

2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study

16:30 Tuesday, July 5, 2016 1

City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
Ratios reported only for jurisdictions with 6 sales or more

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Aitkin TWP	0001	103.5	105.1	.	.	.	.	7	0
Farm Island	0008	98.6	99.5	.	.	.	.	12	0
Hazelton	0012	94.0	87.7	.	.	.	.	6	0
Nordland	0025	91.5	88.0	.	.	.	.	12	0
Shamrock	0030	102.5	98.3	.	.	.	.	15	0
Spencer	0032	106.0	94.1	.	.	.	.	6	0
Aitkin	0100	105.5	100.7	.	.	.	.	12	0

All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
*** Indicate calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created FINAL

**2015 Assessment Sales Ratio Study
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16:30 Tuesday, July 5, 2016 2

**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
Aitkin TWP	0001	98.5	101.5	.	.	.	.	6	0
Farm Island	0008	102.1	103.7	.	.	.	.	18	0
Fleming	0009	102.8	100.7	.	.	.	.	13	0
Glen	0010	97.3	105.7	.	.	.	.	6	0
Hazelton	0012	87.9	80.6	.	.	.	.	17	0
Lakeside	0017	112.4	100.1	.	.	.	.	6	0
Nordland	0025	97.8	98.3	16	0
Shamrock	0030	96.4	92.8	93.8	12.7	12.0	1.01	35	0
Hill City	0700	97.2	97.2	6	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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16:30 Tuesday, July 5, 2016 3

**City and Township Ratios by Property Type
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County_Name=Aitkin CO=01 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
Aitkin	0100	97.4	100.0	7	0

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**2015 Assessment Sales Ratio Study
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12 month study**

16:30 Tuesday, July 5, 2016 4

**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	101.1	102.3	.	.	.	.	13	0
Ball Bluff	0002	96.1	92.6	.	.	.	.	6	0
Farm Island	0008	100.7	101.5	97.9	.	.	.	30	0
Fleming	0009	101.7	100.7	.	.	.	.	17	0
Glen	0010	94.0	105.1	.	.	.	.	11	0
Hazelton	0012	89.5	82.7	.	.	.	.	23	0
Lakeside	0017	107.5	91.3	.	.	.	.	10	0
Malmo	0022	102.9	92.7	.	.	.	.	7	0
Nordland	0025	95.1	95.4	.	.	.	.	28	0
Shamrock	0030	98.2	95.4	95.4	12.4	11.5	1.01	50	0
Spencer	0032	109.2	97.5	.	.	.	.	7	0
Wagner	0035	99.2	94.3	.	.	.	.	10	0
Workman	0040	96.5	93.7	7	0
Aitkin	0100	105.5	100.7	12	0
Hill City	0700	103.9	98.4	9	0

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**2015 Assessment Sales Ratio Study
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12 month study**

16:30 Tuesday, July 5, 2016 5

**Countywide Ratios by Property Type
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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)	99.5	96.3	94.4	16.4	17.0	1.03	132	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.5	96.0	94.6	16.6	17.8	1.02	169	0
06	Commercial (with buildings)	102.5	97.2	.	.	.	.	11	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	100.7	102.1	.	.	.	.	25	0
91	Seasonal Recreational Residential/Residential Aggregation	98.4	96.0	94.5	16.5	17.5	1.03	301	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	90.3	87.6	89.8	21.0	25.4	1.01	36	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.3	87.6	89.8	21.0	25.4	1.01	36	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.0	91.4	93.1	21.9	26.9	1.00	41	0

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**2015 Assessment Sales Ratio Study
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12 month study**

16:30 Tuesday, July 5, 2016 6

**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	101.4	98.3	99.2	11.4	12.5	1.01	62	62
Anoka	0100	94.0	93.9	93.1	7.0	8.9	1.01	171	171
Andover	0300	95.6	95.2	94.9	7.2	8.4	1.00	434	434
Centerville	0400	93.2	93.5	92.2	7.3	9.4	1.01	64	64
Columbia Heights	0500	94.4	93.0	93.4	8.9	10.6	1.01	236	236
Circle Pines	0600	94.1	94.8	93.5	8.2	10.1	1.01	73	73
Nowthen	0700	95.7	93.6	94.0	11.2	14.3	1.02	41	41
Fridley	0800	93.2	92.5	92.2	7.5	9.2	1.01	272	272
Lexington	0900	97.9	98.1	.	.	.	.	20	20
Coon Rapids	1000	95.0	94.6	94.9	6.7	7.8	1.00	663	663
Ramsey	1200	94.9	94.5	94.3	6.6	8.2	1.01	366	366
Lino Lakes	1300	93.1	92.6	92.2	7.6	8.9	1.01	225	225
East Bethel	1400	93.0	91.2	92.3	10.6	12.8	1.01	135	135
St. Francis	1600	94.6	93.6	93.5	9.1	10.3	1.01	127	127
Ham Lake	1700	94.5	94.2	93.9	7.6	9.4	1.01	153	153
Oak Grove	1800	96.2	96.3	95.3	8.7	10.9	1.01	106	106
Columbus	1900	94.1	94.8	92.9	6.5	8.4	1.01	31	31
Blaine	6200	95.2	94.1	94.3	7.7	8.5	1.00	919	919
Spring Lake Park	8700	93.1	92.8	92.6	9.5	11.4	1.01	70	70

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 7

**City and Township Ratios by Property Type
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County_Name=Anoka CO=02 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
Columbia Heights	0500	85.1	89.6	7	0

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**2015 Assessment Sales Ratio Study
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12 month study**

16:30 Tuesday, July 5, 2016 8

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blaine	6200	80.5	74.2	8	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 9

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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	101.4	98.3	99.2	11.4	12.5	1.01	62	62
Anoka	0100	94.0	93.9	93.1	7.0	8.9	1.01	171	171
Andover	0300	95.6	95.2	94.8	7.2	8.4	1.01	435	435
Centerville	0400	93.2	93.5	92.2	7.3	9.4	1.01	64	64
Columbia Heights	0500	94.4	93.0	93.4	8.9	10.6	1.01	236	236
Circle Pines	0600	94.1	94.8	93.5	8.2	10.1	1.01	73	73
Nowthen	0700	95.7	93.6	94.0	11.2	14.3	1.02	41	41
Fridley	0800	93.1	92.5	92.2	7.5	9.2	1.01	273	273
Lexington	0900	97.9	98.1	.	.	.	.	20	20
Coon Rapids	1000	95.0	94.6	94.9	6.7	7.8	1.00	663	663
Ramsey	1200	94.9	94.5	94.3	6.6	8.2	1.01	366	366
Lino Lakes	1300	93.1	92.6	92.2	7.6	8.9	1.01	225	225
East Bethel	1400	93.0	91.3	92.3	10.6	12.8	1.01	136	136
St. Francis	1600	94.6	93.6	93.5	9.1	10.3	1.01	127	127
Ham Lake	1700	94.7	94.3	94.0	7.7	9.6	1.01	154	154
Oak Grove	1800	96.2	96.3	95.3	8.7	10.9	1.01	106	106
Columbus	1900	94.1	94.8	92.9	6.5	8.4	1.01	31	31
Blaine	6200	95.2	94.1	94.4	7.7	8.5	1.00	921	921
Spring Lake Park	8700	93.1	92.8	92.6	9.5	11.4	1.01	70	70

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**2015 Assessment Sales Ratio Study
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12 month study**

16:30 Tuesday, July 5, 2016 10

**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
Anoka	0100	89.4	91.0	.	.	.	.	7	0
Fridley	0800	90.6	95.1	.	.	.	.	6	0
Coon Rapids	1000	89.7	81.8	6	0
Ham Lake	1700	117.2	103.3	8	0
Blaine	6200	76.6	73.5	13	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 11

**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)	94.8	94.1	94.1	7.7	9.2	1.01	4,173	4,173
02	Apartment (4 or more units)	82.3	83.1	.	.	.	.	24	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.4	103.1	.	.	.	.	6	6
06	Commercial (with buildings)	89.8	89.8	64.5	22.8	26.2	1.35	33	0
07	Industrial (with buildings)	88.1	86.0	.	.	.	.	29	0
91	Seasonal Recreational Residential/Residential Aggregation	94.8	94.1	94.1	7.7	9.2	1.01	4,179	4,179

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16:30 Tuesday, July 5, 2016 12

**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
Burlington	0003	101.0	96.3	.	.	.	.	24	20
Cormorant	0006	96.5	95.7	.	.	.	.	20	7
Detroit	0008	97.9	96.6	.	.	.	.	26	17
Erie	0009	104.8	97.3	.	.	.	.	17	12
Height Of Land	0014	100.3	99.3	.	.	.	.	8	2
Lake Eunice	0016	96.7	95.7	.	.	.	.	26	8
Lake View	0018	88.9	86.4	.	.	.	.	17	12
Osage	0020	100.7	97.0	.	.	.	.	9	8
Richwood	0023	106.2	95.8	.	.	.	.	6	5
Audubon	0100	104.7	106.9	.	.	.	.	11	11
Detroit Lakes	0300	100.4	98.2	96.2	12.8	12.9	1.02	155	140
Frazee	0400	98.0	93.0	9	8
Lake Park	0500	109.0	98.0	8	8

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**2015 Assessment Sales Ratio Study
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12 month study**

16:30 Tuesday, July 5, 2016 13

**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	90.8	87.0	.	.	.	.	16	2
Erie	0009	100.5	100.5	.	.	.	.	7	2
Lake Eunice	0016	97.6	89.7	21	3
Lake View	0018	92.7	93.9	15	3
Detroit Lakes	0300	97.4	94.6	11	2

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 14

**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	98.3	91.5	10	0

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**2015 Assessment Sales Ratio Study
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12 month study**

16:30 Tuesday, July 5, 2016 15

**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
Burlington	0003	99.3	95.5	.	.	.	.	26	20
Cormorant	0006	94.0	92.0	91.6	11.1	15.4	1.03	36	9
Detroit	0008	95.6	94.4	95.9	.	.	.	31	18
Erie	0009	103.5	98.9	.	.	.	.	24	14
Height Of Land	0014	104.4	99.3	.	.	.	.	10	2
Holmesville	0015	97.5	94.1	.	.	.	.	7	2
Lake Eunice	0016	97.1	93.8	94.3	15.6	16.7	1.03	47	11
Lake Park TWP	0017	85.8	85.3	.	.	.	.	6	2
Lake View	0018	90.7	90.7	89.7	12.6	14.9	1.00	32	15
Maple Grove	0019	103.5	95.9	.	.	.	.	6	0
Osage	0020	98.6	97.0	.	.	.	.	11	8
Richwood	0023	106.2	95.8	.	.	.	.	6	5
Toad Lake	0032	108.1	101.7	.	.	.	.	8	2
Eagle View	0037	101.2	101.0	.	.	.	.	6	1
Audubon	0100	101.3	99.2	.	.	.	.	13	11
Detroit Lakes	0300	100.2	97.9	96.4	13.0	13.5	1.02	166	142
Frazee	0400	98.0	93.0	9	8
Lake Park	0500	109.0	98.0	8	8

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12 month study**

16:30 Tuesday, July 5, 2016 16

**City and Township Ratios by Property Type
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County_Name=Becker CO=03 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Green Valley	0012	99.6	98.7	7	0

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Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 17

**City and Township Ratios by Property Type
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County_Name=Becker CO=03 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Green Valley	0012	99.6	98.7	7	0

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16:30 Tuesday, July 5, 2016 18

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Green Valley	0012	99.6	98.7	7	0

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12 month study**

16:30 Tuesday, July 5, 2016 19

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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)	100.3	96.9	97.1	14.0	13.9	1.02	386	291
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.6	93.2	92.7	14.1	16.5	1.01	120	21
06	Commercial (with buildings)	98.2	92.2	.	.	.	.	15	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	120.3	113.5	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	98.9	96.1	95.8	14.2	14.6	1.02	506	312
92	Rural Vacant Land (34.5 or more acres) Aggregation	96.8	96.3	.	.	.	.	27	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.4	89.6	98.7	17.7	23.2	0.94	33	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.2	93.7	95.5	19.3	30.0	1.02	45	0

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12 month study**

16:30 Tuesday, July 5, 2016 20

**City and Township Ratios by Property Type
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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	98.5	96.8	.	.	.	.	22	22
Eckles	0010	95.3	93.5	.	.	.	.	24	24
Frohn	0011	95.7	96.5	.	.	.	.	10	10
Grant Valley	0012	90.7	87.8	.	.	.	.	24	24
Hagali	0013	105.9	113.9	.	.	.	.	6	6
Hines	0015	96.6	100.3	.	.	.	.	11	11
Liberty	0022	101.0	92.2	.	.	.	.	11	11
Northern	0027	94.5	92.5	89.2	15.3	28.1	1.06	74	74
Turtle Lake	0040	97.1	92.9	.	.	.	.	11	11
Turtle River TWP	0041	90.5	86.8	.	.	.	.	12	12
Bemidji	0100	96.6	93.7	94.2	14.6	14.8	1.00	160	160
Blackduck	0200	130.5	108.1	.	.	.	.	10	10
Turtle River	2300	92.8	96.0	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 21

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Northern	0027	87.3	87.4	.	.	.	.	6	6
Ten Lake	0039	103.1	105.0	.	.	.	.	7	7
Turtle Lake	0040	99.2	97.1	.	.	.	.	6	6
Waskish	0043	96.4	90.9	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 22

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.3	94.6	.	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 23

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	99.4	97.4	.	.	.	.	23	23
Eckles	0010	94.8	93.4	.	.	.	.	25	25
Frohn	0011	95.9	99.5	.	.	.	.	15	15
Grant Valley	0012	90.7	87.8	.	.	.	.	24	24
Hagali	0013	102.5	111.5	.	.	.	.	8	8
Hines	0015	94.1	99.0	.	.	.	.	13	13
Liberty	0022	101.0	92.2	.	.	.	.	11	11
Northern	0027	94.0	92.5	88.7	14.9	27.4	1.06	80	80
Ten Lake	0039	100.9	101.5	.	.	.	.	12	12
Turtle Lake	0040	97.8	95.9	.	.	.	.	17	17
Turtle River TWP	0041	92.0	92.3	.	.	.	.	14	14
Waskish	0043	96.1	94.4	.	.	.	.	7	7
Bemidji	0100	97.0	93.9	94.3	14.8	14.8	1.00	163	163
Blackduck	0200	130.5	108.1	.	.	.	.	10	10
Turtle River	2300	92.8	96.0	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 24

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	97.5	93.9	91.3	17.2	18.7	1.03	427	427
03	Non-Commercial Seasonal Recreational Residential (with buildings)	101.6	98.2	96.0	19.1	22.0	1.03	57	57
06	Commercial (with buildings)	86.7	90.8	.	.	.	.	25	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	88.0	82.9	.	.	.	.	18	0
91	Seasonal Recreational Residential/Residential Aggregation	98.0	94.7	91.9	17.4	19.2	1.03	484	484
92	Rural Vacant Land (34.5 or more acres) Aggregation	100.3	98.7	.	.	.	.	21	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.9	96.3	.	.	.	.	25	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.3	96.3	89.9	21.5	28.6	1.11	35	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 25

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	89.9	89.8	.	.	.	.	7	7
Langola	0006	96.0	95.7	.	.	.	.	10	6
Minden	0009	95.1	94.4	.	.	.	.	9	9
St. George	0010	100.9	101.7	.	.	.	.	8	8
Sauk Rapids TWP	0011	88.3	85.0	.	.	.	.	7	6
Watab	0012	98.8	95.9	97.4	9.4	12.2	1.01	32	24
Foley	0200	91.8	91.4	90.2	9.8	10.6	1.01	39	39
Rice	0600	101.1	96.3	.	.	.	.	25	25
Sauk Rapids	0900	97.1	95.5	96.3	8.9	9.5	1.00	157	157
Sartell	8600	96.6	93.4	.	.	.	.	15	15
St. Cloud	9200	96.7	95.8	92.9	10.9	10.3	1.02	44	44

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 26

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	90.4	90.0	.	.	.	.	8	8
Langola	0006	96.0	95.7	.	.	.	.	10	6
Minden	0009	95.1	94.4	.	.	.	.	9	9
St. George	0010	100.9	101.7	.	.	.	.	8	8
Sauk Rapids TWP	0011	88.3	85.0	.	.	.	.	7	6
Watab	0012	100.7	96.7	98.4	11.4	14.8	1.02	37	24
Foley	0200	91.8	91.4	90.2	9.8	10.6	1.01	39	39
Rice	0600	101.1	96.3	.	.	.	.	25	25
Sauk Rapids	0900	97.1	95.5	96.3	8.9	9.5	1.00	157	157
Sartell	8600	96.6	93.4	.	.	.	.	15	15
St. Cloud	9200	96.7	95.8	92.9	10.9	10.3	1.02	44	44

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 27

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

County_Name=Benton CO=05 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
Sauk Rapids	0900	100.3	90.7	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 28

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

County_Name=Benton CO=05 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Maywood	0008	111.0	109.2	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 29

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.1	94.9	95.0	9.8	10.5	1.00	372	359
03	Non-Commercial Seasonal Recreational Residential (with buildings)	109.8	111.3	.	.	.	.	6	1
06	Commercial (with buildings)	96.8	89.9	.	.	.	.	14	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	92.5	94.9	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	96.3	95.0	95.2	10.0	10.9	1.00	378	360
92	Rural Vacant Land (34.5 or more acres) Aggregation	103.5	108.6	.	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.4	102.9	.	.	.	.	14	0
94	Commercial/Industrial Aggregation	97.6	93.4	.	.	.	.	18	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.0	101.8	.	.	.	.	25	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

16:30 Tuesday, July 5, 2016 **30**

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)	96.0	94.8	95.2	9.7	10.5	1.00	328
Non-Commercial Seasonal Recreational Residential (with buildings)	109.8	111.3	.	.	.	.	6
Commercial (with buildings)	98.8	88.9	.	.	.	.	10
Agricultural Bare Land (less than 34.5 acres) Aggregation	92.5	94.9	.	.	.	.	8
Seasonal Recreational Residential/Residential Aggregation	96.3	94.8	95.4	9.9	11.0	1.00	334
Rural Vacant Land (34.5 or more acres) Aggregation	103.5	108.6	.	.	.	.	7
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.4	102.9	.	.	.	.	14
Commercial/Industrial Aggregation	99.2	91.4	.	.	.	.	14
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.0	101.8	.	.	.	.	25

All sales adjusted for time and terms

Based on sales from October 2014 through September 2015

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

source: RUNDATA.RATIO_TXCT created FINAL

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 31

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

County_Name=Big Stone CO=06 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ortonville	0800	101.5	95.3	94.6	17.8	27.9	1.05	39	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 32

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

County_Name=Big Stone CO=06 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Foster	0006	104.3	91.1	6	0
Ortonville	0800	101.7	96.3	95.1	17.2	26.7	1.05	44	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 33

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	100.0	94.9	91.7	17.9	26.7	1.07	52	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	101.3	97.4	.	.	.	.	15	0
91	Seasonal Recreational Residential/Residential Aggregation	100.3	95.9	92.7	17.7	24.7	1.07	67	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**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **34**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	100.5	101.3	.	.	.	.	13	13
Lime	0011	91.0	90.8	.	.	.	.	11	11
McPherson	0014	80.8	78.0	.	.	.	.	6	6
Mankato TWP	0015	93.9	95.0	.	.	.	.	15	15
Rapidan	0019	89.3	89.0	.	.	.	.	7	7
South Bend	0021	95.6	92.3	.	.	.	.	17	17
Amboy	0100	97.2	93.4	.	.	.	.	8	8
Eagle Lake	0300	98.2	100.6	99.1	7.0	8.9	0.99	32	32
Lake Crystal	0700	96.6	95.2	95.8	7.0	9.3	1.01	41	41
Madison Lake	0800	99.4	100.7	.	.	.	.	8	8
Mankato	0900	98.9	98.0	97.6	8.9	9.7	1.01	466	466
Mapleton	1000	101.6	94.1	.	.	.	.	21	21
St. Clair	1300	99.8	95.3	.	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 35

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.0	103.5	19	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 36

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	100.5	101.3	.	.	.	.	13	13
Jamestown	0008	92.1	96.8	.	.	.	.	7	7
Lime	0011	91.0	90.8	.	.	.	.	11	11
McPherson	0014	80.8	78.0	.	.	.	.	6	6
Mankato TWP	0015	93.9	95.0	.	.	.	.	15	15
Rapidan	0019	89.3	89.0	.	.	.	.	7	7
South Bend	0021	95.6	92.3	.	.	.	.	17	17
Amboy	0100	97.2	93.4	.	.	.	.	8	8
Eagle Lake	0300	98.2	100.6	99.1	7.0	8.9	0.99	32	32
Lake Crystal	0700	96.6	95.2	95.8	7.0	9.3	1.01	41	41
Madison Lake	0800	98.3	97.6	.	.	.	.	9	9
Mankato	0900	98.9	98.0	97.6	8.9	9.7	1.01	466	466
Mapleton	1000	101.6	94.1	.	.	.	.	21	21
St. Clair	1300	99.8	95.3	.	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 37

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	97.9	97.3	96.4	9.7	10.8	1.01	709	708
06	Commercial (with buildings)	91.6	91.8	.	.	.	.	28	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	116.4	97.3	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	97.9	97.3	96.4	9.7	10.7	1.01	712	711
92	Rural Vacant Land (34.5 or more acres) Aggregation	95.8	99.8	.	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.1	100.2	.	.	.	.	16	0
94	Commercial/Industrial Aggregation	91.1	90.0	.	.	.	.	29	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.5	100.2	.	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **38**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.8	96.1	.	.	.	.	6	6
Milford	0010	99.1	95.7	.	.	.	.	8	8
New Ulm	0600	94.8	94.0	94.4	6.9	8.2	1.00	163	162
Sleepy Eye	0800	98.9	95.6	.	.	.	.	25	25
Springfield	0900	90.8	92.7	.	.	.	.	24	24

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **39**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.8	96.1	.	.	.	.	6	6
Milford	0010	99.1	95.7	.	.	.	.	8	8
New Ulm	0600	94.8	94.0	94.4	6.9	8.2	1.00	163	162
Sleepy Eye	0800	98.9	95.6	.	.	.	.	25	25
Springfield	0900	90.8	92.7	.	.	.	.	24	24

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 40

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	94.8	94.0	94.5	8.7	10.2	1.00	243	240
06	Commercial (with buildings)	87.2	87.6	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	94.8	94.0	94.5	8.7	10.2	1.00	243	240
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.1	94.8	.	.	.	.	21	0
94	Commercial/Industrial Aggregation	87.2	87.6	.	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.1	94.8	.	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 41

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	101.3	95.2	.	.	.	.	11	6
Blackhoof	0005	92.6	94.2	.	.	.	.	8	6
Eagle	0008	88.8	83.0	.	.	.	.	7	5
Moose Lake TWP	0014	99.3	96.8	.	.	.	.	14	11
Perch Lake	0015	112.4	94.6	.	.	.	.	7	2
Thomson TWP	0023	97.0	96.1	93.3	13.1	18.8	1.03	58	53
Twin Lakes	0024	87.9	84.6	.	.	.	.	19	17
Carlton	0400	91.1	89.8	.	.	.	.	14	14
Cloquet	0500	93.8	91.8	91.5	12.9	13.6	1.01	153	153
Moose Lake	1200	99.1	96.1	.	.	.	.	23	22
Scanlon	1500	93.7	92.4	.	.	.	.	10	10
Wrenshall	1700	90.6	91.9	.	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 42

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Eagle	0008	83.2	79.5	.	.	.	.	6	1

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 43

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	101.0	95.2	.	.	.	.	13	6
Blackhoof	0005	92.6	94.2	.	.	.	.	8	6
Eagle	0008	86.2	80.6	.	.	.	.	13	6
Kalevala	0010	90.0	88.3	.	.	.	.	7	6
Moose Lake TWP	0014	99.3	96.8	.	.	.	.	14	11
Perch Lake	0015	113.4	107.7	.	.	.	.	9	2
Thomson TWP	0023	97.0	96.1	93.3	13.1	18.8	1.03	58	53
Twin Lakes	0024	87.9	84.6	.	.	.	.	19	17
Carlton	0400	91.1	89.8	.	.	.	.	14	14
Cloquet	0500	93.8	91.8	91.5	12.9	13.6	1.01	153	153
Moose Lake	1200	99.1	96.1	.	.	.	.	23	22
Scanlon	1500	93.7	92.4	.	.	.	.	10	10
Wrenshall	1700	90.6	91.9	.	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **44**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.4	92.9	92.4	13.5	14.6	1.02	373	346
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.1	88.3	.	.	.	.	23	11
06	Commercial (with buildings)	106.2	97.4	.	.	.	.	11	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	116.4	117.0	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	95.3	92.6	92.4	13.7	14.8	1.02	396	357
92	Rural Vacant Land (34.5 or more acres) Aggregation	93.5	93.4	.	.	.	.	25	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.4	93.6	90.0	.	.	.	30	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.1	93.4	88.8	19.3	22.8	1.06	37	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 45

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Benton	0001	89.6	87.5	.	.	.	.	6	6
Hollywood	0007	115.1	97.5	.	.	.	.	8	8
Laketown	0008	99.6	97.1	.	.	.	.	14	11
San Francisco	0009	92.5	91.4	.	.	.	.	9	9
Waconia TWP	0010	97.2	96.8	.	.	.	.	11	9
Watertown TWP	0011	97.5	100.6	.	.	.	.	9	8
Carver	0200	100.9	99.6	98.7	9.2	9.3	1.00	92	92
Chaska	0400	98.0	97.8	98.7	8.6	10.2	1.00	395	394
Cologne	0500	96.1	95.4	95.9	6.5	8.6	1.00	30	30
Hamburg	0600	91.6	94.8	.	.	.	.	11	11
Mayer	0700	95.8	95.1	95.2	9.3	10.8	1.00	51	51
New Germany	0800	103.7	102.1	.	.	.	.	7	7
Norwood-Young America	0900	94.8	94.5	94.7	8.5	10.3	1.00	49	49
Victoria	1000	100.1	100.2	101.0	8.3	9.7	1.00	161	158
Waconia	1100	98.0	97.3	97.9	8.3	8.9	1.00	208	205
Watertown	1200	101.7	99.3	99.7	11.4	9.5	1.00	72	72
Chanhassen	6300	95.8	95.2	96.6	8.3	9.8	0.99	473	452

