackhoof	0005	96.7	98.7	95.1	.	.	.	7	5
Moose Lake TWP	0014	97.6	93.7	96.4	.	.	.	11	9
Perch Lake	0015	101.8	104.4	96.3	.	.	.	6	3
Thomson TWP	0023	96.8	93.1	92.3	13.1	17.8	1.05	59	57
Twin Lakes	0024	100.6	98.0	97.8	.	.	.	17	12
Cloquet	0500	97.4	94.2	95.6	13.2	18.5	1.02	128	0
Moose Lake	1200	108.9	106.3	105.7	.	.	.	12	12
Scanlon	1500	97.9	96.5	94.0	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 42

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	109.1	101.5	105.8	.	.	.	15	8
Blackhoof	0005	96.7	98.7	95.1	.	.	.	7	5
Moose Lake TWP	0014	95.5	93.4	95.3	.	.	.	14	10
Perch Lake	0015	107.7	114.2	101.3	.	.	.	7	3
Thomson TWP	0023	96.8	93.1	92.3	13.1	17.8	1.05	59	57
Twin Lakes	0024	100.6	98.0	97.8	.	.	.	17	12
Cloquet	0500	97.4	94.2	95.6	13.2	18.5	1.02	128	0
Moose Lake	1200	108.9	106.3	105.7	.	.	.	12	12
Scanlon	1500	97.9	96.5	94.0	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 43

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Carlton CO=09 PT=92 Property=Rural Vacant Land Aggregation (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
Skelton	0021	87.8	89.0	85.0	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 44

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Carlton CO=09 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
Skelton	0021	87.8	89.0	85.0	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 45

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Carlton CO=09 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
Skelton	0021	89.5	90.9	89.7	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 46

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	99.0	95.3	95.6	13.1	17.2	1.03	299	153
03	Non-Commercial Seasonal Recreational Residential (with buildings)	113.8	114.7	111.2	.	.	.	17	6
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	104.0	99.8	99.9	.	.	.	21	0
91	Seasonal Recreational Residential/Residential Aggregation	99.8	95.8	96.2	13.9	18.4	1.03	316	159
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	97.4	93.7	94.1	18.9	22.0	1.03	35	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.5	94.2	94.4	20.6	23.4	1.04	42	0
94	Commercial/Industrial Aggregation	108.1	98.1	98.1	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.8	97.0	99.1	21.1	22.5	1.02	51	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 47

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Hollywood	0007	96.2	90.4	95.9	.	.	.	7	7
Laketown	0008	91.0	92.2	91.4	.	.	.	15	15
Watertown TWP	0011	90.9	86.7	92.1	.	.	.	8	8
Carver	0200	92.8	92.1	93.8	7.3	9.9	0.99	74	74
Chaska	0400	92.9	92.5	93.7	8.8	11.3	0.99	264	264
Cologne	0500	94.5	93.8	93.2	.	.	.	21	21
Hamburg	0600	96.3	93.9	94.3	.	.	.	6	6
Mayer	0700	133.7	89.0	93.6	.	.	.	18	18
New Germany	0800	88.2	90.5	87.5	.	.	.	6	6
Norwood-Young America	0900	99.2	93.0	96.6	.	.	.	28	28
Victoria	1000	92.5	92.0	89.5	8.2	10.9	1.03	147	147
Waconia	1100	93.7	92.0	92.9	10.6	13.8	1.00	164	164
Watertown	1200	90.5	89.5	89.7	10.2	13.0	1.01	54	54
Chanhassen	6300	93.0	92.3	93.1	8.8	11.9	1.00	402	402

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 48

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Hollywood	0007	96.2	90.4	95.9	.	.	.	7	7
Laketown	0008	92.6	93.8	92.5	.	.	.	17	17
Watertown TWP	0011	90.9	86.7	92.1	.	.	.	8	8
Carver	0200	92.8	92.1	93.8	7.3	9.9	0.99	74	74
Chaska	0400	92.9	92.5	93.7	8.8	11.3	0.99	264	264
Cologne	0500	94.5	93.8	93.2	.	.	.	21	21
Hamburg	0600	96.3	93.9	94.3	.	.	.	6	6
Mayer	0700	133.7	89.0	93.6	.	.	.	18	18
New Germany	0800	88.2	90.5	87.5	.	.	.	6	6
Norwood-Young America	0900	99.2	93.0	96.6	.	.	.	28	28
Victoria	1000	92.5	92.0	89.5	8.2	10.9	1.03	147	147
Waconia	1100	93.7	92.0	92.9	10.6	13.8	1.00	164	164
Watertown	1200	90.5	89.5	89.7	10.2	13.0	1.01	54	54
Chanhassen	6300	92.9	92.2	93.0	8.9	12.0	1.00	405	405

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 49

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	93.6	92.2	92.6	9.8	12.3	1.00	1,237	1,237
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	99.5	97.1	97.6	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	93.6	92.1	92.5	9.8	12.3	1.00	1,242	1,242
94	Commercial/Industrial Aggregation	89.1	90.2	73.9	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	127.7	129.2	134.2	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 50

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=10 County_Name=Carver/Hennepin Joint_City=Chanhassen

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Chanhassen	6300	Residential (less than 4 units)	93.0	92.3	93.1	8.8	11.9	1.00	402	Carver/Hennepin
Chanhassen	6300	Seasonal Recreational Residential/Residential Aggregation	92.9	92.2	93.0	8.9	12.0	1.00	405	Carver/Hennepin

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 51

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Crooked Lake	0012	93.8	92.1	92.6	.	.	.	9	0
Fairview	0015	82.9	83.9	79.8	.	.	.	11	0
Kego	0020	87.2	92.4	83.7	.	.	.	8	0
Loon Lake	0024	86.4	89.0	88.0	.	.	.	9	0
May	0026	102.5	99.3	101.5	.	.	.	6	0
Pike Bay	0030	101.4	99.9	92.4	.	.	.	6	0
Pine River TWP	0032	104.2	105.0	97.6	.	.	.	14	0
Ponto Lake	0033	101.4	95.7	100.1	.	.	.	6	0
Shingobee	0039	94.0	96.6	97.3	.	.	.	13	0
Sylvan	0042	89.4	87.4	89.3	.	.	.	29	0
Turtle Lake	0046	87.3	88.2	84.5	.	.	.	6	0
Woodrow	0052	107.7	93.4	98.6	.	.	.	7	0
East Gull Lake	0500	90.9	87.0	91.2	.	.	.	12	0
Cass Lake	0600	96.7	98.4	95.1	.	.	.	7	0
Lake Shore	1200	102.6	103.5	95.7	.	.	.	13	0
Pine River	1600	105.9	93.6	96.0	.	.	.	15	0
Walker	2300	107.5	95.8	98.2	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 52

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	104.4	100.7	110.0	.	.	.	10	0
Crooked Lake	0012	102.7	94.9	99.7	.	.	.	17	0
Fairview	0015	91.4	89.5	93.1	.	.	.	7	0
Hiram	0017	114.4	117.3	113.8	.	.	.	9	0
Pine Lake	0031	153.7	117.6	102.5	.	.	.	6	0
Ponto Lake	0033	120.6	115.1	104.2	.	.	.	8	0
Powers	0035	106.6	100.6	106.3	.	.	.	15	0
Shingobee	0039	103.2	96.4	100.5	.	.	.	10	0
Thunder Lake	0043	88.3	98.9	84.7	.	.	.	6	0
Turtle Lake	0046	100.3	105.2	96.5	.	.	.	8	0
Wabedo	0047	106.0	101.8	103.6	.	.	.	13	0
Woodrow	0052	101.2	98.9	96.7	.	.	.	22	0
East Gull Lake	0500	90.6	92.5	79.7	.	.	.	23	0
Lake Shore	1200	103.0	99.7	103.5	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 53

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	101.8	99.3	108.1	.	.	.	15	0
Crooked Lake	0012	99.6	94.4	96.7	.	.	.	26	0
Fairview	0015	86.2	88.2	82.3	.	.	.	18	0
Hiram	0017	112.7	117.3	107.1	.	.	.	13	0
Inguadona	0019	100.8	96.9	98.7	.	.	.	8	0
Kego	0020	94.2	92.5	89.8	.	.	.	13	0
Leech Lake	0022	84.2	87.9	83.8	.	.	.	8	0
Loon Lake	0024	86.5	88.3	88.0	.	.	.	10	0
May	0026	111.3	102.5	104.1	.	.	.	8	0
Pike Bay	0030	101.4	99.9	92.4	.	.	.	6	0
Pine Lake	0031	153.7	117.6	102.5	.	.	.	6	0
Pine River TWP	0032	104.2	105.0	97.6	.	.	.	14	0
Ponto Lake	0033	112.4	100.5	102.8	.	.	.	14	0
Powers	0035	105.0	100.9	104.5	.	.	.	20	0
Shingobee	0039	98.0	96.6	99.0	.	.	.	23	0
Sylvan	0042	89.5	87.5	90.1	11.5	13.0	1.00	34	0
Thunder Lake	0043	86.1	94.9	83.0	.	.	.	8	0
Turtle Lake	0046	94.8	95.3	91.7	.	.	.	14	0
Wabedo	0047	106.2	101.8	102.3	.	.	.	15	0
Woodrow	0052	102.8	98.2	97.3	.	.	.	29	0
Backus	0200	93.5	96.1	87.4	.	.	.	6	0
East Gull Lake	0500	90.7	89.0	82.2	16.6	20.1	1.10	35	0
Cass Lake	0600	96.7	98.4	95.1	.	.	.	7	0
Lake Shore	1200	102.9	100.6	100.7	12.3	16.9	1.02	36	0
Pine River	1600	101.8	91.4	89.3	.	.	.	17	0
Walker	2300	151.7	97.2	103.1	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 54

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	97.1	94.7	90.8	16.9	20.5	1.06	253	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.3	96.9	95.5	22.8	23.8	1.05	260	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	114.6	94.7	107.8	51.8	31.3	0.99	40	0
91	Seasonal Recreational Residential/Residential Aggregation	100.3	95.8	93.4	19.9	22.4	1.05	513	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	93.5	91.5	88.7	22.1	21.7	1.02	35	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.8	93.5	91.9	21.5	22.1	1.01	43	0
94	Commercial/Industrial Aggregation	91.0	94.0	89.1	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.5	93.5	91.6	20.7	21.7	1.01	46	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 55

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=11 County_Name=Cass/Morrison Joint_City=Motley

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Motley	7900	Residential (less than 4 units)	99.6	90.5	98.2	.	.	.	10	Cass/Morrison
Motley	7900	Seasonal Recreational Residential/Residential Aggregation	99.6	90.5	98.2	.	.	.	10	Cass/Morrison

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 56

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Sparta	0013	95.2	98.1	95.9	.	.	.	7	7
Clara City	0100	108.0	99.8	101.9	.	.	.	16	16
Montevideo	0600	100.2	97.4	94.7	13.8	17.1	1.04	49	0
Granite Falls	7000	99.8	98.9	99.1	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 57

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Sparta	0013	95.2	98.1	95.9	.	.	.	7	7
Clara City	0100	108.0	99.8	101.9	.	.	.	16	16
Montevideo	0600	100.2	97.4	94.7	13.8	17.1	1.04	49	0
Granite Falls	7000	99.8	98.9	99.1	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 58

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Chippewa CO=12 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
Rheiderland	0011	86.2	88.6	85.3	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **59**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Chippewa CO=12 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
Rheiderland	0011	86.2	88.6	85.3	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **60**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	100.5	98.2	96.3	12.7	16.9	1.04	99	40
91	Seasonal Recreational Residential/Residential Aggregation	100.5	98.2	96.3	12.7	16.9	1.04	99	40
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.3	91.7	87.7	.	.	.	22	0
94	Commercial/Industrial Aggregation	101.5	97.7	100.8	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.3	94.8	88.6	.	.	.	25	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 61

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=12 County_Name=Chippewa/Yellow Medicine Joint_City=Granite Falls

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Granite Falls	7000	Residential (less than 4 units)	99.7	97.4	98.1	.	.	.	21	Chippewa/Yellow Medicine
Granite Falls	7000	Seasonal Recreational Residential/Residential Aggregation	99.7	97.4	98.1	.	.	.	21	Chippewa/Yellow Medicine

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 62

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Chisago Lake	0003	96.9	96.8	96.8	8.1	10.6	1.00	35	22
Fish Lake	0004	103.9	104.2	102.6	.	.	.	13	10
Franconia	0005	97.6	96.5	97.8	.	.	.	12	12
Lent	0006	93.1	93.0	92.9	.	.	.	19	19
Nessel	0007	94.1	97.1	94.1	.	.	.	16	8
Sunrise	0010	86.9	85.5	86.3	.	.	.	7	6
Center City	0200	99.7	92.9	93.8	.	.	.	11	6
Chisago City	0300	90.3	90.6	89.8	9.8	11.9	1.01	49	32
Lindstrom	0500	95.3	96.9	94.1	8.5	10.9	1.01	46	39
North Branch	0600	95.4	94.7	94.0	9.2	11.8	1.01	89	88
Rush City	0700	87.8	87.9	87.1	.	.	.	19	19
Shafer	0800	95.3	91.9	94.2	.	.	.	6	6
Stacy	0900	88.6	86.1	85.8	.	.	.	8	8
Taylors Falls	1100	92.6	94.5	93.5	.	.	.	10	10
Wyoming	1200	86.9	88.5	88.3	11.0	13.5	0.99	66	63

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 63

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Chisago Lake	0003	96.3	96.5	96.1	9.2	12.0	1.00	39	22
Fish Lake	0004	100.6	101.7	101.5	.	.	.	14	10
Franconia	0005	97.6	96.5	97.8	.	.	.	12	12
Lent	0006	93.1	93.0	92.9	.	.	.	19	19
Nessel	0007	93.3	96.1	92.9	.	.	.	21	8
Sunrise	0010	86.2	85.4	86.1	.	.	.	8	7
Center City	0200	99.1	92.6	93.7	.	.	.	12	6
Chisago City	0300	90.3	90.6	89.8	9.8	11.9	1.01	49	32
Lindstrom	0500	95.3	96.9	94.1	8.5	10.9	1.01	46	39
North Branch	0600	95.4	94.7	94.0	9.2	11.8	1.01	89	88
Rush City	0700	87.8	87.9	87.1	.	.	.	19	19
Shafer	0800	95.3	91.9	94.2	.	.	.	6	6
Stacy	0900	88.6	86.1	85.8	.	.	.	8	8
Taylors Falls	1100	92.6	94.5	93.5	.	.	.	10	10
Wyoming	1200	86.9	88.5	88.3	11.0	13.5	0.99	66	63

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **64**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	93.2	92.8	92.6	10.5	12.9	1.01	419	361
03	Non-Commercial Seasonal Recreational Residential (with buildings)	87.1	86.4	87.8	.	.	.	13	2
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	95.0	92.2	92.9	.	.	.	7	7
91	Seasonal Recreational Residential/Residential Aggregation	93.0	92.4	92.5	10.7	13.3	1.01	432	363
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	86.5	89.0	77.6	.	.	.	9	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	86.2	89.0	78.6	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	90.8	89.4	85.7	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 65

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Eglon	0004	91.2	88.9	93.1	.	.	.	9	9
Oakport	0023	94.6	96.3	94.2	.	.	.	28	28
Parke	0024	85.8	83.9	85.3	.	.	.	6	4
Barnesville	0300	99.8	94.7	95.9	12.7	17.5	1.02	49	49
Dilworth	0700	93.1	92.4	91.4	10.7	15.5	1.02	69	69
Glyndon	1100	93.0	93.5	93.2	.	.	.	21	21
Hawley	1200	96.5	93.8	94.7	11.4	15.7	1.02	38	38
Moorhead	1600	95.5	93.7	93.6	8.7	10.2	1.01	578	578
Sabin	1800	99.0	93.9	97.8	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 66

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	105.9	114.1	108.8	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 67

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Eglon	0004	91.2	88.9	93.1	.	.	.	9	9
Oakport	0023	94.6	96.3	94.2	.	.	.	28	28
Parke	0024	93.8	80.6	85.8	.	.	.	9	5
Barnesville	0300	99.8	94.7	95.9	12.7	17.5	1.02	49	49
Dilworth	0700	93.1	92.4	91.4	10.7	15.5	1.02	69	69
Glyndon	1100	93.0	93.5	93.2	.	.	.	21	21
Hawley	1200	96.5	93.8	94.7	11.4	15.7	1.02	38	38
Moorhead	1600	95.5	93.7	93.6	8.7	10.2	1.01	578	578
Sabin	1800	99.0	93.9	97.8	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **68**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Clay CO=14 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
Moorhead	1600	104.5	100.1	103.7	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **69**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	96.4	93.6	93.7	10.6	12.5	1.01	869	867
02	Apartment (4 or more units)	105.4	105.7	108.5	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	96.4	93.6	93.6	10.7	12.9	1.01	872	868
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	91.3	87.7	93.4	.	.	.	6	6
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	82.3	82.1	77.2	21.9	28.3	1.09	55	55
94	Commercial/Industrial Aggregation	111.5	101.2	96.1	.	.	.	22	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	83.0	84.4	78.0	20.9	27.2	1.09	59	59

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

08:22 Monday, June 23, 2014 **70**

12 month study

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)	98.0	93.3	93.8	14.3	16.2	1.02	291
Seasonal Recreational Residential/Residential Aggregation	98.1	93.3	93.7	14.6	17.0	1.02	294
Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	91.3	87.7	93.4	.	.	.	6
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	82.3	82.1	77.2	21.9	28.3	1.09	55
Commercial/Industrial Aggregation	118.5	120.4	78.9	.	.	.	11
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	83.0	84.4	78.0	20.9	27.2	1.09	59

All sales adjusted for time and terms

Based on sales from October 2012 through September 2013

*** Indicate calculations were done without extreme ratios**

source: RUNDATA.RATIO_TXCT created June 11

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 71

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	92.7	98.5	95.4	.	.	.	7	0
Bagley	0200	104.2	99.4	90.9	.	.	.	20	0
Clearbrook	0300	102.9	108.2	106.5	.	.	.	8	0
Gonvick	0500	104.9	81.5	82.7	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 72

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	92.7	98.5	95.4	.	.	.	7	0
Bagley	0200	104.2	99.4	90.9	.	.	.	20	0
Clearbrook	0300	102.9	108.2	106.5	.	.	.	8	0
Gonvick	0500	104.9	81.5	82.7	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 73

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Clearwater CO=15 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
Greenwood	0007	82.2	63.8	75.3	.	.	.	6	0
Winsor	0021	68.4	66.3	70.0	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 74

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	98.3	96.6	89.5	21.3	25.3	1.05	62	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.4	102.9	98.5	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	98.3	98.5	90.8	20.5	24.8	1.04	71	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	98.6	92.3	89.2	.	.	.	23	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.9	84.8	85.1	28.7	34.7	1.08	39	0
94	Commercial/Industrial Aggregation	74.9	71.8	84.4	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.1	89.0	87.2	24.7	31.1	1.06	58	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 75

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Grand Marais	0100	109.2	102.7	102.1	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 76

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	110.9	113.8	113.4	.	.	.	9	0
Unorg. Range 2W	0090	102.5	96.5	100.9	.	.	.	6	0
Unorg. Range 1W	0091	108.6	107.7	112.2	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 77

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	109.8	111.9	112.1	.	.	.	12	0
Unorg. Range 2W	0090	102.5	96.5	100.9	.	.	.	6	0
Unorg. Range 1W	0091	109.4	105.9	111.4	.	.	.	14	0
Unorg. Range 3E	0094	102.6	104.7	107.3	.	.	.	6	0
Grand Marais	0100	106.6	102.2	102.1	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **78**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	106.7	104.5	104.3	14.0	20.1	1.02	35	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	106.9	107.8	108.6	15.2	19.3	0.98	46	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	112.7	100.4	106.1	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	106.8	105.5	106.7	14.9	19.5	1.00	81	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	123.1	101.1	115.0	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **79**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Lake	0400	99.8	101.0	93.1	.	.	.	18	0
Westbrook	0600	107.3	102.9	101.1	.	.	.	6	0
Windom	0700	100.8	98.9	95.5	16.5	23.2	1.06	53	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **80**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Lake	0400	99.8	101.0	93.1	.	.	.	18	0
Westbrook	0600	107.3	102.9	101.1	.	.	.	6	0
Windom	0700	100.9	99.9	96.3	16.3	23.0	1.05	54	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 81

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cottonwood CO=17 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
Amo	0002	95.0	95.8	94.6	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 82

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cottonwood CO=17 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
Amo	0002	95.0	95.8	94.6	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **83**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	102.6	98.9	94.6	19.7	24.6	1.07	99	0
91	Seasonal Recreational Residential/Residential Aggregation	102.6	99.4	95.0	19.6	24.5	1.07	100	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.0	95.0	96.6	13.8	13.3	0.99	37	37
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.4	95.0	96.8	13.9	13.6	1.00	39	39

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **84**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	95.2	95.1	92.7	.	.	.	13	8
Center	0003	95.5	90.4	93.1	.	.	.	9	6
Crow Wing	0004	92.7	89.9	91.6	.	.	.	19	0
Deerwood TWP	0007	98.0	93.5	99.3	.	.	.	12	5
Fort Ripley TWP	0010	84.7	85.3	83.4	.	.	.	6	1
Garrison TWP	0012	93.1	94.3	87.4	.	.	.	6	6
Ideal	0013	95.3	95.4	84.0	.	.	.	16	10
Irondale	0014	105.3	98.0	97.8	.	.	.	13	5
Lake Edward	0016	98.3	98.7	95.9	.	.	.	16	9
Long Lake	0018	94.8	95.4	94.9	.	.	.	8	0
Maple Grove	0019	96.3	93.3	89.6	.	.	.	6	5
Nokay Lake	0021	93.9	91.5	91.0	.	.	.	6	3
Oak Lawn	0022	101.6	94.7	97.9	.	.	.	13	1
Pelican	0023	100.2	99.9	100.9	.	.	.	8	6
Unorg. 1st Assessment	0099	98.3	99.0	95.0	8.3	11.7	1.03	62	16
Baxter	0100	92.9	90.6	91.4	11.7	16.1	1.02	106	15
Brainerd	0200	99.6	94.9	95.5	17.7	23.1	1.03	117	4
Crosby	0300	92.3	90.5	88.0	.	.	.	23	0
Jenkins	1200	104.2	94.7	104.3	.	.	.	6	0
Nisswa	1600	99.0	95.1	92.3	.	.	.	26	12
Breezy Point	1900	90.8	90.8	89.8	11.0	14.5	1.01	39	9
Pequot Lakes	2000	100.5	96.0	98.3	.	.	.	16	1
Emily	2400	111.3	101.9	94.9	.	.	.	6	4
Crosslake	2500	98.4	99.5	93.0	14.3	19.0	1.06	33	18

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 85

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	95.0	95.8	93.7	.	.	.	15	14
Center	0003	101.1	100.2	96.3	.	.	.	9	7
Garrison TWP	0012	125.2	126.6	111.6	.	.	.	8	6
Ideal	0013	90.1	86.8	89.7	.	.	.	20	17
Lake Edward	0016	102.1	102.6	97.0	.	.	.	9	8
Mission	0020	96.9	90.3	86.7	.	.	.	16	15
Roosevelt	0027	100.3	99.7	95.9	.	.	.	11	10
Unorg. 1st Assessment	0099	94.1	94.5	93.0	.	.	.	12	9
Fifty Lakes	0700	122.2	111.3	116.6	.	.	.	6	6
Nisswa	1600	90.8	84.2	83.9	.	.	.	8	7
Breezy Point	1900	97.1	95.1	94.5	19.7	27.9	1.03	38	20
Pequot Lakes	2000	85.1	89.1	83.1	.	.	.	7	7
Emily	2400	86.3	89.3	90.0	.	.	.	9	7
Crosslake	2500	94.1	94.9	92.2	12.7	19.1	1.02	48	40

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 86

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	95.1	95.5	93.3	.	.	.	28	22
Center	0003	98.3	98.9	94.6	.	.	.	18	13
Crow Wing	0004	92.7	89.9	91.6	.	.	.	19	0
Deerwood TWP	0007	94.5	91.7	95.6	.	.	.	17	9
Fairfield	0009	89.9	91.7	89.9	.	.	.	6	4
Fort Ripley TWP	0010	97.3	102.5	96.7	.	.	.	11	6
Garrison TWP	0012	111.4	102.1	97.2	.	.	.	14	12
Ideal	0013	92.4	91.1	86.8	15.6	19.9	1.07	36	27
Irondale	0014	103.1	97.8	97.5	.	.	.	14	5
Lake Edward	0016	99.7	98.9	96.4	.	.	.	25	17
Long Lake	0018	90.7	90.2	89.9	.	.	.	12	4
Maple Grove	0019	103.2	107.9	93.9	.	.	.	9	7
Mission	0020	95.0	90.3	86.1	.	.	.	20	18
Nokay Lake	0021	97.7	91.5	95.8	.	.	.	8	5
Oak Lawn	0022	101.6	94.7	97.9	.	.	.	13	1
Pelican	0023	102.5	99.9	102.0	.	.	.	12	10
Roosevelt	0027	100.8	99.7	98.6	.	.	.	13	12
Wolford	0034	96.2	97.2	90.2	.	.	.	6	4
Unorg. 1st Assessment	0099	97.6	97.8	94.7	8.8	12.0	1.03	74	25
Baxter	0100	92.9	90.6	91.4	11.7	16.1	1.02	106	15
Brainerd	0200	99.6	95.0	95.5	17.5	23.0	1.03	118	5
Crosby	0300	92.3	90.5	88.0	.	.	.	23	0
Fifty Lakes	0700	118.2	111.3	121.9	.	.	.	10	10
Garrison	1000	125.0	109.6	112.5	.	.	.	6	0
Jenkins	1200	104.2	94.7	104.3	.	.	.	6	0
Nisswa	1600	97.1	91.0	88.9	17.4	17.1	1.05	34	19
Breezy Point	1900	93.9	92.0	91.9	15.8	22.7	1.02	77	29
Pequot Lakes	2000	95.8	95.1	91.4	.	.	.	23	8
Emily	2400	96.3	89.6	91.6	.	.	.	15	11
Crosslake	2500	95.9	95.4	92.5	13.6	19.1	1.04	81	58

