

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	95.2	93.3	95.0	.	.	.	10	8
Glen	0010	111.1	115.5	115.2	.	.	.	6	4
Hazelton	0012	102.6	99.2	103.5	.	.	.	8	5
Nordland	0025	90.9	88.3	89.9	.	.	.	11	7
Shamrock	0030	107.3	106.3	101.9	.	.	.	12	12
Spencer	0032	87.5	87.3	87.0	.	.	.	6	0
Aitkin	0100	99.1	91.4	93.3	.	.	.	27	1
Hill City	0700	88.5	87.7	84.9	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
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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	99.2	102.3	93.5	.	.	.	11	11
Fleming	0009	99.6	100.5	99.8	.	.	.	8	7
Hazelton	0012	101.4	99.9	100.9	.	.	.	12	12
Nordland	0025	99.2	91.8	100.0	.	.	.	7	6
Shamrock	0030	98.1	95.4	93.9	.	.	.	21	21
Hill City	0700	100.7	104.3	99.7	.	.	.	6	0

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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
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County_Name=Aitkin CO=01 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Aitkin TWP	0001	100.8	104.9	98.4	.	.	.	8	4
Ball Bluff	0002	115.8	106.8	112.4	.	.	.	7	5
Farm Island	0008	97.3	96.4	94.2	.	.	.	21	19
Fleming	0009	99.2	97.6	98.7	.	.	.	11	8
Glen	0010	110.6	108.6	111.4	.	.	.	9	7
Hazelton	0012	101.9	99.6	102.0	.	.	.	20	17
Hill Lake	0013	98.4	103.0	96.4	.	.	.	7	7
Lakeside	0017	103.0	102.5	98.7	.	.	.	10	9
Malmo	0022	108.4	99.4	100.4	.	.	.	7	3
Nordland	0025	94.2	89.1	93.0	.	.	.	18	13
Shamrock	0030	101.5	99.0	97.0	16.9	18.7	1.04	33	33
Spencer	0032	102.0	90.2	93.5	.	.	.	7	0
Waukenabo	0036	99.4	102.9	99.8	.	.	.	6	4
Wealthwood	0037	101.2	97.1	99.1	.	.	.	6	4
Aitkin	0100	99.1	91.4	93.3	.	.	.	27	1
Hill City	0700	92.8	94.9	89.1	.	.	.	17	0

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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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)	100.1	95.4	96.8	16.4	18.1	1.02	148	61
03	Non-Commercial Seasonal Recreational Residential (with buildings)	101.1	99.3	97.6	15.8	18.3	1.03	124	97
91	Seasonal Recreational Residential/Residential Aggregation	100.5	96.1	97.2	16.4	18.2	1.02	272	158
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	96.3	93.8	96.6	16.4	21.1	1.00	40	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.0	93.7	96.2	16.3	21.1	1.00	41	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.4	95.8	95.1	17.4	22.7	1.03	49	0

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**City and Township Ratios by Property Type
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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	94.2	91.0	91.5	8.7	10.6	1.02	38	38
Anoka	0100	97.0	96.2	96.5	8.0	9.8	1.00	140	140
Andover	0300	96.3	95.4	95.3	7.9	10.6	1.01	314	314
Centerville	0400	93.6	95.3	93.1	8.1	9.3	1.01	42	42
Columbia Heights	0500	94.7	96.4	90.5	10.3	12.8	1.01	222	222
Circle Pines	0600	95.5	96.0	95.3	7.5	10.0	1.00	52	52
Nowthen	0700	100.7	98.3	98.0	11.5	12.3	1.02	34	34
Fridley	0800	97.4	97.0	96.9	7.6	9.5	1.01	213	213
Lexington	0900	98.7	97.9	97.4	.	.	.	10	10
Coon Rapids	1000	95.6	94.7	95.6	7.3	8.8	1.00	479	479
Ramsey	1200	95.7	96.1	95.0	7.2	8.8	1.01	265	265
Lino Lakes	1300	96.5	96.6	95.5	7.7	8.7	1.01	188	188
East Bethel	1400	94.2	92.3	93.1	8.8	10.6	1.01	112	112
St. Francis	1600	98.6	96.8	96.8	9.4	9.3	1.01	88	88
Ham Lake	1700	99.0	96.3	95.2	11.3	35.9	1.04	131	131
Oak Grove	1800	97.9	95.5	96.3	10.8	10.9	1.00	72	72
Columbus	1900	97.5	96.5	94.3	.	.	.	23	23
Blaine	6200	98.3	96.9	97.6	8.1	17.1	1.01	711	711
Spring Lake Park	8700	93.8	93.2	93.4	7.1	8.5	1.00	48	48

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fridley	0800	96.5	93.0	91.5	.	.	.	7	0

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**City and Township Ratios by Property Type
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County_Name=Anoka CO=02 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Linwood	0010	94.4	91.2	91.7	8.8	10.5	1.02	39	39
Anoka	0100	97.0	96.2	96.5	8.0	9.8	1.00	140	140
Andover	0300	96.3	95.4	95.3	7.9	10.6	1.01	314	314
Centerville	0400	93.6	95.3	93.1	8.1	9.3	1.01	42	42
Columbia Heights	0500	94.7	96.4	90.5	10.3	12.8	1.01	222	222
Circle Pines	0600	95.5	96.0	95.3	7.5	10.0	1.00	52	52
Nowthen	0700	100.7	98.3	98.0	11.5	12.3	1.02	34	34
Fridley	0800	97.4	97.0	96.9	7.6	9.5	1.01	213	213
Lexington	0900	98.7	97.9	97.4	.	.	.	10	10
Coon Rapids	1000	95.6	94.7	95.6	7.3	8.8	1.00	479	479
Ramsey	1200	95.7	96.1	95.0	7.2	8.8	1.01	265	265
Lino Lakes	1300	96.5	96.6	95.5	7.7	8.7	1.01	188	188
East Bethel	1400	94.2	92.3	93.1	8.8	10.6	1.01	112	112
St. Francis	1600	98.6	96.8	96.8	9.4	9.3	1.01	88	88
Ham Lake	1700	98.9	96.1	95.1	11.3	35.9	1.04	132	132
Oak Grove	1800	97.9	95.5	96.3	10.8	10.9	1.00	72	72
Columbus	1900	97.5	96.5	94.3	.	.	.	23	23
Blaine	6200	98.3	96.9	97.6	8.1	17.1	1.01	711	711
Spring Lake Park	8700	93.8	93.2	93.4	7.1	8.5	1.00	48	48

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**City and Township Ratios by Property Type
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County_Name=Anoka CO=02 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fridley	0800	96.5	93.0	91.5	.	.	.	7	0
Blaine	6200	87.3	93.7	72.3	.	.	.	6	0

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**Countywide Ratios by Property Type
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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)	96.7	95.8	95.7	8.3	14.0	1.01	3,187	3,187
02	Apartment (4 or more units)	82.2	82.7	76.9	.	.	.	6	0
06	Commercial (with buildings)	89.4	92.1	63.0	.	.	.	22	0
07	Industrial (with buildings)	96.2	94.6	97.8	.	.	.	14	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	86.7	94.8	65.5	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	96.7	95.8	95.7	8.3	14.0	1.01	3,189	3,189
94	Commercial/Industrial Aggregation	92.0	93.2	70.7	15.7	20.3	1.28	36	0

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
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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)	98.6	96.8	96.8	9.4	9.3	1.01	88	Anoka/Isanti
St. Francis	1600	Seasonal Recreational Residential/Residential Aggregation	98.6	96.8	96.8	9.4	9.3	1.01	88	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)	98.3	96.9	97.6	8.1	17.1	1.01	711	Anoka/Ramsey
Blaine	6200	Seasonal Recreational Residential/Residential Aggregation	98.3	96.9	97.6	8.1	17.1	1.01	711	Anoka/Ramsey
Blaine	6200	Commercial/Industrial Aggregation	87.3	93.7	72.3	.	.	.	6	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)	94.4	93.9	94.0	7.4	9.0	1.00	50	Anoka/Ramsey
Spring Lake Park	8700	Seasonal Recreational Residential/Residential Aggregation	94.4	93.9	94.0	7.4	9.0	1.00	50	Anoka/Ramsey

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**City and Township Ratios by Property Type
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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
Audubon TWP	0002	91.5	90.8	89.7	.	.	.	6	6
Burlington	0003	102.5	99.5	101.4	.	.	.	14	14
Cormorant	0006	98.9	98.2	96.9	.	.	.	21	21
Detroit	0008	105.9	100.4	99.2	.	.	.	23	23
Erie	0009	97.3	95.2	97.7	.	.	.	19	19
Height Of Land	0014	96.8	94.2	94.6	.	.	.	8	8
Lake Eunice	0016	88.8	91.9	88.7	.	.	.	14	14
Lake View	0018	100.4	97.4	93.7	.	.	.	23	23
Osage	0020	92.0	89.1	87.9	.	.	.	6	6
Detroit Lakes	0300	96.7	95.2	96.9	12.7	13.8	0.99	154	154
Frazee	0400	102.8	96.3	98.7	.	.	.	12	12
Lake Park	0500	102.1	100.9	100.5	.	.	.	13	13

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cormorant	0006	94.8	89.3	93.0	.	.	.	17	17
Detroit	0008	83.9	82.2	76.6	.	.	.	8	8
Erie	0009	95.8	95.0	94.0	.	.	.	7	7
Height Of Land	0014	111.4	96.9	114.3	.	.	.	6	6
Lake Eunice	0016	100.9	97.0	98.0	.	.	.	23	23
Lake View	0018	89.4	90.1	88.6	.	.	.	16	16
Round Lake	0024	97.0	91.0	107.0	.	.	.	6	6
Detroit Lakes	0300	91.1	89.5	89.2	.	.	.	21	21

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Detroit Lakes	0300	101.3	94.6	83.8	.	.	.	14	0

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Audubon TWP	0002	86.1	86.0	87.7	.	.	.	10	10
Burlington	0003	100.4	98.4	100.5	.	.	.	16	16
Cormorant	0006	97.1	91.7	95.3	14.4	17.4	1.02	38	38
Detroit	0008	100.2	97.9	89.4	.	.	.	31	31
Erie	0009	96.9	95.1	96.7	.	.	.	26	26
Height Of Land	0014	103.0	95.2	102.7	.	.	.	14	14
Holmesville	0015	116.7	111.7	106.7	.	.	.	7	7
Lake Eunice	0016	96.3	92.3	93.5	15.2	16.7	1.01	37	37
Lake View	0018	95.9	91.8	91.7	16.5	18.9	1.04	39	39
Osage	0020	91.8	88.3	89.1	.	.	.	11	11
Round Lake	0024	98.8	91.9	107.4	.	.	.	7	7
Two Inlets	0033	115.3	111.5	114.2	.	.	.	8	8
Detroit Lakes	0300	96.0	94.1	95.2	12.8	14.1	1.00	175	175
Frazee	0400	102.8	96.3	98.7	.	.	.	12	12
Lake Park	0500	102.1	100.9	100.5	.	.	.	13	13

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**City and Township Ratios by Property Type
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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	101.3	94.6	83.8	.	.	.	14	0

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**Countywide Ratios by Property Type
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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)	97.9	96.1	96.6	13.2	14.7	1.00	358	358
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.6	92.0	92.8	17.5	18.3	1.03	145	145
06	Commercial (with buildings)	106.2	98.5	87.3	.	.	.	21	0
91	Seasonal Recreational Residential/Residential Aggregation	97.5	95.0	95.4	14.4	15.8	1.01	503	503
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	115.1	108.5	113.2	.	.	.	23	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	113.5	106.0	110.7	.	.	.	28	0
94	Commercial/Industrial Aggregation	106.2	98.5	87.3	.	.	.	21	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	112.4	106.1	101.9	18.1	21.6	1.10	43	0

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**City and Township Ratios by Property Type
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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	104.7	95.8	94.1	23.5	16.2	1.03	33	0
Eckles	0010	87.4	85.8	86.6	.	.	.	20	0
Frohn	0011	96.8	92.5	93.1	.	.	.	8	0
Grant Valley	0012	94.5	91.4	93.2	.	.	.	18	0
Liberty	0022	102.3	105.0	104.3	.	.	.	6	0
Northern	0027	92.6	90.0	90.0	15.2	15.3	1.01	55	0
Ten Lake	0039	104.0	96.5	109.0	.	.	.	6	0
Turtle Lake	0040	97.0	92.4	90.4	.	.	.	21	0
Turtle River TWP	0041	96.8	95.3	93.6	.	.	.	15	0
Bemidji	0100	94.8	93.8	92.3	10.8	10.7	1.01	136	0
Blackduck	0200	87.8	90.8	85.7	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Beltrami CO=04 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bemidji	0100	94.2	90.5	73.5	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	104.7	95.8	94.1	23.5	16.2	1.03	33	0
Eckles	0010	87.4	85.8	86.6	.	.	.	20	0
Frohn	0011	102.0	98.0	96.4	.	.	.	10	0
Grant Valley	0012	94.5	91.4	93.2	.	.	.	18	0
Lammers	0019	92.6	96.6	97.0	.	.	.	6	0
Liberty	0022	104.0	105.1	105.2	.	.	.	7	0
Northern	0027	92.3	89.6	89.7	15.2	15.3	1.01	56	0
Ten Lake	0039	96.0	95.2	103.9	.	.	.	11	0
Turtle Lake	0040	97.0	92.5	91.0	.	.	.	24	0
Turtle River TWP	0041	94.9	95.2	88.0	.	.	.	16	0
Bemidji	0100	94.8	93.8	92.4	10.7	10.7	1.01	137	0
Blackduck	0200	87.8	90.8	85.7	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	94.2	90.5	73.5	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.8	92.2	80.3	14.1	13.8	1.01	370	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.4	102.6	96.1	17.9	19.3	1.01	37	0
06	Commercial (with buildings)	91.2	96.1	74.3	.	.	.	16	0
91	Seasonal Recreational Residential/Residential Aggregation	95.2	92.4	81.4	14.7	14.5	1.01	407	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	112.5	99.5	106.0	.	.	.	17	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	109.7	97.5	104.4	.	.	.	22	0
94	Commercial/Industrial Aggregation	91.2	96.1	74.3	.	.	.	16	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	115.7	98.2	103.9	30.7	52.9	1.07	33	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	96.4	96.4	95.9	.	.	.	6	6
Langola	0006	85.5	85.4	86.6	.	.	.	11	8
Minden	0009	101.6	99.3	103.3	.	.	.	7	7
St. George	0010	113.4	90.2	91.7	.	.	.	6	6
Watab	0012	90.2	90.2	88.6	7.4	9.4	1.02	30	23
Foley	0200	98.7	96.9	96.4	.	.	.	31	31
Rice	0600	93.6	92.7	93.8	.	.	.	24	24
Sauk Rapids	0900	97.0	94.1	94.8	9.3	8.9	1.01	151	151
Sartell	8600	103.9	100.8	101.4	.	.	.	18	18
St. Cloud	9200	99.1	96.5	95.7	11.7	12.6	1.02	43	43

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	96.4	96.4	95.9	.	.	.	6	6
Langola	0006	86.2	85.4	86.2	.	.	.	13	8
Minden	0009	101.6	99.3	103.3	.	.	.	7	7
St. George	0010	113.4	90.2	91.7	.	.	.	6	6
Watab	0012	90.0	90.2	88.6	7.3	9.2	1.02	32	23
Foley	0200	98.7	96.9	96.4	.	.	.	31	31
Rice	0600	93.7	92.8	94.0	.	.	.	25	25
Sauk Rapids	0900	97.0	94.1	94.8	9.3	8.9	1.01	151	151
Sartell	8600	103.9	100.8	101.4	.	.	.	18	18
St. Cloud	9200	99.1	96.5	95.7	11.7	12.6	1.02	43	43

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.8	94.5	94.0	10.5	10.5	1.01	346	334
06	Commercial (with buildings)	114.0	98.1	92.1	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	96.7	94.4	93.9	10.5	10.6	1.01	351	335
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	101.9	93.5	94.1	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.1	91.0	86.9	.	.	.	14	0
94	Commercial/Industrial Aggregation	115.1	100.0	95.7	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.2	99.7	97.1	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	114.2	103.4	102.0	.	.	.	23	Benton/Morrison
Royalton	1400	Seasonal Recreational Residential/Residential Aggregation	114.2	103.4	102.0	.	.	.	23	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)	94.4	92.9	91.7
St. Cloud	9200	Apartment (4 or more units)	150.2	92.2	123.9
St. Cloud	9200	Commercial (with buildings)	106.3	99.4	88.0
St. Cloud	9200	Seasonal Recreational Residential/Residential Aggregation	94.4	92.9	91.7
St. Cloud	9200	Commercial/Industrial Aggregation	105.6	98.9	89.3

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
10.5	11.6	1.02	1,038	Benton/Sherburne/Stearns
.	.	.	10	Benton/Sherburne/Stearns
24.3	28.4	1.21	32	Benton/Sherburne/Stearns
10.5	11.6	1.02	1,038	Benton/Sherburne/Stearns
23.3	27.8	1.18	34	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)	95.7	94.5	93.6	7.9	9.1	1.02	241	Benton/Stearns
Sartell	8600	Seasonal Recreational Residential/Residential Aggregation	95.7	94.5	93.6	7.9	9.1	1.02	241	Benton/Stearns

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

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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=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	94.1	93.8	10.3	10.1	1.01	303
Commercial (with buildings)	116.0	94.8	89.9	.	.	.	8
Seasonal Recreational Residential/Residential Aggregation	96.3	94.0	93.7	10.3	10.2	1.01	308
Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	101.9	93.5	94.1	.	.	.	7
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.1	91.0	86.9	.	.	.	14
Commercial/Industrial Aggregation	117.1	96.2	94.4	.	.	.	9
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.2	99.7	97.1	.	.	.	27

All sales adjusted for time and terms

Based on sales from October 2013 through September 2014

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

source: RUNDATA.RATIO_TXCT created FINAL

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Graceville	0500	99.6	97.8	98.5	.	.	.	8	0
Ortonville	0800	97.2	95.9	94.8	.	.	.	31	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Big Stone	0004	92.1	88.6	89.8	.	.	.	6	0
Prior	0013	97.7	102.6	97.5	.	.	.	7	0
Graceville	0500	99.6	97.8	98.5	.	.	.	8	0
Ortonville	0800	97.3	96.0	94.9	9.9	11.3	1.01	32	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	99.5	96.0	101.9	15.1	15.4	1.03	58	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.4	100.0	93.0	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	99.0	96.1	100.3	14.4	14.8	1.03	69	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	87.0	85.4	81.3	.	.	.	19	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	87.7	87.5	81.9	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	91.6	91.4	90.8	.	.	.	10	10
Lime	0011	92.3	93.3	89.7	.	.	.	7	7
Mankato TWP	0015	96.0	97.0	95.8	.	.	.	11	11
Rapidan	0019	89.7	91.6	87.7	.	.	.	7	7
South Bend	0021	97.0	96.9	94.9	.	.	.	10	10
Amboy	0100	124.4	106.2	102.9	.	.	.	8	8
Eagle Lake	0300	95.4	93.0	95.8	.	.	.	32	32
Lake Crystal	0700	99.1	100.5	98.7	7.9	9.7	1.00	38	38
Madison Lake	0800	90.2	89.6	90.2	.	.	.	17	17
Mankato	0900	95.1	93.9	93.9	8.5	9.4	1.01	385	385
Mapleton	1000	116.4	111.4	109.3	.	.	.	16	16
St. Clair	1300	99.7	95.9	99.7	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Blue Earth CO=07 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mankato	0900	89.9	87.4	74.8	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	91.6	91.4	90.8	.	.	.	10	10
Lime	0011	92.3	93.3	89.7	.	.	.	7	7
Mankato TWP	0015	96.0	97.0	95.8	.	.	.	11	11
Rapidan	0019	89.7	91.6	87.7	.	.	.	7	7
South Bend	0021	97.0	96.9	94.9	.	.	.	10	10
Amboy	0100	124.4	106.2	102.9	.	.	.	8	8
Eagle Lake	0300	95.4	93.0	95.8	.	.	.	32	32
Lake Crystal	0700	99.1	100.5	98.7	7.9	9.7	1.00	38	38
Madison Lake	0800	89.1	89.6	89.6	.	.	.	19	19
Mankato	0900	95.1	93.9	93.9	8.5	9.4	1.01	385	385
Mapleton	1000	116.4	111.4	109.3	.	.	.	16	16
St. Clair	1300	99.7	95.9	99.7	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	89.9	87.4	74.8	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.4	94.6	94.6	9.7	10.6	1.01	586	586
02	Apartment (4 or more units)	98.4	94.7	92.2	.	.	.	7	0
06	Commercial (with buildings)	90.4	87.4	77.4	.	.	.	30	0
91	Seasonal Recreational Residential/Residential Aggregation	96.4	94.6	94.6	9.8	10.6	1.01	589	589
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	104.9	102.1	100.8	.	.	.	24	24
94	Commercial/Industrial Aggregation	89.6	87.0	76.3	22.8	25.9	1.15	31	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.2	100.4	99.2	.	.	.	26	26

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
Ratios reported only for jurisdictions with 6 sales or more**

CO=07 County_Name=Blue Earth/Faribault Joint_City=Minnesota Lake

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
Minnesota Lake	7300	Residential (less than 4 units)	94.6	99.8	93.4	.	.	.	9	Blue Earth/Faribault
Minnesota Lake	7300	Seasonal Recreational Residential/Residential Aggregation	94.6	99.8	93.4	.	.	.	9	Blue Earth/Faribault

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)	95.1	93.9	93.9	8.5	9.4	1.01	385	Blue Earth/Nicollet
Mankato	0900	Commercial (with buildings)	89.9	87.4	74.8	.	.	.	16	Blue Earth/Nicollet
Mankato	0900	Seasonal Recreational Residential/Residential Aggregation	95.1	93.9	93.9	8.5	9.4	1.01	385	Blue Earth/Nicollet
Mankato	0900	Commercial/Industrial Aggregation	89.9	87.4	74.8	.	.	.	16	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)	96.9	96.0	95.8	9.0	10.2	1.01	186	Blue Earth/Nicollet
North Mankato	8800	Seasonal Recreational Residential/Residential Aggregation	96.9	96.0	95.8	9.0	10.2	1.01	186	Blue Earth/Nicollet

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Cottonwood	0004	103.1	99.2	94.1	.	.	.	7	0
Hanska	0500	122.0	111.1	121.3	.	.	.	6	0
New Ulm	0600	94.6	94.0	94.5	7.8	9.0	1.00	137	0
Sleepy Eye	0800	100.7	98.7	96.9	.	.	.	19	0
Springfield	0900	96.0	96.4	94.6	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Cottonwood	0004	103.1	99.2	94.1	.	.	.	7	0
Hanska	0500	122.0	111.1	121.3	.	.	.	6	0
New Ulm	0600	94.6	94.0	94.5	7.8	9.0	1.00	137	0
Sleepy Eye	0800	100.7	98.7	96.9	.	.	.	19	0
Springfield	0900	96.0	96.4	94.6	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	108.8	108.6	109.5	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.7	95.1	94.6	9.9	12.0	1.02	206	0
06	Commercial (with buildings)	98.4	92.9	91.6	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	96.7	95.1	94.6	9.9	12.0	1.02	206	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	105.6	104.0	103.1	.	.	.	27	27
94	Commercial/Industrial Aggregation	98.4	92.9	91.6	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.8	105.0	104.9	.	.	.	30	30

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	97.2	94.5	94.2	.	.	.	12	0
Moose Lake TWP	0014	99.3	98.0	95.5	.	.	.	8	0
Thomson TWP	0023	93.0	91.2	90.6	12.8	13.9	1.02	48	0
Twin Lakes	0024	93.3	91.1	89.9	.	.	.	22	0
Carlton	0400	83.3	81.6	81.7	.	.	.	6	0
Cloquet	0500	96.6	94.0	94.2	13.4	15.2	1.02	125	0
Moose Lake	1200	94.4	92.8	95.4	.	.	.	9	0
Scanlon	1500	95.0	94.2	93.4	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Carlton CO=09 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barnum TWP	0003	97.3	90.5	96.9	.	.	.	15	0
Eagle	0008	130.1	132.0	126.9	.	.	.	6	0
Moose Lake TWP	0014	99.3	98.0	95.5	.	.	.	8	0
Perch Lake	0015	95.8	96.5	92.8	.	.	.	6	0
Thomson TWP	0023	93.0	91.2	90.6	12.8	13.9	1.02	48	0
Twin Lakes	0024	93.5	92.3	90.0	.	.	.	23	0
Carlton	0400	83.3	81.6	81.7	.	.	.	6	0
Cloquet	0500	96.6	94.0	94.2	13.4	15.2	1.02	125	0
Moose Lake	1200	94.4	92.8	95.4	.	.	.	9	0
Scanlon	1500	95.0	94.2	93.4	.	.	.	14	0

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**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.5	94.5	93.5	13.6	15.1	1.02	287	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	104.0	98.1	103.2	.	.	.	22	0
91	Seasonal Recreational Residential/Residential Aggregation	97.0	94.9	94.0	13.7	15.3	1.02	309	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	96.8	91.2	92.2	.	.	.	24	24
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.1	88.0	90.9	.	.	.	28	28
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.7	86.6	88.7	18.2	22.3	1.06	31	31

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Carver CO=10 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dahlgren	0005	97.6	97.4	96.5	.	.	.	14	14
Laketown	0008	99.4	100.9	98.7	.	.	.	7	7
Waconia TWP	0010	95.3	93.7	87.9	.	.	.	10	10
Watertown TWP	0011	94.6	96.2	92.1	.	.	.	6	6
Carver	0200	97.5	97.5	98.7	8.5	8.5	0.99	66	66
Chaska	0400	97.0	95.8	95.1	9.3	10.3	1.01	266	266
Cologne	0500	94.6	95.3	90.5	.	.	.	29	29
Hamburg	0600	103.2	103.1	100.0	.	.	.	7	7
Mayer	0700	101.5	100.6	101.5	.	.	.	26	26
Norwood-Young America	0900	102.5	99.1	101.0	12.4	12.2	1.00	48	48
Victoria	1000	99.4	99.0	98.3	9.3	10.4	1.01	145	145
Waconia	1100	96.5	95.9	96.0	9.3	10.0	1.00	174	174
Watertown	1200	92.3	91.6	92.8	8.3	10.2	0.99	57	57
Chanhassen	6300	97.4	97.5	96.8	8.4	9.9	1.01	381	381

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Carver CO=10 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dahlgren	0005	97.6	97.4	96.5	.	.	.	14	14
Laketown	0008	99.4	100.9	98.7	.	.	.	7	7
Waconia TWP	0010	95.3	93.7	87.9	.	.	.	10	10
Watertown TWP	0011	94.6	96.2	92.1	.	.	.	6	6
Carver	0200	97.5	97.5	98.7	8.5	8.5	0.99	66	66
Chaska	0400	97.0	95.8	95.1	9.3	10.3	1.01	266	266
Cologne	0500	94.6	95.3	90.5	.	.	.	29	29
Hamburg	0600	103.2	103.1	100.0	.	.	.	7	7
Mayer	0700	101.5	100.6	101.5	.	.	.	26	26
Norwood-Young America	0900	102.5	99.1	101.0	12.4	12.2	1.00	48	48
Victoria	1000	99.4	99.0	98.3	9.3	10.4	1.01	145	145
Waconia	1100	96.5	95.9	96.0	9.3	10.0	1.00	174	174
Watertown	1200	92.3	91.6	92.8	8.3	10.2	0.99	57	57
Chanhassen	6300	97.4	97.5	96.8	8.4	9.9	1.01	381	381

**All sales adjusted for time and terms
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Carver CO=10 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
Waconia	1100	86.8	90.8	91.3	.	.	.	6	0