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 46

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Benton	0001	89.6	87.5	.	.	.	.	6	6
Hollywood	0007	115.1	97.5	.	.	.	.	8	8
Laketown	0008	99.6	97.1	.	.	.	.	14	11
San Francisco	0009	92.5	91.4	.	.	.	.	9	9
Waconia TWP	0010	97.2	96.8	.	.	.	.	11	9
Watertown TWP	0011	97.5	100.6	.	.	.	.	9	8
Carver	0200	100.9	99.6	98.7	9.2	9.3	1.00	92	92
Chaska	0400	98.0	97.8	98.7	8.6	10.2	1.00	395	394
Cologne	0500	96.1	95.4	95.9	6.5	8.6	1.00	30	30
Hamburg	0600	91.6	94.8	.	.	.	.	11	11
Mayer	0700	95.8	95.1	95.2	9.3	10.8	1.00	51	51
New Germany	0800	103.7	102.1	.	.	.	.	7	7
Norwood-Young America	0900	94.8	94.5	94.7	8.5	10.3	1.00	49	49
Victoria	1000	100.1	100.2	101.0	8.3	9.7	1.00	161	158
Waconia	1100	98.0	97.3	97.9	8.3	8.9	1.00	208	205
Watertown	1200	101.7	99.3	99.7	11.4	9.5	1.00	72	72
Chanhassen	6300	95.8	95.2	96.6	8.3	9.8	0.99	473	452

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 47

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Chanhassen	6300	79.2	80.1	6	0

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Based on sales from October 2014 through September 2015
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source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **48**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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	96.9	97.8	9.0	10.0	1.00	1,621	1,587
06	Commercial (with buildings)	96.7	99.0	.	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	97.7	96.9	97.8	9.0	10.0	1.00	1,621	1,587
94	Commercial/Industrial Aggregation	94.2	94.8	.	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 49

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	89.5	87.6	.	.	.	.	8	0
Birch Lake	0005	104.4	100.1	.	.	.	.	9	0
Fairview	0015	102.4	100.2	.	.	.	.	10	0
Kego	0020	97.0	93.4	.	.	.	.	7	0
Leech Lake	0022	94.2	93.1	.	.	.	.	6	0
Loon Lake	0024	100.2	101.6	.	.	.	.	7	0
Maple	0025	85.5	80.2	.	.	.	.	6	0
Pine River TWP	0032	103.3	97.1	.	.	.	.	13	0
Powers	0035	103.8	108.7	.	.	.	.	8	0
Shingobee	0039	98.1	103.8	.	.	.	.	18	0
Sylvan	0042	91.6	88.9	90.0	14.9	17.1	1.02	46	0
Wabedo	0047	101.9	96.8	.	.	.	.	7	0
Woodrow	0052	103.4	99.5	.	.	.	.	7	0
East Gull Lake	0500	86.8	84.9	.	.	.	.	9	0
Lake Shore	1200	97.6	94.6	.	.	.	.	22	0
Pillager	1500	97.3	98.2	.	.	.	.	7	0
Pine River	1600	91.4	97.9	9	0
Walker	2300	92.6	94.0	22	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 50

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birch Lake	0005	115.0	105.4	.	.	.	.	10	0
Crooked Lake	0012	98.9	96.1	.	.	.	.	15	0
Fairview	0015	106.2	106.8	.	.	.	.	10	0
Hiram	0017	91.4	84.9	.	.	.	.	6	0
Inguadona	0019	81.0	73.3	.	.	.	.	7	0
Kego	0020	94.5	92.7	.	.	.	.	13	0
Ponto Lake	0033	98.0	93.8	.	.	.	.	19	0
Powers	0035	104.7	102.7	.	.	.	.	14	0
Shingobee	0039	93.6	85.5	.	.	.	.	15	0
Sylvan	0042	94.6	100.5	.	.	.	.	7	0
Thunder Lake	0043	88.4	89.1	.	.	.	.	11	0
Turtle Lake	0046	95.7	95.9	.	.	.	.	16	0
Woodrow	0052	93.8	92.2	.	.	.	.	21	0
East Gull Lake	0500	92.0	94.5	12	0
Lake Shore	1200	98.0	93.9	25	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 51

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Sylvan	0042	88.8	90.3	9	0
Wabedo	0047	77.2	76.2	6	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 52

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.2	90.1	.	.	.	.	11	0
Birch Lake	0005	110.0	101.2	.	.	.	.	19	0
Crooked Lake	0012	99.3	98.8	.	.	.	.	17	0
Fairview	0015	104.3	103.4	.	.	.	.	20	0
Hiram	0017	91.6	88.0	.	.	.	.	7	0
Inguadona	0019	83.7	90.9	.	.	.	.	9	0
Kego	0020	95.4	93.0	.	.	.	.	20	0
Leech Lake	0022	99.5	93.9	.	.	.	.	11	0
Loon Lake	0024	98.8	99.2	.	.	.	.	9	0
Maple	0025	85.5	80.2	.	.	.	.	6	0
Pine Lake	0031	83.1	90.0	.	.	.	.	6	0
Pine River TWP	0032	105.0	102.4	.	.	.	.	18	0
Ponto Lake	0033	98.9	94.3	.	.	.	.	24	0
Powers	0035	104.4	104.2	.	.	.	.	22	0
Shingobee	0039	96.1	90.5	97.3	18.3	19.9	0.99	33	0
Sylvan	0042	92.0	91.1	89.7	14.3	16.6	1.03	53	0
Thunder Lake	0043	86.7	88.6	.	.	.	.	14	0
Trelipe	0045	92.1	95.3	.	.	.	.	8	0
Turtle Lake	0046	94.8	93.8	.	.	.	.	19	0
Wabedo	0047	102.7	97.7	.	.	.	.	12	0
Woodrow	0052	96.2	93.1	.	.	.	.	28	0
East Gull Lake	0500	89.8	87.3	.	.	.	.	21	0
Longville	1000	96.7	95.9	.	.	.	.	6	0
Lake Shore	1200	97.8	94.1	93.6	14.9	16.8	1.03	47	0
Pillager	1500	98.0	98.8	.	.	.	.	8	0
Pine River	1600	91.7	94.3	12	0
Walker	2300	93.5	96.5	26	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 53

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	94.2	91.0	7	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 54

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.7	94.7	93.9	14.4	17.3	1.01	290	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.6	94.8	95.5	17.0	18.9	1.02	295	0
06	Commercial (with buildings)	93.5	91.8	.	.	.	.	11	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	101.8	91.4	101.3	32.7	37.4	0.99	73	0
91	Seasonal Recreational Residential/Residential Aggregation	96.7	94.8	94.8	15.7	18.1	1.01	585	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	100.2	96.7	93.3	17.9	22.1	1.07	67	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.4	96.7	93.1	18.3	22.1	1.08	74	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.3	96.7	94.3	17.5	21.3	1.06	82	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 55

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Rosewood	0012	89.0	87.0	.	.	.	.	7	0
Sparta	0013	110.0	108.2	.	.	.	.	8	0
Clara City	0100	107.2	98.4	.	.	.	.	19	0
Milan	0500	103.7	99.7	.	.	.	.	8	0
Montevideo	0600	106.0	100.7	101.4	16.9	13.0	1.02	59	0
Granite Falls	7000	110.3	102.7	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 56

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Rosewood	0012	89.0	87.0	.	.	.	.	7	0
Sparta	0013	110.0	108.2	.	.	.	.	8	0
Clara City	0100	107.2	98.4	.	.	.	.	19	0
Milan	0500	103.7	99.7	.	.	.	.	8	0
Montevideo	0600	106.0	100.7	101.4	16.9	13.0	1.02	59	0
Granite Falls	7000	110.3	102.7	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 57

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	103.9	97.8	98.4	17.2	16.3	1.03	130	0
91	Seasonal Recreational Residential/Residential Aggregation	103.9	97.8	98.4	17.2	16.3	1.03	130	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.9	98.0	.	.	.	.	22	22
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.9	98.0	.	.	.	.	22	22

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **58**

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

County_Name=Chisago CO=13 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Amador	0001	97.9	97.7	.	.	.	.	6	6
Chisago Lake	0003	94.2	94.3	92.9	9.7	11.2	1.01	42	42
Fish Lake	0004	91.8	93.8	.	.	.	.	22	22
Franconia	0005	91.8	91.2	.	.	.	.	18	18
Lent	0006	94.6	96.1	94.2	7.2	9.2	1.00	30	30
Nessel	0007	98.6	98.3	.	.	.	.	22	22
Sunrise	0010	99.3	97.5	.	.	.	.	18	18
Center City	0200	91.2	94.1	.	.	.	.	14	14
Chisago City	0300	96.6	95.9	95.5	7.8	9.0	1.01	58	58
Harris	0400	100.2	100.1	.	.	.	.	9	9
Lindstrom	0500	97.2	94.6	95.4	10.1	11.2	1.01	94	94
North Branch	0600	96.1	95.4	95.7	8.1	10.0	1.00	117	117
Rush City	0700	93.4	92.5	.	.	.	.	29	29
Shafer	0800	96.2	96.8	.	.	.	.	18	18
Stacy	0900	97.2	94.5	.	.	.	.	15	15
Taylors Falls	1100	93.3	96.5	.	.	.	.	16	16
Wyoming	1200	97.2	96.4	97.2	7.0	9.2	1.00	65	65

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **59**

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

County_Name=Chisago CO=13 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
Nessel	0007	100.3	101.1	6	6

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **60**

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

County_Name=Chisago CO=13 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Amador	0001	97.9	97.7	.	.	.	.	6	6
Chisago Lake	0003	94.7	94.6	93.2	9.9	11.7	1.01	45	45
Fish Lake	0004	92.8	94.8	.	.	.	.	24	24
Franconia	0005	91.8	91.2	.	.	.	.	18	18
Lent	0006	94.6	96.1	94.2	7.2	9.2	1.00	30	30
Nessel	0007	98.9	98.3	.	.	.	.	28	28
Sunrise	0010	99.3	97.5	.	.	.	.	18	18
Center City	0200	91.0	93.9	.	.	.	.	15	15
Chisago City	0300	96.5	95.5	95.5	7.7	8.9	1.01	59	59
Harris	0400	100.2	100.1	.	.	.	.	9	9
Lindstrom	0500	97.3	94.6	95.5	10.1	11.2	1.01	95	95
North Branch	0600	96.1	95.4	95.7	8.1	10.0	1.00	117	117
Rush City	0700	93.8	93.1	91.4	.	.	.	30	30
Shafer	0800	96.2	96.8	.	.	.	.	18	18
Stacy	0900	97.2	94.5	.	.	.	.	15	15
Taylors Falls	1100	93.2	95.9	.	.	.	.	17	17
Wyoming	1200	97.2	96.4	97.2	7.0	9.2	1.00	65	65

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 61

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.0	95.4	94.9	8.8	10.6	1.01	600	600
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.7	100.2	.	.	.	.	16	16
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	104.8	95.6	.	.	.	.	15	0
91	Seasonal Recreational Residential/Residential Aggregation	96.1	95.4	95.0	8.8	10.7	1.01	616	616
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	108.1	110.4	.	.	.	.	10	0
94	Commercial/Industrial Aggregation	81.2	76.7	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.7	109.3	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 62

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Parke	0024	97.3	96.1	.	.	.	.	6	2
Barnesville	0300	95.1	94.2	95.1	9.1	12.2	1.00	35	35
Dilworth	0700	95.0	95.4	94.1	7.7	10.1	1.01	65	65
Glyndon	1100	97.2	96.2	.	.	.	.	18	18
Hawley	1200	99.0	94.2	96.0	11.3	9.9	1.01	51	51
Moorhead	1600	94.9	94.8	95.0	8.7	10.6	1.00	746	745
Sabin	1800	90.7	91.4	12	12

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **63**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.0	97.4	12	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **64**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Parke	0024	91.1	94.1	.	.	.	.	8	2
Barnesville	0300	95.1	94.2	95.1	9.1	12.2	1.00	35	35
Dilworth	0700	95.0	95.4	94.1	7.7	10.1	1.01	65	65
Glyndon	1100	97.2	96.2	.	.	.	.	18	18
Hawley	1200	99.0	94.2	96.0	11.3	9.9	1.01	51	51
Moorhead	1600	94.9	94.8	95.0	8.7	10.6	1.00	746	745
Sabin	1800	90.7	91.4	12	12

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 65

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	94.9	94.6	94.5	9.1	10.7	1.00	1,001	996
02	Apartment (4 or more units)	79.1	81.7	.	.	.	.	7	0
06	Commercial (with buildings)	91.7	95.7	.	.	.	.	19	0
91	Seasonal Recreational Residential/Residential Aggregation	94.9	94.6	94.4	9.2	10.7	1.00	1,003	996
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.9	93.4	.	.	.	.	18	18
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.9	93.4	18	18

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 66

**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)	95.1	94.2	93.1	10.4	11.0	1.01	255
Commercial (with buildings)	86.1	92.3	.	.	.	.	7
Seasonal Recreational Residential/Residential Aggregation	94.9	94.2	92.8	10.5	11.2	1.01	257
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.9	93.4	.	.	.	.	18
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.9	93.4	18

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 67

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.5	86.9	9	0
Bagley	0200	98.8	97.4	28	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **68**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.5	86.9	9	0
Bagley	0200	98.8	97.4	28	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **69**

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

County_Name=Clearwater CO=15 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Falk	0006	94.4	96.0	6	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 70

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	92.6	90.1	89.3	15.6	18.3	1.03	75	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	88.2	82.8	.	.	.	.	8	0
06	Commercial (with buildings)	72.5	80.4	.	.	.	.	8	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	84.5	68.3	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	92.2	89.4	88.7	16.7	20.1	1.04	83	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	88.6	94.1	.	.	.	.	17	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	84.3	88.4	81.2	.	.	.	34	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	83.3	85.9	78.8	22.0	25.3	1.05	47	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 71

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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 1E	0092	102.3	103.8	.	.	.	.	9	0
Grand Marais	0100	90.8	91.2	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 72

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	99.7	100.5	.	.	.	.	14	0
Lutsen	0002	99.9	103.8	12	0
Unorg. Range 1W	0091	95.8	96.5	10	0
Grand Marais	0100	91.1	85.7	7	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 73

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	99.5	102.1	.	.	.	.	17	0
Lutsen	0002	99.0	102.0	.	.	.	.	15	0
Schroeder	0009	83.3	83.3	.	.	.	.	6	0
Unorg. Range 1W	0091	95.9	96.2	14	0
Unorg. Range 1E	0092	100.0	99.7	13	0
Grand Marais	0100	90.9	85.9	17	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 74

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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)	96.7	96.7	97.8	9.2	12.0	0.99	37	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.7	91.2	93.1	18.5	20.5	1.01	63	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	115.0	108.3	.	.	.	.	21	0
91	Seasonal Recreational Residential/Residential Aggregation	95.4	95.5	95.0	14.8	17.6	1.00	100	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	88.2	90.7	.	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	88.2	90.7	.	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	88.2	90.7	7	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 75

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	98.6	95.8	15	15
Westbrook	0600	88.6	87.8	9	9
Windom	0700	92.6	91.6	90.9	15.3	18.2	1.02	65	65

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 76

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	98.6	95.8	15	15
Westbrook	0600	88.6	87.8	9	9
Windom	0700	92.6	91.6	90.9	15.3	18.2	1.02	65	65

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 77

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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)	93.8	92.4	91.6	16.1	19.4	1.02	101	101
06	Commercial (with buildings)	103.6	103.1	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	93.8	92.4	91.6	16.1	19.4	1.02	101	101
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.6	100.6	.	.	.	.	18	0
94	Commercial/Industrial Aggregation	103.6	103.1	.	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.6	100.6	18	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 78

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	105.3	104.5	.	.	.	.	10	10
Center	0003	95.5	96.8	.	.	.	.	18	18
Crow Wing	0004	96.7	101.2	97.1	12.3	16.4	1.00	31	31
Daggett Brook	0005	100.0	88.7	.	.	.	.	7	7
Deerwood TWP	0007	94.5	91.9	.	.	.	.	11	11
Fort Ripley TWP	0010	113.6	105.9	.	.	.	.	12	12
Garrison TWP	0012	95.0	83.1	.	.	.	.	9	9
Ideal	0013	96.4	95.7	.	.	.	.	24	24
Irondale	0014	93.6	93.8	.	.	.	.	16	16
Lake Edward	0016	96.9	97.7	.	.	.	.	22	22
Long Lake	0018	121.4	102.4	.	.	.	.	9	9
Maple Grove	0019	86.7	86.1	.	.	.	.	7	7
Mission	0020	94.4	94.9	.	.	.	.	10	10
Nokay Lake	0021	96.8	96.5	.	.	.	.	6	6
Oak Lawn	0022	94.1	92.7	.	.	.	.	14	14
Roosevelt	0027	99.9	98.7	.	.	.	.	9	9
St. Mathias	0029	92.3	88.0	.	.	.	.	6	6
Wolford	0034	96.7	97.0	.	.	.	.	7	7
Unorg. 1st Assessment	0099	100.6	97.7	98.9	10.0	13.6	1.02	79	79
Baxter	0100	97.9	95.4	96.3	10.4	12.6	1.01	144	144
Brainerd	0200	99.4	97.8	96.3	13.9	14.6	1.03	167	167
Crosby	0300	101.6	97.5	95.3	.	.	.	32	32
Deerwood	0600	88.3	77.5	.	.	.	.	9	9
Fifty Lakes	0700	108.5	91.9	.	.	.	.	9	9
Ironton	1100	103.9	99.6	.	.	.	.	7	7
Jenkins	1200	109.5	99.9	.	.	.	.	7	7
Nisswa	1600	94.4	91.6	.	.	.	.	25	25
Breezy Point	1900	89.6	91.3	89.1	12.0	15.5	1.01	49	49
Pequot Lakes	2000	101.4	99.4	99.8	9.7	11.1	1.02	33	33

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 79

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Emily	2400	121.9	112.7	16	16
Crosslake	2500	100.2	98.9	100.3	9.9	11.0	0.99	35	35

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 80

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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County_Name=Crow Wing CO=18 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bay Lake	0002	97.6	90.7	.	.	.	.	24	24
Center	0003	105.3	95.0	.	.	.	.	7	7
Garrison TWP	0012	105.5	104.3	.	.	.	.	13	13
Ideal	0013	99.8	92.0	.	.	.	.	24	24
Jenkins TWP	0015	116.3	104.5	.	.	.	.	8	8
Lake Edward	0016	106.0	105.3	.	.	.	.	15	15
Long Lake	0018	89.3	94.5	.	.	.	.	12	12
Mission	0020	88.3	88.9	.	.	.	.	9	9
Roosevelt	0027	98.6	94.0	.	.	.	.	9	9
Ross Lake	0028	108.4	92.8	.	.	.	.	7	7
Unorg. 1st Assessment	0099	123.4	108.3	.	.	.	.	9	9
Fifty Lakes	0700	98.7	96.4	.	.	.	.	11	11
Nisswa	1600	89.7	91.4	.	.	.	.	15	15
Breezy Point	1900	89.9	86.8	89.2	13.1	15.5	1.01	31	31
Pequot Lakes	2000	101.5	92.1	.	.	.	.	7	7
Emily	2400	138.7	131.4	.	.	.	.	6	6
Crosslake	2500	96.2	96.5	94.8	13.9	16.5	1.01	49	49

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 81

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Baxter	0100	88.6	81.2	6	0
Brainerd	0200	98.4	99.4	13	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 82

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	99.9	94.6	98.8	19.2	18.0	0.99	34	34
Center	0003	98.3	96.7	.	.	.	.	25	25
Crow Wing	0004	96.7	101.2	97.1	12.3	16.4	1.00	31	31
Daggett Brook	0005	100.0	88.7	.	.	.	.	7	7
Deerwood TWP	0007	93.5	91.7	.	.	.	.	12	12
Fairfield	0009	110.3	113.5	.	.	.	.	8	8
Fort Ripley TWP	0010	107.8	98.0	.	.	.	.	15	15
Garrison TWP	0012	101.2	101.9	.	.	.	.	22	22
Ideal	0013	98.1	95.5	91.2	16.3	16.6	1.05	48	48
Irondale	0014	94.8	93.8	.	.	.	.	18	18
Jenkins TWP	0015	109.0	97.8	.	.	.	.	12	12
Lake Edward	0016	100.6	99.0	101.7	13.3	17.2	0.99	37	37
Long Lake	0018	103.0	100.9	.	.	.	.	21	21
Maple Grove	0019	92.5	90.9	.	.	.	.	11	11
Mission	0020	91.5	90.7	.	.	.	.	19	19
Nokay Lake	0021	93.1	96.4	.	.	.	.	8	8
Oak Lawn	0022	94.1	92.7	.	.	.	.	14	14
Pelican	0023	93.7	97.2	.	.	.	.	9	9
Roosevelt	0027	99.3	98.2	.	.	.	.	18	18
Ross Lake	0028	106.3	99.6	.	.	.	.	12	12
St. Mathias	0029	92.3	88.0	.	.	.	.	6	6
Timothy	0032	104.5	107.7	.	.	.	.	6	6
Wolford	0034	96.7	97.0	.	.	.	.	7	7
Unorg. 1st Assessment	0099	102.9	99.2	101.8	11.9	14.6	1.00	88	88
Baxter	0100	97.9	95.4	96.2	10.4	12.6	1.01	146	146
Brainerd	0200	99.4	97.8	96.3	13.9	14.6	1.03	167	167
Crosby	0300	101.6	97.5	95.3	.	.	.	32	32
Deerwood	0600	88.3	77.5	.	.	.	.	9	9
Fifty Lakes	0700	103.2	92.5	.	.	.	.	20	20
Ironton	1100	103.9	99.6	.	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 83

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Jenkins	1200	109.5	99.9	.	.	.	.	7	7
Nisswa	1600	92.6	91.5	92.7	13.2	15.6	0.99	40	40
Breezy Point	1900	89.7	90.5	89.1	12.4	15.4	1.01	80	80
Pequot Lakes	2000	101.5	98.0	98.3	11.8	12.2	1.03	40	40
Emily	2400	126.5	112.7	22	22
Crosslake	2500	97.8	97.5	96.6	12.3	14.5	1.01	84	84

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **84**

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

County_Name=Crow Wing CO=18 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baxter	0100	88.6	81.2	6	0
Brainerd	0200	103.9	102.9	14	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 85

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	98.9	96.7	96.6	13.0	15.4	1.01	881	881
02	Apartment (4 or more units)	114.0	99.9	.	.	.	.	6	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.3	95.6	95.4	19.1	19.5	1.02	295	295
06	Commercial (with buildings)	102.4	99.4	83.2	26.7	31.2	1.23	35	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	97.1	92.7	91.1	.	.	.	30	0
91	Seasonal Recreational Residential/Residential Aggregation	99.0	96.6	96.2	14.5	16.5	1.02	1,176	1,176
92	Rural Vacant Land (34.5 or more acres) Aggregation	104.7	97.6	.	.	.	.	25	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	106.0	97.8	95.0	.	.	.	30	0
94	Commercial/Industrial Aggregation	102.7	99.4	82.9	29.0	34.2	1.24	37	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.2	98.0	95.3	22.5	23.1	1.08	31	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 86

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	102.6	103.0	.	.	.	.	8	8
Empire	0005	96.5	91.6	96.3	7.9	10.7	1.00	39	39
Eureka	0006	98.6	97.5	.	.	.	.	11	10
Hampton TWP	0008	96.5	96.5	.	.	.	.	6	6
Marshan	0012	93.9	92.2	.	.	.	.	7	7
Nininger	0014	107.9	106.7	.	.	.	.	10	9
Ravenna	0016	92.6	92.6	.	.	.	.	29	28
Vermillion TWP	0019	91.6	90.7	.	.	.	.	10	10
Waterford	0020	89.6	93.4	.	.	.	.	6	6
Farmington	0200	95.1	94.2	94.9	7.3	8.6	1.00	457	457
Hampton	0300	98.4	97.7	.	.	.	.	12	11
Inver Grove Heights	0500	95.9	94.8	96.0	7.7	9.1	1.00	378	378
Lakeville	0600	94.9	94.4	94.7	7.0	7.9	1.00	906	906
Randolph	0900	97.3	88.6	.	.	.	.	7	6
Rosemount	1000	94.8	94.2	94.5	6.2	7.7	1.00	367	367
South St. Paul	1100	94.5	93.5	93.7	9.1	10.4	1.01	190	190
West St. Paul	1300	96.2	94.3	95.4	10.1	11.9	1.01	229	226
Lilydale	1400	95.2	98.0	.	.	.	.	22	22
Mendota Heights	1600	96.6	96.6	95.7	10.0	12.4	1.01	152	152
Burnsville	1800	95.4	94.4	94.9	8.5	9.4	1.00	855	855
Apple Valley	1900	94.7	94.7	95.0	7.6	9.0	1.00	834	834
Eagan	2000	94.2	94.4	94.9	7.7	8.7	1.00	863	863
Hastings	7500	95.1	94.4	94.8	8.5	9.6	1.00	357	357
Northfield	9700	96.3	94.2	24	24

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Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 87

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	102.4	106.6	.	.	.	.	6	0
Lakeville	0600	90.6	89.8	.	.	.	.	10	0
Burnsville	1800	98.4	97.5	.	.	.	.	14	0
Apple Valley	1900	97.4	99.1	6	0
Eagan	2000	96.7	94.3	15	0
Hastings	7500	98.4	97.3	9	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 88

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	102.6	103.0	.	.	.	.	8	8
Empire	0005	96.5	91.6	96.3	7.9	10.7	1.00	39	39
Eureka	0006	98.6	97.5	.	.	.	.	11	10
Hampton TWP	0008	96.5	96.5	.	.	.	.	6	6
Marshan	0012	93.9	92.2	.	.	.	.	7	7
Nininger	0014	107.9	106.7	.	.	.	.	10	9
Ravenna	0016	92.6	92.6	.	.	.	.	29	28
Vermillion TWP	0019	91.6	90.7	.	.	.	.	10	10
Waterford	0020	89.6	93.4	.	.	.	.	6	6
Farmington	0200	95.1	94.2	94.9	7.3	8.6	1.00	457	457
Hampton	0300	98.4	97.7	.	.	.	.	12	11
Inver Grove Heights	0500	95.9	94.8	96.0	7.7	9.1	1.00	379	379
Lakeville	0600	94.9	94.4	94.7	7.0	7.9	1.00	906	906
Randolph	0900	97.3	88.6	.	.	.	.	7	6
Rosemount	1000	94.8	94.2	94.5	6.2	7.7	1.00	367	367
South St. Paul	1100	94.5	93.5	93.7	9.1	10.4	1.01	190	190
West St. Paul	1300	96.2	94.3	95.4	10.1	11.9	1.01	229	226
Lilydale	1400	95.2	98.0	.	.	.	.	22	22
Mendota Heights	1600	96.6	96.6	95.7	10.0	12.4	1.01	152	152
Burnsville	1800	95.4	94.4	94.9	8.5	9.4	1.00	855	855
Apple Valley	1900	94.7	94.7	95.0	7.6	9.0	1.00	836	836
Eagan	2000	94.2	94.4	94.9	7.7	8.7	1.00	865	865
Hastings	7500	95.1	94.4	94.8	8.5	9.6	1.00	357	357
Northfield	9700	96.3	94.2	24	24

