

**2017 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Aitkin co=01 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Farm Island	0008	93.0	90.4	91.7	.	.	.	19	19
Glen	0010	88.6	88.6	87.3	.	.	.	10	10
Hazelton	0012	96.1	94.4	94.0	.	.	.	17	17
Hill Lake	0013	90.9	90.9	90.9	.	.	.	6	6
Lakeside	0017	91.9	85.3	92.4	.	.	.	8	8
Nordland	0025	97.8	98.6	96.4	.	.	.	16	16
Shamrock	0030	102.4	100.5	96.4	.	.	.	25	8
Aitkin	0100	119.7	99.4	103.3	.	.	.	31	31
Hill City	0700	91.1	96.2	89.1	.	.	.	9	9

All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL

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**City and Township Ratios by Property Type  
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county\_nme=Aitkin co=01 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Farm Island	0008	91.1	86.8	86.7	.	.	.	13	13
Fleming	0009	107.1	105.1	103.1	.	.	.	15	15
Glen	0010	100.7	90.9	95.6	.	.	.	10	10
Hazelton	0012	103.5	98.2	100.5	.	.	.	25	25
Lakeside	0017	100.1	93.7	94.4	.	.	.	21	21
Nordland	0025	84.9	84.1	81.4	.	.	.	15	15
Shamrock	0030	103.6	101.0	97.8	14.2	18.8	1.03	56	15
Waukenabo	0036	95.0	93.6	99.7	.	.	.	10	10

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county\_nme=Aitkin co=01 PT=90 PT\_Description=Ag/RVL bare < 34.5 acres

City-Twp Name	City-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 Lake	0013	120.5	116.5	116.9	.	.	.	6	0

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**City and Township Ratios by Property Type  
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county\_nme=Aitkin co=01 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	92.0	90.2	88.3	.	.	.	6	6
Farm Island	0008	92.3	87.3	89.8	15.1	18.1	1.03	32	32
Fleming	0009	104.1	98.1	99.8	.	.	.	19	19
Glen	0010	94.6	88.6	90.6	.	.	.	20	20
Hazelton	0012	100.5	98.0	97.7	9.7	14.2	1.02	42	42
Hill Lake	0013	116.5	90.9	95.6	.	.	.	8	8
Lakeside	0017	97.8	89.4	93.8	.	.	.	29	29
Malmo	0022	78.7	80.9	80.3	.	.	.	6	6
Nordland	0025	91.5	89.6	90.3	13.6	17.3	1.00	31	31
Shamrock	0030	103.2	100.7	97.3	13.8	18.3	1.04	81	23
Waukenabo	0036	95.3	97.2	99.5	.	.	.	11	11
Wealthwood	0037	102.1	99.8	102.0	.	.	.	6	6
Workman	0040	90.8	92.8	91.0	.	.	.	8	5
Aitkin	0100	119.7	99.4	103.3	.	.	.	31	31
Hill City	0700	93.8	96.1	91.9	.	.	.	14	14

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**City and Township Ratios by Property Type  
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county\_nme=Aitkin co=01 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Idun	0014	99.7	99.4	96.7	.	.	.	6	0
Rice River	0027	81.2	81.5	82.1	.	.	.	6	0

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=01 county\_nme=Aitkin

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.4	93.6	93.3	13.5	17.6	1.03	203	179
03	Non-Commercial SRR	99.9	96.1	95.0	16.3	20.6	1.03	216	172
06	Commercial	131.3	105.0	104.4	.	.	.	8	0
90	Ag/RVL bare < 34.5 acres	116.5	104.3	103.6	.	.	.	32	0
91	Residential/SRR	99.7	94.6	94.2	15.1	19.2	1.03	419	351
92	RVL bare > 34.5	95.4	93.6	92.5	15.3	18.4	1.01	60	0
93	Ag/RVL bare > 34.5 acres	95.1	93.1	92.5	15.0	18.0	1.01	63	0
94	Commercial/Industrial	122.8	104.4	90.6	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	94.9	92.1	91.8	14.1	17.4	1.02	80	0

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**City and Township Ratios by Property Type  
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county\_nme=Anoka co=02 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	91.8	92.1	90.4	10.0	13.8	1.01	76	76
Anoka	0100	98.2	94.8	95.4	6.4	8.3	1.00	249	249
Bethel	0200	95.2	94.1	95.6	.	.	.	6	6
Andover	0300	95.2	95.0	95.2	6.4	8.0	1.00	484	484
Centerville	0400	95.6	93.5	93.3	6.4	8.4	1.01	66	66
Columbia Heights	0500	94.6	93.3	93.3	8.7	10.9	1.01	278	278
Circle Pines	0600	94.6	94.8	94.3	5.5	6.8	1.00	85	85
Nowthen	0700	89.2	89.7	93.1	7.3	8.8	1.00	39	39
Fridley	0800	94.6	93.0	93.3	6.7	8.2	1.00	351	351
Lexington	0900	89.6	88.2	89.1	.	.	.	19	19
Coon Rapids	1000	94.8	93.7	94.7	5.6	7.1	1.00	909	909
Ramsey	1200	94.8	94.2	94.9	5.5	6.9	1.00	443	443
Lino Lakes	1300	95.0	94.4	94.9	6.0	7.5	1.00	254	254
East Bethel	1400	99.2	95.8	95.9	7.9	10.1	1.00	142	142
St. Francis	1600	97.1	94.4	94.8	6.3	8.2	1.01	175	175
Ham Lake	1700	94.5	93.9	94.6	6.8	8.8	1.00	165	165
Oak Grove	1800	95.2	94.5	94.7	7.2	8.9	1.00	106	106
Columbus	1900	94.1	94.0	93.7	7.0	9.1	1.00	57	57
Blaine	6200	95.3	94.3	95.0	5.7	7.2	1.00	1,075	1,075
Spring Lake Park	8700	91.6	90.9	90.9	6.6	8.2	1.01	87	87

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**City and Township Ratios by Property Type  
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county\_nme=Anoka co=02 PT=02 PT\_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fridley	0800	87.4	88.0	85.4	.	.	.	7	7
Spring Lake Park	8700	80.1	80.1	82.3	.	.	.	6	6

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**City and Township Ratios by Property Type**  
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county\_nme=Anoka co=02 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	98.1	96.1	87.9	.	.	.	8	8

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**City and Township Ratios by Property Type  
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county\_nme=Anoka co=02 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	91.5	91.7	90.3	10.1	13.8	1.01	78	78
Anoka	0100	98.2	94.8	95.4	6.4	8.3	1.00	249	249
Bethel	0200	95.2	94.1	95.6	.	.	.	6	6
Andover	0300	95.2	95.0	95.2	6.4	8.0	1.00	484	484
Centerville	0400	95.6	93.5	93.3	6.4	8.4	1.01	66	66
Columbia Heights	0500	94.6	93.3	93.3	8.7	10.9	1.01	278	278
Circle Pines	0600	94.6	94.8	94.3	5.5	6.8	1.00	85	85
Nowthen	0700	89.2	89.7	93.1	7.3	8.8	1.00	39	39
Fridley	0800	94.6	93.0	93.3	6.7	8.2	1.00	351	351
Lexington	0900	89.6	88.2	89.1	.	.	.	19	19
Coon Rapids	1000	94.8	93.7	94.7	5.6	7.1	1.00	909	909
Ramsey	1200	94.8	94.2	94.9	5.5	6.9	1.00	443	443
Lino Lakes	1300	95.0	94.4	94.9	6.0	7.5	1.00	254	254
East Bethel	1400	99.2	95.8	95.9	7.9	10.1	1.00	142	142
St. Francis	1600	97.1	94.4	94.8	6.3	8.2	1.01	175	175
Ham Lake	1700	94.5	93.9	94.6	6.8	8.8	1.00	165	165
Oak Grove	1800	95.2	94.5	94.7	7.2	8.9	1.00	106	106
Columbus	1900	94.1	94.0	93.7	7.0	9.1	1.00	57	57
Blaine	6200	95.3	94.3	95.0	5.7	7.2	1.00	1,075	1,075
Spring Lake Park	8700	91.6	90.9	90.9	6.6	8.2	1.01	87	87

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**City and Township Ratios by Property Type  
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county\_nme=Anoka co=02 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	92.1	95.2	92.2	.	.	.	7	7
Fridley	0800	90.6	92.8	87.2	.	.	.	7	7
Ramsey	1200	98.6	95.7	102.0	.	.	.	7	7
Blaine	6200	97.3	93.9	88.4	.	.	.	9	9

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**Countywide Ratios by Property Type  
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co=02 county\_nme=Anoka

PT	PT_Description	Mean ratio	Median ratio	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	94.6	6.3	8.1	1.00	5,068	5,068
02	Apartments	86.4	85.8	87.6	.	.	.	28	28
06	Commercial	92.9	95.1	76.4	11.2	15.1	1.16	32	32
07	Industrial	89.8	90.2	90.1	.	.	.	28	28
91	Residential/SRR	95.1	94.0	94.6	6.3	8.1	1.00	5,070	5,070

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**City and Township Ratios by Property Type  
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county\_nme=Becker co=03 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	93.6	94.4	91.7	.	.	.	17	17
Cormorant	0006	89.4	87.1	86.3	.	.	.	20	20
Detroit	0008	91.0	89.9	92.6	.	.	.	27	27
Erie	0009	104.3	96.4	104.8	.	.	.	15	15
Height Of Land	0014	100.8	90.7	93.4	.	.	.	8	8
Lake Eunice	0016	87.3	86.5	88.4	.	.	.	18	18
Lake View	0018	94.2	92.2	92.8	.	.	.	21	21
Osage	0020	97.2	99.2	95.4	.	.	.	18	18
Richwood	0023	78.1	71.5	80.5	.	.	.	10	10
Shell Lake	0027	107.5	106.4	105.7	.	.	.	6	6
Detroit Lakes	0300	98.4	98.1	97.0	10.7	13.5	1.01	201	201
Frazee	0400	133.5	110.1	107.6	.	.	.	23	23
Lake Park	0500	102.1	88.7	89.6	.	.	.	12	12

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**City and Township Ratios by Property Type  
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county\_nme=Becker co=03 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	101.4	96.9	100.0	.	.	.	18	18
Detroit	0008	93.7	89.9	91.9	.	.	.	10	10
Erie	0009	85.1	89.9	88.8	.	.	.	10	10
Lake Eunice	0016	91.4	87.1	87.8	.	.	.	23	23
Lake View	0018	90.5	93.1	90.2	.	.	.	16	16
Eagle View	0037	101.4	101.4	100.1	.	.	.	6	6
Detroit Lakes	0300	95.2	94.6	96.0	.	.	.	20	20

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**City and Township Ratios by Property Type  
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county\_nme=Becker co=03 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	89.3	87.1	86.8	.	.	.	13	0

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**City and Township Ratios by Property Type  
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county\_nme=Becker co=03 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Audubon TWP	0002	82.1	81.4	81.0	.	.	.	6	6
Burlington	0003	93.6	94.5	91.8	.	.	.	18	18
Cormorant	0006	95.1	94.8	91.6	9.3	12.1	1.03	38	38
Detroit	0008	91.7	89.9	92.5	9.8	12.7	0.99	37	37
Erie	0009	96.6	91.7	96.7	.	.	.	25	25
Height Of Land	0014	93.3	86.8	89.7	.	.	.	13	13
Holmesville	0015	96.3	94.8	99.8	.	.	.	8	8
Lake Eunice	0016	89.6	87.1	88.1	12.8	15.9	1.02	41	41
Lake View	0018	92.6	92.8	91.5	11.8	15.2	1.01	37	37
Osage	0020	95.7	96.2	94.3	.	.	.	20	20
Richwood	0023	78.1	71.5	80.5	.	.	.	10	10
Shell Lake	0027	103.0	97.4	100.3	.	.	.	8	8
Toad Lake	0032	97.8	90.2	95.3	.	.	.	7	7
Eagle View	0037	102.8	104.1	103.2	.	.	.	9	9
Detroit Lakes	0300	98.1	97.8	96.8	10.7	13.5	1.01	221	221
Frazee	0400	133.5	110.1	107.6	.	.	.	23	23
Lake Park	0500	102.1	88.7	89.6	.	.	.	12	12

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**City and Township Ratios by Property Type  
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county\_nme=Becker co=03 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	90.1	88.7	89.0	.	.	.	14	0

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**Countywide Ratios by Property Type  
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co=03 county\_nme=Becker

PT	PT_Description	Mean ratio	Median ratio	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	94.7	94.4	12.8	15.8	1.01	458	458
03	Non-Commercial SRR	99.2	94.1	94.0	10.8	14.2	1.01	137	137
06	Commercial	87.0	87.1	86.2	.	.	.	22	0
90	Ag/RVL bare < 34.5 acres	214.8	80.6	78.2	.	.	.	17	0
91	Residential/SRR	98.3	94.6	94.3	12.4	15.4	1.01	595	595
92	RVL bare > 34.5	86.8	81.5	89.1	.	.	.	29	0
93	Ag/RVL bare > 34.5 acres	90.1	86.5	93.1	22.3	27.1	0.97	37	0
94	Commercial/Industrial	87.6	87.1	88.1	.	.	.	23	0
95	Ag/RVL improved > 34.5 acres	93.5	87.4	93.5	22.1	28.7	1.01	53	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Beltrami co=04 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	93.2	91.9	92.8	10.2	13.0	1.01	43	43
Eckles	0010	96.2	98.3	97.4	8.0	11.3	0.99	34	34
Frohn	0011	95.4	97.2	96.5	.	.	.	19	13
Grant Valley	0012	95.5	96.3	90.8	11.2	16.3	1.02	39	38
Liberty	0022	94.7	93.9	94.1	.	.	.	9	5
Northern	0027	93.7	92.2	92.6	13.0	16.8	1.01	69	63
Port Hope	0029	90.2	81.4	82.0	.	.	.	6	4
Turtle Lake	0040	101.0	98.8	100.8	.	.	.	19	7
Turtle River TWP	0041	104.8	100.2	99.9	.	.	.	12	7
Bemidji	0100	98.5	95.7	97.9	12.2	15.4	1.00	195	188
Blackduck	0200	96.4	94.0	95.1	.	.	.	12	12

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Beltrami co=04 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ten Lake	0039	102.8	104.9	96.4	.	.	.	8	1
Waskish	0043	119.6	100.4	98.5	.	.	.	10	4

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Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Beltrami co=04 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	90.8	82.3	81.3	.	.	.	13	0

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Beltrami co=04 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	93.0	91.2	92.6	10.3	13.0	1.00	44	43
Eckles	0010	95.9	98.3	97.1	8.1	11.3	0.99	35	35
Frohn	0011	96.8	98.6	98.6	.	.	.	21	13
Grant Valley	0012	95.5	96.3	90.8	11.2	16.3	1.02	39	38
Hagali	0013	82.6	79.1	83.2	.	.	.	7	4
Hines	0015	102.0	96.9	92.4	.	.	.	9	4
Liberty	0022	100.1	98.3	101.7	.	.	.	12	5
Northern	0027	93.2	91.9	91.5	13.4	17.3	1.02	70	63
Port Hope	0029	97.3	102.2	87.8	.	.	.	10	5
Ten Lake	0039	100.0	99.6	95.3	.	.	.	12	2
Turtle Lake	0040	99.9	98.8	99.8	.	.	.	21	7
Turtle River TWP	0041	107.1	101.7	101.2	.	.	.	15	9
Waskish	0043	119.6	100.4	98.5	.	.	.	10	4
Bemidji	0100	98.5	95.7	97.7	12.3	15.4	1.00	196	189
Blackduck	0200	96.4	94.0	95.1	.	.	.	12	12

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

**2017 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Beltrami co=04 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	90.8	82.3	81.3	.	.	.	13	0

**All sales adjusted for time and terms**  
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**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=04 county\_nme=Beltrami

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.4	94.9	95.3	11.6	14.9	1.01	504	447
03	Non-Commercial SRR	103.4	101.6	100.3	15.6	20.8	0.99	60	16
06	Commercial	90.4	83.5	81.5	.	.	.	14	0
90	Ag/RVL bare < 34.5 acres	93.1	89.8	84.0	.	.	.	11	0
91	Residential/SRR	98.0	95.7	95.9	12.2	15.6	1.00	564	463
92	RVL bare > 34.5	81.0	83.3	77.7	.	.	.	16	0
93	Ag/RVL bare > 34.5 acres	85.0	87.1	83.1	.	.	.	24	0
94	Commercial/Industrial	90.4	83.5	81.5	.	.	.	14	0
95	Ag/RVL improved > 34.5 acres	87.8	88.1	83.8	16.8	21.9	1.05	31	0

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Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Benton co=05 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Gilmanton	0002	87.4	85.1	87.2	.	.	.	7	7
Glendorado	0003	90.2	91.4	90.9	.	.	.	6	6
Langola	0006	82.3	85.8	81.7	.	.	.	9	9
Minden	0009	96.5	87.6	97.7	.	.	.	9	9
St. George	0010	92.7	93.6	93.9	.	.	.	8	8
Sauk Rapids TWP	0011	86.8	91.6	86.9	.	.	.	9	9
Watab	0012	93.3	92.8	93.5	9.4	12.2	1.00	42	42
Foley	0200	88.9	88.4	88.7	7.2	10.1	1.00	55	55
Rice	0600	91.4	90.6	91.2	4.8	6.5	1.01	49	49
Sauk Rapids	0900	91.8	91.3	91.9	6.4	8.2	1.00	187	182
Sartell	8600	92.3	92.0	92.7	.	.	.	22	22
St. Cloud	9200	91.0	91.6	88.9	7.6	9.4	1.01	48	48

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

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Benton co=05 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Gilmanton	0002	87.4	85.1	87.2	.	.	.	7	7
Glendorado	0003	90.2	91.4	90.9	.	.	.	6	6
Langola	0006	82.3	85.8	81.7	.	.	.	9	9
Minden	0009	96.5	87.6	97.7	.	.	.	9	9
St. George	0010	92.7	93.6	93.9	.	.	.	8	8
Sauk Rapids TWP	0011	86.8	91.6	86.9	.	.	.	9	9
Watab	0012	93.6	92.8	93.6	9.9	12.7	1.00	44	44
Foley	0200	88.9	88.4	88.7	7.2	10.1	1.00	55	55
Rice	0600	91.4	90.6	91.2	4.8	6.5	1.01	49	49
Sauk Rapids	0900	91.8	91.3	91.9	6.4	8.2	1.00	187	182
Sartell	8600	92.3	92.0	92.7	.	.	.	22	22
St. Cloud	9200	91.0	91.6	88.9	7.6	9.4	1.01	48	48

**All sales adjusted for time and terms  
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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Benton co=05 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Glendorado	0003	98.4	96.9	92.2	.	.	.	6	0

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**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=05 county\_nme=Benton

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	91.1	90.4	91.0	7.3	9.5	1.00	469	464
06	Commercial	82.0	79.2	82.1	.	.	.	10	0
91	Residential/SRR	91.2	90.4	91.0	7.3	9.6	1.00	471	466
93	Ag/RVL bare > 34.5 acres	86.6	85.3	85.7	.	.	.	9	0
94	Commercial/Industrial	86.1	82.1	91.7	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	95.6	97.3	96.6	.	.	.	21	0

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court**

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**12 month study**

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

co=05 County=Benton w/o First Class City

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	91.2	90.4	91.2	7.2	9.5	1.00	421
Commercial	81.7	82.1	75.2	.	.	.	7
Residential/SRR	91.2	90.4	91.2	7.3	9.6	1.00	423
Ag/RVL bare > 34.5 acres	86.6	85.3	85.7	.	.	.	9
Commercial/Industrial	87.3	85.6	89.1	.	.	.	8
Ag/RVL improved > 34.5 acres	95.6	97.3	96.6	.	.	.	21

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Big Stone co=06 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Graceville	0500	96.1	95.9	93.7	.	.	.	8	0
Ortonville	0800	93.8	93.2	93.8	5.7	7.6	0.99	44	0

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
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county\_nme=Big Stone co=06 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Prior	0013	91.4	90.6	89.5	.	.	.	7	0
Graceville	0500	96.1	95.9	93.7	.	.	.	8	0
Ortonville	0800	93.8	93.2	93.9	5.7	7.5	0.99	48	0

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=06 county\_nme=Big Stone

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.4	92.8	91.4	8.0	11.5	1.01	67	0
03	Non-Commercial SRR	92.9	91.5	93.7	.	.	.	11	0
91	Residential/SRR	92.5	92.8	91.8	8.1	11.3	1.00	78	0
93	Ag/RVL bare > 34.5 acres	97.7	94.6	94.7	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	95.5	90.4	93.3	.	.	.	8	0

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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Blue Earth co=07 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	98.2	98.9	96.8	.	.	.	7	7
Garden City	0007	93.4	93.0	93.7	.	.	.	8	8
Jamestown	0008	103.3	108.2	104.7	.	.	.	11	11
Le Ray	0010	93.1	97.7	91.7	.	.	.	10	10
Lime	0011	93.2	93.8	95.2	.	.	.	7	7
Mankato TWP	0015	96.0	95.0	95.2	.	.	.	25	25
Rapidan	0019	100.6	95.6	98.6	.	.	.	8	8
South Bend	0021	93.9	90.5	93.0	.	.	.	21	21
Amboy	0100	98.8	92.6	94.3	.	.	.	7	7
Eagle Lake	0300	96.3	95.4	96.2	.	.	.	28	28
Good Thunder	0500	99.4	101.1	97.4	.	.	.	12	12
Lake Crystal	0700	100.1	98.9	98.6	8.2	10.4	1.01	48	48
Madison Lake	0800	98.8	98.3	98.3	7.3	10.0	1.00	30	30
Mankato	0900	97.2	95.8	96.1	8.0	10.2	1.00	527	527
Mapleton	1000	95.5	95.8	94.0	.	.	.	28	28
St. Clair	1300	97.2	96.5	97.4	.	.	.	9	9
Vernon Center	1400	89.4	89.0	89.7	.	.	.	6	6
Pemberton	2400	97.7	96.4	96.3	.	.	.	7	7

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**2017 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Blue Earth co=07 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	92.1	87.6	87.8	.	.	.	12	0

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**source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Blue Earth co=07 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	98.2	98.9	96.8	.	.	.	7	7
Garden City	0007	93.4	93.0	93.7	.	.	.	8	8
Jamestown	0008	99.9	105.4	103.3	.	.	.	12	12
Le Ray	0010	93.6	98.3	92.3	.	.	.	11	11
Lime	0011	93.2	93.8	95.2	.	.	.	7	7
Mankato TWP	0015	96.0	95.0	95.2	.	.	.	25	25
Rapidan	0019	100.6	95.6	98.6	.	.	.	8	8
South Bend	0021	93.9	90.5	93.0	.	.	.	21	21
Amboy	0100	98.8	92.6	94.3	.	.	.	7	7
Eagle Lake	0300	96.3	95.4	96.2	.	.	.	28	28
Good Thunder	0500	99.4	101.1	97.4	.	.	.	12	12
Lake Crystal	0700	100.1	98.9	98.6	8.2	10.4	1.01	48	48
Madison Lake	0800	98.1	98.3	97.8	7.6	10.8	1.00	32	32
Mankato	0900	97.2	95.8	96.1	8.0	10.2	1.00	527	527
Mapleton	1000	95.5	95.8	94.0	.	.	.	28	28
St. Clair	1300	97.2	96.5	97.4	.	.	.	9	9
Vernon Center	1400	89.4	89.0	89.7	.	.	.	6	6
Pemberton	2400	97.7	96.4	96.3	.	.	.	7	7

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

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Blue Earth co=07 PT=93 PT\_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Garden City	0007	101.0	92.9	97.4	.	.	.	6	6

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

**2017 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Blue Earth co=07 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	92.5	89.8	89.0	.	.	.	14	0

**All sales adjusted for time and terms**  
**Based on sales from October 2016 through September 2017**  
**\* Indicates calculations were done without extreme ratios**  
**source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Blue Earth co=07 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Garden City	0007	100.9	93.4	97.9	.	.	.	7	6

**All sales adjusted for time and terms**  
**Based on sales from October 2016 through September 2017**  
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**source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=07 county\_nme=Blue Earth

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.1	95.8	96.0	8.7	11.1	1.00	821	821
02	Apartments	98.6	99.6	95.6	.	.	.	8	0
06	Commercial	110.1	91.4	91.0	.	.	.	21	0
90	Ag/RVL bare < 34.5 acres	79.3	82.1	73.8	.	.	.	14	0
91	Residential/SRR	97.0	95.8	96.0	8.7	11.2	1.00	825	825
92	RVL bare > 34.5	138.0	126.4	112.9	.	.	.	10	10
93	Ag/RVL bare > 34.5 acres	118.4	104.7	107.3	20.0	28.7	1.07	47	47
94	Commercial/Industrial	108.8	91.4	91.4	.	.	.	23	0
95	Ag/RVL improved > 34.5 acres	116.6	102.6	105.8	19.3	28.3	1.07	51	47

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Brown co=08 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	95.2	92.8	95.9	.	.	.	7	7
New Ulm	0600	92.9	90.5	91.2	8.7	11.1	1.01	197	197
Sleepy Eye	0800	90.0	88.2	88.5	10.2	13.8	1.01	35	35
Springfield	0900	96.2	96.7	97.5	.	.	.	22	22

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
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county\_nme=Brown co=08 PT=06 PT\_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
New Ulm	0600	90.4	93.6	94.5	.	.	.	9	0

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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Brown co=08 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	95.2	92.8	95.9	.	.	.	7	7
New Ulm	0600	92.9	90.5	91.2	8.7	11.1	1.01	197	197
Sleepy Eye	0800	90.0	88.2	88.5	10.2	13.8	1.01	35	35
Springfield	0900	96.2	96.7	97.5	.	.	.	22	22

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**2017 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
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county\_nme=Brown co=08 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
New Ulm	0600	90.0	92.4	94.2	.	.	.	10	0

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**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=08 county\_nme=Brown

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.8	90.6	91.2	9.0	11.6	1.01	280	280
06	Commercial	85.4	88.4	91.0	.	.	.	12	0
91	Residential/SRR	92.8	90.6	91.2	9.0	11.6	1.01	280	280
93	Ag/RVL bare > 34.5 acres	106.1	105.1	103.3	.	.	.	11	0
94	Commercial/Industrial	85.4	85.5	90.8	.	.	.	13	0
95	Ag/RVL improved > 34.5 acres	106.2	105.6	103.5	.	.	.	12	0

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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Carlton co=09 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	110.1	91.2	80.7	.	.	.	8	9
Eagle	0008	105.7	100.5	101.7	.	.	.	9	9
Moose Lake TWP	0014	88.3	89.4	87.1	.	.	.	11	11
Silver Brook	0020	93.8	88.5	92.0	.	.	.	6	6
Thomson TWP	0023	91.3	90.4	89.8	9.0	11.5	1.01	67	67
Twin Lakes	0024	94.3	91.2	88.2	.	.	.	22	22
Barnum	0300	90.0	83.9	91.0	.	.	.	6	6
Carlton	0400	93.6	89.7	91.4	.	.	.	7	7
Cloquet	0500	92.8	90.5	91.7	8.8	10.8	1.00	160	160
Moose Lake	1200	92.4	87.1	87.8	.	.	.	21	21
Scanlon	1500	96.0	91.9	93.7	.	.	.	18	18

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Carlton co=09 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	110.6	97.4	87.2	.	.	.	11	12
Eagle	0008	103.9	100.5	100.5	.	.	.	11	11
Holyoke	0009	103.7	91.7	93.9	.	.	.	8	8
Moose Lake TWP	0014	90.5	92.6	89.2	.	.	.	12	12
Perch Lake	0015	101.1	103.4	99.3	.	.	.	9	9
Silver	0019	93.8	86.4	95.3	.	.	.	6	6
Silver Brook	0020	93.8	88.5	92.0	.	.	.	6	6
Thomson TWP	0023	91.3	90.4	89.8	9.0	11.5	1.01	67	67
Twin Lakes	0024	94.3	91.2	88.2	.	.	.	22	22
Barnum	0300	90.0	83.9	91.0	.	.	.	6	6
Carlton	0400	93.6	89.7	91.4	.	.	.	7	7
Cloquet	0500	92.8	90.5	91.7	8.8	10.8	1.00	160	160
Moose Lake	1200	92.4	87.1	87.8	.	.	.	21	21
Scanlon	1500	96.0	91.9	93.7	.	.	.	18	18

**All sales adjusted for time and terms  
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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Carlton co=09 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Kalevala	0010	110.7	105.8	104.2	.	.	.	6	0

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**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
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co=09 county\_nme=Carlton

PT	PT_Description	Mean ratio	Median ratio	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	90.5	90.5	9.8	13.7	1.02	378	380
03	Non-Commercial SRR	105.6	101.3	104.7	.	.	.	30	30
90	Ag/RVL bare < 34.5 acres	133.4	99.0	109.4	.	.	.	26	0
91	Residential/SRR	94.5	90.9	91.2	10.1	14.0	1.02	408	410
92	RVL bare > 34.5	107.7	94.5	88.2	.	.	.	29	0
93	Ag/RVL bare > 34.5 acres	104.3	91.4	85.7	30.0	41.1	1.17	32	0
95	Ag/RVL improved > 34.5 acres	102.0	92.4	86.8	25.7	36.7	1.13	43	0

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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Carver co=10 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dahlgren	0005	98.1	99.0	97.8	.	.	.	9	9
Hollywood	0007	116.0	116.1	114.1	.	.	.	6	6
Laketown	0008	95.5	92.4	94.4	.	.	.	21	21
Watertown TWP	0011	94.8	92.0	93.9	.	.	.	7	7
Young America	0012	98.8	96.3	98.2	.	.	.	7	7
Carver	0200	94.2	95.3	94.5	4.9	6.2	1.00	112	112
Chaska	0400	96.4	96.2	94.8	6.2	8.0	1.00	467	467
Cologne	0500	101.8	96.0	97.0	.	.	.	31	31
Hamburg	0600	114.9	97.3	98.9	.	.	.	6	6
Mayer	0700	94.0	93.9	94.0	7.7	9.8	1.00	48	48
New Germany	0800	86.7	84.2	86.3	.	.	.	7	7
Norwood-Young America	0900	93.8	93.7	93.6	8.0	9.6	1.00	79	79
Victoria	1000	95.6	95.2	95.4	7.9	10.1	1.00	206	206
Waconia	1100	92.6	92.3	92.6	7.7	9.9	1.00	255	255
Watertown	1200	92.9	90.3	91.6	7.4	9.5	1.00	88	88
Chanhassen	6300	94.1	93.5	93.0	7.0	8.8	1.00	551	552

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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Carver co=10 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dahlgren	0005	98.1	99.0	97.8	.	.	.	9	9
Hollywood	0007	116.0	116.1	114.1	.	.	.	6	6
Laketown	0008	95.5	92.4	94.4	.	.	.	21	21
Watertown TWP	0011	94.8	92.0	93.9	.	.	.	7	7
Young America	0012	98.8	96.3	98.2	.	.	.	7	7
Carver	0200	94.2	95.3	94.5	4.9	6.2	1.00	112	112
Chaska	0400	96.4	96.2	94.8	6.2	8.0	1.00	467	467
Cologne	0500	101.8	96.0	97.0	.	.	.	31	31
Hamburg	0600	114.9	97.3	98.9	.	.	.	6	6
Mayer	0700	94.0	93.9	94.0	7.7	9.8	1.00	48	48
New Germany	0800	86.7	84.2	86.3	.	.	.	7	7
Norwood-Young America	0900	93.8	93.7	93.6	8.0	9.6	1.00	79	79
Victoria	1000	95.6	95.2	95.4	7.9	10.1	1.00	206	206
Waconia	1100	92.6	92.3	92.6	7.7	9.9	1.00	255	255
Watertown	1200	92.9	90.3	91.6	7.4	9.5	1.00	88	88
Chanhassen	6300	94.1	93.5	93.0	7.0	8.8	1.00	551	552