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 87

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Crow Wing CO=18 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
Baxter	0100	116.9	106.3	105.2	.	.	.	6	0
Brainerd	0200	103.1	81.2	69.9	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **88**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	97.2	94.5	93.2	14.3	18.2	1.03	628	161
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.3	95.4	93.4	17.1	23.4	1.05	270	213
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	97.6	91.7	85.3	.	.	.	21	0
91	Seasonal Recreational Residential/Residential Aggregation	97.5	94.9	93.3	15.1	19.9	1.04	898	374
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	114.0	107.1	102.0	.	.	.	29	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	112.8	107.1	100.7	22.4	21.3	1.07	31	0
94	Commercial/Industrial Aggregation	103.1	97.8	78.7	24.0	27.8	1.26	36	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	111.2	104.4	96.3	24.0	23.4	1.11	35	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 89

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Rock	0002	84.4	84.4	84.1	.	.	.	6	6
Empire	0005	93.9	93.8	93.1	.	.	.	23	23
Greenvale	0007	90.7	92.1	90.2	.	.	.	6	6
Ravenna	0016	90.1	92.0	89.5	.	.	.	13	13
Vermillion TWP	0019	102.3	101.0	98.2	.	.	.	7	7
Farmington	0200	91.5	90.9	91.1	8.4	10.9	1.00	248	248
Hampton	0300	100.9	94.5	97.3	.	.	.	8	8
Inver Grove Heights	0500	94.6	93.6	94.3	7.4	10.1	1.00	289	289
Lakeville	0600	92.7	92.6	93.0	6.7	8.8	1.00	629	629
Randolph	0900	95.5	93.3	93.1	.	.	.	6	6
Rosemount	1000	92.0	90.4	92.1	8.7	11.6	1.00	242	242
South St. Paul	1100	93.9	92.0	91.8	10.2	15.1	1.02	170	170
West St. Paul	1300	95.2	93.2	92.8	12.1	17.0	1.03	168	168
Lilydale	1400	83.7	82.8	85.3	.	.	.	20	20
Mendota Heights	1600	98.2	98.9	95.0	9.4	12.1	1.03	123	123
Sunfish Lake	1700	87.3	89.8	76.6	.	.	.	9	9
Burnsville	1800	92.7	92.6	92.8	9.2	12.6	1.00	573	573
Apple Valley	1900	93.2	91.9	92.5	9.4	11.3	1.00	551	551
Eagan	2000	91.7	91.4	91.8	8.1	10.6	1.00	653	653
Hastings	7500	92.0	90.5	91.0	9.7	13.0	1.01	215	215
Northfield	9700	99.6	99.0	95.6	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **90**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Rock	0002	84.4	84.4	84.1	.	.	.	6	6
Empire	0005	93.9	93.8	93.1	.	.	.	23	23
Greenvale	0007	90.7	92.1	90.2	.	.	.	6	6
Ravenna	0016	90.1	92.0	89.5	.	.	.	13	13
Vermillion TWP	0019	102.3	101.0	98.2	.	.	.	7	7
Farmington	0200	91.5	90.9	91.1	8.4	10.9	1.00	248	248
Hampton	0300	100.9	94.5	97.3	.	.	.	8	8
Inver Grove Heights	0500	94.6	93.6	94.3	7.4	10.1	1.00	289	289
Lakeville	0600	92.7	92.6	93.0	6.7	8.8	1.00	629	629
Randolph	0900	95.5	93.3	93.1	.	.	.	6	6
Rosemount	1000	92.0	90.4	92.1	8.7	11.6	1.00	242	242
South St. Paul	1100	93.9	92.0	91.8	10.2	15.1	1.02	170	170
West St. Paul	1300	95.2	93.2	92.8	12.1	17.0	1.03	168	168
Lilydale	1400	83.7	82.8	85.3	.	.	.	20	20
Mendota Heights	1600	98.2	98.9	95.0	9.5	12.3	1.03	125	125
Sunfish Lake	1700	87.3	89.8	76.6	.	.	.	9	9
Burnsville	1800	92.7	92.6	92.8	9.2	12.6	1.00	573	573
Apple Valley	1900	93.2	91.9	92.5	9.4	11.3	1.00	551	551
Eagan	2000	91.7	91.4	91.8	8.1	10.6	1.00	653	653
Hastings	7500	92.0	90.5	91.0	9.7	13.0	1.01	215	215
Northfield	9700	99.6	99.0	95.6	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 91

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
West St. Paul	1300	97.3	94.9	88.9	.	.	.	6	0
Burnsville	1800	104.2	99.2	77.1	.	.	.	13	0
Eagan	2000	99.1	90.5	97.1	.	.	.	11	0
Hastings	7500	112.8	102.5	96.5	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 92

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	92.9	92.3	92.4	8.8	11.8	1.01	4,002	4,002
02	Apartment (4 or more units)	97.9	97.7	92.0	.	.	.	20	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	91.6	74.1	72.5	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	92.9	92.3	92.4	8.8	11.8	1.01	4,004	4,004
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.6	98.8	97.0	.	.	.	7	7
94	Commercial/Industrial Aggregation	100.4	96.2	89.5	18.2	25.0	1.12	63	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.8	98.8	98.4	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 93

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=19 County_Name=Dakota/Rice Joint_City=Northfield

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Northfield	9700	Residential (less than 4 units)	91.8	91.6	90.4	10.2	13.4	1.02	159	Dakota/Rice
Northfield	9700	Seasonal Recreational Residential/Residential Aggregation	91.8	91.6	90.4	10.2	13.4	1.02	159	Dakota/Rice

CO=19 County_Name=Dakota/Washington Joint_City=Hastings

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Hastings	7500	Residential (less than 4 units)	92.0	90.5	91.0	9.7	13.0	1.01	215	Dakota/Washington
Hastings	7500	Seasonal Recreational Residential/Residential Aggregation	92.0	90.5	91.0	9.7	13.0	1.01	215	Dakota/Washington
Hastings	7500	Commercial/Industrial Aggregation	112.8	102.5	96.5	.	.	.	8	Dakota/Washington

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **94**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Mantorville TWP	0007	96.4	97.7	96.1	.	.	.	12	0
Wasioja	0011	95.4	94.2	94.2	.	.	.	6	0
Dodge Center	0200	99.9	96.3	97.5	.	.	.	29	0
Hayfield	0300	97.8	97.1	97.0	.	.	.	11	0
Kasson	0400	105.2	98.4	98.3	15.5	15.1	1.02	90	0
Mantorville	0500	93.8	94.4	94.6	.	.	.	12	0
West Concord	0600	98.8	105.8	96.0	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 95

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Mantorville TWP	0007	96.4	97.7	96.1	.	.	.	12	0
Wasioja	0011	95.4	94.2	94.2	.	.	.	6	0
Dodge Center	0200	99.9	96.3	97.5	.	.	.	29	0
Hayfield	0300	97.8	97.1	97.0	.	.	.	11	0
Kasson	0400	105.2	98.4	98.3	15.5	15.1	1.02	90	0
Mantorville	0500	93.8	94.4	94.6	.	.	.	12	0
West Concord	0600	98.8	105.8	96.0	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 96

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Dodge CO=20 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
Milton	0008	106.1	101.8	98.3	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 97

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	101.0	97.1	96.7	12.3	14.4	1.02	186	0
91	Seasonal Recreational Residential/Residential Aggregation	101.0	97.1	96.7	12.3	14.4	1.02	186	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.4	88.9	87.5	.	.	.	19	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.6	89.1	89.1	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **98**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=20 County_Name=Dodge/Steele Joint_City=Blooming Prairie

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Blooming Prairie	7100	Residential (less than 4 units)	88.3	87.2	83.1	.	.	.	17	Dodge/Steele
Blooming Prairie	7100	Seasonal Recreational Residential/Residential Aggregation	88.3	87.2	83.1	.	.	.	17	Dodge/Steele

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **99**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 TWP	0001	96.7	95.3	96.3	8.5	12.1	1.00	43	0
Brandon TWP	0003	96.8	99.7	95.0	.	.	.	7	0
Carlos TWP	0004	92.3	90.6	88.9	14.4	19.1	1.04	31	0
Hudson	0007	85.0	82.7	84.5	.	.	.	6	0
Ida	0008	95.7	95.5	96.2	.	.	.	21	0
La Grand	0009	92.2	89.8	89.7	10.6	13.1	1.03	78	0
Lake Mary	0010	92.4	91.7	91.1	.	.	.	6	0
Miltona TWP	0014	94.0	94.1	95.1	.	.	.	7	0
Moe	0015	92.0	94.5	92.1	.	.	.	8	0
Osakis TWP	0017	95.7	94.0	92.5	.	.	.	8	0
Alexandria	0100	97.2	95.8	94.4	10.5	14.6	1.03	182	182
Carlos	0300	95.3	96.7	94.5	.	.	.	7	0
Evansville	0400	115.1	104.6	106.2	.	.	.	7	0
Osakis	8200	92.2	94.0	88.4	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 100

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 TWP	0001	101.0	103.5	101.1	.	.	.	12	0
Carlos TWP	0004	98.5	98.7	97.4	.	.	.	9	0
Ida	0008	95.7	93.0	95.6	.	.	.	14	0
La Grand	0009	95.2	92.8	96.3	.	.	.	13	0
Lake Mary	0010	112.7	112.3	112.3	.	.	.	7	0
Leaf Valley	0011	99.2	97.3	96.1	.	.	.	6	0
Miltona TWP	0014	103.8	103.3	103.4	.	.	.	10	0
Alexandria	0100	95.2	93.9	99.0	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 101

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 TWP	0001	97.6	96.8	97.5	8.9	12.1	1.00	55	0
Brandon TWP	0003	97.5	100.0	95.7	.	.	.	12	0
Carlos TWP	0004	93.7	91.3	91.5	13.8	18.0	1.02	40	0
Holmes City	0006	95.3	96.7	95.0	.	.	.	8	0
Hudson	0007	90.7	86.5	89.0	.	.	.	8	0
Ida	0008	95.7	93.6	96.0	9.5	12.4	1.00	35	0
La Grand	0009	92.6	91.2	90.8	10.4	13.1	1.02	91	0
Lake Mary	0010	103.3	108.0	102.5	.	.	.	13	0
Leaf Valley	0011	102.8	103.1	98.1	.	.	.	10	0
Miltona TWP	0014	99.8	99.0	99.8	.	.	.	17	0
Moe	0015	92.1	94.5	92.8	.	.	.	12	0
Osakis TWP	0017	101.0	96.6	95.4	.	.	.	11	0
Alexandria	0100	97.1	95.6	94.8	10.6	14.8	1.02	189	189
Carlos	0300	95.3	96.7	94.5	.	.	.	7	0
Evansville	0400	115.1	104.6	106.2	.	.	.	7	0
Osakis	8200	92.2	94.0	88.4	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **102**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	95.8	94.7	93.1	11.2	15.4	1.03	469	182
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.5	99.0	99.0	11.1	14.0	1.01	100	7
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	102.8	87.7	92.9	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	96.5	95.0	94.4	11.3	15.2	1.02	569	189
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	88.0	86.3	80.5	.	.	.	22	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	85.2	83.5	76.8	20.5	23.6	1.11	38	0
94	Commercial/Industrial Aggregation	94.3	92.9	92.7	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	84.2	82.1	76.5	19.8	22.8	1.10	45	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **103**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=21 County_Name=Douglas/Todd Joint_City=Osakis

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Osakis	8200	Residential (less than 4 units)	93.8	95.6	91.1	.	.	.	20	Douglas/Todd
Osakis	8200	Seasonal Recreational Residential/Residential Aggregation	94.6	96.3	92.3	.	.	.	24	Douglas/Todd

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **104**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	106.5	103.9	97.1	18.4	25.3	1.10	46	0
Wells	1200	106.2	96.9	100.3	.	.	.	26	0
Winnebago	1300	96.4	95.4	98.5	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 105

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	106.5	103.9	97.1	18.4	25.3	1.10	46	0
Wells	1200	106.2	96.9	100.3	.	.	.	26	0
Winnebago	1300	96.4	95.4	98.5	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 106

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Faribault CO=22 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
Blue Earth TWP	0002	90.9	99.1	95.2	.	.	.	6	6
Jo Daviess	0010	72.9	68.5	68.4	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 107

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Faribault CO=22 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
Blue Earth TWP	0002	90.9	99.1	95.2	.	.	.	6	6
Jo Daviess	0010	72.9	68.5	68.4	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **108**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	107.8	103.1	97.8	21.2	27.9	1.10	127	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	121.3	120.7	100.6	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	107.8	103.1	97.8	21.2	27.9	1.10	127	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	87.0	89.4	84.6	15.2	18.7	1.03	47	47
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	87.0	88.4	84.5	15.2	18.5	1.03	48	48

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **109**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Harmony	0500	112.2	113.3	104.9	.	.	.	21	0
Lanesboro	0600	110.6	102.4	106.8	.	.	.	16	0
Mabel	0700	113.5	111.8	110.0	.	.	.	11	0
Preston	1000	98.4	89.3	90.8	.	.	.	14	0
Rushford	1200	88.9	87.5	89.0	.	.	.	20	0
Spring Valley	1300	106.5	97.9	97.9	.	.	.	28	0
Chatfield	6400	105.7	103.5	103.5	12.7	15.8	1.02	32	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 110

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Harmony	0500	112.2	113.3	104.9	.	.	.	21	0
Lanesboro	0600	110.6	102.4	106.8	.	.	.	16	0
Mabel	0700	113.5	111.8	110.0	.	.	.	11	0
Preston	1000	98.4	89.3	90.8	.	.	.	14	0
Rushford	1200	88.9	87.5	89.0	.	.	.	20	0
Spring Valley	1300	106.5	97.9	97.9	.	.	.	28	0
Chatfield	6400	105.7	103.5	103.5	12.7	15.8	1.02	32	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 111

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Fillmore CO=23 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
Preston	1000	85.9	93.8	61.2	.	.	.	6	0
Chatfield	6400	119.0	107.9	107.6	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 112

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	105.7	98.6	98.4	20.9	23.3	1.05	188	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	87.1	65.2	110.6	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	105.6	98.6	98.4	20.9	23.3	1.05	190	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	93.2	80.1	81.8	.	.	.	10	10
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	87.1	80.8	80.4	21.8	27.0	1.08	45	45
94	Commercial/Industrial Aggregation	92.0	94.8	77.8	.	.	.	23	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.1	86.8	84.2	23.2	29.0	1.09	60	60

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 113

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=23 County_Name=Fillmore/Olmsted Joint_City=Chatfield

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Chatfield	6400	Residential (less than 4 units)	102.7	100.7	101.0	10.8	14.1	1.02	52	Fillmore/Olmsted
Chatfield	6400	Seasonal Recreational Residential/Residential Aggregation	102.7	100.7	101.0	10.8	14.1	1.02	52	Fillmore/Olmsted
Chatfield	6400	Commercial/Industrial Aggregation	119.0	107.9	107.6	.	.	.	6	Fillmore/Olmsted

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 114

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	94.4	95.2	95.5	.	.	.	6	0
Albert Lea	0100	100.6	96.0	94.8	18.8	22.7	1.05	172	0
Clarks Grove	0400	116.8	123.3	112.8	.	.	.	7	0
Glenville	0900	88.0	87.9	88.3	.	.	.	6	0
Hartland	1100	95.7	89.8	86.3	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 115

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	94.4	95.2	95.5	.	.	.	6	0
Albert Lea	0100	100.6	96.0	94.8	18.8	22.7	1.05	172	0
Clarks Grove	0400	116.8	123.3	112.8	.	.	.	7	0
Glenville	0900	88.0	87.9	88.3	.	.	.	6	0
Hartland	1100	95.7	89.8	86.3	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 116

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Freeborn CO=24 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
Albert Lea	0100	111.8	105.3	96.7	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 117

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	101.4	95.8	95.2	20.1	24.6	1.05	256	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	98.6	101.3	101.0	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	101.4	95.8	95.2	20.1	24.6	1.05	256	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.4	86.8	87.9	13.4	16.2	1.03	37	37
94	Commercial/Industrial Aggregation	100.8	90.0	95.4	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.9	90.9	89.4	13.3	16.4	1.03	41	41

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 118

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Florence	0008	98.1	97.7	95.7	.	.	.	17	16
Hay Creek	0010	103.0	104.6	102.1	.	.	.	6	6
Stanton	0017	92.7	92.4	92.5	.	.	.	16	15
Cannon Falls	0200	95.8	91.9	92.4	14.0	21.5	1.04	52	52
Goodhue	0500	94.6	90.9	92.4	.	.	.	13	13
Kenyon	0600	111.5	98.4	104.0	.	.	.	12	12
Red Wing	0800	103.7	99.7	99.2	13.6	17.2	1.03	174	174
Wanamingo	1200	102.3	98.7	94.9	.	.	.	11	11
Zumbrota	1400	97.9	98.0	97.3	8.5	10.9	1.01	49	49
Lake City	7700	96.3	96.4	94.0	.	.	.	14	13
Pine Island	9500	100.8	100.2	97.5	.	.	.	29	29

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 119

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Goodhue CO=25 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 City	7700	93.7	91.5	93.7	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 120

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Florence	0008	99.7	98.0	96.2	.	.	.	18	17
Hay Creek	0010	103.0	104.6	102.1	.	.	.	6	6
Stanton	0017	92.7	92.4	92.5	.	.	.	16	15
Cannon Falls	0200	95.8	91.9	92.4	14.0	21.5	1.04	52	52
Goodhue	0500	94.6	90.9	92.4	.	.	.	13	13
Kenyon	0600	111.5	98.4	104.0	.	.	.	12	12
Red Wing	0800	103.7	99.7	99.2	13.6	17.2	1.03	174	174
Wanamingo	1200	102.3	98.7	94.9	.	.	.	11	11
Zumbrota	1400	97.9	98.0	97.3	8.5	10.9	1.01	49	49
Lake City	7700	95.4	92.9	94.0	.	.	.	21	20
Pine Island	9500	100.8	100.2	97.5	.	.	.	29	29

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 121

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Goodhue CO=25 PT=92 Property=Rural Vacant Land Aggregation (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
Featherstone	0007	129.2	94.8	99.5	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 122

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Goodhue CO=25 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
Featherstone	0007	129.2	94.8	99.5	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 123

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Goodhue CO=25 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
Red Wing	0800	94.2	92.9	88.8	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 124

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Goodhue CO=25 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
Featherstone	0007	126.6	96.6	101.8	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 125

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	101.4	97.6	97.7	13.0	17.7	1.03	432	428
03	Non-Commercial Seasonal Recreational Residential (with buildings)	105.3	92.9	101.9	.	.	.	9	9
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	96.7	89.3	106.3	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	101.5	97.6	97.8	13.1	17.8	1.03	441	437
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	125.7	98.9	105.7	.	.	.	27	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	120.5	96.6	102.7	39.7	26.4	1.07	33	0
94	Commercial/Industrial Aggregation	98.9	94.3	92.0	.	.	.	20	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	116.3	98.9	98.1	33.2	24.4	1.10	46	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 126

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=25 County_Name=Goodhue/Olmsted Joint_City=Pine Island

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Pine Island	9500	Residential (less than 4 units)	99.8	100.2	97.3	10.0	12.7	1.03	39	Goodhue/Olmsted
Pine Island	9500	Seasonal Recreational Residential/Residential Aggregation	99.8	100.2	97.3	10.0	12.7	1.03	39	Goodhue/Olmsted

CO=25 County_Name=Goodhue/Wabasha Joint_City=Lake City

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Lake City	7700	Residential (less than 4 units)	98.9	97.1	96.5	11.9	15.9	1.03	83	Goodhue/Wabasha
Lake City	7700	Non-Commercial Seasonal Recreational Residential (with buildings)	93.7	91.5	93.7	.	.	.	7	Goodhue/Wabasha
Lake City	7700	Seasonal Recreational Residential/Residential Aggregation	98.5	96.8	96.3	11.4	15.5	1.02	90	Goodhue/Wabasha
Lake City	7700	Commercial/Industrial Aggregation	92.1	90.9	99.3	.	.	.	6	Goodhue/Wabasha

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 127

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	103.6	89.8	97.1	.	.	.	19	0
Hoffman	0600	88.4	85.5	85.2	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 128

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Lake	0012	103.0	97.4	98.8	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 129

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Lake	0012	104.8	102.5	101.3	.	.	.	9	0
Elbow Lake	0300	103.6	89.8	97.1	.	.	.	19	0
Hoffman	0600	88.4	85.5	85.2	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **130**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	105.1	95.6	98.8	25.1	27.8	1.05	57	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.6	95.8	97.6	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	104.5	95.6	98.6	23.7	26.9	1.05	65	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	74.2	65.1	73.7	.	.	.	18	18
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	76.5	67.4	75.8	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 131

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Center	0100	90.7	89.8	89.2	11.3	15.0	1.02	257	257
Champlin	0200	97.3	91.4	92.9	14.5	13.1	1.00	273	273
Crystal	0300	93.5	91.0	91.6	12.4	16.2	1.02	224	224
Deephaven	0500	91.3	91.3	90.2	10.7	13.4	1.01	53	53
Edina	0700	92.2	91.4	91.3	11.0	14.4	1.01	817	817
Excelsior	0900	86.3	86.9	83.9	11.9	16.3	1.03	32	32
Golden Valley	1100	92.6	91.3	91.0	13.8	19.2	1.02	297	297
Hopkins	1400	91.8	91.4	92.4	11.9	14.7	0.99	128	128
Long Lake	1600	99.2	97.0	99.2	.	.	.	23	23
Loretto	1700	94.0	94.2	94.1	.	.	.	9	9
Maple Plain	1800	102.3	98.9	102.1	.	.	.	18	18
Minnetonka Beach	1900	81.3	82.4	82.3	.	.	.	11	11
Mound	2100	90.6	89.2	90.0	13.2	17.5	1.01	141	141
Osseo	2300	89.6	86.4	86.8	.	.	.	22	22
Richfield	2500	95.5	90.2	92.1	16.2	19.6	1.03	413	413
Robbinsdale	2600	123.7	90.3	91.6	49.3	23.6	1.04	180	180
Rogers	2800	90.5	90.4	79.6	7.0	9.5	1.00	114	114
St. Bonifacius	2900	92.6	92.8	90.4	13.4	17.3	1.03	35	35
St. Louis Park	3000	97.1	93.9	94.5	12.5	15.0	1.01	629	629
Spring Park	3200	91.2	94.9	91.8	.	.	.	21	21
Tonka Bay	3300	98.6	92.5	91.8	15.0	14.3	1.03	32	32
Wayzata	3400	92.3	92.9	94.4	8.2	9.1	0.98	58	58
Woodland	3700	99.8	101.2	101.6	.	.	.	6	6
Bloomington	4100	98.1	91.9	92.1	16.1	15.3	1.02	893	893
New Hope	4200	94.8	92.1	93.1	9.6	13.5	1.02	134	134
Maple Grove	4400	91.2	90.6	91.0	7.1	9.2	1.00	821	821
Medina	4500	99.6	97.7	100.3	11.5	15.8	0.99	63	61
Orono	4600	94.4	95.5	93.1	11.7	15.5	1.01	115	115
Plymouth	4700	93.6	92.5	92.3	9.5	12.6	1.01	950	950
Brooklyn Park	4900	92.9	90.4	91.2	11.5	16.0	1.02	753	753

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 132

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	85.8	87.9	85.1	.	.	.	9	9
Minnetonka	5200	93.4	92.2	92.8	11.2	14.9	1.01	656	656
Shorewood	5300	92.3	92.0	91.7	11.2	14.7	1.01	97	97
Independence	5400	96.9	89.8	92.5	14.1	18.7	1.05	31	29
Greenfield	5500	93.5	92.4	92.8	.	.	.	28	27
Corcoran	5600	87.3	83.4	88.8	13.3	18.2	0.98	49	49
Minnetrista	5800	90.8	91.0	91.3	10.5	14.9	1.00	85	85
Eden Prairie	6000	93.3	92.5	93.0	8.6	11.7	1.00	842	842
Dayton	6600	90.9	88.2	90.2	7.9	10.5	1.01	32	31
Hanover	7400	97.1	97.0	96.8	.	.	.	8	8
Minneapolis	8800	94.4	92.6	91.6	12.5	16.6	1.03	4,023	4,023
St. Anthony	9100	98.8	96.1	95.8	11.7	14.1	1.03	63	63