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **89**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	102.1	105.4	.	.	.	.	7	0
Lakeville	0600	90.6	89.8	.	.	.	.	10	0
Burnsville	1800	95.9	92.6	18	0
Apple Valley	1900	97.4	99.1	6	0
Eagan	2000	97.4	100.0	16	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **90**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.1	94.4	94.9	8.0	9.3	1.00	5,805	5,797
02	Apartment (4 or more units)	91.3	87.4	.	.	.	.	21	0
06	Commercial (with buildings)	98.4	97.0	85.2	21.5	24.2	1.14	73	0
07	Industrial (with buildings)	91.9	92.9	.	.	.	.	10	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	88.4	101.2	.	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	95.1	94.4	94.9	8.0	9.3	1.00	5,810	5,802
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.8	94.7	.	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.9	94.6	14	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 91

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	93.4	95.7	.	.	.	.	19	19
Wasioja	0011	92.4	92.1	.	.	.	.	6	6
Dodge Center	0200	95.4	93.7	93.9	12.0	11.4	1.01	33	33
Hayfield	0300	100.8	100.7	.	.	.	.	14	14
Kasson	0400	96.5	95.2	94.5	8.2	9.8	1.02	92	92
Mantorville	0500	93.4	92.7	15	15
West Concord	0600	100.3	95.4	9	9

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 92

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	93.4	95.7	.	.	.	.	19	19
Wasioja	0011	92.4	92.1	.	.	.	.	6	6
Dodge Center	0200	95.4	93.7	93.9	12.0	11.4	1.01	33	33
Hayfield	0300	100.8	100.7	.	.	.	.	14	14
Kasson	0400	96.5	95.2	94.5	8.2	9.8	1.02	92	92
Mantorville	0500	93.4	92.7	15	15
West Concord	0600	100.3	95.4	9	9

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **93**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.5	95.2	93.6	11.0	12.2	1.02	209	209
91	Seasonal Recreational Residential/Residential Aggregation	96.5	95.2	93.6	11.0	12.2	1.02	209	209
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	107.7	107.7	.	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.9	107.5	14	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 94

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.7	91.3	92.3	7.6	8.9	1.00	46	8
Carlos TWP	0004	93.8	93.8	.	.	.	.	27	9
Holmes City	0006	91.4	93.5	.	.	.	.	7	5
Ida	0008	95.4	95.7	.	.	.	.	17	6
La Grand	0009	94.6	94.7	94.4	7.0	8.1	1.00	73	16
Lake Mary	0010	98.7	96.0	.	.	.	.	11	7
Miltona TWP	0014	99.4	99.8	.	.	.	.	11	6
Osakis TWP	0017	96.9	99.1	.	.	.	.	6	1
Alexandria	0100	98.1	97.0	96.9	7.5	8.6	1.01	195	195
Carlos	0300	100.8	95.9	11	0
Evansville	0400	96.3	90.8	15	0
Osakis	8200	91.6	94.1	15	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 95

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Alexandria TWP	0001	103.0	106.1	.	.	.	.	6	6
Carlos TWP	0004	96.9	95.8	.	.	.	.	8	7
Ida	0008	97.7	96.2	.	.	.	.	17	17
La Grand	0009	94.5	94.4	.	.	.	.	13	13
Lake Mary	0010	92.8	90.3	6	6
Miltona TWP	0014	101.2	103.7	10	10

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 96

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

County_Name=Douglas CO=21 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
Alexandria	0100	103.9	104.2	6	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 97

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	93.0	91.7	93.9	8.4	9.5	0.99	52	14
Brandon TWP	0003	95.3	92.9	.	.	.	.	8	6
Carlos TWP	0004	94.5	93.9	94.4	6.6	8.5	1.00	35	16
Holmes City	0006	91.5	92.8	.	.	.	.	8	6
Hudson	0007	99.2	99.6	.	.	.	.	6	3
Ida	0008	96.5	96.2	96.1	5.9	7.6	1.00	34	23
La Grand	0009	94.6	94.7	94.2	7.2	8.4	1.00	86	29
Lake Mary	0010	96.6	95.0	.	.	.	.	17	13
Leaf Valley	0011	93.3	95.7	.	.	.	.	6	5
Miltona TWP	0014	100.3	100.0	.	.	.	.	21	16
Osakis TWP	0017	99.2	101.1	.	.	.	.	9	4
Alexandria	0100	98.1	97.0	97.0	7.5	8.6	1.01	196	196
Carlos	0300	100.8	95.9	11	0
Evansville	0400	96.3	90.8	15	0
Osakis	8200	91.8	93.8	16	1

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 98

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

County_Name=Douglas CO=21 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
Alexandria	0100	103.9	104.2	6	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **99**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.4	95.6	95.5	8.1	9.6	1.01	480	265
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.6	97.5	96.6	7.7	9.3	1.01	81	79
06	Commercial (with buildings)	100.8	102.6	.	.	.	.	12	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	90.5	85.5	.	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	96.6	95.7	95.7	8.0	9.6	1.01	561	344
92	Rural Vacant Land (34.5 or more acres) Aggregation	90.0	94.2	.	.	.	.	13	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.0	96.9	.	.	.	.	26	0
94	Commercial/Industrial Aggregation	99.9	102.6	.	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.7	98.9	97.4	17.0	17.9	1.01	33	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 100

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	103.0	97.0	98.7	17.7	21.2	1.04	33	0
Wells	1200	101.2	91.9	.	.	.	.	21	0
Winnebago	1300	98.1	104.8	.	.	.	.	12	0
Minnesota Lake	7300	92.3	91.2	.	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 101

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	103.0	97.0	98.7	17.7	21.2	1.04	33	0
Wells	1200	101.2	91.9	.	.	.	.	21	0
Winnebago	1300	98.1	104.8	.	.	.	.	12	0
Minnesota Lake	7300	92.3	91.2	.	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 102

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	99.0	94.0	92.3	22.7	24.6	1.05	120	0
06	Commercial (with buildings)	131.2	97.0	.	.	.	.	8	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	100.9	109.5	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	99.0	94.1	92.4	22.5	24.4	1.04	121	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.8	93.7	94.2	.	.	.	32	32
94	Commercial/Industrial Aggregation	131.2	97.0	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.4	93.0	93.4	.	.	.	33	33

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 103

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	86.5	89.8	.	.	.	.	6	0
Harmony	0500	99.5	102.4	.	.	.	.	21	0
Lanesboro	0600	93.5	87.1	.	.	.	.	18	0
Mabel	0700	109.7	105.7	.	.	.	.	16	0
Preston	1000	106.0	104.0	.	.	.	.	18	0
Rushford	1200	98.5	89.8	.	.	.	.	24	0
Spring Valley	1300	107.7	97.4	101.9	23.2	17.4	1.04	39	0
Wykoff	1500	102.8	103.5	.	.	.	.	9	0
Rushford Village	1600	117.3	114.4	.	.	.	.	7	0
Chatfield	6400	93.1	97.6	.	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 104

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	86.5	89.8	.	.	.	.	6	0
Harmony	0500	99.5	102.4	.	.	.	.	21	0
Lanesboro	0600	93.5	88.3	.	.	.	.	19	0
Mabel	0700	109.7	105.7	.	.	.	.	16	0
Preston	1000	106.0	104.0	.	.	.	.	18	0
Rushford	1200	98.5	89.8	.	.	.	.	24	0
Spring Valley	1300	107.7	97.4	101.9	23.2	17.4	1.04	39	0
Wykoff	1500	102.8	103.5	.	.	.	.	9	0
Rushford Village	1600	117.3	114.4	.	.	.	.	7	0
Chatfield	6400	93.1	97.6	.	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 105

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Preble	0019	114.8	123.1	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 106

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Fillmore	0010	105.3	106.3	.	.	.	.	6	6
Preble	0019	114.8	123.1	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 107

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	100.9	97.4	93.9	20.8	20.0	1.04	238	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.3	93.9	.	.	.	.	9	0
06	Commercial (with buildings)	88.4	80.4	.	.	.	.	12	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	104.9	88.6	.	.	.	.	19	0
91	Seasonal Recreational Residential/Residential Aggregation	100.8	97.4	93.9	21.0	20.1	1.04	247	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	116.4	121.0	.	.	.	.	6	6
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	113.8	112.2	106.5	18.2	21.4	1.07	36	36
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	114.8	117.0	107.2	17.1	20.8	1.07	47	47

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 108

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Albert Lea TWP	0001	95.7	98.5	.	.	.	.	8	8
Bancroft	0003	91.9	90.1	.	.	.	.	9	9
Pickerel Lake	0018	104.6	104.3	.	.	.	.	8	8
Albert Lea	0100	98.6	95.9	94.2	18.9	20.1	1.02	245	229
Alden	0200	113.1	109.4	.	.	.	.	14	14
Clarks Grove	0400	92.6	89.3	.	.	.	.	9	9
Geneva	0800	99.6	101.3	.	.	.	.	8	8
Glenville	0900	124.4	127.4	.	.	.	.	6	6
Hollandale	1300	98.5	98.6	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 109

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.0	98.3	.	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 110

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Albert Lea TWP	0001	95.7	98.5	.	.	.	.	8	8
Bancroft	0003	91.9	90.1	.	.	.	.	9	9
Pickereel Lake	0018	104.6	104.3	.	.	.	.	8	8
Albert Lea	0100	98.6	95.9	94.2	18.9	20.1	1.02	245	229
Alden	0200	113.1	109.4	.	.	.	.	14	14
Clarks Grove	0400	92.6	89.3	.	.	.	.	9	9
Geneva	0800	99.6	101.3	.	.	.	.	8	8
Glenville	0900	124.4	127.4	.	.	.	.	6	6
Hollandale	1300	98.5	98.6	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 111

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	98.7	96.0	94.0	18.7	20.3	1.03	368	351
06	Commercial (with buildings)	98.4	98.6	.	.	.	.	20	0
91	Seasonal Recreational Residential/Residential Aggregation	98.7	96.0	94.0	18.7	20.3	1.03	368	351
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	107.5	103.6	102.8	14.9	14.9	1.02	37	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.8	103.1	100.8	16.2	18.3	1.02	40	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 112

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

County_Name=Goodhue CO=25 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cannon Falls TWP	0004	101.6	99.4	.	.	.	.	7	7
Florence	0008	101.8	99.6	.	.	.	.	22	17
Hay Creek	0010	110.6	106.7	.	.	.	.	10	10
Minneola	0014	89.4	89.6	.	.	.	.	6	6
Stanton	0017	95.8	94.7	.	.	.	.	14	14
Cannon Falls	0200	98.0	97.2	97.1	8.6	11.0	1.01	60	60
Goodhue	0500	100.7	98.1	.	.	.	.	11	11
Kenyon	0600	89.3	88.4	.	.	.	.	22	22
Red Wing	0800	103.6	97.4	99.9	16.1	48.5	1.01	258	257
Wanamingo	1200	90.2	85.5	.	.	.	.	15	15
Zumbrota	1400	95.6	94.5	94.8	8.8	8.7	1.00	69	69
Lake City	7700	96.5	98.5	.	.	.	.	20	17
Pine Island	9500	94.3	94.8	93.9	9.0	9.4	1.01	51	51

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 113

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

County_Name=Goodhue CO=25 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cannon Falls TWP	0004	101.6	99.4	.	.	.	.	7	7
Florence	0008	101.8	99.6	.	.	.	.	22	17
Hay Creek	0010	110.6	106.7	.	.	.	.	10	10
Minneola	0014	89.4	89.6	.	.	.	.	6	6
Stanton	0017	95.8	94.7	.	.	.	.	14	14
Wacouta	0019	93.6	99.5	.	.	.	.	6	5
Cannon Falls	0200	98.0	97.2	97.1	8.6	11.0	1.01	60	60
Goodhue	0500	100.7	98.1	.	.	.	.	11	11
Kenyon	0600	89.3	88.4	.	.	.	.	22	22
Red Wing	0800	103.6	97.4	99.9	16.1	48.5	1.01	258	257
Wanamingo	1200	90.2	85.5	.	.	.	.	15	15
Zumbrota	1400	95.6	94.5	94.8	8.8	8.7	1.00	69	69
Lake City	7700	96.3	97.0	.	.	.	.	24	17
Pine Island	9500	94.3	94.8	93.9	9.0	9.4	1.01	51	51

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 114

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	99.3	96.6	97.4	12.5	32.7	1.01	625	616
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.3	92.1	.	.	.	.	6	1
06	Commercial (with buildings)	108.2	100.3	.	.	.	.	16	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	94.4	90.1	.	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	99.2	96.5	97.4	12.5	32.5	1.01	631	617
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.6	90.7	.	.	.	.	23	23
94	Commercial/Industrial Aggregation	108.2	100.3	.	.	.	.	16	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.0	95.1	91.6	.	.	.	30	30

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 115

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Pelican Lake	0012	94.9	85.9	.	.	.	.	10	0
Ashby	0100	97.8	105.8	.	.	.	.	6	0
Barrett	0200	92.2	85.3	.	.	.	.	7	0
Elbow Lake	0300	99.0	88.5	.	.	.	.	16	0
Hoffman	0600	96.8	96.9	.	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 116

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

County_Name=Grant CO=26 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pelican Lake	0012	96.3	89.8	.	.	.	.	14	0
Ashby	0100	97.8	105.8	.	.	.	.	6	0
Barrett	0200	92.2	85.3	.	.	.	.	7	0
Elbow Lake	0300	99.0	88.5	.	.	.	.	16	0
Hoffman	0600	96.8	96.9	.	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 117

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.7	91.1	89.3	20.2	22.5	1.06	70	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	105.3	102.5	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	96.5	91.7	91.4	19.9	22.2	1.04	76	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	122.0	113.0	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	122.0	113.0	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 118

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.7	94.9	96.4	10.5	10.5	1.01	321	321
Champlin	0200	92.1	91.7	91.9	7.3	9.1	1.00	322	322
Crystal	0300	94.5	91.0	93.2	11.9	12.8	1.01	333	333
Deephaven	0500	94.1	93.4	94.8	9.6	12.0	0.99	56	56
Edina	0700	93.5	92.9	93.2	10.5	13.7	1.01	775	775
Excelsior	0900	94.6	95.0	.	.	.	.	23	23
Golden Valley	1100	95.6	94.4	93.7	11.0	12.7	1.02	336	336
Hopkins	1400	94.6	94.5	93.1	9.3	11.1	1.02	195	195
Long Lake	1600	92.0	90.8	.	.	.	.	20	20
Loretto	1700	91.8	89.4	.	.	.	.	7	7
Maple Plain	1800	94.9	95.9	.	.	.	.	13	13
Minnetonka Beach	1900	93.7	95.3	.	.	.	.	7	7
Mound	2100	91.3	90.1	88.9	11.3	13.2	1.02	192	192
Osseo	2300	94.9	95.2	.	.	.	.	15	15
Richfield	2500	92.3	90.8	91.2	10.4	11.8	1.01	413	413
Robbinsdale	2600	90.5	89.1	89.3	10.9	13.4	1.01	248	248
Rogers	2800	93.0	92.8	92.6	6.2	7.8	1.00	145	145
St. Bonifacius	2900	95.1	96.3	92.9	7.5	11.1	1.02	30	30
St. Louis Park	3000	94.9	93.7	93.9	9.7	11.2	1.01	748	748
Spring Park	3200	90.0	90.0	.	.	.	.	12	12
Tonka Bay	3300	92.2	91.2	.	.	.	.	28	28
Wayzata	3400	93.4	94.0	93.2	10.0	12.5	1.00	75	75
Woodland	3700	97.9	95.2	.	.	.	.	8	8
Bloomington	4100	96.1	93.5	95.2	10.7	15.4	1.00	1,161	1,161
New Hope	4200	93.9	92.3	93.2	8.6	9.9	1.01	218	218
Maple Grove	4400	94.8	94.6	94.9	6.4	8.1	1.00	1,071	1,071
Medina	4500	98.9	96.1	99.7	11.8	11.7	1.00	74	74
Orono	4600	93.6	92.7	94.3	11.4	14.6	0.99	129	129
Plymouth	4700	94.4	93.8	94.2	8.2	13.5	1.00	1,096	1,096
Brooklyn Park	4900	96.1	94.1	95.2	9.4	13.5	1.01	934	934

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 119

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	89.9	92.4	.	.	.	.	10	10
Minnetonka	5200	96.3	95.3	95.2	11.0	12.8	1.01	785	785
Shorewood	5300	96.2	95.1	95.8	7.9	9.5	1.00	111	111
Independence	5400	93.2	93.5	90.3	10.9	12.5	1.02	44	44
Greenfield	5500	89.9	90.5	90.3	8.2	10.8	1.00	39	39
Corcoran	5600	94.5	94.1	95.2	9.4	10.6	1.00	63	63
Minnetrista	5800	93.3	91.8	93.9	10.6	12.8	1.00	91	91
Eden Prairie	6000	96.2	95.7	96.6	7.7	8.6	1.00	936	936
Dayton	6600	91.3	88.5	90.5	9.3	9.0	1.01	38	38
Hanover	7400	99.5	98.4	.	.	.	.	9	9
Minneapolis	8800	96.2	94.5	93.5	12.3	13.6	1.01	5,003	4,998
St. Anthony	9100	95.6	95.7	94.6	10.0	12.6	1.01	81	81

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 120

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Richfield	2500	89.2	92.2	.	.	.	.	6	6
St. Louis Park	3000	97.5	94.7	.	.	.	.	7	7
Bloomington	4100	91.4	88.3	.	.	.	.	8	8
Minneapolis	8800	95.7	94.9	86.4	12.9	16.5	1.10	94	94

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 121

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	92.9	94.1	.	.	.	.	15	15
Crystal	0300	99.6	90.8	.	.	.	.	6	6
Golden Valley	1100	101.9	96.8	.	.	.	.	11	11
Robbinsdale	2600	97.3	97.6	.	.	.	.	8	8
Rogers	2800	100.9	103.1	.	.	.	.	9	9
Wayzata	3400	97.8	95.7	.	.	.	.	8	8
Bloomington	4100	102.0	95.0	.	.	.	.	14	14
New Hope	4200	92.9	92.4	.	.	.	.	9	9
Maple Grove	4400	93.3	93.5	93.9	6.1	7.4	0.99	34	34
Orono	4600	86.9	85.3	.	.	.	.	16	16

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 122

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Edina	0700	89.3	86.9	.	.	.	.	8	0
Richfield	2500	104.1	100.3	.	.	.	.	7	0
St. Louis Park	3000	98.7	97.7	.	.	.	.	12	0
Bloomington	4100	90.7	92.9	.	.	.	.	9	0
Maple Grove	4400	99.5	96.5	.	.	.	.	12	0
Plymouth	4700	94.8	93.8	.	.	.	.	8	0
Minnetonka	5200	101.9	100.1	.	.	.	.	6	0
Minneapolis	8800	95.8	93.1	80.6	18.9	24.5	1.17	78	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 123

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.5	90.9	.	.	.	.	7	0
St. Louis Park	3000	92.9	91.5	.	.	.	.	6	0
Bloomington	4100	93.5	96.7	.	.	.	.	11	0
Eden Prairie	6000	98.6	99.7	.	.	.	.	6	0
Minneapolis	8800	84.1	90.7	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 124

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.7	94.9	96.4	10.5	10.5	1.01	321	321
Champlin	0200	92.1	91.7	91.9	7.3	9.1	1.00	337	337
Crystal	0300	94.6	91.0	93.1	12.0	12.9	1.01	339	339
Deephaven	0500	93.8	92.8	94.4	9.6	12.0	0.99	58	58
Edina	0700	93.5	92.9	93.2	10.5	13.7	1.01	775	775
Excelsior	0900	95.0	94.9	.	.	.	.	26	26
Golden Valley	1100	95.8	94.9	93.9	11.2	13.0	1.02	347	347
Hopkins	1400	94.6	94.5	93.1	9.3	11.1	1.02	195	195
Long Lake	1600	92.0	90.8	.	.	.	.	20	20
Loretto	1700	98.3	92.0	.	.	.	.	8	8
Maple Plain	1800	94.9	95.9	.	.	.	.	13	13
Minnetonka Beach	1900	93.7	95.3	.	.	.	.	7	7
Mound	2100	91.5	90.4	89.2	11.3	13.2	1.02	196	196
Osseo	2300	94.9	95.2	.	.	.	.	15	15
Richfield	2500	92.4	90.8	91.2	10.4	11.8	1.01	414	414
Robbinsdale	2600	90.7	89.3	89.4	11.1	13.6	1.01	256	256
Rogers	2800	93.5	93.3	93.0	6.3	8.0	1.00	154	154
St. Bonifacius	2900	95.1	96.3	92.9	7.5	11.1	1.02	30	30
St. Louis Park	3000	94.9	93.7	93.9	9.7	11.2	1.01	748	748
Spring Park	3200	95.5	92.0	.	.	.	.	15	15
Tonka Bay	3300	91.1	90.7	.	.	.	.	29	29
Wayzata	3400	93.8	94.4	94.8	9.8	12.4	0.99	83	83
Woodland	3700	95.8	93.9	.	.	.	.	9	9
Bloomington	4100	96.1	93.6	95.2	10.9	15.4	1.00	1,175	1,175
New Hope	4200	93.9	92.3	93.2	8.5	9.9	1.01	227	227
Maple Grove	4400	94.8	94.5	94.9	6.4	8.1	1.00	1,105	1,105
Medina	4500	98.9	96.1	99.7	11.8	11.7	1.00	74	74
Orono	4600	92.9	92.4	93.1	11.7	15.1	1.00	145	145
Plymouth	4700	94.4	93.8	94.2	8.2	13.5	1.00	1,096	1,096
Brooklyn Park	4900	96.1	94.1	95.2	9.4	13.5	1.01	934	934

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 125

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	89.9	92.4	.	.	.	.	10	10
Minnetonka	5200	96.3	95.3	95.2	11.0	12.8	1.01	785	785
Shorewood	5300	96.2	95.1	95.8	7.9	9.5	1.00	112	112
Independence	5400	93.6	93.4	90.6	11.1	12.9	1.02	47	47
Greenfield	5500	90.5	90.6	90.9	8.9	12.2	1.00	42	42
Corcoran	5600	94.5	94.1	95.2	9.4	10.6	1.00	63	63
Minnetrista	5800	93.3	91.8	93.9	10.6	12.8	1.00	91	91
Eden Prairie	6000	96.2	95.7	96.6	7.7	8.6	1.00	938	938
Dayton	6600	90.8	88.5	89.8	9.9	10.1	1.02	42	42
Hanover	7400	99.5	98.4	.	.	.	.	9	9
Minneapolis	8800	96.2	94.5	93.5	12.3	13.6	1.01	5,003	4,998
St. Anthony	9100	96.0	96.5	94.8	10.1	12.7	1.01	83	83

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 126

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Edina	0700	91.9	93.4	.	.	.	.	11	0
Golden Valley	1100	95.0	94.3	.	.	.	.	6	0
Hopkins	1400	93.8	95.5	.	.	.	.	7	0
Rogers	2800	91.5	90.9	.	.	.	.	7	0
St. Louis Park	3000	96.7	95.9	.	.	.	.	18	0
Maple Grove	4400	98.1	95.3	.	.	.	.	15	0
Plymouth	4700	93.8	94.7	.	.	.	.	13	0
Brooklyn Park	4900	108.4	105.8	.	.	.	.	6	0
Minnetonka	5200	97.2	96.3	.	.	.	.	10	0
Eden Prairie	6000	97.9	97.5	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 127

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.2	94.0	94.0	10.3	12.7	1.01	16,219	16,214
02	Apartment (4 or more units)	94.5	93.1	87.5	12.0	15.4	1.07	132	132
03	Non-Commercial Seasonal Recreational Residential (with buildings)	95.9	94.5	92.2	12.0	13.7	1.02	161	161
06	Commercial (with buildings)	97.0	94.4	86.7	17.2	21.0	1.09	179	0
07	Industrial (with buildings)	91.4	94.1	89.5	10.8	15.4	1.02	75	0
91	Seasonal Recreational Residential/Residential Aggregation	95.3	94.0	94.0	10.4	12.7	1.01	16,380	16,375
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	83.7	81.7	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 128

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

CO=27 County=Hennepin without Minneapolis

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	94.8	93.8	94.2	9.5	12.2	1.00	11,216
Apartment (4 or more units)	91.4	90.9	88.9	8.6	11.3	1.03	38
Non-Commercial Seasonal Recreational Residential (with buildings)	95.9	94.5	92.2	12.0	13.7	1.02	161
Commercial (with buildings)	97.9	95.1	89.3	16.0	18.0	1.06	101
Industrial (with buildings)	92.4	94.5	89.9	10.2	13.9	1.03	66
Seasonal Recreational Residential/Residential Aggregation	94.8	93.8	94.2	9.5	12.3	1.01	11,377
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	83.7	81.7	7

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 129

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.3	88.5	.	.	.	.	11	11
Caledonia	0200	86.5	85.6	84.1	15.4	20.2	1.03	43	43
Hokah	0500	97.1	96.9	.	.	.	.	9	9
Houston	0600	103.1	97.9	.	.	.	.	22	22
Spring Grove	1000	107.9	108.7	.	.	.	.	16	16
La Crescent	9000	91.9	90.6	92.9	12.9	14.7	0.99	78	77

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 130

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.3	88.5	.	.	.	.	11	11
Brownsville	0100	90.6	78.9	.	.	.	.	6	5
Caledonia	0200	86.5	85.6	84.1	15.4	20.2	1.03	43	43
Hokah	0500	98.6	99.2	.	.	.	.	10	10
Houston	0600	103.1	97.9	.	.	.	.	22	22
Spring Grove	1000	107.9	108.7	.	.	.	.	16	16
La Crescent	9000	91.8	90.5	92.8	12.9	14.6	0.99	79	78