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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.7	97.0	96.6	9.5	10.2	1.01	1,259	1,259
06	Commercial (with buildings)	91.3	92.7	89.7	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	97.7	97.0	96.6	9.5	10.2	1.01	1,259	1,259
94	Commercial/Industrial Aggregation	85.2	91.7	70.9	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.1	97.6	96.1	.	.	.	7	0

**All sales adjusted for time and terms
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**2014 Assessment Sales Ratio Study
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.4	97.5	96.8	8.4	9.9	1.01	381	Carver/Hennepin
Chanhassen	6300	Seasonal Recreational Residential/Residential Aggregation	97.4	97.5	96.8	8.4	9.9	1.01	381	Carver/Hennepin

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Barclay	0002	89.1	88.4	90.1	.	.	.	10	5
Birch Lake	0005	84.0	91.3	85.8	.	.	.	8	0
Crooked Lake	0012	99.2	100.0	90.6	.	.	.	6	0
Fairview	0015	101.5	98.1	98.1	.	.	.	8	5
Leech Lake	0022	100.3	100.0	104.8	.	.	.	7	0
Loon Lake	0024	105.5	102.8	111.4	.	.	.	6	3
Pine River TWP	0032	100.1	95.9	95.5	.	.	.	12	0
Powers	0035	98.6	92.3	96.3	.	.	.	8	0
Shingobee	0039	104.7	99.5	105.9	.	.	.	21	0
Sylvan	0042	100.3	93.2	97.4	18.3	17.5	1.00	32	0
Thunder Lake	0043	109.0	97.5	100.1	.	.	.	7	0
Woodrow	0052	105.3	99.2	98.3	.	.	.	10	0
East Gull Lake	0500	87.9	89.6	85.9	.	.	.	14	0
Lake Shore	1200	90.3	95.9	93.8	.	.	.	14	0
Pillager	1500	97.1	87.3	90.3	.	.	.	6	0
Pine River	1600	96.6	101.4	91.5	.	.	.	16	2
Walker	2300	95.7	94.6	95.1	.	.	.	25	0

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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Crooked Lake	0012	93.0	93.0	88.8	.	.	.	17	0
Fairview	0015	106.3	107.0	101.3	.	.	.	11	8
Hiram	0017	104.9	97.9	116.0	.	.	.	8	0
Kego	0020	95.5	93.9	94.8	.	.	.	7	0
Leech Lake	0022	102.7	106.8	100.5	.	.	.	7	0
Ponto Lake	0033	103.9	96.7	99.2	.	.	.	12	0
Powers	0035	104.9	99.3	100.4	.	.	.	15	0
Shingobee	0039	97.6	99.7	93.8	.	.	.	11	0
Sylvan	0042	104.6	94.5	98.2	.	.	.	10	0
Turtle Lake	0046	94.3	90.9	88.1	.	.	.	17	0
Wabedo	0047	97.1	93.6	101.3	.	.	.	15	0
Woodrow	0052	100.8	101.1	102.6	.	.	.	25	0
East Gull Lake	0500	105.4	104.6	100.6	.	.	.	9	0
Lake Shore	1200	93.2	92.9	92.3	.	.	.	19	0

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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Barclay	0002	93.1	89.4	92.5	.	.	.	14	9
Birch Lake	0005	85.1	91.1	86.5	.	.	.	11	0
Crooked Lake	0012	94.6	98.2	89.4	.	.	.	23	0
Fairview	0015	104.2	101.0	99.7	.	.	.	19	13
Hiram	0017	99.2	90.3	110.0	.	.	.	11	0
Kego	0020	93.4	92.3	93.0	.	.	.	10	0
Leech Lake	0022	101.5	100.6	102.0	.	.	.	14	0
Loon Lake	0024	95.5	94.7	98.6	.	.	.	8	4
Pike Bay	0030	107.0	98.6	100.9	.	.	.	8	1
Pine Lake	0031	97.1	96.2	93.9	.	.	.	6	0
Pine River TWP	0032	98.1	93.9	94.4	.	.	.	16	0
Ponto Lake	0033	104.0	96.7	99.4	.	.	.	17	0
Powers	0035	102.7	93.9	99.1	.	.	.	23	0
Shingobee	0039	102.2	99.6	100.6	12.5	16.7	1.02	32	0
Sylvan	0042	101.3	93.2	97.6	19.2	17.4	1.00	42	0
Thunder Lake	0043	100.4	97.3	93.3	.	.	.	11	0
Trelipe	0045	127.2	94.2	92.8	.	.	.	6	4
Turtle Lake	0046	94.1	92.7	89.3	.	.	.	21	0
Wabedo	0047	94.3	87.2	96.7	.	.	.	19	0
Woodrow	0052	102.1	99.5	101.2	16.1	17.8	0.99	35	0
Backus	0200	86.1	83.3	87.9	.	.	.	6	0
East Gull Lake	0500	94.8	92.2	92.6	.	.	.	23	0
Lake Shore	1200	92.0	94.1	93.0	13.3	14.9	1.00	33	0
Pillager	1500	97.1	87.3	90.3	.	.	.	6	0
Pine River	1600	96.6	101.4	91.5	.	.	.	16	2
Walker	2300	100.3	95.9	101.0	.	.	.	30	0

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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cass CO=11 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
Byron	0011	82.8	74.3	73.9	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cass CO=11 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
Byron	0011	82.8	74.3	73.9	.	.	.	6	0
Loon Lake	0024	103.5	104.4	103.5	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cass CO=11 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
Byron	0011	82.8	74.3	73.9	.	.	.	6	0
Loon Lake	0024	103.5	104.4	103.5	.	.	.	6	0
May	0026	92.6	92.7	89.5	.	.	.	6	0
Poplar	0034	79.2	79.0	80.0	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.4	94.8	95.6	16.6	18.6	1.01	285	35
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.0	96.7	96.6	18.0	19.4	1.02	255	41
06	Commercial (with buildings)	105.0	98.6	102.7	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	98.1	95.2	96.2	17.4	19.0	1.01	540	76
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	94.8	92.5	88.6	17.6	18.5	1.06	38	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.9	93.6	89.6	17.0	18.2	1.05	42	0
94	Commercial/Industrial Aggregation	105.0	98.6	102.7	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.6	92.5	91.6	16.3	17.6	1.02	56	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	119.7	106.1	101.6	.	.	.	7	Cass/Morrison
Motley	7900	Seasonal Recreational Residential/Residential Aggregation	119.7	106.1	101.6	.	.	.	7	Cass/Morrison

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	91.6	86.3	91.1	.	.	.	6	0
Clara City	0100	98.9	102.7	98.4	.	.	.	16	0
Montevideo	0600	93.7	90.1	90.4	13.0	14.8	1.02	49	0
Granite Falls	7000	102.9	93.9	100.9	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	91.6	86.3	91.1	.	.	.	6	0
Clara City	0100	98.9	102.7	98.4	.	.	.	16	0
Montevideo	0600	93.7	90.1	90.4	13.0	14.8	1.02	49	0
Granite Falls	7000	102.9	93.9	100.9	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	95.6	92.5	93.1	14.4	15.7	1.02	91	0
91	Seasonal Recreational Residential/Residential Aggregation	95.6	92.5	93.1	14.4	15.7	1.02	91	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.7	98.7	99.7	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.7	98.7	99.7	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	100.8	93.5	96.3	.	.	.	27	Chippewa/Yellow Medicine
Granite Falls	7000	Seasonal Recreational Residential/Residential Aggregation	100.8	93.5	96.3	.	.	.	27	Chippewa/Yellow Medicine

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	96.5	95.7	10.4	12.5	1.01	34	18
Fish Lake	0004	91.6	90.4	90.4	.	.	.	12	8
Franconia	0005	101.0	99.2	99.5	.	.	.	8	7
Lent	0006	93.9	95.0	92.3	.	.	.	22	22
Nessel	0007	96.3	94.3	94.5	.	.	.	18	6
Sunrise	0010	97.2	95.5	95.7	.	.	.	16	16
Center City	0200	97.9	97.6	97.7	.	.	.	12	2
Chisago City	0300	95.4	94.5	92.7	9.5	9.7	1.02	50	39
Harris	0400	93.6	92.4	92.4	.	.	.	7	7
Lindstrom	0500	96.8	92.1	92.0	13.5	12.7	1.02	60	48
North Branch	0600	94.0	94.4	92.5	8.9	10.8	1.02	106	106
Rush City	0700	100.9	101.8	101.0	.	.	.	14	14
Shafer	0800	98.9	98.5	98.5	.	.	.	8	8
Stacy	0900	94.8	92.1	93.8	.	.	.	12	12
Taylors Falls	1100	99.0	96.7	99.3	.	.	.	10	10
Wyoming	1200	92.1	93.2	91.3	8.9	9.6	1.01	60	59

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	97.4	96.6	96.1	10.7	12.7	1.01	35	18
Fish Lake	0004	91.8	90.9	90.7	.	.	.	13	8
Franconia	0005	101.0	99.2	99.5	.	.	.	8	7
Lent	0006	93.9	95.0	92.3	.	.	.	22	22
Nessel	0007	98.1	94.6	95.8	.	.	.	21	6
Sunrise	0010	97.2	95.5	95.7	.	.	.	16	16
Center City	0200	97.9	97.6	97.7	.	.	.	12	2
Chisago City	0300	95.4	94.5	92.7	9.5	9.7	1.02	50	39
Harris	0400	93.6	92.4	92.4	.	.	.	7	7
Lindstrom	0500	96.8	92.4	92.0	13.4	12.6	1.02	61	49
North Branch	0600	94.0	94.4	92.5	8.9	10.8	1.02	106	106
Rush City	0700	100.9	101.8	101.0	.	.	.	14	14
Shafer	0800	98.9	98.5	98.5	.	.	.	8	8
Stacy	0900	94.8	92.1	93.8	.	.	.	12	12
Taylors Falls	1100	99.0	96.7	99.3	.	.	.	10	10
Wyoming	1200	92.1	93.2	91.3	8.9	9.6	1.01	60	59

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Chisago CO=13 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
Rushseba	0008	99.4	104.2	97.0	.	.	.	6	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	95.2	94.5	93.4	9.6	11.1	1.01	459	392
03	Non-Commercial Seasonal Recreational Residential (with buildings)	105.1	104.3	104.8	.	.	.	6	1
06	Commercial (with buildings)	99.3	99.1	89.0	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	95.4	94.6	93.5	9.6	11.1	1.01	465	393
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	99.0	99.7	96.5	.	.	.	16	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	109.9	98.5	95.4	.	.	.	20	0
94	Commercial/Industrial Aggregation	99.3	99.1	89.0	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.9	98.0	91.1	.	.	.	26	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	85.4	79.4	83.9	.	.	.	7	5
Parke	0024	98.9	95.3	97.5	.	.	.	7	3
Barnesville	0300	93.4	91.4	92.5	11.4	11.2	1.00	47	47
Dilworth	0700	93.3	93.5	93.7	8.8	10.8	1.00	50	50
Glyndon	1100	92.5	92.9	92.2	.	.	.	22	22
Hawley	1200	106.3	98.2	98.6	.	.	.	34	34
Moorhead	1600	93.2	92.3	92.4	8.4	9.3	1.00	586	586
Sabin	1800	102.9	90.9	94.0	.	.	.	9	9
Ulen	1900	120.4	113.3	109.6	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	92.3	88.0	87.2	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Clay CO=14 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Moorhead	1600	97.5	99.6	96.9	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	85.4	79.4	83.9	.	.	.	7	5
Parke	0024	100.0	95.3	98.6	.	.	.	9	3
Barnesville	0300	93.4	91.4	92.5	11.4	11.2	1.00	47	47
Dilworth	0700	93.3	93.5	93.7	8.8	10.8	1.00	50	50
Glyndon	1100	92.5	92.9	92.2	.	.	.	22	22
Hawley	1200	106.3	98.2	98.6	.	.	.	34	34
Moorhead	1600	93.2	92.3	92.4	8.4	9.3	1.00	586	586
Sabin	1800	102.9	90.9	94.0	.	.	.	9	9
Ulen	1900	120.4	113.3	109.6	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	97.5	99.6	96.9	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
Ratios reported only for jurisdictions with 6 sales or more**

CO=14 County_Name=Clay

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.2	92.4	92.3	10.1	10.5	1.01	830	824
02	Apartment (4 or more units)	92.7	88.9	92.8	.	.	.	19	0
06	Commercial (with buildings)	89.8	98.1	86.6	.	.	.	25	0
91	Seasonal Recreational Residential/Residential Aggregation	94.3	92.4	92.3	10.1	10.5	1.01	832	824
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.1	97.2	94.6	16.7	19.0	1.04	37	0
94	Commercial/Industrial Aggregation	89.8	98.1	86.6	.	.	.	25	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.3	97.6	96.5	17.9	21.3	1.05	41	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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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)	96.6	92.8	92.1	14.1	13.0	1.02	244
Apartment (4 or more units)	93.5	91.5	101.7	.	.	.	6
Commercial (with buildings)	78.2	74.0	67.7	.	.	.	10
Seasonal Recreational Residential/Residential Aggregation	96.7	92.8	92.2	14.1	13.0	1.02	246
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.1	97.2	94.6	16.7	19.0	1.04	37
Commercial/Industrial Aggregation	78.2	74.0	67.7	.	.	.	10
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.3	97.6	96.5	17.9	21.3	1.05	41

All sales adjusted for time and terms

Based on sales from October 2013 through September 2014

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

source: RUNDATA.RATIO_TXCT created FINAL

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	87.2	88.3	83.4	.	.	.	6	0
Bagley	0200	95.0	92.6	94.2	.	.	.	9	0
Clearbrook	0300	102.1	97.6	94.9	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	87.2	88.3	83.4	.	.	.	6	0
Bagley	0200	95.0	92.6	94.2	.	.	.	9	0
Clearbrook	0300	102.1	97.6	94.9	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.7	93.1	91.9	18.2	20.3	1.03	54	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	88.6	90.9	88.3	.	.	.	12	0
06	Commercial (with buildings)	87.6	87.2	81.8	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	95.2	92.9	91.1	17.4	19.9	1.03	66	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	91.4	93.5	85.7	.	.	.	12	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	119.2	93.5	100.0	.	.	.	28	0
94	Commercial/Industrial Aggregation	87.6	87.2	81.8	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	111.9	91.8	95.5	40.7	20.4	1.02	35	0

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cook CO=16 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. Range 1W	0091	97.3	98.4	98.0	.	.	.	11	0
Grand Marais	0100	92.6	93.0	93.2	.	.	.	17	0

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Based on sales from October 2013 through September 2014
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Tofte	0001	95.8	97.3	95.0	.	.	.	10	0
Lutsen	0002	104.8	105.9	102.7	.	.	.	12	0
Unorg. Range 1W	0091	104.3	105.7	102.9	.	.	.	6	0
Unorg. Range 1E	0092	105.9	106.6	107.2	.	.	.	9	0
Grand Marais	0100	106.9	105.3	108.7	.	.	.	6	0

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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Tofte	0001	96.6	97.4	95.9	.	.	.	11	0
Lutsen	0002	103.8	105.9	102.3	.	.	.	16	0
Unorg. Range 2W	0090	96.6	86.6	101.9	.	.	.	6	0
Unorg. Range 1W	0091	99.7	100.0	99.6	.	.	.	17	0
Unorg. Range 1E	0092	107.2	102.4	107.3	.	.	.	14	0
Grand Marais	0100	96.3	98.2	97.8	.	.	.	23	0

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**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
Ratios reported only for jurisdictions with 6 sales or more**

CO=16 County_Name=Cook

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.7	98.4	99.5	8.8	10.2	0.98	44	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.5	104.1	103.3	13.2	15.6	1.00	58	0
91	Seasonal Recreational Residential/Residential Aggregation	101.0	99.8	101.9	11.8	14.0	0.99	102	0

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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	92.8	89.8	89.4	.	.	.	27	0
Westbrook	0600	102.7	110.0	100.4	.	.	.	13	0
Windom	0700	95.2	95.7	93.4	11.9	15.6	1.02	52	0

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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cottonwood CO=17 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Windom	0700	87.7	88.0	82.0	.	.	.	6	0

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	92.8	89.8	89.4	.	.	.	27	0
Westbrook	0600	102.7	110.0	100.4	.	.	.	13	0
Windom	0700	95.2	95.7	93.4	11.9	15.6	1.02	52	0

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Cottonwood CO=17 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
Windom	0700	87.7	88.0	82.0	.	.	.	6	0

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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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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	112.1	111.6	113.2	.	.	.	6	6

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**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.6	96.6	94.0	14.3	17.7	1.03	107	0
06	Commercial (with buildings)	91.6	95.2	84.4	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	96.6	96.6	94.0	14.3	17.7	1.03	107	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	112.1	112.8	111.5	.	.	.	18	18
94	Commercial/Industrial Aggregation	91.6	95.2	84.4	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	112.9	112.8	112.3	.	.	.	20	20

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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	103.5	101.5	100.0	.	.	.	16	4
Center	0003	97.2	99.9	96.3	.	.	.	6	2
Crow Wing	0004	88.3	87.0	87.3	11.3	14.3	1.01	30	30
Deerwood TWP	0007	92.0	91.3	91.7	.	.	.	14	6
Fort Ripley TWP	0010	97.6	94.1	97.6	.	.	.	12	8
Garrison TWP	0012	109.8	96.4	100.1	.	.	.	11	4
Ideal	0013	92.2	93.7	90.2	.	.	.	10	3
Irondale	0014	86.7	87.7	84.2	.	.	.	16	15
Lake Edward	0016	100.5	103.2	98.0	.	.	.	19	10
Long Lake	0018	91.3	94.4	86.8	.	.	.	9	5
Nokay Lake	0021	102.4	102.6	103.5	.	.	.	7	6
Oak Lawn	0022	95.7	94.2	93.8	.	.	.	12	10
Roosevelt	0027	87.9	89.9	87.1	.	.	.	10	6
Unorg. 1st Assessment	0099	98.0	96.9	96.9	7.2	9.5	1.01	65	45
Baxter	0100	95.6	94.7	94.3	9.0	11.6	1.01	129	116
Brainerd	0200	91.2	89.7	89.1	13.2	16.0	1.02	147	139
Crosby	0300	95.1	93.1	90.9	.	.	.	25	25
Deerwood	0600	105.3	106.8	113.0	.	.	.	8	4
Jenkins	1200	98.9	97.1	98.3	.	.	.	9	9
Nisswa	1600	92.7	91.2	91.9	10.2	13.6	1.01	31	17
Breezy Point	1900	93.8	95.8	93.6	12.4	14.6	1.01	52	45
Pequot Lakes	2000	95.2	95.8	92.0	.	.	.	26	24
Emily	2400	98.5	99.9	109.7	.	.	.	6	3
Crosslake	2500	93.8	91.2	85.6	20.3	16.7	1.04	36	12

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	88.0	87.2	81.5	.	.	.	10	4
Center	0003	100.4	101.2	98.3	.	.	.	6	1
Ideal	0013	94.2	97.1	89.6	.	.	.	15	2
Lake Edward	0016	95.4	99.4	96.4	.	.	.	6	1
Maple Grove	0019	99.9	88.6	89.8	.	.	.	6	1
Mission	0020	87.0	89.2	82.1	.	.	.	6	1
Pelican	0023	93.9	94.8	93.4	.	.	.	6	1
Roosevelt	0027	102.9	101.3	102.9	.	.	.	6	2
Ross Lake	0028	82.5	79.0	79.1	.	.	.	10	0
Unorg. 1st Assessment	0099	104.8	111.2	109.1	.	.	.	10	1
Fifty Lakes	0700	112.3	103.6	108.9	.	.	.	6	0
Nisswa	1600	93.7	92.6	91.5	.	.	.	10	1
Breezy Point	1900	82.6	85.0	82.8	.	.	.	20	13
Pequot Lakes	2000	103.0	107.2	105.1	.	.	.	6	1
Emily	2400	84.3	80.6	82.9	.	.	.	12	3
Crosslake	2500	95.2	94.3	94.9	16.7	19.9	1.01	40	4

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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Crow Wing CO=18 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brainerd	0200	136.6	124.4	113.1	.	.	.	12	0
Jenkins	1200	103.2	88.3	110.0	.	.	.	6	0

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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Crow Wing CO=18 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bay Lake	0002	97.5	97.8	92.0	.	.	.	26	8
Center	0003	98.8	100.4	97.3	.	.	.	12	3
Crow Wing	0004	88.3	87.0	87.3	11.3	14.3	1.01	30	30
Deerwood TWP	0007	93.1	92.5	92.3	.	.	.	17	6
Fairfield	0009	86.4	85.9	87.0	.	.	.	6	3
Fort Ripley TWP	0010	100.8	93.0	97.6	.	.	.	15	8
Garrison TWP	0012	101.6	93.0	90.0	.	.	.	16	4
Ideal	0013	93.4	96.1	89.8	.	.	.	25	5
Irondale	0014	91.2	92.6	87.7	.	.	.	19	15
Lake Edward	0016	99.2	102.9	97.5	.	.	.	25	11
Long Lake	0018	93.5	94.0	89.7	.	.	.	13	5
Maple Grove	0019	97.6	90.3	93.4	.	.	.	10	5
Mission	0020	95.0	95.3	90.1	.	.	.	10	3
Nokay Lake	0021	102.1	101.2	102.9	.	.	.	8	6
Oak Lawn	0022	97.1	94.8	94.5	.	.	.	13	11
Pelican	0023	98.1	95.7	94.7	.	.	.	11	1
Roosevelt	0027	93.5	94.2	92.0	.	.	.	16	8
Ross Lake	0028	81.9	77.9	78.8	.	.	.	11	0
Unorg. 1st Assessment	0099	98.9	97.5	98.8	9.2	11.9	1.00	75	46
Baxter	0100	95.9	94.7	94.6	9.2	11.7	1.01	130	116
Brainerd	0200	91.4	89.8	89.4	13.3	16.0	1.02	148	139
Crosby	0300	95.1	93.1	90.9	.	.	.	25	25
Deerwood	0600	105.3	106.8	113.0	.	.	.	8	4
Fifty Lakes	0700	106.2	102.3	88.7	.	.	.	11	1
Jenkins	1200	98.9	97.1	98.3	.	.	.	9	9
Nisswa	1600	93.0	91.2	91.7	10.4	13.5	1.01	41	18
Breezy Point	1900	90.7	90.1	91.0	13.0	15.1	1.00	72	58
Pequot Lakes	2000	96.6	96.7	95.5	.	.	.	32	25
Emily	2400	89.0	84.6	92.1	.	.	.	18	6
Crosslake	2500	94.5	93.3	90.9	18.3	18.6	1.02	76	16

**All sales adjusted for time and terms
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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Brainerd	0200	136.6	124.4	113.1	.	.	.	12	0
Jenkins	1200	103.2	88.3	110.0	.	.	.	6	0

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**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.9	94.2	92.7	12.4	14.4	1.02	758	577
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.3	93.3	92.4	17.0	19.1	1.01	212	42
06	Commercial (with buildings)	109.0	101.0	95.2	28.7	30.0	1.09	38	0
91	Seasonal Recreational Residential/Residential Aggregation	94.7	94.0	92.6	13.4	15.5	1.02	970	619
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	96.9	94.3	92.8	.	.	.	25	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.9	94.3	92.8	.	.	.	25	0
94	Commercial/Industrial Aggregation	109.0	101.0	95.2	28.7	30.0	1.09	38	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.1	96.1	93.3	18.8	26.2	1.04	32	0

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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	107.4	105.4	102.1	.	.	.	12	12
Douglas	0003	95.3	98.1	95.4	.	.	.	8	8
Empire	0005	90.8	90.5	90.9	.	.	.	29	29
Marshan	0012	94.0	94.5	91.7	.	.	.	7	7
Randolph TWP	0015	106.1	103.3	104.5	.	.	.	6	6
Ravenna	0016	94.4	98.0	94.2	.	.	.	19	19
Vermillion TWP	0019	93.5	93.0	85.7	.	.	.	11	11
Farmington	0200	93.0	92.4	92.6	8.1	9.6	1.00	390	390
Hampton	0300	91.7	87.6	90.7	.	.	.	9	9
Inver Grove Heights	0500	94.5	94.3	94.1	8.5	10.0	1.01	311	311
Lakeville	0600	95.7	95.1	96.0	6.9	8.4	1.00	681	681
Randolph	0900	97.8	96.2	96.9	.	.	.	7	7
Rosemount	1000	93.7	93.1	93.9	6.8	8.0	1.00	296	296
South St. Paul	1100	99.0	97.9	97.8	10.3	12.5	1.01	184	184
West St. Paul	1300	93.2	92.6	91.5	12.5	15.1	1.02	178	178
Lilydale	1400	90.2	89.0	90.0	.	.	.	28	28
Mendota Heights	1600	94.8	94.9	92.4	9.1	11.3	1.03	111	111
Burnsville	1800	94.9	94.4	94.8	8.9	10.4	1.00	671	671
Apple Valley	1900	94.0	93.4	94.3	8.1	9.3	1.00	670	670
Eagan	2000	93.8	94.0	94.6	8.3	9.7	1.00	726	726
Hastings	7500	95.5	94.7	94.8	9.7	10.5	1.00	256	256
Northfield	9700	90.9	93.3	88.7	.	.	.	23	23

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Dakota CO=19 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Inver Grove Heights	0500	87.3	95.5	77.9	.	.	.	7	0
Lakeville	0600	93.4	92.8	92.4	.	.	.	6	0
Burnsville	1800	108.1	103.2	106.2	.	.	.	22	0
Hastings	7500	97.5	99.9	80.1	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	107.4	105.4	102.1	.	.	.	12	12
Douglas	0003	95.3	98.1	95.4	.	.	.	8	8
Empire	0005	90.8	90.5	90.9	.	.	.	29	29
Marshan	0012	94.0	94.5	91.7	.	.	.	7	7
Randolph TWP	0015	106.1	103.3	104.5	.	.	.	6	6
Ravenna	0016	94.4	98.0	94.2	.	.	.	19	19
Vermillion TWP	0019	93.5	93.0	85.7	.	.	.	11	11
Farmington	0200	93.0	92.4	92.6	8.1	9.6	1.00	390	390
Hampton	0300	91.7	87.6	90.7	.	.	.	9	9
Inver Grove Heights	0500	94.5	94.3	94.1	8.5	10.0	1.01	311	311
Lakeville	0600	95.7	95.1	96.0	6.9	8.4	1.00	681	681
Randolph	0900	97.8	96.2	96.9	.	.	.	7	7
Rosemount	1000	93.7	93.1	93.9	6.8	8.0	1.00	296	296
South St. Paul	1100	99.0	97.9	97.8	10.3	12.5	1.01	184	184
West St. Paul	1300	93.2	92.6	91.5	12.5	15.1	1.02	178	178
Lilydale	1400	90.2	89.0	90.0	.	.	.	28	28
Mendota Heights	1600	94.8	94.9	92.4	9.1	11.3	1.03	111	111
Burnsville	1800	94.9	94.4	94.8	8.9	10.4	1.00	671	671
Apple Valley	1900	94.0	93.4	94.3	8.1	9.3	1.00	670	670
Eagan	2000	93.8	94.0	94.6	8.3	9.7	1.00	726	726
Hastings	7500	95.5	94.7	94.8	9.7	10.5	1.00	256	256
Northfield	9700	90.9	93.3	88.7	.	.	.	23	23