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 133

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Brooklyn Center	0100	88.5	95.0	52.3	.	.	.	6	0
Richfield	2500	96.0	97.2	84.4	.	.	.	8	0
Minneapolis	8800	93.7	93.2	89.8	9.9	13.3	1.04	76	76

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 134

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Center	0100	90.7	89.8	89.2	11.3	15.0	1.02	257	257
Champlin	0200	97.3	91.4	92.9	14.5	13.1	1.00	273	273
Crystal	0300	93.5	91.0	91.6	12.4	16.2	1.02	224	224
Deephaven	0500	91.3	91.3	90.2	10.7	13.4	1.01	53	53
Edina	0700	92.2	91.4	91.3	11.0	14.4	1.01	817	817
Excelsior	0900	86.3	86.9	83.9	11.9	16.3	1.03	32	32
Golden Valley	1100	92.6	91.3	91.0	13.8	19.2	1.02	297	297
Hopkins	1400	91.8	91.4	92.4	11.9	14.7	0.99	128	128
Long Lake	1600	99.2	97.0	99.2	.	.	.	23	23
Loretto	1700	94.0	94.2	94.1	.	.	.	9	9
Maple Plain	1800	102.3	98.9	102.1	.	.	.	18	18
Minnetonka Beach	1900	81.3	82.4	82.3	.	.	.	11	11
Mound	2100	90.7	89.4	90.2	13.2	17.5	1.01	142	142
Osseo	2300	89.6	86.4	86.8	.	.	.	22	22
Richfield	2500	95.5	90.2	92.1	16.2	19.6	1.03	413	413
Robbinsdale	2600	123.7	90.3	91.6	49.3	23.6	1.04	180	180
Rogers	2800	90.5	90.4	79.6	7.0	9.5	1.00	114	114
St. Bonifacius	2900	92.6	92.8	90.4	13.4	17.3	1.03	35	35
St. Louis Park	3000	97.1	93.9	94.5	12.5	15.0	1.01	629	629
Spring Park	3200	90.4	93.3	90.2	.	.	.	22	22
Tonka Bay	3300	98.6	92.5	91.8	15.0	14.3	1.03	32	32
Wayzata	3400	92.9	93.5	98.3	8.7	10.4	0.95	59	59
Woodland	3700	99.8	101.2	101.6	.	.	.	6	6
Bloomington	4100	98.1	91.9	92.1	16.1	15.3	1.02	894	894
New Hope	4200	94.8	92.1	93.1	9.6	13.5	1.02	134	134
Maple Grove	4400	91.2	90.6	91.0	7.1	9.2	1.00	821	821
Medina	4500	99.6	97.7	100.3	11.5	15.8	0.99	63	61
Orono	4600	94.3	95.4	93.0	11.6	15.4	1.01	117	117
Plymouth	4700	93.6	92.5	92.3	9.5	12.6	1.01	950	950
Brooklyn Park	4900	92.9	90.4	91.2	11.5	16.0	1.02	753	753

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 135

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	85.8	87.9	85.1	.	.	.	9	9
Minnetonka	5200	93.4	92.2	92.8	11.2	14.9	1.01	656	656
Shorewood	5300	92.3	92.0	91.7	11.2	14.7	1.01	97	97
Independence	5400	96.9	89.8	92.5	14.1	18.7	1.05	31	29
Greenfield	5500	93.5	92.4	92.8	.	.	.	28	27
Corcoran	5600	87.3	83.4	88.8	13.3	18.2	0.98	49	49
Minnetrista	5800	90.7	91.0	91.2	10.5	14.9	1.00	86	86
Eden Prairie	6000	93.3	92.6	93.1	8.6	11.7	1.00	843	843
Dayton	6600	90.9	88.2	90.2	7.9	10.5	1.01	32	31
Hanover	7400	97.1	97.0	96.8	.	.	.	8	8
Minneapolis	8800	94.4	92.6	91.6	12.5	16.6	1.03	4,023	4,023
St. Anthony	9100	98.8	96.1	95.8	11.7	14.1	1.03	63	63

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 136

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Brooklyn Center	0100	92.0	93.3	80.6	.	.	.	8	0
Edina	0700	90.1	95.0	90.2	.	.	.	7	0
Golden Valley	1100	106.3	102.5	95.9	.	.	.	11	0
Rogers	2800	91.6	94.8	80.8	.	.	.	10	0
St. Louis Park	3000	96.6	97.8	91.9	.	.	.	16	0
Bloomington	4100	105.1	102.7	83.2	.	.	.	20	0
New Hope	4200	109.2	102.0	78.9	.	.	.	6	0
Maple Grove	4400	91.2	93.3	75.0	.	.	.	10	0
Plymouth	4700	103.8	100.0	105.8	.	.	.	11	0
Brooklyn Park	4900	112.4	100.9	144.4	.	.	.	6	0
Minnetonka	5200	91.9	87.4	82.0	.	.	.	8	0
Eden Prairie	6000	95.5	100.0	79.4	.	.	.	8	0
Minneapolis	8800	92.6	96.3	74.0	14.1	17.3	1.25	77	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 137

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	94.4	91.9	91.9	12.3	15.4	1.02	13,447	13,440
02	Apartment (4 or more units)	93.7	94.0	88.9	9.3	12.5	1.04	104	76
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.9	93.2	114.6	.	.	.	8	8
91	Seasonal Recreational Residential/Residential Aggregation	94.4	91.9	92.0	12.3	15.4	1.01	13,455	13,448
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.2	96.8	84.8	.	.	.	9	9
94	Commercial/Industrial Aggregation	96.8	97.7	81.1	15.7	20.8	1.18	235	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.0	98.1	89.5	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **138**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=27 County_Name=Carver/Hennepin Joint_City=Chanhassen

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Chanhassen	6300	Residential (less than 4 units)	93.0	92.3	93.1	8.8	11.9	1.00	402	Carver/Hennepin
Chanhassen	6300	Seasonal Recreational Residential/Residential Aggregation	92.9	92.2	93.0	8.9	12.0	1.00	405	Carver/Hennepin

CO=27 County_Name=Hennepin/Ramsey Joint_City=St. Anthony

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
St. Anthony	9100	Residential (less than 4 units)	98.1	96.0	95.5	11.7	14.1	1.03	80	Hennepin/Ramsey
St. Anthony	9100	Seasonal Recreational Residential/Residential Aggregation	98.1	96.0	95.5	11.7	14.1	1.03	80	Hennepin/Ramsey

CO=27 County_Name=Hennepin/Wright Joint_City=Dayton

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Dayton	6600	Residential (less than 4 units)	90.9	88.2	90.2	7.9	10.5	1.01	32	Hennepin/Wright
Dayton	6600	Seasonal Recreational Residential/Residential Aggregation	90.9	88.2	90.2	7.9	10.5	1.01	32	Hennepin/Wright

CO=27 County_Name=Hennepin/Wright Joint_City=Hanover

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Hanover	7400	Residential (less than 4 units)	91.8	92.8	91.6	6.3	8.0	1.00	32	Hennepin/Wright
Hanover	7400	Seasonal Recreational Residential/Residential Aggregation	91.8	92.8	91.6	6.3	8.0	1.00	32	Hennepin/Wright

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 139

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=27 County_Name=Hennepin/Wright Joint_City=Rockford

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Rockford	8300	Residential (less than 4 units)	90.7	89.4	90.6	6.3	8.3	1.00	37	Hennepin/Wright
Rockford	8300	Seasonal Recreational Residential/Residential Aggregation	90.7	89.4	90.6	6.3	8.3	1.00	37	Hennepin/Wright

All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

08:22 Monday, June 23, 2014 140

12 month study

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

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	94.4	91.7	92.0	12.2	14.8	1.01	9,424
Apartment (4 or more units)	93.7	95.2	88.5	.	.	.	28
Non-Commercial Seasonal Recreational Residential (with buildings)	96.9	93.2	114.6	.	.	.	8
Seasonal Recreational Residential/Residential Aggregation	94.4	91.7	92.1	12.2	14.8	1.01	9,432
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.2	96.8	84.8	.	.	.	9
Commercial/Industrial Aggregation	98.9	98.7	89.6	16.3	22.0	1.10	158
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.0	98.1	89.5	.	.	.	10

All sales adjusted for time and terms

Based on sales from October 2012 through September 2013

*** Indicate calculations were done without extreme ratios**

source: RUNDATA.RATIO_TXCT created June 11

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 141

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Caledonia TWP	0003	104.5	103.3	103.7	.	.	.	6	0
Hokah TWP	0005	92.5	89.9	90.1	.	.	.	7	0
La Crescent TWP	0008	93.9	91.7	89.8	.	.	.	11	0
Brownsville	0100	92.1	94.3	87.1	.	.	.	8	0
Caledonia	0200	98.3	98.8	95.7	14.7	19.7	1.03	36	0
Houston	0600	106.9	109.8	101.8	.	.	.	14	0
Spring Grove	1000	92.5	90.9	90.1	.	.	.	12	0
La Crescent	9000	94.2	95.3	92.8	9.7	13.1	1.01	70	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 142

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Caledonia TWP	0003	104.5	103.3	103.7	.	.	.	6	0
Hokah TWP	0005	92.5	89.9	90.1	.	.	.	7	0
La Crescent TWP	0008	93.9	91.7	89.8	.	.	.	11	0
Brownsville	0100	98.8	100.6	94.0	.	.	.	10	0
Caledonia	0200	98.3	98.8	95.7	14.7	19.7	1.03	36	0
Houston	0600	106.9	109.8	101.8	.	.	.	14	0
Spring Grove	1000	92.5	90.9	90.1	.	.	.	12	0
La Crescent	9000	94.2	95.3	92.8	9.7	13.1	1.01	70	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 143

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	96.5	96.0	92.7	13.5	18.1	1.04	195	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	71.6	72.0	69.8	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	96.7	96.2	93.1	13.9	18.6	1.04	199	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	94.8	80.4	82.2	.	.	.	15	15
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.7	80.4	78.2	.	.	.	19	19
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.2	89.1	85.6	.	.	.	28	28

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **144**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=28 County_Name=Houston/Winona Joint_City=La Crescent

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
La Crescent	9000	Residential (less than 4 units)	94.3	95.5	93.0	9.7	13.0	1.01	71	Houston/Winona
La Crescent	9000	Seasonal Recreational Residential/Residential Aggregation	94.3	95.5	93.0	9.7	13.0	1.01	71	Houston/Winona

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 145

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Arago	0002	98.5	97.2	94.8	.	.	.	9	0
Farden	0007	103.2	101.9	105.4	.	.	.	6	0
Guthrie	0009	87.6	84.9	87.9	.	.	.	6	0
Helga	0011	90.3	89.8	91.1	.	.	.	18	0
Henrietta	0013	95.4	95.7	97.6	.	.	.	10	7
Hubbard	0014	111.8	97.4	106.7	.	.	.	8	0
Lake Emma	0016	93.7	96.3	95.1	.	.	.	6	0
Lakeport	0019	93.7	90.9	98.8	.	.	.	8	0
Mantrap	0020	99.3	99.6	96.0	.	.	.	7	0
Nevis TWP	0021	90.9	96.4	88.2	.	.	.	9	0
Todd	0026	99.7	97.6	97.4	.	.	.	22	19
Park Rapids	1300	101.5	98.3	100.7	11.6	13.9	1.01	46	43

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 146

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Crow Wing Lake	0006	86.1	86.6	78.3	.	.	.	12	0
Henrietta	0013	97.4	91.6	94.5	.	.	.	7	1
Hubbard	0014	95.4	96.6	91.0	.	.	.	9	0
Lake Emma	0016	102.5	96.5	101.6	.	.	.	6	0
Mantrap	0020	94.9	96.9	97.5	.	.	.	7	0
Nevis TWP	0021	92.6	88.1	89.2	.	.	.	8	0
White Oak	0027	95.5	96.8	93.8	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 147

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	92.7	90.2	89.8	.	.	.	14	0
Crow Wing Lake	0006	89.1	87.8	84.0	.	.	.	17	0
Farden	0007	104.1	105.6	106.3	.	.	.	8	0
Guthrie	0009	87.6	84.9	87.9	.	.	.	6	0
Hart Lake	0010	112.7	110.0	106.7	.	.	.	6	0
Helga	0011	90.1	89.6	90.8	.	.	.	19	0
Henrietta	0013	96.2	94.7	96.1	.	.	.	17	8
Hubbard	0014	103.2	96.6	98.1	.	.	.	17	0
Lake Emma	0016	98.1	96.5	98.1	.	.	.	12	0
Lakeport	0019	98.5	94.5	101.3	.	.	.	12	0
Mantrap	0020	97.1	98.2	96.6	.	.	.	14	0
Nevis TWP	0021	91.7	92.7	88.7	.	.	.	17	0
Todd	0026	99.9	97.9	97.6	.	.	.	23	19
White Oak	0027	95.8	97.7	94.1	.	.	.	7	0
Steamboat River	0028	125.3	127.4	126.9	.	.	.	7	0
Park Rapids	1300	101.3	98.9	100.4	11.0	13.6	1.01	49	43

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **148**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	98.0	95.6	97.5	12.4	16.4	1.01	186	69
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.6	95.5	95.6	14.0	18.7	1.02	96	1
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	114.4	111.9	109.9	.	.	.	15	0
91	Seasonal Recreational Residential/Residential Aggregation	97.9	95.6	96.7	12.9	17.2	1.01	282	70
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	104.3	100.7	103.3	.	.	.	17	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.5	99.8	99.7	.	.	.	22	0
94	Commercial/Industrial Aggregation	104.9	86.6	93.1	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.3	98.6	94.3	15.4	19.3	1.04	30	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 149

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	90.5	89.5	89.6	.	.	.	9	8
Bradford	0002	101.6	94.0	96.0	.	.	.	23	20
Cambridge TWP	0003	124.9	97.9	98.7	.	.	.	18	13
Isanti TWP	0005	100.6	96.8	98.8	.	.	.	17	15
North Branch	0007	91.8	91.7	93.0	.	.	.	9	9
Spencer Brook	0009	82.9	82.8	83.2	.	.	.	11	8
Stanford	0012	102.6	101.0	95.9	.	.	.	18	13
Wyanett	0013	100.5	95.9	97.2	.	.	.	10	4
Cambridge	0200	94.0	91.1	94.4	15.1	21.7	1.00	86	85
Isanti	0500	96.7	93.3	93.0	12.8	10.8	1.01	56	56
Braham	6000	98.0	102.3	97.8	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 150

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	90.5	89.5	89.6	.	.	.	9	8
Bradford	0002	103.3	94.9	95.4	.	.	.	26	20
Cambridge TWP	0003	120.9	97.5	98.0	.	.	.	19	14
Isanti TWP	0005	100.6	96.8	98.8	.	.	.	17	15
North Branch	0007	91.8	91.7	93.0	.	.	.	9	9
Spencer Brook	0009	81.5	82.0	82.2	.	.	.	13	8
Stanford	0012	102.6	101.0	95.9	.	.	.	18	13
Wyanett	0013	95.6	93.8	92.2	.	.	.	13	4
Cambridge	0200	94.0	91.1	94.4	15.1	21.7	1.00	86	85
Isanti	0500	96.7	93.3	93.0	12.8	10.8	1.01	56	56
Braham	6000	98.0	102.3	97.8	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 151

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Isanti CO=30 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
Wyanett	0013	97.0	101.3	97.8	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 152

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	98.6	93.8	94.8	16.5	19.4	1.02	279	253
03	Non-Commercial Seasonal Recreational Residential (with buildings)	87.2	75.0	78.9	.	.	.	9	1
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	108.7	109.8	99.9	.	.	.	17	17
91	Seasonal Recreational Residential/Residential Aggregation	98.2	93.5	94.3	17.0	20.4	1.02	288	254
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	105.6	91.9	97.1	.	.	.	15	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.0	85.0	93.8	.	.	.	18	0
94	Commercial/Industrial Aggregation	93.7	104.9	86.6	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.8	91.9	93.3	28.4	26.0	1.04	31	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 153

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=30 County_Name=Anoka/Isanti Joint_City=St. Francis

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
St. Francis	1600	Residential (less than 4 units)	93.2	90.2	91.1	10.8	11.8	1.01	71	Anoka/Isanti
St. Francis	1600	Seasonal Recreational Residential/Residential Aggregation	93.2	90.2	91.1	10.8	11.8	1.01	71	Anoka/Isanti

CO=30 County_Name=Isanti/Kanabec Joint_City=Braham

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Braham	6000	Residential (less than 4 units)	98.0	102.3	97.8	.	.	.	9	Isanti/Kanabec
Braham	6000	Seasonal Recreational Residential/Residential Aggregation	98.0	102.3	97.8	.	.	.	9	Isanti/Kanabec

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 154

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	93.0	92.7	89.3	.	.	.	13	7
Blackberry	0008	89.0	86.0	87.5	.	.	.	6	6
Greenway	0017	159.2	111.8	114.4	.	.	.	11	8
Harris	0018	93.3	90.9	95.4	.	.	.	25	17
Trout Lake	0038	102.1	99.2	101.7	.	.	.	13	8
Unorg. 54-26	0064	109.8	95.5	102.6	.	.	.	7	5
Unorg. 56-26	0068	93.1	95.4	95.1	.	.	.	11	7
Bigfork	0400	97.3	100.6	97.6	.	.	.	6	6
Bovey	0600	109.7	94.1	100.1	.	.	.	8	8
Cohasset	0900	93.8	90.8	92.7	.	.	.	25	15
Coleraine	1000	97.3	93.4	95.2	.	.	.	24	23
Deer River	1300	82.5	81.6	83.1	.	.	.	8	8
Grand Rapids	1600	95.2	95.8	93.4	10.9	14.6	1.02	113	111
Keewatin	2000	91.2	82.7	86.8	.	.	.	10	10
La prairie	2100	97.7	102.1	97.0	.	.	.	11	11
Marble	2300	71.0	68.3	72.8	.	.	.	6	6
Nashwauk	2600	115.4	88.8	92.4	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 155

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	93.0	92.7	89.3	.	.	.	13	7
Balsam	0004	97.7	104.6	94.4	.	.	.	7	1
Blackberry	0008	89.0	86.0	87.5	.	.	.	6	6
Bowstring	0009	107.7	105.6	109.3	.	.	.	6	0
Greenway	0017	159.0	120.3	117.8	.	.	.	12	8
Harris	0018	93.6	92.9	95.9	.	.	.	29	18
Lawrence	0022	119.9	124.3	120.4	.	.	.	7	3
Lone Pine	0024	103.1	97.3	102.9	.	.	.	7	2
Trout Lake	0038	102.1	99.2	101.7	.	.	.	13	8
Wabana	0039	115.4	113.0	115.4	.	.	.	8	1
Unorg. 54-26	0064	114.1	116.0	109.7	.	.	.	12	5
Unorg. 56-26	0068	92.7	95.4	94.8	.	.	.	13	8
Unorg. 57-26	0070	98.2	97.4	96.9	.	.	.	6	1
Bigfork	0400	97.3	100.6	97.6	.	.	.	6	6
Bovey	0600	109.7	94.1	100.1	.	.	.	8	8
Cohasset	0900	93.5	92.5	91.8	.	.	.	28	15
Coleraine	1000	97.3	93.4	95.2	.	.	.	24	23
Deer River	1300	82.5	81.6	83.1	.	.	.	8	8
Grand Rapids	1600	95.2	95.8	93.4	10.9	14.6	1.02	113	111
Keewatin	2000	91.2	82.7	86.8	.	.	.	10	10
La prairie	2100	97.7	102.1	97.0	.	.	.	11	11
Marble	2300	71.0	68.3	72.8	.	.	.	6	6
Nashwauk	2600	115.4	88.8	92.4	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 156

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	99.4	94.9	96.1	18.5	21.9	1.02	392	313
03	Non-Commercial Seasonal Recreational Residential (with buildings)	105.9	104.6	105.4	17.9	22.6	1.01	71	11
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	104.6	101.8	100.5	24.9	28.9	1.05	47	0
91	Seasonal Recreational Residential/Residential Aggregation	100.4	95.6	97.7	18.7	22.2	1.01	463	324
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	99.0	90.7	91.4	.	.	.	29	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.7	86.8	90.8	24.9	32.6	1.08	31	0
94	Commercial/Industrial Aggregation	114.5	93.8	91.6	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.2	92.9	95.6	24.7	32.8	1.05	38	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 157

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	95.0	92.8	93.8	.	.	.	6	6
Jackson	0300	94.8	90.5	93.1	13.1	20.1	1.02	36	36
Lakefield	0400	94.3	92.0	93.4	.	.	.	25	25

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 158

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Christiania	0003	101.6	100.4	97.4	.	.	.	6	3
Heron Lake	0200	95.0	92.8	93.8	.	.	.	6	6
Jackson	0300	94.8	90.5	93.1	13.1	20.1	1.02	36	36
Lakefield	0400	94.3	92.0	93.4	.	.	.	25	25

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **159**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	98.8	92.7	98.5	16.3	20.9	1.00	90	85
91	Seasonal Recreational Residential/Residential Aggregation	98.9	92.7	99.4	16.7	21.4	1.00	93	85
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.5	98.3	98.1	.	.	.	25	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.5	98.3	98.1	.	.	.	25	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 160

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Arthur	0002	89.1	90.6	86.1	.	.	.	15	7
Brunswick	0003	78.5	75.0	80.5	.	.	.	6	2
Kanabec	0009	100.9	99.7	101.4	.	.	.	6	6
Knife Lake	0010	100.7	94.8	95.7	.	.	.	9	4
Peace	0012	96.6	93.5	93.2	.	.	.	8	5
Mora	0200	103.8	104.5	102.3	.	.	.	25	24

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 161

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kanabec CO=33 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
Peace	0012	97.2	102.9	93.2	.	.	.	7	2

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 162

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Arthur	0002	89.1	90.6	86.1	.	.	.	15	7
Brunswick	0003	78.5	75.0	80.5	.	.	.	6	2
Comfort	0004	91.1	83.1	82.5	.	.	.	6	3
Kanabec	0009	100.9	99.7	101.4	.	.	.	6	6
Knife Lake	0010	100.7	94.8	95.5	.	.	.	11	4
Peace	0012	96.9	95.3	93.2	.	.	.	15	7
Mora	0200	103.8	104.5	102.3	.	.	.	25	24

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **163**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	96.3	94.6	91.8	13.5	18.1	1.05	95	66
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.4	100.7	96.4	.	.	.	18	9
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	102.9	96.0	102.9	.	.	.	12	12
91	Seasonal Recreational Residential/Residential Aggregation	97.0	95.3	92.3	13.8	18.2	1.05	113	75
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	117.4	108.4	112.3	.	.	.	16	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	110.1	103.9	106.2	.	.	.	22	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	110.6	103.9	108.2	20.4	25.7	1.02	30	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **164**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=33 County_Name=Isanti/Kanabec Joint_City=Braham

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Braham	6000	Residential (less than 4 units)	98.0	102.3	97.8	.	.	.	9	Isanti/Kanabec
Braham	6000	Seasonal Recreational Residential/Residential Aggregation	98.0	102.3	97.8	.	.	.	9	Isanti/Kanabec

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 165

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Dovre	0004	94.9	90.5	95.0	.	.	.	27	0
Green Lake	0009	98.2	96.5	97.2	.	.	.	12	0
Lake Andrew	0014	100.1	96.5	94.3	.	.	.	10	0
New London TWP	0018	93.2	90.0	91.3	.	.	.	27	0
Atwater	0100	98.5	91.6	89.9	.	.	.	9	0
New London	0600	97.0	97.4	95.9	.	.	.	25	0
Prinsburg	0800	92.3	92.1	88.7	.	.	.	11	0
Raymond	0900	111.7	101.8	109.3	.	.	.	7	0
Spicer	1200	88.9	87.7	84.4	.	.	.	19	0
Willmar	1500	99.0	96.7	96.2	11.7	15.8	1.03	205	205

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 166

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Harrison	0010	83.0	77.8	80.4	.	.	.	7	0
Lake Andrew	0014	94.8	98.3	93.8	.	.	.	7	0
New London TWP	0018	92.8	95.9	96.6	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 167

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Dovre	0004	94.3	90.5	94.9	.	.	.	29	0
Green Lake	0009	95.7	96.2	94.0	.	.	.	17	0
Harrison	0010	87.7	85.5	84.0	.	.	.	12	0
Irving	0012	105.3	100.4	100.4	.	.	.	8	0
Lake Andrew	0014	97.9	98.3	94.1	.	.	.	17	0
New London TWP	0018	93.1	90.6	92.4	15.0	19.4	1.01	34	0
Atwater	0100	98.5	91.6	89.9	.	.	.	9	0
New London	0600	97.0	97.4	95.9	.	.	.	25	0
Prinsburg	0800	92.3	92.1	88.7	.	.	.	11	0
Raymond	0900	111.7	101.8	109.3	.	.	.	7	0
Spicer	1200	92.2	90.7	91.4	.	.	.	23	0
Willmar	1500	99.0	96.7	96.2	11.7	15.8	1.03	205	205