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 131

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	94.0	90.9	92.1	15.4	18.4	1.02	209	208
02	Apartment (4 or more units)	80.3	83.8	.	.	.	.	6	0
06	Commercial (with buildings)	103.9	106.7	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	93.8	90.8	91.8	15.5	18.4	1.02	213	211
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.7	99.7	.	.	.	.	13	13
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.9	100.0	.	.	.	.	14	14

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 132

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Akeley TWP	0001	100.8	100.5	.	.	.	.	6	3
Arago	0002	91.9	92.7	.	.	.	.	8	2
Farden	0007	92.5	87.9	.	.	.	.	11	0
Guthrie	0009	89.4	90.5	.	.	.	.	6	6
Hart Lake	0010	89.0	89.8	.	.	.	.	6	4
Helga	0011	92.0	87.5	.	.	.	.	20	0
Henrietta	0013	100.3	91.9	.	.	.	.	18	0
Lake Emma	0016	88.0	88.8	.	.	.	.	8	3
Lakeport	0019	96.1	97.5	.	.	.	.	8	6
Mantrap	0020	100.2	102.3	.	.	.	.	6	3
Nevis TWP	0021	98.3	98.4	.	.	.	.	10	6
Todd	0026	104.8	102.6	.	.	.	.	9	0
White Oak	0027	104.9	104.4	.	.	.	.	6	2
Nevis	1200	105.3	109.5	.	.	.	.	6	6
Park Rapids	1300	102.5	98.6	98.5	15.5	17.0	1.03	49	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 133

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arago	0002	92.9	97.7	.	.	.	.	9	0
Crow Wing Lake	0006	99.9	98.4	.	.	.	.	10	0
Henrietta	0013	95.4	100.1	.	.	.	.	11	0
Hubbard	0014	90.8	90.3	.	.	.	.	9	1
Lake Emma	0016	105.2	93.1	.	.	.	.	16	1
Nevis TWP	0021	97.4	98.0	.	.	.	.	14	3
Todd	0026	119.6	115.4	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 134

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Akeley TWP	0001	99.6	100.5	.	.	.	.	8	4
Arago	0002	92.5	95.4	.	.	.	.	17	2
Clover	0005	88.2	88.1	.	.	.	.	6	2
Crow Wing Lake	0006	99.8	98.4	.	.	.	.	12	0
Farden	0007	93.4	91.9	.	.	.	.	13	0
Guthrie	0009	94.4	92.4	.	.	.	.	7	7
Hart Lake	0010	109.8	90.7	.	.	.	.	10	5
Helga	0011	93.0	91.2	.	.	.	.	23	0
Henrietta	0013	98.5	93.6	.	.	.	.	29	0
Hubbard	0014	90.1	89.5	.	.	.	.	12	1
Lake Emma	0016	99.5	91.2	.	.	.	.	24	4
Lake George	0017	101.4	98.4	.	.	.	.	10	2
Lakeport	0019	99.2	99.2	.	.	.	.	11	6
Mantrap	0020	93.4	94.1	.	.	.	.	9	3
Nevis TWP	0021	97.8	98.3	.	.	.	.	24	9
Straight River	0024	110.4	122.8	.	.	.	.	6	2
Todd	0026	111.8	111.4	.	.	.	.	17	0
White Oak	0027	104.3	105.6	.	.	.	.	11	2
Akeley	0100	92.6	89.9	6	3
Nevis	1200	105.3	109.5	6	6
Park Rapids	1300	102.4	98.6	99.0	15.4	16.9	1.02	51	0

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Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 135

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	97.8	95.4	93.9	13.9	16.2	1.04	209	52
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.5	98.0	96.6	17.6	18.7	1.02	120	10
06	Commercial (with buildings)	92.7	96.0	.	.	.	.	11	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	108.0	101.7	.	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	98.8	96.1	94.9	15.4	17.2	1.03	329	62
92	Rural Vacant Land (34.5 or more acres) Aggregation	112.9	108.8	108.0	15.9	17.9	1.04	38	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	113.5	109.5	109.2	16.0	17.9	1.04	39	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	113.3	108.8	109.5	15.2	17.1	1.03	44	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 136

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.9	89.2	.	.	.	.	15	15
Bradford	0002	92.1	90.9	91.0	11.2	13.8	1.02	32	29
Cambridge TWP	0003	95.3	95.2	.	.	.	.	20	17
Isanti TWP	0005	94.2	93.4	.	.	.	.	21	13
Maple Ridge	0006	91.4	91.6	.	.	.	.	7	7
North Branch	0007	100.2	92.2	.	.	.	.	11	11
Oxford	0008	94.2	91.5	.	.	.	.	6	6
Spencer Brook	0009	103.8	105.1	.	.	.	.	16	14
Spring Vale	0010	92.1	89.1	.	.	.	.	13	13
Stanchfield	0011	97.4	99.3	.	.	.	.	10	10
Stanford	0012	92.7	100.3	.	.	.	.	10	6
Wyanett	0013	89.7	88.3	.	.	.	.	21	19
Cambridge	0200	93.9	94.7	94.0	11.9	13.3	0.99	124	124
Isanti	0500	98.5	98.3	98.6	7.3	10.1	1.00	106	106
Braham	6000	90.3	90.6	.	.	.	.	18	18

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 137

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.9	89.2	.	.	.	.	15	15
Bradford	0002	93.1	90.9	91.2	12.8	15.5	1.02	37	29
Cambridge TWP	0003	94.5	93.6	.	.	.	.	21	18
Isanti TWP	0005	94.0	93.4	.	.	.	.	23	13
Maple Ridge	0006	91.4	91.6	.	.	.	.	7	7
North Branch	0007	100.2	92.2	.	.	.	.	11	11
Oxford	0008	94.2	91.5	.	.	.	.	6	6
Spencer Brook	0009	108.5	107.6	.	.	.	.	19	14
Spring Vale	0010	92.1	89.1	.	.	.	.	13	13
Stanchfield	0011	97.4	99.3	.	.	.	.	10	10
Stanford	0012	92.7	100.3	.	.	.	.	10	6
Wyanett	0013	88.0	87.6	.	.	.	.	22	19
Cambridge	0200	93.9	94.7	94.0	11.9	13.3	0.99	124	124
Isanti	0500	98.5	98.3	98.6	7.3	10.1	1.00	106	106
Braham	6000	90.3	90.6	.	.	.	.	18	18

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 138

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.0	95.4	94.3	11.1	13.1	1.01	430	408
03	Non-Commercial Seasonal Recreational Residential (with buildings)	101.0	103.3	.	.	.	.	12	1
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	97.1	98.5	.	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	95.2	95.5	94.4	11.5	13.5	1.01	442	409
92	Rural Vacant Land (34.5 or more acres) Aggregation	100.0	86.7	.	.	.	.	21	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.9	99.2	.	.	.	.	27	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.2	107.1	101.2	21.9	25.7	1.04	33	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 139

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

County_Name=Itasca CO=31 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arbo	0002	104.0	99.3	.	.	.	.	10	0
Balsam	0004	95.4	90.3	.	.	.	.	17	0
Blackberry	0008	94.5	86.8	.	.	.	.	13	0
Greenway	0017	124.0	119.5	.	.	.	.	10	0
Harris	0018	92.6	86.3	94.5	22.2	25.3	0.98	40	0
Lawrence	0022	105.0	99.6	.	.	.	.	6	0
Nashwauk TWP	0029	103.7	101.5	.	.	.	.	8	0
Trout Lake	0038	106.8	102.3	.	.	.	.	11	0
Unorg. 54-26	0064	98.3	95.2	.	.	.	.	15	0
Unorg. 56-26	0068	97.0	93.9	.	.	.	.	8	0
Unorg. 57-26	0070	102.5	101.6	.	.	.	.	6	0
Unorg. 59-24	0077	104.8	98.8	.	.	.	.	6	0
Bovey	0600	110.8	101.2	.	.	.	.	6	0
Calumet	0800	113.9	107.7	.	.	.	.	8	0
Cohasset	0900	93.8	94.2	.	.	.	.	29	0
Coleraine	1000	99.3	98.1	94.2	18.3	22.7	1.04	34	0
Deer River	1300	109.5	111.1	.	.	.	.	7	0
Grand Rapids	1600	96.1	91.9	92.9	16.9	17.5	1.01	156	0
Keewatin	2000	106.0	100.7	.	.	.	.	6	0
La prairie	2100	94.3	90.0	.	.	.	.	10	0
Nashwauk	2600	99.0	92.1	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 140

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Unorg. 54-26	0064	101.5	95.3	6	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 141

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

County_Name=Itasca CO=31 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arbo	0002	104.1	104.4	.	.	.	.	14	0
Balsam	0004	94.2	90.3	.	.	.	.	19	0
Blackberry	0008	94.5	86.8	.	.	.	.	13	0
Greenway	0017	124.0	119.5	.	.	.	.	10	0
Harris	0018	93.9	88.8	95.7	22.0	24.6	0.98	43	0
Lake Jessie	0021	123.1	117.7	.	.	.	.	7	0
Lawrence	0022	101.4	90.3	.	.	.	.	7	0
Lone Pine	0024	101.7	109.3	.	.	.	.	8	0
Marcell	0025	113.8	102.1	.	.	.	.	8	0
Nashwauk TWP	0029	103.1	99.1	.	.	.	.	9	0
Stokes	0036	107.1	109.7	.	.	.	.	6	0
Trout Lake	0038	112.0	102.7	.	.	.	.	14	0
Unorg. 54-26	0064	99.2	95.2	.	.	.	.	21	0
Unorg. 56-26	0068	102.1	100.0	.	.	.	.	13	0
Unorg. 57-26	0070	108.1	106.9	.	.	.	.	11	0
Unorg. 59-23	0076	132.7	128.9	.	.	.	.	6	0
Unorg. 59-24	0077	102.1	98.8	.	.	.	.	8	0
Unorg. 147-26	0096	108.1	102.1	.	.	.	.	7	0
Bovey	0600	110.8	101.2	.	.	.	.	6	0
Calumet	0800	113.9	107.7	.	.	.	.	8	0
Cohasset	0900	95.3	94.7	94.5	.	.	.	30	0
Coleraine	1000	99.3	98.1	94.2	18.3	22.7	1.04	34	0
Deer River	1300	109.5	111.1	.	.	.	.	7	0
Grand Rapids	1600	96.1	91.9	92.9	16.9	17.5	1.01	156	0
Keewatin	2000	106.0	100.7	.	.	.	.	6	0
La prairie	2100	94.3	90.0	.	.	.	.	10	0
Nashwauk	2600	99.0	92.1	.	.	.	.	10	0
Taconite	3500	94.8	96.8	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 142

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.3	85.9	6	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 143

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	99.1	95.2	95.9	19.5	20.0	1.01	517	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	115.9	111.1	110.4	21.9	19.0	1.01	81	0
06	Commercial (with buildings)	117.6	103.1	.	.	.	.	10	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	110.1	96.8	110.9	36.4	39.2	0.99	35	0
91	Seasonal Recreational Residential/Residential Aggregation	101.4	97.5	97.8	20.2	20.2	1.01	598	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	125.0	110.6	.	.	.	.	23	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	123.0	107.9	.	.	.	.	25	0
94	Commercial/Industrial Aggregation	114.0	93.7	.	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	121.7	107.2	.	.	.	.	26	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 144

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

County_Name=Jackson CO=32 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Heron Lake	0200	90.1	93.2	.	.	.	.	8	8
Jackson	0300	96.0	95.9	94.9	10.7	13.6	1.01	39	39
Lakefield	0400	98.8	99.0	.	.	.	.	17	17

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 145

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

County_Name=Jackson CO=32 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Heron Lake	0200	90.1	93.2	.	.	.	.	8	8
Jackson	0300	96.0	95.9	94.9	10.7	13.6	1.01	39	39
Lakefield	0400	98.8	99.0	17	17

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 146

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.0	93.6	90.5	13.9	15.2	1.03	87	87
06	Commercial (with buildings)	83.2	70.8	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	95.0	93.6	90.5	13.9	15.2	1.03	87	87
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.5	99.6	.	.	.	.	17	0
94	Commercial/Industrial Aggregation	83.2	70.8	.	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.5	99.4	18	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 147

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

County_Name=Kanabec CO=33 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ann Lake	0001	95.7	96.1	.	.	.	.	7	5
Arthur	0002	101.2	95.0	.	.	.	.	18	10
Brunswick	0003	93.3	94.8	.	.	.	.	10	9
Knife Lake	0010	100.3	94.2	.	.	.	.	8	5
Peace	0012	98.6	98.9	.	.	.	.	17	11
Mora	0200	98.6	96.7	95.6	12.4	15.4	1.03	39	38

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 148

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

County_Name=Kanabec CO=33 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ann Lake	0001	95.7	96.1	.	.	.	.	7	5
Arthur	0002	102.0	96.0	.	.	.	.	20	11
Brunswick	0003	93.3	94.8	.	.	.	.	10	9
Knife Lake	0010	96.7	89.7	.	.	.	.	13	5
Kroschel	0011	103.5	100.9	.	.	.	.	8	3
Peace	0012	99.5	98.9	.	.	.	.	21	12
Mora	0200	98.6	96.7	95.6	12.4	15.4	1.03	39	38

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 149

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	100.0	96.9	96.4	15.9	16.4	1.02	135	107
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.0	98.5	.	.	.	.	21	5
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	98.5	92.8	.	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	99.6	97.5	95.6	16.0	16.8	1.03	156	112
92	Rural Vacant Land (34.5 or more acres) Aggregation	97.9	101.0	.	.	.	.	17	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.9	101.0	.	.	.	.	23	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.5	99.5	100.2	.	.	.	33	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 150

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Colfax	0003	101.7	104.7	.	.	.	.	6	0
Dovre	0004	100.6	97.0	.	.	.	.	16	0
Green Lake	0009	100.5	103.6	.	.	.	.	9	0
Irving	0012	97.3	94.5	.	.	.	.	7	0
New London TWP	0018	97.8	97.8	97.4	7.7	9.4	1.00	41	0
Atwater	0100	102.9	97.4	.	.	.	.	7	0
New London	0600	97.6	96.2	.	.	.	.	19	0
Spicer	1200	100.2	98.5	.	.	.	.	17	0
Willmar	1500	97.3	96.5	95.3	12.3	13.4	1.01	235	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 151

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake Andrew	0014	98.3	94.1	.	.	.	.	7	0
New London TWP	0018	98.5	94.8	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 152

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	107.4	92.5	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**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 153

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Colfax	0003	100.5	104.4	.	.	.	.	7	0
Dovre	0004	102.7	97.2	.	.	.	.	17	0
Green Lake	0009	97.8	97.9	.	.	.	.	11	0
Harrison	0010	102.9	101.2	.	.	.	.	8	0
Irving	0012	97.3	94.5	.	.	.	.	7	0
Lake Andrew	0014	97.4	94.1	.	.	.	.	9	0
New London TWP	0018	98.0	97.8	97.8	9.5	10.9	0.99	51	0
Atwater	0100	102.9	97.4	.	.	.	.	7	0
New London	0600	97.6	96.2	.	.	.	.	19	0
Spicer	1200	101.5	98.0	.	.	.	.	20	0
Willmar	1500	97.3	96.5	95.3	12.3	13.4	1.01	235	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 154

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	98.2	97.3	96.8	10.5	12.2	1.01	400	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.7	94.1	93.8	15.2	15.8	1.04	33	0
06	Commercial (with buildings)	102.4	92.5	.	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	98.3	97.1	96.5	10.9	12.4	1.01	433	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.5	98.9	.	.	.	.	13	13
94	Commercial/Industrial Aggregation	102.4	92.5	.	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.5	98.9	.	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 155

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	102.6	91.8	.	.	.	.	14	0
Karlstad	0600	76.4	75.3	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 156

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	102.6	91.8	14	0
Karlstad	0600	76.4	75.3	7	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 157

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

County_Name=Kittson CO=35 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
Hill	0011	93.2	96.0	.	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 158

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

County_Name=Kittson CO=35 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hill	0011	93.2	96.0	9	9

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 159

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	93.1	84.8	83.2	40.7	35.5	1.00	37	0
91	Seasonal Recreational Residential/Residential Aggregation	91.7	84.0	82.7	41.3	36.5	0.99	38	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	88.0	89.4	.	.	.	.	8	8
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.5	92.2	90.6	21.2	17.2	1.05	40	40
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.9	92.3	90.5	19.5	16.2	1.05	45	45

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 160

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.7	95.2	.	.	.	.	24	0
International Falls	1100	96.4	94.4	90.0	19.1	22.1	1.05	77	0
Littlefork	1300	95.1	95.6	8	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 161

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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. #0096	0096	89.3	92.6	10	0
Unorg. #0098	0098	107.6	103.3	9	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 162

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	93.8	95.2	86.4	14.8	20.2	1.09	34	0
Unorg. #0098	0098	104.9	102.5	.	.	.	.	10	0
International Falls	1100	96.4	94.4	90.0	19.1	22.1	1.05	77	0
Littlefork	1300	95.1	95.6	8	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 163

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.3	94.5	90.9	18.6	22.0	1.04	118	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	95.9	95.9	.	.	.	.	21	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	99.1	100.0	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	96.2	94.6	88.5	18.9	22.7	1.07	139	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	94.7	87.4	.	.	.	.	13	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.7	87.4	.	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.7	87.4	13	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 164

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Camp Release	0005	94.6	90.6	6	0
Dawson	0300	89.4	97.6	12	0
Madison	0500	104.0	96.8	13	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 165

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Camp Release	0005	94.6	90.6	.	.	.	.	6	0
Dawson	0300	89.4	97.6	12	0
Madison	0500	104.0	96.8	13	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 166

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.0	96.2	90.4	14.3	16.7	1.05	50	0
91	Seasonal Recreational Residential/Residential Aggregation	96.0	96.2	90.4	14.3	16.7	1.05	50	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	109.1	109.4	.	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	108.3	109.0	16	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 167

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	84.6	87.0	.	.	.	.	6	0
Silver Creek	0004	94.2	87.4	.	.	.	.	12	9
Unorg. #2	0098	93.0	88.7	.	.	.	.	28	26
Two Harbors	0900	93.0	87.5	86.3	18.1	17.0	1.04	56	56
Silver Bay	1000	100.9	99.3	25	25

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 168

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Beaver Bay TWP	0001	94.7	93.5	6	3
Fall Lake	0003	105.6	107.1	9	2
Unorg. #2	0098	94.9	95.1	11	7

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 169

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	101.1	100.1	.	.	.	.	11	8
Fall Lake	0003	97.2	94.6	.	.	.	.	15	2
Silver Creek	0004	93.6	85.4	.	.	.	.	16	11
Stony River	0005	108.9	106.8	.	.	.	.	6	4
Unorg. #2	0098	93.5	93.0	95.6	15.6	19.2	0.98	39	33
Two Harbors	0900	93.5	87.8	87.9	18.4	17.4	1.03	57	57
Silver Bay	1000	100.9	99.3	25	25

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 170

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.5	90.0	92.1	20.5	21.0	1.03	137	125
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.1	99.7	96.6	17.6	22.9	1.04	40	23
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	93.7	95.8	.	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	96.5	92.6	93.4	20.0	21.8	1.03	177	148
92	Rural Vacant Land (34.5 or more acres) Aggregation	105.6	108.2	.	.	.	.	10	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	105.6	108.2	.	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.6	108.2	10	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 171

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.6	91.0	19	13

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 172

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wheeler	0020	78.6	79.3	10	7

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 173

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	70.1	66.7	.	.	.	.	7	3
Prosper	0012	95.9	95.8	7	3
Wheeler	0020	80.4	80.8	11	7
Baudette	0100	95.5	91.6	20	13

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 174

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.5	91.0	87.3	21.2	23.4	1.06	37	22
03	Non-Commercial Seasonal Recreational Residential (with buildings)	89.2	90.0	84.8	.	.	.	30	18
91	Seasonal Recreational Residential/Residential Aggregation	92.7	90.4	86.3	21.0	22.9	1.04	67	40
92	Rural Vacant Land (34.5 or more acres) Aggregation	95.5	95.4	.	.	.	.	16	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.6	97.5	.	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.6	95.4	18	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 175

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	100.4	105.1	.	.	.	.	8	4
Kasota TWP	0005	97.6	99.8	.	.	.	.	12	9
Lanesburgh	0007	107.8	100.4	.	.	.	.	16	15
Sharon	0011	95.2	90.4	.	.	.	.	6	6
Washington	0013	100.1	98.6	.	.	.	.	7	2
Cleveland	0100	98.9	97.3	.	.	.	.	9	9
Le Center	0600	105.8	101.8	104.0	11.8	14.3	1.02	35	35
Le Sueur	0700	99.8	97.2	96.5	10.1	10.1	1.02	56	56
Montgomery	0800	101.2	99.6	97.6	12.0	13.9	1.02	48	48
Waterville	1100	103.7	101.0	98.1	.	.	.	31	25
Elysian	6800	112.3	108.0	.	.	.	.	13	10
New Prague	8000	97.7	98.0	97.5	6.2	8.2	1.00	53	53

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 176

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

County_Name=Le Sueur CO=40 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Elysian TWP	0004	96.2	94.5	12	1
Waterville	1100	107.9	104.8	6	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 177

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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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
Elysian TWP	0004	97.9	97.8	.	.	.	.	20	5
Kasota TWP	0005	94.9	98.2	.	.	.	.	15	9
Lanesburgh	0007	107.8	100.4	.	.	.	.	16	15
Sharon	0011	95.2	90.4	.	.	.	.	6	6
Washington	0013	97.7	97.8	.	.	.	.	12	2
Waterville TWP	0014	103.0	101.0	.	.	.	.	8	3
Cleveland	0100	98.9	97.3	.	.	.	.	9	9
Le Center	0600	105.8	101.8	104.0	11.8	14.3	1.02	35	35
Le Sueur	0700	99.8	97.2	96.5	10.1	10.1	1.02	56	56
Montgomery	0800	101.2	99.6	97.6	12.0	13.9	1.02	48	48
Waterville	1100	104.4	101.0	100.0	14.2	14.6	1.03	37	25
Elysian	6800	108.6	102.5	17	10
New Prague	8000	97.7	98.0	97.5	6.2	8.2	1.00	53	53

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 178

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	100.7	98.6	97.3	11.4	13.0	1.02	327	301
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.8	97.6	95.2	14.7	18.8	1.05	38	1
06	Commercial (with buildings)	98.2	101.2	.	.	.	.	8	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	95.3	94.1	.	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	100.6	98.3	97.0	11.8	13.7	1.03	365	302
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.4	96.8	.	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.8	100.5	.	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 179

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	101.3	97.1	.	.	.	.	14	0
Ivanhoe	0300	95.0	92.6	8	0
Lake Benton	0400	101.8	96.9	10	0
Tyler	0500	97.3	95.0	17	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 180

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	101.3	97.1	.	.	.	.	14	0
Ivanhoe	0300	95.0	92.6	.	.	.	.	8	0
Lake Benton	0400	100.9	95.5	.	.	.	.	11	0
Tyler	0500	97.3	95.0	.	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 181

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	97.9	95.0	92.6	16.6	18.7	1.04	55	0
06	Commercial (with buildings)	77.4	75.1	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	97.1	94.2	91.4	16.5	18.8	1.04	58	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.8	98.3	.	.	.	.	10	0
94	Commercial/Industrial Aggregation	77.4	75.1	.	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.2	98.3	.	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 182

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Balaton	0200	102.2	102.5	.	.	.	.	12	12
Cottonwood	0400	97.8	96.5	.	.	.	.	15	15
Ghent	0700	111.2	99.5	.	.	.	.	6	6
Marshall	1000	95.7	93.1	93.9	8.2	8.5	1.01	136	136
Minneota	1100	88.2	83.6	.	.	.	.	6	6
Tracy	1400	94.5	90.9	.	.	.	.	25	25

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 183

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Balaton	0200	102.2	102.5	.	.	.	.	12	12
Cottonwood	0400	97.8	96.5	.	.	.	.	15	15
Ghent	0700	111.2	99.5	.	.	.	.	6	6
Marshall	1000	95.7	93.1	93.9	8.2	8.5	1.01	136	136
Minneota	1100	88.2	83.6	.	.	.	.	6	6
Tracy	1400	94.5	90.9	.	.	.	.	25	25

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 184

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.5	94.3	94.2	10.3	11.0	1.02	232	232
06	Commercial (with buildings)	89.5	92.5	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	96.5	94.3	94.2	10.3	11.0	1.02	232	232
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	106.3	98.7	.	.	.	.	15	0
94	Commercial/Industrial Aggregation	89.5	92.5	.	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.3	98.7	.	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 185

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	119.3	96.1	.	.	.	.	13	13
Bergen	0002	96.1	95.7	.	.	.	.	8	8
Hale	0005	106.7	98.6	.	.	.	.	12	12
Hassan Valley	0006	85.5	83.2	.	.	.	.	7	7
Hutchinson TWP	0008	101.2	102.2	.	.	.	.	13	13
Round Grove	0012	111.3	91.6	.	.	.	.	7	7
Winsted TWP	0014	98.3	95.6	.	.	.	.	12	12
Brownton	0200	95.4	91.9	.	.	.	.	9	9
Glencoe	0300	95.8	93.2	93.5	13.1	16.5	1.02	82	82
Hutchinson	0400	96.3	95.0	94.0	12.3	14.1	1.02	257	257
Lester Prairie	0500	88.2	85.5	.	.	.	.	23	23
Plato	0600	88.0	83.9	.	.	.	.	7	7
Silver Lake	0800	113.4	107.9	.	.	.	.	14	14
Winsted	1000	88.2	89.8	.	.	.	.	29	29

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 186

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.0	87.2	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 187

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	119.3	96.1	.	.	.	.	13	13
Bergen	0002	96.1	95.7	.	.	.	.	8	8
Hale	0005	106.7	98.6	.	.	.	.	12	12
Hassan Valley	0006	85.5	83.2	.	.	.	.	7	7
Hutchinson TWP	0008	101.2	102.2	.	.	.	.	13	13
Round Grove	0012	111.3	91.6	.	.	.	.	7	7
Winsted TWP	0014	98.3	95.6	.	.	.	.	12	12
Brownton	0200	95.4	91.9	.	.	.	.	9	9
Glencoe	0300	95.8	93.2	93.5	13.1	16.5	1.02	82	82
Hutchinson	0400	96.3	95.0	94.0	12.3	14.1	1.02	257	257
Lester Prairie	0500	88.2	85.5	.	.	.	.	23	23
Plato	0600	88.0	83.9	.	.	.	.	7	7
Silver Lake	0800	113.4	107.9	.	.	.	.	14	14
Winsted	1000	88.2	89.8	.	.	.	.	29	29