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Dakota CO=19 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Inver Grove Heights	0500	87.3	95.5	77.9	.	.	.	7	0
Lakeville	0600	93.4	92.8	92.4	.	.	.	6	0
West St. Paul	1300	106.3	100.0	102.6	.	.	.	6	0
Burnsville	1800	108.1	103.2	106.2	.	.	.	22	0
Eagan	2000	97.4	94.0	101.0	.	.	.	7	0
Hastings	7500	97.5	99.9	80.1	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.6	94.1	94.5	8.6	10.2	1.00	4,666	4,666
02	Apartment (4 or more units)	88.7	89.1	85.9	.	.	.	15	0
06	Commercial (with buildings)	100.4	98.5	90.6	16.1	20.1	1.10	69	0
07	Industrial (with buildings)	108.8	100.8	102.1	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	94.6	94.1	94.5	8.6	10.2	1.00	4,666	4,666
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	124.2	102.3	109.2	.	.	.	6	0
94	Commercial/Industrial Aggregation	101.0	98.5	91.9	15.8	20.1	1.09	75	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	119.9	102.3	100.4	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.9	93.3	92.2	12.9	15.0	1.02	228	Dakota/Rice
Northfield	9700	Seasonal Recreational Residential/Residential Aggregation	94.9	93.3	92.2	12.9	15.0	1.02	228	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)	95.5	94.7	94.8	9.7	10.5	1.00	256	Dakota/Washington
Hastings	7500	Commercial (with buildings)	97.5	99.9	80.1	.	.	.	7	Dakota/Washington
Hastings	7500	Seasonal Recreational Residential/Residential Aggregation	95.5	94.7	94.8	9.7	10.5	1.00	256	Dakota/Washington
Hastings	7500	Commercial/Industrial Aggregation	97.5	99.9	80.1	.	.	.	7	Dakota/Washington

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	101.8	100.3	101.3	.	.	.	8	8
Dodge Center	0200	132.4	98.6	102.9	.	.	.	25	0
Hayfield	0300	104.2	102.4	102.2	.	.	.	23	23
Kasson	0400	103.6	97.6	94.4	16.5	8.2	1.02	75	0
Mantorville	0500	115.3	93.3	93.1	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	101.8	100.3	101.3	.	.	.	8	8
Dodge Center	0200	132.4	98.6	102.9	.	.	.	25	0
Hayfield	0300	104.2	102.4	102.2	.	.	.	23	23
Kasson	0400	103.6	97.6	94.4	16.5	8.2	1.02	75	0
Mantorville	0500	115.3	93.3	93.1	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	108.2	98.2	96.9	20.4	50.5	1.06	175	58
91	Seasonal Recreational Residential/Residential Aggregation	108.2	98.2	96.9	20.4	50.5	1.06	175	58
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.2	91.2	89.8	.	.	.	9	9
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	107.9	92.2	96.2	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.0	95.6	91.0	.	.	.	15	Dodge/Steele
Blooming Prairie	7100	Seasonal Recreational Residential/Residential Aggregation	94.0	95.6	91.0	.	.	.	15	Dodge/Steele

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 100

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	95.9	92.5	94.0	11.1	8.5	1.01	41	33
Carlos TWP	0004	95.0	93.6	94.9	.	.	.	23	13
Hudson	0007	97.0	93.5	97.2	.	.	.	6	4
Ida	0008	97.7	97.0	94.4	.	.	.	18	8
La Grand	0009	91.6	91.0	91.4	8.9	10.5	1.00	62	45
Lake Mary	0010	94.9	95.6	93.4	.	.	.	8	3
Miltona TWP	0014	92.0	92.1	93.3	.	.	.	13	7
Moe	0015	92.1	98.3	94.5	.	.	.	9	3
Osakis TWP	0017	103.8	99.6	101.4	.	.	.	8	7
Alexandria	0100	95.1	94.2	94.2	9.3	10.5	1.01	172	164
Brandon	0200	89.7	91.7	90.5	.	.	.	7	7
Evansville	0400	107.5	101.6	105.3	.	.	.	6	6
Garfield	0600	90.0	92.1	91.7	.	.	.	6	6
Miltona	1100	94.5	91.9	91.3	.	.	.	8	8
Osakis	8200	93.0	92.3	93.4	.	.	.	16	16

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Carlos TWP	0004	100.6	97.6	97.7	.	.	.	14	0
Ida	0008	102.6	100.9	99.5	.	.	.	19	0
La Grand	0009	104.4	97.9	106.5	.	.	.	8	0
Milona TWP	0014	101.8	96.6	100.8	.	.	.	7	0

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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	95.8	92.9	94.1	10.6	8.5	1.00	46	35
Brandon TWP	0003	94.1	93.2	86.7	.	.	.	6	1
Carlos TWP	0004	97.1	95.1	95.8	9.5	12.9	1.01	37	13
Holmes City	0006	91.8	93.1	89.3	.	.	.	7	3
Hudson	0007	94.8	90.6	93.0	.	.	.	7	4
Ida	0008	100.2	98.8	96.9	10.8	13.9	1.03	37	8
La Grand	0009	93.1	91.9	94.0	9.9	13.0	0.99	70	45
Lake Mary	0010	96.9	97.4	95.4	.	.	.	12	3
Millerville TWP	0013	91.5	92.0	93.3	.	.	.	6	1
Miltona TWP	0014	95.4	96.2	95.9	.	.	.	20	7
Moe	0015	91.4	96.9	93.0	.	.	.	10	3
Osakis TWP	0017	102.2	99.2	100.5	.	.	.	9	7
Alexandria	0100	94.9	93.8	93.7	9.3	10.6	1.01	176	164
Brandon	0200	89.7	91.7	90.5	.	.	.	7	7
Evansville	0400	107.5	101.6	105.3	.	.	.	6	6
Garfield	0600	90.0	92.1	91.7	.	.	.	6	6
Miltona	1100	94.5	91.9	91.3	.	.	.	8	8
Osakis	8200	93.0	92.3	93.4	.	.	.	16	16

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.4	93.7	93.6	9.8	11.4	1.00	428	347
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.9	96.5	97.1	11.2	14.4	1.02	80	2
06	Commercial (with buildings)	104.4	101.8	118.8	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	95.1	94.0	94.3	10.1	12.2	1.01	508	349
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	94.4	97.3	91.0	.	.	.	11	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.7	92.1	88.3	.	.	.	15	0
94	Commercial/Industrial Aggregation	104.4	101.8	118.8	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.7	93.4	94.1	.	.	.	20	0

**All sales adjusted for time and terms
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	95.0	93.8	94.8	.	.	.	17	Douglas/Todd
Osakis	8200	Non-Commercial Seasonal Recreational Residential (with buildings)	83.1	81.6	83.7	.	.	.	10	Douglas/Todd
Osakis	8200	Seasonal Recreational Residential/Residential Aggregation	90.6	89.0	89.7	.	.	.	27	Douglas/Todd

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Faribault CO=22 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blue Earth	0100	99.9	91.5	93.8	25.5	25.7	1.02	44	0
Wells	1200	104.0	98.4	93.6	.	.	.	27	0
Winnebago	1300	99.0	91.0	90.7	.	.	.	14	0
Minnesota Lake	7300	94.6	99.8	93.4	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Faribault CO=22 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blue Earth	0100	99.9	91.5	93.8	25.5	25.7	1.02	44	0
Wells	1200	104.0	98.4	93.6	.	.	.	27	0
Winnebago	1300	99.0	91.0	90.7	.	.	.	14	0
Minnesota Lake	7300	94.6	99.8	93.4	.	.	.	9	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	101.3	93.2	92.1	25.6	26.7	1.06	127	0
06	Commercial (with buildings)	94.5	65.5	69.3	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	101.2	93.1	92.0	25.7	26.6	1.06	128	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.5	96.9	99.7	.	.	.	26	26
94	Commercial/Industrial Aggregation	94.5	65.5	69.3	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.6	96.9	98.7	.	.	.	28	28

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **108**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
Ratios reported only for jurisdictions with 6 sales or more**

CO=22 County_Name=Blue Earth/Faribault Joint_City=Minnesota Lake

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
Minnesota Lake	7300	Residential (less than 4 units)	94.6	99.8	93.4	.	.	.	9	Blue Earth/Faribault
Minnesota Lake	7300	Seasonal Recreational Residential/Residential Aggregation	94.6	99.8	93.4	.	.	.	9	Blue Earth/Faribault

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **109**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Fillmore CO=23 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fountain	0300	124.1	108.0	109.3	.	.	.	8	0
Harmony	0500	102.5	91.6	91.3	.	.	.	21	0
Lanesboro	0600	103.8	108.4	98.5	.	.	.	9	0
Preston	1000	96.6	92.7	90.6	.	.	.	19	0
Rushford	1200	106.2	104.1	100.3	.	.	.	16	0
Spring Valley	1300	110.6	93.9	97.3	31.5	17.5	1.03	37	0
Rushford Village	1600	86.9	87.9	93.1	.	.	.	6	0
Chatfield	6400	100.3	98.8	98.8	.	.	.	25	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Fillmore CO=23 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fountain	0300	124.1	108.0	109.3	.	.	.	8	0
Harmony	0500	102.5	91.6	91.3	.	.	.	21	0
Lanesboro	0600	103.8	108.4	98.5	.	.	.	9	0
Preston	1000	96.6	92.7	90.6	.	.	.	19	0
Rushford	1200	106.2	104.1	100.3	.	.	.	16	0
Spring Valley	1300	110.6	93.9	97.3	31.5	17.5	1.03	37	0
Rushford Village	1600	86.9	87.9	93.1	.	.	.	6	0
Chatfield	6400	100.3	98.8	98.8	.	.	.	25	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Fillmore CO=23 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
Canton TWP	0006	94.2	94.4	95.5	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Fillmore CO=23 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
Canton TWP	0006	94.2	94.4	95.5	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	103.6	97.0	96.1	21.8	20.3	1.03	202	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.1	89.1	87.6	.	.	.	9	0
06	Commercial (with buildings)	92.8	95.6	96.5	.	.	.	15	0
91	Seasonal Recreational Residential/Residential Aggregation	103.4	96.9	95.6	22.2	20.5	1.03	211	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	102.5	103.1	99.9	.	.	.	10	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.0	99.5	94.1	15.9	19.7	1.05	38	0
94	Commercial/Industrial Aggregation	92.8	95.6	96.5	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.0	101.3	96.6	18.5	23.4	1.08	50	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 114

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	98.5	97.6	96.7	11.9	17.0	1.02	46	Fillmore/Olmsted
Chatfield	6400	Seasonal Recreational Residential/Residential Aggregation	98.5	97.6	96.7	11.9	17.0	1.02	46	Fillmore/Olmsted

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Freeborn CO=24 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bancroft	0003	101.4	103.5	98.9	.	.	.	11	0
Albert Lea	0100	105.1	97.7	97.2	22.8	22.3	1.03	224	0
Alden	0200	104.3	96.9	98.2	.	.	.	7	0
Clarks Grove	0400	101.4	82.3	82.4	.	.	.	8	0
Emmons	0600	102.0	95.4	75.6	.	.	.	6	0
Geneva	0800	92.5	88.3	85.9	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Freeborn CO=24 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Albert Lea	0100	101.9	102.2	98.8	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Freeborn CO=24 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bancroft	0003	101.4	103.5	98.9	.	.	.	11	0
Albert Lea	0100	105.1	97.7	97.2	22.8	22.3	1.03	224	0
Alden	0200	104.3	96.9	98.2	.	.	.	7	0
Clarks Grove	0400	101.4	82.3	82.4	.	.	.	8	0
Emmons	0600	102.0	95.4	75.6	.	.	.	6	0
Geneva	0800	92.5	88.3	85.9	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Geneva TWP	0008	96.1	93.3	94.4	.	.	.	6	6

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	101.9	102.2	98.8	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Geneva TWP	0008	96.1	93.3	94.4	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	106.1	97.5	96.5	24.7	22.7	1.04	313	0
06	Commercial (with buildings)	89.8	101.3	96.6	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	106.1	97.5	96.5	24.7	22.7	1.04	313	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.5	99.1	99.5	.	.	.	29	29
94	Commercial/Industrial Aggregation	89.8	101.3	96.6	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.1	100.0	102.0	.	.	.	32	32

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 122

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	94.4	94.2	92.5	.	.	.	11	11
Leon	0013	95.2	101.0	94.3	.	.	.	7	7
Minneola	0014	110.6	101.9	103.4	.	.	.	6	6
Roscoe	0016	97.3	99.3	94.2	.	.	.	6	6
Stanton	0017	84.4	85.5	85.9	.	.	.	8	5
Vasa	0018	126.1	120.3	119.8	.	.	.	6	6
Cannon Falls	0200	97.4	94.2	94.8	14.6	15.1	1.02	60	60
Goodhue	0500	101.9	102.1	97.7	.	.	.	13	13
Kenyon	0600	97.1	96.4	93.7	.	.	.	28	28
Red Wing	0800	97.0	93.4	94.1	11.1	11.4	1.02	183	183
Wanamingo	1200	103.0	102.7	101.8	.	.	.	14	14
Zumbrota	1400	101.4	101.4	99.6	11.2	11.3	1.02	49	49
Lake City	7700	97.2	97.1	89.3	.	.	.	10	0
Pine Island	9500	97.7	92.8	92.6	.	.	.	28	28

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 123

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Goodhue CO=25 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Red Wing	0800	95.4	101.7	84.1	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 124

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	94.4	94.2	92.5	.	.	.	11	11
Leon	0013	95.2	101.0	94.3	.	.	.	7	7
Minneola	0014	110.6	101.9	103.4	.	.	.	6	6
Roscoe	0016	97.3	99.3	94.2	.	.	.	6	6
Stanton	0017	84.4	85.5	85.9	.	.	.	8	5
Vasa	0018	126.1	120.3	119.8	.	.	.	6	6
Cannon Falls	0200	97.4	94.2	94.8	14.6	15.1	1.02	60	60
Goodhue	0500	101.9	102.1	97.7	.	.	.	13	13
Kenyon	0600	97.1	96.4	93.7	.	.	.	28	28
Red Wing	0800	97.0	93.5	94.2	11.1	11.4	1.02	184	184
Wanamingo	1200	103.0	102.7	101.8	.	.	.	14	14
Zumbrota	1400	101.4	101.4	99.6	11.2	11.3	1.02	49	49
Lake City	7700	94.8	96.6	86.1	.	.	.	15	0
Pine Island	9500	97.7	92.8	92.6	.	.	.	28	28

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 125

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	92.0	97.1	83.5	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	98.4	95.6	95.4	12.8	13.6	1.02	470	457
03	Non-Commercial Seasonal Recreational Residential (with buildings)	93.9	101.3	84.3	.	.	.	7	2
06	Commercial (with buildings)	91.2	93.2	84.1	.	.	.	23	0
91	Seasonal Recreational Residential/Residential Aggregation	98.3	95.7	95.2	12.8	13.6	1.02	477	459
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	94.1	94.3	89.9	.	.	.	17	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.8	93.6	83.2	.	.	.	20	0
94	Commercial/Industrial Aggregation	90.2	92.8	83.7	.	.	.	25	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.8	97.5	88.9	16.1	21.8	1.09	31	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 127

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	98.3	95.2	94.8	10.9	10.8	1.02	48	Goodhue/Olmsted
Pine Island	9500	Seasonal Recreational Residential/Residential Aggregation	98.3	95.2	94.8	10.9	10.8	1.02	48	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)	105.8	99.6	96.6	16.8	13.2	1.04	64	Goodhue/Wabasha
Lake City	7700	Non-Commercial Seasonal Recreational Residential (with buildings)	90.5	92.6	83.9	.	.	.	6	Goodhue/Wabasha
Lake City	7700	Seasonal Recreational Residential/Residential Aggregation	104.5	98.8	94.7	16.5	13.6	1.05	70	Goodhue/Wabasha

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Ashby	0100	102.4	103.6	99.9	.	.	.	7	0
Elbow Lake	0300	97.4	92.5	93.8	.	.	.	13	0
Hoffman	0600	82.0	81.4	80.6	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Ashby	0100	102.4	103.6	99.9	.	.	.	7	0
Elbow Lake	0300	97.4	92.5	93.8	.	.	.	13	0
Hoffman	0600	82.0	81.4	80.6	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **130**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	90.8	89.0	87.9	16.5	20.2	1.03	48	0
91	Seasonal Recreational Residential/Residential Aggregation	90.0	89.0	88.3	17.6	21.8	1.02	52	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	84.0	81.8	81.9	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	84.9	82.2	82.5	.	.	.	10	0

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Based on sales from October 2013 through September 2014
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	93.2	91.3	92.3	10.3	12.8	1.01	270	270
Champlin	0200	94.6	93.6	94.3	8.7	9.8	1.00	269	269
Crystal	0300	96.2	93.8	95.2	10.6	11.6	1.01	265	265
Deephaven	0500	90.5	88.6	88.2	11.8	14.7	1.03	54	54
Edina	0700	91.7	91.8	90.9	10.8	13.0	1.01	806	806
Excelsior	0900	91.4	87.7	90.1	.	.	.	22	22
Golden Valley	1100	95.1	94.4	92.6	12.7	15.9	1.03	264	264
Hopkins	1400	96.7	95.9	96.4	12.3	15.6	1.00	165	165
Long Lake	1600	99.9	96.5	98.0	.	.	.	23	23
Loretto	1700	91.2	91.2	90.4	.	.	.	8	8
Maple Plain	1800	91.3	89.8	91.0	.	.	.	14	14
Minnetonka Beach	1900	94.2	93.7	92.5	.	.	.	9	9
Mound	2100	94.2	92.8	94.0	11.0	13.4	1.00	122	0
Osseo	2300	88.6	85.8	87.1	.	.	.	24	24
Richfield	2500	92.7	92.0	91.5	9.9	12.2	1.01	381	381
Robbinsdale	2600	97.3	95.0	95.0	12.8	15.5	1.02	183	183
Rogers	2800	91.1	91.6	90.3	7.1	8.9	1.01	119	119
St. Bonifacius	2900	84.5	87.4	86.6	.	.	.	29	0
St. Louis Park	3000	94.7	93.4	93.6	10.1	12.0	1.01	669	669
Spring Park	3200	104.1	106.0	99.7	.	.	.	12	0
Tonka Bay	3300	100.6	95.8	99.2	.	.	.	18	18
Wayzata	3400	96.6	96.2	88.3	11.1	12.9	1.08	71	71
Woodland	3700	90.7	87.5	81.1	.	.	.	8	8
Bloomington	4100	93.6	91.8	92.7	10.9	11.8	1.00	950	950
New Hope	4200	92.1	90.9	91.4	10.0	11.6	1.01	172	172
Maple Grove	4400	93.2	93.0	92.8	7.3	8.8	1.00	913	913
Medina	4500	94.8	94.1	91.2	10.2	14.2	1.04	60	60
Orono	4600	94.5	92.9	93.1	13.7	16.5	1.01	105	105
Plymouth	4700	93.9	93.6	93.8	7.9	9.8	1.00	906	906
Brooklyn Park	4900	94.3	92.8	93.8	9.9	11.5	1.00	801	801

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	96.0	94.1	93.3	.	.	.	14	14
Minnetonka	5200	93.4	92.5	92.3	10.9	13.1	1.01	688	688
Shorewood	5300	94.4	93.4	94.4	10.1	11.7	1.00	99	99
Independence	5400	95.0	93.0	97.9	.	.	.	30	30
Greenfield	5500	89.7	92.1	89.0	.	.	.	20	20
Corcoran	5600	94.0	93.3	94.2	9.5	10.7	1.00	52	52
Minnetrista	5800	97.6	97.0	98.0	9.4	10.2	0.99	96	0
Eden Prairie	6000	93.2	91.7	92.9	8.0	9.2	1.00	879	879
Dayton	6600	94.9	93.0	95.5	.	.	.	30	30
Hanover	7400	82.5	80.0	83.1	.	.	.	7	7
Minneapolis	8800	95.0	93.7	92.8	12.0	13.5	1.01	4,130	4,130
St. Anthony	9100	89.1	89.6	87.8	10.8	13.2	1.01	81	81

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Minneapolis	8800	89.2	88.1	83.2	12.5	14.0	1.06	84	84

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Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Champlin	0200	94.1	89.9	95.7	.	.	.	12	12
Crystal	0300	96.3	94.8	95.9	.	.	.	16	16
Golden Valley	1100	91.7	92.8	90.4	.	.	.	15	15
Wayzata	3400	92.6	88.7	84.2	.	.	.	9	9
Orono	4600	98.5	100.9	109.2	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hennepin CO=27 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hopkins	1400	84.8	95.2	64.4	.	.	.	7	0
Richfield	2500	88.0	89.6	127.5	.	.	.	6	0
St. Louis Park	3000	96.0	97.1	94.9	.	.	.	7	0
Bloomington	4100	101.4	93.1	94.5	.	.	.	14	0
Plymouth	4700	95.7	95.0	95.3	.	.	.	11	0
Minnetonka	5200	90.1	95.6	67.3	.	.	.	9	0
Eden Prairie	6000	91.6	90.7	96.4	.	.	.	8	0
Minneapolis	8800	93.0	95.5	55.5	18.4	22.6	1.65	76	0

**All sales adjusted for time and terms
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hennepin CO=27 PT=07 Property=Industrial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rogers	2800	92.2	95.5	101.6	.	.	.	7	0
Bloomington	4100	93.6	93.0	90.8	.	.	.	7	0
New Hope	4200	100.4	95.9	96.0	.	.	.	6	0
Brooklyn Park	4900	95.3	95.6	73.8	.	.	.	6	0
Minneapolis	8800	102.0	99.0	88.5	.	.	.	9	0

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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	93.2	91.3	92.3	10.3	12.8	1.01	270	270
Champlin	0200	94.6	93.3	94.4	8.8	9.8	1.00	281	281
Crystal	0300	96.2	93.8	95.2	10.6	11.5	1.01	281	281
Deephaven	0500	90.8	88.8	88.2	11.8	14.6	1.03	57	57
Edina	0700	91.7	91.8	90.8	10.8	13.0	1.01	809	809
Excelsior	0900	90.8	87.0	89.7	.	.	.	23	23
Golden Valley	1100	94.9	94.3	92.5	12.6	15.8	1.03	279	279
Hopkins	1400	96.8	96.0	96.4	12.3	15.5	1.00	166	166
Long Lake	1600	99.9	96.5	98.0	.	.	.	23	23
Loretto	1700	91.2	91.2	90.4	.	.	.	8	8
Maple Plain	1800	91.3	89.8	91.0	.	.	.	14	14
Minnetonka Beach	1900	94.2	93.7	92.5	.	.	.	9	9
Mound	2100	94.2	92.8	93.8	11.1	13.5	1.00	124	0
Osseo	2300	88.6	85.8	87.1	.	.	.	24	24
Richfield	2500	92.6	91.9	91.5	9.9	12.2	1.01	382	382
Robbinsdale	2600	97.4	95.0	95.1	12.9	15.6	1.02	187	187
Rogers	2800	91.4	91.6	90.4	7.5	9.0	1.01	124	124
St. Bonifacius	2900	84.5	87.4	86.6	.	.	.	29	0
St. Louis Park	3000	94.7	93.4	93.6	10.1	12.0	1.01	669	669
Spring Park	3200	101.1	101.0	97.0	.	.	.	14	0
Tonka Bay	3300	99.8	95.7	98.5	.	.	.	19	19
Wayzata	3400	96.1	94.9	87.3	11.3	13.5	1.09	80	80
Woodland	3700	91.1	87.9	85.2	.	.	.	9	9
Bloomington	4100	93.5	91.8	92.7	10.9	11.8	1.00	951	951
New Hope	4200	92.3	90.9	91.5	10.0	11.6	1.01	176	176
Maple Grove	4400	93.2	93.0	92.8	7.3	8.8	1.00	913	913
Medina	4500	94.8	94.1	91.2	10.2	14.2	1.04	60	60
Orono	4600	94.7	93.1	93.7	14.0	16.9	1.01	112	112
Plymouth	4700	93.9	93.6	93.8	7.9	9.8	1.00	906	906
Brooklyn Park	4900	94.3	92.8	93.8	9.9	11.5	1.00	801	801

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	95.2	92.8	92.6	.	.	.	15	15
Minnetonka	5200	93.4	92.5	92.3	10.9	13.1	1.01	689	689
Shorewood	5300	94.4	93.4	94.4	10.1	11.7	1.00	99	99
Independence	5400	95.9	93.5	98.7	11.5	12.4	1.01	35	35
Greenfield	5500	89.0	92.1	88.6	.	.	.	22	22
Corcoran	5600	94.0	93.3	94.2	9.5	10.7	1.00	52	52
Minnetrista	5800	97.7	97.0	98.1	9.4	10.2	0.99	97	0
Eden Prairie	6000	93.2	91.7	92.9	8.0	9.2	1.00	879	879
Dayton	6600	96.0	93.5	96.0	10.3	11.5	0.99	32	32
Hanover	7400	82.5	80.0	83.1	.	.	.	7	7
Minneapolis	8800	95.0	93.7	92.8	12.0	13.5	1.01	4,130	4,130
St. Anthony	9100	89.0	89.5	87.7	10.7	13.1	1.02	83	83

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	110.8	111.1	83.1	.	.	.	6	0
Edina	0700	88.2	87.7	86.8	.	.	.	8	0
Hopkins	1400	85.3	91.5	66.3	.	.	.	9	0
Richfield	2500	88.0	89.6	127.5	.	.	.	6	0
Rogers	2800	92.0	92.8	98.1	.	.	.	9	0
St. Louis Park	3000	94.3	94.7	97.3	.	.	.	12	0
Bloomington	4100	98.8	93.0	94.1	.	.	.	21	0
New Hope	4200	101.0	95.9	96.6	.	.	.	8	0
Maple Grove	4400	113.5	95.8	103.4	.	.	.	7	0
Plymouth	4700	94.0	93.5	95.2	.	.	.	16	0
Brooklyn Park	4900	97.7	95.6	86.8	.	.	.	10	0
Minnetonka	5200	91.1	97.6	73.6	.	.	.	12	0
Eden Prairie	6000	87.6	90.4	86.6	.	.	.	11	0
Minneapolis	8800	94.0	95.6	56.5	18.7	22.9	1.64	85	0

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**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.1	92.9	92.7	10.5	12.4	1.01	13,843	13,584
02	Apartment (4 or more units)	89.7	88.2	88.0	11.4	13.0	1.01	111	84
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.4	92.3	90.6	12.9	14.8	1.04	102	97
06	Commercial (with buildings)	96.4	95.7	69.1	17.3	19.1	1.34	190	0
07	Industrial (with buildings)	93.7	93.0	89.5	14.5	18.5	1.08	72	0
91	Seasonal Recreational Residential/Residential Aggregation	94.1	92.9	92.7	10.5	12.4	1.01	13,945	13,681
94	Commercial/Industrial Aggregation	95.7	95.4	72.4	16.7	18.9	1.30	262	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.2	91.1	90.0	.	.	.	6	0

**All sales adjusted for time and terms
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.4	97.5	96.8	8.4	9.9	1.01	381	Carver/Hennepin
Chanhassen	6300	Seasonal Recreational Residential/Residential Aggregation	97.4	97.5	96.8	8.4	9.9	1.01	381	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)	89.4	89.5	88.1	11.2	14.1	1.01	97	Hennepin/Ramsey
St. Anthony	9100	Seasonal Recreational Residential/Residential Aggregation	89.3	89.4	87.9	11.1	14.0	1.02	99	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)	94.9	93.0	95.5	.	.	.	30	Hennepin/Wright
Dayton	6600	Seasonal Recreational Residential/Residential Aggregation	96.0	93.5	96.0	10.3	11.5	0.99	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)	91.1	91.6	90.9	8.4	11.0	1.00	37	Hennepin/Wright
Hanover	7400	Seasonal Recreational Residential/Residential Aggregation	91.1	91.6	90.9	8.4	11.0	1.00	37	Hennepin/Wright

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	95.9	96.7	95.5	6.0	6.5	1.00	41	Hennepin/Wright
Rockford	8300	Seasonal Recreational Residential/Residential Aggregation	95.9	96.7	95.5	6.0	6.5	1.00	41	Hennepin/Wright

**All sales adjusted for time and terms
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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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)	93.7	92.7	92.7	9.9	11.9	1.01	9,713
Apartment (4 or more units)	91.2	90.2	92.4	.	.	.	27
Non-Commercial Seasonal Recreational Residential (with buildings)	94.4	92.3	90.6	12.9	14.8	1.04	102
Commercial (with buildings)	98.7	96.7	81.5	16.6	16.4	1.12	114
Industrial (with buildings)	92.5	93.0	89.6	13.5	16.9	1.07	63
Seasonal Recreational Residential/Residential Aggregation	93.7	92.7	92.7	9.9	11.9	1.01	9,815
Commercial/Industrial Aggregation	96.5	95.2	83.5	15.8	16.6	1.10	177
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.2	91.1	90.0	.	.	.	6