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **168**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	97.7	96.1	94.7	12.6	16.5	1.03	397	205
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.8	98.6	96.4	17.0	22.4	1.01	46	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	108.6	95.3	105.6	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	97.6	96.1	95.0	13.1	17.1	1.03	443	205
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	97.8	100.2	97.3	.	.	.	8	8
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	87.5	88.8	82.5	19.3	25.0	1.06	41	41
94	Commercial/Industrial Aggregation	89.8	87.7	92.1	.	.	.	19	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	88.6	89.8	83.3	19.3	24.7	1.06	48	48

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **169**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	124.2	99.9	96.5	.	.	.	16	0
Karlstad	0600	87.6	73.9	80.3	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 170

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	124.2	99.9	96.5	.	.	.	16	0
Karlstad	0600	87.6	73.9	80.3	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 171

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kittson CO=35 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
Spring Brook	0023	62.9	62.6	66.6	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 172

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	106.3	83.7	92.4	51.3	34.2	1.06	42	0
91	Seasonal Recreational Residential/Residential Aggregation	106.5	86.3	93.1	50.8	33.8	1.05	43	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	95.4	96.6	90.3	.	.	.	18	18
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.7	93.4	88.1	.	.	.	27	27
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.7	94.6	88.7	18.9	24.1	1.06	40	40

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 173

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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. #0096	0096	93.9	91.4	87.1	.	.	.	21	0
International Falls	1100	101.8	87.1	88.1	29.2	25.3	1.07	75	0
Littlefork	1300	110.0	103.1	98.9	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 174

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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. #0096	0096	97.5	96.7	89.6	.	.	.	26	0
International Falls	1100	101.8	87.1	88.1	29.2	25.3	1.07	75	0
Littlefork	1300	110.0	103.1	98.9	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 175

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Koochiching CO=36 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
International Falls	1100	102.6	98.2	61.6	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 176

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Koochiching CO=36 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
Unorg. #0098	0098	120.0	100.4	90.4	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 177

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	100.8	89.6	89.1	26.7	25.3	1.07	117	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	95.3	91.3	93.6	.	.	.	12	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	78.9	75.7	79.7	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	100.3	90.2	89.6	26.0	25.3	1.07	129	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	147.3	117.5	115.1	.	.	.	9	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	140.4	98.8	105.3	.	.	.	10	0
94	Commercial/Industrial Aggregation	101.4	95.7	62.1	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	118.1	100.5	96.3	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 178

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	99.2	93.1	91.2	.	.	.	18	0
Madison	0500	103.0	98.3	98.7	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 179

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	99.2	93.1	91.2	.	.	.	18	0
Madison	0500	103.0	98.3	98.7	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **180**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Lac Qui Parle CO=37 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
Riverside	0019	86.8	85.3	83.6	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **181**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Lac Qui Parle CO=37 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
Riverside	0019	86.8	85.3	83.6	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **182**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	99.3	97.3	92.3	14.3	18.8	1.08	57	0
91	Seasonal Recreational Residential/Residential Aggregation	99.3	97.3	92.3	14.3	18.8	1.08	57	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	85.5	81.6	82.1	16.8	19.9	1.04	41	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	86.1	83.0	82.7	16.6	19.5	1.04	43	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **183**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Creek	0004	90.5	92.1	86.8	.	.	.	9	0
Unorg. #2	0098	97.3	99.8	101.2	.	.	.	22	0
Two Harbors	0900	93.7	89.7	89.5	17.2	23.3	1.05	49	0
Silver Bay	1000	109.0	101.7	102.9	.	.	.	28	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **184**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	91.7	97.0	105.3	.	.	.	7	0
Silver Creek	0004	94.9	89.0	99.7	.	.	.	11	0
Unorg. #2	0098	109.2	101.0	103.0	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 185

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 TWP	0001	106.4	102.9	110.9	.	.	.	7	0
Fall Lake	0003	89.2	91.2	93.9	.	.	.	12	0
Silver Creek	0004	92.9	90.6	94.4	.	.	.	20	0
Unorg. #2	0098	101.7	100.8	101.7	13.8	22.2	1.00	35	0
Two Harbors	0900	93.7	89.7	89.5	17.2	23.3	1.05	49	0
Silver Bay	1000	108.7	101.4	102.8	.	.	.	29	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **186**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	98.8	97.7	95.1	16.9	22.5	1.04	125	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	102.6	100.4	103.9	26.3	29.4	1.01	36	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	112.0	92.2	95.6	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	99.7	98.7	97.4	19.0	24.6	1.03	161	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	117.8	103.2	130.7	.	.	.	10	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	117.8	103.2	130.7	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	117.8	103.2	130.7	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 187

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	94.5	91.2	92.2	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **188**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	80.8	88.9	81.4	.	.	.	6	0
Wheeler	0020	93.1	105.0	78.5	.	.	.	7	0
Zippel	0021	74.4	74.7	72.4	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **189**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	85.9	89.4	88.9	.	.	.	7	0
Prosper	0012	93.0	95.4	94.6	.	.	.	7	0
Wheeler	0020	92.2	104.5	87.0	.	.	.	11	0
Zippel	0021	74.4	74.7	72.4	.	.	.	6	0
Baudette	0100	94.5	91.2	92.2	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **190**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	100.7	95.2	95.9	20.0	28.0	1.05	38	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	83.0	81.9	63.6	26.7	26.2	1.02	34	0
91	Seasonal Recreational Residential/Residential Aggregation	92.3	91.0	79.1	23.6	27.4	1.03	72	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	89.9	92.9	86.3	.	.	.	18	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	86.8	86.3	85.1	.	.	.	22	0
94	Commercial/Industrial Aggregation	105.9	84.0	85.8	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	88.6	90.5	60.5	.	.	.	26	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 191

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Elysian TWP	0004	98.0	102.7	97.4	.	.	.	6	1
Kasota TWP	0005	95.6	96.1	93.7	.	.	.	11	10
Lanesburgh	0007	90.7	88.4	89.0	.	.	.	16	16
Washington	0013	98.5	93.8	97.4	.	.	.	6	1
Waterville TWP	0014	104.5	104.6	105.0	.	.	.	6	2
Cleveland	0100	102.8	100.0	100.9	.	.	.	7	7
Le Center	0600	101.0	97.8	98.8	.	.	.	16	16
Le Sueur	0700	102.3	99.4	99.3	10.8	10.1	1.01	35	35
Montgomery	0800	98.7	94.9	96.6	11.8	14.8	1.02	31	31
Waterville	1100	106.3	104.5	103.3	.	.	.	18	12
New Prague	8000	96.5	94.2	94.5	9.3	11.8	1.02	51	51

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 192

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 TWP	0001	108.5	108.1	108.1	.	.	.	6	1
Elysian TWP	0004	98.5	102.5	98.0	.	.	.	9	1
Kasota TWP	0005	95.1	93.6	93.4	.	.	.	12	10
Lanesburgh	0007	90.7	88.4	89.0	.	.	.	16	16
Washington	0013	99.1	94.5	97.7	.	.	.	9	1
Waterville TWP	0014	103.6	102.7	104.0	.	.	.	7	2
Cleveland	0100	102.8	100.0	100.9	.	.	.	7	7
Le Center	0600	101.0	97.8	98.8	.	.	.	16	16
Le Sueur	0700	102.3	99.4	99.3	10.8	10.1	1.01	35	35
Montgomery	0800	98.7	94.9	96.6	11.8	14.8	1.02	31	31
Waterville	1100	107.6	106.2	104.3	.	.	.	19	12
Elysian	6800	87.4	88.1	85.4	.	.	.	9	6
New Prague	8000	96.5	94.2	94.5	9.3	11.8	1.02	51	51

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **193**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	99.5	96.7	96.8	11.2	13.1	1.02	239	209
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.0	97.6	95.2	.	.	.	14	2
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	105.9	98.6	98.5	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	99.5	96.9	96.7	11.2	13.3	1.02	253	211
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	111.6	112.6	113.3	.	.	.	7	7
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.7	92.8	100.5	.	.	.	19	19
94	Commercial/Industrial Aggregation	87.6	84.3	49.2	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.9	100.5	103.5	.	.	.	24	24

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **194**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=40 County_Name=Le Sueur/Scott Joint_City=New Prague

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
New Prague	8000	Residential (less than 4 units)	95.8	95.1	94.7	8.8	11.0	1.01	109	Le Sueur/Scott
New Prague	8000	Seasonal Recreational Residential/Residential Aggregation	95.8	95.1	94.7	8.8	11.0	1.01	109	Le Sueur/Scott

CO=40 County_Name=Le Sueur/Waseca Joint_City=Elysian

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Elysian	6800	Seasonal Recreational Residential/Residential Aggregation	87.4	88.1	85.4	.	.	.	9	Le Sueur/Waseca

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 195

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	99.7	100.2	100.4	.	.	.	6	0
Ivanhoe	0300	88.8	84.9	88.6	.	.	.	6	0
Lake Benton	0400	106.4	102.1	96.2	.	.	.	12	0
Tyler	0500	91.3	87.7	88.1	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **196**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	99.7	100.2	100.4	.	.	.	6	0
Ivanhoe	0300	88.8	84.9	88.6	.	.	.	6	0
Lake Benton	0400	106.4	102.1	96.2	.	.	.	12	0
Tyler	0500	91.3	87.7	88.1	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 197

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	96.0	90.2	89.1	17.2	21.2	1.08	47	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	86.6	82.4	86.2	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	94.7	89.7	88.4	16.4	20.7	1.07	54	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.8	83.7	86.5	.	.	.	9	9
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.1	83.7	79.4	.	.	.	11	11

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **198**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Lake Marshall	0009	95.4	95.7	93.0	.	.	.	6	5
Cottonwood	0400	106.1	102.4	103.3	.	.	.	12	10
Marshall	1000	96.6	94.9	94.7	9.7	12.5	1.02	136	136
Minneota	1100	100.6	89.4	97.2	.	.	.	9	9
Tracy	1400	105.8	97.3	94.4	.	.	.	27	27

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **199**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Lake Marshall	0009	95.4	95.7	93.0	.	.	.	6	5
Cottonwood	0400	106.1	102.4	103.3	.	.	.	12	10
Marshall	1000	96.6	94.9	94.7	9.7	12.5	1.02	136	136
Minneota	1100	100.6	89.4	97.2	.	.	.	9	9
Tracy	1400	105.8	97.3	94.4	.	.	.	27	27

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **200**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	98.4	95.9	94.5	11.8	15.8	1.04	220	217
91	Seasonal Recreational Residential/Residential Aggregation	98.4	95.9	94.5	11.8	15.8	1.04	220	217
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	104.1	111.6	90.7	.	.	.	6	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.4	88.2	89.0	.	.	.	29	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.5	89.8	89.5	15.4	19.2	1.03	30	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 201

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	91.7	88.9	90.4	.	.	.	9	0
Hale	0005	96.8	91.1	94.9	.	.	.	8	0
Hutchinson TWP	0008	98.3	88.5	90.1	.	.	.	13	0
Brownnton	0200	102.6	100.5	90.9	.	.	.	10	10
Glencoe	0300	97.6	93.6	92.0	17.6	22.3	1.06	46	46
Hutchinson	0400	100.9	97.7	98.2	12.0	17.8	1.03	153	153
Lester Prairie	0500	83.4	80.8	80.9	.	.	.	22	0
Silver Lake	0800	99.7	97.2	96.6	.	.	.	9	9
Winsted	1000	96.7	90.9	92.8	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **202**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	91.7	88.9	90.4	.	.	.	9	0
Hale	0005	96.8	91.1	94.9	.	.	.	8	0
Hutchinson TWP	0008	98.3	88.5	90.1	.	.	.	13	0
Brownton	0200	102.6	100.5	90.9	.	.	.	10	10
Glencoe	0300	97.6	93.6	92.0	17.6	22.3	1.06	46	46
Hutchinson	0400	100.9	97.7	98.2	12.0	17.8	1.03	153	153
Lester Prairie	0500	83.4	80.8	80.9	.	.	.	22	0
Silver Lake	0800	99.7	97.2	96.6	.	.	.	9	9
Winsted	1000	96.7	90.9	92.8	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **203**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	98.7	95.6	95.2	15.0	20.0	1.04	328	224
91	Seasonal Recreational Residential/Residential Aggregation	98.7	95.6	95.2	15.0	20.0	1.04	328	224
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	90.0	88.2	82.3	18.7	26.0	1.09	33	33
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.0	88.2	82.3	18.7	26.0	1.09	33	33
94	Commercial/Industrial Aggregation	111.2	109.3	109.8	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.1	88.6	84.5	18.8	25.5	1.08	36	36

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **204**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Mahnomen	0300	101.1	90.9	91.7	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 205

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mahnomen CO=44 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
Island Lake	0007	119.5	93.2	101.6	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 206

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Lake	0007	117.9	100.5	102.4	.	.	.	15	0
Mahnomen	0300	101.1	90.9	91.7	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 207

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	105.1	101.9	102.8	.	.	.	17	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	111.5	90.4	96.5	.	.	.	19	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	99.6	97.6	98.5	.	.	.	6	6
91	Seasonal Recreational Residential/Residential Aggregation	108.5	96.9	98.8	30.3	27.2	1.10	36	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	89.6	85.7	71.9	.	.	.	16	16
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.1	88.9	73.9	.	.	.	23	23
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.2	89.4	73.6	.	.	.	26	26

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **208**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Grygla	0500	96.7	99.3	89.6	.	.	.	7	0
Newfolden	0800	103.6	98.1	93.8	.	.	.	9	0
Stephen	1200	96.4	95.5	91.9	.	.	.	14	0
Warren	1500	104.7	100.0	98.5	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **209**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Grygla	0500	96.7	99.3	89.6	.	.	.	7	0
Newfolden	0800	103.6	98.1	93.8	.	.	.	9	0
Stephen	1200	96.4	95.5	91.9	.	.	.	14	0
Warren	1500	104.7	100.0	98.5	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 210

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Espelie	0015	102.4	87.6	88.3	.	.	.	7	7
New Solum	0032	75.4	88.2	53.8	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 211

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Espelie	0015	99.0	83.8	84.8	.	.	.	8	8
Grand Plain	0019	81.9	80.0	74.0	.	.	.	6	6
New Solum	0032	75.4	88.2	53.8	.	.	.	6	6
West Valley	0046	84.9	89.0	79.4	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 212

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	97.1	94.5	90.8	20.8	26.9	1.07	68	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	81.9	78.4	87.4	.	.	.	8	8
91	Seasonal Recreational Residential/Residential Aggregation	96.3	94.3	90.7	21.3	26.9	1.07	69	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	97.4	96.5	84.0	.	.	.	24	24
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.1	86.5	80.0	21.7	26.4	1.11	92	92
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	89.9	86.6	81.1	21.9	25.6	1.11	111	111

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 213

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	96.1	94.4	94.2	10.8	13.7	1.02	125	108
Granada	0500	102.0	99.1	97.5	.	.	.	7	7
Sherburn	0900	108.4	98.6	101.2	.	.	.	10	10
Truman	1200	100.0	95.2	100.9	.	.	.	7	7
Welcome	1300	103.7	99.9	99.2	.	.	.	6	6
Trimont	1400	105.9	98.2	98.3	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 214

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	96.1	94.4	94.2	10.8	13.7	1.02	125	108
Granada	0500	102.0	99.1	97.5	.	.	.	7	7
Sherburn	0900	108.4	98.6	101.2	.	.	.	10	10
Truman	1200	100.0	95.2	100.9	.	.	.	7	7
Welcome	1300	103.7	99.9	99.2	.	.	.	6	6
Trimont	1400	105.9	98.2	98.3	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 215

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Martin CO=46 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
Lake Fremont	0011	82.6	81.0	82.3	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 216

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Martin CO=46 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
Lake Fremont	0011	82.6	81.0	82.3	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 217

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	97.2	94.5	93.3	13.5	16.9	1.04	188	164
91	Seasonal Recreational Residential/Residential Aggregation	97.2	94.4	93.3	13.4	16.8	1.04	190	164
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.0	86.3	86.2	12.4	18.1	1.03	42	0
94	Commercial/Industrial Aggregation	77.6	75.4	77.9	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	89.1	86.6	86.4	12.1	17.7	1.03	44	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 218

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	93.5	99.3	91.8	.	.	.	10	0
Dassel TWP	0007	97.0	99.5	96.6	.	.	.	6	0
Greenleaf	0011	107.8	100.4	104.5	.	.	.	8	0
Dassel	0500	100.9	91.1	92.3	.	.	.	16	0
Litchfield	0800	104.1	99.0	99.4	16.4	21.9	1.04	59	0
Watkins	0900	108.6	105.6	103.5	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 219

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	93.2	96.8	91.9	.	.	.	12	0
Dassel TWP	0007	95.9	97.3	95.7	.	.	.	11	0
Ellsworth	0008	91.2	94.8	93.5	.	.	.	10	0
Greenleaf	0011	99.8	99.9	97.8	.	.	.	12	0
Dassel	0500	100.9	91.1	92.3	.	.	.	16	0
Litchfield	0800	104.1	99.0	99.4	16.4	21.9	1.04	59	0
Watkins	0900	108.6	105.6	103.5	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 220

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Union Grove	0017	102.4	90.7	81.0	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 221

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	102.7	96.9	92.7	.	.	.	6	0
Union Grove	0017	102.4	90.7	81.0	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 222

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	103.2	99.7	98.1	15.9	20.4	1.04	155	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.3	93.0	92.1	.	.	.	24	0
91	Seasonal Recreational Residential/Residential Aggregation	102.3	99.0	97.1	16.1	21.2	1.05	179	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	112.7	102.5	96.2	.	.	.	10	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.0	89.8	87.9	23.5	29.9	1.14	32	0
94	Commercial/Industrial Aggregation	90.4	86.0	86.8	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.8	93.3	89.8	21.7	28.2	1.12	40	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **223**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=47 County_Name=Meeker/Stearns Joint_City=Eden Valley

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Eden Valley	6700	Residential (less than 4 units)	107.0	104.7	105.7	.	.	.	10	Meeker/Stearns
Eden Valley	6700	Seasonal Recreational Residential/Residential Aggregation	107.0	104.7	105.7	.	.	.	10	Meeker/Stearns

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 224

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Borgholm	0002	111.9	96.7	99.0	.	.	.	11	9
Hayland	0007	103.1	96.8	94.8	.	.	.	8	8
Milo	0012	91.9	93.7	92.3	.	.	.	9	8
Page	0015	84.9	87.7	83.2	.	.	.	6	3
Princeton TWP	0016	85.4	84.4	83.2	.	.	.	23	23
Milaca	0500	86.4	84.4	83.9	.	.	.	26	21
Onamia	0600	99.9	100.4	98.0	.	.	.	6	6
Princeton	9600	89.8	87.7	88.6	11.1	16.9	1.01	39	39

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 225

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	107.9	100.2	107.4	.	.	.	9	2
Kathio	0009	96.0	88.8	87.4	.	.	.	7	4
South Harbor	0017	100.7	99.7	99.7	.	.	.	12	3

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 226

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Borgholm	0002	111.9	96.7	99.0	.	.	.	11	9
East Side	0005	107.6	100.9	107.2	.	.	.	10	2
Hayland	0007	103.1	96.8	94.8	.	.	.	8	8
Kathio	0009	96.8	86.2	87.6	.	.	.	10	6
Milaca TWP	0011	90.4	93.4	92.4	.	.	.	6	4
Milo	0012	91.9	93.7	92.3	.	.	.	9	8
Page	0015	84.9	87.7	83.2	.	.	.	6	3
Princeton TWP	0016	85.4	84.4	83.2	.	.	.	23	23
South Harbor	0017	99.1	97.4	97.4	.	.	.	16	5
Isle	0300	92.2	90.1	87.3	.	.	.	8	4
Milaca	0500	86.4	84.4	83.9	.	.	.	26	21
Onamia	0600	99.9	100.4	98.0	.	.	.	6	6
Princeton	9600	89.8	87.7	88.6	11.1	16.9	1.01	39	39

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 227

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mille Lacs CO=48 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
Bogus Brook	0001	88.3	97.2	77.9	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 228

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mille Lacs CO=48 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
Bogus Brook	0001	93.5	98.0	90.8	.	.	.	7	0
Page	0015	93.3	91.6	93.3	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **229**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	92.8	89.7	89.3	15.1	19.7	1.03	169	150
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.7	99.1	97.5	14.5	19.7	1.02	38	13
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	87.4	91.4	87.0	.	.	.	15	15
91	Seasonal Recreational Residential/Residential Aggregation	94.1	90.5	91.4	15.6	19.9	1.03	207	163
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	88.2	90.9	81.4	.	.	.	21	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.5	90.9	85.1	.	.	.	27	0
94	Commercial/Industrial Aggregation	97.6	92.9	106.3	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.8	91.6	89.4	16.7	21.2	1.03	36	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **230**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=48 County_Name=Mille Lacs/Sherburne Joint_City=Princeton

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Princeton	9600	Residential (less than 4 units)	89.8	87.7	88.6	11.1	16.9	1.01	39	Mille Lacs/Sherburne
Princeton	9600	Seasonal Recreational Residential/Residential Aggregation	89.8	87.7	88.6	11.1	16.9	1.01	39	Mille Lacs/Sherburne

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 231

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Belle Prairie	0002	126.3	93.0	95.6	.	.	.	9	0
Bellevue	0003	125.0	111.1	115.8	.	.	.	6	0
Little Falls TWP	0016	96.9	93.9	96.4	.	.	.	19	0
Pike Creek	0022	94.0	95.8	92.9	.	.	.	6	0
Scandia Valley	0029	103.7	102.5	100.9	.	.	.	8	0
Buckman	0200	92.9	77.7	88.6	.	.	.	7	0
Little Falls	1000	99.5	96.7	96.4	12.1	15.7	1.03	82	0
Pierz	1200	94.8	86.4	92.9	.	.	.	13	0
Royalton	1400	90.6	88.5	90.5	.	.	.	9	0
Upsala	1700	99.6	99.1	97.5	.	.	.	8	0
Motley	7900	96.2	88.1	92.4	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **232**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Richardson	0026	85.1	86.9	82.1	.	.	.	6	0
Scandia Valley	0029	102.3	96.1	97.1	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 233

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Belle Prairie	0002	126.3	93.0	95.6	.	.	.	9	0
Bellevue	0003	118.8	108.3	113.2	.	.	.	7	0
Little Falls TWP	0016	96.9	93.9	96.4	.	.	.	19	0
Pike Creek	0022	94.0	95.8	92.9	.	.	.	6	0
Richardson	0026	88.9	88.7	84.4	.	.	.	8	0
Scandia Valley	0029	102.7	96.1	98.3	18.7	27.0	1.04	31	0
Buckman	0200	92.9	77.7	88.6	.	.	.	7	0
Little Falls	1000	99.5	96.7	96.4	12.1	15.7	1.03	82	0
Pierz	1200	94.8	86.4	92.9	.	.	.	13	0
Royalton	1400	90.6	88.5	90.5	.	.	.	9	0
Upsala	1700	99.6	99.1	97.5	.	.	.	8	0
Motley	7900	96.2	88.1	92.4	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **234**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Morrison CO=49 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
Lakin	0014	112.0	111.0	115.2	.	.	.	6	0
Morrill	0017	91.0	96.5	78.7	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 235

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	100.0	94.8	96.8	15.6	19.0	1.02	249	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.3	95.8	93.4	16.7	26.1	1.05	33	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	92.9	88.6	86.6	.	.	.	20	20
91	Seasonal Recreational Residential/Residential Aggregation	99.8	95.0	96.2	15.8	19.9	1.03	282	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	91.6	88.0	83.2	.	.	.	22	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.9	92.0	92.4	24.4	29.7	1.04	50	0
94	Commercial/Industrial Aggregation	107.4	94.5	80.5	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.1	98.1	96.6	20.6	26.7	1.03	79	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 236

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=49 County_Name=Benton/Morrison Joint_City=Royalton

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Royalton	1400	Residential (less than 4 units)	90.6	88.5	90.5	.	.	.	9	Benton/Morrison
Royalton	1400	Seasonal Recreational Residential/Residential Aggregation	90.6	88.5	90.5	.	.	.	9	Benton/Morrison

CO=49 County_Name=Cass/Morrison Joint_City=Motley

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Motley	7900	Residential (less than 4 units)	99.6	90.5	98.2	.	.	.	10	Cass/Morrison
Motley	7900	Seasonal Recreational Residential/Residential Aggregation	99.6	90.5	98.2	.	.	.	10	Cass/Morrison

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 237

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Austin TWP	0002	97.5	93.0	92.2	.	.	.	8	5
Lansing	0008	115.6	95.4	97.2	.	.	.	6	6
Adams	0100	89.9	84.7	84.7	.	.	.	8	8
Austin	0200	102.3	99.4	99.0	13.3	18.0	1.03	246	243
Brownsdale	0300	103.3	93.7	93.4	.	.	.	7	7
Grand Meadow	0600	104.1	102.7	99.4	.	.	.	13	13
Le Roy	0800	114.4	92.4	97.2	.	.	.	11	10

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **238**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Austin TWP	0002	97.5	93.0	92.2	.	.	.	8	5
Lansing	0008	115.6	95.4	97.2	.	.	.	6	6
Adams	0100	89.9	84.7	84.7	.	.	.	8	8
Austin	0200	102.3	99.4	99.0	13.3	18.0	1.03	246	243
Brownsdale	0300	103.3	93.7	93.4	.	.	.	7	7
Grand Meadow	0600	104.1	102.7	99.4	.	.	.	13	13
Le Roy	0800	114.4	92.4	97.2	.	.	.	11	10