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 188

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.0	87.2	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 189

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.8	94.3	95.0	14.0	21.9	1.01	524	524
02	Apartment (4 or more units)	88.7	89.2	.	.	.	.	6	0
06	Commercial (with buildings)	106.5	100.0	.	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	96.8	94.3	95.0	14.0	21.9	1.01	524	524
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	109.0	106.7	.	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	108.8	105.0	.	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 190

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	111.1	107.4	.	.	.	.	13	0
Waubun	0500	109.9	99.6	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 191

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Mahnomen	0300	111.1	107.4	.	.	.	.	13	0
Waubun	0500	109.9	99.6	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 192

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	109.3	104.5	101.8	23.7	28.5	1.07	32	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	113.5	104.9	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	110.0	104.5	101.7	25.2	28.8	1.07	38	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	103.3	91.2	.	.	.	.	10	10
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	112.9	101.9	.	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 193

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.6	94.5	.	.	.	.	6	0
Newfolden	0800	96.5	96.6	.	.	.	.	6	0
Warren	1500	92.4	89.5	.	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 194

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.6	94.5	.	.	.	.	6	0
Newfolden	0800	96.5	96.6	6	0
Warren	1500	92.4	89.5	16	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 195

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.9	88.7	90.2	20.7	22.2	1.04	68	0
91	Seasonal Recreational Residential/Residential Aggregation	94.0	88.4	89.8	21.6	24.3	1.03	71	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	100.9	101.5	.	.	.	.	9	9
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	106.5	106.1	103.8	19.2	20.2	1.00	34	34
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	107.1	106.1	104.0	18.6	19.6	1.01	38	38

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 196

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.2	94.9	95.3	11.6	12.1	1.00	134	120
Sherburn	0900	84.3	79.4	.	.	.	.	8	8
Truman	1200	99.0	97.6	.	.	.	.	8	8
Trimont	1400	91.2	81.6	.	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 197

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.2	95.0	95.3	11.5	12.1	1.00	135	120
Sherburn	0900	84.3	79.4	.	.	.	.	8	8
Truman	1200	99.0	97.6	.	.	.	.	8	8
Trimont	1400	91.2	81.6	.	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 198

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.9	93.8	92.2	14.9	15.7	1.02	193	169
91	Seasonal Recreational Residential/Residential Aggregation	95.5	93.8	91.8	15.1	16.0	1.02	197	169
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.2	102.9	.	.	.	.	10	10
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.2	102.9	.	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 199

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	85.8	85.3	.	.	.	.	8	5
Darwin TWP	0006	99.2	96.9	.	.	.	.	7	2
Dassel TWP	0007	97.1	99.0	.	.	.	.	19	11
Forest Prairie	0010	107.3	105.4	.	.	.	.	6	3
Greenleaf	0011	96.0	95.1	.	.	.	.	10	4
Kingston TWP	0013	93.4	93.2	.	.	.	.	12	8
Litchfield TWP	0014	84.7	80.2	.	.	.	.	11	7
Dassel	0500	107.6	92.6	.	.	.	.	15	15
Grove City	0700	95.6	98.4	.	.	.	.	8	8
Litchfield	0800	93.7	92.2	91.8	10.6	12.0	1.01	73	72
Watkins	0900	91.2	91.2	.	.	.	.	25	25
Eden Valley	6700	91.7	94.0	.	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 200

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	92.4	89.6	.	.	.	.	13	5
Darwin TWP	0006	99.2	96.9	.	.	.	.	7	2
Dassel TWP	0007	102.6	99.9	.	.	.	.	23	12
Ellsworth	0008	97.2	98.3	.	.	.	.	8	0
Forest Prairie	0010	101.2	101.2	.	.	.	.	8	3
Greenleaf	0011	98.9	95.4	.	.	.	.	12	5
Kingston TWP	0013	92.5	93.2	.	.	.	.	15	8
Litchfield TWP	0014	84.7	80.2	.	.	.	.	11	7
Dassel	0500	107.6	92.6	.	.	.	.	15	15
Grove City	0700	95.6	98.4	.	.	.	.	8	8
Litchfield	0800	93.7	92.2	91.8	10.6	12.0	1.01	73	72
Watkins	0900	91.2	91.2	.	.	.	.	25	25
Eden Valley	6700	91.7	94.0	.	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 201

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	94.6	92.9	92.6	14.0	15.7	1.01	232	190
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.4	103.6	.	.	.	.	23	2
91	Seasonal Recreational Residential/Residential Aggregation	95.4	93.8	93.7	14.5	16.1	1.01	255	192
92	Rural Vacant Land (34.5 or more acres) Aggregation	112.2	116.0	.	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	109.8	109.6	.	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.7	107.5	.	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 202

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	102.0	93.4	.	.	.	.	8	8
Borgholm	0002	90.4	82.5	.	.	.	.	28	24
East Side	0005	122.6	104.8	.	.	.	.	8	6
Greenbush	0006	103.8	101.5	.	.	.	.	14	12
Hayland	0007	131.2	111.2	.	.	.	.	7	6
Kathio	0009	82.9	80.8	.	.	.	.	6	1
Milaca TWP	0011	89.4	86.4	.	.	.	.	21	20
Milo	0012	100.4	96.4	.	.	.	.	22	18
Onamia TWP	0014	95.8	99.3	.	.	.	.	7	5
Princeton TWP	0016	95.8	92.8	.	.	.	.	28	26
Foreston	0200	95.6	90.4	.	.	.	.	10	10
Isle	0300	91.3	88.9	.	.	.	.	10	8
Milaca	0500	96.1	93.3	92.3	18.6	18.8	1.02	45	45
Onamia	0600	138.9	123.6	.	.	.	.	9	8
Princeton	9600	95.4	91.4	93.0	13.3	12.5	1.01	69	69

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 203

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.0	95.9	.	.	.	.	14	6
Kathio	0009	117.3	96.5	.	.	.	.	16	10
South Harbor	0017	101.9	100.4	.	.	.	.	14	5

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 204

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

County_Name=Mille Lacs CO=48 PT=90 Property=Agricultural Bare Land (less than 34.5 acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Milo	0012	139.0	117.6	7	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 205

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	102.0	93.4	.	.	.	.	8	8
Borgholm	0002	90.4	82.5	.	.	.	.	28	24
East Side	0005	102.5	100.8	.	.	.	.	22	12
Greenbush	0006	103.8	101.5	.	.	.	.	14	12
Hayland	0007	126.4	102.2	.	.	.	.	8	7
Isle Harbor	0008	112.6	101.9	.	.	.	.	8	7
Kathio	0009	107.9	88.7	.	.	.	.	22	11
Milaca TWP	0011	89.4	86.4	.	.	.	.	21	20
Milo	0012	100.4	96.4	.	.	.	.	22	18
Onamia TWP	0014	95.8	99.3	.	.	.	.	7	5
Princeton TWP	0016	95.8	92.8	.	.	.	.	28	26
South Harbor	0017	103.6	102.3	.	.	.	.	19	9
Foreston	0200	95.6	90.4	.	.	.	.	10	10
Isle	0300	94.5	88.9	.	.	.	.	12	10
Milaca	0500	96.1	93.3	92.3	18.6	18.8	1.02	45	45
Onamia	0600	138.9	123.6	.	.	.	.	9	8
Princeton	9600	95.0	91.3	92.7	13.6	12.9	1.01	70	70

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 206

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

County_Name=Mille Lacs CO=48 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Page	0015	99.1	94.6	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**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 207

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

County_Name=Mille Lacs CO=48 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Page	0015	104.4	94.6	8	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**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 208

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Milaca TWP	0011	124.7	121.4	.	.	.	.	7	0
Page	0015	101.8	91.4	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 209

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	98.6	92.6	93.5	18.7	19.8	1.03	315	286
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.0	96.0	94.6	23.9	22.5	1.03	55	31
06	Commercial (with buildings)	98.0	96.1	.	.	.	.	14	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	103.5	88.6	.	.	.	.	28	0
91	Seasonal Recreational Residential/Residential Aggregation	99.3	93.2	93.7	19.6	20.2	1.03	370	317
92	Rural Vacant Land (34.5 or more acres) Aggregation	96.1	93.1	88.0	25.8	34.0	1.09	31	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.1	98.5	94.6	25.7	31.5	1.08	41	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.2	106.6	105.4	22.7	28.8	1.01	55	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 210

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	99.4	96.8	.	.	.	.	8	7
Cushing	0008	82.0	83.2	.	.	.	.	6	5
Elmdale TWP	0010	94.0	95.8	.	.	.	.	9	5
Green Prairie	0012	92.0	93.9	.	.	.	.	8	6
Little Falls TWP	0016	102.0	100.6	.	.	.	.	22	21
Pike Creek	0022	90.7	92.2	.	.	.	.	11	11
Ripley	0027	94.9	95.3	.	.	.	.	6	6
Scandia Valley	0029	94.6	96.8	.	.	.	.	12	8
Little Falls	1000	99.4	96.1	96.3	13.4	14.2	1.02	122	113
Pierz	1200	100.6	98.0	.	.	.	.	20	20
Randall	1300	92.4	92.9	.	.	.	.	10	10
Royalton	1400	104.9	95.0	.	.	.	.	14	14
Motley	7900	101.1	101.2	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 211

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

County_Name=Morrison CO=49 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Scandia Valley	0029	91.5	89.6	27	2

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 212

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	76.3	83.7	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**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 213

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Agram	0001	98.9	99.8	.	.	.	.	7	2
Bellevue	0003	99.4	96.8	.	.	.	.	8	7
Cushing	0008	112.8	87.1	.	.	.	.	10	7
Elmdale TWP	0010	97.6	95.8	.	.	.	.	10	5
Green Prairie	0012	92.0	93.9	.	.	.	.	8	6
Little Falls TWP	0016	102.0	100.6	.	.	.	.	22	21
Pike Creek	0022	90.7	92.2	.	.	.	.	11	11
Richardson	0026	93.3	91.3	.	.	.	.	9	3
Ripley	0027	94.9	95.3	.	.	.	.	6	6
Scandia Valley	0029	92.5	90.9	91.0	13.3	16.6	1.02	39	10
Little Falls	1000	99.4	96.1	96.3	13.4	14.2	1.02	122	113
Pierz	1200	100.6	98.0	.	.	.	.	20	20
Randall	1300	92.4	92.9	.	.	.	.	10	10
Royalton	1400	104.9	95.0	.	.	.	.	14	14
Motley	7900	101.1	101.2	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 214

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	79.0	85.5	10	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 215

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	97.6	95.1	94.6	13.4	15.3	1.02	326	296
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.9	92.1	93.6	19.3	16.7	1.03	41	5
06	Commercial (with buildings)	100.3	89.4	.	.	.	.	16	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	90.6	96.0	.	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	97.8	95.1	94.4	14.0	15.5	1.02	367	301
92	Rural Vacant Land (34.5 or more acres) Aggregation	95.2	93.6	.	.	.	.	19	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	105.7	95.6	106.7	29.5	60.8	0.98	37	0
94	Commercial/Industrial Aggregation	100.5	91.1	.	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.7	93.8	98.6	25.2	52.4	1.02	55	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 216

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Lansing	0008	100.3	103.9	.	.	.	.	13	13
Windom	0020	115.0	108.6	.	.	.	.	6	6
Adams	0100	102.2	99.4	.	.	.	.	7	7
Austin	0200	100.0	96.0	96.1	13.0	21.2	1.03	325	318
Brownsdale	0300	98.9	97.8	.	.	.	.	7	7
Grand Meadow	0600	96.5	92.1	.	.	.	.	16	16
Le Roy	0800	91.0	89.9	.	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 217

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	122.2	127.9	7	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 218

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Lansing	0008	100.3	103.9	.	.	.	.	13	13
Windom	0020	115.0	108.6	.	.	.	.	6	6
Adams	0100	102.2	99.4	.	.	.	.	7	7
Austin	0200	99.9	96.0	96.1	13.0	21.2	1.03	326	319
Brownsdale	0300	98.9	97.8	.	.	.	.	7	7
Grand Meadow	0600	96.5	92.1	.	.	.	.	16	16
Le Roy	0800	91.0	89.9	.	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 219

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	122.2	127.9	7	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 220

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	100.4	96.3	95.5	14.6	21.1	1.04	433	423
06	Commercial (with buildings)	118.2	125.7	.	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	100.3	96.3	95.5	14.6	21.1	1.04	434	424
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.6	94.3	.	.	.	.	22	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.2	94.3	.	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 221

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Chandler	0200	89.3	95.0	.	.	.	.	6	0
Currie	0300	94.3	93.7	.	.	.	.	6	0
Fulda	0500	83.9	86.5	15	0
Slayton	1000	96.9	91.2	16	0

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 222

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	98.3	95.6	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 223

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	99.3	98.1	.	.	.	.	11	0
Mason	0015	89.9	85.2	.	.	.	.	7	0
Chandler	0200	89.3	95.0	.	.	.	.	6	0
Currie	0300	94.3	93.7	.	.	.	.	6	0
Fulda	0500	83.9	86.5	15	0
Slayton	1000	96.9	91.2	16	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 224

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	90.3	89.3	89.5	14.1	17.6	1.01	71	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	89.0	84.6	.	.	.	.	15	0
06	Commercial (with buildings)	101.9	91.8	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	90.1	88.6	88.4	14.5	18.2	1.02	86	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.4	90.1	.	.	.	.	16	0
94	Commercial/Industrial Aggregation	101.9	91.8	.	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.9	87.5	.	.	.	.	18	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 225

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Belgrade	0001	83.7	81.9	.	.	.	.	7	7
Courtland	0100	96.8	99.1	.	.	.	.	9	9
Lafayette	0300	101.0	97.5	.	.	.	.	8	8
Nicollet	0400	89.2	90.1	.	.	.	.	11	11
St. Peter	0600	96.9	95.9	95.2	10.3	11.0	1.01	123	123
North Mankato	8800	96.2	94.1	94.4	10.2	13.1	1.01	212	212

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 226

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Belgrade	0001	83.7	81.9	.	.	.	.	7	7
Courtland	0100	96.8	99.1	.	.	.	.	9	9
Lafayette	0300	101.0	97.5	.	.	.	.	8	8
Nicollet	0400	89.2	90.1	.	.	.	.	11	11
St. Peter	0600	96.9	95.9	95.2	10.3	11.0	1.01	123	123
North Mankato	8800	96.2	94.1	94.4	10.2	13.1	1.01	212	212

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 227

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.8	94.3	93.7	10.9	13.1	1.01	391	391
02	Apartment (4 or more units)	93.0	86.0	.	.	.	.	8	0
06	Commercial (with buildings)	95.0	96.8	.	.	.	.	11	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	84.9	56.0	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	95.8	94.4	93.7	10.9	13.1	1.01	392	392
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.4	92.7	.	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.4	92.7	.	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 228

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	81.1	76.0	.	.	.	.	11	11
Brewster	0300	94.5	90.2	.	.	.	.	9	9
Ellsworth	0500	111.0	109.4	.	.	.	.	6	6
Worthington	1300	91.0	89.3	89.5	17.3	16.6	0.99	140	140

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 229

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	82.3	77.8	.	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 230

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	81.1	76.0	.	.	.	.	11	11
Brewster	0300	94.5	90.2	.	.	.	.	9	9
Ellsworth	0500	111.0	109.4	.	.	.	.	6	6
Worthington	1300	91.0	89.3	89.5	17.3	16.6	0.99	140	140

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 231

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	90.8	89.1	88.2	17.6	19.1	1.01	205	205
06	Commercial (with buildings)	82.3	77.8	.	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	90.8	89.1	88.2	17.6	19.1	1.01	205	205
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.5	98.6	.	.	.	.	18	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.8	99.0	.	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 232

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.8	98.4	.	.	.	.	28	0
Halstad	0500	88.8	95.7	.	.	.	.	7	0
Hendrum	0600	116.8	101.2	.	.	.	.	7	0
Twin Valley	1100	101.7	100.4	.	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 233

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.8	98.4	.	.	.	.	28	0
Halstad	0500	88.8	95.7	.	.	.	.	7	0
Hendrum	0600	116.8	101.2	.	.	.	.	7	0
Twin Valley	1100	101.7	100.4	.	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 234

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.5	94.8	89.7	21.1	25.9	1.07	83	0
91	Seasonal Recreational Residential/Residential Aggregation	96.5	94.8	89.7	21.1	25.9	1.07	83	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.0	94.3	.	.	.	.	18	18
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	90.6	91.8	.	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 235

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.8	93.0	.	.	.	.	27	27
High Forest	0006	102.8	91.3	.	.	.	.	10	10
Haverhill	0007	101.3	92.9	.	.	.	.	14	14
Kalmar	0008	90.9	90.4	.	.	.	.	8	8
Marion	0009	96.6	94.8	96.4	11.8	13.7	1.01	38	38
Oronoco TWP	0012	94.6	97.9	.	.	.	.	24	24
Pleasant Grove	0013	95.9	78.3	.	.	.	.	6	6
Rochester TWP	0015	95.3	92.0	93.0	10.8	11.3	1.01	32	32
Salem	0017	88.7	85.3	.	.	.	.	7	7
Byron	0100	93.0	92.6	92.5	6.9	8.5	1.00	96	96
Dover	0500	97.3	95.0	.	.	.	.	15	15
Eyota	0600	99.6	86.5	.	.	.	.	29	29
Rochester	0800	93.0	92.5	92.0	9.3	11.5	1.00	2,264	2,264
Stewartville	1000	94.3	92.4	92.7	8.1	8.2	1.01	89	89
Oronoco	1200	99.2	98.3	.	.	.	.	27	27
Chatfield	6400	92.0	89.4	.	.	.	.	18	0
Pine Island	9500	89.6	90.8	.	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 236

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	87.1	84.4	.	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 237

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Byron	0100	87.5	70.6	.	.	.	.	7	0
Rochester	0800	89.3	90.4	77.0	20.2	24.6	1.14	52	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 238

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.8	93.0	.	.	.	.	27	27
High Forest	0006	102.8	91.3	.	.	.	.	10	10
Haverhill	0007	101.3	92.9	.	.	.	.	14	14
Kalmar	0008	90.9	90.4	.	.	.	.	8	8
Marion	0009	96.6	94.8	96.4	11.8	13.7	1.01	38	38
Oronoco TWP	0012	94.6	97.9	.	.	.	.	24	24
Pleasant Grove	0013	95.9	78.3	.	.	.	.	6	6
Rochester TWP	0015	95.3	92.0	93.0	10.8	11.3	1.01	32	32
Salem	0017	88.7	85.3	.	.	.	.	7	7
Byron	0100	93.0	92.6	92.5	6.9	8.5	1.00	96	96
Dover	0500	97.3	95.0	.	.	.	.	15	15
Eyota	0600	99.6	86.5	.	.	.	.	29	29
Rochester	0800	93.0	92.5	92.0	9.3	11.5	1.00	2,264	2,264
Stewartville	1000	94.3	92.4	92.7	8.1	8.2	1.01	89	89
Oronoco	1200	99.2	98.3	.	.	.	.	27	27
Chatfield	6400	92.0	89.4	.	.	.	.	18	0
Pine Island	9500	89.6	90.8	.	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 239

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Byron	0100	87.5	70.6	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**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 240

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	93.4	92.5	92.3	9.6	11.5	1.00	2,742	2,724
02	Apartment (4 or more units)	88.7	84.4	.	.	.	.	23	0
06	Commercial (with buildings)	89.4	89.4	77.0	21.9	28.0	1.15	64	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	92.6	87.5	.	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	93.4	92.5	92.3	9.6	11.5	1.00	2,742	2,724
92	Rural Vacant Land (34.5 or more acres) Aggregation	108.0	89.0	.	.	.	.	7	7
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.9	88.9	.	.	.	.	20	20
94	Commercial/Industrial Aggregation	89.4	89.4	77.0	21.9	28.0	1.15	64	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.3	95.5	96.2	16.5	15.9	1.03	34	34

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

16:30 Tuesday, July 5, 2016 241

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)	95.2	92.6	93.3	11.1	11.2	1.01	478
Commercial (with buildings)	90.2	86.2	.	.	.	.	12
Agricultural Bare Land (less than 34.5 acres) Aggregation	91.9	86.1	.	.	.	.	13
Seasonal Recreational Residential/Residential Aggregation	95.2	92.6	93.3	11.1	11.2	1.01	478
Rural Vacant Land (34.5 or more acres) Aggregation	108.0	89.0	.	.	.	.	7
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.9	88.9	.	.	.	.	20
Commercial/Industrial Aggregation	90.2	86.2	.	.	.	.	12
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.3	95.5	96.2	16.5	15.9	1.03	34

All sales adjusted for time and terms

Based on sales from October 2014 through September 2015

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

source: RUNDATA.RATIO_TXCT created FINAL

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 242

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Amor	0002	110.3	108.2	.	.	.	.	9	5
Aurdal	0003	98.7	93.5	96.0	.	.	.	30	20
Buse	0006	97.1	99.4	.	.	.	.	6	5
Candor	0008	91.2	94.6	.	.	.	.	9	6
Dane Prairie	0013	90.6	90.4	.	.	.	.	7	2
Dead Lake	0014	106.0	102.2	.	.	.	.	8	0
Dunn	0017	95.2	90.3	.	.	.	.	9	4
Edna	0020	91.2	86.9	.	.	.	.	13	5
Elizabeth TWP	0022	108.0	96.2	.	.	.	.	9	3
Everts	0025	102.9	100.5	.	.	.	.	12	3
Fergus Falls TWP	0026	93.8	98.2	.	.	.	.	9	8
Friberg	0028	104.1	104.5	.	.	.	.	10	2
Girard	0029	93.3	88.8	.	.	.	.	7	3
Leaf Lake	0035	97.6	95.7	.	.	.	.	8	6
Lida	0037	95.2	87.3	.	.	.	.	10	2
Maine	0038	115.8	109.3	.	.	.	.	11	2
Newton	0040	100.5	92.9	.	.	.	.	14	14
Ottertail TWP	0046	99.7	103.9	.	.	.	.	8	3
Pelican	0050	98.9	103.5	.	.	.	.	9	5
Perham TWP	0051	86.5	85.3	.	.	.	.	11	11
Rush Lake	0053	100.4	92.8	.	.	.	.	15	7
Scambler	0055	103.4	84.2	.	.	.	.	7	3
Tordenskjold	0058	92.2	90.6	.	.	.	.	6	3
Battle Lake	0200	116.6	98.0	.	.	.	.	18	17
Deer Creek	0800	85.7	86.3	.	.	.	.	6	6
Fergus Falls	1300	94.2	90.1	91.0	16.9	15.7	1.01	232	228
Henning	1400	112.4	106.6	.	.	.	.	13	13
New York Mills	1600	105.3	99.9	.	.	.	.	18	18
Ottertail	1700	102.3	103.3	.	.	.	.	9	5
Parkers Prairie	1800	99.2	94.0	.	.	.	.	17	17

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 243

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Pelican Rapids	1900	89.7	90.5	.	.	.	.	12	12
Perham	2000	90.6	92.1	91.9	9.5	12.8	0.99	52	52

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 244

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Dead Lake	0014	99.7	99.5	.	.	.	.	12	0
Dora	0016	79.5	82.0	.	.	.	.	9	1
Dunn	0017	96.9	93.6	95.8	.	.	.	31	1
Eagle Lake	0018	92.9	95.2	.	.	.	.	7	0
Edna	0020	103.6	103.2	.	.	.	.	12	1
Everts	0025	86.0	86.6	.	.	.	.	9	1
Friberg	0028	106.4	105.6	.	.	.	.	7	0
Girard	0029	96.6	96.5	.	.	.	.	11	0
Hobart	0032	95.8	100.0	.	.	.	.	11	0
Leaf Lake	0035	93.0	84.8	.	.	.	.	9	0
Lida	0037	91.3	88.1	.	.	.	.	17	1
Maine	0038	105.1	95.2	.	.	.	.	10	2
Ottertail TWP	0046	104.5	98.6	.	.	.	.	15	1
Pine Lake	0052	99.5	105.0	.	.	.	.	8	0
Star Lake	0056	107.2	100.0	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 245

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	103.7	100.1	.	.	.	.	14	6
Aurdal	0003	97.9	93.5	95.6	14.6	16.7	1.01	31	20
Buse	0006	97.1	99.4	.	.	.	.	6	5
Candor	0008	92.9	90.1	.	.	.	.	13	6
Clitherall TWP	0010	103.3	102.3	.	.	.	.	8	5
Corliss	0012	91.1	89.7	.	.	.	.	7	1
Dane Prairie	0013	88.7	89.0	.	.	.	.	9	2
Dead Lake	0014	102.2	99.5	.	.	.	.	20	0
Dora	0016	85.4	81.2	.	.	.	.	14	3
Dunn	0017	96.6	93.4	95.9	18.5	18.4	1.01	40	5
Eagle Lake	0018	90.7	94.6	.	.	.	.	11	1
Edna	0020	97.2	89.6	.	.	.	.	25	6
Elizabeth TWP	0022	107.0	97.4	.	.	.	.	10	3
Everts	0025	95.7	95.3	.	.	.	.	21	4
Fergus Falls TWP	0026	93.8	98.2	.	.	.	.	9	8
Friberg	0028	105.1	104.5	.	.	.	.	17	2
Girard	0029	95.3	94.2	.	.	.	.	18	3
Hobart	0032	95.2	95.9	.	.	.	.	14	2
Leaf Lake	0035	95.2	94.1	.	.	.	.	17	6
Lida	0037	92.7	88.0	.	.	.	.	27	3
Maine	0038	110.7	100.8	.	.	.	.	21	4
Newton	0040	100.5	92.9	.	.	.	.	14	14
Nidaros	0041	114.3	105.4	.	.	.	.	8	0
Ottertail TWP	0046	102.8	102.9	.	.	.	.	23	4
Otto	0047	93.5	90.6	.	.	.	.	9	6
Pelican	0050	96.6	103.5	.	.	.	.	11	5
Perham TWP	0051	88.9	86.3	.	.	.	.	12	11
Pine Lake	0052	95.8	88.8	.	.	.	.	13	2
Rush Lake	0053	98.8	93.7	.	.	.	.	20	8
St. Olaf	0054	82.6	79.9	.	.	.	.	6	1