All sales adjusted for time and terms

Based on sales from October 2013 through September 2014

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

source: RUNDATA.RATIO_TXCT created FINAL

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Houston CO=28 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
La Crescent TWP	0008	97.6	95.4	92.5	.	.	.	11	0
Brownsville	0100	95.3	81.0	80.9	.	.	.	6	0
Caledonia	0200	109.5	106.0	101.4	17.5	17.4	1.04	38	0
Houston	0600	88.5	87.4	85.8	.	.	.	17	0
Spring Grove	1000	87.6	86.3	88.2	.	.	.	16	0
La Crescent	9000	93.8	92.6	89.0	11.0	11.6	1.01	86	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Houston CO=28 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Caledonia	0200	91.9	95.3	87.1	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Houston CO=28 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
La Crescent TWP	0008	97.6	95.4	92.5	.	.	.	11	0
Money Creek	0010	99.8	90.6	94.4	.	.	.	6	0
Brownsville	0100	97.4	83.8	81.5	.	.	.	7	0
Caledonia	0200	109.5	106.0	101.4	17.5	17.4	1.04	38	0
Houston	0600	88.5	87.4	85.8	.	.	.	17	0
Spring Grove	1000	87.6	86.3	88.2	.	.	.	16	0
La Crescent	9000	94.0	92.6	89.3	11.1	11.6	1.01	87	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Houston CO=28 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
Caledonia	0200	91.9	95.3	87.1	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.4	92.6	90.8	15.5	15.6	1.02	206	0
06	Commercial (with buildings)	89.0	89.9	88.0	.	.	.	16	0
91	Seasonal Recreational Residential/Residential Aggregation	96.5	92.9	91.0	15.5	15.6	1.02	211	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	108.1	101.4	98.4	.	.	.	17	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	105.2	101.0	92.4	.	.	.	18	0
94	Commercial/Industrial Aggregation	89.0	89.9	88.0	.	.	.	16	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.8	100.1	91.3	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **149**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	93.8	92.6	89.0	11.0	11.6	1.01	86	Houston/Winona
La Crescent	9000	Seasonal Recreational Residential/Residential Aggregation	94.0	92.6	89.3	11.1	11.6	1.01	87	Houston/Winona

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Farden	0007	92.4	91.3	92.0	.	.	.	6	0
Guthrie	0009	101.0	96.0	98.7	.	.	.	6	0
Helga	0011	106.9	101.9	102.2	.	.	.	15	0
Henrietta	0013	99.3	97.9	95.9	.	.	.	14	14
Hubbard	0014	100.5	94.5	106.9	.	.	.	8	0
Lake Emma	0016	101.1	100.3	98.2	.	.	.	8	0
Nevis TWP	0021	104.9	107.7	106.5	.	.	.	12	0
Straight River	0024	103.1	97.4	104.5	.	.	.	7	0
Todd	0026	98.3	102.7	96.6	.	.	.	11	11
Nevis	1200	93.6	93.2	94.3	.	.	.	7	0
Park Rapids	1300	97.8	94.7	95.2	14.4	13.9	1.00	53	53

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	101.3	102.8	101.6	.	.	.	11	0
Henrietta	0013	109.3	108.1	113.2	.	.	.	6	6
Hubbard	0014	107.4	99.6	99.7	.	.	.	12	0
Lake Emma	0016	109.5	94.0	94.0	.	.	.	14	0
Mantrap	0020	91.6	94.2	97.9	.	.	.	7	0
Nevis TWP	0021	102.8	104.8	105.2	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Hubbard CO=29 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arago	0002	96.0	93.7	95.1	.	.	.	8	0
Crow Wing Lake	0006	97.2	96.2	97.8	.	.	.	16	0
Farden	0007	99.8	92.9	96.7	.	.	.	10	0
Guthrie	0009	101.0	96.0	98.7	.	.	.	6	0
Helga	0011	107.3	102.5	102.9	.	.	.	16	0
Henrietta	0013	102.3	102.1	99.5	.	.	.	20	20
Hubbard	0014	104.7	97.4	102.0	.	.	.	20	0
Lake Emma	0016	106.5	96.9	95.5	.	.	.	22	0
Lakeport	0019	119.2	110.6	111.8	.	.	.	10	0
Mantrap	0020	93.9	94.2	99.1	.	.	.	11	0
Nevis TWP	0021	104.0	104.8	106.1	.	.	.	22	0
Straight River	0024	103.1	97.4	104.5	.	.	.	7	0
Todd	0026	97.3	97.0	96.0	.	.	.	14	14
Nevis	1200	93.6	93.2	94.3	.	.	.	7	0
Park Rapids	1300	97.2	94.6	94.9	13.7	13.4	1.00	58	58

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	101.5	98.1	99.2	15.8	15.7	1.00	194	78
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.4	99.2	98.3	16.9	17.2	1.02	100	14
91	Seasonal Recreational Residential/Residential Aggregation	102.1	98.4	98.9	16.2	16.2	1.01	294	92
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	95.1	84.3	86.4	.	.	.	23	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.1	84.3	86.4	.	.	.	23	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.5	84.3	92.3	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	103.2	102.4	102.0	.	.	.	13	13
Bradford	0002	92.6	93.3	91.9	.	.	.	26	21
Cambridge TWP	0003	103.6	94.3	92.6	.	.	.	19	16
Isanti TWP	0005	90.7	90.8	89.9	.	.	.	16	13
North Branch	0007	101.9	103.4	101.9	.	.	.	15	15
Spencer Brook	0009	87.8	88.2	88.7	.	.	.	14	7
Spring Vale	0010	93.9	90.5	94.8	.	.	.	13	13
Stanford	0012	87.8	85.7	88.6	.	.	.	12	8
Wyanett	0013	100.5	96.6	99.9	.	.	.	16	9
Cambridge	0200	90.0	91.0	89.4	10.4	13.5	1.01	90	89
Isanti	0500	88.6	89.0	88.7	8.2	10.4	1.00	72	72
Braham	6000	88.1	89.6	87.7	.	.	.	21	21

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	103.2	102.4	102.0	.	.	.	13	13
Bradford	0002	93.5	94.5	92.4	.	.	.	28	21
Cambridge TWP	0003	103.6	94.3	92.6	.	.	.	19	16
Isanti TWP	0005	91.2	91.7	90.9	.	.	.	17	13
North Branch	0007	101.9	103.4	101.9	.	.	.	15	15
Spencer Brook	0009	85.0	88.2	89.3	.	.	.	16	7
Spring Vale	0010	93.9	90.5	94.8	.	.	.	13	13
Stanford	0012	86.6	83.3	87.9	.	.	.	13	8
Wyanett	0013	104.5	98.1	104.4	.	.	.	19	9
Cambridge	0200	90.0	91.0	89.4	10.4	13.5	1.01	90	89
Isanti	0500	88.6	89.0	88.7	8.2	10.4	1.00	72	72
Braham	6000	88.1	89.6	87.7	.	.	.	21	21

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	92.6	91.2	91.9	11.7	14.0	1.00	344	313
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.9	98.5	103.7	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	92.7	91.4	92.4	12.2	14.2	1.00	353	313
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	89.8	85.9	94.8	.	.	.	6	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.6	87.0	95.2	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.5	98.2	99.9	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	98.6	96.8	96.8	9.4	9.3	1.01	88	Anoka/Isanti
St. Francis	1600	Seasonal Recreational Residential/Residential Aggregation	98.6	96.8	96.8	9.4	9.3	1.01	88	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)	88.1	89.6	87.7	.	.	.	21	Isanti/Kanabec
Braham	6000	Seasonal Recreational Residential/Residential Aggregation	88.1	89.6	87.7	.	.	.	21	Isanti/Kanabec

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Balsam	0004	101.3	101.7	101.4	.	.	.	8	1
Greenway	0017	112.0	99.0	103.8	.	.	.	8	8
Harris	0018	100.7	95.2	97.8	18.4	16.6	1.00	41	23
Nashwauk TWP	0029	114.3	100.4	102.3	.	.	.	9	8
Trout Lake	0038	94.1	94.2	91.9	.	.	.	6	6
Unorg. 54-26	0064	102.3	99.2	102.5	.	.	.	9	7
Unorg. 57-26	0070	82.3	79.2	80.5	.	.	.	6	3
Bovey	0600	89.2	94.8	88.2	.	.	.	9	9
Cohasset	0900	95.3	96.2	94.9	10.4	15.3	1.00	34	21
Coleraine	1000	97.5	100.3	94.9	.	.	.	24	21
Deer River	1300	122.1	110.4	110.0	.	.	.	6	6
Grand Rapids	1600	92.3	92.4	91.4	10.8	13.2	1.01	107	0
Keewatin	2000	111.5	110.8	106.3	.	.	.	7	7
La prairie	2100	100.0	100.0	99.8	.	.	.	13	13
Nashwauk	2600	91.7	91.8	90.0	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Balsam	0004	104.1	108.1	100.0	.	.	.	7	2
Unorg. 54-26	0064	97.8	98.7	94.0	.	.	.	6	2

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Itasca CO=31 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Grand Rapids	1600	99.9	100.1	87.0	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Balsam	0004	102.6	106.8	100.9	.	.	.	15	3
Goodland	0014	97.7	97.2	96.0	.	.	.	6	3
Greenway	0017	113.6	107.5	107.2	.	.	.	9	8
Harris	0018	101.2	95.4	98.1	17.8	16.5	1.00	46	23
Nashwauk TWP	0029	114.3	100.4	102.3	.	.	.	9	8
Trout Lake	0038	102.2	98.4	104.7	.	.	.	8	6
Unorg. 54-26	0064	100.5	99.2	98.7	.	.	.	15	9
Unorg. 55-23	0066	92.1	88.5	84.7	.	.	.	6	4
Unorg. 57-26	0070	89.6	86.4	88.9	.	.	.	11	3
Unorg. 59-24	0077	96.3	90.2	95.9	.	.	.	6	1
Bovey	0600	89.2	94.8	88.2	.	.	.	9	9
Cohasset	0900	95.0	95.2	94.1	10.3	15.0	1.01	36	21
Coleraine	1000	97.5	100.3	94.9	.	.	.	24	21
Deer River	1300	122.1	110.4	110.0	.	.	.	6	6
Grand Rapids	1600	92.3	92.4	91.4	10.8	13.2	1.01	107	0
Keewatin	2000	111.5	110.8	106.3	.	.	.	7	7
La prairie	2100	100.0	100.0	99.8	.	.	.	13	13
Nashwauk	2600	91.7	91.8	90.0	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Itasca CO=31 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
Grand Rapids	1600	99.9	100.1	87.0	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.0	96.0	95.1	13.9	15.6	1.01	371	185
03	Non-Commercial Seasonal Recreational Residential (with buildings)	104.3	104.3	102.1	18.3	20.6	1.03	73	17
06	Commercial (with buildings)	98.5	97.3	87.5	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	98.2	96.9	96.3	14.9	16.7	1.01	444	202
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	98.9	95.2	93.1	.	.	.	25	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.0	95.3	94.6	.	.	.	27	0
94	Commercial/Industrial Aggregation	97.8	95.1	87.5	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.8	99.9	99.5	24.1	24.0	1.00	34	0

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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Jackson	0300	97.1	96.5	97.0	11.5	14.2	1.00	47	47
Lakefield	0400	94.1	98.9	93.1	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Jackson	0300	97.1	96.5	97.0	11.5	14.2	1.00	47	47
Lakefield	0400	94.1	98.9	93.1	.	.	.	20	20

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.9	96.5	95.0	16.2	15.1	1.02	90	90
91	Seasonal Recreational Residential/Residential Aggregation	97.6	96.4	94.8	16.2	15.1	1.01	93	93
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.1	99.1	99.1	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.1	99.1	99.1	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Brunswick	0003	97.6	96.1	95.5	.	.	.	7	6
Comfort	0004	85.5	90.0	83.0	.	.	.	7	6
Grass Lake	0006	98.1	99.4	89.7	.	.	.	6	4
Knife Lake	0010	101.3	97.6	100.9	.	.	.	10	5
Peace	0012	97.9	93.9	98.8	.	.	.	9	6
Whited	0015	106.6	94.0	92.5	.	.	.	6	6
Mora	0200	93.2	92.8	92.3	10.2	13.0	1.01	38	37

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Knife Lake	0010	97.7	99.1	92.7	.	.	.	6	1

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Brunswick	0003	96.5	95.5	95.3	.	.	.	8	7
Comfort	0004	87.0	91.1	83.8	.	.	.	8	6
Grass Lake	0006	98.1	99.4	89.7	.	.	.	6	4
Knife Lake	0010	99.9	97.6	97.8	.	.	.	16	6
Peace	0012	98.4	93.2	97.9	.	.	.	12	7
Whited	0015	106.6	94.0	92.5	.	.	.	6	6
Mora	0200	93.2	92.8	92.3	10.2	13.0	1.01	38	37

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kanabec CO=33 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
Hillman	0008	84.9	88.6	85.7	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kanabec CO=33 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
Hillman	0008	84.9	88.6	85.7	.	.	.	6	0

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.2	93.8	94.0	12.7	14.8	1.01	103	81
03	Non-Commercial Seasonal Recreational Residential (with buildings)	93.4	91.6	88.4	.	.	.	18	5
91	Seasonal Recreational Residential/Residential Aggregation	95.8	93.1	93.1	13.2	15.7	1.02	121	86
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	96.4	94.3	94.9	.	.	.	14	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.8	95.5	93.9	.	.	.	21	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.5	96.3	97.8	19.4	24.8	1.00	32	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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**2014 Assessment Sales Ratio Study
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	88.1	89.6	87.7	.	.	.	21	Isanti/Kanabec
Braham	6000	Seasonal Recreational Residential/Residential Aggregation	88.1	89.6	87.7	.	.	.	21	Isanti/Kanabec

**All sales adjusted for time and terms
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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kandiyohi CO=34 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Colfax	0003	100.9	100.9	100.2	.	.	.	6	6
Dovre	0004	104.4	103.3	102.0	.	.	.	17	13
Green Lake	0009	93.6	101.6	88.0	.	.	.	15	10
Irving	0012	101.2	94.9	102.2	.	.	.	6	4
Kandiyohi TWP	0013	96.1	91.8	97.1	.	.	.	7	7
Lake Andrew	0014	101.8	96.9	94.5	.	.	.	9	2
New London TWP	0018	96.2	94.5	97.3	12.2	14.7	0.99	34	27
Atwater	0100	97.3	94.3	99.0	.	.	.	14	14
Lake Lillian	0500	114.5	102.3	108.5	.	.	.	7	7
New London	0600	96.7	98.0	96.2	.	.	.	21	21
Raymond	0900	94.3	92.9	93.7	.	.	.	6	6
Spicer	1200	98.9	92.6	95.4	.	.	.	15	11
Willmar	1500	100.0	97.8	98.3	11.8	12.3	1.00	224	223

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Fahlun	0007	105.1	102.3	104.6	.	.	.	6	0
Lake Andrew	0014	95.9	92.8	95.5	.	.	.	7	0
New London TWP	0018	95.4	103.0	85.8	.	.	.	8	4

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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kandiyohi CO=34 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Willmar	1500	114.4	108.4	99.3	.	.	.	11	0

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kandiyohi CO=34 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Colfax	0003	96.6	94.8	95.3	.	.	.	8	7
Dovre	0004	105.3	103.4	103.5	.	.	.	18	13
Fahlun	0007	105.1	102.3	104.6	.	.	.	6	0
Green Lake	0009	96.0	102.4	91.1	.	.	.	20	10
Harrison	0010	99.2	96.7	100.1	.	.	.	9	3
Irving	0012	104.1	98.7	102.6	.	.	.	8	5
Kandiyohi TWP	0013	96.1	91.8	97.1	.	.	.	7	7
Lake Andrew	0014	99.2	94.7	94.9	.	.	.	16	2
New London TWP	0018	96.1	94.6	95.7	13.3	15.9	1.00	42	31
Atwater	0100	97.3	94.3	99.0	.	.	.	14	14
Lake Lillian	0500	114.5	102.3	108.5	.	.	.	7	7
New London	0600	96.7	98.0	96.2	.	.	.	21	21
Raymond	0900	94.3	92.9	93.7	.	.	.	6	6
Spicer	1200	99.0	93.1	94.2	.	.	.	18	11
Willmar	1500	100.0	97.8	98.3	11.8	12.3	1.00	224	223

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Kandiyohi CO=34 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Willmar	1500	114.4	108.4	99.3	.	.	.	11	0

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	99.7	97.4	97.4	12.9	13.7	1.01	428	394
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.8	100.7	95.3	14.1	17.8	1.03	40	7
06	Commercial (with buildings)	112.3	102.7	102.1	.	.	.	27	0
91	Seasonal Recreational Residential/Residential Aggregation	99.7	97.7	97.2	13.1	14.1	1.01	468	401
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.8	93.7	93.5	15.8	22.5	1.04	32	0
94	Commercial/Industrial Aggregation	111.7	101.2	101.8	.	.	.	28	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.5	94.3	96.3	16.9	23.7	1.02	36	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	77.9	76.2	75.4	.	.	.	6	0
Karlstad	0600	95.3	92.2	87.4	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	77.9	76.2	75.4	.	.	.	6	0
Karlstad	0600	95.3	92.2	87.4	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	84.5	81.8	75.9	.	.	.	29	0
91	Seasonal Recreational Residential/Residential Aggregation	90.7	85.2	76.9	.	.	.	30	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	95.2	93.2	102.4	.	.	.	12	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.0	95.2	94.1	.	.	.	20	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.3	95.5	102.5	.	.	.	29	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	110.7	106.5	100.3	.	.	.	21	13
International Falls	1100	98.1	94.1	91.2	18.1	22.7	1.07	77	75

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **184**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. #0098	0098	93.5	86.3	94.2	.	.	.	8	5

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **185**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	110.6	104.8	100.6	.	.	.	26	14
Unorg. #0098	0098	90.3	83.5	91.9	.	.	.	10	7
International Falls	1100	98.1	94.1	91.2	18.1	22.7	1.07	77	75

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **186**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Koochiching CO=36 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. #0097	0097	116.1	108.4	105.6	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 187

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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. #0097	0097	112.0	99.3	100.0	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **188**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	99.6	94.0	93.1	19.8	23.7	1.06	116	104
03	Non-Commercial Seasonal Recreational Residential (with buildings)	101.1	97.0	98.3	.	.	.	19	11
91	Seasonal Recreational Residential/Residential Aggregation	99.8	94.1	93.9	20.6	24.2	1.06	135	115
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	110.4	99.3	99.0	.	.	.	11	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	111.8	100.1	96.9	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	107.9	99.3	94.2	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **189**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	97.8	99.0	94.1	.	.	.	16	0
Madison	0500	99.7	99.9	92.2	.	.	.	18	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **190**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	97.8	99.0	94.1	.	.	.	16	0
Madison	0500	99.7	99.9	92.2	.	.	.	18	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **191**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.7	98.9	90.7	12.8	16.6	1.08	50	0
91	Seasonal Recreational Residential/Residential Aggregation	97.7	98.9	90.7	12.8	16.6	1.08	50	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	112.7	102.5	103.7	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	112.7	102.5	103.7	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **192**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Fall Lake	0003	124.7	117.5	111.2	.	.	.	7	0
Silver Creek	0004	122.7	113.0	94.4	.	.	.	10	0
Unorg. #2	0098	105.7	101.3	100.2	.	.	.	13	0
Two Harbors	0900	96.9	91.9	92.4	17.7	22.9	1.04	49	0
Silver Bay	1000	114.0	106.8	99.6	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **193**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	102.0	100.3	96.3	.	.	.	7	0
Silver Creek	0004	104.2	94.9	97.0	.	.	.	7	0
Unorg. #2	0098	112.6	104.7	106.8	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **194**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	99.6	94.5	91.8	.	.	.	7	0
Crystal Bay	0002	106.9	97.9	104.7	.	.	.	6	0
Fall Lake	0003	113.3	114.6	103.4	.	.	.	14	0
Silver Creek	0004	115.1	102.9	95.7	.	.	.	17	0
Unorg. #2	0098	108.9	103.0	103.0	.	.	.	24	0
Two Harbors	0900	96.9	91.9	92.4	17.7	22.9	1.04	49	0
Silver Bay	1000	114.0	107.1	100.4	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **195**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	106.7	99.1	97.4	24.2	24.0	1.06	114	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.3	97.9	99.0	21.7	21.8	1.02	36	0
91	Seasonal Recreational Residential/Residential Aggregation	105.9	99.1	97.9	23.7	23.4	1.05	150	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	122.8	100.6	105.3	.	.	.	8	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	122.8	100.6	105.3	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	118.4	96.9	99.7	.	.	.	9	0

**All sales adjusted for time and terms
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **196**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	90.9	89.8	89.2	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	84.9	90.4	76.4	.	.	.	6	0
Baudette	0100	90.9	89.8	89.2	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **198**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	86.6	83.9	82.4	18.2	23.5	1.05	39	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	87.2	81.4	84.0	.	.	.	27	0
91	Seasonal Recreational Residential/Residential Aggregation	86.9	83.0	83.0	18.5	22.7	1.05	66	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	89.0	90.0	85.3	.	.	.	16	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.0	90.0	85.3	.	.	.	16	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	88.0	87.1	84.2	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **199**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	93.1	93.5	91.7	.	.	.	9	7
Kasota TWP	0005	95.9	95.6	95.8	.	.	.	20	11
Lanesburgh	0007	91.7	90.7	92.3	.	.	.	16	16
Cleveland	0100	94.5	91.3	94.0	.	.	.	12	12
Le Center	0600	103.0	101.7	101.1	.	.	.	21	21
Le Sueur	0700	99.4	97.7	97.6	10.9	11.9	1.01	40	40
Montgomery	0800	86.3	86.6	86.0	.	.	.	25	25
Waterville	1100	100.1	97.1	97.4	.	.	.	14	12
Elysian	6800	99.6	96.6	91.0	.	.	.	6	4
New Prague	8000	98.9	96.7	98.3	8.3	10.4	1.00	45	45

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 200

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	98.0	93.6	94.7	.	.	.	8	3
Elysian TWP	0004	99.0	96.9	96.5	.	.	.	14	7
Kasota TWP	0005	95.7	95.0	95.6	.	.	.	22	11
Lanesburgh	0007	93.5	90.9	93.5	.	.	.	17	16
Washington	0013	94.4	91.2	90.1	.	.	.	8	2
Waterville TWP	0014	98.5	98.2	99.5	.	.	.	6	3
Cleveland	0100	94.5	91.3	94.0	.	.	.	12	12
Le Center	0600	103.0	101.7	101.1	.	.	.	21	21
Le Sueur	0700	99.4	97.7	97.6	10.9	11.9	1.01	40	40
Montgomery	0800	86.3	86.6	86.0	.	.	.	25	25
Waterville	1100	100.8	97.4	98.8	.	.	.	19	12
Elysian	6800	104.0	100.8	95.3	.	.	.	9	5
New Prague	8000	98.9	96.7	98.3	8.3	10.4	1.00	45	45

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **201**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
Ratios reported only for jurisdictions with 6 sales or more**

CO=40 County_Name=Le Sueur

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.8	95.5	95.5	10.6	12.0	1.01	236	215
03	Non-Commercial Seasonal Recreational Residential (with buildings)	102.5	100.5	98.2	.	.	.	27	2
06	Commercial (with buildings)	98.2	95.8	91.4	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	97.4	95.7	95.8	10.9	12.6	1.01	263	217
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.9	94.6	95.9	.	.	.	15	15
94	Commercial/Industrial Aggregation	98.2	95.8	91.4	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.7	94.3	96.1	.	.	.	18	18

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **202**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	98.8	97.1	97.7	10.0	11.4	1.00	90	Le Sueur/Scott
New Prague	8000	Seasonal Recreational Residential/Residential Aggregation	98.8	97.1	97.7	10.0	11.4	1.00	90	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	Residential (less than 4 units)	99.6	96.6	91.0	.	.	.	6	Le Sueur/Waseca
Elysian	6800	Seasonal Recreational Residential/Residential Aggregation	104.0	100.8	95.3	.	.	.	9	Le Sueur/Waseca

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **203**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	75.0	77.0	66.6	.	.	.	11	0
Ivanhoe	0300	114.5	105.0	102.8	.	.	.	7	0
Lake Benton	0400	91.3	85.3	89.0	.	.	.	13	0
Tyler	0500	103.1	100.3	95.8	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **204**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	75.0	77.0	66.6	.	.	.	11	0
Ivanhoe	0300	114.5	105.0	102.8	.	.	.	7	0
Lake Benton	0400	91.3	85.3	89.0	.	.	.	13	0
Tyler	0500	103.1	100.3	95.8	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 205

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.6	91.1	87.4	23.1	24.3	1.05	45	0
91	Seasonal Recreational Residential/Residential Aggregation	95.4	92.7	89.5	22.7	23.7	1.04	49	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.6	97.1	97.3	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.0	96.2	94.9	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 206

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	96.5	101.0	98.3	.	.	.	6	6
Cottonwood	0400	95.1	93.6	95.1	.	.	.	13	13
Ghent	0700	103.2	97.5	106.0	.	.	.	9	9
Marshall	1000	95.5	95.3	93.7	8.0	9.8	1.01	117	117
Minneota	1100	113.9	116.7	110.9	.	.	.	10	10
Tracy	1400	99.6	101.3	96.5	.	.	.	25	25

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	96.5	101.0	98.3	.	.	.	6	6
Cottonwood	0400	95.1	93.6	95.1	.	.	.	13	13
Ghent	0700	103.2	97.5	106.0	.	.	.	9	9
Marshall	1000	95.5	95.3	93.7	8.0	9.8	1.01	117	117
Minneota	1100	113.9	116.7	110.9	.	.	.	10	10
Tracy	1400	99.6	101.3	96.5	.	.	.	25	25

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **208**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.7	96.5	95.0	11.0	13.0	1.03	209	209
06	Commercial (with buildings)	96.4	90.6	81.4	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	97.7	96.5	95.0	11.0	13.0	1.03	209	209
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.5	94.6	93.2	.	.	.	20	20
94	Commercial/Industrial Aggregation	96.4	90.6	81.4	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.5	94.6	93.2	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	98.6	99.2	98.4	.	.	.	8	7
Bergen	0002	101.9	95.9	94.6	.	.	.	7	7
Hassan Valley	0006	80.5	79.7	88.6	.	.	.	6	6
Hutchinson TWP	0008	99.4	99.0	96.8	.	.	.	12	12
Glencoe	0300	98.2	92.3	94.3	15.2	16.4	1.03	56	56
Hutchinson	0400	95.2	93.9	93.5	9.2	11.7	1.02	213	212
Lester Prairie	0500	92.4	93.8	91.2	.	.	.	17	17
Silver Lake	0800	90.5	87.9	89.9	.	.	.	8	8
Winsted	1000	85.4	84.1	81.9	.	.	.	25	24

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=McLeod CO=43 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hutchinson	0400	97.6	105.6	75.5	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	98.6	99.2	98.4	.	.	.	8	7
Bergen	0002	101.9	95.9	94.6	.	.	.	7	7
Hassan Valley	0006	80.5	79.7	88.6	.	.	.	6	6
Hutchinson TWP	0008	99.4	99.0	96.8	.	.	.	12	12
Glencoe	0300	98.2	92.3	94.3	15.2	16.4	1.03	56	56
Hutchinson	0400	95.1	93.8	93.4	9.3	11.9	1.02	214	212
Lester Prairie	0500	92.4	93.8	91.2	.	.	.	17	17
Silver Lake	0800	90.5	87.9	89.9	.	.	.	8	8
Winsted	1000	85.4	84.1	81.9	.	.	.	25	24