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**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=10 county\_nme=Carver

PT	PT_Description	Mean ratio	Median ratio	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	94.4	94.0	7.1	9.1	1.00	1,917	1,918
06	Commercial	95.0	95.2	120.4	.	.	.	9	9
90	Ag/RVL bare < 34.5 acres	101.9	101.8	100.3	.	.	.	6	0
91	Residential/SRR	94.9	94.4	94.0	7.1	9.1	1.00	1,917	1,918
94	Commercial/Industrial	99.0	95.4	111.2	.	.	.	12	9
95	Ag/RVL improved > 34.5 acres	100.1	106.9	88.8	.	.	.	10	0

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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cass co=11 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	103.0	105.0	103.3	.	.	.	7	7
Fairview	0015	106.2	98.4	101.3	.	.	.	12	12
Loon Lake	0024	103.1	102.6	105.8	.	.	.	7	7
May	0026	78.5	76.6	79.3	.	.	.	10	10
Pine River TWP	0032	88.2	87.0	87.5	.	.	.	16	16
Ponto Lake	0033	96.1	93.9	92.8	.	.	.	6	6
Powers	0035	97.1	98.1	93.7	.	.	.	9	9
Shingobee	0039	88.5	88.1	87.3	.	.	.	15	15
Sylvan	0042	93.4	96.5	93.0	11.3	14.9	1.01	42	42
Thunder Lake	0043	103.8	103.8	97.4	.	.	.	6	6
Turtle Lake	0046	97.0	104.8	90.4	.	.	.	7	7
Wabedo	0047	90.5	87.4	91.8	.	.	.	8	8
Walden	0049	107.5	97.9	103.4	.	.	.	6	6
Wilson	0051	106.7	99.1	100.3	.	.	.	6	6
Woodrow	0052	97.1	94.4	93.2	.	.	.	15	15
East Gull Lake	0500	91.4	93.6	88.5	.	.	.	12	12
Lake Shore	1200	96.2	96.8	96.3	.	.	.	16	16
Pillager	1500	100.0	95.9	94.7	.	.	.	11	11
Pine River	1600	87.5	87.4	87.7	.	.	.	18	18

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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cass co=11 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Remer	1900	100.6	92.8	101.5	.	.	.	6	6
Walker	2300	90.9	91.4	89.7	.	.	.	24	24

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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
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county\_nme=Cass co=11 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	92.3	80.1	92.4	.	.	.	12	12
Crooked Lake	0012	99.0	91.7	93.1	.	.	.	21	21
Fairview	0015	92.1	94.0	87.6	.	.	.	11	11
Hiram	0017	89.8	92.3	93.6	.	.	.	12	12
Kego	0020	90.9	85.3	89.3	.	.	.	16	16
Leech Lake	0022	95.6	97.0	93.8	.	.	.	8	8
Pine Lake	0031	105.9	104.0	107.9	.	.	.	6	6
Pine River TWP	0032	90.5	92.6	85.6	.	.	.	8	8
Ponto Lake	0033	99.9	99.3	98.4	.	.	.	15	15
Powers	0035	92.7	93.2	91.3	.	.	.	12	12
Shingobee	0039	99.0	98.2	93.1	.	.	.	18	18
Sylvan	0042	101.0	99.9	103.2	.	.	.	8	8
Thunder Lake	0043	95.5	95.0	97.6	.	.	.	8	8
Turtle Lake	0046	96.5	93.2	96.4	.	.	.	13	13
Wabedo	0047	89.2	84.4	90.2	.	.	.	8	8
Woodrow	0052	94.3	92.9	94.5	.	.	.	19	19
Otter Tail Peninsula	0053	107.4	102.5	103.0	.	.	.	6	6
East Gull Lake	0500	100.9	99.2	103.2	.	.	.	18	18
Lake Shore	1200	93.6	94.6	91.9	.	.	.	21	21
Walker	2300	90.8	89.0	87.6	.	.	.	9	9

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cass co=11 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	101.1	103.8	102.3	.	.	.	9	9
Birch Lake	0005	95.3	81.2	93.5	.	.	.	15	15
Crooked Lake	0012	99.2	91.7	93.5	.	.	.	24	24
Fairview	0015	99.4	97.8	95.1	.	.	.	23	23
Hiram	0017	88.7	87.3	91.8	.	.	.	14	14
Inguadona	0019	91.8	90.5	89.5	.	.	.	8	8
Kego	0020	95.8	98.0	95.1	.	.	.	21	21
Leech Lake	0022	93.7	96.4	89.2	.	.	.	11	11
Loon Lake	0024	103.1	102.6	105.8	.	.	.	7	7
Maple	0025	112.0	105.4	121.6	.	.	.	7	7
May	0026	79.6	78.0	80.4	.	.	.	14	14
Meadowbrook	0028	91.1	96.0	95.3	.	.	.	6	6
Pike Bay	0030	106.7	115.1	79.8	.	.	.	6	6
Pine Lake	0031	105.9	104.0	107.9	.	.	.	6	6
Pine River TWP	0032	89.0	89.3	86.9	.	.	.	24	24
Ponto Lake	0033	98.8	98.6	96.5	.	.	.	21	21
Powers	0035	94.6	93.6	92.3	.	.	.	21	21
Rogers	0037	87.3	90.3	85.7	.	.	.	7	7
Shingobee	0039	94.2	94.7	90.7	8.9	11.2	1.02	33	33
Slater	0040	95.8	95.1	96.3	.	.	.	7	7

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cass co=11 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	94.6	96.7	94.9	11.0	14.5	1.00	50	50
Thunder Lake	0043	99.1	101.0	97.5	.	.	.	14	14
Turtle Lake	0046	96.7	95.8	94.1	.	.	.	20	20
Wabedo	0047	89.8	85.5	91.2	.	.	.	16	16
Walden	0049	105.5	99.5	102.3	.	.	.	8	8
Wilson	0051	106.7	99.1	100.3	.	.	.	6	6
Woodrow	0052	95.6	93.6	93.9	10.9	14.0	1.02	34	34
Otter Tail Peninsula	0053	107.4	102.5	103.0	.	.	.	6	6
Backus	0200	81.7	79.4	82.2	.	.	.	7	7
East Gull Lake	0500	97.1	95.5	98.6	.	.	.	30	30
Longville	1000	82.7	82.9	83.7	.	.	.	7	7
Lake Shore	1200	94.8	94.7	94.0	11.7	15.1	1.01	37	37
Pillager	1500	100.0	95.9	94.7	.	.	.	11	11
Pine River	1600	88.0	89.5	88.0	.	.	.	19	19
Remer	1900	100.6	92.8	101.5	.	.	.	6	6
Walker	2300	90.8	90.3	89.1	9.8	13.4	1.01	33	33

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cass co=11 PT=93 PT\_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Walden	0049	89.9	79.1	81.7	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cass co=11 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Walden	0049	89.9	79.1	81.7	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=11 county\_nme=Cass

PT	PT_Description	Mean ratio	Median ratio	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	93.5	93.6	12.4	15.7	1.00	332	332
03	Non-Commercial SRR	95.9	94.7	94.6	13.3	16.8	1.01	318	318
06	Commercial	106.8	98.0	96.8	.	.	.	13	0
90	Ag/RVL bare < 34.5 acres	112.7	99.8	106.0	31.5	42.3	1.05	44	0
91	Residential/SRR	95.2	94.1	94.1	12.9	16.3	1.00	650	650
92	RVL bare > 34.5	97.7	93.9	91.6	19.2	23.8	1.06	40	0
93	Ag/RVL bare > 34.5 acres	97.1	93.7	91.8	17.9	22.8	1.05	47	0
94	Commercial/Industrial	104.4	98.0	95.8	.	.	.	15	0
95	Ag/RVL improved > 34.5 acres	95.4	93.5	90.2	16.3	21.5	1.05	59	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Chippewa co=12 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Sparta	0013	97.6	97.6	96.1	.	.	.	6	6
Clara City	0100	87.6	90.4	86.8	.	.	.	16	16
Montevideo	0600	93.4	93.8	92.5	8.5	11.0	1.01	57	57
Granite Falls	7000	101.9	100.0	99.4	.	.	.	12	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Chippewa co=12 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Sparta	0013	97.6	97.6	96.1	.	.	.	6	6
Clara City	0100	87.6	90.4	86.8	.	.	.	16	16
Montevideo	0600	93.4	93.8	92.5	8.5	11.0	1.01	57	57
Granite Falls	7000	101.9	100.0	99.4	.	.	.	12	0

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=12 county\_nme=Chippewa

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.5	93.8	93.2	10.0	13.1	1.01	111	99
06	Commercial	93.4	96.9	97.4	.	.	.	7	0
91	Residential/SRR	94.5	93.8	93.2	10.0	13.1	1.01	111	99
93	Ag/RVL bare > 34.5 acres	100.9	99.8	100.9	.	.	.	18	18
94	Commercial/Industrial	93.4	96.9	97.4	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	100.9	99.8	100.9	.	.	.	18	18

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Chisago co=13 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	99.2	99.8	98.1	.	.	.	6	6
Chisago Lake	0003	95.6	97.3	95.2	8.3	11.1	1.00	51	51
Fish Lake	0004	102.0	100.3	100.2	.	.	.	15	15
Franconia	0005	97.5	98.3	96.5	.	.	.	16	16
Lent	0006	95.1	95.3	95.3	5.3	6.7	1.00	30	30
Nessel	0007	94.7	95.0	94.7	.	.	.	26	26
Rushseba	0008	85.8	85.0	83.7	.	.	.	8	8
Shafer TWP	0009	98.1	92.4	90.5	.	.	.	12	12
Sunrise	0010	90.8	91.3	90.3	.	.	.	26	26
Center City	0200	92.3	91.6	91.4	.	.	.	14	14
Chisago City	0300	96.7	98.5	95.4	7.5	9.8	1.01	79	79
Harris	0400	101.3	98.6	100.2	.	.	.	12	12
Lindstrom	0500	92.9	93.5	92.8	7.6	10.1	1.00	97	97
North Branch	0600	91.7	91.7	92.3	7.4	9.2	0.99	181	181
Rush City	0700	98.1	93.0	94.2	6.9	9.1	1.01	31	31
Shafer	0800	99.4	101.1	99.2	.	.	.	26	26
Stacy	0900	93.1	92.4	93.1	.	.	.	19	19
Taylors Falls	1100	94.4	95.7	93.6	.	.	.	17	17
Wyoming	1200	94.0	93.8	93.9	6.7	8.9	1.00	107	107

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**2017 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
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county\_nme=Chisago co=13 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	99.8	101.1	97.0	.	.	.	14	14

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Chisago co=13 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	99.2	99.8	98.1	.	.	.	6	6
Chisago Lake	0003	93.6	95.1	94.0	9.6	13.3	0.99	56	56
Fish Lake	0004	103.0	102.4	101.2	.	.	.	20	20
Franconia	0005	97.5	98.3	96.5	.	.	.	16	16
Lent	0006	95.1	95.3	95.3	5.3	6.7	1.00	30	30
Nessel	0007	96.5	98.2	95.4	8.7	11.1	1.01	40	40
Rushseba	0008	85.8	85.0	83.7	.	.	.	8	8
Shafer TWP	0009	98.1	92.4	90.5	.	.	.	12	12
Sunrise	0010	90.6	90.7	90.2	.	.	.	27	27
Center City	0200	94.8	96.2	92.9	.	.	.	15	15
Chisago City	0300	96.6	98.2	95.3	7.5	9.9	1.01	80	80
Harris	0400	101.3	98.6	100.2	.	.	.	12	12
Lindstrom	0500	93.0	93.5	92.9	7.7	10.3	1.00	100	100
North Branch	0600	91.7	91.7	92.3	7.4	9.2	0.99	181	181
Rush City	0700	98.1	93.0	94.2	6.9	9.1	1.01	31	31
Shafer	0800	99.4	101.1	99.2	.	.	.	26	26
Stacy	0900	93.1	92.4	93.1	.	.	.	19	19
Taylors Falls	1100	94.6	97.0	94.1	.	.	.	18	18
Wyoming	1200	94.0	93.8	93.9	6.7	8.9	1.00	107	107

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
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county\_nme=Chisago co=13 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-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	90.0	95.0	92.4	.	.	.	7	0

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=13 county\_nme=Chisago

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.3	94.2	94.0	8.0	10.6	1.00	773	773
03	Non-Commercial SRR	96.4	99.6	94.2	.	.	.	31	31
06	Commercial	101.2	101.0	97.8	.	.	.	11	0
90	Ag/RVL bare < 34.5 acres	95.6	83.8	82.6	.	.	.	19	0
91	Residential/SRR	94.4	94.2	94.0	8.2	10.8	1.00	804	804
92	RVL bare > 34.5	89.3	89.9	87.1	.	.	.	8	0
93	Ag/RVL bare > 34.5 acres	90.9	94.2	89.4	.	.	.	10	0
94	Commercial/Industrial	97.4	100.8	95.1	.	.	.	13	0
95	Ag/RVL improved > 34.5 acres	96.6	97.9	98.5	.	.	.	24	0

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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clay co=14 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Oakport	0023	93.8	91.1	96.1	.	.	.	7	7
Parke	0024	85.3	83.6	84.9	.	.	.	6	2
Riverton	0025	111.0	108.4	108.7	.	.	.	8	8
Barnesville	0300	100.8	99.0	98.9	10.1	13.0	1.00	58	58
Comstock	0400	100.5	95.3	92.9	.	.	.	8	8
Dilworth	0700	105.5	98.7	99.6	7.4	9.8	1.01	71	71
Glyndon	1100	96.2	95.2	94.3	.	.	.	29	29
Hawley	1200	102.2	99.3	98.1	9.5	12.4	1.00	42	42
Moorhead	1600	96.6	96.0	96.2	7.0	9.1	1.00	634	634
Sabin	1800	86.5	89.4	87.5	.	.	.	11	11

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**2017 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
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county\_nme=Clay co=14 PT=02 PT\_Description=Apartments

City-Twp Name	City-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	85.0	85.8	85.9	.	.	.	8	0

**All sales adjusted for time and terms**  
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**2017 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
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county\_nme=Clay co=14 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	94.5	92.4	88.5	.	.	.	28	0

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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clay co=14 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Oakport	0023	93.8	91.1	96.1	.	.	.	7	7
Parke	0024	85.3	83.6	84.9	.	.	.	6	2
Riverton	0025	111.0	108.4	108.7	.	.	.	8	8
Barnesville	0300	100.8	99.0	98.9	10.1	13.0	1.00	58	58
Comstock	0400	100.5	95.3	92.9	.	.	.	8	8
Dilworth	0700	105.5	98.7	99.6	7.4	9.8	1.01	71	71
Glyndon	1100	96.2	95.2	94.3	.	.	.	29	29
Hawley	1200	102.2	99.3	98.1	9.5	12.4	1.00	42	42
Moorhead	1600	96.6	96.0	96.2	7.0	9.1	1.00	634	634
Sabin	1800	86.5	89.4	87.5	.	.	.	11	11

**All sales adjusted for time and terms  
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**2017 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clay co=14 PT=93 PT\_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ulen TWP	0029	76.5	80.2	72.8	.	.	.	6	0

**All sales adjusted for time and terms**  
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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clay co=14 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	94.5	92.4	88.5	.	.	.	28	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clay co=14 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ulen TWP	0029	76.5	80.2	72.8	.	.	.	6	0

All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=14 county\_nme=Clay

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.9	96.4	96.4	8.0	10.4	1.00	921	915
02	Apartments	85.2	84.8	85.4	.	.	.	12	0
06	Commercial	94.2	92.4	88.4	9.0	13.2	1.04	35	0
90	Ag/RVL bare < 34.5 acres	86.3	99.5	81.3	.	.	.	7	0
91	Residential/SRR	97.9	96.4	96.4	8.0	10.4	1.00	921	915
93	Ag/RVL bare > 34.5 acres	95.4	98.0	98.8	16.7	22.2	0.97	42	0
94	Commercial/Industrial	94.2	92.4	88.4	9.0	13.2	1.04	35	0
95	Ag/RVL improved > 34.5 acres	95.7	98.0	98.6	16.4	21.8	0.98	44	0

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Based on sales from October 2016 through September 2017  
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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court**

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**12 month study**

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

co=14 County=Clay w/o First Class City

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	100.9	98.1	96.8	9.9	12.7	1.01	287
Commercial	93.2	92.0	88.2	.	.	.	7
Ag/RVL bare < 34.5 acres	91.0	99.8	90.3	.	.	.	6
Residential/SRR	100.9	98.1	96.8	9.9	12.7	1.01	287
Ag/RVL bare > 34.5 acres	95.4	98.0	98.8	16.7	22.2	0.97	42
Commercial/Industrial	93.2	92.0	88.2	.	.	.	7
Ag/RVL improved > 34.5 acres	95.7	98.0	98.6	16.4	21.8	0.98	44

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clearwater co=15 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bagley	0200	85.8	86.1	84.7	.	.	.	15	0
Clearbrook	0300	103.8	93.8	92.2	.	.	.	13	0
Gonvick	0500	113.1	101.8	101.5	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clearwater co=15 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bagley	0200	85.8	86.1	84.7	.	.	.	15	0
Clearbrook	0300	103.8	93.8	92.2	.	.	.	13	0
Gonvick	0500	111.6	99.7	101.1	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=15 county\_nme=Clearwater

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.7	90.4	88.4	15.6	21.0	1.05	70	0
03	Non-Commercial SRR	111.7	104.6	107.7	.	.	.	8	0
90	Ag/RVL bare < 34.5 acres	118.6	93.9	93.3	.	.	.	10	0
91	Residential/SRR	97.3	91.1	90.4	17.2	24.1	1.05	78	0
92	RVL bare > 34.5	81.6	86.8	72.7	.	.	.	14	0
93	Ag/RVL bare > 34.5 acres	86.5	90.1	79.1	.	.	.	22	0
95	Ag/RVL improved > 34.5 acres	86.4	87.6	83.6	20.3	25.5	1.03	35	0

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cook co=16 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lutsen	0002	97.5	99.7	99.1	.	.	.	6	0
Schroeder	0009	104.2	102.0	99.5	.	.	.	6	0
Unorg. Range 1W	0091	91.8	93.5	92.5	.	.	.	10	0
Unorg. Range 1E	0092	98.4	98.5	100.5	.	.	.	8	0
Grand Marais	0100	101.9	100.2	101.3	.	.	.	14	0

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cook co=16 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	99.9	101.6	102.9	.	.	.	11	0
Lutsen	0002	100.1	96.6	99.9	.	.	.	20	0
Unorg. Range 2W	0090	124.4	127.2	113.6	.	.	.	6	0
Unorg. Range 1W	0091	90.1	90.6	89.8	.	.	.	12	0
Grand Marais	0100	95.3	95.3	92.6	.	.	.	8	0

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

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cook co=16 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	100.9	102.3	103.0	.	.	.	14	0
Lutsen	0002	99.5	97.5	99.7	.	.	.	26	0
Schroeder	0009	96.2	98.4	94.9	.	.	.	10	0
Unorg. Range 2W	0090	114.5	112.9	100.7	.	.	.	8	0
Unorg. Range 1W	0091	90.9	91.3	91.2	.	.	.	22	0
Unorg. Range 1E	0092	97.7	98.5	99.2	.	.	.	10	0
Unorg. Range 2E	0093	107.0	103.6	106.0	.	.	.	7	0
Grand Marais	0100	99.5	98.0	98.0	.	.	.	22	0

**All sales adjusted for time and terms  
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**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=16 county\_nme=Cook

PT	PT_Description	Mean ratio	Median ratio	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	99.7	98.9	9.7	12.6	1.01	58	0
03	Non-Commercial SRR	98.2	96.6	98.2	13.0	18.0	1.00	78	0
90	Ag/RVL bare < 34.5 acres	116.9	102.6	103.0	.	.	.	19	0
91	Residential/SRR	99.3	97.5	98.5	11.7	16.0	1.00	136	0
92	RVL bare > 34.5	101.6	96.1	107.4	.	.	.	9	0
93	Ag/RVL bare > 34.5 acres	101.6	96.1	107.4	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	101.5	100.0	106.5	.	.	.	11	0

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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cottonwood co=17 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	95.8	95.7	91.0	.	.	.	28	0
Westbrook	0600	98.3	98.9	91.5	.	.	.	11	0
Windom	0700	91.8	91.7	93.4	11.0	15.2	0.98	74	0

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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cottonwood co=17 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	95.8	95.7	91.0	.	.	.	28	0
Westbrook	0600	98.3	98.9	91.5	.	.	.	11	0
Windom	0700	91.8	91.7	93.4	11.0	15.2	0.98	74	0

**All sales adjusted for time and terms  
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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=17 county\_nme=Cottonwood

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.5	92.8	92.3	12.2	16.2	1.01	131	1
06	Commercial	79.6	80.3	84.4	.	.	.	6	0
91	Residential/SRR	93.5	92.8	92.3	12.2	16.2	1.01	131	1
93	Ag/RVL bare > 34.5 acres	105.7	101.8	98.7	.	.	.	26	0
94	Commercial/Industrial	79.6	80.3	84.4	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	106.0	102.6	99.3	.	.	.	27	0

**All sales adjusted for time and terms  
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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Crow Wing co=18 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	101.5	101.1	99.7	.	.	.	14	14
Center	0003	90.8	87.8	92.0	.	.	.	11	11
Crow Wing	0004	91.9	89.4	87.8	10.7	13.3	1.03	34	34
Deerwood TWP	0007	106.8	108.4	106.8	.	.	.	11	11
Fort Ripley TWP	0010	91.2	89.3	91.8	.	.	.	11	11
Garrison TWP	0012	96.1	87.9	97.5	.	.	.	11	11
Ideal	0013	94.0	91.6	90.7	.	.	.	16	16
Irondale	0014	97.5	94.7	93.1	.	.	.	12	12
Jenkins TWP	0015	90.7	84.7	96.0	.	.	.	7	7
Lake Edward	0016	94.6	95.4	94.7	.	.	.	22	22
Long Lake	0018	88.9	88.3	89.8	.	.	.	10	10
Maple Grove	0019	94.6	93.2	93.9	.	.	.	10	10
Mission	0020	96.4	93.1	94.7	.	.	.	15	15
Nokay Lake	0021	91.6	93.3	91.2	.	.	.	8	8
Oak Lawn	0022	96.4	92.4	95.6	.	.	.	21	21
Pelican	0023	90.7	92.7	83.5	.	.	.	12	12
Roosevelt	0027	118.5	118.3	112.4	.	.	.	7	7
Unorg. 1st Assessment	0099	97.8	95.7	96.2	9.2	11.7	1.02	94	94
Baxter	0100	98.6	97.1	97.4	7.4	9.7	1.01	160	160
Brainerd	0200	100.5	98.0	98.6	11.2	14.7	1.01	234	234

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

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Crow Wing co=18 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Crosby	0300	102.8	99.1	97.9	13.3	17.1	1.01	36	36
Ironton	1100	83.8	83.6	85.4	.	.	.	6	6
Jenkins	1200	102.0	98.9	99.3	.	.	.	7	7
Nisswa	1600	92.6	91.2	89.6	10.7	13.3	1.04	45	45
Breezy Point	1900	95.2	93.9	93.9	8.8	11.4	1.01	77	77
Pequot Lakes	2000	100.3	98.5	99.5	12.1	15.3	1.01	36	36
Emily	2400	103.5	100.5	97.3	.	.	.	23	23
Crosslake	2500	97.3	97.4	97.0	10.8	13.7	1.00	43	43

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



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Crow Wing co=18 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	90.2	85.5	89.5	.	.	.	26	26
Center	0003	103.6	98.4	95.7	.	.	.	7	7
Garrison TWP	0012	103.3	98.0	95.1	.	.	.	10	10
Ideal	0013	96.9	97.3	95.1	.	.	.	22	22
Irondale	0014	95.7	97.5	97.5	.	.	.	7	7
Jenkins TWP	0015	88.6	92.3	91.5	.	.	.	8	8
Lake Edward	0016	90.8	93.3	84.7	.	.	.	15	15
Long Lake	0018	102.5	92.0	91.7	.	.	.	11	11
Maple Grove	0019	89.8	88.5	93.9	.	.	.	7	7
Mission	0020	89.8	95.5	88.6	.	.	.	11	11
Pelican	0023	98.6	95.1	95.2	.	.	.	13	13
Roosevelt	0027	94.4	96.6	96.9	.	.	.	10	10
Ross Lake	0028	112.2	102.2	107.6	.	.	.	10	10
Unorg. 1st Assessment	0099	100.6	100.4	99.4	.	.	.	17	17
Nisswa	1600	96.3	95.7	93.7	.	.	.	16	16
Breezy Point	1900	93.0	92.9	91.1	9.3	11.6	1.01	35	36
Pequot Lakes	2000	100.7	103.3	98.1	.	.	.	12	12
Emily	2400	96.9	97.5	96.2	.	.	.	16	16
Crosslake	2500	91.7	90.0	94.7	13.4	16.1	0.97	56	56

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Crow Wing co=18 PT=06 PT\_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brainerd	0200	116.7	105.7	99.2	.	.	.	6	0

**All sales adjusted for time and terms**  
**Based on sales from October 2016 through September 2017**  
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**source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Crow Wing co=18 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	94.2	97.0	94.0	12.1	15.8	1.00	40	40
Center	0003	95.8	91.8	93.4	.	.	.	18	18
Crow Wing	0004	91.9	89.4	87.8	10.7	13.3	1.03	34	34
Deerwood TWP	0007	114.0	109.1	108.5	.	.	.	15	15
Fairfield	0009	103.8	94.2	97.1	.	.	.	8	8
Fort Ripley TWP	0010	91.1	90.3	91.3	.	.	.	14	14
Garrison TWP	0012	99.5	97.5	96.6	.	.	.	21	21
Ideal	0013	95.7	93.6	93.3	13.3	17.2	1.03	38	38
Irondale	0014	96.8	97.5	94.6	.	.	.	19	19
Jenkins TWP	0015	89.6	89.7	93.7	.	.	.	15	15
Lake Edward	0016	93.1	95.0	89.7	8.1	10.9	1.00	37	37
Long Lake	0018	96.0	91.6	90.7	.	.	.	21	21
Maple Grove	0019	92.6	90.8	93.9	.	.	.	17	17
Mission	0020	93.6	94.3	91.9	.	.	.	26	26
Nokay Lake	0021	93.9	93.3	91.7	.	.	.	12	12
Oak Lawn	0022	96.4	92.4	95.6	.	.	.	21	21
Pelican	0023	94.8	94.3	88.2	.	.	.	25	25
Roosevelt	0027	104.3	100.9	102.0	.	.	.	17	17
Ross Lake	0028	108.1	97.2	104.0	.	.	.	12	12
Wolford	0034	100.5	100.0	97.0	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Crow Wing co=18 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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. 1st Assessment	0099	98.2	96.7	96.7	9.7	12.4	1.02	111	111
Baxter	0100	98.7	97.1	97.5	7.5	9.8	1.01	162	162
Brainerd	0200	100.5	98.0	98.6	11.2	14.7	1.01	234	234
Crosby	0300	102.8	99.1	97.9	13.3	17.1	1.01	36	36
Fifty Lakes	0700	92.1	89.7	87.8	.	.	.	9	9
Garrison	1000	93.2	88.3	92.8	.	.	.	8	8
Ironton	1100	83.8	83.6	85.4	.	.	.	6	6
Jenkins	1200	96.7	96.2	97.1	.	.	.	9	9
Nisswa	1600	93.6	94.0	90.8	10.6	13.6	1.03	61	61
Breezy Point	1900	94.5	93.3	93.1	9.0	11.5	1.01	112	113
Pequot Lakes	2000	100.4	99.7	99.1	12.6	15.8	1.01	48	48
Emily	2400	100.8	100.5	96.9	16.6	29.3	1.05	39	39
Crosslake	2500	94.1	94.1	95.6	12.7	15.3	0.98	99	99

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Crow Wing co=18 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	99.5	95.7	96.9	.	.	.	6	0
Brainerd	0200	112.8	100.2	94.0	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=18 county\_nme=Crow Wing

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.8	96.5	95.2	10.8	14.7	1.02	1,046	1,046
02	Apartments	82.2	89.9	56.3	.	.	.	9	0
03	Non-Commercial SRR	96.2	94.3	93.9	13.6	17.6	1.01	351	352
06	Commercial	102.4	100.1	98.4	17.9	22.5	0.99	34	0
90	Ag/RVL bare < 34.5 acres	86.3	81.9	76.5	36.6	37.4	1.11	38	0
91	Residential/SRR	97.4	96.0	94.8	11.5	15.5	1.02	1,397	1,398
92	RVL bare > 34.5	89.2	85.3	79.2	.	.	.	22	0
93	Ag/RVL bare > 34.5 acres	89.4	87.0	80.5	.	.	.	29	0
94	Commercial/Industrial	101.8	99.0	97.4	18.1	21.9	1.00	36	0
95	Ag/RVL improved > 34.5 acres	91.6	87.1	85.0	22.4	28.1	1.08	42	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dakota co=19 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	91.4	92.6	86.8	.	.	.	11	11
Douglas	0003	96.9	96.7	96.6	.	.	.	7	7
Empire	0005	91.8	92.3	90.9	5.2	6.9	1.01	52	52
Eureka	0006	88.0	87.8	87.6	.	.	.	17	17
Marshan	0012	96.3	98.3	93.1	.	.	.	6	6
Nininger	0014	100.0	95.8	109.4	.	.	.	6	6
Randolph TWP	0015	92.3	91.4	90.0	.	.	.	9	9
Ravenna	0016	92.6	89.7	91.9	.	.	.	29	29
Vermillion TWP	0019	92.6	92.9	91.2	.	.	.	10	10
Farmington	0200	94.0	93.8	94.1	6.3	7.8	1.00	519	519
Hampton	0300	91.8	92.7	91.9	.	.	.	11	11
Inver Grove Heights	0500	94.0	93.1	93.8	6.4	8.2	0.99	479	479
Lakeville	0600	93.6	93.2	93.8	6.6	8.3	1.00	1,118	1,118
Rosemount	1000	94.3	93.8	94.5	6.1	7.7	1.00	443	443
South St. Paul	1100	96.7	95.0	95.5	7.4	9.4	1.01	333	333
Vermillion	1200	95.7	100.4	94.7	.	.	.	6	6
West St. Paul	1300	95.5	94.2	95.7	9.2	11.3	1.00	265	265
Lilydale	1400	92.3	89.4	92.7	.	.	.	17	17
Mendota Heights	1600	95.0	95.9	92.5	8.5	10.8	1.01	168	168
Burnsville	1800	94.4	93.7	94.9	6.8	8.6	0.99	1,006	1,006

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dakota co=19 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Apple Valley	1900	93.9	93.0	94.1	6.0	7.9	1.00	1,001	1,001
Eagan	2000	93.5	92.6	94.0	6.9	8.7	0.99	965	965
Hastings	7500	93.8	93.0	93.8	7.2	9.3	1.00	388	388
Northfield	9700	92.6	92.0	92.2	6.6	9.0	1.01	32	32

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dakota co=19 PT=02 PT\_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
South St. Paul	1100	98.9	93.9	98.1	.	.	.	6	6

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

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dakota co=19 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	119.0	114.7	117.8	.	.	.	6	6
Lakeville	0600	91.6	96.1	87.5	.	.	.	6	6
Burnsville	1800	99.7	96.3	100.4	.	.	.	13	13
Eagan	2000	89.7	87.2	79.3	.	.	.	8	8
Hastings	7500	104.2	103.8	96.0	.	.	.	9	9