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 246

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Scambler	0055	105.8	101.9	.	.	.	.	12	3
Star Lake	0056	104.1	96.2	.	.	.	.	8	1
Tordenskjold	0058	92.6	84.1	.	.	.	.	11	3
Battle Lake	0200	112.9	95.9	.	.	.	.	20	17
Deer Creek	0800	85.7	86.3	.	.	.	.	6	6
Fergus Falls	1300	94.3	90.2	91.0	16.9	15.8	1.01	236	231
Henning	1400	112.4	106.6	.	.	.	.	13	13
New York Mills	1600	105.3	99.9	.	.	.	.	18	18
Ottertail	1700	99.4	101.7	.	.	.	.	13	6
Parkers Prairie	1800	99.2	94.0	.	.	.	.	17	17
Pelican Rapids	1900	89.7	90.5	.	.	.	.	12	12
Perham	2000	90.6	92.1	91.9	9.5	12.8	0.99	52	52

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 247

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Leaf Lake	0035	83.8	90.7	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 248

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Dunn	0017	87.9	85.9	.	.	.	.	6	6
Leaf Lake	0035	86.2	91.7	.	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 249

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	97.3	93.3	94.5	17.4	17.1	1.00	724	575
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.6	92.6	95.4	19.1	21.1	1.01	242	17
06	Commercial (with buildings)	104.2	89.6	.	.	.	.	23	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	100.1	96.0	.	.	.	.	23	0
91	Seasonal Recreational Residential/Residential Aggregation	97.1	93.2	94.8	17.8	18.2	1.01	966	592
92	Rural Vacant Land (34.5 or more acres) Aggregation	100.1	96.1	95.2	24.0	22.6	1.00	64	64
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.8	99.4	96.1	21.4	21.3	1.00	87	87
94	Commercial/Industrial Aggregation	102.0	89.6	.	.	.	.	25	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.0	99.5	97.0	19.4	21.4	1.02	118	118

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 250

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	99.9	99.8	.	.	.	.	14	0
Rocksbury	0016	109.0	104.3	.	.	.	.	10	0
Smiley	0019	89.1	86.7	.	.	.	.	6	0
Thief River Falls	0600	95.9	94.0	94.0	15.4	16.3	1.01	145	138

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 251

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	81.2	85.7	8	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 252

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	99.9	99.8	.	.	.	.	14	0
Rocksbury	0016	109.0	104.3	.	.	.	.	10	0
Smiley	0019	89.1	86.7	.	.	.	.	6	0
Thief River Falls	0600	95.9	94.0	94.0	15.4	16.3	1.01	145	138

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 253

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	98.6	94.0	94.5	18.5	17.8	1.01	193	138
06	Commercial (with buildings)	81.2	85.7	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	98.6	94.0	94.5	18.5	17.8	1.01	193	138
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.1	96.6	.	.	.	.	20	20
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.6	88.3	.	.	.	.	23	23

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 254

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	89.0	83.8	.	.	.	.	9	7
Finlayson TWP	0015	82.1	82.4	.	.	.	.	6	6
Kettle River	0020	77.1	78.0	.	.	.	.	6	4
Pine City TWP	0028	88.7	83.8	.	.	.	.	10	8
Pokegama	0030	89.0	89.4	.	.	.	.	24	17
Royalton	0032	88.8	85.6	.	.	.	.	13	10
Windemere	0036	95.6	92.3	.	.	.	.	22	16
Hinckley	1200	85.9	86.5	.	.	.	.	13	13
Pine City	1700	97.6	97.2	95.1	13.6	14.2	1.01	32	30
Sandstone	2100	97.4	96.2	.	.	.	.	19	19
Rock Creek	2400	93.9	92.9	.	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 255

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Chengwatana	0009	94.4	95.0	.	.	.	.	9	3
Pine City TWP	0028	98.3	98.8	.	.	.	.	6	2
Pokegama	0030	91.5	88.9	.	.	.	.	16	4
Windemere	0036	96.2	92.7	.	.	.	.	17	8

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 256

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Bremen	0006	91.8	87.4	.	.	.	.	7	6
Chengwatana	0009	91.7	90.5	.	.	.	.	18	10
Dell Grove	0013	88.5	85.8	.	.	.	.	7	6
Finlayson TWP	0015	87.0	92.0	.	.	.	.	7	7
Kettle River	0020	87.1	89.2	.	.	.	.	11	4
Munch	0022	96.7	93.7	.	.	.	.	6	6
Pine City TWP	0028	92.3	90.5	.	.	.	.	16	10
Pine Lake	0029	94.7	91.0	.	.	.	.	8	2
Pokegama	0030	90.0	89.3	88.4	13.0	16.6	1.02	40	21
Royalton	0032	88.8	85.6	.	.	.	.	13	10
Sandstone TWP	0033	93.4	93.6	.	.	.	.	8	8
Wilma	0035	91.6	85.9	.	.	.	.	6	3
Windemere	0036	95.9	92.7	96.3	15.6	18.0	1.00	39	24
Hinckley	1200	85.9	86.5	.	.	.	.	13	13
Pine City	1700	97.6	97.2	95.1	13.6	14.2	1.01	32	30
Sandstone	2100	97.4	96.2	19	19
Rock Creek	2400	93.9	92.9	10	10

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 257

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

County_Name=Pine CO=58 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pokegama	0030	109.7	107.1	6	0
Rock Creek	2400	97.9	97.9	6	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 258

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	93.0	89.8	89.7	14.8	15.7	1.02	241	212
03	Non-Commercial Seasonal Recreational Residential (with buildings)	95.1	94.4	94.6	13.6	16.5	1.00	100	54
06	Commercial (with buildings)	107.9	93.3	.	.	.	.	10	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	100.7	97.1	.	.	.	.	23	0
91	Seasonal Recreational Residential/Residential Aggregation	93.6	90.4	90.9	14.7	16.0	1.01	341	266
92	Rural Vacant Land (34.5 or more acres) Aggregation	95.4	96.4	93.7	17.8	22.4	1.02	65	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.9	96.8	94.3	17.9	22.5	1.02	66	0
94	Commercial/Industrial Aggregation	107.9	93.3	.	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.2	97.8	97.0	16.1	20.5	1.01	88	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 259

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	100.7	100.8	.	.	.	.	25	0
Pipestone	0700	95.8	94.9	91.3	18.2	19.1	1.01	60	0
Ruthton	0800	83.1	96.3	.	.	.	.	7	0
Jasper	7600	96.3	99.5	.	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 260

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	100.7	100.8	.	.	.	.	25	0
Pipestone	0700	95.8	94.9	91.3	18.2	19.1	1.01	60	0
Ruthton	0800	83.1	96.3	7	0
Jasper	7600	96.3	99.5	12	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 261

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.8	96.3	93.0	16.8	19.8	1.03	115	0
91	Seasonal Recreational Residential/Residential Aggregation	96.8	96.3	93.0	16.8	19.8	1.03	115	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	105.6	106.6	.	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	111.0	110.3	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 262

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

County_Name=Polk CO=60 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Crookston	0400	102.7	96.5	95.1	19.0	16.2	1.03	75	75
East Grand Forks	0500	94.3	93.7	94.6	9.7	11.3	1.00	125	125
Ersline	0700	105.7	102.0	.	.	.	.	10	9
Fertile	0900	87.7	88.7	.	.	.	.	10	10
Fosston	1100	99.2	94.0	.	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 263

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	94.6	93.5	.	.	.	.	6	0
Woodside	0059	90.6	92.2	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 264

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	92.2	93.5	.	.	.	.	8	1
Woodside	0059	89.8	90.3	.	.	.	.	15	1
Crookston	0400	102.7	96.5	95.1	19.0	16.2	1.03	75	75
East Grand Forks	0500	94.3	93.7	94.6	9.7	11.3	1.00	125	125
Erskine	0700	105.7	102.0	.	.	.	.	10	9
Fertile	0900	87.7	88.7	.	.	.	.	10	10
Fosston	1100	99.2	94.0	.	.	.	.	20	20

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 265

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	94.8	93.1	92.0	15.3	17.4	1.01	303	299
03	Non-Commercial Seasonal Recreational Residential (with buildings)	92.4	94.0	.	.	.	.	29	1
06	Commercial (with buildings)	90.2	102.6	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	94.6	93.1	91.3	15.2	17.5	1.02	332	300
92	Rural Vacant Land (34.5 or more acres) Aggregation	103.0	101.4	.	.	.	.	6	6
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.4	97.6	.	.	.	.	29	29
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.3	96.7	96.2	14.8	19.1	1.00	37	37

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 266

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	99.8	95.9	.	.	.	.	10	0
Leven	0012	94.9	88.9	.	.	.	.	6	0
Glenwood	0300	100.0	96.1	97.2	12.5	15.1	1.03	31	0
Starbuck	0800	98.6	99.1	.	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 267

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

County_Name=Pope CO=61 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Leven	0012	104.1	109.0	7	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 268

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	98.6	.	.	.	.	14	0
Leven	0012	99.8	107.6	.	.	.	.	13	0
Minnewaska	0013	98.5	98.5	.	.	.	.	10	0
Reno	0016	98.9	98.8	.	.	.	.	6	0
Glenwood	0300	98.8	94.6	95.6	12.4	15.1	1.03	34	0
Starbuck	0800	98.6	99.1	.	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 269

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	100.3	97.9	96.6	13.8	15.5	1.02	93	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.8	99.1	.	.	.	.	24	0
91	Seasonal Recreational Residential/Residential Aggregation	100.0	98.0	96.1	13.2	15.0	1.03	117	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.3	97.4	.	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.7	98.0	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 270

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	98.1	96.2	95.5	11.6	11.8	1.01	146	146
New Brighton	0100	95.5	95.5	95.3	8.5	11.1	1.00	210	210
North St. Paul	0200	96.1	94.7	94.9	10.2	11.2	1.01	126	126
Roseville	0400	96.0	95.2	95.3	10.8	12.7	1.00	352	352
Falcon Heights	0500	97.0	98.4	95.8	10.8	13.3	1.01	42	42
Lauderdale	0600	105.3	104.6	.	.	.	.	20	20
Arden Hills	0700	97.4	97.1	96.1	9.6	12.0	1.01	104	104
Little Canada	0800	94.9	94.2	94.7	11.4	14.1	1.00	92	92
North Oaks	1000	99.1	100.0	99.4	10.1	12.6	1.00	54	54
Maplewood	1100	96.5	96.9	96.6	8.3	10.6	1.00	405	405
Shoreview	1200	95.3	95.1	94.9	8.2	10.0	1.00	365	365
Vadnais Heights	1300	96.9	95.6	98.6	9.7	12.1	0.98	163	163
Mounds View	1700	93.5	95.7	93.2	7.9	9.8	1.00	96	96
Gem Lake	1800	91.1	90.4	.	.	.	.	6	6
St. Paul	8900	96.4	95.5	95.7	11.8	13.9	1.00	2,780	2,780
St. Anthony	9100	91.9	95.6	93.1	10.8	13.5	0.99	36	36
White Bear Lake	9400	96.5	97.5	95.3	9.1	11.5	1.01	276	276

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 271

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	92.1	92.1	88.4	17.0	19.4	1.02	55	55

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 272

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	105.0	99.9	.	.	.	.	8	0
St. Paul	8900	93.2	93.0	90.7	19.7	24.7	1.02	43	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 273

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.5	94.8	.	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 274

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	98.1	96.2	95.5	11.6	11.8	1.01	146	146
New Brighton	0100	95.5	95.5	95.3	8.5	11.1	1.00	210	210
North St. Paul	0200	96.1	94.7	94.9	10.2	11.2	1.01	126	126
Roseville	0400	96.0	95.2	95.3	10.8	12.7	1.00	353	353
Falcon Heights	0500	97.0	98.4	95.8	10.8	13.3	1.01	42	42
Lauderdale	0600	105.3	104.6	.	.	.	.	20	20
Arden Hills	0700	97.4	97.1	96.1	9.6	12.0	1.01	104	104
Little Canada	0800	94.9	94.2	94.7	11.4	14.1	1.00	92	92
North Oaks	1000	99.1	100.0	99.4	10.1	12.6	1.00	54	54
Maplewood	1100	96.5	96.9	96.6	8.3	10.6	1.00	405	405
Shoreview	1200	95.3	95.1	94.9	8.2	10.0	1.00	365	365
Vadnais Heights	1300	97.1	95.6	98.7	9.9	12.3	0.98	164	164
Mounds View	1700	93.5	95.7	93.2	7.9	9.8	1.00	96	96
Gem Lake	1800	91.1	90.4	.	.	.	.	6	6
St. Paul	8900	96.4	95.5	95.7	11.8	13.9	1.00	2,781	2,781
St. Anthony	9100	91.9	95.6	93.1	10.8	13.5	0.99	36	36
White Bear Lake	9400	96.5	97.5	95.3	9.1	11.5	1.01	276	276

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 275

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
New Brighton	0100	91.5	92.0	.	.	.	.	7	0
Maplewood	1100	106.2	100.7	.	.	.	.	9	0
Vadnais Heights	1300	95.7	93.2	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 276

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.3	95.7	95.8	10.7	12.9	1.00	5,275	5,275
02	Apartment (4 or more units)	91.8	92.1	90.4	15.4	18.1	1.00	65	65
06	Commercial (with buildings)	93.8	95.0	87.8	16.1	20.0	1.03	78	0
07	Industrial (with buildings)	93.9	93.8	.	.	.	.	26	0
91	Seasonal Recreational Residential/Residential Aggregation	96.3	95.7	95.8	10.7	12.9	1.00	5,278	5,278

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

16:30 Tuesday, July 5, 2016 277

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)	96.2	96.0	95.8	9.5	11.6	1.00	2,495
Apartment (4 or more units)	90.5	92.2	.	.	.	.	10
Commercial (with buildings)	94.4	95.9	80.8	12.2	11.9	1.04	35
Industrial (with buildings)	90.3	92.8	.	.	.	.	13
Seasonal Recreational Residential/Residential Aggregation	96.2	96.0	95.8	9.5	11.6	1.00	2,497

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 278

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

County_Name=Red Lake CO=63 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Oklee	0400	97.7	100.4	.	.	.	.	7	0
Red Lake Falls	0600	82.9	80.5	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 279

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

County_Name=Red Lake CO=63 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Oklee	0400	97.7	100.4	.	.	.	.	7	0
Red Lake Falls	0600	82.9	80.5	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **280**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	88.8	85.8	81.4	23.2	23.9	1.06	33	0
91	Seasonal Recreational Residential/Residential Aggregation	88.8	85.8	81.4	23.2	23.9	1.06	33	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	86.6	82.3	.	.	.	.	9	9
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	86.6	82.3	.	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 281

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	100.8	102.5	.	.	.	.	8	0
Milroy	0600	93.0	92.8	.	.	.	.	6	0
Morgan	0700	105.9	105.5	.	.	.	.	10	0
Redwood Falls	0900	96.8	94.2	89.1	16.1	18.0	1.07	88	0
Sanborn	1100	102.9	106.5	.	.	.	.	6	0
Vesta	1300	96.2	94.3	.	.	.	.	8	0
Wabasso	1400	90.7	94.0	.	.	.	.	9	0
Walnut Grove	1500	98.2	97.6	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 282

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

County_Name=Redwood CO=64 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
Redwood Falls	0900	92.5	95.9	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**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 283

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	100.8	102.5	.	.	.	.	8	0
Milroy	0600	93.0	92.8	.	.	.	.	6	0
Morgan	0700	105.9	105.5	.	.	.	.	10	0
Redwood Falls	0900	96.8	94.2	89.1	16.1	18.0	1.07	88	0
Sanborn	1100	102.9	106.5	.	.	.	.	6	0
Vesta	1300	96.2	94.3	.	.	.	.	8	0
Wabasso	1400	90.7	94.0	.	.	.	.	9	0
Walnut Grove	1500	98.2	97.6	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 284

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

County_Name=Redwood CO=64 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Redwood Falls	0900	92.5	95.9	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 285

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	97.5	95.7	91.5	16.0	18.0	1.05	166	0
06	Commercial (with buildings)	93.4	93.2	.	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	97.5	95.7	91.5	16.0	18.0	1.05	166	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	103.0	101.3	102.2	9.8	12.3	1.01	33	33
94	Commercial/Industrial Aggregation	93.4	93.2	.	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.8	101.3	101.9	9.7	12.3	1.01	34	34

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 286

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

County_Name=Renville CO=65 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bird Island	0100	94.7	94.2	.	.	.	.	10	0
Buffalo Lake	0200	107.2	98.5	.	.	.	.	9	0
Hector	0600	92.0	88.6	.	.	.	.	12	0
Olivia	0800	99.5	97.6	.	.	.	.	19	0
Renville	0900	94.6	93.1	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 287

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

County_Name=Renville CO=65 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bird Island	0100	94.7	94.2	.	.	.	.	10	0
Buffalo Lake	0200	107.2	98.5	.	.	.	.	9	0
Hector	0600	92.0	88.6	.	.	.	.	12	0
Olivia	0800	99.5	97.6	.	.	.	.	19	0
Renville	0900	94.6	93.1	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **288**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	98.4	95.2	95.7	14.0	18.3	1.02	95	0
91	Seasonal Recreational Residential/Residential Aggregation	98.6	95.6	96.1	14.0	18.1	1.02	97	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.4	93.3	.	.	.	.	23	23
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.4	93.3	.	.	.	.	23	23

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 289

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	98.2	93.8	.	.	.	.	23	23
Cannon City	0002	91.6	89.8	.	.	.	.	13	13
Erin	0003	101.7	100.2	.	.	.	.	9	4
Forest	0004	101.3	98.6	.	.	.	.	18	10
Shieldsville	0008	102.7	106.3	.	.	.	.	10	4
Warsaw	0010	85.0	83.5	.	.	.	.	12	8
Webster	0011	100.5	94.7	.	.	.	.	23	23
Wells	0012	97.1	93.4	.	.	.	.	18	6
Wheatland	0013	90.0	89.0	.	.	.	.	8	7
Dundas	0200	91.0	91.2	89.2	9.4	11.3	1.01	33	31
Faribault	0300	94.4	92.9	93.0	14.1	13.3	1.00	276	274
Lonsdale	0400	91.9	90.1	91.5	11.4	12.5	0.99	96	87
Morristown	0500	104.9	91.7	.	.	.	.	14	13
Northfield	9700	90.7	90.3	89.8	10.2	12.0	1.01	218	204

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **290**

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

County_Name=Rice CO=66 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
Faribault	0300	97.8	92.3	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 291

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

County_Name=Rice CO=66 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Faribault	0300	112.4	100.0	.	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 292

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	98.2	93.8	.	.	.	.	23	23
Cannon City	0002	91.6	89.8	.	.	.	.	13	13
Erin	0003	101.7	100.2	.	.	.	.	9	4
Forest	0004	101.4	99.7	.	.	.	.	21	11
Shieldsville	0008	102.7	106.3	.	.	.	.	10	4
Warsaw	0010	83.5	83.1	.	.	.	.	13	8
Webster	0011	100.5	94.7	.	.	.	.	23	23
Wells	0012	96.4	95.1	.	.	.	.	22	6
Wheatland	0013	90.0	89.0	.	.	.	.	8	7
Dundas	0200	91.0	91.2	89.2	9.4	11.3	1.01	33	31
Faribault	0300	94.4	92.9	93.0	14.1	13.3	1.00	276	274
Lonsdale	0400	91.9	90.1	91.5	11.4	12.5	0.99	96	87
Morristown	0500	104.9	91.7	.	.	.	.	14	13
Northfield	9700	90.7	90.3	89.8	10.2	12.0	1.01	218	204

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 293

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	93.6	91.7	92.3	12.7	13.7	1.00	791	727
02	Apartment (4 or more units)	90.2	77.0	.	.	.	.	8	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	93.0	101.8	.	.	.	.	8	1
06	Commercial (with buildings)	113.9	100.0	.	.	.	.	29	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	110.3	105.3	.	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	93.6	91.8	92.3	12.8	13.7	1.00	799	728
92	Rural Vacant Land (34.5 or more acres) Aggregation	102.5	86.5	.	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	103.2	95.6	.	.	.	.	19	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.9	101.5	.	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **294**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Luverne TWP	0006	104.5	95.6	.	.	.	.	7	7
Hills	0500	88.1	83.7	.	.	.	.	14	14
Luverne	0900	97.2	97.1	93.2	13.3	14.3	1.02	103	103

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 295

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Luverne TWP	0006	104.5	95.6	.	.	.	.	7	7
Hills	0500	88.1	83.7	.	.	.	.	14	14
Luverne	0900	97.2	97.1	93.2	13.3	14.3	1.02	103	103

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 296

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.9	93.0	90.0	17.3	17.2	1.04	157	157
06	Commercial (with buildings)	85.9	82.3	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	95.9	93.0	90.0	17.3	17.2	1.04	157	157
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.3	87.4	.	.	.	.	15	0
94	Commercial/Industrial Aggregation	85.9	82.3	.	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	89.3	86.2	.	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 297

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Jadis	0015	91.4	87.3	.	.	.	.	7	7
Laona	0016	85.7	81.7	.	.	.	.	8	8
Moranville	0021	101.1	94.4	.	.	.	.	14	14
Lake	0035	87.0	88.6	.	.	.	.	22	22
Badger	0100	90.5	92.5	.	.	.	.	6	6
Greenbush	0200	82.1	83.0	.	.	.	.	6	6
Roseau	0900	86.6	85.7	86.0	11.3	13.7	1.01	38	38
Warroad	1600	88.4	88.9	.	.	.	.	27	27

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 298

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Jadis	0015	91.4	87.3	.	.	.	.	7	7
Laona	0016	85.7	81.7	.	.	.	.	8	8
Moranville	0021	101.1	94.4	.	.	.	.	14	14
Lake	0035	88.2	90.2	.	.	.	.	27	27
Badger	0100	90.5	92.5	.	.	.	.	6	6
Greenbush	0200	82.1	83.0	.	.	.	.	6	6
Roseau	0900	86.6	85.7	86.0	11.3	13.7	1.01	38	38
Warroad	1600	88.4	88.9	.	.	.	.	27	27

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **299**

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

County_Name=Roseau CO=68 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Golden Valley	0011	108.7	91.5	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 300

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Golden Valley	0011	108.7	91.5	.	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 301

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Golden Valley	0011	102.6	90.0	.	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **302**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	89.5	88.5	87.8	13.8	16.0	1.01	164	164
03	Non-Commercial Seasonal Recreational Residential (with buildings)	82.1	83.2	.	.	.	.	12	12
91	Seasonal Recreational Residential/Residential Aggregation	89.0	88.5	87.7	14.2	16.6	1.01	176	176
92	Rural Vacant Land (34.5 or more acres) Aggregation	98.5	95.2	.	.	.	.	16	16
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.7	96.5	88.0	20.4	23.5	1.08	32	32
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.2	96.0	87.2	19.2	22.4	1.06	45	45

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 303

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	94.9	99.5	.	.	.	.	6	6
Canosia	0014	93.9	92.4	.	.	.	.	17	16
Cotton	0019	94.0	96.0	.	.	.	.	7	7
Duluth TWP	0021	87.4	87.7	.	.	.	.	24	24
Fayal	0026	89.1	90.5	.	.	.	.	11	11
Fredenberg	0030	91.4	85.1	.	.	.	.	9	6
French	0031	96.5	99.6	.	.	.	.	7	7
Gnesen	0032	113.5	97.9	.	.	.	.	15	13
Grand Lake	0033	92.4	87.3	.	.	.	.	19	12
Industrial	0037	100.7	95.6	.	.	.	.	7	7
Lakewood	0040	84.5	89.2	.	.	.	.	18	18
Midway	0047	95.6	89.9	.	.	.	.	21	21
Morse	0050	113.5	107.1	.	.	.	.	16	9
Normanna	0054	81.4	81.1	.	.	.	.	6	6
Rice Lake	0061	97.4	92.6	93.9	15.0	16.1	1.02	43	43
Solway	0063	89.8	92.2	.	.	.	.	16	15
White	0071	99.7	95.6	.	.	.	.	10	10
Wuori	0073	86.6	82.0	.	.	.	.	6	6
Greenwood	0074	95.9	91.5	.	.	.	.	6	0
Unorg. 06 - Biwabik	0091	94.2	88.2	.	.	.	.	11	11
Aurora	0600	102.9	93.6	.	.	.	.	20	20
Biwabik	0900	84.8	83.3	.	.	.	.	8	8
Buhl	1300	106.2	93.5	.	.	.	.	9	9
Chisholm	1800	98.3	95.3	94.3	17.9	22.2	1.04	39	39
Cook	1900	140.1	103.5	.	.	.	.	6	6
Ely	2500	113.8	104.0	105.1	26.3	20.4	1.02	46	44
Eveleth	2700	99.0	92.8	86.2	28.5	24.6	1.07	35	35
Gilbert	3500	91.6	86.1	.	.	.	.	14	14
Hermantown	3600	94.6	93.5	94.2	9.6	11.4	1.00	108	108
Hibbing	3800	100.4	95.7	93.3	18.7	18.3	1.04	155	155

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 304

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Mountain Iron	5400	94.1	92.0	.	.	.	.	17	17
Proctor	5900	94.1	91.5	92.1	12.8	12.9	1.01	47	47
Virginia	6900	109.8	101.6	98.2	23.0	19.7	1.05	104	104
Hoyt Lakes	7200	81.3	79.4	.	.	.	.	26	26
Babbitt	7300	97.6	95.4	.	.	.	.	24	24
Duluth	9000	96.9	94.5	93.3	14.1	14.4	1.02	1,128	1,112

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 305

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	101.7	95.2	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 306

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.6	.	.	.	.	19	4
Fayal	0026	97.6	96.3	.	.	.	.	7	7
Morse	0050	116.0	105.5	.	.	.	.	11	6
Greenwood	0074	98.2	96.9	.	.	.	.	27	4
Crane Lake	0079	106.7	117.3	.	.	.	.	6	3
Unorg. 12 - Northwest	0097	89.1	91.0	.	.	.	.	7	2

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 307

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

County_Name=St. Louis CO=69 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hermantown	3600	89.1	87.4	.	.	.	.	6	0
Duluth	9000	104.8	89.7	.	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 308