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=McLeod CO=43 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
Hutchinson	0400	97.6	105.6	75.5	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	95.1	93.4	92.8	11.9	14.2	1.02	385	381
02	Apartment (4 or more units)	104.4	105.1	100.6	.	.	.	8	0
06	Commercial (with buildings)	104.6	113.2	77.7	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	95.0	93.4	92.7	11.9	14.3	1.02	386	381
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	100.4	98.7	95.5	.	.	.	14	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.4	98.7	95.5	.	.	.	14	0
94	Commercial/Industrial Aggregation	104.6	113.2	77.7	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.3	99.4	94.8	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	99.5	100.8	91.8	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	89.7	90.4	85.6	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	89.7	90.4	85.6	.	.	.	10	0
Mahnomen	0300	99.5	100.8	91.8	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	103.3	96.0	86.0	.	.	.	24	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.7	95.1	93.9	.	.	.	15	0
91	Seasonal Recreational Residential/Residential Aggregation	101.9	95.1	90.4	24.3	20.2	1.06	39	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	82.8	85.4	86.0	.	.	.	8	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.4	86.3	89.0	.	.	.	16	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.0	87.8	84.0	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Alvarado	0100	75.6	75.6	74.1	.	.	.	6	0
Newfolden	0800	86.1	78.6	82.3	.	.	.	7	0
Stephen	1200	88.2	83.7	83.8	.	.	.	10	0
Warren	1500	97.3	96.6	96.4	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Alvarado	0100	75.6	75.6	74.1	.	.	.	6	0
Newfolden	0800	86.1	78.6	82.3	.	.	.	7	0
Stephen	1200	88.2	83.7	83.8	.	.	.	10	0
Warren	1500	97.3	96.6	96.4	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Wright	0048	91.0	100.0	79.3	.	.	.	6	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	91.5	89.0	87.4	19.5	21.6	1.03	79	0
91	Seasonal Recreational Residential/Residential Aggregation	91.1	89.0	87.3	19.8	21.8	1.03	80	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	91.0	95.8	89.9	.	.	.	17	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.8	95.5	89.1	22.1	23.6	1.05	50	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.1	97.1	92.0	23.0	27.2	1.06	59	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	98.2	95.6	97.5	13.8	15.3	1.00	136	0
Sherburn	0900	96.7	95.3	90.1	.	.	.	15	0
Truman	1200	93.9	87.3	79.9	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	98.1	95.7	97.5	13.7	15.2	1.00	137	0
Sherburn	0900	96.7	95.3	90.1	.	.	.	15	0
Truman	1200	93.9	87.3	79.9	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Rolling Green	0015	106.4	103.8	109.3	.	.	.	6	6

**All sales adjusted for time and terms
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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Rolling Green	0015	106.4	103.8	109.3	.	.	.	6	6

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.7	94.2	95.1	17.1	19.3	1.00	210	0
06	Commercial (with buildings)	85.9	95.2	91.6	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	96.7	94.2	95.0	17.0	19.2	1.00	212	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.6	97.4	100.9	.	.	.	24	24
94	Commercial/Industrial Aggregation	85.9	95.2	91.6	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.6	97.0	99.3	.	.	.	26	26

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	107.6	112.5	106.0	.	.	.	10	0
Dassel TWP	0007	94.1	95.5	91.4	.	.	.	17	0
Ellsworth	0008	94.1	100.8	92.6	.	.	.	9	0
Greenleaf	0011	98.6	98.0	97.7	.	.	.	6	0
Litchfield TWP	0014	100.0	96.1	97.9	.	.	.	8	0
Dassel	0500	114.5	95.9	98.7	.	.	.	20	0
Litchfield	0800	101.3	99.3	97.4	12.3	13.0	1.02	73	0
Watkins	0900	109.1	107.7	106.8	.	.	.	13	0
Eden Valley	6700	105.9	95.3	97.0	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	111.0	109.8	109.0	.	.	.	13	0
Dassel TWP	0007	100.2	96.4	93.7	.	.	.	21	0
Ellsworth	0008	94.1	100.8	92.6	.	.	.	9	0
Greenleaf	0011	96.2	99.5	95.0	.	.	.	10	0
Kingston TWP	0013	95.3	98.1	86.8	.	.	.	7	0
Litchfield TWP	0014	107.0	105.4	103.5	.	.	.	12	0
Union Grove	0017	99.6	85.5	84.8	.	.	.	6	0
Dassel	0500	114.5	95.9	98.7	.	.	.	20	0
Litchfield	0800	101.3	99.3	97.4	12.3	13.0	1.02	73	0
Watkins	0900	109.1	107.7	106.8	.	.	.	13	0
Eden Valley	6700	105.9	95.3	97.0	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **229**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	103.3	98.3	97.6	16.2	16.8	1.03	201	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	109.5	104.1	98.5	.	.	.	22	0
06	Commercial (with buildings)	106.9	106.6	96.6	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	103.9	99.4	97.8	16.8	16.9	1.03	223	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	105.8	104.9	99.8	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.1	95.1	91.5	.	.	.	21	0
94	Commercial/Industrial Aggregation	106.9	106.6	96.6	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.5	94.7	91.7	.	.	.	25	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **230**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	101.8	90.6	94.7	.	.	.	13	Meeker/Stearns
Eden Valley	6700	Seasonal Recreational Residential/Residential Aggregation	101.8	90.6	94.7	.	.	.	13	Meeker/Stearns

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 231

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mille Lacs CO=48 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bogus Brook	0001	110.3	92.9	99.7	.	.	.	11	10
Borgholm	0002	100.5	93.5	93.7	.	.	.	16	16
Greenbush	0006	99.4	96.3	94.6	.	.	.	15	15
Milaca TWP	0011	97.9	88.3	91.1	.	.	.	14	13
Milo	0012	94.4	94.9	92.4	.	.	.	13	12
Page	0015	81.5	80.7	81.8	.	.	.	6	3
Princeton TWP	0016	86.1	83.5	85.5	.	.	.	24	24
Isle	0300	97.6	91.6	93.5	.	.	.	7	4
Milaca	0500	103.5	95.2	98.0	.	.	.	23	22
Onamia	0600	74.0	66.7	75.5	.	.	.	6	6
Princeton	9600	97.7	96.0	97.1	11.2	12.8	1.00	51	51

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **232**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	123.8	119.9	127.5	.	.	.	11	7
Kathio	0009	107.9	102.3	116.9	.	.	.	12	6
South Harbor	0017	94.7	89.6	92.4	.	.	.	10	4

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 233

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mille Lacs CO=48 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bogus Brook	0001	110.3	92.9	99.7	.	.	.	11	10
Borgholm	0002	103.1	93.8	94.0	.	.	.	17	17
East Side	0005	119.8	112.8	118.7	.	.	.	16	9
Greenbush	0006	99.4	96.3	94.6	.	.	.	15	15
Kathio	0009	109.1	105.8	115.7	.	.	.	15	7
Milaca TWP	0011	97.9	88.3	91.1	.	.	.	14	13
Milo	0012	94.4	94.9	92.4	.	.	.	13	12
Onamia TWP	0014	104.2	105.0	98.1	.	.	.	6	4
Page	0015	81.5	80.7	81.8	.	.	.	6	3
Princeton TWP	0016	86.1	83.5	85.5	.	.	.	24	24
South Harbor	0017	95.7	92.0	93.0	.	.	.	12	6
Isle	0300	97.6	104.9	94.0	.	.	.	11	7
Milaca	0500	103.5	95.2	98.0	.	.	.	23	22
Onamia	0600	74.0	66.7	75.5	.	.	.	6	6
Princeton	9600	97.7	96.0	97.1	11.2	12.8	1.00	51	51

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **234**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	98.8	100.2	94.4	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 235

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.3	92.9	93.5	17.0	18.3	1.02	222	202
03	Non-Commercial Seasonal Recreational Residential (with buildings)	109.8	104.4	109.5	25.8	24.8	1.00	46	27
06	Commercial (with buildings)	99.0	72.9	98.4	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	99.4	93.4	96.4	18.8	19.7	1.02	268	229
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	89.9	91.0	90.4	.	.	.	17	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.0	92.9	94.1	.	.	.	26	0
94	Commercial/Industrial Aggregation	99.0	72.9	98.4	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.0	92.9	92.9	.	.	.	32	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **236**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.7	96.0	97.1	10.5	12.2	1.00	56	Mille Lacs/Sherburne
Princeton	9600	Seasonal Recreational Residential/Residential Aggregation	97.7	96.0	97.1	10.5	12.2	1.00	56	Mille Lacs/Sherburne

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 237

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Bellevue	0003	90.6	87.4	91.7	.	.	.	11	8
Little Falls TWP	0016	90.2	88.3	90.2	.	.	.	22	22
Pike Creek	0022	92.3	93.3	92.3	.	.	.	6	6
Richardson	0026	92.5	96.8	95.0	.	.	.	10	5
Scandia Valley	0029	103.3	98.9	102.3	.	.	.	19	13
Little Falls	1000	96.7	93.9	92.6	12.3	12.5	1.03	86	84
Pierz	1200	89.7	87.2	87.1	.	.	.	10	10
Randall	1300	116.9	87.8	93.0	.	.	.	9	9
Royalton	1400	114.2	103.4	102.0	.	.	.	23	23
Upsala	1700	94.4	95.8	91.2	.	.	.	7	7
Motley	7900	119.7	106.1	101.6	.	.	.	7	6

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **238**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	95.8	96.4	90.5	.	.	.	7	2
Scandia Valley	0029	99.3	99.9	97.2	.	.	.	23	3

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **239**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Morrison CO=49 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Little Falls	1000	109.2	114.9	104.7	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **240**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Bellevue	0003	90.6	87.4	91.7	.	.	.	11	8
Cushing	0008	98.9	94.6	98.4	.	.	.	7	2
Little Falls TWP	0016	90.2	88.3	90.2	.	.	.	22	22
Pike Creek	0022	92.3	93.3	92.3	.	.	.	6	6
Richardson	0026	93.9	96.4	93.4	.	.	.	17	7
Scandia Valley	0029	101.1	99.3	99.2	14.3	16.5	1.01	42	16
Little Falls	1000	96.7	93.9	92.6	12.3	12.5	1.03	86	84
Pierz	1200	89.7	87.2	87.1	.	.	.	10	10
Randall	1300	116.9	87.8	93.0	.	.	.	9	9
Royalton	1400	114.2	103.4	102.0	.	.	.	23	23
Upsala	1700	94.4	95.8	91.2	.	.	.	7	7
Motley	7900	119.7	106.1	101.6	.	.	.	7	6

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 241

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Morrison CO=49 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
Little Falls	1000	109.2	114.9	104.7	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 242

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	98.6	94.5	93.9	15.2	13.8	1.01	264	240
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.7	100.0	98.0	15.2	18.9	1.03	39	9
06	Commercial (with buildings)	113.4	108.7	106.2	.	.	.	20	0
91	Seasonal Recreational Residential/Residential Aggregation	98.9	94.8	94.6	15.3	14.8	1.01	303	249
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	103.1	90.6	84.0	.	.	.	18	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.6	86.2	79.2	27.7	25.7	1.08	37	0
94	Commercial/Industrial Aggregation	113.4	108.7	106.2	.	.	.	20	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.5	90.2	84.6	22.4	23.9	1.05	59	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **243**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	114.2	103.4	102.0	.	.	.	23	Benton/Morrison
Royalton	1400	Seasonal Recreational Residential/Residential Aggregation	114.2	103.4	102.0	.	.	.	23	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)	119.7	106.1	101.6	.	.	.	7	Cass/Morrison
Motley	7900	Seasonal Recreational Residential/Residential Aggregation	119.7	106.1	101.6	.	.	.	7	Cass/Morrison

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **244**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	101.7	92.1	92.3	.	.	.	8	0
Lansing	0008	97.3	95.2	89.5	.	.	.	7	0
Red Rock	0016	101.5	97.6	102.2	.	.	.	6	0
Adams	0100	95.0	99.7	95.1	.	.	.	10	0
Austin	0200	102.3	99.5	98.7	13.9	19.1	1.02	304	0
Dexter	0400	132.8	136.3	109.3	.	.	.	6	0
Grand Meadow	0600	95.0	96.0	94.5	.	.	.	11	0
Le Roy	0800	111.0	99.3	98.7	.	.	.	24	0
Rose Creek	1100	103.1	96.0	99.8	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mower CO=50 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Austin	0200	104.6	109.1	97.9	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	101.7	92.1	92.3	.	.	.	8	0
Lansing	0008	97.3	95.2	89.5	.	.	.	7	0
Red Rock	0016	101.5	97.6	102.2	.	.	.	6	0
Adams	0100	95.0	99.7	95.1	.	.	.	10	0
Austin	0200	102.3	99.5	98.7	13.9	19.1	1.02	304	0
Dexter	0400	132.8	136.3	109.3	.	.	.	6	0
Grand Meadow	0600	95.0	96.0	94.5	.	.	.	11	0
Le Roy	0800	111.0	99.3	98.7	.	.	.	24	0
Rose Creek	1100	103.1	96.0	99.8	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 247

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Mower CO=50 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
Austin	0200	104.6	109.1	97.9	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **248**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	103.1	98.7	97.8	15.9	19.8	1.03	426	0
06	Commercial (with buildings)	99.5	95.2	88.3	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	103.1	98.7	97.8	15.9	19.8	1.03	426	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.3	97.5	94.2	14.7	17.4	1.03	32	32
94	Commercial/Industrial Aggregation	99.5	95.2	88.3	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.5	97.5	93.6	14.9	17.4	1.04	36	36

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **249**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Murray CO=51 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fulda	0500	90.9	90.0	95.8	.	.	.	15	0
Slayton	1000	101.7	99.6	97.2	.	.	.	26	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	104.3	106.1	100.2	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	102.4	105.0	98.4	.	.	.	12	0
Mason	0015	94.0	94.5	89.2	.	.	.	7	0
Fulda	0500	90.9	90.0	95.8	.	.	.	15	0
Slayton	1000	101.7	99.6	97.2	.	.	.	26	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.8	94.6	90.8	15.6	18.8	1.03	70	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.0	101.4	95.0	.	.	.	16	0
91	Seasonal Recreational Residential/Residential Aggregation	95.2	95.4	91.8	15.1	18.2	1.02	86	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	127.5	130.5	133.2	.	.	.	6	6
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	118.6	114.2	118.3	.	.	.	26	26
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	120.2	114.2	120.0	.	.	.	28	28

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Nicollet CO=52 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Courtland	0100	101.6	95.1	96.5	.	.	.	10	10
Lafayette	0300	96.0	96.8	93.2	.	.	.	9	9
Nicollet	0400	102.6	106.1	101.7	.	.	.	9	9
St. Peter	0600	97.5	96.5	96.2	9.9	10.7	1.01	83	83
North Mankato	8800	96.9	96.0	95.8	9.0	10.2	1.01	186	186

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Nicollet CO=52 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Courtland	0100	101.6	95.1	96.5	.	.	.	10	10
Lafayette	0300	96.0	96.8	93.2	.	.	.	9	9
Nicollet	0400	102.6	106.1	101.7	.	.	.	9	9
St. Peter	0600	97.5	96.5	96.2	9.9	10.7	1.01	83	83
North Mankato	8800	96.9	96.0	95.8	9.0	10.2	1.01	186	186

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.7	95.8	94.7	9.7	11.4	1.02	316	316
02	Apartment (4 or more units)	91.9	92.3	91.5	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	96.7	95.8	94.7	9.7	11.4	1.02	316	316
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.7	95.2	96.8	.	.	.	13	13
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.7	95.2	96.8	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	95.1	93.9	93.9	8.5	9.4	1.01	385	Blue Earth/Nicollet
Mankato	0900	Commercial (with buildings)	89.9	87.4	74.8	.	.	.	16	Blue Earth/Nicollet
Mankato	0900	Seasonal Recreational Residential/Residential Aggregation	95.1	93.9	93.9	8.5	9.4	1.01	385	Blue Earth/Nicollet
Mankato	0900	Commercial/Industrial Aggregation	89.9	87.4	74.8	.	.	.	16	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)	96.9	96.0	95.8	9.0	10.2	1.01	186	Blue Earth/Nicollet
North Mankato	8800	Seasonal Recreational Residential/Residential Aggregation	96.9	96.0	95.8	9.0	10.2	1.01	186	Blue Earth/Nicollet

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	104.9	94.7	92.1	.	.	.	19	0
Brewster	0300	101.6	102.4	92.1	.	.	.	7	0
Rushmore	1100	82.5	83.9	88.7	.	.	.	7	0
Worthington	1300	92.1	91.6	92.4	12.2	14.6	0.99	140	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Nobles CO=53 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Worthington	1300	96.0	89.0	105.2	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	104.9	94.7	92.1	.	.	.	19	0
Brewster	0300	101.6	102.4	92.1	.	.	.	7	0
Rushmore	1100	82.5	83.9	88.7	.	.	.	7	0
Worthington	1300	91.7	91.4	92.0	12.5	14.6	0.99	141	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Nobles CO=53 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
Worthington	1300	96.0	89.0	105.2	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.0	91.4	91.2	16.5	18.1	1.01	217	0
06	Commercial (with buildings)	137.4	97.2	108.0	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	93.8	91.4	91.0	16.6	18.1	1.01	218	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	110.0	109.3	109.7	14.0	15.8	0.99	37	37
94	Commercial/Industrial Aggregation	137.4	97.2	108.0	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	110.7	109.4	109.0	14.5	16.4	1.00	40	40

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	108.9	109.2	102.6	.	.	.	19	0
Halstad	0500	103.7	105.2	102.4	.	.	.	7	0
Twin Valley	1100	91.1	90.2	85.6	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	108.9	109.2	102.6	.	.	.	19	0
Halstad	0500	103.7	105.2	102.4	.	.	.	7	0
Twin Valley	1100	91.1	90.2	85.6	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	98.7	100.0	97.4	17.4	18.1	1.00	63	0
91	Seasonal Recreational Residential/Residential Aggregation	98.7	100.0	97.4	17.4	18.1	1.00	63	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.4	99.0	103.9	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.2	99.0	104.0	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	99.6	101.0	99.0	.	.	.	17	16
Haverhill	0007	90.9	91.1	91.9	.	.	.	12	10
Marion	0009	103.7	93.7	93.9	.	.	.	29	27
New Haven	0010	111.6	109.3	109.3	.	.	.	8	7
Oronoco TWP	0012	100.6	97.4	94.9	.	.	.	20	10
Rochester TWP	0015	99.4	101.3	97.8	.	.	.	17	15
Byron	0100	96.5	95.9	94.1	7.2	8.6	1.01	63	63
Dover	0500	107.0	105.5	101.3	.	.	.	13	13
Eyota	0600	98.3	97.9	96.0	.	.	.	17	17
Rochester	0800	96.9	95.2	94.4	9.9	9.5	1.01	1,731	1,722
Stewartville	1000	98.0	95.6	96.2	8.2	8.2	1.01	80	78
Oronoco	1200	97.0	91.8	93.1	.	.	.	17	12
Chatfield	6400	96.5	92.3	93.7	.	.	.	21	0
Pine Island	9500	99.1	95.9	97.7	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	92.2	86.6	85.3	.	.	.	18	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Olmsted CO=55 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	94.3	92.6	82.4	19.4	22.7	1.21	44	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	99.6	101.0	99.0	.	.	.	17	16
Haverhill	0007	90.9	91.1	91.9	.	.	.	12	10
Marion	0009	103.7	93.7	93.9	.	.	.	29	27
New Haven	0010	111.6	109.3	109.3	.	.	.	8	7
Oronoco TWP	0012	100.6	97.4	94.9	.	.	.	20	10
Rochester TWP	0015	99.4	101.3	97.8	.	.	.	17	15
Byron	0100	96.5	95.9	94.1	7.2	8.6	1.01	63	63
Dover	0500	107.0	105.5	101.3	.	.	.	13	13
Eyota	0600	98.3	97.9	96.0	.	.	.	17	17
Rochester	0800	96.9	95.2	94.4	9.9	9.5	1.01	1,731	1,722
Stewartville	1000	98.0	95.6	96.2	8.2	8.2	1.01	80	78
Oronoco	1200	97.0	91.8	93.1	.	.	.	17	12
Chatfield	6400	96.5	92.3	93.7	.	.	.	21	0
Pine Island	9500	99.1	95.9	97.7	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	94.3	92.6	82.4	19.4	22.7	1.21	44	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Rock Dell	0016	92.2	92.8	77.8	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.2	95.3	94.6	10.1	9.7	1.01	2,097	2,036
02	Apartment (4 or more units)	90.4	86.6	82.7	.	.	.	22	0
06	Commercial (with buildings)	93.6	92.6	83.0	19.2	22.5	1.19	48	0
91	Seasonal Recreational Residential/Residential Aggregation	97.2	95.3	94.6	10.1	9.7	1.01	2,097	2,036
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	94.7	99.2	92.3	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.6	91.0	89.7	.	.	.	16	0
94	Commercial/Industrial Aggregation	93.3	92.4	82.8	19.3	22.5	1.18	49	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.2	97.9	90.5	17.2	23.9	1.05	31	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	98.5	97.6	96.7	11.9	17.0	1.02	46	Fillmore/Olmsted
Chatfield	6400	Seasonal Recreational Residential/Residential Aggregation	98.5	97.6	96.7	11.9	17.0	1.02	46	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)	98.3	95.2	94.8	10.9	10.8	1.02	48	Goodhue/Olmsted
Pine Island	9500	Seasonal Recreational Residential/Residential Aggregation	98.3	95.2	94.8	10.9	10.8	1.02	48	Goodhue/Olmsted

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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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=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)	98.5	95.5	95.3	10.9	10.6	1.01	366
Seasonal Recreational Residential/Residential Aggregation	98.5	95.5	95.3	10.9	10.6	1.01	366
Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	94.7	99.2	92.3	.	.	.	7
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.6	91.0	89.7	.	.	.	16
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.2	97.9	90.5	17.2	23.9	1.05	31

All sales adjusted for time and terms

Based on sales from October 2013 through September 2014

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

source: RUNDATA.RATIO_TXCT created FINAL

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	102.9	100.9	97.6	.	.	.	16	14
Dane Prairie	0013	92.0	90.4	91.0	.	.	.	7	2
Dead Lake	0014	99.7	97.3	95.5	.	.	.	8	3
Dunn	0017	85.9	82.2	84.9	.	.	.	13	4
Elizabeth TWP	0022	113.5	97.4	110.6	.	.	.	9	3
Everts	0025	89.7	92.6	91.7	.	.	.	8	2
Fergus Falls TWP	0026	88.8	87.7	88.6	.	.	.	10	10
Friberg	0028	90.4	95.1	93.7	.	.	.	6	4
Girard	0029	100.1	100.5	94.6	.	.	.	8	5
Hobart	0032	88.5	82.2	86.6	.	.	.	8	2
Lida	0037	99.5	96.3	95.8	.	.	.	15	2
Pine Lake	0052	91.5	86.4	90.9	.	.	.	11	4
Rush Lake	0053	98.6	96.2	97.3	.	.	.	16	6
Sverdrup	0057	94.7	95.2	94.9	.	.	.	6	5
Battle Lake	0200	92.0	84.0	83.8	.	.	.	14	12
Deer Creek	0800	104.7	94.2	94.6	.	.	.	7	7
Fergus Falls	1300	96.2	93.7	92.4	14.7	14.2	1.01	217	211
Henning	1400	115.4	95.9	100.9	.	.	.	16	16
New York Mills	1600	93.3	86.7	90.9	.	.	.	15	15
Ottertail	1700	90.4	93.8	90.8	.	.	.	10	7
Parkers Prairie	1800	96.8	92.6	95.4	.	.	.	9	9
Pelican Rapids	1900	94.0	92.5	90.6	15.0	19.1	1.04	30	30
Perham	2000	95.9	95.9	95.7	12.5	16.6	1.00	31	31
Underwood	2200	105.0	103.1	101.4	.	.	.	7	6
Vergas	2300	102.2	101.4	100.8	.	.	.	6	5

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	95.8	94.8	93.0	.	.	.	7	1
Candor	0008	98.5	98.6	99.0	.	.	.	6	0
Dane Prairie	0013	81.2	83.0	81.4	.	.	.	7	0
Dora	0016	80.8	75.8	80.4	.	.	.	12	1
Dunn	0017	90.2	83.1	85.8	.	.	.	25	2
Edna	0020	99.0	96.3	101.1	.	.	.	12	1
Everts	0025	88.6	93.8	90.8	.	.	.	7	2
Girard	0029	97.6	90.3	87.6	.	.	.	9	0
Hobart	0032	94.3	79.5	91.4	.	.	.	11	1
Lida	0037	95.1	93.3	99.3	.	.	.	18	3
Ottertail TWP	0046	115.9	118.8	110.8	.	.	.	8	1
Pine Lake	0052	92.9	90.9	93.2	.	.	.	7	1
Rush Lake	0053	102.3	93.7	94.3	.	.	.	16	1
Scambler	0055	90.4	88.3	87.4	.	.	.	8	1
Star Lake	0056	90.6	92.8	89.5	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Otter Tail CO=56 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fergus Falls	1300	83.4	92.7	78.3	.	.	.	7	0

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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	102.6	98.1	95.6	.	.	.	12	5
Aurdal	0003	101.8	100.4	97.3	.	.	.	18	15
Candor	0008	95.8	93.7	96.6	.	.	.	11	4
Clitherall TWP	0010	93.0	90.7	92.0	.	.	.	7	2
Dane Prairie	0013	86.6	86.9	86.6	.	.	.	14	2
Dead Lake	0014	98.0	96.3	96.5	.	.	.	13	3
Dora	0016	83.9	82.3	83.5	.	.	.	17	4
Dunn	0017	88.7	83.0	85.4	16.6	18.9	1.05	38	6
Eagle Lake	0018	98.7	100.0	92.3	.	.	.	6	0
Edna	0020	95.3	94.6	93.3	.	.	.	16	1
Elizabeth TWP	0022	113.5	98.6	111.0	.	.	.	11	3
Everts	0025	89.2	93.8	91.4	.	.	.	15	4
Fergus Falls TWP	0026	88.8	87.7	88.6	.	.	.	10	10
Friberg	0028	100.7	99.4	97.5	.	.	.	8	5
Girard	0029	98.8	95.5	90.7	.	.	.	17	5
Hobart	0032	91.8	81.9	89.0	.	.	.	19	3
Leaf Lake	0035	107.2	114.4	109.2	.	.	.	10	2
Lida	0037	97.1	96.0	97.2	15.4	20.0	1.00	33	5
Maine	0038	103.6	105.3	102.6	.	.	.	10	5
Nidaros	0041	103.7	105.2	101.5	.	.	.	6	1
Ottertail TWP	0046	110.8	109.2	107.5	.	.	.	11	2
Pelican	0050	96.3	91.7	84.8	.	.	.	6	4
Pine Lake	0052	92.1	89.3	91.6	.	.	.	18	5
Rush Lake	0053	100.4	95.5	96.1	16.8	17.7	1.01	32	7
Scambler	0055	88.8	88.3	90.6	.	.	.	12	4
Star Lake	0056	92.0	92.8	90.0	.	.	.	11	1
Sverdrup	0057	98.4	100.3	97.2	.	.	.	9	5
Tordenskjold	0058	96.0	89.8	95.0	.	.	.	8	1
Battle Lake	0200	90.1	84.0	83.0	.	.	.	16	12
Deer Creek	0800	104.7	94.2	94.6	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	96.2	93.7	92.4	14.7	14.2	1.01	217	211
Henning	1400	115.4	95.9	100.9	.	.	.	16	16
New York Mills	1600	93.3	86.7	90.9	.	.	.	15	15
Ottertail	1700	91.3	93.8	93.0	.	.	.	14	8
Parkers Prairie	1800	96.8	92.6	95.4	.	.	.	9	9
Pelican Rapids	1900	94.0	92.5	90.6	15.0	19.1	1.04	30	30
Perham	2000	95.9	95.9	95.7	12.5	16.6	1.00	31	31
Underwood	2200	100.5	103.0	91.9	.	.	.	8	6
Vergas	2300	102.2	101.4	100.8	.	.	.	6	5