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dakota co=19 PT=07 PT\_Description=Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Burnsville	1800	83.1	74.8	85.7	.	.	.	7	7

**All sales adjusted for time and terms**  
**Based on sales from October 2016 through September 2017**  
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**source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dakota co=19 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	91.4	92.6	86.8	.	.	.	11	11
Douglas	0003	96.9	96.7	96.6	.	.	.	7	7
Empire	0005	91.8	92.3	90.9	5.2	6.9	1.01	52	52
Eureka	0006	88.0	87.8	87.6	.	.	.	17	17
Marshan	0012	96.3	98.3	93.1	.	.	.	6	6
Nininger	0014	100.0	95.8	109.4	.	.	.	6	6
Randolph TWP	0015	93.4	91.8	90.8	.	.	.	10	10
Ravenna	0016	92.6	89.7	91.9	.	.	.	29	29
Vermillion TWP	0019	92.6	92.9	91.2	.	.	.	10	10
Farmington	0200	94.0	93.8	94.1	6.3	7.8	1.00	519	519
Hampton	0300	91.8	92.7	91.9	.	.	.	11	11
Inver Grove Heights	0500	94.0	93.1	93.8	6.4	8.2	0.99	479	479
Lakeville	0600	93.6	93.2	93.8	6.6	8.3	1.00	1,118	1,118
Rosemount	1000	94.3	93.8	94.5	6.1	7.7	1.00	443	443
South St. Paul	1100	96.7	95.0	95.5	7.4	9.4	1.01	333	333
Vermillion	1200	95.7	100.4	94.7	.	.	.	6	6
West St. Paul	1300	95.5	94.2	95.7	9.2	11.3	1.00	265	265
Lilydale	1400	92.3	89.4	92.7	.	.	.	17	17
Mendota Heights	1600	95.0	95.9	92.5	8.5	10.8	1.01	168	168
Burnsville	1800	94.4	93.7	94.9	6.8	8.6	0.99	1,006	1,006

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dakota co=19 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Apple Valley	1900	93.9	93.0	94.1	6.0	7.9	1.00	1,001	1,001
Eagan	2000	93.5	92.6	94.0	6.9	8.7	0.99	965	965
Hastings	7500	93.8	93.0	93.8	7.2	9.3	1.00	388	388
Northfield	9700	92.6	92.0	92.2	6.6	9.0	1.01	32	32

**All sales adjusted for time and terms  
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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dakota co=19 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	119.0	114.7	117.8	.	.	.	6	6
Lakeville	0600	92.4	97.3	89.1	.	.	.	7	7
South St. Paul	1100	97.4	97.8	93.1	.	.	.	7	7
Eagan	2000	87.0	83.2	79.5	.	.	.	12	12
Hastings	7500	102.5	103.8	97.6	.	.	.	11	11

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=19 county\_nme=Dakota

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.1	93.3	94.0	6.8	8.7	1.00	6,932	6,932
02	Apartments	97.7	94.9	93.4	.	.	.	25	25
06	Commercial	97.6	97.0	86.8	14.9	20.3	1.12	58	58
07	Industrial	86.2	85.3	80.8	.	.	.	21	21
90	Ag/RVL bare < 34.5 acres	123.5	104.7	132.1	.	.	.	9	0
91	Residential/SRR	94.1	93.3	94.0	6.8	8.7	1.00	6,933	6,933
93	Ag/RVL bare > 34.5 acres	93.1	96.6	93.0	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	95.4	95.7	93.9	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dodge co=20 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	91.5	92.0	92.0	.	.	.	21	21
Dodge Center	0200	98.0	97.4	96.7	7.6	9.9	1.01	42	42
Hayfield	0300	86.5	81.6	83.5	12.8	15.8	1.02	34	34
Kasson	0400	93.8	94.4	93.8	6.4	8.5	1.00	94	94
Mantorville	0500	89.7	89.7	90.2	.	.	.	15	15
West Concord	0600	91.1	95.0	87.7	.	.	.	11	11

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dodge co=20 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	91.5	92.0	92.0	.	.	.	21	21
Dodge Center	0200	98.0	97.4	96.7	7.6	9.9	1.01	42	42
Hayfield	0300	86.5	81.6	83.5	12.8	15.8	1.02	34	34
Kasson	0400	93.8	94.4	93.8	6.4	8.5	1.00	94	94
Mantorville	0500	89.7	89.7	90.2	.	.	.	15	15
West Concord	0600	91.1	95.0	87.7	.	.	.	11	11

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=20 county\_nme=Dodge

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.7	93.5	91.9	9.1	12.0	1.00	247	247
91	Residential/SRR	92.7	93.5	91.9	9.1	12.0	1.00	247	247
93	Ag/RVL bare > 34.5 acres	94.9	92.4	89.2	.	.	.	19	0
95	Ag/RVL improved > 34.5 acres	94.5	91.8	89.3	.	.	.	21	0

**All sales adjusted for time and terms  
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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Douglas co=21 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	91.8	91.4	91.8	6.4	7.9	1.00	34	34
Brandon TWP	0003	90.0	90.8	89.9	.	.	.	8	8
Carlos TWP	0004	94.6	94.1	96.3	.	.	.	23	23
Holmes City	0006	92.9	94.8	91.6	.	.	.	7	7
Hudson	0007	91.7	90.6	92.8	.	.	.	10	10
Ida	0008	99.0	97.2	97.3	.	.	.	25	25
La Grand	0009	93.0	92.4	93.0	4.6	6.2	1.00	49	49
Lake Mary	0010	93.7	90.9	93.5	.	.	.	11	11
Miltona TWP	0014	98.6	98.8	98.6	.	.	.	10	10
Alexandria	0100	97.0	96.5	96.9	7.8	10.1	1.00	191	191
Carlos	0300	96.6	99.3	96.2	.	.	.	9	9
Evansville	0400	98.8	98.6	98.1	.	.	.	6	6
Kensington	0800	104.8	106.2	104.8	.	.	.	6	6
Miltona	1100	96.7	100.4	96.4	.	.	.	8	8
Osakis	8200	95.6	94.7	95.0	.	.	.	21	21

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Douglas co=21 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ida	0008	95.8	96.3	95.1	.	.	.	10	10
La Grand	0009	92.0	91.5	92.6	.	.	.	7	7
Miltona TWP	0014	93.6	93.3	93.5	.	.	.	15	15
Alexandria	0100	97.8	96.9	94.2	.	.	.	13	13

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Douglas co=21 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	93.5	92.4	93.9	7.8	10.1	1.00	39	39
Brandon TWP	0003	91.3	91.4	91.3	.	.	.	9	9
Carlos TWP	0004	94.1	93.9	95.3	.	.	.	27	27
Holmes City	0006	92.9	94.8	91.6	.	.	.	7	7
Hudson	0007	92.1	91.1	93.2	.	.	.	11	11
Ida	0008	98.1	97.1	96.7	5.7	7.7	1.01	35	35
La Grand	0009	92.9	92.1	92.9	4.7	6.2	1.00	56	56
Lake Mary	0010	92.6	89.4	92.2	.	.	.	13	13
Leaf Valley	0011	99.9	99.7	98.3	.	.	.	9	9
Miltona TWP	0014	95.6	95.9	95.9	.	.	.	25	25
Alexandria	0100	97.0	96.5	96.6	7.9	10.3	1.00	204	204
Carlos	0300	96.6	99.3	96.2	.	.	.	9	9
Evansville	0400	98.8	98.6	98.1	.	.	.	6	6
Forada	0500	90.5	92.0	92.4	.	.	.	6	6
Kensington	0800	104.8	106.2	104.8	.	.	.	6	6
Miltona	1100	96.7	100.4	96.4	.	.	.	8	8
Osakis	8200	95.6	94.7	95.0	.	.	.	21	21

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=21 county\_nme=Douglas

PT	PT_Description	Mean ratio	Median ratio	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	95.3	95.3	7.2	9.1	1.01	452	452
03	Non-Commercial SRR	95.8	95.4	95.2	7.7	10.3	1.00	72	72
06	Commercial	87.7	93.2	84.7	.	.	.	13	0
90	Ag/RVL bare < 34.5 acres	87.4	81.3	85.1	.	.	.	17	0
91	Residential/SRR	95.7	95.3	95.3	7.3	9.2	1.00	524	524
93	Ag/RVL bare > 34.5 acres	88.2	92.5	87.6	.	.	.	13	0
94	Commercial/Industrial	87.7	93.2	84.7	.	.	.	13	0
95	Ag/RVL improved > 34.5 acres	93.0	93.4	90.6	.	.	.	23	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Faribault co=22 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blue Earth TWP	0002	86.2	87.3	81.9	.	.	.	6	0
Blue Earth	0100	96.8	92.1	89.5	17.8	22.2	1.05	64	0
Bricelyn	0200	100.7	92.1	91.8	.	.	.	9	0
Elmore	0500	89.3	89.6	85.0	.	.	.	6	0
Kiester	0900	84.6	79.8	79.8	.	.	.	9	0
Wells	1200	110.0	103.7	99.8	.	.	.	27	0
Winnebago	1300	100.7	105.6	104.6	.	.	.	17	0
Minnesota Lake	7300	95.4	91.0	90.3	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Faribault co=22 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blue Earth TWP	0002	86.2	87.3	81.9	.	.	.	6	0
Blue Earth	0100	96.8	92.1	89.5	17.8	22.2	1.05	64	0
Bricelyn	0200	100.7	92.1	91.8	.	.	.	9	0
Elmore	0500	89.3	89.6	85.0	.	.	.	6	0
Kiester	0900	84.6	79.8	79.8	.	.	.	9	0
Wells	1200	110.0	103.7	99.8	.	.	.	27	0
Winnebago	1300	100.7	105.6	104.6	.	.	.	17	0
Minnesota Lake	7300	95.4	91.0	90.3	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**



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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=22 county\_nme=Faribault

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.0	92.7	91.0	17.3	21.2	1.05	177	0
06	Commercial	84.8	78.3	69.2	.	.	.	16	0
91	Residential/SRR	97.0	92.7	91.0	17.3	21.2	1.05	177	0
93	Ag/RVL bare > 34.5 acres	108.7	99.4	102.9	.	.	.	23	0
94	Commercial/Industrial	79.9	77.3	58.5	.	.	.	19	0
95	Ag/RVL improved > 34.5 acres	107.3	98.9	101.8	.	.	.	26	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Fillmore co=23 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	120.7	90.4	88.5	.	.	.	9	9
Canton	0100	89.3	72.7	80.3	.	.	.	7	7
Fountain	0300	108.0	93.9	96.3	.	.	.	6	6
Harmony	0500	113.2	105.8	107.2	.	.	.	25	25
Lanesboro	0600	117.6	100.7	101.3	.	.	.	24	24
Mabel	0700	113.8	106.2	106.9	.	.	.	12	12
Peterson	0900	79.3	73.5	77.4	.	.	.	9	9
Preston	1000	108.2	98.9	94.9	.	.	.	25	25
Rushford	1200	96.5	91.9	93.7	.	.	.	23	23
Spring Valley	1300	90.3	87.6	84.0	14.5	17.5	1.03	48	48
Wykoff	1500	87.2	89.0	85.2	.	.	.	7	7
Rushford Village	1600	94.3	93.4	91.3	.	.	.	8	8
Chatfield	6400	88.9	89.2	88.8	9.8	13.6	1.01	39	39

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Fillmore co=23 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	117.7	90.5	88.6	.	.	.	10	10
Canton	0100	89.3	72.7	80.3	.	.	.	7	7
Fountain	0300	108.0	93.9	96.3	.	.	.	6	6
Harmony	0500	113.2	105.8	107.2	.	.	.	25	25
Lanesboro	0600	117.6	100.7	101.3	.	.	.	24	24
Mabel	0700	113.8	106.2	106.9	.	.	.	12	12
Peterson	0900	79.3	73.5	77.4	.	.	.	9	9
Preston	1000	108.2	98.9	94.9	.	.	.	25	25
Rushford	1200	96.5	91.9	93.7	.	.	.	23	23
Spring Valley	1300	90.3	87.6	84.0	14.5	17.5	1.03	48	48
Wykoff	1500	87.2	89.0	85.2	.	.	.	7	7
Rushford Village	1600	94.3	93.4	91.3	.	.	.	8	8
Chatfield	6400	88.9	89.2	88.8	9.8	13.6	1.01	39	39

**All sales adjusted for time and terms  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Fillmore co=23 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pilot Mound	0018	92.8	90.4	92.8	.	.	.	6	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=23 county\_nme=Fillmore

PT	PT_Description	Mean ratio	Median ratio	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	91.4	89.2	16.0	20.6	1.04	294	294
06	Commercial	107.8	96.8	113.1	.	.	.	21	0
90	Ag/RVL bare < 34.5 acres	82.3	81.5	71.2	.	.	.	10	0
91	Residential/SRR	97.7	91.2	89.2	15.9	20.5	1.04	299	299
93	Ag/RVL bare > 34.5 acres	98.9	93.1	97.1	22.7	27.4	1.02	30	0
94	Commercial/Industrial	107.8	96.8	113.1	.	.	.	21	0
95	Ag/RVL improved > 34.5 acres	103.7	102.4	100.6	21.9	26.9	1.03	41	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Freeborn co=24 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bancroft	0003	100.8	100.9	101.0	.	.	.	15	15
Bath	0004	82.1	86.9	79.6	.	.	.	6	6
Freeman	0007	94.8	95.3	93.1	.	.	.	6	6
Moscow	0014	75.6	76.9	78.4	.	.	.	8	8
Pickerel Lake	0018	95.2	92.6	96.3	.	.	.	9	8
Albert Lea	0100	95.0	92.2	91.3	14.2	18.4	1.02	311	281
Alden	0200	100.2	92.3	93.0	.	.	.	6	5
Clarks Grove	0400	93.7	89.2	91.4	.	.	.	9	9
Emmons	0600	98.4	87.9	94.2	.	.	.	6	6
Geneva	0800	107.5	96.2	101.8	.	.	.	11	11
Glenville	0900	93.3	88.4	91.3	.	.	.	7	7
Hartland	1100	75.5	72.0	76.5	.	.	.	9	9

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Freeborn co=24 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	99.9	80.2	54.7	.	.	.	19	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Freeborn co=24 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bancroft	0003	100.8	100.9	101.0	.	.	.	15	15
Bath	0004	82.1	86.9	79.6	.	.	.	6	6
Freeman	0007	94.8	95.3	93.1	.	.	.	6	6
Moscow	0014	75.6	76.9	78.4	.	.	.	8	8
Pickerel Lake	0018	95.2	92.6	96.3	.	.	.	9	8
Albert Lea	0100	95.0	92.2	91.3	14.2	18.4	1.02	311	281
Alden	0200	100.2	92.3	93.0	.	.	.	6	5
Clarks Grove	0400	93.7	89.2	91.4	.	.	.	9	9
Emmons	0600	98.4	87.9	94.2	.	.	.	6	6
Geneva	0800	107.5	96.2	101.8	.	.	.	11	11
Glenville	0900	93.3	88.4	91.3	.	.	.	7	7
Hartland	1100	75.5	72.0	76.5	.	.	.	9	9

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Freeborn co=24 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	99.9	80.2	54.7	.	.	.	19	0

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=24 county\_nme=Freeborn

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.5	91.3	90.3	15.0	19.7	1.02	451	418
06	Commercial	95.7	80.2	56.0	.	.	.	23	0
90	Ag/RVL bare < 34.5 acres	82.7	83.3	84.2	.	.	.	7	0
91	Residential/SRR	93.5	91.3	90.3	15.0	19.7	1.02	451	418
93	Ag/RVL bare > 34.5 acres	98.2	97.5	93.1	.	.	.	31	0
94	Commercial/Industrial	95.7	80.2	56.0	.	.	.	23	0
95	Ag/RVL improved > 34.5 acres	96.6	96.2	93.0	16.8	23.3	1.03	36	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Goodhue co=25 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	106.5	98.1	106.8	.	.	.	7	7
Featherstone	0007	103.9	102.8	105.0	.	.	.	7	7
Florence	0008	101.8	99.9	101.5	.	.	.	13	12
Hay Creek	0010	91.4	92.5	90.0	.	.	.	6	6
Leon	0013	95.2	93.0	96.5	.	.	.	7	7
Stanton	0017	99.3	97.4	103.1	.	.	.	12	12
Cannon Falls	0200	98.3	98.2	98.5	9.8	12.5	1.00	69	69
Goodhue	0500	98.9	98.7	99.7	.	.	.	15	15
Kenyon	0600	96.2	94.0	94.1	.	.	.	27	27
Red Wing	0800	92.4	90.2	91.1	8.2	10.4	1.00	265	265
Wanamingo	1200	107.9	105.2	105.6	.	.	.	17	17
Zumbrota	1400	95.9	97.4	96.1	8.6	10.7	1.00	67	67
Lake City	7700	87.6	88.2	87.3	8.7	10.9	1.00	30	21
Pine Island	9500	93.3	92.8	92.6	8.8	10.9	1.01	58	58

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Goodhue co=25 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake City	7700	97.6	99.9	98.6	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Goodhue co=25 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	106.5	98.1	106.8	.	.	.	7	7
Featherstone	0007	103.9	102.8	105.0	.	.	.	7	7
Florence	0008	103.3	103.5	103.4	.	.	.	14	12
Hay Creek	0010	91.4	92.5	90.0	.	.	.	6	6
Leon	0013	95.2	93.0	96.5	.	.	.	7	7
Stanton	0017	99.3	97.4	103.1	.	.	.	12	12
Cannon Falls	0200	98.3	98.2	98.5	9.8	12.5	1.00	69	69
Goodhue	0500	98.9	98.7	99.7	.	.	.	15	15
Kenyon	0600	96.2	94.0	94.1	.	.	.	27	27
Red Wing	0800	92.4	90.3	91.1	8.2	10.4	1.00	266	265
Wanamingo	1200	107.9	105.2	105.6	.	.	.	17	17
Zumbrota	1400	95.9	97.4	96.1	8.6	10.7	1.00	67	67
Lake City	7700	89.4	88.9	89.3	9.9	12.3	1.00	37	21
Pine Island	9500	93.3	92.8	92.6	8.8	10.9	1.01	58	58

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Goodhue co=25 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	0200	102.9	102.0	102.5	.	.	.	6	0

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Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=25 county\_nme=Goodhue

PT	PT_Description	Mean ratio	Median ratio	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	93.0	93.8	9.8	12.6	1.00	643	629
03	Non-Commercial SRR	99.6	99.9	102.6	.	.	.	9	0
06	Commercial	103.6	104.0	100.9	.	.	.	14	0
90	Ag/RVL bare < 34.5 acres	97.0	103.5	97.9	.	.	.	13	0
91	Residential/SRR	94.6	93.1	93.9	9.8	12.7	1.00	652	629
92	RVL bare > 34.5	88.4	85.5	86.8	.	.	.	10	0
93	Ag/RVL bare > 34.5 acres	89.6	86.0	88.0	.	.	.	24	0
94	Commercial/Industrial	103.5	102.8	101.0	.	.	.	15	0
95	Ag/RVL improved > 34.5 acres	93.4	88.9	94.5	15.9	21.3	0.99	33	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Grant co=26 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	101.5	100.4	101.7	.	.	.	9	1
Ashby	0100	85.3	84.0	83.4	.	.	.	8	8
Barrett	0200	87.6	86.5	88.4	.	.	.	8	3
Elbow Lake	0300	98.9	96.8	97.5	.	.	.	19	19
Hoffman	0600	87.3	88.8	82.7	.	.	.	11	11

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Grant co=26 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	101.9	98.6	102.6	.	.	.	14	1
Ashby	0100	85.3	84.0	83.4	.	.	.	8	8
Barrett	0200	87.6	86.5	88.4	.	.	.	8	3
Elbow Lake	0300	98.9	96.8	97.5	.	.	.	19	19
Hoffman	0600	87.3	88.8	82.7	.	.	.	11	11

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court**

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**12 month study  
Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=26 county\_nme=Grant

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.6	92.7	95.1	16.9	21.2	0.98	68	49
03	Non-Commercial SRR	92.7	95.0	94.9	.	.	.	10	0
91	Residential/SRR	93.5	93.8	95.1	16.5	21.1	0.99	78	49
93	Ag/RVL bare > 34.5 acres	96.6	92.1	91.8	.	.	.	14	0
95	Ag/RVL improved > 34.5 acres	96.6	92.1	91.8	.	.	.	14	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	95.8	94.9	95.3	7.8	9.7	1.00	389	389
Champlin	0200	94.1	93.8	93.7	5.3	6.8	1.00	372	372
Crystal	0300	94.1	93.1	93.2	7.8	9.6	1.01	388	388
Deephaven	0500	93.5	94.0	86.5	8.3	11.6	1.07	65	65
Edina	0700	95.1	95.1	94.9	8.5	11.1	1.00	884	884
Excelsior	0900	90.2	93.3	91.3	.	.	.	20	20
Golden Valley	1100	94.4	93.3	93.6	7.5	9.4	1.01	320	320
Hopkins	1400	94.0	93.7	94.6	8.8	11.0	0.99	275	275
Long Lake	1600	96.0	95.5	96.8	.	.	.	29	29
Loretto	1700	95.8	95.4	95.1	.	.	.	15	15
Maple Plain	1800	89.5	89.2	89.1	.	.	.	19	19
Minnetonka Beach	1900	101.2	101.8	98.9	.	.	.	11	11
Mound	2100	93.1	93.1	91.1	8.8	11.4	1.01	212	212
Osseo	2300	93.9	93.6	94.2	.	.	.	25	25
Richfield	2500	91.1	90.2	90.1	7.7	9.5	1.01	555	555
Robbinsdale	2600	91.9	90.9	91.0	9.0	11.4	1.01	245	245
Rogers	2800	94.8	95.2	94.6	6.3	8.2	1.01	172	172
St. Bonifacius	2900	97.6	97.7	96.7	9.1	11.8	1.01	52	52
St. Louis Park	3000	95.3	94.7	94.2	8.1	10.5	1.00	875	875
Spring Park	3200	91.5	90.7	94.1	.	.	.	18	18

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Tonka Bay	3300	97.8	98.5	98.0	.	.	.	26	26
Wayzata	3400	100.0	99.6	99.1	8.3	11.9	1.00	46	46
Woodland	3700	103.2	105.5	101.4	.	.	.	8	8
Bloomington	4100	95.1	94.6	95.6	6.9	8.7	0.99	1,078	1,078
New Hope	4200	94.5	93.7	93.8	5.7	7.4	1.01	210	210
Maple Grove	4400	94.6	94.4	94.8	5.4	6.8	1.00	1,357	1,357
Medina	4500	100.5	99.6	101.1	6.2	8.9	0.99	90	90
Orono	4600	94.8	95.9	93.4	9.0	11.7	1.01	154	154
Plymouth	4700	93.9	93.6	94.4	6.5	8.2	0.99	1,218	1,218
Brooklyn Park	4900	96.7	96.0	96.2	7.2	9.6	1.00	1,103	1,103
Greenwood	5000	91.5	95.2	93.2	.	.	.	8	8
Minnetonka	5200	94.6	94.3	94.2	8.5	11.0	1.00	865	865
Shorewood	5300	95.9	95.4	97.4	9.4	11.8	0.98	109	109
Independence	5400	96.6	97.3	96.5	6.1	8.5	1.00	37	37
Greenfield	5500	95.5	94.6	95.3	6.6	9.4	1.00	37	37
Corcoran	5600	96.0	94.7	97.0	6.9	9.8	0.99	60	60
Minnetrista	5800	96.3	95.3	96.2	6.5	8.9	1.01	126	126
Eden Prairie	6000	95.9	94.6	96.0	6.2	7.9	1.00	1,161	1,161
Dayton	6600	92.8	91.6	93.7	7.9	9.6	0.99	43	43
Hanover	7400	91.2	91.0	91.2	.	.	.	7	7

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	96.7	94.2	93.9	9.9	12.8	1.00	5,407	5,420
St. Anthony	9100	94.6	96.2	94.2	9.8	11.8	1.01	89	89

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=02 PT\_Description=Apartments

City-Twp Name	City-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	99.6	98.3	96.0	.	.	.	6	6
Edina	0700	86.1	89.7	82.4	.	.	.	6	6
Bloomington	4100	95.7	93.1	94.0	.	.	.	10	10
Minneapolis	8800	100.4	94.0	94.7	9.7	11.8	1.01	100	100

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Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	93.4	90.4	93.2	.	.	.	8	8
Golden Valley	1100	94.1	89.1	91.7	.	.	.	9	9
Mound	2100	101.2	103.0	101.1	.	.	.	7	7
Wayzata	3400	103.8	97.9	107.9	.	.	.	7	7
Bloomington	4100	98.9	98.4	98.2	.	.	.	10	10
New Hope	4200	95.0	95.5	95.3	.	.	.	9	9
Maple Grove	4400	96.6	97.5	96.0	.	.	.	17	17
Orono	4600	96.4	82.3	122.2	.	.	.	8	8

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

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	84.7	86.9	85.6	.	.	.	6	6
Edina	0700	102.4	100.7	98.1	.	.	.	8	8
St. Louis Park	3000	95.2	95.9	93.2	.	.	.	7	7
Bloomington	4100	95.1	93.6	96.3	.	.	.	8	8
Maple Grove	4400	88.7	94.3	79.5	.	.	.	11	11
Brooklyn Park	4900	100.1	97.6	86.8	.	.	.	10	10
Minnetonka	5200	99.4	99.2	97.8	.	.	.	6	6
Eden Prairie	6000	96.9	97.6	94.9	.	.	.	8	8
Minneapolis	8800	90.3	87.5	71.7	17.3	20.1	1.25	89	89

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=07 PT\_Description=Industrial

City-Twp Name	City-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	102.0	105.9	93.9	.	.	.	7	7
St. Louis Park	3000	97.3	98.6	92.8	.	.	.	7	7
New Hope	4200	100.7	99.5	102.2	.	.	.	7	7
Maple Grove	4400	88.3	93.3	85.5	.	.	.	8	8
Dayton	6600	98.8	99.7	97.6	.	.	.	6	6
Minneapolis	8800	88.3	86.1	86.9	.	.	.	7	7

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	95.8	94.9	95.3	7.8	9.7	1.00	389	389
Champlin	0200	94.1	93.7	93.7	5.4	6.9	1.00	380	380
Crystal	0300	94.0	93.1	93.2	7.8	9.6	1.01	389	389
Deephaven	0500	93.2	93.9	84.9	8.7	12.5	1.09	68	68
Edina	0700	95.1	95.1	94.9	8.5	11.1	1.00	884	884
Excelsior	0900	90.2	93.3	91.3	.	.	.	20	20
Golden Valley	1100	94.3	93.3	93.5	7.6	9.4	1.01	329	329
Hopkins	1400	94.0	93.7	94.6	8.8	11.0	0.99	275	275
Long Lake	1600	97.9	96.0	100.7	.	.	.	30	30
Loretto	1700	93.8	95.2	94.2	.	.	.	16	16
Maple Plain	1800	89.5	89.2	89.1	.	.	.	19	19
Minnetonka Beach	1900	101.2	101.8	98.9	.	.	.	11	11
Mound	2100	93.3	93.2	91.6	8.8	11.4	1.01	219	219
Osseo	2300	94.1	93.9	94.4	.	.	.	26	26
Richfield	2500	91.2	90.2	90.1	7.7	9.6	1.01	557	557
Robbinsdale	2600	91.8	90.9	91.0	8.9	11.4	1.01	247	247
Rogers	2800	94.8	95.2	94.6	6.3	8.1	1.01	176	176
St. Bonifacius	2900	97.6	97.7	96.7	9.1	11.8	1.01	52	52
St. Louis Park	3000	95.3	94.7	94.2	8.1	10.5	1.00	875	875
Spring Park	3200	90.5	89.7	92.7	.	.	.	20	20

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Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Tonka Bay	3300	98.5	98.5	100.3	.	.	.	28	28
Wayzata	3400	100.5	99.3	101.4	8.5	11.8	0.98	53	53
Woodland	3700	102.2	105.1	100.2	.	.	.	9	9
Bloomington	4100	95.2	94.6	95.6	6.9	8.7	0.99	1,088	1,088
New Hope	4200	94.5	93.8	93.8	5.7	7.4	1.01	219	219
Maple Grove	4400	94.6	94.4	94.8	5.4	6.9	1.00	1,374	1,374
Medina	4500	100.3	99.6	101.0	6.3	8.9	0.99	91	91
Orono	4600	94.8	95.4	94.3	10.1	14.1	1.00	162	162
Plymouth	4700	93.9	93.6	94.4	6.5	8.2	0.99	1,218	1,218
Brooklyn Park	4900	96.7	96.0	96.2	7.2	9.6	1.00	1,104	1,104
Greenwood	5000	91.5	95.2	93.2	.	.	.	8	8
Minnetonka	5200	94.6	94.3	94.2	8.5	11.0	1.00	865	865
Shorewood	5300	96.4	95.6	98.0	9.4	11.8	0.98	112	112
Independence	5400	96.7	97.3	96.5	6.4	8.8	1.00	39	39
Greenfield	5500	95.7	94.7	95.6	6.5	9.2	1.00	39	39
Corcoran	5600	96.0	94.7	97.0	6.9	9.8	0.99	60	60
Minnetrista	5800	96.3	95.2	96.1	6.4	8.8	1.01	127	127
Eden Prairie	6000	95.9	94.6	96.0	6.2	7.9	1.00	1,165	1,165
Dayton	6600	92.8	91.6	93.7	7.9	9.6	0.99	43	43
Hanover	7400	91.7	92.5	91.6	.	.	.	8	8

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	96.7	94.2	93.9	9.9	12.8	1.00	5,407	5,420
St. Anthony	9100	94.4	96.1	93.9	9.9	11.8	1.01	91	91

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Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	91.6	94.3	86.8	.	.	.	11	11
Edina	0700	100.1	99.5	96.9	.	.	.	13	13
Golden Valley	1100	97.6	97.3	78.5	.	.	.	8	8
Hopkins	1400	92.0	90.0	90.6	.	.	.	6	6
Rogers	2800	101.6	104.3	94.1	.	.	.	9	9
Bloomington	4100	90.5	91.3	94.5	.	.	.	13	13
New Hope	4200	101.0	100.1	102.2	.	.	.	8	8
Plymouth	4700	93.6	93.9	93.6	.	.	.	6	6
Brooklyn Park	4900	100.1	97.6	86.8	.	.	.	10	10
Minnetonka	5200	98.1	98.0	96.8	.	.	.	8	8
Eden Prairie	6000	95.5	95.9	94.0	.	.	.	10	10
Dayton	6600	98.8	99.7	97.6	.	.	.	6	6

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Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=27 county\_nme=Hennepin

PT	PT_Description	Mean ratio	Median ratio	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	94.3	94.5	8.1	10.6	1.00	18,187	18,200
02	Apartments	99.1	95.0	94.8	9.4	11.7	1.01	146	146
03	Non-Commercial SRR	96.8	95.5	99.7	10.4	15.9	0.97	112	112
06	Commercial	93.1	94.8	82.6	13.6	18.2	1.11	189	189
07	Industrial	96.4	96.6	93.2	10.8	14.6	1.03	84	84
90	Ag/RVL bare < 34.5 acres	99.4	94.1	112.3	.	.	.	10	0
91	Residential/SRR	95.4	94.3	94.5	8.1	10.6	1.00	18,299	18,312

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court**

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**12 month study**

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

co=27 County=Hennepin w/o First Class City

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	94.8	94.3	94.7	7.3	9.5	1.00	12,780
Apartments	96.3	96.1	94.8	8.4	11.4	1.02	46
Non-Commercial SRR	96.8	95.5	99.7	10.4	15.9	0.97	112
Commercial	95.6	97.1	87.3	10.0	15.4	1.05	100
Industrial	97.2	97.0	93.4	9.8	13.5	1.03	77
Ag/RVL bare < 34.5 acres	99.4	94.1	112.3	.	.	.	10
Residential/SRR	94.8	94.3	94.7	7.3	9.5	1.00	12,892