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Alborn	0002	97.9	97.6	.	.	.	.	7	7
Kabetogama	0005	89.6	84.0	.	.	.	.	6	2
Balkan	0008	91.7	97.6	.	.	.	.	7	7
Beatty	0010	96.6	96.3	.	.	.	.	21	4
Breitung	0012	107.3	96.2	.	.	.	.	8	4
Canosia	0014	93.9	92.4	.	.	.	.	17	16
Cotton	0019	94.9	90.6	.	.	.	.	10	10
Duluth TWP	0021	87.4	87.7	.	.	.	.	24	24
Embarrass	0024	95.9	95.7	.	.	.	.	6	6
Fayal	0026	92.4	91.8	.	.	.	.	18	18
Fredenberg	0030	91.4	85.1	.	.	.	.	9	6
French	0031	101.5	99.6	.	.	.	.	11	11
Gnesen	0032	113.5	97.9	.	.	.	.	15	13
Grand Lake	0033	93.7	87.3	.	.	.	.	23	12
Industrial	0037	100.7	95.6	.	.	.	.	7	7
Lakewood	0040	84.5	89.2	.	.	.	.	18	18
Midway	0047	95.6	89.9	.	.	.	.	21	21
Morse	0050	114.5	105.5	.	.	.	.	27	15
Normanna	0054	81.4	81.1	.	.	.	.	6	6
Northland	0055	92.1	79.1	.	.	.	.	6	6
Rice Lake	0061	97.4	92.6	93.9	15.0	16.1	1.02	43	43
Solway	0063	91.4	92.3	.	.	.	.	17	16
White	0071	98.3	95.0	.	.	.	.	11	11
Wuori	0073	86.9	83.3	.	.	.	.	7	7
Greenwood	0074	97.8	96.9	93.2	15.7	24.5	1.05	33	4
Eagles Nest	0077	102.5	105.6	.	.	.	.	8	3
Crane Lake	0079	102.2	95.8	.	.	.	.	8	4
Unorg. 04 - Whiteface	0089	91.5	92.1	6	6
Unorg. 05 - Central Lakes	0090	90.9	86.3	6	6
Unorg. 06 - Biwabik	0091	95.1	88.2	13	13

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 309

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Unorg. 07 - B&B Island	0092	96.4	98.5	.	.	.	.	10	6
Unorg. 08 - Mount Iron	0093	105.4	96.6	.	.	.	.	6	6
Unorg. 09 - Balkan	0094	113.8	112.2	.	.	.	.	6	6
Unorg. 11 - Orr-Leiding	0096	87.2	93.4	.	.	.	.	6	6
Unorg. 12 - Northwest	0097	87.8	86.4	.	.	.	.	8	2
Aurora	0600	102.9	93.6	.	.	.	.	20	20
Biwabik	0900	88.7	88.4	.	.	.	.	11	11
Buhl	1300	106.2	93.5	.	.	.	.	9	9
Chisholm	1800	98.3	95.3	94.3	17.9	22.2	1.04	39	39
Cook	1900	140.1	103.5	.	.	.	.	6	6
Ely	2500	113.8	104.0	105.1	26.3	20.4	1.02	46	44
Eveleth	2700	99.0	92.8	86.2	28.5	24.6	1.07	35	35
Gilbert	3500	91.6	86.1	.	.	.	.	14	14
Hermantown	3600	94.6	93.5	94.2	9.6	11.4	1.00	108	108
Hibbing	3800	100.4	95.7	93.2	18.6	18.3	1.04	157	157
Mountain Iron	5400	94.1	92.0	.	.	.	.	17	17
Proctor	5900	94.1	91.5	92.1	12.8	12.9	1.01	47	47
Virginia	6900	109.8	101.6	98.2	23.0	19.7	1.05	104	104
Hoyt Lakes	7200	81.3	79.4	.	.	.	.	26	26
Babbitt	7300	97.6	95.4	.	.	.	.	24	24
Duluth	9000	96.9	94.5	93.3	14.1	14.4	1.02	1,130	1,114

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 310

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

County_Name=St. Louis CO=69 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
White	0071	117.7	110.8	.	.	.	.	8	0
Unorg. 11 - Orr-Leiding	0096	128.5	118.6	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 311

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
White	0071	117.7	110.8	.	.	.	.	8	0
Unorg. 11 - Orr-Leiding	0096	128.5	118.6	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 312

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Hermantown	3600	89.1	87.4	.	.	.	.	6	0
Duluth	9000	104.1	89.5	.	.	.	.	25	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 313

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
White	0071	117.7	110.8	.	.	.	.	8	0
Unorg. 11 - Orr-Leiding	0096	128.5	118.6	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 314

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	98.0	94.5	93.2	16.3	16.6	1.02	2,203	2,146
02	Apartment (4 or more units)	104.5	93.1	.	.	.	.	11	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.5	94.5	92.2	20.9	24.1	1.04	178	102
06	Commercial (with buildings)	105.5	92.4	93.3	31.0	25.9	1.05	62	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	101.4	97.6	97.0	33.2	36.9	1.00	62	0
91	Seasonal Recreational Residential/Residential Aggregation	97.9	94.5	93.1	16.7	17.3	1.02	2,381	2,248
92	Rural Vacant Land (34.5 or more acres) Aggregation	101.9	94.7	104.5	30.5	30.5	0.97	99	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.6	94.7	104.2	30.5	30.4	0.97	100	0
94	Commercial/Industrial Aggregation	105.9	91.8	92.0	32.6	32.2	1.07	66	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.4	95.6	104.2	30.1	30.4	0.97	105	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

16:30 Tuesday, July 5, 2016 315

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)	99.1	94.4	93.1	18.7	18.7	1.03	1,075
Non-Commercial Seasonal Recreational Residential (with buildings)	97.6	94.5	92.5	20.8	24.1	1.04	176
Commercial (with buildings)	105.9	94.5	97.7	26.0	22.7	1.00	38
Agricultural Bare Land (less than 34.5 acres) Aggregation	101.4	97.6	97.0	33.2	36.9	1.00	62
Seasonal Recreational Residential/Residential Aggregation	98.9	94.4	93.0	19.0	19.5	1.03	1,251
Rural Vacant Land (34.5 or more acres) Aggregation	101.9	94.7	104.5	30.5	30.5	0.97	99
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.6	94.7	104.2	30.5	30.4	0.97	100
Commercial/Industrial Aggregation	107.0	94.4	95.4	29.4	33.1	1.05	41
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.4	95.6	104.2	30.1	30.4	0.97	105

All sales adjusted for time and terms

Based on sales from October 2014 through September 2015

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

source: RUNDATA.RATIO_TXCT created FINAL

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 316

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	104.6	102.8	.	.	.	.	24	23
Credit River	0004	98.2	96.0	95.1	14.2	14.0	1.02	54	54
Helena	0007	90.0	92.6	.	.	.	.	9	8
Jackson	0008	91.0	93.1	.	.	.	.	7	7
Louisville	0009	94.6	93.8	.	.	.	.	15	13
New Market	0010	96.3	96.1	.	.	.	.	28	26
Sand Creek	0012	103.4	104.7	.	.	.	.	10	10
Spring Lake	0013	98.5	97.5	96.4	12.4	13.3	1.02	35	30
Belle Plaine	0100	95.8	95.2	95.3	8.2	10.8	1.01	131	131
Jordan	0400	98.0	95.8	96.6	10.8	10.6	1.00	92	90
Elko New Market	0600	97.2	97.6	96.8	8.9	11.4	1.00	92	90
Prior Lake	0800	96.9	96.1	96.2	9.4	10.8	1.00	495	448
Savage	0900	97.3	97.0	96.8	7.2	7.8	1.00	497	487
Shakopee	1000	98.5	98.3	97.6	7.9	9.2	1.01	671	666
New Prague	8000	97.2	98.7	96.9	9.4	11.0	1.01	79	77

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 317

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

County_Name=Scott CO=70 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Shakopee	1000	92.5	89.7	.	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 318

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	104.6	102.8	.	.	.	.	24	23
Credit River	0004	98.2	96.0	95.1	14.2	14.0	1.02	54	54
Helena	0007	90.0	92.6	.	.	.	.	9	8
Jackson	0008	91.0	93.1	.	.	.	.	7	7
Louisville	0009	94.6	93.8	.	.	.	.	15	13
New Market	0010	96.3	96.1	.	.	.	.	28	26
Sand Creek	0012	103.4	104.7	.	.	.	.	10	10
Spring Lake	0013	98.5	97.6	96.5	12.1	13.1	1.02	36	30
Belle Plaine	0100	95.8	95.2	95.3	8.2	10.8	1.01	131	131
Jordan	0400	98.0	95.8	96.6	10.8	10.6	1.00	92	90
Elko New Market	0600	97.2	97.6	96.8	8.9	11.4	1.00	92	90
Prior Lake	0800	96.9	96.1	96.3	9.5	10.8	1.00	497	449
Savage	0900	97.3	97.0	96.8	7.2	7.8	1.00	497	487
Shakopee	1000	98.5	98.3	97.6	7.9	9.2	1.01	671	666
New Prague	8000	97.2	98.7	96.9	9.4	11.0	1.01	79	77

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 319

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Savage	0900	93.5	92.7	6	5
Shakopee	1000	94.7	89.8	13	10

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 320

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	97.6	97.0	96.7	8.8	10.0	1.01	2,249	2,170
06	Commercial (with buildings)	97.0	92.3	.	.	.	.	26	15
07	Industrial (with buildings)	93.8	94.8	.	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	97.6	97.0	96.7	8.8	10.0	1.01	2,252	2,171
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	110.5	99.0	.	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	107.3	99.0	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 321

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	93.4	92.7	93.4	8.3	10.0	1.00	76	76
Becker TWP	0002	98.9	97.7	100.2	6.9	8.6	1.01	70	70
Big Lake TWP	0003	94.0	92.6	93.1	7.0	8.5	1.01	80	80
Blue Hill	0004	93.2	92.5	.	.	.	.	21	21
Clear Lake TWP	0005	91.5	92.6	.	.	.	.	13	13
Haven	0007	101.3	97.0	.	.	.	.	16	16
Livonia	0008	95.6	94.4	95.5	8.1	10.5	1.00	63	63
Orrock	0009	93.0	94.5	93.7	6.9	9.4	0.99	34	34
Palmer	0010	96.6	93.7	.	.	.	.	18	18
Santiago	0011	94.7	94.4	.	.	.	.	22	22
Becker	0100	99.4	99.1	99.5	6.5	7.6	1.00	88	88
Big Lake	0200	95.3	95.6	95.4	5.3	6.5	1.00	185	185
Clear Lake	0300	101.6	93.0	.	.	.	.	9	9
Elk River	0400	94.2	93.6	93.9	8.0	11.0	1.00	382	382
Zimmerman	0500	92.8	92.7	92.6	7.3	9.0	1.00	71	71
St. Cloud	9200	96.8	94.7	94.9	8.7	9.5	1.01	57	56

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 322

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.8	96.1	10	10

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 323

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

County_Name=Sherburne CO=71 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baldwin	0001	93.0	92.4	93.2	8.6	10.0	1.00	77	77
Becker TWP	0002	98.9	97.7	100.2	6.9	8.6	1.01	70	70
Big Lake TWP	0003	94.0	92.6	93.2	7.0	8.4	1.01	81	81
Blue Hill	0004	93.2	92.5	.	.	.	.	21	21
Clear Lake TWP	0005	95.2	94.0	.	.	.	.	15	15
Haven	0007	101.3	97.0	.	.	.	.	16	16
Livonia	0008	95.6	94.4	95.5	8.1	10.5	1.00	63	63
Orrock	0009	93.4	94.7	94.0	6.8	9.2	0.99	36	36
Palmer	0010	96.3	93.9	.	.	.	.	28	28
Santiago	0011	94.7	94.4	.	.	.	.	22	22
Becker	0100	99.4	99.1	99.5	6.5	7.6	1.00	88	88
Big Lake	0200	95.2	95.5	95.3	5.4	6.8	1.00	186	186
Clear Lake	0300	101.6	93.0	.	.	.	.	9	9
Elk River	0400	94.2	93.6	93.9	8.0	11.0	1.00	382	382
Zimmerman	0500	92.8	92.8	92.6	7.2	8.9	1.00	72	72
St. Cloud	9200	96.8	94.7	94.9	8.7	9.5	1.01	57	56

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 324

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

County_Name=Sherburne CO=71 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
Elk River	0400	95.2	95.1	6	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 325

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.2	94.7	94.9	7.6	9.6	1.00	1,208	1,207
02	Apartment (4 or more units)	84.5	90.4	.	.	.	.	6	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	95.4	96.4	.	.	.	.	18	18
06	Commercial (with buildings)	96.8	98.2	.	.	.	.	11	0
07	Industrial (with buildings)	91.9	88.4	.	.	.	.	7	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	66.1	52.4	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	95.2	94.7	94.9	7.6	9.6	1.00	1,226	1,225
92	Rural Vacant Land (34.5 or more acres) Aggregation	84.0	87.7	.	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	84.4	87.5	.	.	.	.	8	0
94	Commercial/Industrial Aggregation	94.9	93.2	.	.	.	.	18	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	85.8	87.7	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

16:30 Tuesday, July 5, 2016 326

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)	95.1	94.6	94.9	7.5	9.6	1.00	1,151
Non-Commercial Seasonal Recreational Residential (with buildings)	95.4	96.4	.	.	.	.	18
Commercial (with buildings)	96.7	97.0	.	.	.	.	10
Industrial (with buildings)	91.9	88.4	.	.	.	.	7
Agricultural Bare Land (less than 34.5 acres) Aggregation	66.1	52.4	.	.	.	.	6
Seasonal Recreational Residential/Residential Aggregation	95.1	94.7	94.9	7.5	9.6	1.00	1,169
Rural Vacant Land (34.5 or more acres) Aggregation	84.0	87.7	.	.	.	.	7
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	84.4	87.5	.	.	.	.	8
Commercial/Industrial Aggregation	94.7	92.2	.	.	.	.	17
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	85.8	87.7	.	.	.	.	9

All sales adjusted for time and terms

Based on sales from October 2014 through September 2015

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

source: RUNDATA.RATIO_TXCT created FINAL

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 327

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

County_Name=Sibley CO=72 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Faxon	0006	90.7	87.0	.	.	.	.	8	0
Arlington	0100	97.5	91.2	.	.	.	.	29	0
Gaylord	0200	109.5	103.6	.	.	.	.	26	0
Gibbon	0300	119.1	111.6	.	.	.	.	10	0
Green Isle	0400	86.6	87.6	.	.	.	.	8	0
Henderson	0500	102.5	96.3	.	.	.	.	12	0
Winthrop	0700	107.5	102.8	.	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 328

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

County_Name=Sibley CO=72 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Faxon	0006	90.7	87.0	.	.	.	.	8	0
Arlington	0100	97.5	91.2	.	.	.	.	29	0
Gaylord	0200	109.5	103.6	.	.	.	.	26	0
Gibbon	0300	119.1	111.6	.	.	.	.	10	0
Green Isle	0400	86.6	87.6	.	.	.	.	8	0
Henderson	0500	102.5	96.3	.	.	.	.	12	0
Winthrop	0700	107.5	102.8	.	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 329

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	101.4	95.5	93.9	19.1	18.9	1.05	131	0
06	Commercial (with buildings)	94.7	87.3	.	.	.	.	9	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	80.1	83.9	.	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	101.4	95.5	93.9	19.1	18.9	1.05	131	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	103.1	99.5	.	.	.	.	20	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.0	99.9	.	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 330

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Albany TWP	0001	94.0	95.9	.	.	.	.	8	8
Avon TWP	0003	94.5	96.3	.	.	.	.	15	9
Brockway	0004	100.1	100.6	96.2	7.4	10.0	1.03	32	29
Collegeville	0005	91.1	90.2	.	.	.	.	11	5
Eden Lake	0008	102.4	101.0	.	.	.	.	11	7
Fair Haven	0009	95.1	91.6	.	.	.	.	15	10
Holding	0013	89.8	85.3	.	.	.	.	8	7
LeSauk	0017	101.5	99.5	.	.	.	.	11	9
Lynden	0019	101.7	99.1	.	.	.	.	15	12
Maine Prairie	0020	100.6	108.5	.	.	.	.	9	4
Munson	0023	105.6	100.0	.	.	.	.	12	3
Paynesville TWP	0026	97.8	99.0	.	.	.	.	14	10
St. Joseph TWP	0031	98.3	96.4	.	.	.	.	11	9
St. Wendel	0033	96.9	94.6	.	.	.	.	14	11
Sauk Centre TWP	0034	99.0	94.3	.	.	.	.	12	8
Wakefield	0036	98.5	95.0	.	.	.	.	21	12
Albany	0100	95.5	96.2	94.4	8.7	9.4	1.00	45	44
Avon	0200	94.0	93.6	.	.	.	.	25	23
Belgrade	0300	94.7	89.4	.	.	.	.	11	11
Cold Spring	0500	95.2	94.2	93.8	10.6	11.6	1.01	61	61
Freeport	1000	97.4	93.3	.	.	.	.	13	13
Holdingford	1300	100.8	100.6	.	.	.	.	9	9
Kimball	1400	90.8	92.6	.	.	.	.	13	13
Melrose	1700	95.8	96.8	95.5	7.5	9.2	1.00	36	35
New Munich	1800	110.3	99.5	.	.	.	.	7	6
Paynesville	1900	100.8	100.9	99.5	10.7	11.8	1.00	32	32
Richmond	2100	99.0	99.2	.	.	.	.	27	26
Rockville	2200	93.1	92.4	.	.	.	.	18	16
St. Joseph	2600	98.7	97.6	96.6	9.3	9.8	1.01	75	75
St. Stephen	2900	94.4	90.6	.	.	.	.	11	11

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 331

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Sauk Centre	3100	98.5	96.7	97.0	9.1	11.1	1.01	56	54
Waite Park	3300	99.0	95.9	96.7	10.2	10.2	1.01	57	56
St. Augusta	3400	96.7	96.7	94.3	7.8	9.7	1.02	41	38
Eden Valley	6700	108.6	96.4	.	.	.	.	6	6
Sartell	8600	94.1	94.0	92.6	6.7	7.8	1.01	245	244
St. Cloud	9200	94.1	93.5	92.2	8.5	9.6	1.01	610	608

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 332

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

County_Name=Stearns CO=73 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	94.6	92.8	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 333

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	109.2	106.6	.	.	.	.	22	2
Munson	0023	104.6	106.3	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 334

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

County_Name=Stearns CO=73 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	99.7	96.8	.	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 335

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Albany TWP	0001	94.0	95.9	.	.	.	.	8	8
Avon TWP	0003	95.5	96.3	.	.	.	.	17	9
Brockway	0004	100.1	100.6	96.2	7.4	10.0	1.03	32	29
Collegeville	0005	90.8	89.9	.	.	.	.	14	5
Eden Lake	0008	106.9	104.9	104.6	17.4	19.8	1.02	33	9
Fair Haven	0009	95.9	91.2	.	.	.	.	18	10
Holding	0013	89.8	85.3	.	.	.	.	8	7
LeSauk	0017	101.5	99.5	.	.	.	.	11	9
Lynden	0019	102.0	99.8	.	.	.	.	16	12
Maine Prairie	0020	98.2	102.8	.	.	.	.	13	4
Melrose TWP	0021	102.8	100.5	.	.	.	.	6	2
Munson	0023	105.1	101.4	.	.	.	.	22	3
Paynesville TWP	0026	97.3	98.2	.	.	.	.	17	10
St. Joseph TWP	0031	98.3	96.4	.	.	.	.	11	9
St. Wendel	0033	96.9	94.6	.	.	.	.	14	11
Sauk Centre TWP	0034	103.9	95.2	.	.	.	.	14	8
Wakefield	0036	97.9	95.3	.	.	.	.	26	12
Albany	0100	95.5	96.2	94.4	8.7	9.4	1.00	45	44
Avon	0200	94.0	93.6	.	.	.	.	25	23
Belgrade	0300	94.7	89.4	.	.	.	.	11	11
Cold Spring	0500	95.2	94.2	93.8	10.6	11.6	1.01	61	61
Freeport	1000	97.4	93.3	.	.	.	.	13	13
Holdingford	1300	100.8	100.6	.	.	.	.	9	9
Kimball	1400	90.8	92.6	.	.	.	.	13	13
Melrose	1700	95.8	96.8	95.5	7.5	9.2	1.00	36	35
New Munich	1800	110.3	99.5	.	.	.	.	7	6
Paynesville	1900	100.8	100.9	99.5	10.7	11.8	1.00	32	32
Richmond	2100	99.0	99.2	.	.	.	.	27	26
Rockville	2200	92.9	92.3	.	.	.	.	19	16
St. Joseph	2600	98.7	97.6	96.6	9.3	9.8	1.01	75	75

**All sales adjusted for time and terms
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* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 336

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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. Stephen	2900	94.4	90.6	.	.	.	.	11	11
Sauk Centre	3100	98.0	96.5	96.4	9.3	11.5	1.02	57	54
Waite Park	3300	99.0	95.9	96.7	10.2	10.2	1.01	57	56
St. Augusta	3400	96.7	96.7	94.3	7.8	9.7	1.02	41	38
Eden Valley	6700	108.6	96.4	.	.	.	.	6	6
Sartell	8600	94.1	94.0	92.6	6.7	7.8	1.01	245	244
St. Cloud	9200	94.1	93.5	92.2	8.5	9.6	1.01	610	608

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 337

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

County_Name=Stearns CO=73 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	98.2	95.9	15	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 338

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.8	94.8	94.0	9.3	10.5	1.01	1,658	1,573
02	Apartment (4 or more units)	99.2	94.9	.	.	.	.	14	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	104.3	101.9	100.7	18.6	20.2	1.03	60	2
06	Commercial (with buildings)	97.6	96.6	79.6	15.6	17.6	1.20	35	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	84.8	79.3	.	.	.	.	17	0
91	Seasonal Recreational Residential/Residential Aggregation	96.1	94.8	94.3	9.6	11.2	1.01	1,718	1,575
92	Rural Vacant Land (34.5 or more acres) Aggregation	98.8	104.2	.	.	.	.	14	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.4	99.8	96.2	.	.	.	32	0
94	Commercial/Industrial Aggregation	96.7	95.9	79.5	15.7	17.7	1.19	37	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.7	102.0	96.3	17.9	22.5	1.05	46	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court**

16:30 Tuesday, July 5, 2016 **339**

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)	96.8	95.9	94.9	9.6	10.9	1.01	1,048
Non-Commercial Seasonal Recreational Residential (with buildings)	104.3	101.9	100.7	18.6	20.2	1.03	60
Commercial (with buildings)	96.2	96.6	.	.	.	.	21
Agricultural Bare Land (less than 34.5 acres) Aggregation	84.9	79.0	.	.	.	.	16
Seasonal Recreational Residential/Residential Aggregation	97.2	95.9	95.2	10.1	11.8	1.01	1,108
Rural Vacant Land (34.5 or more acres) Aggregation	98.8	104.2	.	.	.	.	14
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.4	99.8	96.2	.	.	.	32
Commercial/Industrial Aggregation	95.7	96.3	.	.	.	.	22
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.7	102.0	96.3	17.9	22.5	1.05	46

All sales adjusted for time and terms

Based on sales from October 2014 through September 2015

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

source: RUNDATA.RATIO_TXCT created FINAL

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 340

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Havana	0006	105.4	101.9	.	.	.	.	6	6
Somerset	0012	100.8	100.7	.	.	.	.	11	10
Summit	0013	98.2	96.8	.	.	.	.	6	6
Ellendale	0300	110.3	110.7	.	.	.	.	8	8
Medford	0500	89.9	93.7	.	.	.	.	13	13
Owatonna	0700	96.2	94.8	95.3	9.3	9.7	1.00	335	335
Blooming Prairie	7100	89.0	91.1	.	.	.	.	23	23

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 341

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

County_Name=Steele CO=74 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
Owatonna	0700	117.3	106.3	9	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 342

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	88.0	88.7	6	0

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source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 343

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Havana	0006	105.4	101.9	.	.	.	.	6	6
Somerset	0012	100.8	100.7	.	.	.	.	11	10
Summit	0013	98.2	96.8	.	.	.	.	6	6
Ellendale	0300	110.3	110.7	.	.	.	.	8	8
Medford	0500	89.9	93.7	.	.	.	.	13	13
Owatonna	0700	96.2	94.8	95.3	9.3	9.7	1.00	335	335
Blooming Prairie	7100	89.0	91.1	.	.	.	.	23	23

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **344**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	89.7	88.7	8	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**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 345

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.1	94.6	95.1	10.0	10.8	1.00	426	425
02	Apartment (4 or more units)	117.3	106.3	.	.	.	.	9	0
06	Commercial (with buildings)	82.7	86.1	.	.	.	.	9	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	98.9	103.8	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	96.1	94.6	95.1	10.0	10.8	1.00	426	425
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.2	97.8	.	.	.	.	16	0
94	Commercial/Industrial Aggregation	84.8	86.1	.	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.2	97.8	.	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **346**

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

County_Name=Stevens CO=75 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Morris	0500	95.3	93.7	92.3	10.1	11.1	1.02	49	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 347

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

County_Name=Stevens CO=75 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Morris	0500	95.3	93.7	92.3	10.1	11.1	1.02	49	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 348

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	97.7	95.1	93.0	10.8	11.6	1.03	61	0
91	Seasonal Recreational Residential/Residential Aggregation	97.7	95.1	93.0	10.8	11.6	1.03	61	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	106.6	103.4	.	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	107.1	103.4	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 349

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Benson	0200	101.9	101.3	99.6	11.7	15.2	1.02	31	0
Kerkhoven	0700	100.3	104.5	14	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 350

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Benson	0200	101.9	101.3	99.6	11.7	15.2	1.02	31	0
Kerkhoven	0700	100.3	104.5	14	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 351

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	101.6	101.5	98.6	15.7	17.6	1.01	68	0
91	Seasonal Recreational Residential/Residential Aggregation	101.0	101.3	97.5	15.8	17.7	1.02	70	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	107.8	113.5	.	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.4	108.9	.	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 352

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.4	91.9	.	.	.	.	8	0
Burnhamville	0006	97.9	100.0	.	.	.	.	7	0
Fawn Lake	0008	100.0	93.3	.	.	.	.	6	0
Kandota	0014	90.1	92.0	.	.	.	.	10	0
Leslie	0015	100.0	91.8	.	.	.	.	10	0
Long Prairie TWP	0018	93.2	90.7	.	.	.	.	12	0
Browerville	0200	105.8	103.8	.	.	.	.	8	0
Clarissa	0400	94.4	87.1	.	.	.	.	8	0
Grey Eagle	0600	70.5	70.8	6	0
Long Prairie	0900	92.5	91.1	90.1	11.7	15.1	1.03	34	0
Staples	9300	100.1	98.3	23	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 353