**All sales adjusted for time and terms
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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Woodside	0062	87.9	87.5	81.1	.	.	.	6	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Woodside	0062	93.8	89.8	91.4	.	.	.	9	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	83.4	92.7	78.3	.	.	.	7	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Oak Valley	0043	98.3	92.4	105.7	.	.	.	6	0
Woodside	0062	95.3	99.8	93.3	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.8	94.1	93.5	16.5	16.8	1.02	635	507
03	Non-Commercial Seasonal Recreational Residential (with buildings)	95.6	92.5	92.6	19.0	20.8	1.03	218	23
06	Commercial (with buildings)	118.3	93.8	85.1	.	.	.	20	0
91	Seasonal Recreational Residential/Residential Aggregation	97.2	93.7	93.3	17.1	17.9	1.02	853	530
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	93.7	92.5	86.8	16.5	19.2	1.06	55	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.5	93.2	88.5	16.5	19.0	1.05	76	0
94	Commercial/Industrial Aggregation	118.3	93.8	85.1	.	.	.	20	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.8	96.1	94.3	19.0	25.6	1.05	117	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	98.3	94.8	90.7	20.7	20.2	1.04	50	Otter Tail/Wadena
Wadena	9500	Seasonal Recreational Residential/Residential Aggregation	98.3	94.8	90.7	20.7	20.2	1.04	50	Otter Tail/Wadena

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
North	0011	99.3	92.1	95.5	.	.	.	13	9
Rocksbury	0016	97.7	102.8	97.5	.	.	.	14	8
Thief River Falls	0600	93.5	91.4	92.9	15.0	16.7	1.00	157	149

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pennington CO=57 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Thief River Falls	0600	91.4	97.0	74.7	.	.	.	7	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
North	0011	99.3	92.1	95.5	.	.	.	13	9
Rocksbury	0016	97.7	102.8	97.5	.	.	.	14	8
Thief River Falls	0600	93.5	91.4	92.9	15.0	16.7	1.00	157	149

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	91.4	97.0	74.7	.	.	.	7	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
Ratios reported only for jurisdictions with 6 sales or more**

CO=57 County_Name=Pennington

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.4	90.8	92.3	16.0	17.5	1.00	211	190
06	Commercial (with buildings)	86.0	87.9	73.6	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	93.0	90.8	92.2	16.3	17.5	1.00	212	190
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	77.8	74.6	77.5	.	.	.	9	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	83.1	76.1	80.3	.	.	.	19	0
94	Commercial/Industrial Aggregation	86.0	87.9	73.6	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	83.6	77.0	77.0	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Chengwatana	0009	89.1	89.4	89.1	.	.	.	6	6
Pine City TWP	0028	95.6	90.3	92.0	.	.	.	17	17
Pokegama	0030	91.3	89.3	88.7	.	.	.	23	23
Windemere	0036	88.4	87.8	89.0	.	.	.	11	11
Hinckley	1200	101.7	97.1	99.3	.	.	.	10	10
Pine City	1700	94.1	91.4	89.0	.	.	.	22	22
Sandstone	2100	103.7	104.1	95.5	.	.	.	8	8
Willow River	2300	84.8	82.0	84.9	.	.	.	6	6
Rock Creek	2400	100.8	96.9	97.9	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **291**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	94.6	93.4	93.2	.	.	.	14	14
Windemere	0036	93.5	88.5	97.1	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **292**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	89.0	91.8	88.1	.	.	.	9	9
Dell Grove	0013	98.2	99.3	97.5	.	.	.	9	9
Norman	0024	93.3	86.9	88.2	.	.	.	6	6
Partridge	0027	94.5	92.2	95.5	.	.	.	6	6
Pine City TWP	0028	98.8	93.1	92.6	.	.	.	21	21
Pine Lake	0029	93.5	92.9	93.5	.	.	.	6	6
Pokegama	0030	92.5	91.5	90.3	12.3	12.8	1.02	37	37
Royalton	0032	89.5	84.6	85.0	.	.	.	7	7
Windemere	0036	91.3	88.2	93.9	.	.	.	26	26
Hinckley	1200	101.7	97.1	99.3	.	.	.	10	10
Pine City	1700	96.7	91.4	91.5	.	.	.	24	24
Sandstone	2100	103.7	104.1	95.5	.	.	.	8	8
Willow River	2300	84.8	82.0	84.9	.	.	.	6	6
Rock Creek	2400	100.8	96.9	97.9	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **293**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	93.3	91.2	90.0	12.9	14.2	1.02	170	170
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.4	93.3	92.9	14.6	14.9	1.03	85	85
06	Commercial (with buildings)	91.5	85.5	90.6	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	94.4	92.2	91.0	13.5	14.4	1.02	255	255
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	97.9	94.4	90.4	20.5	24.4	1.08	41	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.6	95.7	93.0	19.4	23.3	1.06	45	0
94	Commercial/Industrial Aggregation	91.5	85.5	90.6	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.1	95.5	90.4	18.3	22.6	1.07	65	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **294**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	98.7	96.0	96.3	.	.	.	16	0
Pipestone	0700	95.4	95.4	91.7	16.0	18.1	1.03	47	47

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	98.7	96.0	96.3	.	.	.	16	0
Pipestone	0700	95.4	95.4	91.7	16.0	18.1	1.03	47	47

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **296**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	95.4	95.3	90.6	15.2	17.4	1.05	75	47
91	Seasonal Recreational Residential/Residential Aggregation	95.4	95.3	90.6	15.2	17.4	1.05	75	47
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.7	96.1	94.6	.	.	.	17	17
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.9	95.8	93.5	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 297

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Woodside	0059	82.6	88.9	86.7	.	.	.	8	1
Crookston	0400	94.1	92.6	93.4	13.0	15.5	1.00	98	98
East Grand Forks	0500	94.0	91.8	93.1	12.3	14.9	1.00	119	119
Erskine	0700	112.5	93.3	94.8	.	.	.	10	9
Fertile	0900	107.2	99.1	99.5	.	.	.	9	9
Fisher	1000	86.5	83.2	85.5	.	.	.	7	7
Fosston	1100	94.4	90.5	86.8	.	.	.	22	21

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	105.0	100.2	105.9	.	.	.	6	0
Woodside	0059	94.4	96.3	89.6	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **299**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	101.0	97.9	102.0	.	.	.	10	2
Knute	0036	93.0	87.4	85.5	.	.	.	8	2
Woodside	0059	91.0	93.7	88.9	.	.	.	28	1
Crookston	0400	94.1	92.6	93.4	13.0	15.5	1.00	98	98
East Grand Forks	0500	94.0	91.8	93.1	12.3	14.9	1.00	119	119
Erskine	0700	112.5	93.3	94.8	.	.	.	10	9
Fertile	0900	107.2	99.1	99.5	.	.	.	9	9
Fisher	1000	86.5	83.2	85.5	.	.	.	7	7
Fosston	1100	94.4	90.5	86.8	.	.	.	22	21

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **300**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	95.5	92.0	92.6	16.7	17.9	1.02	350	330
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.1	97.8	92.3	15.9	14.4	1.04	34	0
06	Commercial (with buildings)	94.1	95.5	97.1	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	95.4	92.2	92.5	16.7	17.6	1.02	384	330
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	84.8	87.7	82.3	.	.	.	29	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.0	90.8	88.1	17.3	23.1	1.02	73	0
94	Commercial/Industrial Aggregation	94.1	95.5	97.1	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.5	91.1	88.6	17.7	24.5	1.03	82	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **301**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	98.9	97.0	99.9	.	.	.	11	0
Reno	0016	100.9	100.7	97.6	.	.	.	6	0
White Bear Lake	0020	105.7	103.4	106.0	.	.	.	6	0
Glenwood	0300	97.0	92.5	94.4	15.2	17.1	1.01	39	0
Starbuck	0800	102.2	99.6	101.0	.	.	.	26	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **302**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Pope CO=61 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Glenwood TWP	0007	103.4	97.0	101.7	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **303**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	100.8	97.0	100.8	.	.	.	19	0
Leven	0012	101.4	102.9	99.2	.	.	.	6	0
Minnewaska	0013	101.5	105.6	98.5	.	.	.	7	0
Reno	0016	98.4	100.7	97.0	.	.	.	8	0
White Bear Lake	0020	110.6	105.5	113.2	.	.	.	8	0
Glenwood	0300	97.0	92.5	94.4	15.2	17.1	1.01	39	0
Starbuck	0800	102.6	100.2	102.0	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **304**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	99.5	97.0	97.9	14.1	16.1	1.00	121	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	108.7	104.5	103.9	.	.	.	30	0
91	Seasonal Recreational Residential/Residential Aggregation	101.3	98.5	99.5	15.0	15.7	1.00	151	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	84.8	84.0	83.3	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.5	87.3	88.6	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 305

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	97.6	96.4	97.1	8.5	10.4	1.00	124	115
New Brighton	0100	95.6	95.4	95.0	9.3	12.2	1.00	176	176
North St. Paul	0200	94.8	93.7	93.4	10.6	12.2	1.01	94	93
Roseville	0400	97.8	98.3	98.0	9.8	11.5	1.00	299	295
Falcon Heights	0500	98.0	95.4	96.7	9.9	12.1	1.01	37	37
Lauderdale	0600	90.4	89.6	92.0	.	.	.	18	18
Arden Hills	0700	96.5	96.8	96.1	10.4	12.9	1.00	75	71
Little Canada	0800	97.3	97.1	99.7	11.2	14.1	0.98	71	69
North Oaks	1000	99.0	98.8	100.1	7.7	8.6	0.99	62	59
Maplewood	1100	97.8	97.8	97.6	8.5	10.2	1.00	280	275
Shoreview	1200	96.1	96.0	95.4	9.1	11.3	1.01	310	296
Vadnais Heights	1300	97.1	96.3	96.9	9.2	10.5	1.00	132	132
Mounds View	1700	95.9	94.7	95.4	9.6	10.9	1.00	75	75
St. Paul	8900	96.9	95.9	96.3	12.0	13.8	1.00	2,163	2,158
St. Anthony	9100	90.5	88.4	89.6	.	.	.	16	16
White Bear Lake	9400	98.0	96.5	96.4	10.5	12.4	1.01	219	210

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **306**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	97.2	98.7	96.5	13.1	16.8	1.01	48	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **307**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Ramsey CO=62 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Maplewood	1100	97.1	90.5	91.0	.	.	.	13	0
St. Paul	8900	96.5	97.8	89.1	16.7	20.2	1.08	53	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **308**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Ramsey CO=62 PT=07 Property=Industrial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	104.6	98.9	96.2	.	.	.	8	0

**All sales adjusted for time and terms
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **309**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	97.6	96.4	97.1	8.5	10.4	1.00	124	115
New Brighton	0100	95.6	95.4	95.0	9.3	12.2	1.00	176	176
North St. Paul	0200	94.8	93.7	93.4	10.6	12.2	1.01	94	93
Roseville	0400	97.8	98.3	98.0	9.8	11.5	1.00	299	295
Falcon Heights	0500	98.0	95.4	96.7	9.9	12.1	1.01	37	37
Lauderdale	0600	90.4	89.6	92.0	.	.	.	18	18
Arden Hills	0700	96.5	96.8	96.1	10.4	12.9	1.00	75	71
Little Canada	0800	97.3	97.1	99.7	11.2	14.1	0.98	71	69
North Oaks	1000	99.0	98.8	100.1	7.7	8.6	0.99	62	59
Maplewood	1100	97.8	97.8	97.6	8.5	10.2	1.00	280	275
Shoreview	1200	96.1	96.0	95.4	9.1	11.3	1.01	310	296
Vadnais Heights	1300	97.1	96.3	96.9	9.2	10.5	1.00	132	132
Mounds View	1700	95.9	94.7	95.4	9.6	10.9	1.00	75	75
St. Paul	8900	96.9	95.9	96.3	12.0	13.8	1.00	2,163	2,158
St. Anthony	9100	90.5	88.4	89.6	.	.	.	16	16
White Bear Lake	9400	98.0	96.5	96.4	10.5	12.4	1.01	219	210

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **310**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Maplewood	1100	97.1	90.5	91.0	.	.	.	13	0
St. Paul	8900	97.5	98.6	89.8	16.0	20.7	1.08	61	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 311

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.9	96.2	96.5	10.8	12.8	1.00	4,154	4,098
02	Apartment (4 or more units)	97.0	98.4	95.2	12.9	16.5	1.02	50	0
06	Commercial (with buildings)	97.7	97.7	91.2	14.4	17.6	1.06	86	0
07	Industrial (with buildings)	99.5	95.7	88.1	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	96.9	96.2	96.5	10.8	12.8	1.00	4,154	4,098
94	Commercial/Industrial Aggregation	97.9	97.7	90.8	14.4	18.1	1.07	98	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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14:07 Thursday, June 25, 2015 **312**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	98.3	96.9	97.6	8.1	17.1	1.01	711	Anoka/Ramsey
Blaine	6200	Seasonal Recreational Residential/Residential Aggregation	98.3	96.9	97.6	8.1	17.1	1.01	711	Anoka/Ramsey
Blaine	6200	Commercial/Industrial Aggregation	87.3	93.7	72.3	.	.	.	6	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)	94.4	93.9	94.0	7.4	9.0	1.00	50	Anoka/Ramsey
Spring Lake Park	8700	Seasonal Recreational Residential/Residential Aggregation	94.4	93.9	94.0	7.4	9.0	1.00	50	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)	89.4	89.5	88.1	11.2	14.1	1.01	97	Hennepin/Ramsey
St. Anthony	9100	Seasonal Recreational Residential/Residential Aggregation	89.3	89.4	87.9	11.1	14.0	1.02	99	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)	98.0	96.3	96.4
White Bear Lake	9400	Seasonal Recreational Residential/Residential Aggregation	98.0	96.3	96.4

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
10.5	12.3	1.01	224	Ramsey/Washington
10.5	12.3	1.01	224	Ramsey/Washington

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

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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)	96.9	96.6	96.8	9.6	11.6	1.00	1,991
Commercial (with buildings)	99.7	97.5	93.7	.	.	.	33
Seasonal Recreational Residential/Residential Aggregation	96.9	96.6	96.8	9.6	11.6	1.00	1,991
Commercial/Industrial Aggregation	98.6	96.7	91.9	11.5	12.9	1.05	37

All sales adjusted for time and terms

Based on sales from October 2013 through September 2014

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

source: RUNDATA.RATIO_TXCT created FINAL

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Red Lake Falls	0600	104.6	95.2	86.6	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Red Lake Falls	0600	104.6	95.2	86.6	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
Ratios reported only for jurisdictions with 6 sales or more**

CO=63 County_Name=Red Lake

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.2	82.0	77.4	.	.	.	26	0
91	Seasonal Recreational Residential/Residential Aggregation	92.2	82.0	77.4	.	.	.	26	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	88.0	85.7	81.9	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	83.5	83.4	76.3	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	104.1	102.1	102.2	.	.	.	7	0
Milroy	0600	103.1	99.9	101.7	.	.	.	6	0
Morgan	0700	106.9	103.6	104.1	.	.	.	18	0
Redwood Falls	0900	101.4	99.9	100.3	10.0	11.3	1.00	74	0
Vesta	1300	82.8	77.3	87.3	.	.	.	6	0
Wabasso	1400	97.7	85.7	86.1	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	104.1	102.1	102.2	.	.	.	7	0
Milroy	0600	103.1	99.9	101.7	.	.	.	6	0
Morgan	0700	106.9	103.6	104.1	.	.	.	18	0
Redwood Falls	0900	101.4	99.9	100.3	10.0	11.3	1.00	74	0
Vesta	1300	82.8	77.3	87.3	.	.	.	6	0
Wabasso	1400	97.7	85.7	86.1	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	100.3	99.1	98.1	13.8	17.0	1.02	157	0
06	Commercial (with buildings)	73.5	62.8	57.3	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	100.3	99.1	98.1	13.8	17.0	1.02	157	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	106.6	100.9	104.6	16.4	17.8	1.01	34	34
94	Commercial/Industrial Aggregation	76.8	69.6	68.1	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.7	102.8	104.7	16.2	17.6	1.01	35	35

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Fairfax	0400	102.9	99.4	99.6	.	.	.	9	0
Hector	0600	101.6	100.0	101.1	.	.	.	7	0
Olivia	0800	96.7	95.9	93.7	.	.	.	14	0
Renville	0900	97.7	97.0	88.3	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Fairfax	0400	102.9	99.4	99.6	.	.	.	9	0
Hector	0600	101.6	100.0	101.1	.	.	.	7	0
Olivia	0800	96.7	95.9	93.7	.	.	.	14	0
Renville	0900	97.7	97.0	88.3	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Birch Cooley	0003	100.4	100.7	96.5	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Birch Cooley	0003	101.8	101.6	99.7	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.1	97.1	92.1	12.6	15.1	1.04	74	0
91	Seasonal Recreational Residential/Residential Aggregation	95.7	97.0	91.2	12.8	15.4	1.04	75	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.4	102.5	101.3	8.5	10.9	1.01	46	46
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.9	103.6	102.0	8.6	10.9	1.01	48	48

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rice CO=66 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bridgewater	0001	94.0	92.5	94.0	.	.	.	10	10
Cannon City	0002	101.5	93.8	97.0	.	.	.	8	8
Forest	0004	99.9	93.7	98.1	.	.	.	12	6
Northfield TWP	0006	104.3	93.7	98.8	.	.	.	9	9
Shieldsville	0008	103.0	100.6	97.7	.	.	.	9	4
Walcott	0009	106.6	99.6	106.7	.	.	.	7	7
Warsaw	0010	104.1	89.5	85.4	.	.	.	12	4
Webster	0011	104.0	100.0	100.4	.	.	.	17	17
Wells	0012	104.6	105.2	103.1	.	.	.	20	8
Dundas	0200	99.8	100.7	99.9	.	.	.	22	21
Faribault	0300	97.5	95.0	94.7	13.3	13.1	1.01	244	242
Lonsdale	0400	97.7	96.4	96.2	10.3	10.9	1.01	71	65
Morristown	0500	109.1	92.9	98.1	.	.	.	12	12
Northfield	9700	95.3	93.4	92.7	12.9	14.8	1.02	205	186

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rice CO=66 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bridgewater	0001	94.0	92.5	94.0	.	.	.	10	10
Cannon City	0002	101.5	93.8	97.0	.	.	.	8	8
Erin	0003	89.3	80.2	84.5	.	.	.	8	2
Forest	0004	98.9	93.5	97.6	.	.	.	13	6
Northfield TWP	0006	104.3	93.7	98.8	.	.	.	9	9
Shieldsville	0008	100.1	100.5	96.4	.	.	.	10	4
Walcott	0009	106.6	99.6	106.7	.	.	.	7	7
Warsaw	0010	110.4	97.1	88.9	.	.	.	16	4
Webster	0011	104.0	100.0	100.4	.	.	.	17	17
Wells	0012	101.1	96.6	99.4	.	.	.	23	8
Dundas	0200	99.8	100.7	99.9	.	.	.	22	21
Faribault	0300	97.5	95.0	94.7	13.3	13.1	1.01	244	242
Lonsdale	0400	97.7	96.4	96.2	10.3	10.9	1.01	71	65
Morristown	0500	109.1	92.9	98.1	.	.	.	12	12
Northfield	9700	95.3	93.4	92.7	12.9	14.8	1.02	205	186

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.7	95.1	94.8	13.8	14.5	1.01	677	614
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.5	87.0	85.5	.	.	.	13	0
06	Commercial (with buildings)	89.6	84.2	73.0	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	97.7	94.9	94.6	14.0	15.1	1.02	690	614
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	104.8	87.5	96.0	.	.	.	9	9
94	Commercial/Industrial Aggregation	89.6	84.2	73.0	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	109.3	110.9	106.6	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.9	93.3	92.2	12.9	15.0	1.02	228	Dakota/Rice
Northfield	9700	Seasonal Recreational Residential/Residential Aggregation	94.9	93.3	92.2	12.9	15.0	1.02	228	Dakota/Rice

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rock CO=67 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hills	0500	95.5	92.5	88.0	.	.	.	8	8
Luverne	0900	96.3	91.7	90.2	15.6	13.5	1.02	79	79

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rock CO=67 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Luverne	0900	103.3	99.3	98.0	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rock CO=67 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hills	0500	95.5	92.5	88.0	.	.	.	8	8
Luverne	0900	96.3	91.7	90.2	15.6	13.5	1.02	79	79

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **332**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rock CO=67 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
Luverne	0900	103.3	99.3	98.0	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **333**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.3	91.1	89.0	15.5	13.9	1.02	114	114
06	Commercial (with buildings)	99.1	94.6	91.4	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	94.3	91.1	89.0	15.5	13.9	1.02	114	114
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.8	94.1	92.2	.	.	.	24	24
94	Commercial/Industrial Aggregation	99.1	94.6	91.4	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	89.8	94.1	92.2	.	.	.	24	24

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Enstrom	0009	94.8	91.1	92.3	.	.	.	8	8
Jadis	0015	81.9	77.7	78.1	.	.	.	6	6
Laona	0016	96.0	95.3	93.5	.	.	.	7	7
Malung	0018	85.5	82.8	86.5	.	.	.	9	9
Moranville	0021	109.6	88.3	97.1	.	.	.	7	7
Lake	0035	94.8	92.2	91.3	.	.	.	24	24
Greenbush	0200	79.4	75.7	72.9	.	.	.	7	7
Roseau	0900	86.7	84.8	83.8	13.9	18.0	1.04	33	33
Warroad	1600	96.8	98.7	90.0	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 335

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Enstrom	0009	94.8	91.1	92.3	.	.	.	8	8
Jadis	0015	81.9	77.7	78.1	.	.	.	6	6
Laona	0016	96.0	95.3	93.5	.	.	.	7	7
Malung	0018	85.5	82.8	86.5	.	.	.	9	9
Moranville	0021	109.6	88.3	97.1	.	.	.	7	7
Lake	0035	93.2	89.7	91.0	.	.	.	28	28
Greenbush	0200	79.4	75.7	72.9	.	.	.	7	7
Roseau	0900	86.7	84.8	83.8	13.9	18.0	1.04	33	33
Warroad	1600	96.8	98.7	90.0	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Moranville	0021	74.1	69.8	50.4	.	.	.	6	0
Stokes	0033	103.3	93.8	101.2	.	.	.	6	0

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Falun	0010	92.2	88.9	88.2	.	.	.	7	0
Moranville	0021	74.4	70.1	52.6	.	.	.	7	0
Skagen	0029	125.8	105.7	101.3	.	.	.	6	0
Stokes	0033	103.3	93.8	101.2	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	92.2	89.0	87.1	19.5	21.0	1.04	162	162
91	Seasonal Recreational Residential/Residential Aggregation	92.3	89.1	87.2	19.6	21.2	1.04	167	167
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	93.9	82.7	87.2	.	.	.	31	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.8	84.1	78.2	30.6	30.3	1.15	58	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.4	85.5	83.8	28.6	31.2	1.10	77	0

**All sales adjusted for time and terms
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Balkan	0008	88.2	87.7	86.0	.	.	.	6	4
Beatty	0010	93.7	93.1	93.3	.	.	.	7	3
Biwabik TWP	0011	94.9	86.7	87.9	.	.	.	8	7
Breitung	0012	97.3	89.3	93.9	.	.	.	8	6
Brevator	0013	89.5	86.2	88.6	.	.	.	9	9
Canosia	0014	92.2	94.2	89.8	.	.	.	20	16
Cotton	0019	94.6	88.8	90.4	.	.	.	6	6
Duluth TWP	0021	100.0	93.4	106.0	.	.	.	16	15
Embarrass	0024	98.9	91.6	92.0	.	.	.	7	7
Fayal	0026	87.7	86.5	84.0	.	.	.	14	10
Fredenberg	0030	88.6	88.8	86.1	.	.	.	8	5
Gnesen	0032	89.8	88.0	89.7	.	.	.	17	11
Grand Lake	0033	94.9	97.0	94.8	.	.	.	29	19
Lakewood	0040	91.7	94.0	90.3	.	.	.	21	21
Midway	0047	92.1	95.2	93.3	.	.	.	11	11
Morse	0050	92.9	90.8	88.8	.	.	.	12	8
Rice Lake	0061	95.3	86.4	87.0	.	.	.	25	25
Sandy	0062	111.8	86.4	81.0	.	.	.	6	6
Solway	0063	98.0	100.0	99.9	.	.	.	13	13
White	0071	85.4	82.7	83.8	.	.	.	10	8
Greenwood	0074	84.3	79.7	83.3	.	.	.	9	2
Unorg. 05 - Central Lakes	0090	103.6	95.4	98.1	.	.	.	7	4
Unorg. 06 - Biwabik	0091	89.0	84.6	84.6	.	.	.	8	3
Unorg. 08 - Mount Iron	0093	86.9	84.8	87.8	.	.	.	8	6
Aurora	0600	99.0	92.0	95.7	.	.	.	15	15
Biwabik	0900	99.0	97.1	94.6	.	.	.	9	9
Buhl	1300	84.8	78.3	83.5	.	.	.	8	8
Chisholm	1800	94.5	91.7	86.9	19.8	21.6	1.07	51	51
Cook	1900	111.4	105.6	99.8	.	.	.	7	7
Ely	2500	102.2	86.6	90.1	29.4	20.3	1.05	44	44

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Eveleth	2700	104.4	94.8	91.6	.	.	.	31	31
Gilbert	3500	99.7	96.5	92.6	.	.	.	17	17
Hermantown	3600	90.8	90.9	86.4	13.5	17.0	1.04	87	87
Hibbing	3800	101.6	94.0	92.9	22.3	21.0	1.04	168	168
Mountain Iron	5400	90.4	84.7	82.6	.	.	.	23	22
Proctor	5900	97.1	96.7	93.0	12.4	14.6	1.04	40	40
Tower	6800	105.4	107.0	107.0	.	.	.	7	6
Virginia	6900	103.0	98.4	97.6	15.4	17.2	1.04	77	77
Hoyt Lakes	7200	109.3	112.2	106.0	.	.	.	18	18
Babbitt	7300	89.2	84.6	83.4	.	.	.	20	20
Duluth	9000	97.1	94.7	92.9	13.8	14.2	1.03	988	975

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	105.3	98.2	79.9	.	.	.	14	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Beatty	0010	97.8	98.6	98.1	.	.	.	15	2
Breitung	0012	98.0	96.3	91.7	.	.	.	8	2
French	0031	123.4	126.8	113.6	.	.	.	6	0
Morse	0050	96.8	94.4	88.6	.	.	.	6	0
Greenwood	0074	101.4	99.4	101.8	.	.	.	18	2

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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County_Name=St. Louis CO=69 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Virginia	6900	118.4	121.6	100.9	.	.	.	6	0
Duluth	9000	104.4	98.4	83.0	.	.	.	27	0