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Houston co=28 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Caledonia TWP	0003	94.2	92.1	95.1	.	.	.	6	6
La Crescent TWP	0008	97.0	96.3	96.1	.	.	.	12	12
Mound Prairie	0011	85.2	87.5	85.0	.	.	.	7	7
Brownsville	0100	93.1	98.5	91.1	.	.	.	7	5
Caledonia	0200	107.1	91.7	96.1	18.7	27.8	1.05	37	37
Eitzen	0300	90.3	95.2	82.4	.	.	.	8	8
Houston	0600	94.5	90.2	88.3	.	.	.	17	17
Spring Grove	1000	100.6	94.3	95.7	.	.	.	14	13
La Crescent	9000	92.1	92.2	91.9	10.3	13.5	1.00	65	62

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Houston co=28 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Caledonia TWP	0003	94.2	92.1	95.1	.	.	.	6	6
La Crescent TWP	0008	97.0	96.3	96.1	.	.	.	12	12
Mound Prairie	0011	85.2	87.5	85.0	.	.	.	7	7
Brownsville	0100	93.1	98.5	91.1	.	.	.	7	5
Caledonia	0200	107.1	91.7	96.1	18.7	27.8	1.05	37	37
Eitzen	0300	90.3	95.2	82.4	.	.	.	8	8
Houston	0600	94.5	90.2	88.3	.	.	.	17	17
Spring Grove	1000	100.6	94.3	95.7	.	.	.	14	13
La Crescent	9000	92.1	92.2	91.9	10.3	13.5	1.00	65	62

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Houston co=28 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Sheldon	0012	95.5	101.9	99.0	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=28 county\_nme=Houston

PT	PT_Description	Mean ratio	Median ratio	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	92.3	91.3	14.3	21.1	1.02	206	200
06	Commercial	112.3	73.6	89.6	.	.	.	14	0
90	Ag/RVL bare < 34.5 acres	110.6	118.6	111.9	.	.	.	16	0
91	Residential/SRR	96.5	92.3	91.4	14.6	21.6	1.03	208	201
92	RVL bare > 34.5	97.5	95.0	99.5	.	.	.	18	0
93	Ag/RVL bare > 34.5 acres	93.3	92.0	90.3	.	.	.	28	0
94	Commercial/Industrial	112.3	73.6	89.6	.	.	.	14	0
95	Ag/RVL improved > 34.5 acres	98.8	97.3	97.3	19.3	26.6	1.02	40	2

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hubbard co=29 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	91.1	91.5	93.0	.	.	.	10	7
Arago	0002	103.7	103.2	102.1	.	.	.	10	6
Farden	0007	97.6	91.2	97.6	.	.	.	15	3
Guthrie	0009	96.1	92.4	90.9	.	.	.	6	0
Helga	0011	102.6	94.9	98.3	.	.	.	16	1
Henrietta	0013	100.2	99.8	97.8	.	.	.	16	5
Hubbard	0014	95.2	94.4	93.1	.	.	.	14	7
Lake Emma	0016	98.5	98.9	104.6	.	.	.	8	6
Lakeport	0019	104.8	97.4	96.2	.	.	.	10	5
Nevis TWP	0021	102.7	103.1	103.4	.	.	.	15	8
Todd	0026	90.1	87.8	90.0	.	.	.	19	7
Nevis	1200	106.2	111.3	106.1	.	.	.	7	0
Park Rapids	1300	102.5	95.9	96.7	13.5	17.3	1.03	65	2

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hubbard co=29 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	100.7	93.9	98.9	.	.	.	13	9
Crow Wing Lake	0006	99.9	98.1	98.3	.	.	.	15	14
Hubbard	0014	88.7	92.3	90.6	.	.	.	9	7
Lake Emma	0016	94.6	88.6	96.8	.	.	.	15	13
Mantrap	0020	103.7	98.3	103.2	.	.	.	6	6
Nevis TWP	0021	98.1	94.4	97.8	.	.	.	18	16
Todd	0026	86.7	87.2	88.8	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hubbard co=29 PT=06 PT\_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Park Rapids	1300	102.2	105.6	102.0	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hubbard co=29 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	90.5	89.3	93.0	.	.	.	15	12
Arago	0002	102.0	95.4	100.3	.	.	.	23	15
Crow Wing Lake	0006	100.0	99.7	98.6	.	.	.	17	14
Farden	0007	95.9	90.8	96.2	.	.	.	18	6
Guthrie	0009	96.1	92.4	90.9	.	.	.	6	0
Helga	0011	101.5	94.7	98.1	.	.	.	17	1
Henrietta	0013	100.8	100.3	98.4	.	.	.	17	6
Hubbard	0014	92.7	93.7	92.3	.	.	.	23	14
Lake Emma	0016	96.0	95.1	100.1	.	.	.	23	19
Lake George	0017	102.8	109.5	98.4	.	.	.	10	6
Lakeport	0019	95.8	88.6	89.2	.	.	.	13	7
Mantrap	0020	98.3	96.9	98.9	.	.	.	11	9
Nevis TWP	0021	100.2	97.2	100.6	12.6	16.8	1.00	33	24
Todd	0026	89.3	87.8	89.7	.	.	.	25	13
White Oak	0027	100.0	101.6	102.1	.	.	.	8	7
Nevis	1200	100.7	101.8	98.0	.	.	.	11	2
Park Rapids	1300	103.0	96.4	97.8	13.5	17.2	1.02	69	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hubbard co=29 PT=92 PT\_Description=RVL bare > 34.5

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
White Oak	0027	99.1	100.1	100.9	.	.	.	10	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hubbard co=29 PT=93 PT\_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Crow Wing Lake	0006	84.3	79.0	91.8	.	.	.	6	0
White Oak	0027	99.1	100.1	100.9	.	.	.	10	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hubbard co=29 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Park Rapids	1300	100.1	96.2	101.1	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hubbard co=29 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Crow Wing Lake	0006	84.3	79.0	91.8	.	.	.	6	0
White Oak	0027	99.1	100.1	100.9	.	.	.	10	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=29 county\_nme=Hubbard

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.0	95.9	97.0	13.3	17.1	1.01	249	71
03	Non-Commercial SRR	94.5	92.2	95.0	14.2	18.5	1.00	126	107
06	Commercial	103.4	103.8	99.1	.	.	.	14	0
90	Ag/RVL bare < 34.5 acres	132.7	118.2	120.8	.	.	.	19	0
91	Residential/SRR	97.5	95.1	96.3	13.7	17.7	1.00	375	178
92	RVL bare > 34.5	97.0	97.7	98.6	13.3	18.6	0.98	45	0
93	Ag/RVL bare > 34.5 acres	95.9	97.5	96.9	13.3	18.6	0.98	46	0
94	Commercial/Industrial	102.2	102.0	98.6	.	.	.	15	0
95	Ag/RVL improved > 34.5 acres	96.7	97.9	98.2	12.9	18.0	0.98	51	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Isanti co=30 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	100.2	95.9	97.7	.	.	.	15	15
Bradford	0002	98.7	95.7	97.7	.	.	.	31	31
Cambridge TWP	0003	101.6	99.8	98.9	.	.	.	27	27
Dalbo	0004	108.2	108.3	107.9	.	.	.	6	6
Isanti TWP	0005	97.7	92.5	96.0	.	.	.	23	23
North Branch	0007	100.9	94.1	96.8	.	.	.	11	11
Spencer Brook	0009	96.7	95.3	96.8	.	.	.	22	22
Spring Vale	0010	95.9	96.8	96.6	.	.	.	15	15
Stanchfield	0011	92.8	93.4	95.3	.	.	.	7	7
Stanford	0012	112.1	95.5	99.5	.	.	.	18	18
Wyanett	0013	112.4	93.1	92.9	.	.	.	18	19
Cambridge	0200	94.7	93.4	94.9	10.1	13.3	0.99	175	175
Isanti	0500	91.4	92.4	91.8	6.9	9.5	1.00	116	116
Braham	6000	98.4	99.0	95.5	.	.	.	24	24

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Isanti co=30 PT=06 PT\_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cambridge	0200	101.0	92.1	91.6	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Isanti co=30 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	100.2	95.9	97.7	.	.	.	15	15
Bradford	0002	99.1	94.4	97.9	12.5	14.2	0.98	34	34
Cambridge TWP	0003	101.3	98.9	98.8	.	.	.	28	28
Dalbo	0004	108.2	108.3	107.9	.	.	.	6	6
Isanti TWP	0005	99.5	96.5	97.6	.	.	.	26	26
North Branch	0007	100.9	94.1	96.8	.	.	.	11	11
Spencer Brook	0009	96.2	94.5	96.5	.	.	.	23	23
Spring Vale	0010	95.9	96.8	96.6	.	.	.	15	15
Stanchfield	0011	92.8	93.4	95.3	.	.	.	7	7
Stanford	0012	111.9	95.7	99.7	.	.	.	19	19
Wyanett	0013	109.9	92.5	93.6	.	.	.	21	22
Cambridge	0200	94.7	93.4	94.9	10.1	13.3	0.99	175	175
Isanti	0500	91.4	92.4	91.8	6.9	9.5	1.00	116	116
Braham	6000	98.4	99.0	95.5	.	.	.	24	24

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Isanti co=30 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cambridge	0200	100.9	96.1	93.4	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=30 county\_nme=Isanti

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.6	93.9	95.3	9.8	12.6	1.00	514	515
03	Non-Commercial SRR	102.1	99.2	101.2	.	.	.	12	12
06	Commercial	93.9	92.1	88.5	.	.	.	9	0
90	Ag/RVL bare < 34.5 acres	91.5	70.3	66.1	.	.	.	16	0
91	Residential/SRR	96.7	94.0	95.4	9.9	12.7	1.00	526	527
92	RVL bare > 34.5	86.9	90.7	80.6	.	.	.	10	1
93	Ag/RVL bare > 34.5 acres	89.6	92.3	84.0	.	.	.	12	1
94	Commercial/Industrial	94.6	96.1	90.8	.	.	.	10	0
95	Ag/RVL improved > 34.5 acres	87.9	91.2	86.5	.	.	.	20	1

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Itasca co=31 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	94.9	87.1	86.7	.	.	.	10	5
Balsam	0004	86.5	81.8	82.4	.	.	.	6	2
Blackberry	0008	84.2	83.3	80.2	.	.	.	8	8
Greenway	0017	91.0	87.3	92.2	.	.	.	15	13
Harris	0018	93.1	91.3	91.4	14.3	18.6	1.00	33	19
Lone Pine	0024	90.1	84.3	88.0	.	.	.	6	0
Marcell	0025	105.4	104.9	102.8	.	.	.	12	3
Nashwauk TWP	0029	102.4	93.5	99.0	.	.	.	8	7
Trout Lake	0038	101.1	96.7	97.1	.	.	.	12	6
Unorg. 54-26	0064	97.9	94.5	91.1	.	.	.	20	11
Unorg. 56-26	0068	95.6	96.5	94.6	.	.	.	19	10
Unorg. 57-26	0070	118.2	108.2	107.6	.	.	.	6	1
Unorg. 59-24	0077	113.0	103.6	108.3	.	.	.	7	4
Cohasset	0900	93.2	91.8	91.8	10.6	12.2	1.01	41	28
Coleraine	1000	92.9	92.9	91.1	12.5	16.6	1.02	33	28
Grand Rapids	1600	94.7	91.3	91.5	12.3	15.4	1.00	165	154
Keewatin	2000	94.5	94.9	81.9	.	.	.	14	14
La prairie	2100	89.1	91.2	91.4	.	.	.	10	10
Marble	2300	115.8	113.3	111.8	.	.	.	8	8
Nashwauk	2600	140.2	103.8	104.7	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Itasca co=31 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Balsam	0004	94.9	96.2	95.0	.	.	.	12	3
Lone Pine	0024	93.3	93.3	84.1	.	.	.	8	0
Marcell	0025	108.0	106.3	95.2	.	.	.	11	1
Unorg. 57-26	0070	103.4	106.0	104.0	.	.	.	7	0
Unorg. 59-25	0078	100.2	98.2	102.6	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Itasca co=31 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	97.1	97.8	99.8	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Itasca co=31 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	92.1	87.1	85.4	.	.	.	12	5
Balsam	0004	92.1	95.4	90.1	.	.	.	18	5
Blackberry	0008	84.2	83.3	80.2	.	.	.	8	8
Bowstring	0009	111.8	100.1	108.3	.	.	.	8	2
Goodland	0014	106.4	101.2	106.0	.	.	.	6	3
Greenway	0017	92.0	90.7	92.8	.	.	.	17	13
Harris	0018	95.9	91.8	93.3	14.6	18.8	1.01	36	19
Lawrence	0022	109.4	102.9	105.9	.	.	.	6	1
Lone Pine	0024	91.9	85.4	85.8	.	.	.	14	0
Marcell	0025	106.6	105.5	99.8	.	.	.	23	4
Nashwauk TWP	0029	105.5	103.8	102.4	.	.	.	10	8
Sand Lake	0034	114.6	118.3	112.5	.	.	.	8	1
Trout Lake	0038	98.2	96.5	96.3	.	.	.	13	6
Wabana	0039	96.3	96.3	96.8	.	.	.	7	1
Unorg. 54-26	0064	97.8	94.6	92.1	.	.	.	25	12
Unorg. 56-26	0068	96.1	100.1	95.1	.	.	.	21	10
Unorg. 57-26	0070	110.2	106.0	105.3	.	.	.	13	1
Unorg. 58-22	0071	92.0	87.1	97.8	.	.	.	6	3
Unorg. 59-24	0077	109.5	103.6	106.4	.	.	.	11	4
Unorg. 59-25	0078	107.1	99.0	109.2	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Itasca co=31 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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. 60-24	0080	116.6	125.4	114.4	.	.	.	7	1
Cohasset	0900	92.8	91.0	91.7	12.1	14.6	1.01	44	29
Coleraine	1000	92.9	92.9	91.1	12.5	16.6	1.02	33	28
Grand Rapids	1600	95.0	91.4	91.7	12.3	15.4	1.00	166	155
Keewatin	2000	94.5	94.9	81.9	.	.	.	14	14
La prairie	2100	89.1	91.2	91.4	.	.	.	10	10
Marble	2300	115.8	113.3	111.8	.	.	.	8	8
Nashwauk	2600	140.2	103.8	104.7	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Itasca co=31 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	97.1	97.8	99.8	.	.	.	6	0

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

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=31 county\_nme=Itasca

PT	PT_Description	Mean ratio	Median ratio	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	93.1	94.0	13.9	17.8	1.01	551	404
02	Apartments	98.9	98.4	95.4	.	.	.	6	0
03	Non-Commercial SRR	104.3	101.1	100.5	15.6	20.5	1.02	118	13
06	Commercial	107.8	101.7	98.7	.	.	.	11	0
90	Ag/RVL bare < 34.5 acres	136.7	107.6	108.8	23.0	31.4	1.04	44	1
91	Residential/SRR	98.8	94.8	95.2	14.6	18.6	1.01	669	417
92	RVL bare > 34.5	112.6	108.4	111.1	.	.	.	32	1
93	Ag/RVL bare > 34.5 acres	111.6	107.5	110.0	14.3	18.1	1.02	33	1
94	Commercial/Industrial	107.8	101.7	98.7	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	109.3	105.1	107.0	14.3	17.7	1.01	42	2

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Jackson co=32 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jackson	0300	97.3	91.8	93.1	14.4	17.4	1.03	32	0
Lakefield	0400	93.6	90.8	90.0	.	.	.	28	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Jackson co=32 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jackson	0300	97.3	91.8	93.1	14.4	17.4	1.03	32	0
Lakefield	0400	93.6	90.8	90.0	.	.	.	28	0

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
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co=32 county\_nme=Jackson

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.2	90.8	88.5	15.2	19.6	1.05	90	0
91	Residential/SRR	94.5	90.8	89.3	15.4	19.7	1.05	91	0
93	Ag/RVL bare > 34.5 acres	103.4	102.4	103.4	.	.	.	24	0
95	Ag/RVL improved > 34.5 acres	103.4	102.4	103.4	.	.	.	24	0

**All sales adjusted for time and terms  
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**City and Township Ratios by Property Type  
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county\_nme=Kanabec co=33 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arthur	0002	94.2	95.3	94.5	.	.	.	26	14
Brunswick	0003	100.5	99.7	97.3	.	.	.	9	8
Knife Lake	0010	87.8	86.0	87.4	.	.	.	14	10
Peace	0012	97.6	98.8	95.5	.	.	.	19	13
Whited	0015	88.9	84.2	91.3	.	.	.	9	6
Mora	0200	92.0	88.8	89.4	11.8	14.1	1.02	51	51

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Kanabec co=33 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Knife Lake	0010	101.5	108.5	96.3	.	.	.	9	0

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Kanabec co=33 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arthur	0002	94.2	95.3	94.5	.	.	.	26	14
Brunswick	0003	100.0	97.9	97.2	.	.	.	10	8
Grass Lake	0006	96.5	102.7	93.6	.	.	.	6	4
Knife Lake	0010	93.1	88.5	91.2	.	.	.	23	10
Peace	0012	101.2	103.6	99.1	.	.	.	23	13
Pomroy	0013	99.2	96.8	96.2	.	.	.	7	6
Whited	0015	88.9	84.2	91.3	.	.	.	9	6
Mora	0200	92.0	88.8	89.4	11.8	14.1	1.02	51	51

**All sales adjusted for time and terms  
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**Countywide Ratios by Property Type  
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co=33 county\_nme=Kanabec

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	91.7	89.0	90.9	12.5	14.7	1.00	166	135
03	Non-Commercial SRR	100.0	106.1	95.8	.	.	.	26	6
90	Ag/RVL bare < 34.5 acres	116.7	111.1	101.6	.	.	.	13	0
91	Residential/SRR	92.8	90.4	91.7	13.4	15.6	1.01	192	141
92	RVL bare > 34.5	110.0	107.0	66.1	.	.	.	10	0
93	Ag/RVL bare > 34.5 acres	96.1	106.7	58.5	.	.	.	13	0
95	Ag/RVL improved > 34.5 acres	95.5	95.6	76.2	22.5	35.8	1.25	25	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
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county\_nme=Kandiyohi co=34 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dovre	0004	94.0	92.7	92.9	.	.	.	20	20
Green Lake	0009	97.5	99.4	94.5	.	.	.	15	11
Harrison	0010	96.8	96.3	99.7	.	.	.	6	6
Irving	0012	97.0	97.4	98.6	.	.	.	7	5
Lake Andrew	0014	100.7	99.1	100.4	.	.	.	10	10
New London TWP	0018	93.6	89.8	92.4	.	.	.	23	17
Willmar TWP	0024	94.0	96.7	92.9	.	.	.	7	7
Atwater	0100	95.8	92.7	95.8	.	.	.	14	14
New London	0600	92.8	92.5	92.3	.	.	.	16	13
Raymond	0900	100.6	94.8	97.4	.	.	.	8	8
Spicer	1200	101.1	101.9	98.9	.	.	.	23	17
Willmar	1500	97.4	96.9	96.4	8.2	10.2	1.01	247	0

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Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

county\_nme=Kandiyohi co=34 PT=02 PT\_Description=Apartments

City-Twp Name	City-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	91.7	96.9	69.8	.	.	.	7	0

**All sales adjusted for time and terms  
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**City and Township Ratios by Property Type  
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county\_nme=Kandiyohi co=34 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fahlun	0007	98.9	98.8	98.6	.	.	.	13	13
New London TWP	0018	107.3	103.2	99.5	.	.	.	7	1

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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
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county\_nme=Kandiyohi co=34 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dovre	0004	93.9	92.7	92.9	.	.	.	22	22
Fahlun	0007	100.4	98.8	99.2	.	.	.	15	15
Green Lake	0009	97.5	99.4	95.4	.	.	.	17	11
Harrison	0010	95.0	96.6	97.4	.	.	.	9	9
Irving	0012	96.9	96.6	97.8	.	.	.	10	6
Lake Andrew	0014	97.9	96.2	98.7	.	.	.	14	14
New London TWP	0018	96.8	91.7	93.8	.	.	.	30	18
Willmar TWP	0024	94.0	96.7	92.9	.	.	.	7	7
Atwater	0100	95.8	92.7	95.8	.	.	.	14	14
New London	0600	92.8	92.5	92.3	.	.	.	16	13
Raymond	0900	100.6	94.8	97.4	.	.	.	8	8
Spicer	1200	102.6	102.5	100.0	.	.	.	25	17
Willmar	1500	97.4	96.9	96.5	8.2	10.2	1.01	248	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=34 county\_nme=Kandiyohi

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.1	96.2	96.0	8.3	10.4	1.01	428	158
02	Apartments	91.7	96.9	69.8	.	.	.	7	0
03	Non-Commercial SRR	100.2	101.2	97.7	10.7	14.0	1.03	43	26
06	Commercial	99.3	98.2	100.2	.	.	.	10	0
91	Residential/SRR	97.3	96.6	96.2	8.6	10.9	1.01	471	184
93	Ag/RVL bare > 34.5 acres	102.1	97.5	109.3	.	.	.	12	0
94	Commercial/Industrial	99.7	100.6	100.8	.	.	.	12	0
95	Ag/RVL improved > 34.5 acres	102.1	97.5	109.3	.	.	.	12	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **181**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Kittson co=35 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	106.4	97.4	93.9	.	.	.	13	0
Karlstad	0600	98.0	98.0	97.1	.	.	.	14	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **182**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Kittson co=35 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	106.4	97.4	93.9	.	.	.	13	0
Karlstad	0600	98.0	98.0	97.1	.	.	.	14	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **183**

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=35 county\_nme=Kittson

PT	PT_Description	Mean ratio	Median ratio	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	97.7	95.5	19.3	27.2	1.06	39	0
91	Residential/SRR	101.6	97.7	95.6	20.5	28.2	1.06	41	0
93	Ag/RVL bare > 34.5 acres	99.3	95.9	100.5	.	.	.	18	0
95	Ag/RVL improved > 34.5 acres	99.3	96.6	99.6	.	.	.	21	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **184**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Koochiching co=36 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	87.3	86.3	83.5	.	.	.	22	0
Unorg. #0097	0097	85.0	84.4	85.0	.	.	.	7	0
International Falls	1100	99.2	96.7	93.2	17.4	21.5	1.05	69	0
Littlefork	1300	104.7	101.9	85.8	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 **185**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Koochiching co=36 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	112.8	114.1	105.9	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **186**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Koochiching co=36 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	94.1	90.5	87.3	.	.	.	30	0
Unorg. #0097	0097	86.1	85.0	85.7	.	.	.	9	0
Unorg. #0098	0098	81.5	72.1	79.3	.	.	.	8	0
International Falls	1100	99.2	96.7	93.2	17.4	21.5	1.05	69	0
Littlefork	1300	104.7	101.9	85.8	.	.	.	6	0
Ranier	2000	96.0	95.7	95.7	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **187**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Koochiching co=36 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. #0098	0098	93.0	86.3	88.9	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **188**

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=36 county\_nme=Koochiching

PT	PT_Description	Mean ratio	Median ratio	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	91.8	88.8	16.9	20.7	1.06	113	0
03	Non-Commercial SRR	96.5	94.9	95.5	.	.	.	18	0
91	Residential/SRR	96.1	93.4	89.5	17.0	21.2	1.06	131	0
92	RVL bare > 34.5	85.6	78.3	78.9	.	.	.	11	0
93	Ag/RVL bare > 34.5 acres	85.6	78.3	78.9	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	87.6	86.3	88.0	.	.	.	17	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **189**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lac Qui Parle co=37 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dawson	0300	98.1	96.4	90.1	.	.	.	19	19
Madison	0500	94.1	91.5	87.4	.	.	.	26	26

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 **190**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lac Qui Parle co=37 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dawson	0300	98.1	96.4	90.1	.	.	.	19	19
Madison	0500	94.1	91.5	87.4	.	.	.	26	26

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **191**

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=37 county\_nme=Lac Qui Parle

PT	PT_Description	Mean ratio	Median ratio	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	95.4	86.9	13.4	17.7	1.04	57	57
91	Residential/SRR	93.6	95.4	86.9	13.4	17.7	1.04	57	57
93	Ag/RVL bare > 34.5 acres	84.4	87.9	85.3	.	.	.	18	0
95	Ag/RVL improved > 34.5 acres	84.6	88.8	85.5	.	.	.	19	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 **192**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake co=38 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	106.6	105.5	110.9	.	.	.	12	0
Silver Creek	0004	92.5	89.0	86.9	.	.	.	17	0
Unorg. #2	0098	90.4	88.3	86.8	.	.	.	28	0
Two Harbors	0900	89.9	88.3	89.6	12.8	16.7	1.00	47	0
Silver Bay	1000	109.8	101.6	100.6	.	.	.	36	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 **193**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake co=38 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	110.9	91.0	101.2	.	.	.	7	0
Fall Lake	0003	109.8	97.0	104.4	.	.	.	10	0
Silver Creek	0004	100.0	100.0	104.2	.	.	.	15	0
Stony River	0005	93.4	89.4	93.1	.	.	.	8	0
Unorg. #2	0098	89.3	79.1	96.6	.	.	.	13	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 **194**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake co=38 PT=90 PT\_Description=Ag/RVL bare < 34.5 acres

City-Twp Name	City-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. #2	0098	86.6	84.0	76.2	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake co=38 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	116.6	94.5	105.7	.	.	.	9	0
Fall Lake	0003	108.0	97.3	108.9	.	.	.	22	0
Silver Creek	0004	96.0	95.0	93.5	19.4	22.3	1.03	32	0
Stony River	0005	93.4	89.4	93.1	.	.	.	8	0
Unorg. #2	0098	90.1	87.2	89.9	14.8	20.3	0.99	41	0
Two Harbors	0900	90.2	88.9	89.7	12.8	16.6	1.01	48	0
Silver Bay	1000	109.8	101.6	100.6	.	.	.	36	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 **196**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake co=38 PT=92 PT\_Description=RVL bare > 34.5

City-Twp Name	City-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. #2	0098	113.1	103.3	88.3	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018    **197**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake co=38 PT=93 PT\_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-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. #2	0098	113.1	103.3	88.3	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 **198**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake co=38 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-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. #2	0098	113.1	103.3	88.3	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 **199**

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=38 county\_nme=Lake

PT	PT_Description	Mean ratio	Median ratio	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	90.9	93.3	16.5	20.9	1.01	146	0
03	Non-Commercial SRR	98.1	91.0	99.3	21.6	27.9	0.98	57	0
90	Ag/RVL bare < 34.5 acres	89.3	90.5	78.5	.	.	.	15	0
91	Residential/SRR	97.5	91.0	95.1	17.9	23.1	1.00	203	0
92	RVL bare > 34.5	100.6	89.4	92.0	.	.	.	19	0
93	Ag/RVL bare > 34.5 acres	100.6	89.4	92.0	.	.	.	19	0
95	Ag/RVL improved > 34.5 acres	100.6	89.4	92.0	.	.	.	19	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 **200**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake of the Woods co=39 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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 TWP	0002	97.8	96.1	99.9	.	.	.	6	0
Wabanica	0018	94.2	94.5	95.1	.	.	.	7	0
Baudette	0100	103.8	93.6	93.4	.	.	.	22	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018    201

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake of the Woods co=39 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	90.3	87.5	90.6	.	.	.	9	0
Wheeler	0020	91.7	93.4	90.3	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 202

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake of the Woods co=39 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	90.3	87.5	90.6	.	.	.	9	0
Baudette TWP	0002	97.1	95.1	96.3	.	.	.	9	0
Wabanica	0018	91.9	93.7	93.3	.	.	.	10	0
Wheeler	0020	91.7	93.4	90.3	.	.	.	8	0
Baudette	0100	103.8	93.6	93.4	.	.	.	22	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 203

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=39 county\_nme=Lake of the Woods

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	101.5	94.5	95.8	11.6	15.4	1.01	47	0
03	Non-Commercial SRR	94.6	90.8	92.4	13.7	17.1	1.01	39	0
91	Residential/SRR	98.3	93.9	94.1	12.6	16.2	1.01	86	0
92	RVL bare > 34.5	94.5	89.9	86.2	.	.	.	14	0
93	Ag/RVL bare > 34.5 acres	93.3	90.1	83.2	.	.	.	17	0
95	Ag/RVL improved > 34.5 acres	91.6	89.9	72.0	.	.	.	20	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 204

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Le Sueur co=40 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cleveland TWP	0001	89.8	88.3	89.9	.	.	.	7	7
Elysian TWP	0004	98.6	99.5	88.2	.	.	.	7	7
Kasota TWP	0005	91.9	91.4	91.0	.	.	.	17	17
Lanesburgh	0007	89.9	92.1	89.0	.	.	.	17	17
Montgomery TWP	0009	92.5	84.8	85.3	.	.	.	7	7
Washington	0013	82.7	84.4	82.8	.	.	.	8	8
Waterville TWP	0014	98.6	96.3	96.5	.	.	.	6	6
Cleveland	0100	104.5	93.1	96.5	.	.	.	9	9
Kasota	0400	92.5	89.0	87.8	.	.	.	7	7
Le Center	0600	91.5	92.7	89.3	10.8	13.2	1.02	33	33
Le Sueur	0700	96.2	95.7	96.2	8.4	10.6	1.00	73	73
Montgomery	0800	94.7	91.7	92.7	10.8	13.7	1.01	64	64
Waterville	1100	101.9	99.4	99.6	.	.	.	26	26
Elysian	6800	94.2	94.7	94.3	.	.	.	9	9
New Prague	8000	94.6	93.4	94.0	7.3	8.9	0.99	83	83

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Le Sueur co=40 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	100.5	97.1	97.4	.	.	.	9	9
Washington	0013	102.3	108.9	94.7	.	.	.	7	7
Waterville	1100	108.4	101.0	98.6	.	.	.	7	7

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 206

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Le Sueur co=40 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cleveland TWP	0001	92.5	91.1	90.9	.	.	.	8	8
Cordova	0002	90.2	92.1	86.6	.	.	.	7	7
Elysian TWP	0004	99.7	97.8	92.9	.	.	.	16	16
Kasota TWP	0005	93.6	93.2	92.0	.	.	.	22	22
Lanesburgh	0007	89.9	92.1	89.0	.	.	.	17	17
Montgomery TWP	0009	92.5	84.8	85.3	.	.	.	7	7
Washington	0013	91.8	89.0	87.9	.	.	.	15	15
Waterville TWP	0014	98.4	96.2	96.5	.	.	.	9	9
Cleveland	0100	104.5	93.1	96.5	.	.	.	9	9
Kasota	0400	92.5	89.0	87.8	.	.	.	7	7
Le Center	0600	91.5	92.7	89.3	10.8	13.2	1.02	33	33
Le Sueur	0700	96.2	95.7	96.2	8.4	10.6	1.00	73	73
Montgomery	0800	94.7	91.7	92.7	10.8	13.7	1.01	64	64
Waterville	1100	103.2	100.8	99.4	10.8	12.8	1.02	33	33
Elysian	6800	96.1	96.7	98.5	.	.	.	10	10
New Prague	8000	94.6	93.4	94.0	7.3	8.9	0.99	83	83

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Le Sueur co=40 PT=93 PT\_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Montgomery TWP	0009	99.4	95.5	96.2	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Le Sueur co=40 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Montgomery TWP	0009	99.4	95.5	96.2	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=40 county\_nme=Le Sueur