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **239**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mower CO=50 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
Lyle TWP	0011	101.4	96.5	97.4	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **240**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mower CO=50 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
Lyle TWP	0011	101.4	96.5	97.4	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 241

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	103.7	99.2	100.2	15.9	19.6	1.04	348	340
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	92.8	86.8	83.5	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	103.7	99.2	100.2	15.9	19.6	1.04	348	340
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.1	91.0	87.7	14.3	19.3	1.03	46	0
94	Commercial/Industrial Aggregation	96.9	92.6	86.8	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	90.1	91.0	87.7	14.3	19.3	1.03	46	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 242

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Lake Sarah	0011	107.3	101.6	100.1	.	.	.	7	0
Fulda	0500	93.5	91.3	91.9	.	.	.	17	0
Slayton	1000	94.5	95.1	91.1	.	.	.	28	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **243**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Murray CO=51 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 Sarah	0011	87.0	81.7	89.6	.	.	.	8	0
Shetek	0018	98.0	100.2	98.8	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **244**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	96.4	92.8	95.1	.	.	.	15	0
Shetek	0018	96.9	98.3	97.2	.	.	.	11	0
Fulda	0500	93.5	91.3	91.9	.	.	.	17	0
Slayton	1000	94.5	95.1	91.1	.	.	.	28	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 245

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	94.6	92.8	90.5	16.4	22.2	1.05	79	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	91.2	93.3	94.4	.	.	.	22	0
91	Seasonal Recreational Residential/Residential Aggregation	93.9	92.8	91.8	16.6	22.1	1.03	101	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	97.6	94.6	93.4	.	.	.	12	12
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.5	86.6	87.9	18.3	23.5	1.04	41	41
94	Commercial/Industrial Aggregation	98.4	99.8	94.5	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.5	86.6	87.9	18.3	23.5	1.04	41	41

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **246**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Belgrade	0001	96.5	95.3	95.4	.	.	.	8	8
Courtland	0100	96.6	93.9	96.0	.	.	.	10	10
Nicollet	0400	98.0	93.5	95.9	.	.	.	12	12
St. Peter	0600	95.8	93.8	94.2	9.8	12.6	1.02	84	84
North Mankato	8800	96.5	95.2	95.2	9.3	12.1	1.01	205	205

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 247

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Belgrade	0001	96.5	95.3	95.4	.	.	.	8	8
Courtland	0100	96.6	93.9	96.0	.	.	.	10	10
Nicollet	0400	98.0	93.5	95.9	.	.	.	12	12
St. Peter	0600	95.8	93.8	94.2	9.8	12.6	1.02	84	84
North Mankato	8800	96.5	95.2	95.2	9.3	12.1	1.01	205	205

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **248**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Nicollet CO=52 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
Belgrade	0001	101.7	92.0	92.5	.	.	.	8	8
Lafayette TWP	0006	81.3	81.9	81.3	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **249**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Nicollet CO=52 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
Belgrade	0001	101.7	92.0	92.5	.	.	.	8	8
Lafayette TWP	0006	81.3	81.9	81.3	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **250**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	96.4	94.8	94.9	9.9	13.1	1.02	342	342
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	88.2	89.0	81.4	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	96.3	94.8	94.8	10.0	13.2	1.02	343	342
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.1	88.4	83.9	.	.	.	24	24
94	Commercial/Industrial Aggregation	102.2	94.1	114.9	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.3	89.3	85.0	.	.	.	26	26

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 251

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=52 County_Name=Blue Earth/Nicollet Joint_City=Mankato

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Mankato	0900	Residential (less than 4 units)	96.4	95.0	95.3	7.8	10.7	1.01	402	Blue Earth/Nicollet
Mankato	0900	Seasonal Recreational Residential/Residential Aggregation	96.4	95.0	95.3	7.8	10.7	1.01	402	Blue Earth/Nicollet
Mankato	0900	Commercial/Industrial Aggregation	94.1	95.2	86.2	.	.	.	19	Blue Earth/Nicollet

CO=52 County_Name=Blue Earth/Nicollet Joint_City=North Mankato

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
North Mankato	8800	Residential (less than 4 units)	96.5	95.2	95.2	9.3	12.1	1.01	205	Blue Earth/Nicollet
North Mankato	8800	Seasonal Recreational Residential/Residential Aggregation	96.5	95.2	95.2	9.3	12.1	1.01	205	Blue Earth/Nicollet

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 252

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	86.6	80.0	84.6	.	.	.	15	0
Ellsworth	0500	102.6	99.8	101.8	.	.	.	6	0
Worthington	1300	90.2	87.8	90.4	14.6	18.6	1.00	121	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 253

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	86.6	80.0	84.6	.	.	.	15	0
Ellsworth	0500	102.6	99.8	101.8	.	.	.	6	0
Worthington	1300	90.2	87.8	90.4	14.6	18.6	1.00	121	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 254

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Wilmont TWP	0019	91.0	90.0	93.2	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 255

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Wilmont TWP	0019	91.0	90.0	93.2	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 256

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	91.4	89.5	90.1	14.7	18.6	1.01	175	0
91	Seasonal Recreational Residential/Residential Aggregation	91.4	89.5	90.1	14.7	18.6	1.01	175	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	86.6	83.7	87.4	.	.	.	6	6
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.1	91.9	91.3	13.4	20.1	1.04	34	34
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.1	92.1	92.2	13.9	19.9	1.04	36	36

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 257

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	102.9	101.2	99.3	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **258**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	102.9	101.2	99.3	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **259**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	102.2	98.7	97.0	20.9	25.9	1.04	46	0
91	Seasonal Recreational Residential/Residential Aggregation	102.2	98.7	97.0	20.9	25.9	1.04	46	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	73.8	65.3	68.8	.	.	.	22	22
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	76.2	66.2	70.7	.	.	.	26	26

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 260

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	93.3	93.7	91.4	.	.	.	19	19
High Forest	0006	117.7	111.8	105.0	.	.	.	6	4
Marion	0009	101.0	101.6	98.9	8.3	11.1	1.02	37	35
New Haven	0010	92.3	91.4	92.9	.	.	.	8	6
Oronoco TWP	0012	94.1	92.4	90.3	.	.	.	29	25
Rochester TWP	0015	93.2	94.9	96.8	.	.	.	19	18
Byron	0100	100.5	99.6	96.9	8.3	12.9	1.04	78	78
Dover	0500	97.0	96.4	96.4	.	.	.	15	15
Eyota	0600	100.4	95.1	95.2	12.5	19.8	1.06	30	30
Rochester	0800	99.3	98.3	97.2	8.6	12.1	1.02	1,567	1,559
Stewartville	1000	98.5	97.3	96.9	8.0	11.5	1.02	102	102
Oronoco	1200	95.2	94.0	94.6	.	.	.	19	14
Chatfield	6400	97.9	97.5	97.3	.	.	.	20	0
Pine Island	9500	97.0	100.5	96.9	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 261

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	104.1	100.3	102.0	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 262

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	93.3	93.7	91.4	.	.	.	19	19
High Forest	0006	117.7	111.8	105.0	.	.	.	6	4
Marion	0009	101.0	101.6	98.9	8.3	11.1	1.02	37	35
New Haven	0010	92.3	91.4	92.9	.	.	.	8	6
Oronoco TWP	0012	94.8	92.6	90.4	12.7	16.6	1.05	30	26
Rochester TWP	0015	93.2	94.9	96.8	.	.	.	19	18
Byron	0100	100.5	99.6	96.9	8.3	12.9	1.04	78	78
Dover	0500	97.0	96.4	96.4	.	.	.	15	15
Eyota	0600	100.4	95.1	95.2	12.5	19.8	1.06	30	30
Rochester	0800	99.3	98.3	97.2	8.6	12.1	1.02	1,567	1,559
Stewartville	1000	98.5	97.3	96.9	8.0	11.5	1.02	102	102
Oronoco	1200	95.2	94.0	94.6	.	.	.	19	14
Chatfield	6400	97.9	97.5	97.3	.	.	.	20	0
Pine Island	9500	97.0	100.5	96.9	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 263

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	83.8	82.2	79.8	17.8	21.5	1.06	32	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **264**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Olmsted CO=55 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
Salem	0017	88.7	87.9	96.0	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 265

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	99.1	98.1	96.8	8.8	12.4	1.02	1,976	1,928
02	Apartment (4 or more units)	104.1	100.3	102.0	.	.	.	13	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	82.5	90.6	77.4	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	99.1	98.1	96.8	8.8	12.4	1.02	1,977	1,929
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	82.3	78.0	78.3	.	.	.	8	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	85.4	87.8	81.6	.	.	.	20	0
94	Commercial/Industrial Aggregation	86.8	84.5	80.6	18.8	22.3	1.09	40	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	88.1	88.9	84.1	16.4	23.0	1.05	33	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **266**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=55 County_Name=Fillmore/Olmsted Joint_City=Chatfield

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Chatfield	6400	Residential (less than 4 units)	102.7	100.7	101.0	10.8	14.1	1.02	52	Fillmore/Olmsted
Chatfield	6400	Seasonal Recreational Residential/Residential Aggregation	102.7	100.7	101.0	10.8	14.1	1.02	52	Fillmore/Olmsted
Chatfield	6400	Commercial/Industrial Aggregation	119.0	107.9	107.6	.	.	.	6	Fillmore/Olmsted

CO=55 County_Name=Goodhue/Olmsted Joint_City=Pine Island

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Pine Island	9500	Residential (less than 4 units)	99.8	100.2	97.3	10.0	12.7	1.03	39	Goodhue/Olmsted
Pine Island	9500	Seasonal Recreational Residential/Residential Aggregation	99.8	100.2	97.3	10.0	12.7	1.03	39	Goodhue/Olmsted

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 267

**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)	98.4	97.3	95.4	9.4	13.5	1.03	409
Agricultural Bare Land (less than 34.5 acres) Aggregation	82.5	90.6	77.4	.	.	.	14
Seasonal Recreational Residential/Residential Aggregation	98.4	97.4	95.4	9.4	13.5	1.03	410
Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	82.3	78.0	78.3	.	.	.	8
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	85.4	87.8	81.6	.	.	.	20
Commercial/Industrial Aggregation	98.8	98.6	100.6	.	.	.	8
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	88.1	88.9	84.1	16.4	23.0	1.05	33

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 268

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	96.9	96.9	96.6	.	.	.	19	2
Candor	0008	93.6	96.0	92.4	.	.	.	6	2
Dane Prairie	0013	95.1	95.3	95.6	.	.	.	7	3
Dora	0016	95.0	91.8	93.7	.	.	.	10	8
Dunn	0017	102.7	107.0	94.9	.	.	.	18	13
Edna	0020	109.5	101.6	100.9	.	.	.	6	3
Elizabeth TWP	0022	95.7	90.4	95.3	.	.	.	9	4
Everts	0025	108.3	104.7	107.6	.	.	.	11	8
Fergus Falls TWP	0026	97.8	93.8	94.4	.	.	.	11	0
Girard	0029	92.3	92.7	92.1	.	.	.	7	4
Hobart	0032	98.1	96.5	93.2	.	.	.	10	7
Lida	0037	104.7	105.6	100.5	.	.	.	8	7
Maine	0038	97.8	93.9	96.8	.	.	.	6	4
Perham TWP	0051	89.2	86.1	87.4	.	.	.	6	0
Rush Lake	0053	97.6	99.4	95.8	.	.	.	7	3
Sverdrup	0057	97.1	96.1	98.2	.	.	.	8	5
Battle Lake	0200	101.6	96.7	99.2	.	.	.	9	0
Fergus Falls	1300	101.0	94.6	94.2	17.5	19.9	1.05	197	7
Henning	1400	114.1	105.9	100.4	.	.	.	6	0
New York Mills	1600	97.2	90.4	89.7	.	.	.	15	0
Ottertail	1700	104.8	101.7	95.9	.	.	.	8	3
Parkers Prairie	1800	108.1	107.6	105.8	.	.	.	14	1
Pelican Rapids	1900	100.6	91.3	91.3	.	.	.	22	0
Perham	2000	87.1	91.0	87.9	12.9	16.5	0.99	41	0
Vergas	2300	89.8	90.6	94.3	.	.	.	10	1

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 269

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Amor	0002	106.6	91.0	101.2	.	.	.	6	5
Dunn	0017	97.4	98.1	101.7	.	.	.	26	26
Edna	0020	89.2	82.1	87.1	.	.	.	11	11
Everts	0025	98.6	97.4	97.8	.	.	.	18	17
Girard	0029	98.4	97.3	94.6	.	.	.	12	11
Hobart	0032	92.3	90.1	92.4	.	.	.	9	9
Lida	0037	95.8	90.3	94.7	.	.	.	13	12
Maine	0038	86.6	82.3	84.7	.	.	.	8	8
Nidaros	0041	102.8	85.6	101.5	.	.	.	7	6
Ottertail TWP	0046	95.8	96.2	95.9	.	.	.	7	7
Rush Lake	0053	111.1	99.7	102.4	.	.	.	13	11
Scambler	0055	89.7	81.7	82.2	.	.	.	7	7
Star Lake	0056	119.5	105.9	96.4	.	.	.	7	5
Tordenskjold	0058	111.4	95.8	114.4	.	.	.	6	5

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 270

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	100.4	88.9	97.2	.	.	.	9	7
Aurdal	0003	96.9	96.9	96.6	.	.	.	19	2
Candor	0008	88.2	87.6	89.2	.	.	.	8	4
Clitherall TWP	0010	117.0	100.2	99.8	.	.	.	7	6
Corliss	0012	80.8	78.0	77.8	.	.	.	6	5
Dane Prairie	0013	94.1	95.3	95.4	.	.	.	11	7
Dead Lake	0014	104.7	101.0	105.6	.	.	.	8	6
Dora	0016	95.8	91.8	95.2	.	.	.	14	12
Dunn	0017	99.6	99.6	99.3	17.3	22.9	1.00	44	39
Eagle Lake	0018	105.4	115.5	102.7	.	.	.	10	8
Edna	0020	96.4	92.5	92.5	.	.	.	17	14
Elizabeth TWP	0022	97.8	96.6	97.2	.	.	.	11	6
Everts	0025	102.3	102.5	101.3	.	.	.	29	25
Fergus Falls TWP	0026	97.8	93.8	94.4	.	.	.	11	0
Girard	0029	96.1	94.2	93.6	.	.	.	19	15
Hobart	0032	95.3	94.9	92.9	.	.	.	19	16
Leaf Lake	0035	122.6	109.6	114.3	.	.	.	8	7
Lida	0037	99.2	96.3	97.7	.	.	.	21	19
Maine	0038	91.4	90.9	89.2	.	.	.	14	12
Nidaros	0041	101.3	88.4	97.8	.	.	.	8	7
Ottertail TWP	0046	94.8	96.2	91.8	.	.	.	11	9
Pelican	0050	87.6	86.5	87.7	.	.	.	8	4
Perham TWP	0051	86.4	78.4	84.1	.	.	.	7	1
Pine Lake	0052	103.6	99.7	101.7	.	.	.	8	7
Rush Lake	0053	106.4	99.6	100.1	.	.	.	20	14
Scambler	0055	90.7	88.2	82.6	.	.	.	8	7
Star Lake	0056	112.3	97.4	95.2	.	.	.	10	7
Sverdrup	0057	95.9	91.5	95.7	.	.	.	12	9
Tordenskjold	0058	108.1	104.2	110.7	.	.	.	11	8
Battle Lake	0200	101.6	96.7	99.2	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 271

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Fergus Falls	1300	101.0	94.6	94.2	17.5	19.9	1.05	197	7
Henning	1400	114.1	105.9	100.4	.	.	.	6	0
New York Mills	1600	97.2	90.4	89.7	.	.	.	15	0
Ottertail	1700	108.6	104.3	100.4	.	.	.	11	5
Parkers Prairie	1800	108.5	108.8	106.2	.	.	.	15	1
Pelican Rapids	1900	100.6	91.3	91.3	.	.	.	22	0
Perham	2000	87.1	91.0	87.9	12.9	16.5	0.99	41	0
Vergas	2300	87.2	89.0	91.0	.	.	.	12	2

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 272

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Otter Tail CO=56 PT=92 Property=Rural Vacant Land Aggregation (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
Paddock	0048	94.8	87.3	87.3	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 273

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	91.8	87.9	91.8	.	.	.	7	7
Paddock	0048	94.8	87.3	87.3	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 274

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Otter Tail CO=56 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
Fergus Falls	1300	100.7	104.8	123.4	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 275

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Bluffton TWP	0005	98.3	98.4	98.9	.	.	.	6	6
Compton	0011	92.5	96.8	88.7	.	.	.	6	6
Inman	0034	91.8	87.9	91.8	.	.	.	7	7
Paddock	0048	89.7	86.4	61.2	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 276

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	99.4	95.6	95.6	16.3	20.4	1.03	604	124
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.9	95.0	96.6	20.5	23.7	1.02	210	193
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	107.2	84.1	79.0	.	.	.	21	0
91	Seasonal Recreational Residential/Residential Aggregation	99.6	95.5	96.0	17.4	21.3	1.03	814	317
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	90.7	88.8	79.1	17.1	20.9	1.09	80	80
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.4	90.4	80.6	18.4	23.2	1.09	108	108
94	Commercial/Industrial Aggregation	101.7	94.0	112.3	28.9	30.7	0.88	36	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.4	94.4	83.6	19.8	25.5	1.12	142	142

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 277

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=56 County_Name=Otter Tail/Wadena Joint_City=Wadena

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Wadena	9500	Residential (less than 4 units)	98.6	95.3	89.3	18.5	23.7	1.09	43	Otter Tail/Wadena
Wadena	9500	Seasonal Recreational Residential/Residential Aggregation	98.6	95.3	89.3	18.5	23.7	1.09	43	Otter Tail/Wadena

CO=56 County_Name=Otter Tail/Wilkin Joint_City=Rothsay

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Rothsay	8500	Residential (less than 4 units)	86.4	92.6	89.2	.	.	.	7	Otter Tail/Wilkin
Rothsay	8500	Seasonal Recreational Residential/Residential Aggregation	86.4	92.6	89.2	.	.	.	7	Otter Tail/Wilkin

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 278

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	98.4	92.1	96.9	.	.	.	12	0
Thief River Falls	0600	96.1	90.8	92.9	14.5	21.0	1.04	136	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 279

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	98.4	92.1	96.9	.	.	.	12	0
Thief River Falls	0600	96.1	90.8	92.9	14.5	21.0	1.04	136	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **280**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pennington CO=57 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
Highlanding	0007	77.0	73.2	78.1	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **281**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 River Falls	0600	99.5	94.9	72.8	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **282**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pennington CO=57 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
Highlanding	0007	77.0	73.2	78.1	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **283**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	95.7	90.4	92.0	16.1	22.5	1.04	162	0
91	Seasonal Recreational Residential/Residential Aggregation	96.0	90.4	92.1	16.3	22.6	1.04	163	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	75.2	79.5	69.0	.	.	.	16	16
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	73.6	68.5	68.2	25.7	27.9	1.06	42	42
94	Commercial/Industrial Aggregation	99.5	94.9	72.8	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	73.8	68.3	66.2	26.9	28.8	1.07	48	48

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **284**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Pokegama	0030	93.7	93.2	94.5	.	.	.	14	0
Sandstone TWP	0033	93.3	93.8	92.9	.	.	.	9	0
Windemere	0036	97.9	92.7	94.5	.	.	.	11	0
Hinckley	1200	92.7	91.0	92.3	.	.	.	11	0
Pine City	1700	98.0	94.9	93.9	.	.	.	29	0
Sandstone	2100	89.3	94.9	84.1	.	.	.	9	0
Rock Creek	2400	93.9	90.9	92.7	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **285**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Pokegama	0030	98.1	96.6	94.6	.	.	.	12	0
Wilma	0035	91.4	87.7	89.7	.	.	.	7	0
Windemere	0036	101.4	96.1	98.6	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **286**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Chengwatana	0009	96.0	90.4	92.4	.	.	.	7	0
Fleming	0016	102.0	104.3	98.5	.	.	.	6	0
Pine City TWP	0028	90.9	90.9	92.0	.	.	.	10	0
Pine Lake	0029	98.2	93.2	89.6	.	.	.	7	0
Pokegama	0030	95.7	96.6	94.5	.	.	.	26	0
Sandstone TWP	0033	93.3	93.8	92.9	.	.	.	9	0
Wilma	0035	92.2	92.0	90.7	.	.	.	8	0
Windemere	0036	99.7	95.5	96.3	.	.	.	22	0
Hinckley	1200	92.7	91.0	92.3	.	.	.	11	0
Pine City	1700	98.0	94.9	93.9	.	.	.	29	0
Sandstone	2100	89.3	94.9	84.1	.	.	.	9	0
Rock Creek	2400	93.9	90.9	92.7	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **287**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Rock Creek	2400	77.0	72.4	72.7	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **288**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	94.8	92.6	91.2	13.4	18.6	1.04	166	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.7	96.3	94.9	14.5	18.0	1.03	65	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	94.3	94.0	90.6	.	.	.	17	17
91	Seasonal Recreational Residential/Residential Aggregation	95.6	93.2	92.2	13.9	18.4	1.04	231	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	97.6	94.2	95.4	18.8	24.1	1.02	36	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.5	92.8	89.2	22.0	28.0	1.06	42	0
94	Commercial/Industrial Aggregation	94.4	103.3	83.8	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.4	94.0	92.3	20.4	25.9	1.03	55	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **289**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	90.6	96.3	85.3	.	.	.	7	0
Pipestone	0700	97.8	96.1	95.3	11.5	15.1	1.03	41	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **290**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	90.6	96.3	85.3	.	.	.	7	0
Pipestone	0700	97.8	96.1	95.3	11.5	15.1	1.03	41	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **291**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	96.6	96.2	92.3	11.7	16.0	1.05	59	0
91	Seasonal Recreational Residential/Residential Aggregation	96.6	96.2	92.3	11.7	16.0	1.05	59	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	84.5	79.7	84.9	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	84.5	79.7	84.9	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **292**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	0400	99.6	96.2	97.0	14.0	18.2	1.03	64	64
East Grand Forks	0500	93.2	91.7	93.1	9.7	12.7	1.00	137	137
Fertile	0900	95.4	98.4	89.3	.	.	.	11	11
Fisher	1000	102.7	92.1	94.1	.	.	.	12	12
Fosston	1100	96.4	94.2	94.4	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **293**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Godfrey	0022	108.5	102.2	96.9	.	.	.	8	0
Woodside	0059	87.9	88.9	86.7	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **294**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Godfrey	0022	108.4	102.2	98.2	.	.	.	10	2
Woodside	0059	87.1	87.7	86.4	.	.	.	21	1
Grove Park-Tilden	0060	101.2	97.7	100.5	.	.	.	6	0
Crookston	0400	99.6	96.2	97.0	14.0	18.2	1.03	64	64
East Grand Forks	0500	93.2	91.7	93.1	9.7	12.7	1.00	137	137
Fertile	0900	95.4	98.4	89.3	.	.	.	11	11
Fisher	1000	102.7	92.1	94.1	.	.	.	12	12
Fosston	1100	96.4	94.2	94.4	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **295**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Polk CO=60 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
Johnson	0032	61.4	65.4	60.0	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **296**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Polk CO=60 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
Johnson	0032	66.3	67.0	61.9	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 297

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	95.0	92.8	93.0	13.3	17.6	1.02	295	289
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.1	94.4	91.5	17.6	25.2	1.05	36	1
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	101.5	90.3	106.7	.	.	.	7	7
91	Seasonal Recreational Residential/Residential Aggregation	95.2	93.0	92.8	13.7	18.6	1.03	331	290
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	82.3	76.4	75.1	22.5	24.6	1.12	32	32
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	75.2	70.7	68.7	25.3	29.2	1.10	109	109
94	Commercial/Industrial Aggregation	83.6	78.0	80.2	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	76.7	72.7	69.8	24.6	28.8	1.11	123	123

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **298**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 TWP	0007	97.9	97.5	98.5	.	.	.	15	0
Glenwood	0300	96.2	94.8	91.1	.	.	.	24	0
Starbuck	0800	99.2	101.4	92.3	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **299**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Leven	0012	115.1	109.2	114.1	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **300**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 TWP	0007	99.8	101.8	100.6	.	.	.	19	0
Leven	0012	111.1	109.1	106.8	.	.	.	12	0
Minnewaska	0013	100.2	100.3	102.3	.	.	.	6	0
Glenwood	0300	96.2	94.8	91.1	.	.	.	24	0
Starbuck	0800	99.1	99.9	92.7	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **301**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	95.8	94.6	93.8	14.4	18.4	1.03	103	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	107.8	105.8	106.3	.	.	.	21	0
91	Seasonal Recreational Residential/Residential Aggregation	97.9	96.4	96.6	14.5	18.3	1.02	124	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	86.3	86.1	81.0	.	.	.	29	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	86.8	86.1	82.5	22.2	24.7	1.01	33	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **302**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	94.3	93.0	95.0	9.1	11.8	0.99	100	93
New Brighton	0100	95.7	95.8	95.1	8.9	12.4	1.01	157	152
North St. Paul	0200	94.0	94.9	93.1	10.2	14.4	1.01	81	80
Roseville	0400	94.7	94.2	93.7	9.5	12.9	1.01	278	273
Falcon Heights	0500	97.8	95.5	96.1	.	.	.	23	23
Lauderdale	0600	104.7	102.4	101.4	.	.	.	21	21
Arden Hills	0700	96.7	94.9	96.4	11.1	15.2	1.00	74	68
Little Canada	0800	95.3	97.9	96.5	10.9	14.8	0.99	64	58
North Oaks	1000	99.1	99.9	99.0	6.6	9.2	1.00	65	62
Maplewood	1100	93.6	92.9	93.3	8.2	11.2	1.00	244	243
Shoreview	1200	93.5	92.3	93.3	8.3	10.9	1.00	293	285
Vadnais Heights	1300	96.0	96.3	95.7	8.2	10.9	1.00	101	100
Mounds View	1700	93.4	94.1	93.0	7.0	9.7	1.01	72	72
St. Paul	8900	94.2	93.0	92.7	12.0	16.3	1.01	1,833	1,833
St. Anthony	9100	95.3	89.1	94.5	.	.	.	17	17
White Bear Lake	9400	94.5	94.4	94.1	8.9	12.2	1.00	198	185