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Burnhamville	0006	85.3	91.0	.	.	.	.	8	0
Grey Eagle TWP	0011	99.8	96.2	.	.	.	.	6	0
Leslie	0015	88.9	90.4	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 354

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.6	96.9	.	.	.	.	10	0
Burnhamville	0006	91.2	98.1	.	.	.	.	15	0
Fawn Lake	0008	104.8	99.3	.	.	.	.	9	0
Grey Eagle TWP	0011	99.8	96.2	.	.	.	.	6	0
Kandota	0014	92.1	93.2	.	.	.	.	13	0
Leslie	0015	94.7	91.0	.	.	.	.	19	0
Little Sauk	0017	91.8	94.4	.	.	.	.	6	0
Long Prairie TWP	0018	93.2	90.7	.	.	.	.	12	0
Staples TWP	0022	92.1	92.2	.	.	.	.	8	0
Villard	0025	101.5	97.2	.	.	.	.	6	0
Browerville	0200	105.8	103.8	8	0
Clarissa	0400	94.4	87.1	8	0
Grey Eagle	0600	70.5	70.8	6	0
Long Prairie	0900	92.5	91.1	90.1	11.7	15.1	1.03	34	0
Staples	9300	100.1	98.3	23	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 355

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Reynolds	0020	87.1	86.5	.	.	.	.	6	0
Round Prairie	0021	85.8	74.0	.	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 356

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	97.2	93.4	92.6	18.5	19.6	1.03	189	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	95.0	96.0	95.0	16.8	23.2	0.99	51	3
06	Commercial (with buildings)	80.7	83.9	.	.	.	.	6	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	93.0	92.6	.	.	.	.	21	0
91	Seasonal Recreational Residential/Residential Aggregation	96.7	94.2	93.3	18.2	20.4	1.02	240	3
92	Rural Vacant Land (34.5 or more acres) Aggregation	95.7	100.4	.	.	.	.	23	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.5	96.8	86.7	19.6	24.5	1.10	39	0
94	Commercial/Industrial Aggregation	80.7	83.9	.	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.2	95.4	92.1	18.1	22.4	1.04	71	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 357

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	103.7	108.0	.	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 358

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	103.7	108.0	.	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 359

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	107.2	107.4	.	.	.	.	21	0
91	Seasonal Recreational Residential/Residential Aggregation	106.1	104.2	.	.	.	.	23	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	120.6	106.9	.	.	.	.	7	7
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	120.6	106.9	.	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 360

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Elgin TWP	0002	92.9	87.9	.	.	.	.	6	6
Greenfield	0005	94.9	94.0	.	.	.	.	19	15
Lake	0008	88.2	93.4	.	.	.	.	6	6
Zumbro	0017	91.1	98.7	.	.	.	.	10	8
Elgin	0100	105.4	103.4	.	.	.	.	16	16
Kellogg	0300	105.0	102.6	.	.	.	.	6	6
Mazeppa	0500	100.0	99.1	.	.	.	.	6	6
Plainview	0800	97.4	97.0	96.5	7.3	10.1	1.01	65	65
Wabasha	1100	106.6	99.0	100.2	17.0	13.0	1.01	39	35
Lake City	7700	101.7	94.5	94.5	19.9	16.0	1.03	75	74

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 361

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Elgin TWP	0002	92.9	87.9	.	.	.	.	6	6
Greenfield	0005	90.3	92.5	.	.	.	.	23	18
Lake	0008	88.2	93.4	.	.	.	.	6	6
Pepin	0013	107.2	109.7	.	.	.	.	6	5
Zumbro	0017	91.4	98.7	.	.	.	.	12	8
Elgin	0100	105.4	103.4	.	.	.	.	16	16
Kellogg	0300	105.0	102.6	.	.	.	.	6	6
Mazeppa	0500	100.0	99.1	.	.	.	.	6	6
Plainview	0800	98.4	97.2	96.9	8.2	12.9	1.02	66	66
Wabasha	1100	106.1	99.0	100.3	17.7	14.5	1.00	41	36
Lake City	7700	101.7	94.3	94.8	20.1	16.5	1.03	78	76

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 362

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	99.5	96.6	95.0	15.1	15.0	1.02	288	276
03	Non-Commercial Seasonal Recreational Residential (with buildings)	89.0	83.7	.	.	.	.	14	9
06	Commercial (with buildings)	84.0	85.0	.	.	.	.	10	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	115.7	95.8	.	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	99.0	96.2	94.7	15.9	16.8	1.02	302	285
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.0	86.2	.	.	.	.	13	13
94	Commercial/Industrial Aggregation	77.8	81.8	.	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.8	86.2	.	.	.	.	19	19

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 363

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	101.1	97.6	.	.	.	.	8	0
Thomastown	0013	103.9	98.0	.	.	.	.	11	0
Wadena TWP	0014	96.0	98.2	.	.	.	.	8	0
Menahga	0200	109.6	106.0	.	.	.	.	25	0
Sebeka	0400	75.2	72.2	.	.	.	.	6	0
Staples	9300	97.2	99.3	.	.	.	.	12	0
Wadena	9500	100.1	94.4	91.9	22.1	17.2	1.02	43	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 364

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.8	95.1	.	.	.	.	13	0
Thomastown	0013	102.1	97.5	.	.	.	.	12	0
Wadena TWP	0014	92.8	94.5	.	.	.	.	9	0
Wing River	0015	108.2	104.0	.	.	.	.	6	0
Menahga	0200	110.3	108.8	.	.	.	.	26	0
Sebekka	0400	75.2	72.2	.	.	.	.	6	0
Staples	9300	97.2	99.3	.	.	.	.	12	0
Wadena	9500	100.1	94.4	91.9	22.1	17.2	1.02	43	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 365

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

County_Name=Wadena CO=80 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blueberry	0002	109.8	113.1	.	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 366

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

County_Name=Wadena CO=80 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blueberry	0002	109.8	113.1	7	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 367

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Blueberry	0002	109.8	113.1	7	0

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

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **368**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	100.9	95.8	96.3	19.0	18.4	1.01	146	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	88.3	84.6	.	.	.	.	16	0
06	Commercial (with buildings)	101.4	91.3	.	.	.	.	7	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	118.6	117.0	.	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	99.7	95.3	94.9	19.3	19.3	1.01	162	0
92	Rural Vacant Land (34.5 or more acres) Aggregation	112.8	109.9	106.5	20.1	20.1	1.02	44	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	112.1	108.9	105.8	20.3	20.2	1.02	45	0
94	Commercial/Industrial Aggregation	101.4	91.3	.	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	111.7	109.9	104.1	20.5	20.7	1.04	50	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 369

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Alton	0001	92.3	94.7	.	.	.	.	6	6
Woodville	0012	92.5	91.9	.	.	.	.	16	11
Janesville	0200	99.8	97.4	98.4	12.3	15.2	1.01	39	39
New Richland	0400	95.6	93.7	.	.	.	.	16	16
Waseca	0800	96.3	94.3	93.0	12.9	14.0	1.02	124	124

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 370

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

County_Name=Waseca CO=81 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
Waseca	0800	117.2	101.7	12	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 371

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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
Alton	0001	92.3	94.7	.	.	.	.	6	6
Woodville	0012	92.5	91.9	.	.	.	.	16	11
Janesville	0200	99.8	97.4	98.4	12.3	15.2	1.01	39	39
New Richland	0400	95.6	93.7	.	.	.	.	16	16
Waseca	0800	96.3	94.3	93.0	12.9	14.0	1.02	124	124

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 372

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

County_Name=Waseca CO=81 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
Waseca	0800	114.9	96.1	13	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 373

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.3	94.2	93.2	12.6	13.9	1.02	223	216
06	Commercial (with buildings)	109.6	96.1	.	.	.	.	17	0
91	Seasonal Recreational Residential/Residential Aggregation	96.2	94.1	93.1	12.6	13.9	1.02	225	216
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.0	90.5	.	.	.	.	12	0
94	Commercial/Industrial Aggregation	108.3	94.0	.	.	.	.	18	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.0	90.5	.	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 374

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.3	92.0	.	.	.	.	17	17
Denmark	0004	99.8	102.0	.	.	.	.	8	8
May	0009	102.4	102.7	.	.	.	.	27	27
Stillwater TWP	0014	102.0	103.5	.	.	.	.	15	15
West Lakeland	0017	97.1	98.3	.	.	.	.	28	28
Afton	0100	102.2	101.2	101.5	12.0	12.9	1.00	33	33
Bayport	0200	99.9	99.7	99.7	7.5	9.5	1.00	31	31
Birchwood	0300	102.6	101.6	.	.	.	.	8	8
Scandia	0400	100.2	100.1	99.4	8.6	12.2	1.01	37	37
Dellwood	0500	94.7	93.2	.	.	.	.	11	11
Forest Lake	0600	98.0	96.5	96.2	9.9	11.6	1.01	287	287
Hugo	0700	96.0	95.4	95.1	6.5	8.2	1.01	247	247
Lake Elmo	0800	97.5	93.9	95.9	9.8	11.0	1.01	53	53
Mahtomedi	1000	103.2	101.2	100.2	10.8	11.1	1.02	105	105
Marine-On-St. Croix	1100	107.9	105.4	.	.	.	.	10	10
Newport	1200	95.1	93.5	.	.	.	.	25	25
St. Paul Park	1300	96.8	94.9	96.1	7.1	8.1	1.01	63	63
Stillwater	1500	96.8	96.5	94.5	8.2	9.3	1.01	293	293
Willernie	1600	94.4	95.3	.	.	.	.	8	8
Oak Park Heights	1700	100.0	99.2	97.9	11.9	12.9	1.01	50	50
Lakeland	1900	102.7	103.2	.	.	.	.	23	23
Lake St. Croix Beach	2000	94.0	91.7	.	.	.	.	11	11
Pine Springs	2100	107.3	112.2	.	.	.	.	6	6
Cottage Grove	2200	98.0	97.2	96.9	7.6	8.6	1.01	462	462
Woodbury	2500	97.9	97.8	97.2	6.0	7.0	1.00	1,080	1,080
Oakdale	2600	98.5	97.0	97.0	8.6	9.9	1.01	357	357
Grant	2700	100.3	95.6	93.4	15.2	16.0	1.07	37	37

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 375

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.3	92.0	.	.	.	.	17	17
Denmark	0004	98.3	101.2	.	.	.	.	9	9
May	0009	102.2	101.1	.	.	.	.	28	28
Stillwater TWP	0014	102.0	103.5	.	.	.	.	15	15
West Lakeland	0017	97.1	98.3	.	.	.	.	28	28
Afton	0100	102.2	101.2	101.5	12.0	12.9	1.00	33	33
Bayport	0200	99.9	99.7	99.7	7.5	9.5	1.00	31	31
Birchwood	0300	101.6	99.9	.	.	.	.	9	9
Scandia	0400	100.8	100.3	99.8	8.7	12.1	1.01	39	39
Dellwood	0500	94.7	93.2	.	.	.	.	11	11
Forest Lake	0600	98.0	96.5	96.2	9.9	11.6	1.01	287	287
Hugo	0700	96.0	95.4	95.1	6.5	8.2	1.01	247	247
Lake Elmo	0800	97.5	93.9	95.9	9.8	11.0	1.01	53	53
Mahtomedi	1000	103.2	101.2	100.2	10.8	11.1	1.02	105	105
Marine-On-St. Croix	1100	107.9	105.4	.	.	.	.	10	10
Newport	1200	95.1	93.5	.	.	.	.	25	25
St. Paul Park	1300	96.8	94.9	96.1	7.1	8.1	1.01	63	63
Stillwater	1500	96.8	96.5	94.5	8.2	9.3	1.01	293	293
Willernie	1600	94.4	95.3	.	.	.	.	8	8
Oak Park Heights	1700	99.6	98.8	97.6	12.2	13.0	1.01	51	51
Lakeland	1900	102.7	103.2	.	.	.	.	23	23
Lake St. Croix Beach	2000	94.0	91.7	.	.	.	.	11	11
Pine Springs	2100	107.3	112.2	.	.	.	.	6	6
Cottage Grove	2200	98.0	97.2	96.9	7.6	8.6	1.01	462	462
Woodbury	2500	97.9	97.8	97.2	6.0	7.0	1.00	1,080	1,080
Oakdale	2600	98.5	97.0	97.0	8.6	9.9	1.01	357	357
Grant	2700	100.3	95.6	93.4	15.2	16.0	1.07	37	37

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 376

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	98.1	97.4	96.5	8.0	9.4	1.01	3,339	3,339
02	Apartment (4 or more units)	90.9	95.6	.	.	.	.	8	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.9	94.5	.	.	.	.	6	6
06	Commercial (with buildings)	93.4	93.5	.	.	.	.	26	0
07	Industrial (with buildings)	92.9	94.9	.	.	.	.	6	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	116.5	97.5	.	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	98.1	97.4	96.5	8.0	9.4	1.01	3,345	3,345
94	Commercial/Industrial Aggregation	93.3	93.5	83.9	13.4	20.3	1.11	32	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 377

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	84.5	81.4	.	.	.	.	18	0
St. James	0800	94.2	91.1	92.0	18.2	18.5	1.00	42	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 378

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	84.5	81.4	.	.	.	.	18	0
St. James	0800	94.2	91.1	92.0	18.2	18.5	1.00	42	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 379

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	94.6	93.1	92.2	19.2	21.8	1.01	83	0
91	Seasonal Recreational Residential/Residential Aggregation	94.6	93.1	92.2	19.2	21.8	1.01	83	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	103.2	104.1	.	.	.	.	12	12
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.2	104.1	.	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **380**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	90.9	91.4	91.1	10.4	13.3	1.00	34	0

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Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 381

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	90.9	91.4	91.1	10.4	13.3	1.00	34	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **382**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	88.6	87.3	87.8	13.6	17.3	1.01	55	21
91	Seasonal Recreational Residential/Residential Aggregation	88.6	87.3	87.8	13.6	17.3	1.01	55	21
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	111.6	116.4	.	.	.	.	8	8
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	111.6	116.4	.	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 383

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

County_Name=Winona CO=85 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Homer	0006	97.0	98.0	.	.	.	.	7	7
Richmond	0011	87.7	86.0	.	.	.	.	6	6
Wilson	0018	101.9	101.9	.	.	.	.	8	8
Goodview	0500	96.7	96.6	96.5	9.1	10.7	1.00	53	53
Lewiston	0700	102.0	96.2	.	.	.	.	20	20
Rollingstone	0900	101.5	100.9	.	.	.	.	12	12
St. Charles	1000	93.0	93.1	93.9	10.1	12.5	0.99	52	52
Stockton	1100	104.4	104.0	.	.	.	.	12	12
Winona	1300	98.7	97.4	96.4	12.4	16.3	1.01	320	320

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **384**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	104.9	95.9	12	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 385

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

County_Name=Winona CO=85 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Homer	0006	97.0	98.0	.	.	.	.	7	7
Richmond	0011	96.3	87.9	.	.	.	.	7	7
Wilson	0018	101.9	101.9	.	.	.	.	8	8
Goodview	0500	96.7	96.6	96.5	9.1	10.7	1.00	53	53
Lewiston	0700	102.0	96.2	.	.	.	.	20	20
Rollingstone	0900	101.5	100.9	.	.	.	.	12	12
St. Charles	1000	93.0	93.1	93.9	10.1	12.5	0.99	52	52
Stockton	1100	104.4	104.0	.	.	.	.	12	12
Winona	1300	98.7	97.4	96.4	12.4	16.3	1.01	320	320

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **386**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	104.2	95.9	13	0

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 387

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	98.0	97.0	96.5	11.6	14.8	1.01	533	533
06	Commercial (with buildings)	97.8	94.6	.	.	.	.	19	0
91	Seasonal Recreational Residential/Residential Aggregation	98.1	97.0	96.6	11.6	14.8	1.01	534	534
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.5	95.7	.	.	.	.	16	16
94	Commercial/Industrial Aggregation	97.7	95.1	.	.	.	.	20	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.2	97.0	24	24

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 388

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

County_Name=Wright CO=86 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Buffalo TWP	0002	100.3	101.5	.	.	.	.	7	7
Chatham	0003	99.2	96.9	.	.	.	.	6	6
Clearwater TWP	0004	94.2	96.9	.	.	.	.	7	7
Cokato TWP	0005	99.6	98.8	.	.	.	.	13	13
Corinna	0006	96.2	98.0	95.0	6.7	8.9	1.01	36	36
Franklin	0008	98.7	99.1	.	.	.	.	28	28
Maple Lake TWP	0010	95.8	94.4	.	.	.	.	18	18
Marysville	0011	88.3	91.3	.	.	.	.	7	7
Monticello TWP	0013	93.9	92.6	.	.	.	.	26	26
Rockford TWP	0015	91.3	87.6	.	.	.	.	26	26
Silver Creek	0016	99.0	98.1	.	.	.	.	17	17
Southside	0017	98.6	96.5	.	.	.	.	12	12
Albertville	0100	93.5	93.4	93.8	5.6	6.5	1.00	130	130
Annandale	0200	98.7	97.6	98.2	8.9	10.5	1.00	50	50
Buffalo	0300	94.4	95.1	94.1	6.0	7.3	1.00	206	206
Cokato	0500	100.6	97.6	99.3	11.1	11.7	1.01	36	36
Delano	0600	94.0	96.0	94.3	6.5	6.5	1.00	76	76
Howard Lake	1000	92.5	92.8	.	.	.	.	9	9
Maple Lake	1100	95.6	96.1	.	.	.	.	24	24
Monticello	1200	92.6	92.5	92.3	6.4	8.1	1.00	165	165
Montrose	1300	94.7	95.1	94.5	5.5	7.1	1.00	63	63
St. Michael	1600	96.0	96.7	95.7	6.7	8.2	1.00	239	239
Waverly	1800	99.3	96.2	98.9	.	.	.	31	31
Otsego	1900	96.0	95.9	95.8	6.4	7.8	1.00	297	297
Clearwater	7200	99.7	100.2	.	.	.	.	26	26
Hanover	7400	95.5	94.7	95.1	6.3	8.0	1.01	40	40
Rockford	8300	94.4	94.9	93.8	6.0	7.8	1.01	59	59

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **389**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	91.5	94.0	.	.	.	.	22	22
Maple Lake TWP	0010	96.1	92.8	8	8
Southside	0017	88.2	89.9	13	13

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 390

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	94.3	100.2	.	.	.	.	6	6
Buffalo TWP	0002	100.3	101.5	.	.	.	.	7	7
Chatham	0003	99.2	96.9	.	.	.	.	6	6
Clearwater TWP	0004	98.3	99.1	.	.	.	.	11	11
Cokato TWP	0005	100.7	99.8	.	.	.	.	14	14
Corinna	0006	94.4	96.1	94.1	8.2	8.9	1.01	58	58
Franklin	0008	98.4	99.0	.	.	.	.	29	29
French Lake	0009	103.2	90.8	.	.	.	.	9	9
Maple Lake TWP	0010	95.9	93.4	.	.	.	.	26	26
Marysville	0011	88.3	91.3	.	.	.	.	7	7
Monticello TWP	0013	94.6	93.2	.	.	.	.	27	27
Rockford TWP	0015	91.3	87.6	.	.	.	.	26	26
Silver Creek	0016	98.3	96.4	.	.	.	.	21	21
Southside	0017	93.2	93.2	.	.	.	.	25	25
Stockholm	0018	94.8	100.0	.	.	.	.	7	7
Victor	0019	94.7	89.4	.	.	.	.	8	8
Albertville	0100	93.5	93.4	93.8	5.6	6.5	1.00	130	130
Annandale	0200	98.5	97.0	98.0	8.9	10.5	1.00	51	51
Buffalo	0300	94.3	95.1	94.0	6.1	7.4	1.00	208	208
Cokato	0500	100.6	97.6	99.3	11.1	11.7	1.01	36	36
Delano	0600	94.0	96.0	94.3	6.5	6.5	1.00	76	76
Howard Lake	1000	92.1	92.8	.	.	.	.	11	11
Maple Lake	1100	95.6	96.1	.	.	.	.	24	24
Monticello	1200	92.6	92.5	92.3	6.4	8.1	1.00	165	165
Montrose	1300	94.7	95.1	94.5	5.5	7.1	1.00	63	63
St. Michael	1600	96.0	96.7	95.7	6.7	8.2	1.00	239	239
Waverly	1800	99.3	96.2	98.9	.	.	.	31	31
Otsego	1900	96.0	95.9	95.8	6.4	7.8	1.00	297	297
Clearwater	7200	99.7	100.2	26	26

**All sales adjusted for time and terms
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 391

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

County_Name=Wright CO=86 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hanover	7400	95.5	94.7	95.1	6.3	8.0	1.01	40	40
Rockford	8300	94.4	94.9	93.8	6.0	7.8	1.01	59	59

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 392

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

County_Name=Wright CO=86 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Franklin	0008	96.1	99.2	8	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **393**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	95.4	95.3	95.1	7.1	8.4	1.00	1,681	1,681
03	Non-Commercial Seasonal Recreational Residential (with buildings)	93.0	91.3	91.0	14.3	14.6	1.03	71	71
06	Commercial (with buildings)	98.5	94.8	.	.	.	.	18	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	78.7	73.5	.	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	95.3	95.2	94.9	7.4	8.7	1.00	1,752	1,752
92	Rural Vacant Land (34.5 or more acres) Aggregation	96.3	101.6	.	.	.	.	14	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.9	103.3	.	.	.	.	23	0
94	Commercial/Industrial Aggregation	98.4	96.3	.	.	.	.	19	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.1	102.4	98.8	12.2	14.7	0.99	40	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **394**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	108.1	103.9	14	0
Clarkfield	0300	106.1	102.8	11	0
Granite Falls	7000	100.9	98.0	16	0

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**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 395

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	108.1	103.9	.	.	.	.	14	0
Clarkfield	0300	106.1	102.8	.	.	.	.	11	0
Granite Falls	7000	100.9	98.0	.	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 396

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	100.3	98.8	95.6	15.8	19.2	1.05	67	0
91	Seasonal Recreational Residential/Residential Aggregation	100.3	98.8	95.6	15.8	19.2	1.05	67	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	104.5	102.5	.	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.4	102.5	.	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 397

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.2	94.5	93.5	12.3	13.6	1.01	5,003	4,998

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **398**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	95.7	94.9	86.4	12.9	16.5	1.10	94	94

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 399

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

County_Name=Minneapolis CO=88 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	95.8	93.1	80.6	18.9	24.5	1.17	78	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **400**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	84.1	90.7	.	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 401

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.2	94.5	93.5	12.3	13.6	1.01	5,003	4,998

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 402

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.2	94.5	93.5	12.3	13.6	1.01	5,003	4,998
02	Apartment (4 or more units)	95.7	94.9	86.4	12.9	16.5	1.10	94	94
06	Commercial (with buildings)	95.8	93.1	80.6	18.9	24.5	1.17	78	0
07	Industrial (with buildings)	84.1	90.7	.	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	96.2	94.5	93.5	12.3	13.6	1.01	5,003	4,998

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **403**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.4	95.5	95.7	11.8	13.9	1.00	2,780	2,780

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **404**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	92.1	92.1	88.4	17.0	19.4	1.02	55	55

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 405

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

County_Name=St. Paul CO=89 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	93.2	93.0	90.7	19.7	24.7	1.02	43	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 406

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	97.5	94.8	.	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 407

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.4	95.5	95.7	11.8	13.9	1.00	2,781	2,781

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **408**

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.4	95.5	95.7	11.8	13.9	1.00	2,780	2,780
02	Apartment (4 or more units)	92.1	92.1	88.4	17.0	19.4	1.02	55	55
06	Commercial (with buildings)	93.2	93.0	90.7	19.7	24.7	1.02	43	0
07	Industrial (with buildings)	97.5	94.8	.	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	96.4	95.5	95.7	11.8	13.9	1.00	2,781	2,781

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **409**

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.9	94.5	93.3	14.1	14.4	1.02	1,128	1,112

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 410

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	101.7	95.2	.	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 411

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	104.8	89.7	.	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 412

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.9	94.5	93.3	14.1	14.4	1.02	1,130	1,114

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 413

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	104.1	89.5	.	.	.	.	25	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 414

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	96.9	94.5	93.3	14.1	14.4	1.02	1,128	1,112
02	Apartment (4 or more units)	101.7	95.2	.	.	.	.	8	0
06	Commercial (with buildings)	104.8	89.7	.	.	.	.	24	0
91	Seasonal Recreational Residential/Residential Aggregation	96.9	94.5	93.3	14.1	14.4	1.02	1,130	1,114
94	Commercial/Industrial Aggregation	104.1	89.5	.	.	.	.	25	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 415

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

County_Name=Rochester CO=91 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	93.0	92.5	92.0	9.3	11.5	1.00	2,264	2,264

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 416

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	87.1	84.4	.	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 417

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

County_Name=Rochester CO=91 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	89.3	90.4	77.0	20.2	24.6	1.14	52	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 **418**

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

County_Name=Rochester CO=91 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	93.0	92.5	92.0	9.3	11.5	1.00	2,264	2,264

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 419

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	93.0	92.5	92.0	9.3	11.5	1.00	2,264	2,264
02	Apartment (4 or more units)	87.1	84.4	.	.	.	.	21	0
06	Commercial (with buildings)	89.3	90.4	77.0	20.2	24.6	1.14	52	0
91	Seasonal Recreational Residential/Residential Aggregation	93.0	92.5	92.0	9.3	11.5	1.00	2,264	2,264

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 420

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	94.5	93.7	92.4	8.7	9.7	1.01	711	708

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 421

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

County_Name=St. Cloud CO=92 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	93.7	90.3	.	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 422

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	98.0	96.3	.	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 423

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	94.5	93.7	92.4	8.7	9.7	1.01	711	708

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 424

**City and Township Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015
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	96.9	96.1	.	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2015 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
12 month study**

16:30 Tuesday, July 5, 2016 425

**Countywide Ratios by Property Type
Final ratios reflect the 2015 EMV/the sales price backward 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)	94.5	93.7	92.4	8.7	9.7	1.01	711	708
02	Apartment (4 or more units)	93.7	90.3	.	.	.	.	15	0
06	Commercial (with buildings)	98.0	96.3	.	.	.	.	19	0
91	Seasonal Recreational Residential/Residential Aggregation	94.5	93.7	92.4	8.7	9.7	1.01	711	708
94	Commercial/Industrial Aggregation	96.9	96.1	.	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from October 2014 through September 2015
* Indicate calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**