PT	PT_Description	Mean ratio	Median ratio	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	92.9	92.3	9.9	12.9	1.01	400	400
03	Non-Commercial SRR	102.9	101.0	98.0	12.0	14.6	1.04	35	35
06	Commercial	99.7	88.9	83.6	.	.	.	9	0
90	Ag/RVL bare < 34.5 acres	103.8	106.3	96.3	.	.	.	10	0
91	Residential/SRR	95.1	93.3	92.8	10.3	13.3	1.02	435	435
93	Ag/RVL bare > 34.5 acres	101.2	100.9	99.9	.	.	.	26	0
94	Commercial/Industrial	98.6	89.0	85.1	.	.	.	10	0
95	Ag/RVL improved > 34.5 acres	101.4	101.1	100.5	7.7	9.5	1.00	34	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lincoln co=41 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	102.7	103.1	94.8	.	.	.	10	0
Ivanhoe	0300	92.6	90.9	90.5	.	.	.	10	0
Lake Benton	0400	88.8	87.3	85.5	.	.	.	14	0
Tyler	0500	94.8	89.1	88.8	.	.	.	22	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lincoln co=41 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Shaokatan	0014	83.9	80.4	83.1	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lincoln co=41 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Diamond Lake	0003	88.3	86.8	89.2	.	.	.	6	0
Shaokatan	0014	85.5	80.4	83.4	.	.	.	9	0
Hendricks	0200	102.7	103.1	94.8	.	.	.	10	0
Ivanhoe	0300	92.6	90.9	90.5	.	.	.	10	0
Lake Benton	0400	88.8	87.3	85.5	.	.	.	14	0
Tyler	0500	94.8	89.1	88.8	.	.	.	22	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=41 county\_nme=Lincoln

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.5	91.8	87.2	14.8	19.0	1.06	65	0
03	Non-Commercial SRR	84.1	80.8	82.8	.	.	.	13	0
91	Residential/SRR	91.9	88.1	86.1	14.9	18.9	1.06	78	0
93	Ag/RVL bare > 34.5 acres	102.6	98.9	99.8	.	.	.	13	0
95	Ag/RVL improved > 34.5 acres	102.6	98.9	99.8	.	.	.	13	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lyon co=42 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	93.8	93.3	92.9	.	.	.	11	0
Cottonwood	0400	93.1	93.7	91.8	.	.	.	26	0
Marshall	1000	95.5	93.6	94.2	9.0	11.2	1.00	151	0
Minneota	1100	100.6	98.3	99.8	.	.	.	11	0
Russell	1200	89.3	83.8	88.4	.	.	.	10	0
Tracy	1400	99.3	93.5	91.3	15.3	20.0	1.05	32	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lyon co=42 PT=06 PT\_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Marshall	1000	97.8	98.7	126.1	.	.	.	9	0

**All sales adjusted for time and terms**  
**Based on sales from October 2016 through September 2017**  
**\* Indicates calculations were done without extreme ratios**  
**source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lyon co=42 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	93.8	93.3	92.9	.	.	.	11	0
Cottonwood	0400	93.1	93.7	91.8	.	.	.	26	0
Marshall	1000	95.5	93.6	94.2	9.0	11.2	1.00	151	0
Minneota	1100	100.6	98.3	99.8	.	.	.	11	0
Russell	1200	89.3	83.8	88.4	.	.	.	10	0
Tracy	1400	99.3	93.5	91.3	15.3	20.0	1.05	32	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lyon co=42 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Marshall	1000	97.8	98.7	126.1	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=42 county\_nme=Lyon

PT	PT_Description	Mean ratio	Median ratio	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	93.3	92.9	11.0	14.3	1.01	276	0
06	Commercial	103.0	95.1	117.5	.	.	.	19	0
91	Residential/SRR	95.0	93.3	92.9	11.0	14.3	1.01	276	0
93	Ag/RVL bare > 34.5 acres	96.8	95.9	95.1	.	.	.	15	0
94	Commercial/Industrial	103.0	95.1	117.5	.	.	.	19	0
95	Ag/RVL improved > 34.5 acres	96.6	95.7	95.1	.	.	.	16	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mcleod co=43 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	93.8	93.9	91.9	.	.	.	15	15
Bergen	0002	113.8	105.7	109.3	.	.	.	6	6
Hale	0005	104.3	97.9	103.9	.	.	.	6	6
Hassan Valley	0006	105.4	106.8	104.9	.	.	.	10	10
Hutchinson TWP	0008	91.7	93.7	91.9	.	.	.	13	13
Sumter	0013	103.2	85.5	95.7	.	.	.	7	7
Winsted TWP	0014	103.4	91.7	94.8	.	.	.	8	8
Brownton	0200	132.2	107.9	115.8	.	.	.	8	8
Glencoe	0300	95.9	94.7	94.1	10.8	13.6	1.01	75	75
Hutchinson	0400	93.6	93.4	92.8	8.4	10.4	1.00	267	267
Lester Prairie	0500	96.9	93.9	94.6	.	.	.	24	24
Plato	0600	89.4	86.9	89.2	.	.	.	9	9
Silver Lake	0800	100.7	92.5	96.6	.	.	.	14	14
Stewart	0900	118.2	91.3	92.3	.	.	.	10	10
Winsted	1000	93.3	90.2	93.0	8.6	10.6	1.01	34	34

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mcleod co=43 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	95.5	103.3	92.4	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mcleod co=43 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	93.8	93.9	91.9	.	.	.	15	15
Bergen	0002	113.8	105.7	109.3	.	.	.	6	6
Hale	0005	104.3	97.9	103.9	.	.	.	6	6
Hassan Valley	0006	105.4	106.8	104.9	.	.	.	10	10
Hutchinson TWP	0008	91.7	93.7	91.9	.	.	.	13	13
Sumter	0013	103.2	85.5	95.7	.	.	.	7	7
Winsted TWP	0014	103.4	91.7	94.8	.	.	.	8	8
Brownton	0200	132.2	107.9	115.8	.	.	.	8	8
Glencoe	0300	95.9	94.7	94.1	10.8	13.6	1.01	75	75
Hutchinson	0400	93.6	93.4	92.8	8.4	10.4	1.00	267	267
Lester Prairie	0500	96.9	93.9	94.6	.	.	.	24	24
Plato	0600	89.4	86.9	89.2	.	.	.	9	9
Silver Lake	0800	100.7	92.5	96.6	.	.	.	14	14
Stewart	0900	118.2	91.3	92.3	.	.	.	10	10
Winsted	1000	93.3	90.2	93.0	8.6	10.6	1.01	34	34

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mcleod co=43 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	92.8	102.5	79.5	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=43 county\_nme=Mcleod

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.1	93.6	93.9	9.9	12.9	1.01	528	528
02	Apartments	92.7	96.2	88.2	.	.	.	7	0
06	Commercial	82.8	86.5	80.8	.	.	.	14	0
91	Residential/SRR	96.1	93.6	93.9	9.9	12.9	1.01	528	528
93	Ag/RVL bare > 34.5 acres	115.1	113.1	106.4	.	.	.	21	21
94	Commercial/Industrial	86.2	84.1	79.7	.	.	.	18	0
95	Ag/RVL improved > 34.5 acres	117.0	115.4	109.8	.	.	.	24	21

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mahnomen co=44 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	87.2	70.8	78.6	.	.	.	14	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mahnomen co=44 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	87.2	70.8	78.6	.	.	.	14	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mahnomen co=44 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-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 Grove	0009	125.8	119.8	113.4	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=44 county\_nme=Mahnomen

PT	PT_Description	Mean ratio	Median ratio	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	85.7	92.6	25.2	28.8	1.06	36	0
91	Residential/SRR	96.2	85.7	92.6	25.2	28.8	1.06	36	0
92	RVL bare > 34.5	106.5	89.1	98.0	.	.	.	8	0
93	Ag/RVL bare > 34.5 acres	106.1	97.3	76.4	.	.	.	20	0
95	Ag/RVL improved > 34.5 acres	103.1	98.2	78.8	.	.	.	26	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Marshall co=45 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Middle River	0700	90.9	84.4	87.1	.	.	.	6	0
Warren	1500	85.6	87.8	86.1	.	.	.	21	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Marshall co=45 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Middle River	0700	90.9	84.4	87.1	.	.	.	6	0
Warren	1500	85.6	87.8	86.1	.	.	.	21	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Marshall co=45 PT=93 PT\_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-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 Plain	0019	82.9	83.8	83.4	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Marshall co=45 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-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 Plain	0019	81.8	83.6	82.1	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=45 county\_nme=Marshall

PT	PT_Description	Mean ratio	Median ratio	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	89.3	89.4	18.2	28.3	1.05	69	0
90	Ag/RVL bare < 34.5 acres	140.9	113.3	134.9	.	.	.	6	0
91	Residential/SRR	93.1	88.8	88.9	18.5	28.4	1.04	72	0
92	RVL bare > 34.5	90.7	91.3	88.5	.	.	.	7	0
93	Ag/RVL bare > 34.5 acres	97.0	94.3	88.6	11.4	13.7	1.06	38	0
95	Ag/RVL improved > 34.5 acres	98.3	92.5	89.0	16.0	20.8	1.08	48	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Martin co=46 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairmont	0300	99.3	95.6	95.3	13.6	17.4	1.01	149	131
Sherburn	0900	96.6	94.6	88.7	.	.	.	13	13
Truman	1200	88.1	82.8	85.0	.	.	.	15	15
Welcome	1300	97.6	87.3	87.6	.	.	.	13	13
Trimont	1400	98.9	90.2	96.1	.	.	.	18	18

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Martin co=46 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	83.6	82.1	77.1	.	.	.	16	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Martin co=46 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairmont	0300	99.7	95.6	95.5	13.6	17.4	1.01	150	131
Sherburn	0900	96.6	94.6	88.7	.	.	.	13	13
Truman	1200	88.1	82.8	85.0	.	.	.	15	15
Welcome	1300	97.6	87.3	87.6	.	.	.	13	13
Trimont	1400	98.9	90.2	96.1	.	.	.	18	18

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Martin co=46 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	83.6	82.1	77.1	.	.	.	16	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=46 county\_nme=Martin

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.5	94.4	94.2	14.6	18.1	1.02	235	213
06	Commercial	79.4	73.9	77.1	.	.	.	24	0
90	Ag/RVL bare < 34.5 acres	89.1	94.0	84.9	.	.	.	6	0
91	Residential/SRR	98.7	94.5	94.2	14.5	18.1	1.02	238	213
93	Ag/RVL bare > 34.5 acres	94.8	92.4	92.3	.	.	.	25	0
94	Commercial/Industrial	78.2	73.1	76.8	.	.	.	25	0
95	Ag/RVL improved > 34.5 acres	94.8	92.4	92.3	.	.	.	25	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Meeker co=47 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	91.8	94.8	93.3	.	.	.	8	4
Darwin TWP	0006	93.4	97.2	88.5	.	.	.	9	5
Dassel TWP	0007	88.3	89.5	83.1	.	.	.	9	8
Ellsworth	0008	86.3	80.8	86.7	.	.	.	9	4
Forest Prairie	0010	91.8	89.2	88.9	.	.	.	6	4
Kingston TWP	0013	97.1	95.3	93.7	.	.	.	7	7
Litchfield TWP	0014	112.6	104.7	113.3	.	.	.	8	8
Cosmos	0300	83.2	85.2	82.0	.	.	.	7	7
Dassel	0500	98.0	96.6	93.8	.	.	.	26	24
Grove City	0700	84.6	87.7	82.9	.	.	.	7	7
Litchfield	0800	101.1	100.6	100.3	7.9	10.1	1.00	89	89
Watkins	0900	94.1	95.9	93.3	.	.	.	14	14
Eden Valley	6700	82.9	81.2	84.0	.	.	.	9	9

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **239**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Meeker co=47 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dassel TWP	0007	92.6	84.0	86.4	.	.	.	8	2
Ellsworth	0008	103.7	89.2	96.5	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Meeker co=47 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	89.5	92.9	89.9	.	.	.	13	4
Darwin TWP	0006	100.3	97.8	92.5	.	.	.	11	5
Dassel TWP	0007	90.3	85.8	84.7	.	.	.	17	10
Ellsworth	0008	93.3	83.3	90.0	.	.	.	15	4
Forest City	0009	82.8	81.3	82.5	.	.	.	6	4
Forest Prairie	0010	87.1	85.2	85.7	.	.	.	11	4
Greenleaf	0011	104.7	96.4	103.1	.	.	.	9	1
Kingston TWP	0013	96.0	95.2	92.2	.	.	.	10	7
Litchfield TWP	0014	118.8	106.7	113.1	.	.	.	11	8
Cosmos	0300	83.2	85.2	82.0	.	.	.	7	7
Dassel	0500	98.0	96.6	93.8	.	.	.	26	24
Grove City	0700	84.6	87.7	82.9	.	.	.	7	7
Litchfield	0800	101.1	100.6	100.3	7.9	10.1	1.00	89	89
Watkins	0900	94.1	95.9	93.3	.	.	.	14	14
Eden Valley	6700	82.9	81.2	84.0	.	.	.	9	9

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=47 county\_nme=Meeker

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.6	95.4	93.9	11.4	14.8	1.01	235	213
03	Non-Commercial SRR	99.6	94.3	93.0	13.8	17.6	1.02	42	4
06	Commercial	98.8	99.8	94.1	.	.	.	12	0
90	Ag/RVL bare < 34.5 acres	106.5	100.7	99.3	.	.	.	8	1
91	Residential/SRR	96.2	95.2	93.7	11.7	15.2	1.01	277	217
93	Ag/RVL bare > 34.5 acres	104.2	104.1	107.7	.	.	.	24	24
94	Commercial/Industrial	98.8	99.8	94.1	.	.	.	12	0
95	Ag/RVL improved > 34.5 acres	104.6	104.2	107.5	.	.	.	29	24

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mille Lacs co=48 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	94.0	93.2	93.7	.	.	.	17	17
Borgholm	0002	100.3	92.6	98.5	.	.	.	26	26
East Side	0005	92.7	92.6	91.4	.	.	.	12	12
Greenbush	0006	91.0	90.8	87.6	.	.	.	15	15
Kathio	0009	108.6	111.7	104.0	.	.	.	10	10
Milaca TWP	0011	104.4	100.6	100.8	.	.	.	24	24
Milo	0012	92.8	88.1	92.2	.	.	.	15	15
Onamia TWP	0014	78.6	78.6	78.3	.	.	.	8	8
Page	0015	94.0	92.3	92.9	.	.	.	11	11
Princeton TWP	0016	92.6	92.9	91.4	8.2	11.6	1.01	34	34
South Harbor	0017	93.6	85.1	90.1	.	.	.	11	11
Isle	0300	97.2	99.6	98.1	.	.	.	14	14
Milaca	0500	100.1	96.0	97.8	13.5	17.2	1.01	60	60
Onamia	0600	84.8	86.4	82.9	.	.	.	13	13
Princeton	9600	92.6	90.4	90.0	8.4	10.8	1.00	84	84

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mille Lacs co=48 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	82.3	80.0	81.3	.	.	.	17	17
Kathio	0009	92.6	101.6	94.3	.	.	.	22	22
South Harbor	0017	94.9	96.5	91.6	.	.	.	19	19
Isle	0300	92.5	89.6	88.4	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mille Lacs co=48 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	94.0	93.2	93.7	.	.	.	17	17
Borgholm	0002	100.3	92.6	98.5	.	.	.	26	26
East Side	0005	86.6	85.9	85.4	.	.	.	29	29
Greenbush	0006	91.0	90.8	87.6	.	.	.	15	15
Isle Harbor	0008	95.1	95.3	93.3	.	.	.	9	9
Kathio	0009	97.6	103.6	97.5	.	.	.	32	32
Milaca TWP	0011	104.4	100.6	100.8	.	.	.	24	24
Milo	0012	92.8	88.1	92.2	.	.	.	15	15
Onamia TWP	0014	82.2	79.3	82.3	.	.	.	9	9
Page	0015	94.0	92.3	92.9	.	.	.	11	11
Princeton TWP	0016	92.6	92.9	91.4	8.2	11.6	1.01	34	34
South Harbor	0017	94.4	95.1	91.0	.	.	.	30	30
Isle	0300	95.8	97.1	96.3	.	.	.	20	20
Milaca	0500	100.1	96.0	97.8	13.5	17.2	1.01	60	60
Onamia	0600	84.8	86.4	82.9	.	.	.	13	13
Wahkon	0900	88.9	83.0	87.9	.	.	.	10	10
Princeton	9600	92.6	90.4	90.0	8.4	10.8	1.00	84	84

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mille Lacs co=48 PT=92 PT\_Description=RVL bare > 34.5

City-Twp Name	City-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	98.9	98.5	96.2	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mille Lacs co=48 PT=93 PT\_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-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	101.8	99.6	101.0	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mille Lacs co=48 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Greenbush	0006	91.1	93.7	90.6	.	.	.	8	0
Page	0015	103.9	100.7	102.2	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=48 county\_nme=Mille Lacs

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.8	92.2	93.1	12.7	16.2	1.01	383	383
03	Non-Commercial SRR	91.2	94.6	89.4	15.6	19.6	1.03	76	76
06	Commercial	102.4	101.5	94.6	.	.	.	6	0
90	Ag/RVL bare < 34.5 acres	169.7	77.5	74.5	.	.	.	22	0
91	Residential/SRR	94.2	92.3	92.5	13.2	16.7	1.01	459	459
92	RVL bare > 34.5	96.4	95.9	84.2	.	.	.	25	0
93	Ag/RVL bare > 34.5 acres	97.2	95.8	87.5	15.3	21.9	1.10	34	0
94	Commercial/Industrial	102.4	101.5	94.6	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	99.4	96.5	92.9	16.3	23.1	1.06	52	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Morrison co=49 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	88.0	86.6	87.9	.	.	.	10	6
Bellevue	0003	86.9	85.2	85.2	.	.	.	17	14
Cushing	0008	110.8	108.1	99.9	.	.	.	9	8
Green Prairie	0012	94.0	97.7	90.8	.	.	.	11	8
Little Falls TWP	0016	86.9	89.2	83.5	.	.	.	17	16
Pike Creek	0022	78.7	74.7	77.2	.	.	.	7	7
Richardson	0026	95.2	85.9	95.4	.	.	.	6	3
Scandia Valley	0029	89.3	89.8	88.3	.	.	.	22	13
Two Rivers	0032	84.7	83.4	83.4	.	.	.	10	8
Little Falls	1000	98.9	95.0	94.8	12.9	16.2	1.02	141	137
Pierz	1200	88.4	84.9	86.6	.	.	.	15	15
Royalton	1400	109.7	101.5	103.9	.	.	.	19	18
Upsala	1700	106.5	94.7	97.0	.	.	.	9	9
Motley	7900	111.0	106.8	97.7	.	.	.	8	8

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Morrison co=49 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Richardson	0026	90.7	80.0	85.3	.	.	.	8	0
Scandia Valley	0029	96.3	97.0	92.3	.	.	.	32	9

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Morrison co=49 PT=06 PT\_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Little Falls	1000	109.9	113.9	95.1	.	.	.	8	0

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

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Morrison co=49 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	90.0	86.6	89.1	.	.	.	13	6
Bellevue	0003	86.9	85.2	85.2	.	.	.	17	14
Cushing	0008	110.4	107.3	100.1	.	.	.	10	9
Green Prairie	0012	94.0	97.7	90.8	.	.	.	11	8
Little Falls TWP	0016	86.9	89.2	83.5	.	.	.	17	16
Pike Creek	0022	78.7	74.7	77.2	.	.	.	7	7
Richardson	0026	92.6	81.0	89.6	.	.	.	14	3
Scandia Valley	0029	93.5	91.4	90.7	12.8	15.9	1.01	54	22
Two Rivers	0032	84.7	83.4	83.4	.	.	.	10	8
Little Falls	1000	98.9	95.0	94.8	12.9	16.2	1.02	141	137
Pierz	1200	88.4	84.9	86.6	.	.	.	15	15
Royalton	1400	109.7	101.5	103.9	.	.	.	19	18
Upsala	1700	106.5	94.7	97.0	.	.	.	9	9
Motley	7900	111.0	106.8	97.7	.	.	.	8	8

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Morrison co=49 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Little Falls	1000	109.8	109.2	104.3	.	.	.	9	0

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

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Morrison co=49 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-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	84.4	79.8	87.6	.	.	.	8	0

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

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=49 county\_nme=Morrison

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.3	91.9	90.6	12.4	15.8	1.03	373	334
03	Non-Commercial SRR	95.3	95.9	90.5	14.1	17.3	1.02	50	11
06	Commercial	99.6	92.8	85.0	.	.	.	17	0
90	Ag/RVL bare < 34.5 acres	108.5	104.7	96.6	.	.	.	22	0
91	Residential/SRR	95.3	92.2	90.6	12.6	16.0	1.03	423	345
92	RVL bare > 34.5	88.0	85.9	87.4	.	.	.	17	0
93	Ag/RVL bare > 34.5 acres	96.3	95.3	97.0	17.0	21.7	0.97	41	0
94	Commercial/Industrial	100.1	96.6	97.2	.	.	.	18	0
95	Ag/RVL improved > 34.5 acres	95.4	93.0	93.4	18.2	23.0	1.00	70	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mower co=50 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Austin TWP	0002	102.8	98.7	99.2	.	.	.	10	10
Lansing	0008	100.3	100.1	102.0	.	.	.	6	6
Red Rock	0016	98.5	97.4	93.8	.	.	.	8	8
Adams	0100	101.2	95.0	99.4	.	.	.	9	9
Austin	0200	98.5	96.8	95.7	11.1	13.7	1.01	420	420
Brownsdale	0300	94.3	94.5	91.1	.	.	.	10	10
Grand Meadow	0600	92.8	90.0	89.3	.	.	.	22	22
Le Roy	0800	90.0	90.3	90.6	.	.	.	19	19
Lyle	0900	106.2	97.9	97.4	.	.	.	8	8
Racine	1600	88.4	83.0	88.1	.	.	.	6	6

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source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mower co=50 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Austin TWP	0002	102.8	98.7	99.2	.	.	.	10	10
Lansing	0008	100.3	100.1	102.0	.	.	.	6	6
Red Rock	0016	98.5	97.4	93.8	.	.	.	8	8
Adams	0100	101.2	95.0	99.4	.	.	.	9	9
Austin	0200	98.5	96.8	95.7	11.1	13.7	1.01	420	420
Brownsdale	0300	94.3	94.5	91.1	.	.	.	10	10
Grand Meadow	0600	92.8	90.0	89.3	.	.	.	22	22
Le Roy	0800	90.0	90.3	90.6	.	.	.	19	19
Lyle	0900	106.2	97.9	97.4	.	.	.	8	8
Racine	1600	88.4	83.0	88.1	.	.	.	6	6

**All sales adjusted for time and terms  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=50 county\_nme=Mower

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.3	95.0	94.5	11.8	15.1	1.01	564	564
02	Apartments	80.9	78.1	78.1	.	.	.	6	0
06	Commercial	109.2	87.4	91.3	.	.	.	12	0
91	Residential/SRR	97.3	95.0	94.5	11.8	15.1	1.01	564	564
93	Ag/RVL bare > 34.5 acres	104.3	99.2	102.5	.	.	.	19	0
94	Commercial/Industrial	109.2	87.4	91.3	.	.	.	12	0
95	Ag/RVL improved > 34.5 acres	104.3	99.2	102.5	.	.	.	19	0

**All sales adjusted for time and terms  
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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Murray co=51 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fulda	0500	93.6	89.9	88.9	.	.	.	22	0
Slayton	1000	90.6	88.5	85.7	.	.	.	30	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Murray co=51 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	85.2	87.4	84.1	.	.	.	9	0

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

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Murray co=51 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	85.5	87.4	84.3	.	.	.	13	0
Mason	0015	90.9	89.4	91.6	.	.	.	8	0
Shetek	0018	80.2	82.6	81.0	.	.	.	7	0
Fulda	0500	93.0	89.4	88.6	.	.	.	23	0
Slayton	1000	90.6	88.5	85.7	.	.	.	30	0

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=51 county\_nme=Murray

PT	PT_Description	Mean ratio	Median ratio	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	85.5	10.2	13.4	1.03	82	0
03	Non-Commercial SRR	85.4	87.4	85.3	.	.	.	19	0
91	Residential/SRR	88.7	87.8	85.4	10.5	14.1	1.03	101	0
93	Ag/RVL bare > 34.5 acres	96.9	97.8	99.2	.	.	.	17	0
95	Ag/RVL improved > 34.5 acres	96.9	97.8	99.2	.	.	.	17	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Nicollet co=52 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	92.9	88.9	90.8	.	.	.	7	7
Lafayette TWP	0006	102.0	94.6	99.0	.	.	.	7	7
Lake Prairie	0007	99.3	99.7	100.7	.	.	.	8	8
Courtland	0100	89.3	86.8	88.6	.	.	.	18	18
Nicollet	0400	96.7	95.6	96.8	.	.	.	10	10
St. Peter	0600	94.2	91.5	93.3	9.3	12.1	1.01	150	150
North Mankato	8800	94.1	92.7	93.2	8.0	10.3	1.01	215	215

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Nicollet co=52 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	92.9	88.9	90.8	.	.	.	7	7
Lafayette TWP	0006	102.0	94.6	99.0	.	.	.	7	7
Lake Prairie	0007	99.3	99.7	100.7	.	.	.	8	8
Courtland	0100	89.3	86.8	88.6	.	.	.	18	18
Nicollet	0400	96.7	95.6	96.8	.	.	.	10	10
St. Peter	0600	94.2	91.5	93.3	9.3	12.1	1.01	150	150
North Mankato	8800	94.1	92.7	93.2	8.0	10.3	1.01	215	215

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



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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=52 county\_nme=Nicollet

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.1	92.3	93.3	8.8	11.3	1.00	436	436
06	Commercial	78.9	73.4	77.2	.	.	.	15	0
91	Residential/SRR	94.1	92.2	93.3	8.8	11.3	1.00	437	437
93	Ag/RVL bare > 34.5 acres	95.7	92.1	95.1	.	.	.	13	0
94	Commercial/Industrial	78.9	73.4	77.2	.	.	.	15	0
95	Ag/RVL improved > 34.5 acres	97.0	92.1	95.9	.	.	.	14	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Nobles co=53 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	91.1	88.8	87.8	.	.	.	22	22
Brewster	0300	103.5	103.4	101.5	.	.	.	8	8
Round Lake	1000	80.5	71.5	77.5	.	.	.	6	6
Worthington	1300	98.3	96.9	99.1	13.2	16.3	0.99	126	126

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Nobles co=53 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	91.1	88.8	87.8	.	.	.	22	22
Brewster	0300	103.5	103.4	101.5	.	.	.	8	8
Round Lake	1000	80.5	71.5	77.5	.	.	.	6	6
Worthington	1300	98.3	96.9	99.1	13.2	16.3	0.99	126	126

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **268**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Nobles co=53 PT=93 PT\_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Indian Lake	0008	94.1	107.2	100.9	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **269**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Nobles co=53 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Indian Lake	0008	94.1	107.2	100.9	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 270

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=53 county\_nme=Nobles

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.4	94.8	95.7	14.3	17.8	1.00	191	191
06	Commercial	68.8	67.8	74.4	.	.	.	8	0
91	Residential/SRR	96.4	94.8	95.7	14.3	17.8	1.00	191	191
93	Ag/RVL bare > 34.5 acres	99.1	100.2	100.0	.	.	.	21	21
94	Commercial/Industrial	72.5	76.7	75.4	.	.	.	10	0
95	Ag/RVL improved > 34.5 acres	100.8	100.3	101.7	.	.	.	22	21

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Norman co=54 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	91.6	85.4	91.0	.	.	.	26	0
Halstad	0500	97.8	82.0	82.9	.	.	.	10	0
Twin Valley	1100	83.6	88.3	75.7	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Norman co=54 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	91.6	85.4	91.0	.	.	.	26	0
Halstad	0500	97.8	82.0	82.9	.	.	.	10	0
Twin Valley	1100	83.6	88.3	75.7	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=54 county\_nme=Norman

PT	PT_Description	Mean ratio	Median ratio	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	88.5	86.4	22.9	28.1	1.05	76	0
06	Commercial	113.1	110.8	104.9	.	.	.	6	0
91	Residential/SRR	93.0	88.5	86.4	22.9	28.1	1.05	76	0
93	Ag/RVL bare > 34.5 acres	99.8	100.1	101.4	.	.	.	17	0
94	Commercial/Industrial	102.8	104.8	93.3	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	99.8	100.1	101.4	.	.	.	17	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 274

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Olmsted co=55 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	94.7	92.7	97.2	.	.	.	22	22
Haverhill	0007	85.1	85.6	86.9	.	.	.	10	10
Kalmar	0008	93.4	92.5	92.6	.	.	.	11	11
Marion	0009	93.8	92.3	94.5	5.1	6.4	1.00	38	38
New Haven	0010	91.8	94.6	89.7	.	.	.	7	7
Oronoco TWP	0012	96.6	98.4	95.5	.	.	.	17	17
Pleasant Grove	0013	94.2	85.5	90.1	.	.	.	6	6
Rochester TWP	0015	92.4	95.2	91.7	.	.	.	26	26
Salem	0017	91.7	92.4	93.1	.	.	.	6	6
Byron	0100	92.7	91.9	93.8	6.0	7.4	0.99	113	113
Dover	0500	96.7	95.9	95.0	.	.	.	21	21
Eyota	0600	106.0	95.8	96.6	.	.	.	29	29
Rochester	0800	92.2	91.7	92.4	7.3	9.3	1.00	2,008	2,008
Stewartville	1000	93.6	92.8	92.9	5.7	7.1	1.00	84	84
Oronoco	1200	98.4	99.3	97.9	.	.	.	22	22
Chatfield	6400	97.6	96.1	95.4	.	.	.	22	22
Pine Island	9500	95.2	96.5	96.0	.	.	.	14	14

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Olmsted co=55 PT=02 PT\_Description=Apartments

City-Twp Name	City-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	82.5	85.9	79.4	.	.	.	26	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Olmsted co=55 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	86.4	83.6	83.6	17.1	22.6	1.00	41	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Olmsted co=55 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	94.7	92.7	97.2	.	.	.	22	22
Haverhill	0007	85.1	85.6	86.9	.	.	.	10	10
Kalmar	0008	93.4	92.5	92.6	.	.	.	11	11
Marion	0009	93.8	92.3	94.5	5.1	6.4	1.00	38	38
New Haven	0010	91.8	94.6	89.7	.	.	.	7	7
Oronoco TWP	0012	96.6	98.4	95.5	.	.	.	17	17
Pleasant Grove	0013	94.2	85.5	90.1	.	.	.	6	6
Rochester TWP	0015	92.4	95.2	91.7	.	.	.	26	26
Salem	0017	91.7	92.4	93.1	.	.	.	6	6
Byron	0100	92.7	91.9	93.8	6.0	7.4	0.99	113	113
Dover	0500	96.7	95.9	95.0	.	.	.	21	21
Eyota	0600	106.0	95.8	96.6	.	.	.	29	29
Rochester	0800	92.2	91.7	92.4	7.3	9.3	1.00	2,008	2,008
Stewartville	1000	93.6	92.8	92.9	5.7	7.1	1.00	84	84
Oronoco	1200	98.4	99.3	97.9	.	.	.	22	22
Chatfield	6400	97.6	96.1	95.4	.	.	.	22	22
Pine Island	9500	95.2	96.5	96.0	.	.	.	14	14

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Olmsted co=55 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	86.4	84.2	83.6	17.1	22.6	1.00	42	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 279