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **303**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	99.5	99.8	97.6	10.9	14.9	1.02	64	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **304**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	94.3	93.0	95.0	9.1	11.8	0.99	100	93
New Brighton	0100	95.7	95.8	95.1	8.9	12.4	1.01	157	152
North St. Paul	0200	94.0	94.9	93.1	10.2	14.4	1.01	81	80
Roseville	0400	94.7	94.2	93.7	9.5	12.9	1.01	278	273
Falcon Heights	0500	97.8	95.5	96.1	.	.	.	23	23
Lauderdale	0600	104.7	102.4	101.4	.	.	.	21	21
Arden Hills	0700	96.7	94.9	96.4	11.1	15.2	1.00	74	68
Little Canada	0800	95.3	97.9	96.5	10.9	14.8	0.99	64	58
North Oaks	1000	99.1	99.9	99.0	6.6	9.2	1.00	65	62
Maplewood	1100	93.6	92.9	93.3	8.2	11.2	1.00	244	243
Shoreview	1200	93.5	92.3	93.3	8.3	10.9	1.00	293	285
Vadnais Heights	1300	96.0	96.3	95.7	8.2	10.9	1.00	101	100
Mounds View	1700	93.4	94.1	93.0	7.0	9.7	1.01	72	72
St. Paul	8900	94.2	93.0	92.7	12.0	16.3	1.01	1,833	1,833
St. Anthony	9100	95.3	89.1	94.5	.	.	.	17	17
White Bear Lake	9400	94.5	94.4	94.1	8.9	12.2	1.00	198	185

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 305

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
St. Paul	8900	98.0	95.6	96.2	14.1	18.4	1.02	46	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **306**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	94.5	93.8	93.8	10.5	14.4	1.01	3,624	3,568
02	Apartment (4 or more units)	99.2	99.4	97.7	10.9	14.8	1.02	70	0
91	Seasonal Recreational Residential/Residential Aggregation	94.5	93.8	93.8	10.5	14.4	1.01	3,624	3,568
94	Commercial/Industrial Aggregation	98.5	97.7	98.4	13.4	17.2	1.01	75	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **307**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=62 County_Name=Anoka/Ramsey Joint_City=Blaine

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Blaine	6200	Residential (less than 4 units)	92.7	88.2	89.6	11.2	13.2	1.01	667	Anoka/Ramsey
Blaine	6200	Seasonal Recreational Residential/Residential Aggregation	92.7	88.2	89.6	11.2	13.2	1.01	667	Anoka/Ramsey

CO=62 County_Name=Anoka/Ramsey Joint_City=Spring Lake Park

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Spring Lake Park	8700	Residential (less than 4 units)	95.0	94.1	93.9	8.5	10.9	1.01	60	Anoka/Ramsey
Spring Lake Park	8700	Seasonal Recreational Residential/Residential Aggregation	95.0	94.1	93.9	8.5	10.9	1.01	60	Anoka/Ramsey

CO=62 County_Name=Hennepin/Ramsey Joint_City=St. Anthony

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
St. Anthony	9100	Residential (less than 4 units)	98.1	96.0	95.5	11.7	14.1	1.03	80	Hennepin/Ramsey
St. Anthony	9100	Seasonal Recreational Residential/Residential Aggregation	98.1	96.0	95.5	11.7	14.1	1.03	80	Hennepin/Ramsey

CO=62 County_Name=Ramsey/Washington Joint_City=White Bear Lake

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio
White Bear Lake	9400	Residential (less than 4 units)	94.4	94.3	94.0
White Bear Lake	9400	Seasonal Recreational Residential/Residential Aggregation	94.4	94.3	94.0

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
8.9	12.1	1.00	202	Ramsey/Washington
8.9	12.1	1.00	202	Ramsey/Washington

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

08:22 Monday, June 23, 2014 **308**

12 month study

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)	94.8	94.4	94.7	9.1	12.3	1.00	1,791
Apartment (4 or more units)	95.9	93.7	101.0	.	.	.	6
Seasonal Recreational Residential/Residential Aggregation	94.8	94.4	94.7	9.1	12.3	1.00	1,791
Commercial/Industrial Aggregation	99.3	99.1	102.9	.	.	.	29

All sales adjusted for time and terms

Based on sales from October 2012 through September 2013

*** Indicate calculations were done without extreme ratios**

source: RUNDATA.RATIO_TXCT created June 11

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **309**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	89.4	83.0	92.0	.	.	.	6	0
Red Lake Falls	0600	91.7	83.9	84.2	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 310

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	89.4	83.0	92.0	.	.	.	6	0
Red Lake Falls	0600	91.7	83.9	84.2	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 311

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Red Lake CO=63 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
Equality	0003	80.3	80.3	73.1	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 312

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	84.7	83.4	75.6	.	.	.	28	0
91	Seasonal Recreational Residential/Residential Aggregation	84.7	83.4	75.6	.	.	.	28	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	79.4	69.0	65.4	.	.	.	28	28
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	81.4	69.0	68.7	34.3	32.2	1.14	36	36

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 313

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	110.7	103.7	103.5	.	.	.	8	0
Morgan	0700	101.1	96.7	93.8	.	.	.	7	0
Redwood Falls	0900	100.4	98.1	96.4	13.0	15.3	1.03	67	0
Sanborn	1100	104.5	105.2	107.1	.	.	.	8	0
Wabasso	1400	96.3	92.0	92.3	.	.	.	10	0
Walnut Grove	1500	93.3	89.9	88.5	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 314

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	110.7	103.7	103.5	.	.	.	8	0
Morgan	0700	101.1	96.7	93.8	.	.	.	7	0
Redwood Falls	0900	100.4	98.1	96.4	13.0	15.3	1.03	67	0
Sanborn	1100	104.5	105.2	107.1	.	.	.	8	0
Wabasso	1400	96.3	92.0	92.3	.	.	.	10	0
Walnut Grove	1500	93.3	89.9	88.5	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 315

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Redwood CO=64 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
Sundown	0018	93.6	94.7	93.4	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 316

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Redwood CO=64 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
Redwood Falls	0900	91.3	92.2	92.6	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 317

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Redwood CO=64 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
Sundown	0018	93.6	94.7	93.4	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **318**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	100.1	97.8	96.4	16.3	20.1	1.03	148	0
91	Seasonal Recreational Residential/Residential Aggregation	100.1	97.8	96.4	16.3	20.1	1.03	148	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.4	95.9	94.9	11.5	15.9	1.02	57	57
94	Commercial/Industrial Aggregation	82.0	81.7	90.1	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.2	96.1	95.6	11.8	16.1	1.02	60	60

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 319

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Island	0100	95.9	92.5	88.5	.	.	.	9	0
Fairfax	0400	92.7	94.8	92.7	.	.	.	11	0
Hector	0600	94.6	91.9	90.7	.	.	.	9	0
Olivia	0800	97.8	95.6	97.9	.	.	.	11	0
Renville	0900	91.7	92.4	90.7	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 320

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Island	0100	95.9	92.5	88.5	.	.	.	9	0
Fairfax	0400	92.7	94.8	92.7	.	.	.	11	0
Hector	0600	94.6	91.9	90.7	.	.	.	9	0
Olivia	0800	97.8	95.6	97.9	.	.	.	11	0
Renville	0900	91.7	92.4	90.7	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 321

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Renville CO=65 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
Bandon	0001	92.3	92.8	90.4	.	.	.	6	0
Hector TWP	0014	84.6	84.8	80.4	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **322**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Renville CO=65 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
Bandon	0001	92.3	92.8	90.4	.	.	.	6	0
Hector TWP	0014	84.6	84.8	80.4	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **323**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	96.0	95.5	94.7	11.2	14.0	1.01	87	0
91	Seasonal Recreational Residential/Residential Aggregation	96.0	95.5	94.7	11.2	14.0	1.01	87	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.8	89.1	87.7	9.9	12.5	1.02	68	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	89.8	89.1	87.7	9.9	12.5	1.02	68	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 324

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	95.2	92.1	91.9	.	.	.	19	18
Cannon City	0002	110.1	97.2	106.1	.	.	.	7	7
Forest	0004	92.2	91.5	90.2	.	.	.	14	8
Northfield TWP	0006	89.4	90.8	87.4	.	.	.	7	7
Shieldsville	0008	123.7	105.9	98.6	.	.	.	6	3
Walcott	0009	119.9	100.5	105.2	.	.	.	8	8
Warsaw	0010	109.0	93.7	91.4	.	.	.	13	9
Webster	0011	103.8	93.2	98.5	.	.	.	11	11
Wells	0012	99.6	99.6	95.4	.	.	.	15	8
Wheatland	0013	95.0	86.1	88.4	.	.	.	7	7
Dundas	0200	93.9	92.6	93.3	.	.	.	22	22
Faribault	0300	98.0	94.2	94.5	15.7	21.2	1.03	183	182
Lonsdale	0400	91.9	89.0	90.7	10.1	15.2	1.01	61	56
Morristown	0500	100.5	95.1	90.3	.	.	.	8	8
Northfield	9700	91.0	90.1	89.8	10.0	13.1	1.01	144	135

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 325

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rice CO=66 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
Wells	0012	115.8	101.4	99.0	.	.	.	7	2

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 326

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	95.2	92.1	91.9	.	.	.	19	18
Cannon City	0002	110.1	97.2	106.1	.	.	.	7	7
Forest	0004	94.6	92.0	91.0	.	.	.	15	8
Northfield TWP	0006	89.4	90.8	87.4	.	.	.	7	7
Shieldsville	0008	113.7	94.0	98.4	.	.	.	9	3
Walcott	0009	119.9	100.5	105.2	.	.	.	8	8
Warsaw	0010	109.0	93.7	91.4	.	.	.	13	9
Webster	0011	103.8	93.2	98.5	.	.	.	11	11
Wells	0012	104.8	100.5	96.1	.	.	.	22	10
Wheatland	0013	95.0	86.1	88.4	.	.	.	7	7
Dundas	0200	93.9	92.6	93.3	.	.	.	22	22
Faribault	0300	98.0	94.2	94.5	15.7	21.2	1.03	183	182
Lonsdale	0400	91.9	89.0	90.7	10.1	15.2	1.01	61	56
Morristown	0500	100.5	95.1	90.3	.	.	.	8	8
Northfield	9700	91.0	90.1	89.8	10.0	13.1	1.01	144	135

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 327

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	96.0	92.2	92.4	14.7	19.8	1.03	532	493
03	Non-Commercial Seasonal Recreational Residential (with buildings)	105.0	99.3	95.7	.	.	.	14	4
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	90.3	93.9	83.8	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	96.3	92.4	92.5	14.9	20.2	1.04	546	497
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	105.7	102.3	101.5	.	.	.	7	7
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.3	92.7	83.7	.	.	.	24	24
94	Commercial/Industrial Aggregation	80.0	83.4	69.4	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.3	92.7	83.5	.	.	.	28	28

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **328**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=66 County_Name=Dakota/Rice Joint_City=Northfield

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Northfield	9700	Residential (less than 4 units)	91.8	91.6	90.4	10.2	13.4	1.02	159	Dakota/Rice
Northfield	9700	Seasonal Recreational Residential/Residential Aggregation	91.8	91.6	90.4	10.2	13.4	1.02	159	Dakota/Rice

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **329**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	101.2	93.9	95.7	.	.	.	11	0
Luverne	0900	96.8	94.7	93.6	13.1	17.6	1.03	82	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **330**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	101.2	93.9	95.7	.	.	.	11	0
Luverne	0900	96.8	94.7	93.6	13.1	17.6	1.03	82	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 331

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	95.5	93.9	92.8	12.6	17.7	1.03	118	0
91	Seasonal Recreational Residential/Residential Aggregation	95.5	93.9	92.8	12.6	17.7	1.03	118	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	87.4	86.5	87.9	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	87.4	86.5	87.9	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 332

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Moranville	0021	96.7	102.4	87.5	.	.	.	6	0
Lake	0035	103.0	98.5	97.6	.	.	.	13	0
Badger	0100	82.3	82.8	80.4	.	.	.	8	0
Greenbush	0200	88.2	91.8	80.1	.	.	.	13	0
Roseau	0900	95.4	92.9	92.2	11.8	15.6	1.03	31	0
Warroad	1600	99.0	98.5	94.3	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 333

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Moranville	0021	96.7	102.4	87.5	.	.	.	6	0
Lake	0035	102.8	98.8	97.8	.	.	.	16	0
Badger	0100	82.3	82.8	80.4	.	.	.	8	0
Greenbush	0200	88.2	91.8	80.1	.	.	.	13	0
Roseau	0900	95.4	92.9	92.2	11.8	15.6	1.03	31	0
Warroad	1600	99.0	98.5	94.3	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **334**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Roseau CO=68 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
Lake	0035	89.1	97.4	76.4	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 335

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Roseau CO=68 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
Malung	0018	90.1	87.3	96.1	.	.	.	6	0
Lake	0035	96.2	97.4	78.8	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **336**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	96.4	91.9	90.5	19.0	24.7	1.06	130	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	106.4	103.8	99.5	.	.	.	8	8
91	Seasonal Recreational Residential/Residential Aggregation	96.5	92.0	90.7	18.9	24.5	1.06	133	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	87.0	87.9	69.8	.	.	.	16	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.2	92.8	79.9	23.2	28.7	1.14	54	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.0	95.3	85.8	25.0	28.6	1.12	77	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 337

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Breitung	0012	107.9	105.6	114.6	.	.	.	6	0
Canosia	0014	93.9	94.4	93.1	.	.	.	13	11
Cotton	0019	111.8	115.6	103.3	.	.	.	7	0
Duluth TWP	0021	103.4	99.1	94.3	.	.	.	20	18
Fayal	0026	91.5	94.8	90.9	.	.	.	20	0
Fredenberg	0030	95.7	87.6	92.5	.	.	.	9	3
French	0031	117.9	114.0	111.9	.	.	.	7	0
Gnesen	0032	90.6	89.6	90.0	.	.	.	10	7
Grand Lake	0033	101.0	98.7	99.3	.	.	.	23	13
Industrial	0037	110.2	85.0	96.0	.	.	.	6	6
Lakewood	0040	97.0	92.6	97.6	.	.	.	19	19
Midway	0047	89.2	85.6	86.5	.	.	.	6	6
Morse	0050	102.0	84.5	92.0	.	.	.	8	0
Rice Lake	0061	94.9	90.0	90.0	13.9	17.4	1.05	35	35
Solway	0063	88.9	89.4	87.6	.	.	.	14	13
Greenwood	0074	105.9	100.9	98.7	.	.	.	14	0
Unorg. 06 - Biwabik	0091	107.8	93.6	99.0	.	.	.	11	0
Unorg. 07 - B&B Island	0092	86.0	84.3	89.7	.	.	.	6	0
Unorg. 08 - Mount Iron	0093	80.4	79.1	81.5	.	.	.	6	0
Aurora	0600	102.8	96.7	91.5	.	.	.	24	0
Biwabik	0900	106.1	98.6	99.8	.	.	.	12	0
Buhl	1300	111.8	100.6	98.0	.	.	.	13	0
Chisholm	1800	91.9	92.3	88.8	15.3	17.9	1.04	33	0
Cook	1900	99.9	94.7	91.4	.	.	.	8	0
Ely	2500	105.6	93.4	93.4	27.9	27.5	1.09	33	0
Eveleth	2700	90.7	88.0	84.6	.	.	.	20	0
Gilbert	3500	104.8	95.4	96.8	.	.	.	28	0
Hermantown	3600	93.3	91.2	91.8	12.0	15.1	1.01	97	97
Hibbing	3800	99.6	90.5	90.8	21.0	24.8	1.07	157	0
Mountain Iron	5400	90.1	87.9	86.5	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 338

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Proctor	5900	103.6	95.1	96.3	17.5	17.5	1.03	50	50
Virginia	6900	101.9	97.8	94.7	19.8	25.0	1.08	85	0
Hoyt Lakes	7200	95.0	87.1	88.2	.	.	.	20	0
Babbitt	7300	93.8	91.0	90.4	.	.	.	28	0
Duluth	9000	97.3	95.1	93.4	14.2	18.6	1.03	925	916

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **339**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Kabetogama	0005	91.7	88.2	84.6	.	.	.	6	0
Beatty	0010	92.6	84.2	88.4	.	.	.	8	0
Greenwood	0074	88.8	85.2	82.7	.	.	.	16	0
Biwabik	0900	117.3	112.8	107.8	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **340**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 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
Lakewood	0040	73.2	76.1	67.5	.	.	.	8	0
Rice Lake	0061	85.1	81.3	72.9	.	.	.	6	0
Greenwood	0074	114.1	120.5	86.4	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 341

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Kabetogama	0005	96.5	88.2	88.1	.	.	.	8	0
Beatty	0010	95.7	90.7	90.9	.	.	.	11	0
Breitung	0012	115.1	105.6	117.4	.	.	.	8	0
Canosia	0014	94.0	94.8	93.2	.	.	.	14	11
Cotton	0019	113.8	117.4	105.6	.	.	.	10	0
Duluth TWP	0021	101.1	95.6	93.8	.	.	.	22	18
Ellsburg	0022	101.0	106.0	96.1	.	.	.	6	0
Fayal	0026	92.4	94.8	90.7	.	.	.	22	0
Fredenberg	0030	88.2	82.3	84.9	.	.	.	11	3
French	0031	118.3	103.8	101.0	.	.	.	12	0
Gnesen	0032	89.3	87.9	88.8	.	.	.	11	7
Grand Lake	0033	104.0	99.1	100.6	.	.	.	28	14
Industrial	0037	102.1	84.9	93.4	.	.	.	7	7
Lakewood	0040	97.0	92.6	97.6	.	.	.	19	19
Midway	0047	89.2	85.6	86.5	.	.	.	6	6
Morse	0050	98.1	88.4	91.8	.	.	.	13	0
Rice Lake	0061	95.7	91.3	90.7	14.3	17.7	1.06	36	36
Solway	0063	88.9	89.4	87.6	.	.	.	14	13
Greenwood	0074	96.7	96.9	91.0	14.8	22.5	1.06	30	0
Eagles Nest	0077	114.2	101.2	93.6	.	.	.	6	0
Unorg. 05 - Central Lakes	0090	85.3	86.4	85.4	.	.	.	8	0
Unorg. 06 - Biwabik	0091	108.4	96.1	100.1	.	.	.	12	0
Unorg. 07 - B&B Island	0092	90.6	94.3	92.5	.	.	.	10	0
Unorg. 08 - Mount Iron	0093	100.4	83.5	84.6	.	.	.	8	0
Unorg. 09 - Balkan	0094	91.0	90.1	93.1	.	.	.	9	0
Unorg. 10 - Lake Verm	0095	110.7	105.6	108.1	.	.	.	6	0
Aurora	0600	102.8	96.7	91.5	.	.	.	24	0
Biwabik	0900	110.6	100.0	104.6	.	.	.	20	0
Buhl	1300	111.8	100.6	98.0	.	.	.	13	0
Chisholm	1800	91.9	92.3	88.8	15.3	17.9	1.04	33	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 342

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Cook	1900	99.9	94.7	91.4	.	.	.	8	0
Ely	2500	105.0	91.3	92.5	27.9	27.3	1.09	34	0
Eveleth	2700	90.7	88.0	84.6	.	.	.	20	0
Gilbert	3500	104.8	95.4	96.8	.	.	.	28	0
Hermantown	3600	93.3	91.2	91.8	12.0	15.1	1.01	97	97
Hibbing	3800	99.6	90.5	90.8	21.0	24.8	1.07	157	0
Mountain Iron	5400	90.1	87.9	86.5	.	.	.	24	0
Proctor	5900	103.6	95.1	96.3	17.5	17.5	1.03	50	50
Virginia	6900	101.9	97.8	94.7	19.8	25.0	1.08	85	0
Hoyt Lakes	7200	94.0	85.8	87.0	.	.	.	21	0
Babbitt	7300	93.8	91.0	90.4	.	.	.	28	0
Duluth	9000	97.3	95.0	93.4	14.2	18.6	1.03	927	918

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **343**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=92 Property=Rural Vacant Land Aggregation (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
Unorg. 07 - B&B Island	0092	125.8	83.5	90.3	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **344**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 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
Unorg. 07 - B&B Island	0092	125.8	83.5	90.3	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **345**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Hibbing	3800	115.1	100.0	107.6	.	.	.	9	0
Duluth	9000	97.9	98.2	99.6	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **346**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 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
Unorg. 07 - B&B Island	0092	125.8	83.5	90.3	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 347

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	97.9	93.7	93.2	16.6	20.8	1.04	1,936	1,207
02	Apartment (4 or more units)	96.9	97.8	118.4	.	.	.	10	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.0	91.7	91.3	21.9	26.6	1.06	131	5
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	90.0	84.3	81.3	30.6	32.0	1.10	74	0
91	Seasonal Recreational Residential/Residential Aggregation	97.9	93.6	93.1	16.9	21.2	1.04	2,067	1,212
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	109.5	94.8	80.1	39.2	34.1	1.09	111	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	109.4	95.3	80.2	38.8	34.0	1.09	112	0
94	Commercial/Industrial Aggregation	93.0	90.8	78.3	29.1	33.1	1.07	45	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	109.1	93.7	82.8	37.9	33.4	1.08	120	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

08:22 Monday, June 23, 2014 **348**

12 month study

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

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	98.4	92.6	92.9	18.7	22.6	1.05	1,011
Non-Commercial Seasonal Recreational Residential (with buildings)	99.3	91.8	91.4	22.1	26.7	1.06	129
Agricultural Bare Land (less than 34.5 acres) Aggregation	90.0	84.3	81.3	30.6	32.0	1.10	74
Seasonal Recreational Residential/Residential Aggregation	98.5	92.6	92.7	19.1	23.1	1.05	1,140
Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	109.5	94.8	80.1	39.2	34.1	1.09	111
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	109.4	95.3	80.2	38.8	34.0	1.09	112
Commercial/Industrial Aggregation	91.4	79.4	70.0	36.3	38.6	1.14	34
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	109.1	93.7	82.8	37.9	33.4	1.08	120

All sales adjusted for time and terms

Based on sales from October 2012 through September 2013

*** Indicate calculations were done without extreme ratios**

source: RUNDATA.RATIO_TXCT created June 11

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **349**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Plaine TWP	0001	95.2	94.4	94.8	.	.	.	6	6
Cedar Lake	0003	92.9	95.1	90.3	.	.	.	19	15
Credit River	0004	93.1	92.9	92.0	9.2	11.8	1.01	46	46
Helena	0007	100.3	96.8	99.2	.	.	.	8	6
Jackson	0008	101.7	99.8	101.0	.	.	.	7	7
Louisville	0009	105.5	96.1	93.9	.	.	.	12	10
New Market	0010	94.3	92.0	93.2	.	.	.	27	27
Spring Lake	0013	96.2	95.9	96.2	8.8	12.7	1.00	33	32
Belle Plaine	0100	96.1	95.6	95.6	8.9	12.2	1.01	82	82
Jordan	0400	95.1	93.1	94.1	9.1	13.3	1.01	62	61
Elko New Market	0600	94.6	93.6	92.9	10.4	11.3	1.00	66	66
Prior Lake	0800	95.1	94.6	95.2	9.1	11.9	1.00	273	248
Savage	0900	95.6	94.3	95.5	6.2	7.9	1.00	308	308
Shakopee	1000	91.4	90.7	91.2	8.6	11.6	1.00	399	398
New Prague	8000	95.2	95.7	94.9	8.4	10.3	1.00	58	58

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 350

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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 Plaine TWP	0001	95.2	94.4	94.8	.	.	.	6	6
Cedar Lake	0003	92.9	95.1	90.3	.	.	.	19	15
Credit River	0004	93.1	92.9	92.0	9.2	11.8	1.01	46	46
Helena	0007	100.3	96.8	99.2	.	.	.	8	6
Jackson	0008	101.7	99.8	101.0	.	.	.	7	7
Louisville	0009	105.5	96.1	93.9	.	.	.	12	10
New Market	0010	94.3	92.0	93.2	.	.	.	27	27
Spring Lake	0013	96.2	95.9	96.2	8.8	12.7	1.00	33	32
Belle Plaine	0100	96.1	95.6	95.6	8.9	12.2	1.01	82	82
Jordan	0400	95.1	93.1	94.1	9.1	13.3	1.01	62	61
Elko New Market	0600	94.6	93.6	92.9	10.4	11.3	1.00	66	66
Prior Lake	0800	95.1	94.7	95.2	9.1	11.8	1.00	274	248
Savage	0900	95.6	94.3	95.5	6.2	7.9	1.00	308	308
Shakopee	1000	91.4	90.7	91.2	8.6	11.6	1.00	399	398
New Prague	8000	95.2	95.7	94.9	8.4	10.3	1.00	58	58