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Louis CO=69 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Balkan	0008	86.5	87.1	82.3	.	.	.	7	4
Beatty	0010	96.5	95.2	96.3	.	.	.	22	5
Biwabik TWP	0011	94.9	86.7	87.9	.	.	.	8	7
Breitung	0012	97.7	94.0	92.6	.	.	.	16	8
Brevator	0013	89.5	86.2	88.6	.	.	.	9	9
Canosia	0014	93.7	95.0	90.7	.	.	.	23	16
Cotton	0019	94.4	91.7	91.2	.	.	.	8	7
Duluth TWP	0021	102.3	98.8	106.6	.	.	.	18	16
Embarrass	0024	98.9	91.6	92.0	.	.	.	7	7
Fayal	0026	85.3	85.8	82.9	.	.	.	17	11
Fredenberg	0030	84.9	87.3	83.1	.	.	.	9	5
French	0031	116.2	110.0	110.7	.	.	.	10	0
Gnesen	0032	88.2	88.0	88.0	.	.	.	19	11
Grand Lake	0033	98.4	97.0	95.1	14.8	13.7	1.00	31	19
Lakewood	0040	91.7	94.0	90.3	.	.	.	21	21
Midway	0047	92.1	95.2	93.3	.	.	.	11	11
Morse	0050	94.2	90.8	88.7	.	.	.	18	8
Rice Lake	0061	95.3	86.4	87.0	.	.	.	25	25
Sandy	0062	109.8	97.6	82.5	.	.	.	7	7
Solway	0063	98.0	100.0	99.9	.	.	.	13	13
Vermilion Lake	0069	99.2	101.7	94.9	.	.	.	6	4
White	0071	85.4	82.7	83.8	.	.	.	10	8
Greenwood	0074	95.7	97.1	93.0	.	.	.	27	4
Unorg. 04 - Whiteface	0089	89.4	94.9	84.2	.	.	.	6	3
Unorg. 05 - Central Lakes	0090	101.2	93.9	96.3	.	.	.	8	4
Unorg. 06 - Biwabik	0091	94.6	88.7	86.6	.	.	.	10	4
Unorg. 08 - Mount Iron	0093	86.9	85.3	87.8	.	.	.	13	6
Unorg. 09 - Balkan	0094	86.7	83.7	84.5	.	.	.	6	2
Unorg. 10 - Lake Verm	0095	92.3	93.9	82.1	.	.	.	6	2
Unorg. 12 - Northwest	0097	116.5	114.4	106.2	.	.	.	6	2

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Aurora	0600	99.0	92.0	95.7	.	.	.	15	15
Biwabik	0900	97.5	93.0	91.6	.	.	.	10	9
Buhl	1300	84.8	78.3	83.5	.	.	.	8	8
Chisholm	1800	94.5	91.7	86.9	19.8	21.6	1.07	51	51
Cook	1900	111.4	105.6	99.8	.	.	.	7	7
Ely	2500	102.2	86.6	90.1	29.4	20.3	1.05	44	44
Eveleth	2700	104.4	94.8	91.6	.	.	.	31	31
Gilbert	3500	98.6	96.5	91.6	.	.	.	18	17
Hermantown	3600	90.8	90.9	86.4	13.5	17.0	1.04	87	87
Hibbing	3800	101.6	94.0	92.9	22.3	21.0	1.04	168	168
Mountain Iron	5400	90.4	84.7	82.6	.	.	.	23	22
Proctor	5900	97.1	96.7	93.0	12.4	14.6	1.04	40	40
Tower	6800	105.4	107.0	107.0	.	.	.	7	6
Virginia	6900	103.0	98.4	97.6	15.4	17.2	1.04	77	77
Hoyt Lakes	7200	109.3	112.2	106.0	.	.	.	18	18
Babbitt	7300	89.2	84.6	83.4	.	.	.	20	20
Duluth	9000	97.1	94.6	92.8	13.8	14.2	1.03	990	975

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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. 11 - Orr-Leiding	0096	96.2	97.9	91.8	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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. 11 - Orr-Leiding	0096	96.2	97.9	91.8	.	.	.	6	0

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Virginia	6900	114.1	117.5	97.3	.	.	.	7	0
Duluth	9000	104.4	98.4	83.0	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **349**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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. 11 - Orr-Leiding	0096	96.2	97.9	91.8	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.2	94.0	92.2	16.4	16.8	1.03	2,000	1,904
02	Apartment (4 or more units)	101.7	98.2	74.8	.	.	.	26	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.2	92.6	89.9	20.1	21.8	1.03	141	32
06	Commercial (with buildings)	105.1	100.9	85.4	23.9	26.6	1.20	66	0
91	Seasonal Recreational Residential/Residential Aggregation	97.0	94.0	92.0	16.6	17.2	1.03	2,141	1,936
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	96.0	92.7	88.5	28.4	33.7	1.06	103	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.0	92.7	88.5	28.4	33.7	1.06	103	0
94	Commercial/Industrial Aggregation	104.8	100.6	85.6	23.6	26.2	1.19	69	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.9	92.3	88.5	28.2	33.6	1.06	104	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

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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)	97.3	93.2	91.3	19.0	19.0	1.04	1,012
Apartment (4 or more units)	97.6	99.2	66.9	.	.	.	12
Non-Commercial Seasonal Recreational Residential (with buildings)	94.5	92.9	90.2	20.1	21.8	1.03	139
Commercial (with buildings)	105.6	103.2	92.4	21.9	27.7	1.14	39
Seasonal Recreational Residential/Residential Aggregation	97.0	93.2	91.1	19.1	19.4	1.04	1,151
Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	96.0	92.7	88.5	28.4	33.7	1.06	103
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.0	92.7	88.5	28.4	33.7	1.06	103
Commercial/Industrial Aggregation	105.0	102.1	92.4	21.6	27.2	1.14	42
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.9	92.3	88.5	28.2	33.6	1.06	104

All sales adjusted for time and terms

Based on sales from October 2013 through September 2014

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

source: RUNDATA.RATIO_TXCT created FINAL

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Cedar Lake	0003	99.7	98.1	99.1	.	.	.	23	20
Credit River	0004	99.3	98.6	96.4	10.3	11.7	1.01	61	61
Helena	0007	97.9	99.2	96.6	.	.	.	10	8
Louisville	0009	105.8	98.9	105.7	.	.	.	17	17
New Market	0010	98.8	95.0	97.0	.	.	.	26	26
St. Lawrence	0011	86.6	86.4	86.7	.	.	.	6	6
Spring Lake	0013	93.7	90.1	92.9	.	.	.	23	22
Belle Plaine	0100	95.6	95.0	95.1	7.4	9.0	1.00	90	90
Jordan	0400	98.3	94.1	96.3	12.4	11.4	1.00	63	62
Elko New Market	0600	98.5	99.2	98.8	8.2	9.2	1.00	71	71
Prior Lake	0800	93.9	93.4	93.0	9.5	11.4	1.01	383	340
Savage	0900	97.1	97.4	96.6	6.6	7.6	1.00	403	401
Shakopee	1000	96.8	96.2	96.2	7.6	9.3	1.00	475	474
New Prague	8000	98.7	97.3	97.2	11.7	12.5	1.00	45	45

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Cedar Lake	0003	99.7	98.1	99.1	.	.	.	23	20
Credit River	0004	99.3	98.6	96.4	10.3	11.7	1.01	61	61
Helena	0007	97.9	99.2	96.6	.	.	.	10	8
Louisville	0009	105.8	98.9	105.7	.	.	.	17	17
New Market	0010	98.8	95.0	97.0	.	.	.	26	26
St. Lawrence	0011	86.6	86.4	86.7	.	.	.	6	6
Spring Lake	0013	93.7	90.1	92.9	.	.	.	23	22
Belle Plaine	0100	95.6	95.0	95.1	7.4	9.0	1.00	90	90
Jordan	0400	98.3	94.1	96.3	12.4	11.4	1.00	63	62
Elko New Market	0600	98.5	99.2	98.8	8.2	9.2	1.00	71	71
Prior Lake	0800	93.8	93.4	92.9	9.5	11.4	1.01	386	340
Savage	0900	97.1	97.4	96.6	6.6	7.6	1.00	403	401
Shakopee	1000	96.8	96.2	96.2	7.6	9.3	1.00	475	474
New Prague	8000	98.7	97.3	97.2	11.7	12.5	1.00	45	45

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	107.6	103.9	104.8	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.4	96.0	95.6	8.5	10.0	1.01	1,707	1,654
06	Commercial (with buildings)	96.9	97.5	82.7	.	.	.	16	0
91	Seasonal Recreational Residential/Residential Aggregation	96.4	96.0	95.5	8.5	10.1	1.01	1,710	1,654
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	84.9	79.6	87.8	.	.	.	7	0
94	Commercial/Industrial Aggregation	97.1	97.5	84.1	.	.	.	18	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.3	92.1	96.8	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	98.8	97.1	97.7	10.0	11.4	1.00	90	Le Sueur/Scott
New Prague	8000	Seasonal Recreational Residential/Residential Aggregation	98.8	97.1	97.7	10.0	11.4	1.00	90	Le Sueur/Scott

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Sherburne CO=71 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baldwin	0001	92.7	92.0	91.6	10.4	12.8	1.01	46	46
Becker TWP	0002	92.8	92.3	91.7	6.7	9.2	1.01	32	32
Big Lake TWP	0003	94.7	94.2	92.9	9.8	12.5	1.02	80	80
Blue Hill	0004	90.5	87.7	90.0	.	.	.	22	22
Clear Lake TWP	0005	98.1	97.5	98.3	.	.	.	10	10
Haven	0007	91.7	93.6	88.6	.	.	.	19	19
Livonia	0008	92.4	92.2	92.0	6.9	10.0	1.00	47	47
Orrock	0009	97.2	98.0	95.4	.	.	.	22	22
Palmer	0010	93.7	96.8	92.9	.	.	.	25	25
Santiago	0011	95.6	95.8	94.5	.	.	.	15	15
Becker	0100	99.5	100.2	98.9	6.9	8.5	1.01	74	74
Big Lake	0200	96.3	95.6	96.0	6.3	7.9	1.00	139	132
Clear Lake	0300	95.1	93.6	94.4	.	.	.	12	12
Elk River	0400	93.4	92.5	92.9	7.7	9.6	1.01	292	282
Zimmerman	0500	92.3	92.4	92.9	9.2	9.7	1.00	54	54
St. Cloud	9200	95.9	95.2	92.2	9.1	9.6	1.03	39	39

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Sherburne CO=71 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Palmer	0010	95.0	97.5	94.7	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	92.4	92.0	91.5	10.5	12.8	1.01	47	47
Becker TWP	0002	92.8	92.3	91.7	6.7	9.2	1.01	32	32
Big Lake TWP	0003	94.6	94.2	92.9	9.9	12.5	1.02	82	82
Blue Hill	0004	90.5	87.7	90.0	.	.	.	22	22
Clear Lake TWP	0005	98.8	97.7	98.8	.	.	.	11	11
Haven	0007	91.7	93.6	88.6	.	.	.	19	19
Livonia	0008	92.4	92.2	92.0	6.9	10.0	1.00	47	47
Orrock	0009	95.9	97.5	94.5	.	.	.	23	23
Palmer	0010	94.1	97.2	93.3	8.7	11.7	1.01	34	34
Santiago	0011	95.6	95.8	94.5	.	.	.	15	15
Becker	0100	99.5	100.2	98.9	6.9	8.5	1.01	74	74
Big Lake	0200	96.3	95.6	95.9	6.5	8.2	1.00	141	132
Clear Lake	0300	95.1	93.6	94.4	.	.	.	12	12
Elk River	0400	93.4	92.5	92.9	7.7	9.6	1.01	292	282
Zimmerman	0500	92.3	92.4	92.9	9.2	9.7	1.00	54	54
St. Cloud	9200	95.9	95.2	92.2	9.1	9.6	1.03	39	39

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.5	93.9	93.5	8.1	10.0	1.01	933	916
03	Non-Commercial Seasonal Recreational Residential (with buildings)	92.2	97.0	92.6	.	.	.	16	14
91	Seasonal Recreational Residential/Residential Aggregation	94.5	94.0	93.5	8.2	10.1	1.01	949	930
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	99.2	92.8	96.5	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.4	92.8	84.9	.	.	.	9	0
94	Commercial/Industrial Aggregation	89.9	90.4	88.4	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.6	95.1	85.4	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.4	92.9	91.7
St. Cloud	9200	Apartment (4 or more units)	150.2	92.2	123.9
St. Cloud	9200	Commercial (with buildings)	106.3	99.4	88.0
St. Cloud	9200	Seasonal Recreational Residential/Residential Aggregation	94.4	92.9	91.7
St. Cloud	9200	Commercial/Industrial Aggregation	105.6	98.9	89.3

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
10.5	11.6	1.02	1,038	Benton/Sherburne/Stearns
.	.	.	10	Benton/Sherburne/Stearns
24.3	28.4	1.21	32	Benton/Sherburne/Stearns
10.5	11.6	1.02	1,038	Benton/Sherburne/Stearns
23.3	27.8	1.18	34	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)	97.7	96.0	97.1	10.5	12.2	1.00	56	Mille Lacs/Sherburne
Princeton	9600	Seasonal Recreational Residential/Residential Aggregation	97.7	96.0	97.1	10.5	12.2	1.00	56	Mille Lacs/Sherburne

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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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=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)	94.4	93.8	93.6	8.1	10.0	1.01	894
Non-Commercial Seasonal Recreational Residential (with buildings)	92.2	97.0	92.6	.	.	.	16
Seasonal Recreational Residential/Residential Aggregation	94.4	93.9	93.6	8.1	10.1	1.01	910
Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	99.2	92.8	96.5	.	.	.	7
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.4	92.8	84.9	.	.	.	9
Commercial/Industrial Aggregation	89.9	90.4	88.4	.	.	.	10
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.6	95.1	85.4	.	.	.	12

All sales adjusted for time and terms

Based on sales from October 2013 through September 2014

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

source: RUNDATA.RATIO_TXCT created FINAL

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Sibley CO=72 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arlington	0100	105.9	99.6	98.1	.	.	.	24	24
Gaylord	0200	105.7	94.5	97.1	.	.	.	15	15
Gibbon	0300	106.3	106.1	99.5	.	.	.	12	12
Henderson	0500	99.9	94.2	96.3	.	.	.	16	16
Winthrop	0700	104.7	93.4	94.0	.	.	.	17	17

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Sibley CO=72 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arlington	0100	105.9	99.6	98.1	.	.	.	24	24
Gaylord	0200	105.7	94.5	97.1	.	.	.	15	15
Gibbon	0300	106.3	106.1	99.5	.	.	.	12	12
Henderson	0500	99.9	94.2	96.3	.	.	.	16	16
Winthrop	0700	104.7	93.4	94.0	.	.	.	17	17

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	103.0	95.8	97.1	20.2	21.4	1.03	108	108
91	Seasonal Recreational Residential/Residential Aggregation	102.6	95.7	96.6	20.5	21.8	1.03	109	109
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.6	97.3	100.7	.	.	.	10	10
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.6	97.3	100.7	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	97.1	98.0	95.0	.	.	.	8	8
Brockway	0004	100.4	91.0	101.5	.	.	.	15	15
Eden Lake	0008	93.4	90.3	92.6	.	.	.	10	10
Fair Haven	0009	91.5	95.3	88.3	.	.	.	8	8
Holding	0013	95.5	94.4	95.1	.	.	.	7	7
LeSauk	0017	90.2	91.7	86.1	.	.	.	12	12
Lynden	0019	95.6	91.9	93.6	.	.	.	7	7
Maine Prairie	0020	101.4	94.5	96.8	.	.	.	7	7
Munson	0023	91.9	93.0	91.1	.	.	.	11	11
Paynesville TWP	0026	102.0	93.3	98.6	.	.	.	9	9
St. Joseph TWP	0031	97.0	97.5	96.2	.	.	.	10	10
St. Wendel	0033	88.2	90.3	84.8	.	.	.	9	9
Wakefield	0036	93.4	95.0	92.3	12.4	14.0	1.00	36	36
Albany	0100	98.4	97.7	97.2	8.4	10.0	1.02	40	40
Avon	0200	95.8	97.4	95.3	.	.	.	15	15
Brooten	0400	109.4	109.1	103.8	.	.	.	7	7
Cold Spring	0500	94.7	92.8	93.2	10.3	11.1	1.00	58	58
Freeport	1000	119.5	89.8	98.6	.	.	.	12	12
Holdingford	1300	97.1	93.6	95.7	.	.	.	8	8
Kimball	1400	92.2	92.0	91.7	.	.	.	14	14
Melrose	1700	97.9	95.7	94.2	.	.	.	32	32
Paynesville	1900	94.1	92.1	93.2	.	.	.	27	27
Richmond	2100	93.7	89.4	91.6	.	.	.	23	23
Rockville	2200	97.5	97.1	97.1	.	.	.	25	25
St. Joseph	2600	99.5	95.7	96.2	11.0	9.6	1.01	62	62
St. Stephen	2900	93.1	91.5	93.3	.	.	.	10	10
Sauk Centre	3100	93.3	90.5	91.2	11.3	11.7	1.00	53	53
Waite Park	3300	95.6	94.1	93.0	10.0	10.6	1.02	49	49
St. Augusta	3400	92.3	93.8	92.3	.	.	.	24	24

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Sartell	8600	95.0	94.1	93.1	7.6	9.1	1.02	223	223
St. Cloud	9200	93.8	92.6	91.3	10.5	11.6	1.02	437	437

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	94.8	94.8	90.2	.	.	.	13	13
Munson	0023	95.8	96.1	89.2	.	.	.	8	8
Paynesville TWP	0026	100.8	85.6	91.2	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Stearns CO=73 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	106.3	95.7	87.5	.	.	.	14	0

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* Indicate calculations were done without extreme ratios
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	96.9	96.8	95.6	.	.	.	12	12
Brockway	0004	100.4	91.0	101.5	.	.	.	15	15
Collegeville	0005	85.3	85.9	81.3	.	.	.	7	7
Eden Lake	0008	94.2	94.8	91.3	.	.	.	23	23
Fair Haven	0009	94.0	95.3	92.6	.	.	.	10	10
Holding	0013	95.5	94.4	95.1	.	.	.	7	7
LeSauk	0017	88.3	91.7	84.7	.	.	.	14	14
Lynden	0019	95.8	91.9	93.4	.	.	.	9	9
Maine Prairie	0020	99.7	94.5	96.7	.	.	.	11	11
Millwood	0022	110.5	105.1	110.5	.	.	.	6	6
Munson	0023	93.6	93.0	90.4	.	.	.	19	19
Paynesville TWP	0026	101.4	90.3	94.4	.	.	.	17	17
St. Joseph TWP	0031	97.0	97.5	96.2	.	.	.	10	10
St. Wendel	0033	88.2	90.3	84.8	.	.	.	9	9
Wakefield	0036	93.4	93.9	92.0	12.4	13.6	1.01	40	40
Albany	0100	98.4	97.7	97.2	8.4	10.0	1.02	40	40
Avon	0200	95.8	97.4	95.3	.	.	.	15	15
Broton	0400	109.4	109.1	103.8	.	.	.	7	7
Cold Spring	0500	94.7	92.8	93.2	10.3	11.1	1.00	58	58
Freeport	1000	119.5	89.8	98.6	.	.	.	12	12
Holdingford	1300	97.1	93.6	95.7	.	.	.	8	8
Kimball	1400	92.2	92.0	91.7	.	.	.	14	14
Melrose	1700	97.9	95.7	94.2	.	.	.	32	32
Paynesville	1900	94.1	92.1	93.2	.	.	.	27	27
Richmond	2100	93.7	89.4	91.6	.	.	.	23	23
Rockville	2200	97.9	97.2	97.2	.	.	.	28	28
St. Joseph	2600	99.5	95.7	96.2	11.0	9.6	1.01	62	62
St. Stephen	2900	93.1	91.5	93.3	.	.	.	10	10
Sauk Centre	3100	93.3	90.5	91.2	11.3	11.7	1.00	53	53
Waite Park	3300	95.6	94.1	93.0	10.0	10.6	1.02	49	49

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
St. Augusta	3400	95.2	94.4	93.1	.	.	.	25	25
Sartell	8600	95.0	94.1	93.1	7.6	9.1	1.02	223	223
St. Cloud	9200	93.8	92.6	91.3	10.5	11.6	1.02	437	437

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	105.5	94.2	88.9	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	95.1	93.4	92.8	10.6	11.2	1.02	1,323	1,318
02	Apartment (4 or more units)	148.7	98.4	118.5	.	.	.	6	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.4	92.3	91.5	18.1	15.8	1.03	58	58
06	Commercial (with buildings)	101.7	96.7	94.2	18.9	24.3	1.08	32	0
91	Seasonal Recreational Residential/Residential Aggregation	95.2	93.4	92.8	10.9	11.4	1.02	1,381	1,376
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	88.8	91.8	88.8	.	.	.	9	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	88.5	85.3	85.6	.	.	.	29	0
94	Commercial/Industrial Aggregation	100.9	95.1	93.8	18.6	24.1	1.07	34	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.4	90.6	91.2	16.8	24.4	1.02	42	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study

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Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.4	92.9	91.7
St. Cloud	9200	Apartment (4 or more units)	150.2	92.2	123.9
St. Cloud	9200	Commercial (with buildings)	106.3	99.4	88.0
St. Cloud	9200	Seasonal Recreational Residential/Residential Aggregation	94.4	92.9	91.7
St. Cloud	9200	Commercial/Industrial Aggregation	105.6	98.9	89.3

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
10.5	11.6	1.02	1,038	Benton/Sherburne/Stearns
.	.	.	10	Benton/Sherburne/Stearns
24.3	28.4	1.21	32	Benton/Sherburne/Stearns
10.5	11.6	1.02	1,038	Benton/Sherburne/Stearns
23.3	27.8	1.18	34	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)	95.7	94.5	93.6	7.9	9.1	1.02	241	Benton/Stearns
Sartell	8600	Seasonal Recreational Residential/Residential Aggregation	95.7	94.5	93.6	7.9	9.1	1.02	241	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)	101.8	90.6	94.7	.	.	.	13	Meeker/Stearns
Eden Valley	6700	Seasonal Recreational Residential/Residential Aggregation	101.8	90.6	94.7	.	.	.	13	Meeker/Stearns

All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
*** Indicate calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created FINAL

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
Ratios reported only for jurisdictions with 6 sales or more**

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)	100.0	97.1	98.8	.	.	.	26	Stearns/Wright
Clearwater	7200	Seasonal Recreational Residential/Residential Aggregation	100.0	97.1	98.8	.	.	.	26	Stearns/Wright

All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

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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)	95.8	94.0	93.5	10.6	11.0	1.01	886
Non-Commercial Seasonal Recreational Residential (with buildings)	97.4	92.3	91.5	18.1	15.8	1.03	58
Commercial (with buildings)	98.2	96.7	102.8	.	.	.	18
Seasonal Recreational Residential/Residential Aggregation	95.9	93.9	93.3	11.0	11.3	1.01	944
Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	88.8	91.8	88.8	.	.	.	9
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	88.5	85.3	85.6	.	.	.	29
Commercial/Industrial Aggregation	97.2	96.0	101.3	.	.	.	19
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.4	90.6	91.2	16.8	24.4	1.02	42

All sales adjusted for time and terms

Based on sales from October 2013 through September 2014

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

source: RUNDATA.RATIO_TXCT created FINAL

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Somerset	0012	109.3	91.4	98.6	.	.	.	7	7
Ellendale	0300	110.9	106.0	103.3	.	.	.	9	9
Medford	0500	92.9	88.3	91.3	.	.	.	11	11
Owatonna	0700	96.5	95.6	95.6	9.6	10.1	1.00	266	266
Blooming Prairie	7100	94.0	95.6	91.0	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Steele CO=74 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Owatonna	0700	87.3	88.0	80.1	.	.	.	7	0

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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Somerset	0012	109.3	91.4	98.6	.	.	.	7	7
Ellendale	0300	110.9	106.0	103.3	.	.	.	9	9
Medford	0500	92.9	88.3	91.3	.	.	.	11	11
Owatonna	0700	96.5	95.6	95.6	9.6	10.1	1.00	266	266
Blooming Prairie	7100	94.0	95.6	91.0	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Steele CO=74 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
Somerset	0012	104.2	112.1	103.2	.	.	.	6	6

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* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Steele CO=74 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
Owatonna	0700	92.3	88.0	83.2	.	.	.	9	0

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**2014 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Steele CO=74 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
Somerset	0012	104.2	112.1	103.2	.	.	.	6	6

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* Indicate calculations were done without extreme ratios
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**2014 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.4	95.7	95.8	10.7	11.1	1.00	334	334
06	Commercial (with buildings)	83.0	78.6	78.8	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	97.4	95.7	95.8	10.7	11.1	1.00	335	334
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	108.3	98.4	103.7	.	.	.	27	27
94	Commercial/Industrial Aggregation	87.9	86.3	81.7	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	109.0	98.6	105.1	.	.	.	28	28

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**2014 Assessment Sales Ratio Study
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.0	95.6	91.0	.	.	.	15	Dodge/Steele
Blooming Prairie	7100	Seasonal Recreational Residential/Residential Aggregation	94.0	95.6	91.0	.	.	.	15	Dodge/Steele

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **385**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Hancock	0400	96.4	97.6	93.7	.	.	.	6	6
Morris	0500	98.6	97.6	96.0	10.0	9.4	1.01	52	52

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **386**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Hancock	0400	96.4	97.6	93.7	.	.	.	6	6
Morris	0500	98.6	97.6	96.0	10.0	9.4	1.01	52	52

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **387**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	98.6	96.7	96.3	8.8	8.7	1.01	78	76
91	Seasonal Recreational Residential/Residential Aggregation	98.6	96.7	96.3	8.8	8.7	1.01	78	76
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.5	96.9	97.5	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.6	96.8	97.1	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **388**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	95.5	93.1	92.3	.	.	.	11	0
Benson	0200	94.4	94.0	93.8	.	.	.	23	0
Kerkhoven	0700	98.9	102.2	97.3	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **389**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	95.5	93.1	92.3	.	.	.	11	0
Benson	0200	94.4	94.0	93.8	.	.	.	23	0
Kerkhoven	0700	98.9	102.2	97.3	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **390**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.0	94.1	91.2	13.4	17.3	1.03	56	0
91	Seasonal Recreational Residential/Residential Aggregation	94.0	94.1	91.2	13.4	17.3	1.03	56	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	86.7	91.3	77.2	.	.	.	21	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	85.3	91.1	72.6	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **391**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Todd CO=77 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birchdale	0003	96.6	95.0	94.1	.	.	.	8	0
Kandota	0014	101.5	104.8	99.9	.	.	.	7	0
Eagle Bend	0500	101.5	98.1	95.1	.	.	.	6	0
Grey Eagle	0600	114.2	120.5	107.0	.	.	.	8	0
Long Prairie	0900	100.8	103.4	98.4	13.1	17.5	1.02	35	0
Staples	9300	102.1	101.8	97.9	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Birchdale	0003	106.3	109.7	102.7	.	.	.	8	0
Burnhamville	0006	131.5	124.6	122.4	.	.	.	6	0
Leslie	0015	100.8	104.3	98.8	.	.	.	7	0
Osakis	8200	83.1	81.6	83.7	.	.	.	10	2

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	101.5	99.6	97.8	.	.	.	16	0
Burnhamville	0006	121.2	116.5	110.2	.	.	.	10	0
Fawn Lake	0008	105.4	101.6	101.3	.	.	.	6	0
Gordon	0010	95.5	104.2	97.1	.	.	.	9	0
Kandota	0014	101.7	105.6	101.7	.	.	.	12	0
Leslie	0015	99.1	101.7	97.2	.	.	.	8	0
Little Sauk	0017	101.9	100.3	103.0	.	.	.	6	0
Eagle Bend	0500	101.5	98.1	95.1	.	.	.	6	0
Grey Eagle	0600	114.2	120.5	107.0	.	.	.	8	0
Long Prairie	0900	100.9	103.8	98.6	12.8	17.3	1.02	36	0
Osakis	8200	87.1	82.2	85.7	.	.	.	11	3
Staples	9300	102.1	101.8	97.9	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **394**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Wykeham	0028	94.7	98.2	90.2	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	126.4	111.5	116.1	.	.	.	9	0
Germania	0009	106.8	110.9	105.4	.	.	.	8	0
Staples TWP	0022	120.3	127.9	114.9	.	.	.	6	0
Wykeham	0028	97.2	108.9	95.8	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **396**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	99.6	99.7	97.0	16.7	18.2	1.02	146	1
03	Non-Commercial Seasonal Recreational Residential (with buildings)	105.7	103.0	99.3	21.6	21.1	1.01	64	2
06	Commercial (with buildings)	98.5	100.3	97.7	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	101.4	100.4	97.8	18.2	19.1	1.01	210	3
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	94.6	95.1	93.3	.	.	.	24	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.6	95.2	92.7	21.2	24.4	1.03	41	0
94	Commercial/Industrial Aggregation	98.5	100.3	97.7	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.3	104.2	101.3	19.4	23.3	1.02	76	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **397**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	95.0	93.8	94.8	.	.	.	17	Douglas/Todd
Osakis	8200	Non-Commercial Seasonal Recreational Residential (with buildings)	83.1	81.6	83.7	.	.	.	10	Douglas/Todd
Osakis	8200	Seasonal Recreational Residential/Residential Aggregation	90.6	89.0	89.7	.	.	.	27	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)	100.1	101.0	94.2	.	.	.	28	Todd/Wadena
Staples	9300	Seasonal Recreational Residential/Residential Aggregation	100.1	101.0	94.2	.	.	.	28	Todd/Wadena