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=55 county\_nme=Olmsted

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.7	91.9	92.7	7.3	9.3	0.99	2,472	2,472
02	Apartments	82.3	84.0	79.3	.	.	.	28	0
06	Commercial	87.9	84.2	83.8	18.8	24.9	1.03	48	0
90	Ag/RVL bare < 34.5 acres	85.5	91.3	79.8	.	.	.	12	0
91	Residential/SRR	92.7	91.9	92.7	7.3	9.3	0.99	2,472	2,472
93	Ag/RVL bare > 34.5 acres	106.8	101.6	103.6	.	.	.	22	0
94	Commercial/Industrial	87.9	84.9	83.8	18.8	24.9	1.03	49	0
95	Ag/RVL improved > 34.5 acres	104.9	101.3	101.3	.	.	.	29	0

**All sales adjusted for time and terms  
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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court**

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**12 month study**

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

co=55 County=Olmsted w/o First Class City

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	94.7	93.5	93.9	7.0	8.9	1.00	464
Commercial	96.6	91.8	89.8	.	.	.	7
Ag/RVL bare < 34.5 acres	85.5	91.3	79.8	.	.	.	12
Residential/SRR	94.7	93.5	93.9	7.0	8.9	1.00	464
Ag/RVL bare > 34.5 acres	107.6	101.7	105.8	.	.	.	21
Commercial/Industrial	96.6	91.8	89.8	.	.	.	7
Ag/RVL improved > 34.5 acres	105.4	101.4	102.4	.	.	.	28

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



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Aurdal	0003	96.1	97.3	95.8	.	.	.	16	16
Compton	0011	97.0	102.4	91.9	.	.	.	6	6
Corliss	0012	92.0	89.0	91.3	.	.	.	7	7
Dane Prairie	0013	98.7	93.0	99.0	.	.	.	12	12
Dora	0016	89.4	91.6	90.3	.	.	.	6	6
Dunn	0017	94.2	86.3	91.7	.	.	.	13	13
Edna	0020	90.9	85.1	90.8	.	.	.	13	13
Elizabeth TWP	0022	96.6	96.1	97.4	.	.	.	8	8
Fergus Falls TWP	0026	100.3	101.5	98.8	.	.	.	6	6
Girard	0029	97.3	99.7	95.1	.	.	.	7	7
Hobart	0032	93.7	99.4	96.6	.	.	.	11	11
Leaf Lake	0035	105.8	103.3	106.5	.	.	.	9	9
Lida	0037	94.1	91.5	94.4	.	.	.	11	11
Maine	0038	91.3	89.3	90.4	.	.	.	8	8
Ottertail TWP	0046	95.2	96.9	96.0	.	.	.	6	6
Perham TWP	0051	93.7	93.1	93.2	.	.	.	10	10
Pine Lake	0052	100.3	102.6	96.4	.	.	.	7	7
Rush Lake	0053	93.4	96.1	94.7	.	.	.	22	22
Sverdrup	0057	99.9	93.5	99.6	.	.	.	10	10
Battle Lake	0200	94.6	92.4	94.2	.	.	.	13	13

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **282**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dalton	0700	101.1	88.4	92.2	.	.	.	10	10
Fergus Falls	1300	94.3	90.0	90.4	13.3	16.4	1.01	248	248
Henning	1400	77.8	82.4	74.1	.	.	.	10	10
New York Mills	1600	91.5	94.1	94.0	.	.	.	10	10
Ottertail	1700	100.1	103.5	101.2	.	.	.	10	10
Parkers Prairie	1800	95.7	98.7	90.0	.	.	.	14	14
Pelican Rapids	1900	92.0	91.5	89.5	.	.	.	17	17
Perham	2000	89.1	87.8	89.1	12.4	14.9	1.00	71	71
Underwood	2200	115.5	81.7	86.0	.	.	.	7	7
Vergas	2300	89.9	89.7	89.1	.	.	.	6	6

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	104.7	107.1	103.0	.	.	.	9	9
Corliss	0012	79.6	81.1	81.3	.	.	.	7	7
Dora	0016	90.5	89.5	89.5	.	.	.	9	9
Dunn	0017	88.7	85.6	89.9	.	.	.	22	22
Everts	0025	97.2	93.9	97.8	.	.	.	8	8
Girard	0029	98.8	93.3	99.4	.	.	.	17	17
Leaf Lake	0035	93.9	96.5	96.3	.	.	.	6	6
Lida	0037	106.7	99.5	96.1	.	.	.	15	15
Ottertail TWP	0046	96.5	97.6	96.5	.	.	.	19	19
Pine Lake	0052	92.3	85.9	88.6	.	.	.	7	7
Rush Lake	0053	93.7	89.4	90.9	.	.	.	17	17
Scambler	0055	90.1	96.0	93.1	.	.	.	9	9
Star Lake	0056	84.5	85.4	83.2	.	.	.	6	6
Sverdrup	0057	93.7	89.8	91.6	.	.	.	7	7

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

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=06 PT\_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fergus Falls	1300	101.3	93.6	86.1	.	.	.	14	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	105.3	102.0	104.5	.	.	.	12	12
Aurdal	0003	95.3	96.2	95.1	.	.	.	18	18
Candor	0008	86.8	81.7	89.5	.	.	.	8	8
Clitherall TWP	0010	109.3	101.1	104.9	.	.	.	6	6
Compton	0011	97.0	102.4	91.9	.	.	.	6	6
Corliss	0012	85.8	86.3	85.6	.	.	.	14	14
Dane Prairie	0013	100.7	93.0	99.4	.	.	.	14	14
Dead Lake	0014	87.0	83.6	89.8	.	.	.	10	10
Dora	0016	90.1	91.1	89.9	.	.	.	15	15
Dunn	0017	90.7	85.8	90.6	16.1	20.5	1.02	35	35
Eagle Lake	0018	93.2	88.9	93.4	.	.	.	6	6
Edna	0020	90.7	86.2	89.6	.	.	.	18	18
Elizabeth TWP	0022	97.0	96.1	97.4	.	.	.	10	10
Everts	0025	103.8	95.6	101.4	.	.	.	12	12
Fergus Falls TWP	0026	100.3	101.5	98.8	.	.	.	6	6
Friberg	0028	92.7	86.2	92.4	.	.	.	7	7
Girard	0029	98.4	95.1	98.1	.	.	.	24	24
Gorman	0030	91.1	88.6	88.4	.	.	.	8	8
Hobart	0032	94.8	96.0	96.0	.	.	.	16	16
Leaf Lake	0035	101.0	102.3	103.3	.	.	.	15	15

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **286**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lida	0037	101.4	95.4	95.3	.	.	.	26	26
Maine	0038	93.3	89.3	94.7	.	.	.	12	12
Ottertail TWP	0046	96.2	97.6	96.4	.	.	.	25	25
Otto	0047	91.7	96.9	93.0	.	.	.	10	10
Perham TWP	0051	93.9	93.2	93.5	.	.	.	11	11
Pine Lake	0052	96.3	96.3	93.2	.	.	.	14	14
Rush Lake	0053	93.5	93.6	93.3	12.7	15.6	0.99	39	39
Scambler	0055	88.4	90.2	91.1	.	.	.	12	12
Star Lake	0056	91.6	86.3	89.4	.	.	.	8	8
Sverdrup	0057	97.4	89.8	97.0	.	.	.	17	17
Battle Lake	0200	97.2	92.8	97.6	.	.	.	15	15
Dalton	0700	101.1	88.4	92.2	.	.	.	10	10
Deer Creek	0800	96.9	94.0	94.0	.	.	.	6	6
Fergus Falls	1300	94.3	90.0	90.4	13.3	16.4	1.01	248	248
Henning	1400	77.8	82.4	74.1	.	.	.	10	10
New York Mills	1600	91.5	94.1	94.0	.	.	.	10	10
Ottertail	1700	100.1	102.1	100.9	.	.	.	13	13
Parkers Prairie	1800	95.7	98.7	90.0	.	.	.	14	14
Pelican Rapids	1900	92.0	91.5	89.5	.	.	.	17	17
Perham	2000	89.1	87.8	89.1	12.4	14.9	1.00	71	71

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **287**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Underwood	2200	115.5	81.7	86.0	.	.	.	7	7
Vergas	2300	89.9	89.7	89.1	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **288**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fergus Falls	1300	101.7	100.6	89.3	.	.	.	15	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blowers	0004	90.8	90.8	89.6	.	.	.	6	0
Leaf Mountain	0036	91.3	92.3	91.9	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **290**

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=56 county\_nme=Otter Tail

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.0	91.3	92.7	13.9	17.4	1.00	717	713
03	Non-Commercial SRR	94.7	91.8	93.2	13.4	16.5	1.01	227	227
06	Commercial	91.5	85.5	84.9	25.7	29.6	1.04	34	0
90	Ag/RVL bare < 34.5 acres	75.2	78.7	75.6	.	.	.	19	0
91	Residential/SRR	94.2	91.6	92.8	13.8	17.2	1.00	944	940
92	RVL bare > 34.5	88.2	81.8	87.9	17.4	21.6	1.00	37	0
93	Ag/RVL bare > 34.5 acres	92.7	89.6	91.2	15.2	19.7	1.01	84	0
94	Commercial/Industrial	91.2	86.6	86.4	24.5	28.7	1.02	37	0
95	Ag/RVL improved > 34.5 acres	93.3	90.5	93.0	14.8	18.6	1.00	112	0

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Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **291**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pennington co=57 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rocksbury	0016	102.0	96.2	98.6	.	.	.	11	0
Thief River Falls	0600	99.3	96.1	96.1	12.6	15.7	1.00	134	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **292**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pennington co=57 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	85.6	95.0	97.7	.	.	.	9	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **293**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pennington co=57 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rocksbury	0016	102.0	96.2	98.6	.	.	.	11	0
Thief River Falls	0600	99.3	96.1	96.1	12.6	15.7	1.00	134	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pennington co=57 PT=93 PT\_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bray	0002	105.8	103.9	107.3	.	.	.	7	0
Clover Leaf	0003	96.1	89.2	89.8	.	.	.	7	0

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Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **295**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pennington co=57 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	85.6	95.0	97.7	.	.	.	9	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **296**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pennington co=57 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bray	0002	105.8	103.9	107.3	.	.	.	7	0
Clover Leaf	0003	96.1	89.2	89.8	.	.	.	7	0

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 297

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=57 county\_nme=Pennington

PT	PT_Description	Mean ratio	Median ratio	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	94.8	95.1	12.9	16.1	1.00	167	0
06	Commercial	78.9	71.2	86.9	.	.	.	11	0
91	Residential/SRR	98.1	94.8	95.1	12.9	16.1	1.00	167	0
92	RVL bare > 34.5	108.7	100.4	108.8	.	.	.	6	0
93	Ag/RVL bare > 34.5 acres	101.6	97.2	96.1	13.2	16.7	1.03	32	0
94	Commercial/Industrial	78.9	71.2	86.9	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	101.6	97.2	96.1	13.2	16.7	1.03	32	0

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **298**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pine co=58 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barry	0003	92.3	89.6	93.4	.	.	.	6	5
Chengwatana	0009	93.9	92.2	92.8	.	.	.	8	6
Dell Grove	0013	91.2	85.7	89.9	.	.	.	6	6
Munch	0022	86.5	86.2	85.0	.	.	.	6	6
Pine City TWP	0028	91.4	93.5	93.8	.	.	.	11	10
Pine Lake	0029	97.4	94.8	96.2	.	.	.	9	6
Pokegama	0030	95.7	95.3	93.8	12.7	15.7	1.01	39	25
Royalton	0032	89.2	82.6	81.6	.	.	.	10	8
Sandstone TWP	0033	102.5	97.4	102.2	.	.	.	6	6
Windemere	0036	93.2	89.4	89.8	.	.	.	15	9
Askov	0100	101.4	97.8	95.4	.	.	.	6	6
Finlayson	0900	83.7	86.7	84.5	.	.	.	6	6
Hinckley	1200	91.9	90.4	92.3	.	.	.	18	17
Pine City	1700	95.6	95.6	93.4	12.2	15.0	1.02	41	37
Sandstone	2100	101.8	91.4	94.8	.	.	.	17	17
Rock Creek	2400	95.9	94.7	93.1	.	.	.	15	15

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **299**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pine co=58 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	106.6	100.9	110.6	.	.	.	6	5
Chengwatana	0009	103.8	96.7	103.8	.	.	.	10	0
Pine City TWP	0028	98.2	91.7	93.8	.	.	.	7	1
Pokegama	0030	91.4	88.6	90.1	.	.	.	23	2
Windemere	0036	88.9	86.7	82.4	.	.	.	25	6

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **300**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pine co=58 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barry	0003	92.3	89.6	93.4	.	.	.	6	5
Bremen	0006	106.6	100.9	110.6	.	.	.	6	5
Bruno TWP	0008	88.7	88.4	90.5	.	.	.	6	6
Chengwatana	0009	99.4	95.6	96.6	.	.	.	18	6
Dell Grove	0013	94.6	97.4	92.7	.	.	.	9	9
Finlayson TWP	0015	110.8	101.6	101.0	.	.	.	6	5
Munch	0022	83.6	82.7	79.3	.	.	.	10	9
Norman	0024	96.6	98.4	96.8	.	.	.	7	4
Pine City TWP	0028	94.0	93.2	93.8	.	.	.	18	11
Pine Lake	0029	99.5	98.9	98.3	.	.	.	14	9
Pokegama	0030	94.1	91.8	92.2	12.5	14.9	1.01	62	27
Royalton	0032	91.9	82.6	83.1	.	.	.	12	8
Sandstone TWP	0033	102.5	97.4	102.2	.	.	.	6	6
Windemere	0036	90.5	88.9	85.1	13.3	15.9	1.02	40	15
Askov	0100	101.4	97.8	95.4	.	.	.	6	6
Finlayson	0900	83.7	86.7	84.5	.	.	.	6	6
Hinckley	1200	91.9	90.4	92.3	.	.	.	18	17
Pine City	1700	95.6	95.6	93.4	12.2	15.0	1.02	41	37
Sandstone	2100	101.8	91.4	94.8	.	.	.	17	17
Rock Creek	2400	96.8	95.2	93.7	.	.	.	16	16

**All sales adjusted for time and terms  
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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **301**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pine co=58 PT=92 PT\_Description=RVL bare > 34.5

City-Twp Name	City-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 Creek	0005	102.1	103.1	95.5	.	.	.	6	0
Norman	0024	98.4	102.6	94.0	.	.	.	7	0
Sandstone TWP	0033	99.8	94.0	97.1	.	.	.	6	0
Sturgeon Lake TWP	0034	86.9	90.5	84.4	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **302**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pine co=58 PT=93 PT\_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-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 Creek	0005	102.1	103.1	95.5	.	.	.	6	0
Norman	0024	98.4	102.6	94.0	.	.	.	7	0
Pokegama	0030	89.8	87.9	93.4	.	.	.	6	0
Sandstone TWP	0033	99.8	94.0	97.1	.	.	.	6	0
Sturgeon Lake TWP	0034	86.9	90.5	84.4	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 303

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pine co=58 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-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 Creek	0005	99.3	86.2	91.1	.	.	.	7	0
Dell Grove	0013	94.9	81.4	92.2	.	.	.	6	0
Kettle River	0020	95.1	80.5	86.2	.	.	.	7	0
Norman	0024	102.6	101.8	102.1	.	.	.	10	0
Pine City TWP	0028	96.0	95.8	77.5	.	.	.	6	0
Pokegama	0030	98.3	96.8	100.2	.	.	.	10	0
Sandstone TWP	0033	99.8	94.0	97.1	.	.	.	6	0
Sturgeon Lake TWP	0034	89.0	93.4	87.8	.	.	.	8	0
New Dosey	0037	90.2	90.0	89.6	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **304**

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=58 county\_nme=Pine

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.8	92.9	92.1	13.5	17.0	1.02	275	233
03	Non-Commercial SRR	95.8	95.2	90.5	12.1	15.1	1.03	126	52
06	Commercial	97.9	96.6	105.1	.	.	.	7	0
90	Ag/RVL bare < 34.5 acres	88.2	85.3	81.4	.	.	.	24	0
91	Residential/SRR	95.1	93.2	91.6	13.1	16.4	1.02	401	285
92	RVL bare > 34.5	94.4	91.0	90.4	18.5	23.4	1.04	68	0
93	Ag/RVL bare > 34.5 acres	96.7	92.3	90.1	18.0	23.0	1.06	74	0
94	Commercial/Industrial	97.9	96.6	105.1	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	96.7	94.6	91.4	17.3	22.6	1.04	111	1

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **305**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pipestone co=59 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	95.8	93.8	93.4	.	.	.	19	19
Pipestone	0700	95.1	91.2	92.6	12.3	16.8	0.99	58	58
Jasper	7600	76.3	76.4	73.4	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **306**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pipestone co=59 PT=06 PT\_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pipestone	0700	97.9	97.9	98.9	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **307**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pipestone co=59 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	95.8	93.8	93.4	.	.	.	19	19
Pipestone	0700	95.1	91.2	92.6	12.3	16.8	0.99	58	58
Jasper	7600	76.3	76.4	73.4	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **308**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pipestone co=59 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pipestone	0700	97.9	97.9	98.9	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **309**

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=59 county\_nme=Pipestone

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.7	90.7	91.4	15.8	21.2	1.01	104	104
06	Commercial	97.9	97.9	98.9	.	.	.	6	0
91	Residential/SRR	93.7	90.7	91.4	15.8	21.2	1.01	104	104
93	Ag/RVL bare > 34.5 acres	111.6	111.3	105.0	.	.	.	19	0
94	Commercial/Industrial	97.9	97.9	98.9	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	111.5	111.3	105.7	.	.	.	21	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **310**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Polk co=60 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Woodside	0059	86.5	81.0	86.6	.	.	.	6	0
Crookston	0400	98.7	94.8	94.4	14.0	17.7	1.01	76	0
East Grand Forks	0500	92.7	92.4	92.9	10.2	12.4	1.00	126	0
Erskine	0700	100.5	104.0	89.4	.	.	.	8	0
Fertile	0900	97.1	96.0	94.4	.	.	.	13	0
Fisher	1000	112.4	110.7	108.3	.	.	.	7	0
Fosston	1100	100.1	91.9	92.2	.	.	.	27	0
McIntosh	1600	84.4	77.4	81.0	.	.	.	10	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 311

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Polk co=60 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Woodside	0059	96.9	101.9	99.4	.	.	.	16	0
Grove Park-Tilden	0060	85.2	86.8	82.9	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 312

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Polk co=60 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Knute	0036	88.3	96.0	84.7	.	.	.	6	0
Woodside	0059	94.1	91.2	96.2	.	.	.	22	0
Grove Park-Tilden	0060	86.0	91.0	84.0	.	.	.	7	0
Crookston	0400	98.7	94.8	94.4	14.0	17.7	1.01	76	0
East Grand Forks	0500	92.7	92.4	92.9	10.2	12.4	1.00	126	0
Erskine	0700	100.5	104.0	89.4	.	.	.	8	0
Fertile	0900	97.1	96.0	94.4	.	.	.	13	0
Fisher	1000	112.4	110.7	108.3	.	.	.	7	0
Fosston	1100	100.1	91.9	92.2	.	.	.	27	0
McIntosh	1600	84.4	77.4	81.0	.	.	.	10	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **313**

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=60 county\_nme=Polk

PT	PT_Description	Mean ratio	Median ratio	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	92.3	92.0	13.3	17.1	1.01	339	0
03	Non-Commercial SRR	92.2	96.4	94.7	.	.	.	28	0
06	Commercial	81.7	81.4	83.3	.	.	.	13	0
90	Ag/RVL bare < 34.5 acres	89.2	91.6	91.6	.	.	.	9	0
91	Residential/SRR	94.7	92.4	92.3	13.8	17.6	1.01	367	0
93	Ag/RVL bare > 34.5 acres	106.7	105.9	109.9	15.8	20.0	0.95	41	0
94	Commercial/Industrial	81.7	81.4	83.3	.	.	.	13	0
95	Ag/RVL improved > 34.5 acres	105.7	103.2	109.4	16.2	20.1	0.95	43	0

**All sales adjusted for time and terms  
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\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **314**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pope co=61 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	92.2	92.6	91.7	.	.	.	8	6
Reno	0016	90.7	93.0	91.4	.	.	.	6	2
Glenwood	0300	99.8	95.4	98.3	9.9	12.5	1.01	35	33
Starbuck	0800	99.2	97.5	98.2	.	.	.	18	15

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **315**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pope co=61 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minnewaska	0013	93.7	91.4	91.8	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **316**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pope co=61 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	92.2	92.6	92.4	.	.	.	10	6
Minnewaska	0013	95.4	95.0	94.5	.	.	.	12	4
Reno	0016	91.7	94.5	92.5	.	.	.	7	2
Glenwood	0300	99.8	95.4	98.3	9.9	12.5	1.01	35	33
Starbuck	0800	99.2	97.5	98.2	.	.	.	18	15

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 317

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=61 county\_nme=Pope

PT	PT_Description	Mean ratio	Median ratio	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	94.8	95.1	10.5	14.5	1.01	103	85
03	Non-Commercial SRR	97.8	94.3	94.0	.	.	.	20	1
91	Residential/SRR	97.4	94.8	94.9	10.4	14.3	1.02	123	86
93	Ag/RVL bare > 34.5 acres	121.9	116.7	114.5	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	104.4	106.3	100.2	.	.	.	16	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **318**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Ramsey co=62 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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 TWP	0014	96.8	96.7	95.7	8.1	10.5	1.01	189	189
New Brighton	0100	94.2	94.4	94.4	9.4	11.5	0.99	269	269
North St. Paul	0200	92.7	93.2	92.2	8.4	10.7	1.00	155	155
Roseville	0400	95.2	94.3	94.2	7.6	9.8	1.01	435	435
Falcon Heights	0500	95.6	95.0	93.9	7.0	9.0	1.02	53	53
Lauderdale	0600	96.7	94.2	95.9	.	.	.	20	20
Arden Hills	0700	96.4	97.1	97.1	9.1	11.2	0.99	103	103
Little Canada	0800	95.4	94.3	95.0	9.2	12.4	0.99	117	117
North Oaks	1000	96.3	96.0	97.1	8.3	10.7	0.99	85	85
Maplewood	1100	96.6	97.3	96.6	5.8	7.7	1.00	467	467
Shoreview	1200	95.5	95.4	94.5	7.9	10.3	1.01	413	413
Vadnais Heights	1300	94.6	95.1	94.2	6.6	9.1	1.00	189	189
Mounds View	1700	94.1	93.7	93.1	9.1	11.6	1.00	123	123
St. Paul	8900	97.1	94.9	94.9	10.0	13.5	1.00	3,266	3,267
St. Anthony	9100	89.1	88.3	90.8	8.4	11.6	0.99	40	40
White Bear Lake	9400	97.1	95.2	95.6	8.9	11.9	1.01	330	330

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Ramsey co=62 PT=02 PT\_Description=Apartments

City-Twp Name	City-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	96.0	94.1	93.6	13.1	16.0	1.02	67	67

**All sales adjusted for time and terms**  
**Based on sales from October 2016 through September 2017**  
**\* Indicates calculations were done without extreme ratios**  
**source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **320**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Ramsey co=62 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	96.7	104.0	92.2	.	.	.	12	12
St. Paul	8900	94.9	98.8	85.6	15.6	19.9	1.11	68	71
White Bear Lake	9400	112.0	99.9	102.2	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **321**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Ramsey co=62 PT=07 PT\_Description=Industrial

City-Twp Name	City-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	95.8	95.0	92.9	.	.	.	12	12

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 322

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Ramsey co=62 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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 TWP	0014	96.8	96.7	95.7	8.1	10.5	1.01	189	189
New Brighton	0100	94.2	94.4	94.4	9.4	11.5	0.99	269	269
North St. Paul	0200	92.7	93.2	92.2	8.4	10.7	1.00	155	155
Roseville	0400	95.2	94.3	94.2	7.6	9.8	1.01	435	435
Falcon Heights	0500	95.6	95.0	93.9	7.0	9.0	1.02	53	53
Lauderdale	0600	96.7	94.2	95.9	.	.	.	20	20
Arden Hills	0700	96.4	97.1	97.1	9.1	11.2	0.99	103	103
Little Canada	0800	95.4	94.3	95.0	9.2	12.4	0.99	117	117
North Oaks	1000	96.3	96.0	97.1	8.3	10.7	0.99	85	85
Maplewood	1100	96.6	97.3	96.6	5.8	7.7	1.00	467	467
Shoreview	1200	95.5	95.4	94.5	7.9	10.3	1.01	413	413
Vadnais Heights	1300	94.6	95.1	94.2	6.6	9.1	1.00	189	189
Mounds View	1700	94.1	93.7	93.1	9.1	11.6	1.00	123	123
St. Paul	8900	97.1	94.9	94.9	10.0	13.5	1.00	3,266	3,267
St. Anthony	9100	89.1	88.3	90.8	8.4	11.6	0.99	40	40
White Bear Lake	9400	97.1	95.2	95.6	8.9	11.9	1.01	330	330

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **323**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Ramsey co=62 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	87.1	80.0	70.4	.	.	.	7	7
Maplewood	1100	97.2	103.7	92.4	.	.	.	13	13
White Bear Lake	9400	107.9	99.9	97.4	.	.	.	8	8

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 324

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=62 county\_nme=Ramsey

PT	PT_Description	Mean ratio	Median ratio	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	95.1	95.0	9.0	12.1	1.00	6,258	6,259
02	Apartments	95.8	94.1	90.0	12.3	15.3	1.06	81	81
06	Commercial	98.3	101.5	87.5	16.1	22.0	1.12	111	114
07	Industrial	90.6	85.5	84.5	.	.	.	26	27
91	Residential/SRR	96.3	95.1	95.0	9.0	12.1	1.00	6,258	6,259

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court**

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**12 month study**

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

co=62 County=Ramsey w/o First Class City

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	95.5	95.2	95.0	8.0	10.4	1.00	2,992
Apartments	94.7	95.1	87.4	.	.	.	14
Commercial	103.7	103.7	89.1	16.9	24.0	1.16	43
Industrial	86.1	84.1	82.3	.	.	.	14
Residential/SRR	95.5	95.2	95.0	8.0	10.4	1.00	2,992

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **326**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Red Lake co=63 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Red Lake Falls	0600	127.7	116.8	110.8	.	.	.	10	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 327

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Red Lake co=63 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Red Lake Falls	0600	127.7	116.8	110.8	.	.	.	10	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **328**

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=63 county\_nme=Red Lake

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.9	93.3	83.9	.	.	.	25	0
91	Residential/SRR	99.9	93.3	83.9	.	.	.	25	0
93	Ag/RVL bare > 34.5 acres	111.5	99.1	98.0	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	111.1	102.3	99.3	.	.	.	12	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 **329**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Redwood co=64 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	96.0	100.8	95.5	.	.	.	15	15
Milroy	0600	103.8	103.7	103.6	.	.	.	6	6
Morgan	0700	86.7	87.8	86.2	.	.	.	10	10
Redwood Falls	0900	96.8	97.5	92.8	12.2	15.3	1.03	82	82
Sanborn	1100	102.0	101.7	97.7	.	.	.	7	7
Wabasso	1400	99.7	97.9	99.6	.	.	.	9	9
Walnut Grove	1500	82.6	82.3	87.5	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Redwood co=64 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	96.0	100.8	95.5	.	.	.	15	15
Milroy	0600	103.8	103.7	103.6	.	.	.	6	6
Morgan	0700	86.7	87.8	86.2	.	.	.	10	10
Redwood Falls	0900	96.8	97.5	92.8	12.2	15.3	1.03	82	82
Sanborn	1100	102.0	101.7	97.7	.	.	.	7	7
Wabasso	1400	99.7	97.9	99.6	.	.	.	9	9
Walnut Grove	1500	82.6	82.3	87.5	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=64 county\_nme=Redwood

PT	PT_Description	Mean ratio	Median ratio	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	97.0	93.0	13.1	16.3	1.02	171	171
06	Commercial	87.9	92.0	86.2	.	.	.	15	0
91	Residential/SRR	96.3	97.0	93.0	13.1	16.3	1.02	171	171
93	Ag/RVL bare > 34.5 acres	97.5	98.8	92.1	.	.	.	28	28
94	Commercial/Industrial	87.9	92.0	86.2	.	.	.	15	0
95	Ag/RVL improved > 34.5 acres	96.5	96.2	91.5	.	.	.	29	28

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Renville co=65 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	89.9	88.3	88.3	.	.	.	11	11
Buffalo Lake	0200	104.8	104.9	103.9	.	.	.	8	8
Fairfax	0400	100.4	96.3	100.6	.	.	.	16	16
Hector	0600	101.6	105.4	100.8	.	.	.	8	8
Olivia	0800	97.4	99.1	95.0	10.4	13.5	1.03	33	33
Renville	0900	101.2	100.0	96.9	.	.	.	23	23
Sacred Heart	1000	105.4	112.0	99.3	.	.	.	7	7

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Renville co=65 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	89.9	88.3	88.3	.	.	.	11	11
Buffalo Lake	0200	104.8	104.9	103.9	.	.	.	8	8
Fairfax	0400	100.4	96.3	100.6	.	.	.	16	16
Hector	0600	101.6	105.4	100.8	.	.	.	8	8
Olivia	0800	97.4	99.1	95.0	10.4	13.5	1.03	33	33
Renville	0900	101.2	100.0	96.9	.	.	.	23	23
Sacred Heart	1000	105.4	112.0	99.3	.	.	.	7	7

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=65 county\_nme=Renville

PT	PT_Description	Mean ratio	Median ratio	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	97.3	94.5	11.2	13.9	1.03	134	133
91	Residential/SRR	97.6	97.3	94.5	11.2	13.9	1.03	134	133
93	Ag/RVL bare > 34.5 acres	98.4	99.0	99.2	9.8	13.4	0.99	37	37
95	Ag/RVL improved > 34.5 acres	98.4	99.0	99.2	9.8	13.4	0.99	37	37

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rice co=66 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	88.2	85.5	88.4	.	.	.	17	17
Cannon City	0002	88.4	86.6	89.3	.	.	.	12	12
Erin	0003	83.1	84.9	83.9	.	.	.	8	8
Forest	0004	92.7	89.9	94.6	.	.	.	13	13
Northfield TWP	0006	93.9	94.5	90.9	.	.	.	6	6
Shieldsville	0008	94.6	93.1	94.3	.	.	.	18	18
Walcott	0009	94.8	88.4	96.0	.	.	.	9	9
Warsaw	0010	87.2	86.7	87.5	.	.	.	19	19
Webster	0011	94.7	94.0	94.3	.	.	.	15	15
Wells	0012	90.4	90.0	90.9	.	.	.	25	25
Wheatland	0013	100.3	84.4	85.5	.	.	.	10	10
Dundas	0200	94.6	93.4	91.3	.	.	.	28	28
Faribault	0300	96.0	91.1	93.1	11.9	14.9	0.99	361	361
Lonsdale	0400	90.3	90.0	90.5	8.6	10.7	1.00	93	93
Morristown	0500	98.1	91.9	92.2	.	.	.	12	12
Nerstrand	0600	113.3	92.6	100.2	.	.	.	7	7
Northfield	9700	92.0	90.6	91.0	8.9	11.2	0.99	249	249