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 351

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Shakopee	1000	96.4	96.7	90.2	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 352

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	94.2	93.2	93.8	8.7	11.3	1.00	1,414	1,378
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	89.4	82.3	91.6	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	94.2	93.2	93.8	8.7	11.3	1.00	1,415	1,378
94	Commercial/Industrial Aggregation	89.1	91.0	84.1	.	.	.	19	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.4	101.0	102.4	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 353

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=70 County_Name=Le Sueur/Scott Joint_City=New Prague

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
New Prague	8000	Residential (less than 4 units)	95.8	95.1	94.7	8.8	11.0	1.01	109	Le Sueur/Scott
New Prague	8000	Seasonal Recreational Residential/Residential Aggregation	95.8	95.1	94.7	8.8	11.0	1.01	109	Le Sueur/Scott

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **354**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	94.6	91.7	92.5	14.6	18.7	1.02	48	40
Becker TWP	0002	96.2	94.8	95.5	.	.	.	29	28
Big Lake TWP	0003	94.4	93.4	93.1	8.8	10.7	1.01	59	53
Blue Hill	0004	91.9	92.0	91.3	.	.	.	23	23
Clear Lake TWP	0005	98.7	99.0	99.0	.	.	.	9	6
Haven	0007	90.4	89.1	88.9	.	.	.	12	10
Livonia	0008	94.9	96.2	93.9	7.4	9.6	1.01	50	48
Orrock	0009	95.5	93.4	94.2	.	.	.	26	22
Palmer	0010	92.5	91.1	88.9	.	.	.	28	20
Santiago	0011	94.3	93.9	92.8	.	.	.	10	10
Becker	0100	99.1	98.1	98.5	6.5	8.3	1.01	63	63
Big Lake	0200	94.7	93.9	93.7	7.3	9.4	1.01	103	100
Clear Lake	0300	97.0	95.1	95.9	.	.	.	15	15
Elk River	0400	92.3	91.5	92.0	8.6	11.2	1.00	208	200
Zimmerman	0500	85.4	84.0	84.6	7.1	8.7	1.01	31	29
St. Cloud	9200	94.0	92.0	91.0	9.3	12.2	1.03	40	40

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 355

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	94.6	91.7	92.5	14.6	18.7	1.02	48	40
Becker TWP	0002	96.2	94.8	95.5	.	.	.	29	28
Big Lake TWP	0003	94.4	93.4	93.1	8.8	10.7	1.01	59	53
Blue Hill	0004	92.9	93.5	91.9	.	.	.	24	23
Clear Lake TWP	0005	98.7	99.0	99.0	.	.	.	9	6
Haven	0007	90.4	89.1	88.9	.	.	.	12	10
Livonia	0008	94.9	96.2	93.9	7.4	9.6	1.01	50	48
Orrock	0009	95.5	93.4	94.2	.	.	.	26	22
Palmer	0010	92.1	90.1	88.9	10.4	13.3	1.04	31	20
Santiago	0011	94.3	93.9	92.8	.	.	.	10	10
Becker	0100	99.1	98.1	98.5	6.5	8.3	1.01	63	63
Big Lake	0200	94.6	93.8	93.5	7.3	9.5	1.01	104	100
Clear Lake	0300	97.0	95.1	95.9	.	.	.	15	15
Elk River	0400	92.3	91.5	92.0	8.6	11.2	1.00	208	200
Zimmerman	0500	85.4	84.0	84.6	7.1	8.7	1.01	31	29
St. Cloud	9200	94.0	92.0	91.0	9.3	12.2	1.03	40	40

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 356

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	93.9	93.3	92.8	8.7	11.4	1.01	754	707
91	Seasonal Recreational Residential/Residential Aggregation	93.9	93.3	92.8	8.8	11.4	1.01	759	707
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	96.4	95.7	90.8	.	.	.	6	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.0	95.7	80.9	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.0	95.7	80.9	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 357

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=71 County_Name=Benton/Sherburne/Stearns Joint_City=St. Cloud

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio
St. Cloud	9200	Residential (less than 4 units)	96.5	93.8	93.6
St. Cloud	9200	Apartment (4 or more units)	89.8	91.0	83.2
St. Cloud	9200	Seasonal Recreational Residential/Residential Aggregation	96.5	93.8	93.6
St. Cloud	9200	Commercial/Industrial Aggregation	99.5	100.0	95.1

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
11.0	14.6	1.03	966	Benton/Sherburne/Stearns
.	.	.	20	Benton/Sherburne/Stearns
11.0	14.6	1.03	966	Benton/Sherburne/Stearns
12.7	17.6	1.05	30	Benton/Sherburne/Stearns

CO=71 County_Name=Mille Lacs/Sherburne Joint_City=Princeton

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Princeton	9600	Residential (less than 4 units)	89.8	87.7	88.6	11.1	16.9	1.01	39	Mille Lacs/Sherburne
Princeton	9600	Seasonal Recreational Residential/Residential Aggregation	89.8	87.7	88.6	11.1	16.9	1.01	39	Mille Lacs/Sherburne

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **358**

**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

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	93.9	93.4	92.9	8.7	11.3	1.01	714
Seasonal Recreational Residential/Residential Aggregation	93.9	93.4	92.9	8.7	11.4	1.01	719
Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	96.4	95.7	90.8	.	.	.	6
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.0	95.7	80.9	.	.	.	12
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.0	95.7	80.9	.	.	.	12

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 359

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Faxon	0006	92.4	89.3	93.2	.	.	.	6	6
Arlington	0100	103.4	98.1	98.4	16.3	23.2	1.05	30	30
Gaylord	0200	79.3	72.9	73.1	.	.	.	14	14
Gibbon	0300	83.7	80.8	81.5	.	.	.	6	6
Henderson	0500	99.2	90.9	82.8	.	.	.	15	15
Winthrop	0700	116.1	102.1	101.4	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **360**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Faxon	0006	92.4	89.3	93.2	.	.	.	6	6
Arlington	0100	103.4	98.1	98.4	16.3	23.2	1.05	30	30
Gaylord	0200	79.3	72.9	73.1	.	.	.	14	14
Gibbon	0300	83.7	80.8	81.5	.	.	.	6	6
Henderson	0500	99.2	90.9	82.8	.	.	.	15	15
Winthrop	0700	116.1	102.1	101.4	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **361**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	97.5	91.1	90.8	21.1	24.6	1.06	120	120
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	102.4	98.0	91.9	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	97.5	91.1	90.8	21.1	24.6	1.06	120	120
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.7	96.3	92.4	.	.	.	20	20
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.1	96.3	92.4	.	.	.	22	22

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 362

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	93.0	87.4	90.4	.	.	.	10	6
Brockway	0004	95.4	95.4	93.3	.	.	.	14	13
Collegeville	0005	105.2	110.3	100.9	.	.	.	8	6
Eden Lake	0008	98.3	94.2	97.4	.	.	.	17	5
Fair Haven	0009	104.8	102.6	95.2	.	.	.	7	6
LeSauk	0017	93.2	90.9	92.7	.	.	.	7	7
Lynden	0019	95.4	92.5	96.7	.	.	.	16	14
Maine Prairie	0020	91.8	86.6	90.5	.	.	.	11	7
Munson	0023	99.1	94.9	99.4	.	.	.	10	2
Paynesville TWP	0026	108.9	97.6	104.5	.	.	.	9	9
St. Joseph TWP	0031	93.6	95.6	93.3	.	.	.	11	10
St. Wendel	0033	95.4	95.4	93.6	.	.	.	14	11
Sauk Centre TWP	0034	92.2	94.7	93.2	.	.	.	11	7
Wakefield	0036	95.2	93.1	95.1	.	.	.	29	8
Albany	0100	100.6	99.4	100.0	.	.	.	24	24
Avon	0200	100.5	100.4	97.3	.	.	.	17	11
Belgrade	0300	97.2	92.3	93.9	.	.	.	8	8
Brooten	0400	89.1	88.8	87.2	.	.	.	9	9
Cold Spring	0500	99.1	97.4	96.2	11.2	15.7	1.03	60	59
Freeport	1000	98.9	96.2	97.7	.	.	.	14	14
Holdingford	1300	97.1	100.2	95.0	.	.	.	11	11
Kimball	1400	104.3	105.5	102.3	.	.	.	6	6
Melrose	1700	104.5	102.2	99.2	13.8	20.4	1.05	40	40
New Munich	1800	95.2	90.9	93.2	.	.	.	6	6
Paynesville	1900	105.4	102.3	101.3	14.3	18.9	1.04	35	35
Richmond	2100	98.0	95.8	95.8	.	.	.	18	17
Rockville	2200	93.3	90.2	93.6	.	.	.	17	10
St. Joseph	2600	101.5	99.6	99.6	8.8	11.6	1.02	62	62
Sauk Centre	3100	97.4	95.8	95.8	11.7	16.2	1.02	61	57
Waite Park	3300	100.1	98.5	98.3	8.6	13.1	1.02	41	41

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **363**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
St. Augusta	3400	95.5	95.4	94.6	9.5	12.0	1.01	36	36
Sartell	8600	93.5	93.8	92.0	7.4	9.7	1.02	166	164
St. Cloud	9200	96.7	93.9	93.8	11.3	15.0	1.03	413	413

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **364**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	90.1	91.3	82.3	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 365

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	107.7	100.5	103.7	.	.	.	11	0
Maine Prairie	0020	101.0	100.8	99.4	.	.	.	7	0
Millwood	0022	90.1	86.7	86.5	.	.	.	6	0
Munson	0023	96.9	96.6	94.0	.	.	.	13	0
Paynesville TWP	0026	106.2	102.8	105.1	.	.	.	8	1
Wakefield	0036	94.0	93.7	94.4	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 366

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	94.6	87.8	91.8	.	.	.	11	6
Brockway	0004	95.4	95.4	93.3	.	.	.	14	13
Collegeville	0005	104.6	107.2	102.3	.	.	.	11	6
Eden Lake	0008	102.0	96.7	99.1	.	.	.	28	5
Fair Haven	0009	100.3	100.2	92.6	.	.	.	11	6
LeSauk	0017	95.2	93.5	97.1	.	.	.	8	7
Lynden	0019	94.5	92.5	94.9	.	.	.	20	14
Maine Prairie	0020	95.4	89.1	93.0	.	.	.	18	7
Millwood	0022	88.5	83.3	85.0	.	.	.	7	0
Munson	0023	97.8	94.9	96.5	.	.	.	23	2
Paynesville TWP	0026	107.6	97.6	104.8	.	.	.	17	10
St. Joseph TWP	0031	93.6	95.6	93.3	.	.	.	11	10
St. Wendel	0033	95.4	95.4	93.6	.	.	.	14	11
Sauk Centre TWP	0034	94.9	95.5	94.2	.	.	.	12	7
Wakefield	0036	95.0	93.1	95.0	9.1	12.7	1.00	35	8
Albany	0100	100.6	99.4	100.0	.	.	.	24	24
Avon	0200	100.5	100.9	97.4	.	.	.	18	11
Belgrade	0300	97.2	92.3	93.9	.	.	.	8	8
Brooten	0400	89.1	88.8	87.2	.	.	.	9	9
Cold Spring	0500	99.1	97.4	96.2	11.2	15.7	1.03	60	59
Freeport	1000	98.9	96.2	97.7	.	.	.	14	14
Holdingford	1300	97.1	100.2	95.0	.	.	.	11	11
Kimball	1400	104.3	105.5	102.3	.	.	.	6	6
Melrose	1700	104.5	102.2	99.2	13.8	20.4	1.05	40	40
New Munich	1800	95.2	90.9	93.2	.	.	.	6	6
Paynesville	1900	105.4	102.3	101.3	14.3	18.9	1.04	35	35
Richmond	2100	98.0	95.8	95.8	.	.	.	18	17
Rockville	2200	94.8	91.7	95.1	.	.	.	20	10
St. Joseph	2600	101.5	99.6	99.6	8.8	11.6	1.02	62	62
Sauk Centre	3100	97.7	96.1	96.2	11.8	16.2	1.02	62	57

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 367

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Waite Park	3300	100.1	98.5	98.3	8.6	13.1	1.02	41	41
St. Augusta	3400	95.5	95.4	94.6	9.5	12.0	1.01	36	36
Sartell	8600	93.5	93.8	92.0	7.4	9.7	1.02	166	164
St. Cloud	9200	96.7	93.9	93.8	11.3	15.0	1.03	413	413

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **368**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	98.6	98.5	95.1	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **369**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	97.4	95.3	95.0	10.8	14.6	1.03	1,266	1,175
02	Apartment (4 or more units)	92.5	91.6	83.4	.	.	.	10	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.3	98.7	97.7	12.9	17.1	1.03	72	1
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	104.0	98.4	102.5	.	.	.	10	10
91	Seasonal Recreational Residential/Residential Aggregation	97.6	95.4	95.2	10.9	14.8	1.02	1,338	1,176
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	103.2	108.3	103.7	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	87.5	78.7	76.7	.	.	.	29	0
94	Commercial/Industrial Aggregation	94.2	93.1	89.5	13.1	18.8	1.05	33	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.5	89.5	83.5	22.6	29.9	1.08	53	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study

08:22 Monday, June 23, 2014 **370**

Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more

CO=73 County_Name=Benton/Sherburne/Stearns Joint_City=St. Cloud

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio
St. Cloud	9200	Residential (less than 4 units)	96.5	93.8	93.6
St. Cloud	9200	Apartment (4 or more units)	89.8	91.0	83.2
St. Cloud	9200	Seasonal Recreational Residential/Residential Aggregation	96.5	93.8	93.6
St. Cloud	9200	Commercial/Industrial Aggregation	99.5	100.0	95.1

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
11.0	14.6	1.03	966	Benton/Sherburne/Stearns
.	.	.	20	Benton/Sherburne/Stearns
11.0	14.6	1.03	966	Benton/Sherburne/Stearns
12.7	17.6	1.05	30	Benton/Sherburne/Stearns

CO=73 County_Name=Benton/Stearns Joint_City=Sartell

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Sartell	8600	Residential (less than 4 units)	93.5	93.5	92.0	7.6	10.2	1.02	183	Benton/Stearns
Sartell	8600	Seasonal Recreational Residential/Residential Aggregation	93.5	93.5	92.0	7.6	10.2	1.02	183	Benton/Stearns

CO=73 County_Name=Meeker/Stearns Joint_City=Eden Valley

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Eden Valley	6700	Residential (less than 4 units)	107.0	104.7	105.7	.	.	.	10	Meeker/Stearns
Eden Valley	6700	Seasonal Recreational Residential/Residential Aggregation	107.0	104.7	105.7	.	.	.	10	Meeker/Stearns

CO=73 County_Name=Stearns/Wright Joint_City=Clearwater

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Clearwater	7200	Residential (less than 4 units)	90.4	91.3	90.3	.	.	.	18	Stearns/Wright
Clearwater	7200	Seasonal Recreational Residential/Residential Aggregation	90.4	91.3	90.3	.	.	.	18	Stearns/Wright

All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
*** Indicate calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created June 11

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

08:22 Monday, June 23, 2014 **371**

12 month study

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)	97.7	95.9	95.5	10.5	14.4	1.02	853
Non-Commercial Seasonal Recreational Residential (with buildings)	100.3	98.7	97.7	12.9	17.1	1.03	72
Agricultural Bare Land (less than 34.5 acres) Aggregation	104.0	98.4	102.5	.	.	.	10
Seasonal Recreational Residential/Residential Aggregation	97.9	96.1	95.7	10.7	14.7	1.02	925
Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	103.2	108.3	103.7	.	.	.	7
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	87.5	78.7	76.7	.	.	.	29
Commercial/Industrial Aggregation	91.7	88.5	80.5	.	.	.	21
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.5	89.5	83.5	22.6	29.9	1.08	53

All sales adjusted for time and terms

Based on sales from October 2012 through September 2013

*** Indicate calculations were done without extreme ratios**

source: RUNDATA.RATIO_TXCT created June 11

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 372

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Clinton Falls	0004	91.6	89.4	88.6	.	.	.	6	6
Ellendale	0300	107.8	98.5	98.6	.	.	.	11	11
Medford	0500	92.4	95.6	92.2	.	.	.	12	12
Owatonna	0700	98.6	96.9	96.9	10.0	13.6	1.02	245	245
Blooming Prairie	7100	88.3	87.2	83.1	.	.	.	17	17

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **373**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Clinton Falls	0004	91.6	89.4	88.6	.	.	.	6	6
Ellendale	0300	107.8	98.5	98.6	.	.	.	11	11
Medford	0500	92.4	95.6	92.2	.	.	.	12	12
Owatonna	0700	98.6	96.9	96.9	10.0	13.6	1.02	245	245
Blooming Prairie	7100	88.3	87.2	83.1	.	.	.	17	17

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **374**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	98.0	96.3	95.9	11.2	15.4	1.02	311	311
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	91.5	98.0	94.0	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	97.9	96.3	95.7	11.3	15.5	1.02	312	311
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	85.7	85.8	82.8	.	.	.	24	24
94	Commercial/Industrial Aggregation	88.3	99.5	102.2	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	85.8	86.1	82.7	.	.	.	29	29

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 375

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=74 County_Name=Dodge/Steele Joint_City=Blooming Prairie

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Blooming Prairie	7100	Residential (less than 4 units)	88.3	87.2	83.1	.	.	.	17	Dodge/Steele
Blooming Prairie	7100	Seasonal Recreational Residential/Residential Aggregation	88.3	87.2	83.1	.	.	.	17	Dodge/Steele

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 376

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	103.5	98.3	102.5	12.3	15.3	1.01	39	39

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 377

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	103.5	98.3	102.5	12.3	15.3	1.01	39	39

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **378**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	101.6	98.8	99.9	10.0	13.5	1.02	65	65
91	Seasonal Recreational Residential/Residential Aggregation	101.6	98.8	99.9	10.0	13.5	1.02	65	65
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.7	92.2	87.2	.	.	.	11	11
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.4	92.5	90.7	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **379**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	100.2	94.0	95.2	.	.	.	9	0
Benson	0200	95.0	94.0	90.7	.	.	.	28	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **380**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	100.2	94.0	95.2	.	.	.	9	0
Benson	0200	95.0	94.0	90.7	.	.	.	28	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **381**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	96.8	94.1	91.9	15.7	22.2	1.05	52	0
91	Seasonal Recreational Residential/Residential Aggregation	96.8	94.1	91.9	15.7	22.2	1.05	52	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	84.9	83.3	82.4	.	.	.	28	28
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	84.8	83.3	82.1	11.8	15.9	1.03	32	32

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **382**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Long Prairie TWP	0018	95.7	85.0	91.5	.	.	.	9	9
Browerville	0200	94.1	94.6	95.0	.	.	.	8	8
Clarissa	0400	110.6	120.1	99.8	.	.	.	7	7
Long Prairie	0900	103.5	102.7	102.3	.	.	.	29	29
Staples	9300	89.7	88.7	88.4	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **383**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Gordon	0010	104.3	108.5	105.1	.	.	.	8	1
Grey Eagle TWP	0011	92.1	85.0	87.5	.	.	.	7	2

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **384**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	111.9	109.9	107.6	.	.	.	8	3
Burnhamville	0006	92.9	87.3	89.7	.	.	.	10	3
Fawn Lake	0008	96.5	96.6	96.2	.	.	.	6	4
Gordon	0010	108.1	108.5	107.8	.	.	.	12	2
Grey Eagle TWP	0011	94.5	86.1	91.2	.	.	.	11	3
Leslie	0015	98.4	88.5	94.4	.	.	.	8	2
Little Sauk	0017	104.5	105.1	107.2	.	.	.	8	3
Long Prairie TWP	0018	95.7	85.0	91.5	.	.	.	9	9
Browerville	0200	94.1	94.6	95.0	.	.	.	8	8
Clarissa	0400	110.6	120.1	99.8	.	.	.	7	7
Long Prairie	0900	103.5	102.7	102.3	.	.	.	29	29
Osakis	8200	100.2	96.8	99.7	.	.	.	7	2
Staples	9300	89.7	88.7	88.4	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 385

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Todd CO=77 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
Gordon	0010	84.5	80.4	79.1	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **386**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Todd CO=77 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
Bartlett	0001	102.0	104.4	102.5	.	.	.	6	6
Eagle Valley	0007	97.9	103.2	92.7	.	.	.	7	7
Gordon	0010	83.0	76.6	77.7	.	.	.	8	8
Little Sauk	0017	96.9	95.7	101.2	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **387**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	99.9	98.6	97.7	17.2	21.5	1.03	149	110
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.6	92.5	96.8	19.2	23.0	1.03	44	8
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	85.2	78.3	75.9	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	99.8	98.0	97.4	17.6	21.8	1.03	193	118
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	90.2	87.8	85.0	26.0	31.3	1.04	48	48
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.5	88.7	85.9	25.2	29.0	1.04	63	63
94	Commercial/Industrial Aggregation	171.4	96.0	160.6	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.9	91.7	89.1	22.5	25.9	1.04	99	99

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **388**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=77 County_Name=Douglas/Todd Joint_City=Osakis

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Osakis	8200	Residential (less than 4 units)	93.8	95.6	91.1	.	.	.	20	Douglas/Todd
Osakis	8200	Seasonal Recreational Residential/Residential Aggregation	94.6	96.3	92.3	.	.	.	24	Douglas/Todd

CO=77 County_Name=Todd/Wadena Joint_City=Staples

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Staples	9300	Residential (less than 4 units)	88.0	86.4	85.5	.	.	.	23	Todd/Wadena
Staples	9300	Seasonal Recreational Residential/Residential Aggregation	88.0	86.4	85.5	.	.	.	23	Todd/Wadena

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **389**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	100.3	103.4	90.9	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **390**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	100.3	103.4	90.9	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **391**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	93.0	99.6	85.5	.	.	.	26	0
91	Seasonal Recreational Residential/Residential Aggregation	95.7	99.6	90.5	20.8	25.5	1.07	30	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	76.2	74.3	68.2	.	.	.	24	24
94	Commercial/Industrial Aggregation	79.0	90.5	88.3	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	77.0	75.3	69.1	.	.	.	25	25

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **392**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	92.8	97.2	91.6	.	.	.	21	21
Zumbro	0017	102.3	105.7	100.9	.	.	.	6	6
Elgin	0100	103.4	102.8	101.2	.	.	.	15	15
Kellogg	0300	113.9	107.1	111.0	.	.	.	7	7
Mazeppa	0500	104.1	101.7	100.9	.	.	.	11	11
Plainview	0800	97.2	97.2	95.6	9.9	14.1	1.02	43	43
Wabasha	1100	107.2	107.1	104.6	12.3	18.2	1.03	35	35
Lake City	7700	99.5	97.2	97.1	12.1	16.2	1.02	69	69

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **393**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	92.8	98.3	91.6	.	.	.	24	24
Zumbro	0017	102.3	105.7	100.9	.	.	.	6	6
Elgin	0100	103.4	102.8	101.2	.	.	.	15	15
Kellogg	0300	113.9	107.1	111.0	.	.	.	7	7
Mazeppa	0500	104.1	101.7	100.9	.	.	.	11	11
Plainview	0800	97.2	97.2	95.6	9.9	14.1	1.02	43	43
Wabasha	1100	107.2	107.1	104.6	12.3	18.2	1.03	35	35
Lake City	7700	99.5	97.2	97.1	12.1	16.2	1.02	69	69

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **394**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	102.3	100.3	99.7	12.9	17.8	1.03	246	246
91	Seasonal Recreational Residential/Residential Aggregation	102.2	100.2	99.6	12.9	17.8	1.03	249	249
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.7	91.5	84.1	.	.	.	7	7
94	Commercial/Industrial Aggregation	93.3	94.0	96.4	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.8	97.6	91.9	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **395**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=79 County_Name=Goodhue/Wabasha Joint_City=Lake City

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Lake City	7700	Residential (less than 4 units)	98.9	97.1	96.5	11.9	15.9	1.03	83	Goodhue/Wabasha
Lake City	7700	Non-Commercial Seasonal Recreational Residential (with buildings)	93.7	91.5	93.7	.	.	.	7	Goodhue/Wabasha
Lake City	7700	Seasonal Recreational Residential/Residential Aggregation	98.5	96.8	96.3	11.4	15.5	1.02	90	Goodhue/Wabasha
Lake City	7700	Commercial/Industrial Aggregation	92.1	90.9	99.3	.	.	.	6	Goodhue/Wabasha

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **396**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	85.2	80.6	85.0	.	.	.	6	0
Menahga	0200	94.7	93.7	91.9	.	.	.	10	0
Sebekka	0400	109.8	100.0	102.8	.	.	.	7	0
Verndale	0500	93.2	87.1	92.1	.	.	.	7	0
Wadena	9500	98.6	95.3	89.3	18.5	23.7	1.09	43	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 397