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **398**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	86.6	80.8	71.2	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **399**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	86.6	80.8	71.2	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **400**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	100.6	93.2	91.2	.	.	.	19	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.0	84.8	93.7	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	100.4	91.8	91.9	.	.	.	25	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	87.4	81.9	85.1	.	.	.	18	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	87.5	83.5	85.4	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **401**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	97.8	95.3	97.8	.	.	.	16	0
Zumbro	0017	90.2	90.6	89.6	.	.	.	7	0
Elgin	0100	109.9	105.1	104.7	.	.	.	19	0
Mazeppa	0500	108.2	112.4	105.9	.	.	.	8	0
Plainview	0800	100.5	98.0	96.2	13.3	16.8	1.02	44	0
Wabasha	1100	105.8	101.0	101.4	18.0	11.0	1.00	38	0
Lake City	7700	107.4	100.4	98.8	17.2	12.4	1.03	54	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **402**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	94.5	90.9	92.6	.	.	.	21	0
Zumbro	0017	90.2	90.6	89.6	.	.	.	7	0
Elgin	0100	109.9	105.1	104.7	.	.	.	19	0
Mazeppa	0500	108.2	112.4	105.9	.	.	.	8	0
Plainview	0800	100.5	98.0	96.2	13.3	16.8	1.02	44	0
Wabasha	1100	107.1	101.8	102.0	18.9	11.0	1.00	39	0
Lake City	7700	107.2	99.8	98.6	17.2	12.3	1.03	55	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **403**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	105.0	100.1	98.5	17.8	13.6	1.02	221	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	104.6	90.7	89.8	.	.	.	8	0
06	Commercial (with buildings)	102.1	93.3	94.1	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	105.0	99.8	98.0	18.2	13.7	1.02	229	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	107.9	116.6	99.6	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.1	93.2	88.7	.	.	.	10	0
94	Commercial/Industrial Aggregation	102.1	93.3	94.1	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.9	94.4	92.7	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **404**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	105.8	99.6	96.6	16.8	13.2	1.04	64	Goodhue/Wabasha
Lake City	7700	Non-Commercial Seasonal Recreational Residential (with buildings)	90.5	92.6	83.9	.	.	.	6	Goodhue/Wabasha
Lake City	7700	Seasonal Recreational Residential/Residential Aggregation	104.5	98.8	94.7	16.5	13.6	1.05	70	Goodhue/Wabasha

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **405**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	102.1	94.9	101.2	.	.	.	9	8
Menahga	0200	89.0	87.9	89.6	.	.	.	15	14
Verndale	0500	115.2	111.3	116.7	.	.	.	6	6
Wadena	9500	97.6	94.8	88.5	20.3	19.2	1.06	48	48

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **406**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	115.3	100.9	106.9	.	.	.	13	8
Menahga	0200	89.0	87.9	89.6	.	.	.	15	14
Verndale	0500	115.2	111.3	116.7	.	.	.	6	6
Wadena	9500	97.6	94.8	88.5	20.3	19.2	1.06	48	48

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 407

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wadena CO=80 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
North Germany	0008	92.4	84.7	91.0	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **408**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	95.8	91.8	90.6	18.3	19.7	1.04	107	97
03	Non-Commercial Seasonal Recreational Residential (with buildings)	129.2	109.4	116.6	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	97.6	92.2	91.8	19.7	19.5	1.03	113	97
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	101.8	89.9	100.3	.	.	.	15	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	104.2	92.3	102.7	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.8	96.4	102.5	23.2	31.9	1.02	36	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **409**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	98.3	94.8	90.7	20.7	20.2	1.04	50	Otter Tail/Wadena
Wadena	9500	Seasonal Recreational Residential/Residential Aggregation	98.3	94.8	90.7	20.7	20.2	1.04	50	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)	100.1	101.0	94.2	.	.	.	28	Todd/Wadena
Staples	9300	Seasonal Recreational Residential/Residential Aggregation	100.1	101.0	94.2	.	.	.	28	Todd/Wadena

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **410**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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
Woodville	0012	96.5	94.2	93.2	.	.	.	13	0
Janesville	0200	91.8	90.3	90.8	10.8	12.1	1.00	38	0
New Richland	0400	107.4	101.7	100.9	.	.	.	12	0
Waldorf	0700	104.5	108.0	103.9	.	.	.	6	0
Waseca	0800	97.1	95.7	94.6	12.8	14.6	1.02	109	0

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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 411

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	96.9	96.4	95.9	.	.	.	6	0
Woodville	0012	96.5	94.2	93.2	.	.	.	13	0
Janesville	0200	91.8	90.3	90.8	10.8	12.1	1.00	38	0
New Richland	0400	107.4	101.7	100.9	.	.	.	12	0
Waldorf	0700	104.5	108.0	103.9	.	.	.	6	0
Waseca	0800	97.1	95.7	94.6	12.8	14.6	1.02	109	0

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 412

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.8	95.3	94.3	12.8	14.4	1.02	201	0
06	Commercial (with buildings)	116.1	109.3	76.1	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	96.6	94.7	94.0	12.9	14.4	1.02	203	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	108.4	107.4	108.4	.	.	.	16	16
94	Commercial/Industrial Aggregation	110.8	102.0	73.2	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	109.0	107.4	108.5	.	.	.	18	18

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **413**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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	Residential (less than 4 units)	99.6	96.6	91.0	.	.	.	6	Le Sueur/Waseca
Elysian	6800	Seasonal Recreational Residential/Residential Aggregation	104.0	100.8	95.3	.	.	.	9	Le Sueur/Waseca

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 414

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	99.2	98.4	95.2	.	.	.	27	27
Denmark	0004	93.7	94.1	90.7	.	.	.	12	12
May	0009	102.3	102.7	101.3	.	.	.	18	18
Stillwater TWP	0014	100.5	99.3	96.2	.	.	.	17	17
West Lakeland	0017	98.3	97.9	97.4	9.7	12.2	1.01	35	35
Afton	0100	102.4	100.4	99.5	.	.	.	23	23
Bayport	0200	97.4	94.4	94.2	.	.	.	29	29
Birchwood	0300	92.4	91.5	92.7	.	.	.	12	12
Scandia	0400	108.3	104.6	106.6	.	.	.	28	28
Dellwood	0500	96.1	97.1	99.1	.	.	.	18	18
Forest Lake	0600	97.8	96.7	97.7	10.1	12.2	1.00	211	211
Hugo	0700	103.2	101.8	102.3	7.7	8.5	1.01	224	224
Lake Elmo	0800	99.6	98.2	99.2	8.6	11.5	1.00	78	78
Mahtomedi	1000	96.8	94.0	95.4	9.9	11.4	1.01	78	78
Marine-On-St. Croix	1100	97.5	95.2	97.4	.	.	.	12	12
Newport	1200	96.5	93.6	94.6	.	.	.	22	22
St. Paul Park	1300	101.4	101.6	100.8	8.9	11.3	1.01	39	39
Stillwater	1500	99.3	98.3	97.1	9.4	12.0	1.02	206	206
Willernie	1600	112.8	112.6	107.1	.	.	.	8	8
Oak Park Heights	1700	101.2	100.2	99.5	10.3	12.3	1.01	41	41
Lakeland	1900	97.0	97.5	94.4	.	.	.	15	15
Lake St. Croix Beach	2000	111.4	100.0	98.9	.	.	.	8	8
Cottage Grove	2200	99.4	98.8	98.6	8.0	10.0	1.01	382	382
Woodbury	2500	100.8	99.7	99.4	7.0	7.8	1.01	881	881
Oakdale	2600	100.3	98.9	99.1	8.5	9.9	1.01	267	267
Grant	2700	102.8	101.9	102.3	.	.	.	28	28

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 415

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	99.2	98.4	95.2	.	.	.	27	27
Denmark	0004	93.7	94.1	90.7	.	.	.	12	12
May	0009	102.9	102.9	101.9	.	.	.	19	19
Stillwater TWP	0014	100.5	99.3	96.2	.	.	.	17	17
West Lakeland	0017	98.3	97.9	97.4	9.7	12.2	1.01	35	35
Afton	0100	102.4	100.4	99.5	.	.	.	23	23
Bayport	0200	97.4	94.4	94.2	.	.	.	29	29
Birchwood	0300	92.4	91.5	92.7	.	.	.	12	12
Scandia	0400	108.3	104.6	106.6	.	.	.	28	28
Dellwood	0500	96.1	97.1	99.1	.	.	.	18	18
Forest Lake	0600	97.8	96.6	97.7	10.1	12.1	1.00	212	212
Hugo	0700	103.2	101.8	102.3	7.7	8.5	1.01	224	224
Lake Elmo	0800	99.6	98.2	99.2	8.6	11.5	1.00	78	78
Mahtomedi	1000	96.8	94.0	95.4	9.9	11.4	1.01	78	78
Marine-On-St. Croix	1100	97.5	95.2	97.4	.	.	.	12	12
Newport	1200	96.5	93.6	94.6	.	.	.	22	22
St. Paul Park	1300	101.4	101.6	100.8	8.9	11.3	1.01	39	39
Stillwater	1500	99.3	98.3	97.1	9.4	12.0	1.02	206	206
Willernie	1600	112.8	112.6	107.1	.	.	.	8	8
Oak Park Heights	1700	101.2	100.2	99.5	10.3	12.3	1.01	41	41
Lakeland	1900	97.0	97.5	94.4	.	.	.	15	15
Lake St. Croix Beach	2000	111.4	100.0	98.9	.	.	.	8	8
Cottage Grove	2200	99.4	98.8	98.6	8.0	10.0	1.01	382	382
Woodbury	2500	100.8	99.7	99.4	7.0	7.8	1.01	882	882
Oakdale	2600	100.3	98.9	99.1	8.5	9.9	1.01	267	267
Grant	2700	102.8	101.9	102.3	.	.	.	28	28

**All sales adjusted for time and terms
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **416**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	100.2	99.2	98.8	8.6	10.3	1.01	2,733	2,733
02	Apartment (4 or more units)	93.7	93.1	88.6	.	.	.	6	0
06	Commercial (with buildings)	115.3	97.2	87.8	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	100.2	99.2	98.9	8.6	10.3	1.01	2,736	2,736
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	175.2	109.4	121.8	.	.	.	6	0
94	Commercial/Industrial Aggregation	112.2	96.8	88.8	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	158.4	109.4	114.5	.	.	.	8	0

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 417

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	95.5	94.7	94.8	9.7	10.5	1.00	256	Dakota/Washington
Hastings	7500	Commercial (with buildings)	97.5	99.9	80.1	.	.	.	7	Dakota/Washington
Hastings	7500	Seasonal Recreational Residential/Residential Aggregation	95.5	94.7	94.8	9.7	10.5	1.00	256	Dakota/Washington
Hastings	7500	Commercial/Industrial Aggregation	97.5	99.9	80.1	.	.	.	7	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)	98.0	96.3	96.4
White Bear Lake	9400	Seasonal Recreational Residential/Residential Aggregation	98.0	96.3	96.4

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
10.5	12.3	1.01	224	Ramsey/Washington
10.5	12.3	1.01	224	Ramsey/Washington

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **418**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Watonwan CO=83 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Madelia	0500	100.6	91.9	91.9	.	.	.	24	0
St. James	0800	105.7	101.2	99.3	15.9	15.7	1.04	39	0

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **419**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Watonwan CO=83 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Madelia	0500	100.6	91.9	91.9	.	.	.	24	0
St. James	0800	105.7	101.2	99.3	15.9	15.7	1.04	39	0

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **420**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	102.9	97.9	94.6	18.2	16.3	1.04	89	26
91	Seasonal Recreational Residential/Residential Aggregation	102.9	97.9	94.6	18.2	16.3	1.04	89	26
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.8	88.3	89.0	.	.	.	14	14
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.2	93.3	91.4	.	.	.	16	16

**All sales adjusted for time and terms
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 421

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	96.3	96.1	93.8	11.6	12.3	1.01	44	0

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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14:07 Thursday, June 25, 2015 422

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	96.3	96.1	93.8	11.6	12.3	1.01	44	0

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**2014 Assessment Sales Ratio Study
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12 month study**

14:07 Thursday, June 25, 2015 **423**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.2	97.2	94.4	11.8	13.7	1.01	62	0
91	Seasonal Recreational Residential/Residential Aggregation	97.2	97.2	94.4	11.8	13.7	1.01	62	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	109.4	96.7	102.4	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	109.4	96.7	102.4	.	.	.	15	0

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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **424**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	92.9	93.2	91.7	.	.	.	13	13
Richmond	0011	92.5	92.1	91.9	.	.	.	8	7
Wilson	0018	109.8	101.1	108.4	.	.	.	11	11
Goodview	0500	96.8	97.0	96.9	8.7	12.2	1.00	44	44
Lewiston	0700	124.7	88.8	93.0	.	.	.	17	17
Rollingstone	0900	102.6	97.0	98.8	.	.	.	6	6
St. Charles	1000	99.8	96.2	97.4	14.3	13.9	1.00	46	46
Stockton	1100	103.8	96.9	99.7	.	.	.	9	9
Utica	1200	122.0	114.0	115.6	.	.	.	6	6
Winona	1300	100.1	97.7	96.4	13.7	13.2	1.01	268	267

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **425**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Winona CO=85 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Winona	1300	96.8	96.4	98.5	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 426

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	92.9	93.2	91.7	.	.	.	13	13
Richmond	0011	92.5	92.1	91.9	.	.	.	8	7
Wilson	0018	109.8	101.1	108.4	.	.	.	11	11
Goodview	0500	96.8	97.0	96.9	8.7	12.2	1.00	44	44
Lewiston	0700	124.7	88.8	93.0	.	.	.	17	17
Rollingstone	0900	102.6	97.0	98.8	.	.	.	6	6
St. Charles	1000	99.8	96.2	97.4	14.3	13.9	1.00	46	46
Stockton	1100	103.8	96.9	99.7	.	.	.	9	9
Utica	1200	122.0	114.0	115.6	.	.	.	6	6
Winona	1300	100.1	97.7	96.4	13.7	13.2	1.01	268	267

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 427

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Winona CO=85 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
Winona	1300	96.0	96.1	97.8	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **428**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	100.6	96.7	96.5	14.4	13.5	1.01	460	458
02	Apartment (4 or more units)	87.4	82.2	80.4	.	.	.	6	0
06	Commercial (with buildings)	93.8	96.6	95.8	.	.	.	18	0
91	Seasonal Recreational Residential/Residential Aggregation	100.6	96.7	96.5	14.4	13.5	1.01	461	459
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.1	79.0	86.4	.	.	.	9	0
94	Commercial/Industrial Aggregation	92.5	96.1	93.9	.	.	.	20	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	90.5	84.6	86.9	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **429**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	93.8	92.6	89.0	11.0	11.6	1.01	86	Houston/Winona
La Crescent	9000	Seasonal Recreational Residential/Residential Aggregation	94.0	92.6	89.3	11.1	11.6	1.01	87	Houston/Winona

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **430**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Wright CO=86 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Albion	0001	95.6	93.3	94.8	.	.	.	7	7
Buffalo TWP	0002	98.3	101.2	93.8	.	.	.	8	8
Clearwater TWP	0004	88.8	89.8	88.5	.	.	.	11	11
Cokato TWP	0005	109.9	103.6	106.9	.	.	.	8	8
Corinna	0006	105.8	100.9	103.4	.	.	.	12	12
Franklin	0008	98.4	96.3	96.8	.	.	.	11	11
Maple Lake TWP	0010	96.3	99.1	96.1	.	.	.	18	18
Marysville	0011	102.8	96.1	99.6	.	.	.	10	10
Monticello TWP	0013	91.0	92.6	92.0	.	.	.	16	16
Rockford TWP	0015	96.3	93.0	92.8	.	.	.	27	27
Silver Creek	0016	99.6	96.4	96.5	.	.	.	20	20
Southside	0017	91.5	93.7	91.0	.	.	.	14	14
Stockholm	0018	99.2	94.4	97.4	.	.	.	6	6
Albertville	0100	93.6	92.9	93.6	5.6	7.3	1.00	91	91
Annandale	0200	92.7	93.6	92.3	9.0	10.7	1.00	44	44
Buffalo	0300	93.7	93.0	93.6	6.9	8.0	1.00	182	182
Cokato	0500	99.5	98.3	98.7	.	.	.	27	27
Delano	0600	95.3	94.9	95.3	6.0	7.2	1.00	59	59
Howard Lake	1000	99.4	96.2	97.2	.	.	.	18	18
Maple Lake	1100	95.4	95.2	95.2	.	.	.	17	17
Monticello	1200	94.1	93.5	93.9	7.0	8.0	1.00	148	148
Montrose	1300	97.6	96.6	96.8	8.9	11.0	1.01	39	39
St. Michael	1600	95.4	95.7	94.9	7.0	8.9	1.01	168	168
Waverly	1800	101.3	96.5	98.7	.	.	.	16	16
Otsego	1900	92.9	93.0	93.0	6.7	7.8	1.00	173	173
Clearwater	7200	100.0	97.1	98.8	.	.	.	26	26
Hanover	7400	93.1	92.7	93.2	6.6	8.5	1.00	30	30
Rockford	8300	96.2	97.1	95.7	5.9	6.5	1.00	39	39

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **431**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	106.0	101.6	101.0	.	.	.	17	17
Southside	0017	90.7	98.4	93.7	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **432**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	92.9	91.8	93.1	.	.	.	8	8
Buffalo TWP	0002	98.3	101.2	93.8	.	.	.	8	8
Clearwater TWP	0004	92.3	92.3	91.3	.	.	.	14	14
Cokato TWP	0005	108.0	98.4	105.2	.	.	.	9	9
Corinna	0006	105.9	100.9	101.9	.	.	.	29	29
Franklin	0008	98.4	96.3	96.8	.	.	.	11	11
French Lake	0009	93.0	94.6	98.1	.	.	.	10	10
Maple Lake TWP	0010	95.9	98.3	96.0	.	.	.	22	22
Marysville	0011	102.8	96.1	99.6	.	.	.	10	10
Monticello TWP	0013	91.2	92.7	92.1	.	.	.	17	17
Rockford TWP	0015	95.9	93.0	92.5	.	.	.	28	28
Silver Creek	0016	97.5	94.9	94.6	.	.	.	22	22
Southside	0017	91.2	95.8	92.6	.	.	.	24	24
Stockholm	0018	99.2	94.4	97.4	.	.	.	6	6
Albertville	0100	93.6	92.9	93.6	5.6	7.3	1.00	91	91
Annandale	0200	92.7	93.6	92.3	9.0	10.7	1.00	44	44
Buffalo	0300	93.5	93.0	93.2	7.0	8.0	1.00	185	185
Cokato	0500	99.5	98.3	98.7	.	.	.	27	27
Delano	0600	95.3	94.9	95.3	6.0	7.2	1.00	59	59
Howard Lake	1000	99.4	96.2	97.2	.	.	.	18	18
Maple Lake	1100	95.4	95.2	95.2	.	.	.	17	17
Monticello	1200	94.1	93.5	93.9	7.0	8.0	1.00	148	148
Montrose	1300	97.6	96.6	96.8	8.9	11.0	1.01	39	39
St. Michael	1600	95.4	95.7	94.9	7.0	8.9	1.01	168	168
Waverly	1800	100.6	96.3	98.1	.	.	.	17	17
Otsego	1900	92.9	93.0	93.0	6.7	7.8	1.00	173	173
Clearwater	7200	100.0	97.1	98.8	.	.	.	26	26
Hanover	7400	93.1	92.7	93.2	6.6	8.5	1.00	30	30
Rockford	8300	96.2	97.1	95.7	5.9	6.5	1.00	39	39

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **433**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	95.0	94.3	94.4	7.9	9.7	1.00	1,264	1,264
02	Apartment (4 or more units)	84.9	84.6	73.4	.	.	.	7	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.1	97.6	94.8	11.5	14.1	1.00	51	51
06	Commercial (with buildings)	104.8	100.1	98.2	.	.	.	21	0
91	Seasonal Recreational Residential/Residential Aggregation	95.1	94.5	94.5	8.1	9.9	1.00	1,315	1,315
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	97.4	98.1	95.6	.	.	.	14	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.7	92.9	92.5	.	.	.	30	0
94	Commercial/Industrial Aggregation	103.4	99.2	96.5	.	.	.	26	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.9	97.4	92.8	15.9	20.0	1.04	44	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **434**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	94.9	93.0	95.5	.	.	.	30	Hennepin/Wright
Dayton	6600	Seasonal Recreational Residential/Residential Aggregation	96.0	93.5	96.0	10.3	11.5	0.99	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)	91.1	91.6	90.9	8.4	11.0	1.00	37	Hennepin/Wright
Hanover	7400	Seasonal Recreational Residential/Residential Aggregation	91.1	91.6	90.9	8.4	11.0	1.00	37	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)	95.9	96.7	95.5	6.0	6.5	1.00	41	Hennepin/Wright
Rockford	8300	Seasonal Recreational Residential/Residential Aggregation	95.9	96.7	95.5	6.0	6.5	1.00	41	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)	100.0	97.1	98.8	.	.	.	26	Stearns/Wright
Clearwater	7200	Seasonal Recreational Residential/Residential Aggregation	100.0	97.1	98.8	.	.	.	26	Stearns/Wright

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **435**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	100.4	100.4	96.9	.	.	.	19	0
Granite Falls	7000	100.0	92.2	93.8	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **436**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	100.4	100.4	96.9	.	.	.	19	0
Granite Falls	7000	100.0	92.2	93.8	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **437**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.5	94.1	93.9	12.4	15.1	1.03	63	0
91	Seasonal Recreational Residential/Residential Aggregation	97.5	94.1	93.9	12.4	15.1	1.03	63	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	113.5	107.4	109.1	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	113.5	107.4	109.1	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
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**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **438**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	100.8	93.5	96.3	.	.	.	27	Chippewa/Yellow Medicine
Granite Falls	7000	Seasonal Recreational Residential/Residential Aggregation	100.8	93.5	96.3	.	.	.	27	Chippewa/Yellow Medicine

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **439**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Minneapolis CO=88 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	95.0	93.7	92.8	12.0	13.5	1.01	4,130	4,130

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **440**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	89.2	88.1	83.2	12.5	14.0	1.06	84	84

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 441

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Minneapolis CO=88 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	93.0	95.5	55.5	18.4	22.6	1.65	76	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 442

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Minneapolis CO=88 PT=07 Property=Industrial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	102.0	99.0	88.5	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **443**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Minneapolis CO=88 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	95.0	93.7	92.8	12.0	13.5	1.01	4,130	4,130

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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14:07 Thursday, June 25, 2015 **444**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	94.0	95.6	56.5	18.7	22.9	1.64	85	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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14:07 Thursday, June 25, 2015 **445**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
Ratios reported only for jurisdictions with 6 sales or more**

CO=88 County_Name=Minneapolis

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.0	93.7	92.8	12.0	13.5	1.01	4,130	4,130
02	Apartment (4 or more units)	89.2	88.1	83.2	12.5	14.0	1.06	84	84
06	Commercial (with buildings)	93.0	95.5	55.5	18.4	22.6	1.65	76	0
07	Industrial (with buildings)	102.0	99.0	88.5	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	95.0	93.7	92.8	12.0	13.5	1.01	4,130	4,130
94	Commercial/Industrial Aggregation	94.0	95.6	56.5	18.7	22.9	1.64	85	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **446**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	96.9	95.9	96.3	12.0	13.8	1.00	2,163	2,158

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 447

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	97.2	98.7	96.5	13.1	16.8	1.01	48	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Paul CO=89 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	96.5	97.8	89.1	16.7	20.2	1.08	53	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Paul CO=89 PT=07 Property=Industrial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	104.6	98.9	96.2	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	96.9	95.9	96.3	12.0	13.8	1.00	2,163	2,158

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	97.5	98.6	89.8	16.0	20.7	1.08	61	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.9	95.9	96.3	12.0	13.8	1.00	2,163	2,158
02	Apartment (4 or more units)	97.2	98.7	96.5	13.1	16.8	1.01	48	0
06	Commercial (with buildings)	96.5	97.8	89.1	16.7	20.2	1.08	53	0
07	Industrial (with buildings)	104.6	98.9	96.2	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	96.9	95.9	96.3	12.0	13.8	1.00	2,163	2,158
94	Commercial/Industrial Aggregation	97.5	98.6	89.8	16.0	20.7	1.08	61	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **453**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	97.1	94.7	92.9	13.8	14.2	1.03	988	975

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Duluth CO=90 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	105.3	98.2	79.9	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Duluth CO=90 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	104.4	98.4	83.0	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	97.1	94.6	92.8	13.8	14.2	1.03	990	975

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	104.4	98.4	83.0	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	97.1	94.7	92.9	13.8	14.2	1.03	988	975
02	Apartment (4 or more units)	105.3	98.2	79.9	.	.	.	14	0
06	Commercial (with buildings)	104.4	98.4	83.0	.	.	.	27	0
91	Seasonal Recreational Residential/Residential Aggregation	97.1	94.6	92.8	13.8	14.2	1.03	990	975
94	Commercial/Industrial Aggregation	104.4	98.4	83.0	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

14:07 Thursday, June 25, 2015 **459**

**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	96.9	95.2	94.4	9.9	9.5	1.01	1,731	1,722

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	92.2	86.6	85.3	.	.	.	18	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=Rochester CO=91 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	94.3	92.6	82.4	19.4	22.7	1.21	44	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	96.9	95.2	94.4	9.9	9.5	1.01	1,731	1,722

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	94.3	92.6	82.4	19.4	22.7	1.21	44	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
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)	96.9	95.2	94.4	9.9	9.5	1.01	1,731	1,722
02	Apartment (4 or more units)	92.2	86.6	85.3	.	.	.	18	0
06	Commercial (with buildings)	94.3	92.6	82.4	19.4	22.7	1.21	44	0
91	Seasonal Recreational Residential/Residential Aggregation	96.9	95.2	94.4	9.9	9.5	1.01	1,731	1,722
94	Commercial/Industrial Aggregation	94.3	92.6	82.4	19.4	22.7	1.21	44	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Cloud CO=92 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	94.4	92.9	91.7	10.5	11.6	1.02	519	519

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Cloud CO=92 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	106.3	99.4	88.0	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
Ratios reported only for jurisdictions with 6 sales or more**

County_Name=St. Cloud CO=92 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	94.4	92.9	91.7	10.5	11.6	1.02	519	519

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

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**City and Township Ratios by Property Type
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014
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	105.6	98.9	89.3	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2014 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price forward adjusted to Jan 2, 2015
Ratios reported only for jurisdictions with 6 sales or more**

CO=92 County_Name=St. Cloud

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.4	92.9	91.7	10.5	11.6	1.02	519	519
06	Commercial (with buildings)	106.3	99.4	88.0	.	.	.	16	0
91	Seasonal Recreational Residential/Residential Aggregation	94.4	92.9	91.7	10.5	11.6	1.02	519	519
94	Commercial/Industrial Aggregation	105.6	98.9	89.3	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2013 through September 2014
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**