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rice co=66 PT=02 PT\_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Faribault	0300	98.6	95.7	95.7	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rice co=66 PT=06 PT\_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Northfield	9700	106.5	101.1	104.7	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rice co=66 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	88.2	85.5	88.4	.	.	.	17	17
Cannon City	0002	88.4	86.6	89.3	.	.	.	12	12
Erin	0003	85.6	84.9	85.2	.	.	.	10	10
Forest	0004	92.7	89.9	94.6	.	.	.	13	13
Northfield TWP	0006	93.9	94.5	90.9	.	.	.	6	6
Shieldsville	0008	94.6	93.1	94.3	.	.	.	18	18
Walcott	0009	94.8	88.4	96.0	.	.	.	9	9
Warsaw	0010	87.2	86.7	87.5	.	.	.	19	19
Webster	0011	94.7	94.0	94.3	.	.	.	15	15
Wells	0012	91.2	91.5	90.8	14.1	17.1	1.01	30	30
Wheatland	0013	100.3	84.4	85.5	.	.	.	10	10
Dundas	0200	94.6	93.4	91.3	.	.	.	28	28
Faribault	0300	96.0	91.1	93.1	11.9	14.9	0.99	361	361
Lonsdale	0400	90.3	90.0	90.5	8.6	10.7	1.00	93	93
Morristown	0500	98.1	91.9	92.2	.	.	.	12	12
Nerstrand	0600	113.3	92.6	100.2	.	.	.	7	7
Northfield	9700	92.0	90.6	91.0	8.9	11.2	0.99	249	249

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rice co=66 PT=93 PT\_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Webster	0011	83.9	85.4	86.7	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rice co=66 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Northfield	9700	106.5	101.1	104.7	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rice co=66 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Erin	0003	98.4	94.8	97.6	.	.	.	8	0
Webster	0011	84.6	86.4	86.6	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=66 county\_nme=Rice

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.7	90.5	91.6	10.8	13.6	1.00	909	909
02	Apartments	94.9	93.9	93.2	.	.	.	7	0
03	Non-Commercial SRR	105.7	103.8	93.7	.	.	.	8	8
06	Commercial	90.9	92.5	68.9	.	.	.	24	0
90	Ag/RVL bare < 34.5 acres	107.2	98.4	94.3	.	.	.	8	0
91	Residential/SRR	93.8	90.6	91.6	10.9	13.7	1.00	917	917
92	RVL bare > 34.5	90.3	84.5	85.3	.	.	.	12	0
93	Ag/RVL bare > 34.5 acres	96.9	96.9	95.6	.	.	.	28	0
94	Commercial/Industrial	90.9	92.5	68.9	.	.	.	24	0
95	Ag/RVL improved > 34.5 acres	99.2	97.4	98.2	19.3	24.1	1.01	38	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rock co=67 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hills	0500	92.4	92.4	88.7	.	.	.	17	17
Luverne	0900	89.2	85.5	86.6	13.2	16.8	1.02	76	76

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rock co=67 PT=06 PT\_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Luverne	0900	87.8	90.1	95.0	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rock co=67 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hills	0500	92.4	92.4	88.7	.	.	.	17	17
Luverne	0900	89.2	85.5	86.6	13.2	16.8	1.02	76	76

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rock co=67 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Luverne	0900	87.8	90.1	95.0	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=67 county\_nme=Rock

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.1	90.1	87.9	14.2	18.6	1.02	119	119
06	Commercial	81.2	81.5	93.0	.	.	.	9	0
91	Residential/SRR	92.1	90.1	87.9	14.2	18.6	1.02	119	119
93	Ag/RVL bare > 34.5 acres	101.7	99.9	102.8	.	.	.	16	16
94	Commercial/Industrial	81.2	81.5	93.0	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	104.0	100.7	104.1	.	.	.	17	16

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Roseau co=68 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	99.7	94.5	103.8	.	.	.	7	0
Spruce	0031	103.5	107.2	101.6	.	.	.	7	0
Stafford	0032	82.8	87.1	82.9	.	.	.	6	0
Lake	0035	101.4	95.4	98.5	.	.	.	22	0
Greenbush	0200	110.8	93.7	96.3	.	.	.	18	0
Roseau	0900	102.1	95.4	92.0	20.7	42.0	1.10	34	0
Warroad	1600	93.0	90.7	90.1	.	.	.	16	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Roseau co=68 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	99.7	94.5	103.8	.	.	.	7	0
Spruce	0031	103.5	107.2	101.6	.	.	.	7	0
Stafford	0032	82.8	87.1	82.9	.	.	.	6	0
Lake	0035	98.2	93.6	95.6	.	.	.	27	0
Greenbush	0200	110.8	93.7	96.3	.	.	.	18	0
Roseau	0900	102.1	95.4	92.0	20.7	42.0	1.10	34	0
Warroad	1600	93.0	90.7	90.1	.	.	.	16	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=68 county\_nme=Roseau

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.4	93.6	94.3	14.9	25.9	1.02	149	0
03	Non-Commercial SRR	83.1	79.0	80.6	.	.	.	6	0
06	Commercial	68.4	69.5	65.4	.	.	.	6	0
90	Ag/RVL bare < 34.5 acres	90.6	89.3	82.6	.	.	.	9	0
91	Residential/SRR	98.7	93.2	93.8	15.3	26.0	1.02	155	0
92	RVL bare > 34.5	117.9	116.6	117.7	.	.	.	8	0
93	Ag/RVL bare > 34.5 acres	97.9	94.8	88.9	20.1	24.9	1.08	36	0
94	Commercial/Industrial	68.4	69.5	65.4	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	98.8	96.2	92.4	18.5	23.2	1.05	45	0

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	101.7	103.5	99.2	.	.	.	7	7
Breitung	0012	93.6	80.8	85.4	.	.	.	8	8
Brevator	0013	89.2	90.7	89.2	.	.	.	7	7
Canosia	0014	96.0	93.2	94.9	.	.	.	20	20
Cherry	0016	83.1	83.8	81.0	.	.	.	6	6
Colvin	0018	109.9	98.1	108.8	.	.	.	7	7
Cotton	0019	94.9	86.8	94.0	.	.	.	6	6
Duluth TWP	0021	100.2	99.7	99.6	.	.	.	23	23
Embarrass	0024	100.5	100.0	100.9	.	.	.	6	6
Fayal	0026	100.3	98.0	99.2	.	.	.	22	22
Fredenberg	0030	87.6	87.9	87.3	.	.	.	8	8
Gnesen	0032	97.7	96.7	95.9	.	.	.	12	12
Grand Lake	0033	93.6	90.5	92.1	.	.	.	23	23
Lakewood	0040	84.6	85.8	84.2	.	.	.	20	20
Midway	0047	104.4	98.7	100.5	.	.	.	15	15
Morse	0050	95.9	94.6	87.7	.	.	.	15	15
Normanna	0054	97.8	90.8	97.3	.	.	.	7	7
Solway	0063	90.5	85.6	86.1	.	.	.	21	21
White	0071	114.8	107.3	107.6	.	.	.	19	19
Greenwood	0074	99.2	91.9	96.7	.	.	.	11	11

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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. 06 - Biwabik	0091	89.7	88.9	89.9	.	.	.	6	6
Unorg. 08 - Mount Iron	0093	105.5	100.7	106.5	.	.	.	9	9
Aurora	0600	102.2	95.8	92.1	.	.	.	25	25
Biwabik	0900	97.2	90.2	86.6	.	.	.	18	18
Buhl	1300	79.2	81.8	77.8	.	.	.	7	7
Chisholm	1800	96.3	95.1	94.9	10.9	14.1	1.02	40	40
Ely	2500	97.8	93.1	92.4	17.1	22.7	1.04	51	51
Eveleth	2700	92.7	92.5	89.3	.	.	.	25	25
Floodwood	2900	96.7	92.7	93.1	.	.	.	6	6
Gilbert	3500	94.9	89.9	92.3	.	.	.	26	26
Hermantown	3600	92.5	91.5	92.2	10.6	13.6	1.00	110	110
Hibbing	3800	95.6	94.4	92.7	12.9	16.0	1.03	155	155
Mountain Iron	5400	101.3	95.6	99.7	.	.	.	21	21
Proctor	5900	101.0	99.5	97.7	13.6	16.2	1.03	53	53
Rice Lake	6100	90.6	89.7	91.2	8.4	11.0	0.99	46	46
Tower	6800	95.5	98.3	84.9	.	.	.	12	12
Virginia	6900	107.2	98.2	96.4	15.7	19.2	1.03	110	110
Hoyt Lakes	7200	100.2	96.7	94.2	15.9	20.1	1.05	32	32
Babbitt	7300	97.1	90.6	87.8	.	.	.	22	22
Duluth	9000	94.4	92.0	92.6	11.6	14.7	1.00	1,126	1,126

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=02 PT\_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	86.7	89.3	73.2	.	.	.	22	22

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Kabetogama	0005	89.9	84.8	84.9	.	.	.	8	8
Beatty	0010	94.1	91.8	95.4	.	.	.	18	18
Breitung	0012	70.2	63.7	64.9	.	.	.	8	8
Fayal	0026	104.5	99.1	101.0	.	.	.	13	13
Morse	0050	91.7	94.7	94.9	.	.	.	11	11
Greenwood	0074	103.9	95.5	92.7	.	.	.	24	24
Unorg. 04 - Whiteface	0089	94.8	96.8	93.9	.	.	.	6	6
Unorg. 10 - Lake Verm	0095	96.5	100.0	93.4	.	.	.	9	9

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

**2017 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
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county\_nme=St Louis co=69 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	90.5	88.3	76.8	23.6	30.9	1.18	33	0

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=90 PT\_Description=Ag/RVL bare < 34.5 acres

City-Twp Name	City-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	52.4	56.5	57.3	.	.	.	6	0

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Kabetogama	0005	98.3	84.8	92.8	.	.	.	10	10
Ault	0007	91.7	90.4	90.0	.	.	.	8	8
Balkan	0008	100.5	99.5	98.8	.	.	.	10	10
Beatty	0010	94.6	93.9	95.6	.	.	.	23	23
Biwabik TWP	0011	89.4	89.9	82.4	.	.	.	7	7
Breitung	0012	81.9	68.0	70.7	.	.	.	16	16
Brevator	0013	89.2	90.7	89.2	.	.	.	7	7
Canosia	0014	96.0	93.2	94.9	.	.	.	20	20
Cherry	0016	83.1	83.8	81.0	.	.	.	6	6
Colvin	0018	107.5	97.4	101.3	.	.	.	8	8
Cotton	0019	88.3	86.5	84.5	.	.	.	11	11
Duluth TWP	0021	100.1	99.6	99.5	.	.	.	25	25
Ellsburg	0022	90.1	93.3	90.0	.	.	.	7	7
Embarrass	0024	100.5	100.0	100.9	.	.	.	6	6
Fayal	0026	101.8	98.3	99.7	8.3	11.5	1.00	35	35
Fredenberg	0030	87.6	87.9	87.3	.	.	.	8	8
Gnesen	0032	98.3	96.7	96.0	.	.	.	14	14
Grand Lake	0033	94.1	90.5	92.1	.	.	.	27	27
Lakewood	0040	84.6	85.8	84.2	.	.	.	20	20
McDavitt	0044	99.6	102.6	95.6	.	.	.	7	7

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Midway	0047	104.4	98.7	100.5	.	.	.	15	15
Morse	0050	94.2	94.7	90.4	.	.	.	26	26
Normanna	0054	97.8	90.8	97.3	.	.	.	7	7
Solway	0063	90.5	85.6	86.1	.	.	.	21	21
White	0071	114.7	108.0	107.7	.	.	.	20	20
Greenwood	0074	102.4	93.6	94.2	17.5	22.7	1.05	35	35
Pequaywan	0075	95.4	94.5	97.8	.	.	.	7	7
Eagles Nest	0077	85.5	82.1	84.3	.	.	.	8	8
Unorg. 04 - Whiteface	0089	105.4	96.8	98.0	.	.	.	8	8
Unorg. 05 - Central Lakes	0090	108.1	109.2	91.2	.	.	.	7	7
Unorg. 06 - Biwabik	0091	88.1	87.6	88.5	.	.	.	8	8
Unorg. 07 - B&B Island	0092	135.3	105.6	120.0	.	.	.	6	6
Unorg. 08 - Mount Iron	0093	105.5	100.7	106.5	.	.	.	9	9
Unorg. 10 - Lake Verm	0095	97.2	98.3	98.0	.	.	.	14	14
Unorg. 11 - Orr-Leiding	0096	83.0	81.8	79.9	.	.	.	7	7
Unorg. 12 - Northwest	0097	93.0	95.9	94.4	.	.	.	6	6
Aurora	0600	102.2	95.8	92.1	.	.	.	25	25
Biwabik	0900	95.7	89.1	85.3	.	.	.	22	22
Buhl	1300	79.2	81.8	77.8	.	.	.	7	7
Chisholm	1800	96.3	95.1	94.9	10.9	14.1	1.02	40	40

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ely	2500	97.8	93.1	92.4	17.1	22.7	1.04	51	51
Eveleth	2700	92.7	92.5	89.3	.	.	.	25	25
Floodwood	2900	96.7	92.7	93.1	.	.	.	6	6
Gilbert	3500	94.9	89.9	92.3	.	.	.	26	26
Hermantown	3600	92.5	91.5	92.2	10.6	13.6	1.00	110	110
Hibbing	3800	95.7	94.4	92.8	12.8	15.9	1.03	157	157
Mountain Iron	5400	101.3	95.6	99.7	.	.	.	21	21
Proctor	5900	101.0	99.5	97.7	13.6	16.2	1.03	53	53
Rice Lake	6100	90.6	89.7	91.2	8.4	11.0	0.99	46	46
Tower	6800	94.6	95.7	84.5	.	.	.	13	13
Virginia	6900	107.2	98.2	96.4	15.7	19.2	1.03	110	110
Hoyt Lakes	7200	100.2	96.7	94.2	15.9	20.1	1.05	32	32
Babbitt	7300	97.1	90.6	87.8	.	.	.	22	22
Duluth	9000	94.3	91.9	92.5	11.6	14.7	1.00	1,128	1,128

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hibbing	3800	107.2	102.5	108.7	.	.	.	6	0
Duluth	9000	88.9	88.2	71.3	23.6	30.9	1.18	34	0

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 **361**

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=69 county\_nme=St Louis

PT	PT_Description	Mean ratio	Median ratio	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	92.8	92.9	12.9	16.8	1.01	2,302	2,302
02	Apartments	87.5	89.0	53.8	.	.	.	27	27
03	Non-Commercial SRR	96.3	92.9	90.2	16.7	22.3	1.04	214	214
06	Commercial	98.7	90.8	79.4	27.8	43.7	1.20	65	1
90	Ag/RVL bare < 34.5 acres	86.4	83.0	77.8	36.8	44.7	1.10	91	0
91	Residential/SRR	95.8	92.8	92.6	13.2	17.3	1.02	2,516	2,516
92	RVL bare > 34.5	108.0	94.6	93.4	22.1	30.8	1.05	94	0
93	Ag/RVL bare > 34.5 acres	108.0	94.6	93.4	22.1	30.8	1.05	94	0
94	Commercial/Industrial	97.9	90.8	74.5	27.0	42.6	1.21	69	1
95	Ag/RVL improved > 34.5 acres	106.4	92.3	92.0	20.8	29.6	1.06	103	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court**

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**12 month study**

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

co=69 County=St Louis w/o First Class City

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	97.1	93.7	93.2	14.1	18.3	1.02	1,176
Non-Commercial SRR	96.7	93.3	90.8	16.7	22.3	1.04	212
Commercial	107.1	93.3	93.4	31.6	51.9	1.08	32
Ag/RVL bare < 34.5 acres	87.2	83.6	78.1	37.0	44.6	1.11	88
Residential/SRR	97.1	93.6	92.8	14.5	18.9	1.03	1,388
RVL bare > 34.5	108.0	94.6	93.4	22.1	30.8	1.05	94
Ag/RVL bare > 34.5 acres	108.0	94.6	93.4	22.1	30.8	1.05	94
Commercial/Industrial	106.6	94.0	93.7	29.5	49.5	1.08	35
Ag/RVL improved > 34.5 acres	106.4	92.3	92.0	20.8	29.6	1.06	103

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Scott co=70 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	93.0	92.6	92.8	.	.	.	22	22
Credit River	0004	97.0	91.4	94.5	11.7	15.7	1.02	68	68
Helena	0007	99.7	95.9	99.7	.	.	.	15	15
Louisville	0009	97.6	100.6	95.7	.	.	.	13	13
New Market	0010	93.1	91.7	93.5	10.1	12.2	1.00	37	37
Sand Creek	0012	96.2	91.7	92.5	.	.	.	13	13
Spring Lake	0013	90.5	87.3	88.9	8.3	12.3	0.99	39	39
Belle Plaine	0100	96.8	94.3	94.9	7.2	9.4	1.00	162	162
Jordan	0400	91.1	92.7	91.8	7.9	10.8	0.99	87	87
Elko New Market	0600	92.9	91.3	93.0	7.4	9.1	1.00	84	84
Prior Lake	0800	93.8	92.9	94.3	8.8	11.2	0.99	562	562
Savage	0900	92.2	91.8	92.0	6.2	7.9	1.00	565	565
Shakopee	1000	93.9	93.5	93.0	6.7	8.5	1.00	770	770
New Prague	8000	94.9	93.2	94.2	8.2	10.8	0.99	82	82

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **364**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Scott co=70 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	97.6	98.2	98.5	.	.	.	10	10
Shakopee	1000	92.2	93.7	99.7	.	.	.	7	7

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Scott co=70 PT=07 PT\_Description=Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jackson	0008	90.3	90.4	90.4	.	.	.	10	10

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **366**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Scott co=70 PT=90 PT\_Description=Ag/RVL bare < 34.5 acres

City-Twp Name	City-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 Market	0010	86.8	86.7	82.8	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 367

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Scott co=70 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	93.0	92.6	92.8	.	.	.	22	22
Credit River	0004	97.0	91.4	94.5	11.7	15.7	1.02	68	68
Helena	0007	99.7	95.9	99.7	.	.	.	15	15
Louisville	0009	97.6	100.6	95.7	.	.	.	13	13
New Market	0010	93.1	91.7	93.5	10.1	12.2	1.00	37	37
Sand Creek	0012	96.2	91.7	92.5	.	.	.	13	13
Spring Lake	0013	90.5	87.3	88.9	8.3	12.3	0.99	39	39
Belle Plaine	0100	96.8	94.3	94.9	7.2	9.4	1.00	162	162
Jordan	0400	91.1	92.7	91.8	7.9	10.8	0.99	87	87
Elko New Market	0600	92.9	91.3	93.0	7.4	9.1	1.00	84	84
Prior Lake	0800	93.8	92.9	94.4	8.9	11.2	0.99	564	564
Savage	0900	92.2	91.8	92.0	6.2	7.9	1.00	565	565
Shakopee	1000	93.9	93.5	93.0	6.7	8.5	1.00	770	770
New Prague	8000	94.9	93.2	94.2	8.2	10.8	0.99	82	82

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Scott co=70 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jackson	0008	90.3	90.4	90.4	.	.	.	10	10
Savage	0900	99.5	100.8	100.9	.	.	.	11	11
Shakopee	1000	88.0	93.4	87.1	.	.	.	10	10

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=70 county\_nme=Scott

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.7	92.9	93.3	7.5	9.8	1.00	2,532	2,532
02	Apartments	98.6	96.1	98.1	.	.	.	8	8
06	Commercial	94.7	94.5	99.4	.	.	.	23	23
07	Industrial	89.3	90.4	70.7	.	.	.	17	17
90	Ag/RVL bare < 34.5 acres	93.7	84.6	73.6	.	.	.	25	0
91	Residential/SRR	93.7	92.9	93.3	7.6	9.8	1.00	2,534	2,534
93	Ag/RVL bare > 34.5 acres	97.3	95.1	98.7	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	96.2	91.5	95.8	.	.	.	10	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Sherburne co=71 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baldwin	0001	92.8	92.7	92.3	6.4	8.6	1.01	64	64
Becker TWP	0002	93.0	92.3	93.3	6.5	8.4	1.00	71	71
Big Lake TWP	0003	92.6	92.0	92.4	7.7	10.3	1.00	102	102
Blue Hill	0004	91.5	90.5	90.9	.	.	.	24	24
Clear Lake TWP	0005	98.1	93.4	94.1	.	.	.	19	19
Haven	0007	97.8	95.7	95.1	.	.	.	20	20
Livonia	0008	90.6	90.0	90.7	7.6	9.5	1.00	73	73
Orrock	0009	91.9	91.5	91.6	5.4	6.8	1.00	38	38
Palmer	0010	98.4	92.5	96.0	8.6	10.3	1.01	44	44
Santiago	0011	91.8	92.2	91.2	.	.	.	17	17
Becker	0100	97.1	95.2	96.6	5.0	6.4	1.00	100	100
Big Lake	0200	92.2	91.3	92.1	5.0	7.4	1.00	249	249
Clear Lake	0300	91.4	93.8	91.5	.	.	.	15	15
Elk River	0400	91.9	92.4	90.5	6.8	8.7	1.00	405	405
Zimmerman	0500	92.5	92.6	92.8	6.3	8.0	1.00	116	116
St. Cloud	9200	91.9	89.4	89.4	8.0	9.6	1.02	66	66

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Sherburne co=71 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	97.2	96.6	97.2	.	.	.	11	11

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Sherburne co=71 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	91.7	87.7	89.1	.	.	.	8	0

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Sherburne co=71 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baldwin	0001	92.8	92.7	92.3	6.4	8.6	1.01	64	64
Becker TWP	0002	93.0	92.3	93.3	6.5	8.4	1.00	71	71
Big Lake TWP	0003	94.0	92.1	92.6	7.7	10.3	1.00	104	104
Blue Hill	0004	90.3	89.8	90.1	.	.	.	26	26
Clear Lake TWP	0005	98.5	94.0	94.8	.	.	.	22	22
Haven	0007	97.8	95.7	95.1	.	.	.	20	20
Livonia	0008	90.6	90.0	90.7	7.6	9.5	1.00	73	73
Orrock	0009	91.7	91.5	91.5	5.8	7.3	1.00	40	40
Palmer	0010	98.2	93.1	96.1	9.4	11.3	1.01	55	55
Santiago	0011	91.8	92.2	91.2	.	.	.	17	17
Becker	0100	97.1	95.2	96.6	5.0	6.4	1.00	100	100
Big Lake	0200	92.2	91.3	92.1	5.0	7.4	1.00	249	249
Clear Lake	0300	91.4	93.8	91.5	.	.	.	15	15
Elk River	0400	91.9	92.4	90.5	6.8	8.7	1.00	405	405
Zimmerman	0500	92.8	92.7	93.0	6.4	8.1	1.00	118	118
St. Cloud	9200	91.9	89.4	89.4	8.0	9.6	1.02	66	66

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Sherburne co=71 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	89.9	84.5	86.7	.	.	.	10	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=71 county\_nme=Sherburne

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.8	92.4	92.0	6.6	8.6	1.00	1,427	1,427
03	Non-Commercial SRR	102.3	98.5	97.2	.	.	.	22	22
06	Commercial	98.6	97.8	94.5	.	.	.	17	0
91	Residential/SRR	93.0	92.4	92.1	6.6	8.7	1.00	1,449	1,449
94	Commercial/Industrial	96.9	95.8	91.3	.	.	.	19	0
95	Ag/RVL improved > 34.5 acres	96.2	94.6	97.3	.	.	.	7	0

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court**

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

co=71 County=Sherburne w/o First Class City

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	92.8	92.4	92.1	6.5	8.5	1.00	1,361
Non-Commercial SRR	102.3	98.5	97.2	.	.	.	22
Commercial	99.8	98.2	96.5	.	.	.	16
Residential/SRR	93.0	92.4	92.2	6.6	8.6	1.00	1,383
Commercial/Industrial	97.9	96.8	92.4	.	.	.	18
Ag/RVL improved > 34.5 acres	96.2	94.6	97.3	.	.	.	7

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Sibley co=72 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Henderson TWP	0009	102.3	95.6	95.6	.	.	.	6	6
Jessenland	0010	99.6	96.8	96.0	.	.	.	7	7
Arlington	0100	100.9	100.8	100.9	.	.	.	24	24
Gaylord	0200	98.6	94.3	95.0	13.2	17.5	1.01	35	35
Gibbon	0300	92.2	86.4	82.5	.	.	.	21	21
Green Isle	0400	89.4	87.4	88.8	.	.	.	10	10
Henderson	0500	90.9	90.3	89.9	.	.	.	19	19
Winthrop	0700	94.7	87.4	85.2	.	.	.	22	22

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Sibley co=72 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Henderson TWP	0009	102.3	95.6	95.6	.	.	.	6	6
Jessenland	0010	99.6	96.8	96.0	.	.	.	7	7
Arlington	0100	100.9	100.8	100.9	.	.	.	24	24
Gaylord	0200	98.6	94.3	95.0	13.2	17.5	1.01	35	35
Gibbon	0300	92.2	86.4	82.5	.	.	.	21	21
Green Isle	0400	89.4	87.4	88.8	.	.	.	10	10
Henderson	0500	90.9	90.3	89.9	.	.	.	19	19
Winthrop	0700	94.7	87.4	85.2	.	.	.	22	22

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=72 county\_nme=Sibley

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.0	92.1	92.0	15.0	18.9	1.02	174	174
06	Commercial	108.8	98.8	85.3	.	.	.	10	0
91	Residential/SRR	96.0	92.1	92.0	15.0	18.9	1.02	174	174
93	Ag/RVL bare > 34.5 acres	90.0	90.4	88.2	.	.	.	18	0
94	Commercial/Industrial	105.8	92.7	80.5	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	90.4	90.4	89.2	.	.	.	20	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	92.2	92.7	91.2	.	.	.	6	6
Avon TWP	0003	91.7	93.2	91.6	.	.	.	12	12
Brockway	0004	100.2	97.1	101.1	.	.	.	20	20
Collegeville	0005	98.1	101.1	96.3	.	.	.	13	13
Eden Lake	0008	95.2	94.7	94.4	.	.	.	17	17
Fair Haven	0009	84.7	83.3	81.5	.	.	.	11	11
Holding	0013	95.3	100.1	83.6	.	.	.	8	9
LeSauk	0017	91.6	90.7	88.3	.	.	.	17	17
Lynden	0019	102.3	98.6	98.0	.	.	.	17	17
Maine Prairie	0020	89.7	89.2	88.2	.	.	.	15	15
Munson	0023	89.9	93.4	88.8	.	.	.	22	22
Paynesville TWP	0026	93.7	94.9	92.8	.	.	.	15	15
St. Joseph TWP	0031	82.7	78.2	83.2	.	.	.	6	6
St. Wendel	0033	88.5	89.5	86.8	.	.	.	18	18
Sauk Centre TWP	0034	87.9	88.8	89.0	.	.	.	8	8
Wakefield	0036	95.9	98.1	94.6	.	.	.	22	22
Albany	0100	91.0	91.3	90.0	7.1	9.0	1.01	41	41
Avon	0200	92.2	92.2	91.8	.	.	.	23	23
Belgrade	0300	104.6	95.3	98.3	.	.	.	9	9
Brooten	0400	91.1	94.9	86.7	.	.	.	11	11

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cold Spring	0500	91.0	90.0	90.1	8.4	10.7	1.01	55	55
Freeport	1000	95.1	94.7	94.0	.	.	.	17	17
Kimball	1400	95.8	94.1	95.3	.	.	.	18	18
Melrose	1700	95.7	94.6	94.9	7.8	10.7	1.00	35	35
Paynesville	1900	90.2	89.2	89.6	7.7	9.9	1.01	51	51
Richmond	2100	93.8	94.1	93.1	.	.	.	21	21
Rockville	2200	91.2	91.5	91.7	.	.	.	16	16
St. Joseph	2600	93.9	94.4	93.9	6.7	8.4	1.00	93	93
St. Stephen	2900	100.3	97.9	97.5	.	.	.	12	12
Sauk Centre	3100	95.6	94.4	93.9	8.2	10.5	1.00	54	54
Waite Park	3300	94.1	92.6	93.6	7.2	8.7	0.99	80	80
St. Augusta	3400	94.4	92.3	93.4	6.2	7.7	0.99	37	37
Sartell	8600	95.2	95.1	94.6	6.8	8.7	1.00	262	262
St. Cloud	9200	92.5	90.9	91.1	6.9	8.9	1.00	735	735

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=02 PT\_Description=Apartments

City-Twp Name	City-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	86.4	88.4	85.9	.	.	.	7	0

**All sales adjusted for time and terms**  
**Based on sales from October 2016 through September 2017**  
**\* Indicates calculations were done without extreme ratios**  
**source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	95.2	94.9	95.1	.	.	.	12	12
Fair Haven	0009	88.7	90.3	88.3	.	.	.	7	7
Maine Prairie	0020	93.6	93.0	92.5	.	.	.	6	6
Munson	0023	94.1	95.7	93.6	.	.	.	14	14
Paynesville TWP	0026	95.9	96.1	96.0	.	.	.	8	8
Wakefield	0036	94.5	97.5	96.1	.	.	.	7	7

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	87.8	87.1	78.1	.	.	.	29	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	92.2	92.7	91.2	.	.	.	6	6
Avon TWP	0003	91.2	92.8	91.0	.	.	.	14	14
Brockway	0004	100.2	97.1	101.1	.	.	.	20	20
Collegeville	0005	97.9	99.8	96.2	.	.	.	14	14
Eden Lake	0008	95.2	94.7	94.6	.	.	.	29	29
Fair Haven	0009	86.3	85.1	84.4	.	.	.	18	18
Holding	0013	99.4	100.8	86.0	.	.	.	10	11
LeSauk	0017	91.6	90.7	88.3	.	.	.	17	17
Lynden	0019	101.9	97.5	97.7	.	.	.	18	18
Maine Prairie	0020	90.8	89.9	89.0	.	.	.	21	21
Munson	0023	91.6	94.6	90.4	9.3	13.1	1.01	36	36
Paynesville TWP	0026	94.5	94.9	94.2	.	.	.	23	23
St. Joseph TWP	0031	82.7	78.2	83.2	.	.	.	6	6
St. Wendel	0033	89.4	90.2	87.3	.	.	.	19	19
Sauk Centre TWP	0034	87.9	88.8	89.0	.	.	.	8	8
Wakefield	0036	95.5	98.0	94.9	.	.	.	29	29
Albany	0100	91.0	91.3	90.0	7.1	9.0	1.01	41	41
Avon	0200	92.2	92.2	91.8	.	.	.	23	23
Belgrade	0300	104.5	95.7	98.7	.	.	.	10	10
Brooten	0400	91.1	94.9	86.7	.	.	.	11	11

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cold Spring	0500	91.0	90.0	90.1	8.4	10.7	1.01	55	55
Freeport	1000	95.1	94.7	94.0	.	.	.	17	17
Kimball	1400	95.8	94.1	95.3	.	.	.	18	18
Melrose	1700	95.7	94.6	94.9	7.8	10.7	1.00	35	35
Paynesville	1900	90.2	89.2	89.6	7.7	9.9	1.01	51	51
Richmond	2100	93.8	94.1	93.1	.	.	.	21	21
Rockville	2200	91.9	92.7	92.3	.	.	.	17	17
St. Joseph	2600	93.9	94.4	93.9	6.7	8.4	1.00	93	93
St. Stephen	2900	100.3	97.9	97.5	.	.	.	12	12
Sauk Centre	3100	95.6	94.4	93.9	8.2	10.5	1.00	54	54
Waite Park	3300	94.1	92.6	93.6	7.2	8.7	0.99	80	80
St. Augusta	3400	94.4	92.3	93.4	6.2	7.7	0.99	37	37
Sartell	8600	95.2	95.1	94.6	6.8	8.7	1.00	262	262
St. Cloud	9200	92.5	90.9	91.1	6.9	8.9	1.00	735	735

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	87.8	87.1	78.1	.	.	.	29	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=73 county\_nme=Stearns