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	102.8	100.9	99.3	.	.	.	11	0
Menahga	0200	94.6	93.5	92.0	.	.	.	11	0
Sebekka	0400	109.8	100.0	102.8	.	.	.	7	0
Verndale	0500	93.2	87.1	92.1	.	.	.	7	0
Wadena	9500	98.6	95.3	89.3	18.5	23.7	1.09	43	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **398**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	97.6	95.4	90.6	18.5	23.8	1.07	96	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	116.2	108.2	116.0	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	99.3	95.6	93.3	19.2	24.6	1.06	106	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	90.5	86.2	87.2	.	.	.	18	18
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.3	86.2	83.0	.	.	.	26	26
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.7	94.6	88.7	22.9	27.9	1.08	39	39

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **399**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=80 County_Name=Otter Tail/Wadena Joint_City=Wadena

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Wadena	9500	Residential (less than 4 units)	98.6	95.3	89.3	18.5	23.7	1.09	43	Otter Tail/Wadena
Wadena	9500	Seasonal Recreational Residential/Residential Aggregation	98.6	95.3	89.3	18.5	23.7	1.09	43	Otter Tail/Wadena

CO=80 County_Name=Todd/Wadena Joint_City=Staples

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Staples	9300	Residential (less than 4 units)	88.0	86.4	85.5	.	.	.	23	Todd/Wadena
Staples	9300	Seasonal Recreational Residential/Residential Aggregation	88.0	86.4	85.5	.	.	.	23	Todd/Wadena

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **400**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Iosco	0005	103.9	101.4	101.8	.	.	.	6	0
Otisco	0008	100.8	95.6	99.2	.	.	.	6	0
Woodville	0012	97.9	96.2	95.3	.	.	.	16	0
Janesville	0200	98.2	94.2	95.9	.	.	.	25	0
New Richland	0400	118.7	104.2	108.2	.	.	.	12	0
Waseca	0800	108.6	104.5	104.9	12.5	16.6	1.04	81	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **401**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Iosco	0005	109.1	105.3	103.1	.	.	.	7	0
Otisco	0008	100.8	95.6	99.2	.	.	.	6	0
Woodville	0012	97.9	96.2	95.3	.	.	.	16	0
Janesville	0200	98.2	94.2	95.9	.	.	.	25	0
New Richland	0400	118.7	104.2	108.2	.	.	.	12	0
Waseca	0800	108.6	104.5	104.9	12.5	16.6	1.04	81	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **402**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	107.5	101.3	100.8	16.4	18.8	1.05	163	0
91	Seasonal Recreational Residential/Residential Aggregation	107.7	101.4	100.9	16.5	18.9	1.05	164	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	86.1	83.2	83.5	.	.	.	24	24
94	Commercial/Industrial Aggregation	114.1	87.6	94.9	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	87.5	85.0	85.1	.	.	.	26	26

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **403**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=81 County_Name=Le Sueur/Waseca Joint_City=Elysian

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Elysian	6800	Seasonal Recreational Residential/Residential Aggregation	87.4	88.1	85.4	.	.	.	9	Le Sueur/Waseca

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **404**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	89.4	91.8	88.2	.	.	.	16	16
May	0009	93.1	96.4	88.7	.	.	.	17	17
Stillwater TWP	0014	92.4	89.0	91.3	.	.	.	22	22
West Lakeland	0017	94.7	93.7	89.9	9.0	12.5	1.05	33	33
Afton	0100	96.0	94.2	96.3	.	.	.	21	21
Bayport	0200	103.1	100.0	100.3	.	.	.	18	18
Birchwood	0300	107.4	100.1	110.7	.	.	.	9	9
Scandia	0400	92.4	90.0	91.9	.	.	.	16	16
Dellwood	0500	100.3	100.1	101.9	.	.	.	6	6
Forest Lake	0600	96.5	95.7	95.1	9.6	12.5	1.00	187	187
Hugo	0700	94.8	91.5	92.4	10.9	9.8	1.00	190	190
Lake Elmo	0800	91.2	91.8	90.5	9.2	12.9	1.01	49	49
Mahtomedi	1000	95.4	94.4	94.1	11.4	14.5	1.01	87	87
Marine-On-St. Croix	1100	102.8	104.1	79.9	.	.	.	11	11
Newport	1200	103.1	98.6	97.7	.	.	.	14	14
St. Paul Park	1300	96.2	92.7	95.1	.	.	.	25	25
Stillwater	1500	91.0	91.0	89.2	9.6	13.4	1.02	228	228
Willernie	1600	109.3	96.4	96.3	.	.	.	8	8
Oak Park Heights	1700	96.7	94.4	96.0	.	.	.	29	29
St. Mary's Point	1800	87.3	86.7	83.6	.	.	.	7	7
Lakeland	1900	98.2	97.7	96.3	.	.	.	15	15
Lake St. Croix Beach	2000	87.5	88.0	86.0	.	.	.	13	13
Cottage Grove	2200	94.5	93.3	93.4	8.1	11.1	1.01	315	315
Woodbury	2500	92.1	91.5	92.0	7.0	9.4	1.00	864	864
Oakdale	2600	94.6	92.7	93.5	9.2	12.8	1.01	253	253
Grant	2700	93.7	93.9	92.1	11.8	13.5	1.00	45	45

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 405

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	89.4	91.8	88.2	.	.	.	16	16
May	0009	93.1	96.4	88.7	.	.	.	17	17
Stillwater TWP	0014	92.4	89.0	91.3	.	.	.	22	22
West Lakeland	0017	94.7	93.7	89.9	9.0	12.5	1.05	33	33
Afton	0100	96.0	94.2	96.3	.	.	.	21	21
Bayport	0200	103.1	100.0	100.3	.	.	.	18	18
Birchwood	0300	107.4	100.1	110.7	.	.	.	9	9
Scandia	0400	94.8	90.1	93.9	.	.	.	17	17
Dellwood	0500	100.3	100.1	101.9	.	.	.	6	6
Forest Lake	0600	96.8	95.8	95.3	9.8	13.0	1.00	188	188
Hugo	0700	94.8	91.5	92.4	10.9	9.8	1.00	190	190
Lake Elmo	0800	91.2	91.8	90.5	9.2	12.9	1.01	49	49
Mahtomedi	1000	95.4	94.4	94.1	11.4	14.5	1.01	87	87
Marine-On-St. Croix	1100	102.8	104.1	79.9	.	.	.	11	11
Newport	1200	103.1	98.6	97.7	.	.	.	14	14
St. Paul Park	1300	96.2	92.7	95.1	.	.	.	25	25
Stillwater	1500	91.0	91.0	89.2	9.6	13.4	1.02	228	228
Willernie	1600	109.3	96.4	96.3	.	.	.	8	8
Oak Park Heights	1700	96.7	94.4	96.0	.	.	.	29	29
St. Mary's Point	1800	87.3	86.7	83.6	.	.	.	7	7
Lakeland	1900	98.2	97.7	96.3	.	.	.	15	15
Lake St. Croix Beach	2000	87.5	88.0	86.0	.	.	.	13	13
Cottage Grove	2200	94.5	93.3	93.4	8.1	11.1	1.01	315	315
Woodbury	2500	92.1	91.5	92.0	7.0	9.4	1.00	864	864
Oakdale	2600	94.6	92.7	93.5	9.2	12.8	1.01	253	253
Grant	2700	93.7	93.9	92.1	11.8	13.5	1.00	45	45

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **406**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Washington CO=82 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
Oakdale	2600	93.3	94.7	75.6	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **407**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	93.7	92.4	92.4	9.0	11.9	1.01	2,510	2,510
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	82.2	79.7	82.5	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	93.8	92.4	92.4	9.1	12.0	1.01	2,512	2,512
94	Commercial/Industrial Aggregation	102.9	99.9	81.1	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **408**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=82 County_Name=Dakota/Washington Joint_City=Hastings

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Hastings	7500	Residential (less than 4 units)	92.0	90.5	91.0	9.7	13.0	1.01	215	Dakota/Washington
Hastings	7500	Seasonal Recreational Residential/Residential Aggregation	92.0	90.5	91.0	9.7	13.0	1.01	215	Dakota/Washington
Hastings	7500	Commercial/Industrial Aggregation	112.8	102.5	96.5	.	.	.	8	Dakota/Washington

CO=82 County_Name=Ramsey/Washington Joint_City=White Bear Lake

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio
White Bear Lake	9400	Residential (less than 4 units)	94.4	94.3	94.0
White Bear Lake	9400	Seasonal Recreational Residential/Residential Aggregation	94.4	94.3	94.0

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
8.9	12.1	1.00	202	Ramsey/Washington
8.9	12.1	1.00	202	Ramsey/Washington

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **409**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Long Lake	0005	104.3	100.2	105.0	.	.	.	6	0
Madelia	0500	89.1	89.2	86.8	.	.	.	17	0
St. James	0800	91.5	88.0	89.7	.	.	.	28	28

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **410**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Long Lake	0005	104.3	100.2	105.0	.	.	.	6	0
Madelia	0500	89.1	89.2	86.8	.	.	.	17	0
St. James	0800	91.5	88.0	89.7	.	.	.	28	28

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 411

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Adrian	0001	89.4	86.5	85.3	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 412

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Watonwan CO=83 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. James	0800	88.9	87.9	79.2	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **413**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Adrian	0001	89.4	86.5	85.3	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **414**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	98.8	93.5	92.2	19.6	20.1	1.04	71	28
91	Seasonal Recreational Residential/Residential Aggregation	98.8	93.5	92.2	19.6	20.1	1.04	71	28
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.8	91.6	89.8	.	.	.	27	0
94	Commercial/Industrial Aggregation	90.1	87.9	80.5	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	89.8	91.6	89.8	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 415

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Breckenridge	0100	86.6	82.3	85.9	14.2	16.9	1.01	47	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **416**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Breckenridge	0100	86.6	82.3	85.9	14.2	16.9	1.01	47	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 417

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wilkin CO=84 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
Prairie View	0018	81.0	68.0	71.5	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **418**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wilkin CO=84 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
Prairie View	0018	81.0	68.0	71.5	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **419**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	89.4	87.8	87.0	14.8	20.0	1.03	71	0
91	Seasonal Recreational Residential/Residential Aggregation	89.4	87.8	87.0	14.8	20.0	1.03	71	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	80.1	72.1	74.0	21.6	32.8	1.08	30	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	79.6	72.1	74.0	21.0	32.1	1.08	32	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **420**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=84 County_Name=Otter Tail/Wilkin Joint_City=Rothsay

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Rothsay	8500	Residential (less than 4 units)	86.4	92.6	89.2	.	.	.	7	Otter Tail/Wilkin
Rothsay	8500	Seasonal Recreational Residential/Residential Aggregation	86.4	92.6	89.2	.	.	.	7	Otter Tail/Wilkin

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 421

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	97.1	98.9	95.1	.	.	.	11	11
New Hartford	0008	100.1	98.6	99.4	.	.	.	6	6
Wilson	0018	98.9	102.3	99.4	.	.	.	9	9
Altura	0100	106.6	103.2	103.1	.	.	.	7	7
Goodview	0500	97.3	98.2	98.1	.	.	.	26	26
Lewiston	0700	103.8	105.6	102.4	.	.	.	20	20
Rollingstone	0900	97.8	99.4	98.1	.	.	.	7	7
St. Charles	1000	96.9	97.4	96.0	11.0	14.6	1.01	30	30
Stockton	1100	96.9	96.1	96.7	.	.	.	6	6
Winona	1300	97.9	96.0	96.8	11.1	15.3	1.01	265	265

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 422

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	97.1	98.9	95.1	.	.	.	11	11
New Hartford	0008	99.1	95.3	98.6	.	.	.	7	7
Wilson	0018	98.9	102.3	99.4	.	.	.	9	9
Altura	0100	106.6	103.2	103.1	.	.	.	7	7
Goodview	0500	97.3	98.2	98.1	.	.	.	26	26
Lewiston	0700	103.8	105.6	102.4	.	.	.	20	20
Rollingstone	0900	97.8	99.4	98.1	.	.	.	7	7
St. Charles	1000	96.9	97.4	96.0	11.0	14.6	1.01	30	30
Stockton	1100	96.9	96.1	96.7	.	.	.	6	6
Winona	1300	97.9	96.0	96.8	11.1	15.3	1.01	265	265

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **423**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	98.0	97.3	96.7	11.1	14.9	1.01	423	422
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	103.0	98.4	94.3	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	98.0	97.1	96.6	11.1	14.8	1.01	425	423
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	85.5	84.1	81.2	.	.	.	15	15
94	Commercial/Industrial Aggregation	104.8	101.5	111.0	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.7	95.7	89.1	.	.	.	24	24

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **424**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=85 County_Name=Houston/Winona Joint_City=La Crescent

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
La Crescent	9000	Residential (less than 4 units)	94.3	95.5	93.0	9.7	13.0	1.01	71	Houston/Winona
La Crescent	9000	Seasonal Recreational Residential/Residential Aggregation	94.3	95.5	93.0	9.7	13.0	1.01	71	Houston/Winona

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 425

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Buffalo TWP	0002	101.4	102.3	100.4	.	.	.	11	11
Chatham	0003	102.7	96.9	98.0	.	.	.	10	10
Clearwater TWP	0004	102.6	102.8	100.4	.	.	.	8	8
Cokato TWP	0005	82.5	86.3	82.7	.	.	.	8	8
Corinna	0006	99.9	97.8	96.0	.	.	.	26	26
Franklin	0008	92.6	91.0	91.0	.	.	.	21	21
French Lake	0009	101.8	94.9	98.3	.	.	.	11	11
Maple Lake TWP	0010	101.2	101.3	100.2	.	.	.	8	8
Marysville	0011	91.1	90.0	91.0	.	.	.	10	10
Monticello TWP	0013	97.2	97.2	96.8	.	.	.	15	15
Rockford TWP	0015	99.4	94.3	93.6	.	.	.	19	19
Silver Creek	0016	101.7	95.9	97.6	.	.	.	6	6
Southside	0017	100.3	95.7	93.8	.	.	.	14	14
Woodland	0020	96.3	92.7	93.9	.	.	.	6	6
Albertville	0100	90.2	90.5	89.9	7.6	9.9	1.00	68	68
Annandale	0200	93.5	91.8	91.9	9.1	11.3	1.02	33	33
Buffalo	0300	92.9	92.6	92.0	7.9	12.9	1.01	170	170
Cokato	0500	96.6	94.0	95.7	10.8	13.4	1.01	31	31
Delano	0600	94.0	92.8	94.3	6.1	8.3	1.00	60	60
Howard Lake	1000	94.6	93.5	92.6	.	.	.	20	20
Maple Lake	1100	95.5	93.6	95.4	.	.	.	25	25
Monticello	1200	91.8	91.5	91.2	6.9	9.4	1.01	129	129
Montrose	1300	97.3	97.7	96.3	8.3	11.0	1.01	48	48
St. Michael	1600	89.0	88.5	88.8	8.5	11.3	1.00	163	163
Waverly	1800	91.5	91.9	91.9	.	.	.	18	18
Otsego	1900	90.5	90.0	90.4	7.3	9.2	1.00	147	147
Clearwater	7200	90.4	91.3	90.3	.	.	.	18	18
Hanover	7400	90.1	90.6	89.4	.	.	.	24	24
Rockford	8300	90.8	90.0	90.8	6.4	8.4	1.00	36	36

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **426**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	103.6	102.2	101.1	.	.	.	23	23
Southside	0017	92.8	91.5	88.9	.	.	.	18	18

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 427

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	96.3	94.7	91.8	.	.	.	6	6
Buffalo TWP	0002	101.4	102.3	100.4	.	.	.	11	11
Chatham	0003	102.7	96.9	98.0	.	.	.	10	10
Clearwater TWP	0004	103.2	104.6	101.9	.	.	.	11	11
Cokato TWP	0005	84.0	86.5	85.1	.	.	.	9	9
Corinna	0006	101.7	100.5	98.2	11.1	14.8	1.04	49	49
Franklin	0008	92.6	91.0	91.0	.	.	.	21	21
French Lake	0009	98.7	93.8	96.7	.	.	.	14	14
Maple Lake TWP	0010	103.0	104.4	101.6	.	.	.	10	10
Marysville	0011	92.0	92.2	91.7	.	.	.	11	11
Monticello TWP	0013	97.2	97.2	96.8	.	.	.	15	15
Rockford TWP	0015	99.4	94.3	93.6	.	.	.	19	19
Silver Creek	0016	100.2	93.7	96.9	.	.	.	7	7
Southside	0017	96.1	92.1	90.8	16.7	22.5	1.06	32	32
Victor	0019	91.6	87.7	89.2	.	.	.	8	8
Woodland	0020	96.3	92.7	93.9	.	.	.	6	6
Albertville	0100	90.2	90.5	89.9	7.6	9.9	1.00	68	68
Annandale	0200	93.5	91.8	91.9	9.1	11.3	1.02	33	33
Buffalo	0300	93.0	92.7	92.1	7.9	12.8	1.01	171	171
Cokato	0500	95.6	93.7	95.1	11.4	14.4	1.01	32	32
Delano	0600	94.0	92.8	94.3	6.1	8.3	1.00	60	60
Howard Lake	1000	94.6	93.5	92.6	.	.	.	20	20
Maple Lake	1100	95.5	93.6	95.4	.	.	.	25	25
Monticello	1200	91.8	91.5	91.2	6.9	9.4	1.01	129	129
Montrose	1300	97.3	97.7	96.3	8.3	11.0	1.01	48	48
St. Michael	1600	89.0	88.5	88.8	8.5	11.3	1.00	163	163
Waverly	1800	95.4	94.3	95.8	.	.	.	21	21
Otsego	1900	90.5	90.0	90.4	7.3	9.2	1.00	147	147
Clearwater	7200	90.4	91.3	90.3	.	.	.	18	18

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **428**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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
Hanover	7400	90.1	90.6	89.4	.	.	.	24	24
Rockford	8300	90.8	90.0	90.8	6.4	8.4	1.00	36	36

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **429**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wright CO=86 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
Silver Creek	0016	78.7	70.6	72.3	.	.	.	8	8
Southside	0017	125.0	123.4	127.5	.	.	.	6	6
Stockholm	0018	72.3	72.9	71.4	.	.	.	11	11

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **430**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wright CO=86 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
Silver Creek	0016	80.0	72.0	73.8	.	.	.	9	9
Southside	0017	124.5	121.7	126.3	.	.	.	7	7
Stockholm	0018	75.6	77.0	73.3	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **431**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	92.9	91.7	91.9	8.7	12.6	1.01	1,183	1,183
02	Apartment (4 or more units)	105.1	107.2	96.7	.	.	.	6	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.5	97.9	96.3	12.2	15.9	1.02	61	61
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	93.7	91.5	88.0	.	.	.	16	16
91	Seasonal Recreational Residential/Residential Aggregation	93.1	91.9	92.2	9.0	12.8	1.01	1,244	1,244
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	100.7	89.0	92.9	.	.	.	21	21
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.5	85.8	81.2	22.5	26.4	1.08	51	51
94	Commercial/Industrial Aggregation	126.0	102.5	105.4	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.2	89.2	85.9	20.8	23.9	1.07	73	73

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **432**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=86 County_Name=Hennepin/Wright Joint_City=Dayton

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Dayton	6600	Residential (less than 4 units)	90.9	88.2	90.2	7.9	10.5	1.01	32	Hennepin/Wright
Dayton	6600	Seasonal Recreational Residential/Residential Aggregation	90.9	88.2	90.2	7.9	10.5	1.01	32	Hennepin/Wright

CO=86 County_Name=Hennepin/Wright Joint_City=Hanover

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Hanover	7400	Residential (less than 4 units)	91.8	92.8	91.6	6.3	8.0	1.00	32	Hennepin/Wright
Hanover	7400	Seasonal Recreational Residential/Residential Aggregation	91.8	92.8	91.6	6.3	8.0	1.00	32	Hennepin/Wright

CO=86 County_Name=Hennepin/Wright Joint_City=Rockford

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Rockford	8300	Residential (less than 4 units)	90.7	89.4	90.6	6.3	8.3	1.00	37	Hennepin/Wright
Rockford	8300	Seasonal Recreational Residential/Residential Aggregation	90.7	89.4	90.6	6.3	8.3	1.00	37	Hennepin/Wright

CO=86 County_Name=Stearns/Wright Joint_City=Clearwater

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Clearwater	7200	Residential (less than 4 units)	90.4	91.3	90.3	.	.	.	18	Stearns/Wright
Clearwater	7200	Seasonal Recreational Residential/Residential Aggregation	90.4	91.3	90.3	.	.	.	18	Stearns/Wright

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **433**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	88.3	86.2	89.5	.	.	.	18	0
Clarkfield	0300	116.4	110.4	114.6	.	.	.	10	0
Granite Falls	7000	99.6	96.0	96.8	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **434**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	88.3	86.2	89.5	.	.	.	18	0
Clarkfield	0300	116.4	110.4	114.6	.	.	.	10	0
Granite Falls	7000	99.6	96.0	96.8	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **435**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	98.7	95.0	95.9	13.2	17.9	1.03	53	0
91	Seasonal Recreational Residential/Residential Aggregation	98.7	95.0	95.9	13.2	17.9	1.03	53	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.6	91.9	95.6	17.9	23.4	1.05	34	34
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.6	91.9	95.6	17.9	23.4	1.05	34	34

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **436**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

CO=87 County_Name=Chippewa/Yellow Medicine Joint_City=Granite Falls

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Granite Falls	7000	Residential (less than 4 units)	99.7	97.4	98.1	.	.	.	21	Chippewa/Yellow Medicine
Granite Falls	7000	Seasonal Recreational Residential/Residential Aggregation	99.7	97.4	98.1	.	.	.	21	Chippewa/Yellow Medicine

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **437**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	94.4	92.6	91.6	12.5	16.6	1.03	4,023	4,023

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **438**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	93.7	93.2	89.8	9.9	13.3	1.04	76	76

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **439**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	94.4	92.6	91.6	12.5	16.6	1.03	4,023	4,023

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **440**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Minneapolis CO=88 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
Minneapolis	8800	92.6	96.3	74.0	14.1	17.3	1.25	77	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **441**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	94.4	92.6	91.6	12.5	16.6	1.03	4,023	4,023
02	Apartment (4 or more units)	93.7	93.2	89.8	9.9	13.3	1.04	76	76
91	Seasonal Recreational Residential/Residential Aggregation	94.4	92.6	91.6	12.5	16.6	1.03	4,023	4,023
94	Commercial/Industrial Aggregation	92.6	96.3	74.0	14.1	17.3	1.25	77	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **442**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	94.2	93.0	92.7	12.0	16.3	1.01	1,833	1,833

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **443**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	99.5	99.8	97.6	10.9	14.9	1.02	64	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **444**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	94.2	93.0	92.7	12.0	16.3	1.01	1,833	1,833

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 445

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	98.0	95.6	96.2	14.1	18.4	1.02	46	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **446**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	94.2	93.0	92.7	12.0	16.3	1.01	1,833	1,833
02	Apartment (4 or more units)	99.5	99.8	97.6	10.9	14.9	1.02	64	0
91	Seasonal Recreational Residential/Residential Aggregation	94.2	93.0	92.7	12.0	16.3	1.01	1,833	1,833
94	Commercial/Industrial Aggregation	98.0	95.6	96.2	14.1	18.4	1.02	46	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **447**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	97.3	95.1	93.4	14.2	18.6	1.03	925	916

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **448**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	97.3	95.0	93.4	14.2	18.6	1.03	927	918

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **449**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	97.9	98.2	99.6	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **450**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	97.3	95.1	93.4	14.2	18.6	1.03	925	916
91	Seasonal Recreational Residential/Residential Aggregation	97.3	95.0	93.4	14.2	18.6	1.03	927	918
94	Commercial/Industrial Aggregation	97.9	98.2	99.6	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 451

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	99.3	98.3	97.2	8.6	12.1	1.02	1,567	1,559

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **452**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	104.1	100.3	102.0	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **453**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	99.3	98.3	97.2	8.6	12.1	1.02	1,567	1,559

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **454**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	83.8	82.2	79.8	17.8	21.5	1.06	32	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 455

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	99.3	98.3	97.2	8.6	12.1	1.02	1,567	1,559
02	Apartment (4 or more units)	104.1	100.3	102.0	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	99.3	98.3	97.2	8.6	12.1	1.02	1,567	1,559
94	Commercial/Industrial Aggregation	83.8	82.2	79.8	17.8	21.5	1.06	32	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **456**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	96.5	93.8	93.6	11.0	14.6	1.03	483	483

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 457

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	89.8	91.0	83.2	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **458**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	96.5	93.8	93.6	11.0	14.6	1.03	483	483

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **459**

**City and Township Ratios by Property Type
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013
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	99.5	100.0	95.1	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**

**2013 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

08:22 Monday, June 23, 2014 **460**

**Countywide Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price forward adjusted to Jan 2, 2014
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)	96.5	93.8	93.6	11.0	14.6	1.03	483	483
02	Apartment (4 or more units)	89.8	91.0	83.2	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	96.5	93.8	93.6	11.0	14.6	1.03	483	483
94	Commercial/Industrial Aggregation	99.5	100.0	95.1	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2012 through September 2013
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created June 11**