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.3	92.2	92.2	7.6	9.7	1.00	1,840	1,841
02	Apartments	90.2	90.0	78.2	.	.	.	16	0
03	Non-Commercial SRR	94.9	95.0	94.1	9.5	12.4	1.00	63	63
06	Commercial	91.5	91.0	82.0	14.9	18.4	1.12	55	0
90	Ag/RVL bare < 34.5 acres	91.9	88.3	79.3	.	.	.	24	0
91	Residential/SRR	93.3	92.3	92.3	7.7	9.8	1.00	1,903	1,904
92	RVL bare > 34.5	93.1	93.9	98.6	.	.	.	9	0
93	Ag/RVL bare > 34.5 acres	93.3	92.5	94.7	.	.	.	22	0
94	Commercial/Industrial	91.7	91.0	82.3	14.6	18.1	1.12	57	0
95	Ag/RVL improved > 34.5 acres	94.7	93.9	94.9	10.4	14.5	1.00	45	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**2017 Assessment Sales Ratio Study  
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**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

co=73 County=Stearns w/o First Class City

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	93.8	93.2	92.9	7.9	10.1	1.00	1,105
Apartments	93.1	91.6	76.8	.	.	.	9
Non-Commercial SRR	94.9	95.0	94.1	9.5	12.4	1.00	63
Commercial	95.7	95.0	91.5	.	.	.	26
Ag/RVL bare < 34.5 acres	91.9	88.3	79.3	.	.	.	24
Residential/SRR	93.9	93.4	93.0	8.0	10.2	1.00	1,168
RVL bare > 34.5	93.1	93.9	98.6	.	.	.	9
Ag/RVL bare > 34.5 acres	93.3	92.5	94.7	.	.	.	22
Commercial/Industrial	95.6	95.0	91.5	.	.	.	28
Ag/RVL improved > 34.5 acres	94.7	93.9	94.9	10.4	14.5	1.00	45

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Steele co=74 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Somerset	0012	87.6	91.7	86.6	.	.	.	6	6
Ellendale	0300	96.2	87.0	91.1	.	.	.	7	7
Medford	0500	88.9	90.9	88.8	.	.	.	17	17
Owatonna	0700	93.2	92.5	93.1	7.9	10.3	1.00	427	427
Blooming Prairie	7100	95.9	93.3	91.2	.	.	.	22	22

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Steele co=74 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	90.9	89.8	79.3	.	.	.	11	0

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

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Steele co=74 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Berlin	0002	89.4	90.2	89.4	.	.	.	7	7
Somerset	0012	87.6	91.7	86.6	.	.	.	6	6
Ellendale	0300	96.2	87.0	91.1	.	.	.	7	7
Medford	0500	88.9	90.9	88.8	.	.	.	17	17
Owatonna	0700	93.2	92.5	93.1	7.9	10.3	1.00	427	427
Blooming Prairie	7100	95.9	93.3	91.2	.	.	.	22	22

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Steele co=74 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Owatonna	0700	87.7	89.4	77.5	.	.	.	14	0

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

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=74 county\_nme=Steele

PT	PT_Description	Mean ratio	Median ratio	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	92.4	92.6	8.1	10.7	1.00	503	503
06	Commercial	91.8	93.2	80.2	.	.	.	14	0
90	Ag/RVL bare < 34.5 acres	96.0	99.1	94.0	.	.	.	7	0
91	Residential/SRR	93.0	92.3	92.6	8.1	10.8	1.00	506	506
93	Ag/RVL bare > 34.5 acres	96.8	96.2	94.1	.	.	.	13	0
94	Commercial/Industrial	91.8	93.2	83.3	.	.	.	18	0
95	Ag/RVL improved > 34.5 acres	96.3	95.0	93.6	.	.	.	14	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stevens co=75 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	97.4	96.1	95.9	8.6	11.3	1.02	34	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stevens co=75 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	97.4	96.1	95.9	8.6	11.3	1.02	34	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=75 county\_nme=Stevens

PT	PT_Description	Mean ratio	Median ratio	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	97.7	96.9	7.4	10.1	1.01	47	0
91	Residential/SRR	98.2	97.9	97.1	7.4	10.1	1.01	48	0
93	Ag/RVL bare > 34.5 acres	102.1	102.9	100.7	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	100.7	102.1	97.7	.	.	.	7	0

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

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Swift co=76 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Appleton	0100	95.9	98.6	94.7	.	.	.	12	0
Benson	0200	99.0	93.1	99.1	12.8	15.7	1.00	32	0
Kerkhoven	0700	98.2	101.8	95.8	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Swift co=76 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Appleton	0100	95.9	98.6	94.7	.	.	.	12	0
Benson	0200	99.0	93.1	99.1	12.8	15.7	1.00	32	0
Kerkhoven	0700	98.2	101.8	95.8	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=76 county\_nme=Swift

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.1	92.8	91.9	14.6	18.6	1.02	70	0
91	Residential/SRR	94.9	93.0	92.2	14.6	18.6	1.02	71	0
93	Ag/RVL bare > 34.5 acres	97.1	96.9	91.8	.	.	.	12	0
95	Ag/RVL improved > 34.5 acres	97.8	97.8	92.2	.	.	.	13	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Todd co=77 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	93.1	93.0	.	.	.	14	5
Bruce	0004	85.7	81.9	85.1	.	.	.	6	5
Fawn Lake	0008	89.1	89.6	88.7	.	.	.	9	8
Grey Eagle TWP	0011	90.7	97.4	94.6	.	.	.	6	3
Kandota	0014	98.8	94.2	99.0	.	.	.	8	5
Long Prairie TWP	0018	97.8	101.4	96.4	.	.	.	7	7
Bertha	0100	98.3	98.3	97.0	.	.	.	10	10
Browerville	0200	78.1	74.2	74.9	.	.	.	16	16
Clarissa	0400	95.4	100.7	92.9	.	.	.	13	13
Eagle Bend	0500	96.3	99.1	97.7	.	.	.	7	7
Long Prairie	0900	94.8	90.4	90.7	14.9	20.9	1.04	43	43
Staples	9300	92.9	95.1	91.1	.	.	.	30	30

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 **402**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Todd co=77 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-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	99.6	95.8	97.0	.	.	.	7	0
Burnhamville	0006	83.4	83.7	80.0	.	.	.	6	0
Gordon	0010	88.7	91.6	88.2	.	.	.	8	1
Leslie	0015	81.7	81.3	82.6	.	.	.	11	1
Osakis	8200	98.6	102.5	94.1	.	.	.	7	7

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **403**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Todd co=77 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	98.3	94.5	94.1	.	.	.	21	5
Bruce	0004	85.7	81.9	85.1	.	.	.	6	5
Burnhamville	0006	87.8	87.1	84.6	.	.	.	10	2
Fawn Lake	0008	90.4	91.3	90.1	.	.	.	13	10
Gordon	0010	91.0	94.0	91.5	.	.	.	11	3
Grey Eagle TWP	0011	102.1	100.6	102.6	.	.	.	10	3
Kandota	0014	98.8	94.2	98.9	.	.	.	10	5
Leslie	0015	83.5	85.2	83.9	.	.	.	16	4
Little Sauk	0017	101.9	92.8	96.5	.	.	.	8	4
Long Prairie TWP	0018	97.8	101.4	96.4	.	.	.	7	7
Turtle Creek	0024	100.0	86.7	96.0	.	.	.	7	0
Bertha	0100	98.3	98.3	97.0	.	.	.	10	10
Browerville	0200	78.1	74.2	74.9	.	.	.	16	16
Clarissa	0400	95.4	100.7	92.9	.	.	.	13	13
Eagle Bend	0500	96.3	99.1	97.7	.	.	.	7	7
Long Prairie	0900	94.8	90.4	90.7	14.9	20.9	1.04	43	43
Osakis	8200	96.8	98.1	92.5	.	.	.	8	8
Staples	9300	92.9	95.1	91.1	.	.	.	30	30

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **404**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Todd co=77 PT=93 PT\_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bertha TWP	0002	92.4	98.2	100.3	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **405**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Todd co=77 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bertha TWP	0002	92.4	98.2	100.3	.	.	.	7	0
Eagle Valley	0007	109.0	109.8	111.9	.	.	.	6	0
Gordon	0010	100.8	91.0	95.3	.	.	.	6	0
Turtle Creek	0024	94.9	95.2	87.9	.	.	.	6	0
Ward	0026	107.4	103.2	106.9	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **406**

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=77 county\_nme=Todd

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.3	91.1	91.6	14.6	18.5	1.01	226	197
03	Non-Commercial SRR	95.3	92.6	92.2	13.7	18.5	1.02	60	13
06	Commercial	88.2	88.9	86.0	.	.	.	11	0
90	Ag/RVL bare < 34.5 acres	91.7	87.3	92.0	.	.	.	13	0
91	Residential/SRR	93.8	91.4	91.8	14.4	18.5	1.01	286	210
92	RVL bare > 34.5	94.3	95.0	93.8	14.7	17.8	1.00	33	0
93	Ag/RVL bare > 34.5 acres	97.2	95.0	94.2	15.3	18.9	1.02	61	0
94	Commercial/Industrial	88.2	88.9	86.0	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	98.9	96.6	96.7	14.6	18.2	1.01	89	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **407**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Traverse co=78 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wheaton	0500	100.9	95.8	93.7	.	.	.	11	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **408**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Traverse co=78 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wheaton	0500	100.7	97.2	94.7	.	.	.	12	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **409**

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=78 county\_nme=Traverse

PT	PT_Description	Mean ratio	Median ratio	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	95.8	86.9	.	.	.	21	0
91	Residential/SRR	95.4	97.0	89.0	.	.	.	24	0
93	Ag/RVL bare > 34.5 acres	92.4	94.2	92.5	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	92.2	93.3	92.3	.	.	.	10	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **410**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wabasha co=79 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Greenfield	0005	98.6	102.3	96.7	.	.	.	27	27
Mazeppa TWP	0009	88.7	76.5	77.2	.	.	.	10	10
Minneiska TWP	0010	104.5	97.5	93.4	.	.	.	6	6
Pepin	0013	96.8	97.4	96.3	.	.	.	7	7
Zumbro	0017	81.1	82.7	80.4	.	.	.	6	6
Elgin	0100	95.3	94.1	91.7	.	.	.	22	22
Kellogg	0300	101.7	99.4	99.5	.	.	.	7	7
Mazeppa	0500	85.2	82.5	83.9	.	.	.	10	10
Plainview	0800	91.1	90.2	90.7	9.6	12.5	1.00	62	62
Wabasha	1100	94.1	93.6	92.9	9.6	11.9	1.01	47	47
Lake City	7700	95.9	95.2	95.1	9.9	13.2	1.00	86	86

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Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 411

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wabasha co=79 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake City	7700	97.6	101.5	99.2	.	.	.	8	8

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 412

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wabasha co=79 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Greenfield	0005	97.7	101.8	95.5	.	.	.	28	28
Mazeppa TWP	0009	87.3	76.5	77.4	.	.	.	12	12
Minneiska TWP	0010	99.9	89.5	87.4	.	.	.	7	7
Pepin	0013	96.8	97.4	96.3	.	.	.	7	7
Zumbro	0017	81.1	82.7	80.4	.	.	.	6	6
Elgin	0100	95.3	94.1	91.7	.	.	.	22	22
Kellogg	0300	101.7	99.4	99.5	.	.	.	7	7
Mazeppa	0500	85.2	82.5	83.9	.	.	.	10	10
Plainview	0800	91.1	90.2	90.7	9.6	12.5	1.00	62	62
Wabasha	1100	93.2	93.5	91.6	10.2	12.9	1.02	49	49
Lake City	7700	96.1	95.4	95.6	9.7	12.8	0.99	94	94

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **413**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wabasha co=79 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wabasha	1100	89.6	92.9	85.7	.	.	.	6	0

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **414**

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=79 county\_nme=Wabasha

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.6	92.8	92.1	11.5	14.5	1.02	318	318
03	Non-Commercial SRR	88.0	87.7	89.4	.	.	.	14	14
06	Commercial	102.6	94.7	96.9	.	.	.	17	0
91	Residential/SRR	94.3	92.7	92.0	11.7	14.6	1.02	332	332
92	RVL bare > 34.5	88.2	88.6	92.1	.	.	.	7	0
93	Ag/RVL bare > 34.5 acres	88.5	85.4	89.1	.	.	.	15	0
94	Commercial/Industrial	102.0	94.7	94.5	.	.	.	19	0
95	Ag/RVL improved > 34.5 acres	88.2	87.0	88.7	.	.	.	20	0

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wadena co=80 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	97.0	89.6	89.2	.	.	.	8	7
Thomastown	0013	95.5	85.3	92.6	.	.	.	7	2
Wadena TWP	0014	88.1	88.7	87.9	.	.	.	7	7
Menahga	0200	92.6	93.1	91.6	.	.	.	28	27
Staples	9300	97.6	93.7	97.1	.	.	.	6	6
Wadena	9500	91.8	91.6	91.1	12.5	15.6	0.99	45	45

**All sales adjusted for time and terms  
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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **416**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wadena co=80 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	92.9	85.3	87.0	.	.	.	10	9
Thomastown	0013	95.5	85.3	92.6	.	.	.	7	2
Wadena TWP	0014	88.1	88.7	87.9	.	.	.	7	7
Menahga	0200	92.6	93.1	91.6	.	.	.	28	27
Staples	9300	97.6	93.7	97.1	.	.	.	6	6
Wadena	9500	91.8	91.6	91.1	12.5	15.6	0.99	45	45

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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 417

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wadena co=80 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Thomastown	0013	95.8	92.2	97.4	.	.	.	6	0
Wing River	0015	105.9	95.9	104.9	.	.	.	8	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **418**

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=80 county\_nme=Wadena

PT	PT_Description	Mean ratio	Median ratio	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	92.2	92.0	12.2	16.1	1.00	136	127
03	Non-Commercial SRR	81.3	81.8	80.5	.	.	.	7	5
91	Residential/SRR	92.8	91.6	91.3	12.2	16.1	1.00	143	132
92	RVL bare > 34.5	87.1	84.9	85.7	15.1	19.8	1.02	31	0
93	Ag/RVL bare > 34.5 acres	90.5	85.5	88.2	16.2	21.5	1.01	34	0
95	Ag/RVL improved > 34.5 acres	95.7	88.5	96.2	19.3	24.3	0.99	46	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **419**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Waseca co=81 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Otisco	0008	94.9	95.8	91.0	.	.	.	6	6
Woodville	0012	97.8	94.2	95.7	.	.	.	15	13
Janesville	0200	90.3	87.8	87.9	8.3	10.7	1.01	52	52
New Richland	0400	93.7	90.3	90.1	.	.	.	17	17
Waseca	0800	97.8	95.6	94.3	10.7	13.6	1.02	139	136

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **420**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Waseca co=81 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	91.1	89.3	87.5	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 421

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Waseca co=81 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Otisco	0008	94.9	95.8	91.0	.	.	.	6	6
Woodville	0012	97.8	94.2	95.7	.	.	.	15	13
Janesville	0200	90.3	87.8	87.9	8.3	10.7	1.01	52	52
New Richland	0400	93.7	90.3	90.1	.	.	.	17	17
Waseca	0800	97.8	95.6	94.3	10.7	13.6	1.02	139	136

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 422

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Waseca co=81 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	91.1	89.3	87.5	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018    **423**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Waseca co=81 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Vivian	0010	97.5	97.2	98.5	.	.	.	6	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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13:19 Wednesday, June 27, 2018 424

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=81 county\_nme=Waseca

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.8	92.1	91.6	11.5	14.4	1.02	252	244
06	Commercial	91.5	91.6	88.3	.	.	.	8	0
91	Residential/SRR	94.7	92.0	91.5	11.5	14.4	1.02	255	244
93	Ag/RVL bare > 34.5 acres	90.8	88.9	92.1	.	.	.	12	0
94	Commercial/Industrial	91.5	91.6	88.3	.	.	.	8	0
95	Ag/RVL improved > 34.5 acres	92.6	90.0	93.3	.	.	.	14	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Washington co=82 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	100.0	98.4	99.6	.	.	.	25	25
Denmark	0004	95.1	93.3	96.7	.	.	.	19	19
May	0009	97.8	98.4	94.3	.	.	.	25	25
Stillwater TWP	0014	99.8	98.3	100.4	.	.	.	18	18
West Lakeland	0017	97.7	97.2	96.6	7.4	9.9	1.01	44	44
Afton	0100	98.3	97.4	99.1	.	.	.	31	31
Bayport	0200	95.4	95.8	97.3	9.4	14.3	0.98	35	35
Birchwood	0300	96.0	90.8	91.2	.	.	.	11	11
Scandia	0400	95.1	93.2	95.3	8.3	10.6	1.00	37	37
Dellwood	0500	100.2	100.4	101.0	.	.	.	15	15
Forest Lake	0600	95.7	94.1	96.0	7.4	9.2	1.00	313	313
Hugo	0700	96.1	95.9	96.3	5.1	6.5	1.00	369	369
Lake Elmo	0800	94.0	94.7	93.8	6.0	7.6	1.00	114	114
Mahtomedi	1000	98.9	98.5	99.0	7.4	9.8	1.00	104	104
Marine-On-St. Croix	1100	96.5	98.7	91.2	.	.	.	12	12
Newport	1200	97.6	95.5	96.1	8.5	9.7	1.02	34	34
St. Paul Park	1300	101.9	97.4	98.3	7.5	8.9	1.01	51	51
Stillwater	1500	95.0	95.1	94.2	7.0	9.0	1.00	306	306
Willernie	1600	89.6	89.7	88.9	.	.	.	7	7
Oak Park Heights	1700	94.4	95.4	93.9	8.6	11.5	1.00	59	59

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Washington co=82 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lakeland	1900	91.5	91.4	90.9	.	.	.	24	24
Lake St. Croix Beach	2000	92.2	90.6	91.7	.	.	.	17	17
Cottage Grove	2200	95.0	94.1	94.7	5.8	7.3	1.00	549	550
Woodbury	2500	95.5	95.2	95.7	5.4	6.8	1.00	1,239	1,242
Oakdale	2600	95.6	95.0	95.3	6.6	8.3	1.00	438	438
Grant	2700	99.6	97.0	98.6	7.7	9.2	1.00	46	46

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Washington co=82 PT=06 PT\_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Stillwater	1500	101.6	96.3	105.3	.	.	.	7	7
Woodbury	2500	100.6	96.4	103.7	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Washington co=82 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	100.0	98.4	99.6	.	.	.	25	25
Denmark	0004	95.1	93.3	96.7	.	.	.	19	19
May	0009	98.5	98.6	94.9	.	.	.	26	26
Stillwater TWP	0014	99.8	98.3	100.4	.	.	.	18	18
West Lakeland	0017	97.7	97.2	96.6	7.4	9.9	1.01	44	44
Afton	0100	98.3	97.4	99.1	.	.	.	31	31
Bayport	0200	95.4	95.9	97.3	9.2	14.1	0.98	36	36
Birchwood	0300	96.0	90.8	91.2	.	.	.	11	11
Scandia	0400	94.2	93.2	94.6	9.0	12.2	1.00	38	38
Dellwood	0500	100.2	100.4	101.0	.	.	.	15	15
Forest Lake	0600	95.7	94.1	96.0	7.4	9.2	1.00	313	313
Hugo	0700	96.1	95.9	96.3	5.1	6.5	1.00	369	369
Lake Elmo	0800	94.0	94.7	93.8	6.0	7.6	1.00	114	114
Mahtomedi	1000	98.9	98.5	99.0	7.4	9.8	1.00	104	104
Marine-On-St. Croix	1100	96.5	98.7	91.2	.	.	.	12	12
Newport	1200	97.6	95.5	96.1	8.5	9.7	1.02	34	34
St. Paul Park	1300	101.9	97.4	98.3	7.5	8.9	1.01	51	51
Stillwater	1500	95.0	95.1	94.2	7.0	9.0	1.00	306	306
Willernie	1600	89.6	89.7	88.9	.	.	.	7	7
Oak Park Heights	1700	94.4	95.4	93.9	8.6	11.5	1.00	59	59

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Washington co=82 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lakeland	1900	91.5	91.4	90.9	.	.	.	24	24
Lake St. Croix Beach	2000	92.8	91.5	92.1	.	.	.	18	18
Cottage Grove	2200	95.0	94.1	94.7	5.8	7.3	1.00	549	550
Woodbury	2500	95.5	95.2	95.7	5.4	6.8	1.00	1,239	1,242
Oakdale	2600	95.6	95.0	95.3	6.6	8.3	1.00	438	438
Grant	2700	99.6	97.0	98.6	7.7	9.2	1.00	46	46

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Washington co=82 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Stillwater	1500	101.6	96.3	105.3	.	.	.	7	7
Woodbury	2500	100.6	96.4	103.7	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=82 county\_nme=Washington

PT	PT_Description	Mean ratio	Median ratio	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	95.1	95.7	6.3	8.2	1.00	3,957	3,961
02	Apartments	92.9	94.8	76.4	.	.	.	8	8
06	Commercial	99.5	96.2	99.4	10.5	14.4	0.99	34	34
90	Ag/RVL bare < 34.5 acres	93.8	90.3	82.0	.	.	.	15	0
91	Residential/SRR	95.7	95.1	95.7	6.3	8.2	1.00	3,961	3,965
94	Commercial/Industrial	99.2	96.3	99.6	10.7	14.2	0.99	39	34

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Watonwan co=83 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Butterfield	0100	104.6	92.7	101.5	.	.	.	7	0
Madelia	0500	115.7	115.7	116.2	.	.	.	19	0
St. James	0800	95.8	91.3	90.2	13.0	17.8	1.01	53	53

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Watonwan co=83 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Butterfield	0100	104.6	92.7	101.5	.	.	.	7	0
Madelia	0500	115.7	115.7	116.2	.	.	.	19	0
St. James	0800	95.8	91.3	90.2	13.0	17.8	1.01	53	53

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=83 county\_nme=Watonwan

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	100.2	93.9	94.4	15.5	20.9	1.02	97	53
91	Residential/SRR	100.0	93.8	94.3	15.5	20.8	1.02	98	53
93	Ag/RVL bare > 34.5 acres	100.1	99.1	99.6	.	.	.	10	0
95	Ag/RVL improved > 34.5 acres	99.6	95.0	99.2	.	.	.	11	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wilkin co=84 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	94.4	94.5	92.5	10.1	12.7	1.02	43	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wilkin co=84 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	94.4	94.5	92.5	10.1	12.7	1.02	43	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=84 county\_nme=Wilkin

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.1	92.4	92.3	9.8	12.1	1.01	64	0
91	Residential/SRR	94.1	92.4	92.3	9.8	12.1	1.01	64	0
93	Ag/RVL bare > 34.5 acres	102.5	99.1	110.9	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	102.5	99.1	110.9	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Winona co=85 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	99.4	97.2	99.3	.	.	.	8	8
Richmond	0011	99.2	98.4	100.0	.	.	.	8	8
Rollingstone TWP	0012	98.7	101.0	98.4	.	.	.	7	7
Warren	0016	97.8	95.7	100.6	.	.	.	6	6
Wilson	0018	98.9	100.6	100.6	.	.	.	10	10
Altura	0100	96.1	96.0	95.7	.	.	.	6	6
Dakota	0200	108.4	103.8	106.9	.	.	.	7	7
Goodview	0500	96.8	97.1	96.4	9.6	12.3	1.00	59	59
Lewiston	0700	91.8	91.2	92.7	.	.	.	16	16
Rollingstone	0900	99.8	102.6	99.3	.	.	.	11	11
St. Charles	1000	92.9	93.0	92.0	11.0	14.3	1.00	59	59
Stockton	1100	104.5	102.3	101.4	.	.	.	10	10
Winona	1300	97.6	97.5	96.7	10.3	13.2	1.00	340	340

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Winona co=85 PT=06 PT\_Description=Commercial

City-Twp Name	City-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	76.8	80.1	65.1	.	.	.	12	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Winona co=85 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	99.4	97.2	99.3	.	.	.	8	8
Richmond	0011	100.9	100.0	100.9	.	.	.	9	9
Rollingstone TWP	0012	98.7	101.0	98.4	.	.	.	7	7
Warren	0016	97.8	95.7	100.6	.	.	.	6	6
Wilson	0018	98.9	100.6	100.6	.	.	.	10	10
Altura	0100	96.1	96.0	95.7	.	.	.	6	6
Dakota	0200	108.4	103.8	106.9	.	.	.	7	7
Goodview	0500	96.8	97.1	96.4	9.6	12.3	1.00	59	59
Lewiston	0700	91.8	91.2	92.7	.	.	.	16	16
Rollingstone	0900	99.8	102.6	99.3	.	.	.	11	11
St. Charles	1000	92.9	93.0	92.0	11.0	14.3	1.00	59	59
Stockton	1100	104.5	102.3	101.4	.	.	.	10	10
Winona	1300	97.6	97.5	96.7	10.3	13.2	1.00	340	340

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Winona co=85 PT=93 PT\_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wilson	0018	91.1	90.2	93.7	.	.	.	7	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Winona co=85 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-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	76.6	77.7	67.4	.	.	.	13	0

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

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Winona co=85 PT=95 PT\_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pleasant Hill	0010	104.5	110.9	97.5	.	.	.	7	0
Wilson	0018	93.2	96.7	96.2	.	.	.	10	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=85 county\_nme=Winona

PT	PT_Description	Mean ratio	Median ratio	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	97.7	96.9	10.0	12.9	1.00	580	580
02	Apartments	98.4	88.6	86.0	.	.	.	6	0
06	Commercial	79.4	82.4	71.3	.	.	.	15	0
90	Ag/RVL bare < 34.5 acres	232.8	109.0	112.6	.	.	.	12	0
91	Residential/SRR	97.5	97.7	97.0	10.0	12.9	1.00	581	581
92	RVL bare > 34.5	84.4	92.5	89.1	.	.	.	7	0
93	Ag/RVL bare > 34.5 acres	101.4	99.0	102.4	.	.	.	26	0
94	Commercial/Industrial	77.0	77.7	71.1	.	.	.	17	0
95	Ag/RVL improved > 34.5 acres	99.3	98.8	99.4	14.2	19.1	1.00	35	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wright co=86 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	95.9	95.9	97.2	.	.	.	14	14
Chatham	0003	95.7	94.0	95.6	.	.	.	9	9
Clearwater TWP	0004	98.3	99.0	98.5	.	.	.	15	15
Cokato TWP	0005	87.3	87.1	87.7	.	.	.	9	9
Corinna	0006	95.1	96.8	92.7	.	.	.	23	23
Franklin	0008	99.8	99.5	100.2	.	.	.	29	29
Maple Lake TWP	0010	97.0	99.3	97.5	.	.	.	21	21
Middleville	0012	99.8	92.9	96.7	.	.	.	6	6
Monticello TWP	0013	94.0	92.9	94.2	7.5	9.4	1.00	30	30
Rockford TWP	0015	94.6	94.4	93.5	.	.	.	28	28
Silver Creek	0016	98.1	98.2	97.5	.	.	.	15	15
Southside	0017	96.9	97.3	98.2	.	.	.	10	10
Stockholm	0018	87.8	86.0	88.7	.	.	.	7	7
Victor	0019	93.7	96.3	91.4	.	.	.	8	8
Albertville	0100	94.5	94.1	94.6	5.7	7.3	1.00	134	134
Annandale	0200	96.2	95.9	96.2	5.9	7.4	1.00	47	47
Buffalo	0300	93.1	93.2	93.0	6.1	7.9	1.00	279	279
Cokato	0500	92.1	93.5	91.5	8.4	10.6	1.01	36	36
Delano	0600	97.4	97.0	97.5	5.1	6.4	1.00	73	73
Howard Lake	1000	99.4	99.6	99.0	.	.	.	15	15

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wright co=86 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Maple Lake	1100	93.6	95.0	93.7	10.1	13.6	1.00	31	31
Monticello	1200	94.3	94.3	94.3	4.9	6.2	1.00	256	256
Montrose	1300	93.1	93.7	92.7	6.4	7.8	1.00	94	94
St. Michael	1600	93.8	93.9	93.9	6.1	8.0	1.00	315	315
Waverly	1800	92.6	93.4	92.8	6.7	9.4	1.00	30	30
Otsego	1900	93.3	93.5	92.9	5.5	7.2	1.00	384	384
Clearwater	7200	100.9	100.6	100.6	7.6	9.5	1.00	32	32
Hanover	7400	95.3	94.0	95.7	5.7	7.4	1.00	49	49
Rockford	8300	94.0	93.7	94.0	6.4	8.0	1.00	57	57

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wright co=86 PT=03 PT\_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Clearwater TWP	0004	91.9	96.8	88.6	.	.	.	6	6
Corinna	0006	96.6	97.7	93.4	.	.	.	22	22
Maple Lake TWP	0010	89.8	90.1	89.8	.	.	.	6	6
Southside	0017	89.5	88.7	92.3	.	.	.	16	16

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wright co=86 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	91.8	92.2	91.0	.	.	.	7	7
Buffalo TWP	0002	95.9	95.9	97.2	.	.	.	14	14
Chatham	0003	95.7	94.0	95.6	.	.	.	9	9
Clearwater TWP	0004	96.5	97.4	96.2	.	.	.	21	21
Cokato TWP	0005	87.3	87.1	87.7	.	.	.	9	9
Corinna	0006	95.8	97.0	93.0	6.0	7.7	1.00	45	45
Franklin	0008	99.8	99.5	100.2	.	.	.	29	29
French Lake	0009	99.7	95.8	98.8	.	.	.	10	10
Maple Lake TWP	0010	95.4	99.3	96.0	.	.	.	27	27
Middleville	0012	99.8	92.9	96.7	.	.	.	6	6
Monticello TWP	0013	94.0	92.9	94.2	7.5	9.4	1.00	30	30
Rockford TWP	0015	94.6	94.4	93.5	.	.	.	28	28
Silver Creek	0016	97.3	98.1	96.9	.	.	.	18	18
Southside	0017	92.3	94.3	95.0	.	.	.	26	26
Stockholm	0018	88.6	90.3	89.0	.	.	.	8	8
Victor	0019	93.7	93.6	91.5	.	.	.	9	9
Albertville	0100	94.5	94.1	94.6	5.7	7.3	1.00	134	134
Annandale	0200	96.2	95.9	96.2	5.9	7.4	1.00	47	47
Buffalo	0300	93.1	93.2	93.0	6.1	8.0	1.00	281	281
Cokato	0500	92.1	93.5	91.5	8.4	10.6	1.01	36	36

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wright co=86 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Delano	0600	97.4	97.0	97.5	5.1	6.4	1.00	73	73
Howard Lake	1000	99.4	99.6	99.0	.	.	.	15	15
Maple Lake	1100	93.6	95.0	93.7	10.1	13.6	1.00	31	31
Monticello	1200	94.3	94.3	94.3	4.9	6.2	1.00	256	256
Montrose	1300	93.1	93.7	92.7	6.4	7.8	1.00	94	94
St. Michael	1600	93.7	93.8	93.9	6.2	8.1	1.00	316	316
Waverly	1800	92.0	93.1	92.3	6.7	9.4	1.00	31	31
Otsego	1900	93.3	93.5	92.9	5.5	7.2	1.00	384	384
Clearwater	7200	100.9	100.6	100.6	7.6	9.5	1.00	32	32
Hanover	7400	95.3	94.0	95.7	5.7	7.4	1.00	49	49
Rockford	8300	94.0	93.7	94.0	6.4	8.0	1.00	57	57

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

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=86 county\_nme=Wright

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.2	94.2	94.2	6.2	8.2	1.00	2,077	2,077
02	Apartments	90.0	86.7	99.8	.	.	.	10	0
03	Non-Commercial SRR	92.8	94.0	92.1	9.9	13.2	0.99	66	66
06	Commercial	87.4	91.1	84.8	.	.	.	15	0
90	Ag/RVL bare < 34.5 acres	85.1	80.5	99.1	.	.	.	16	0
91	Residential/SRR	94.2	94.2	94.1	6.3	8.3	1.00	2,143	2,143
92	RVL bare > 34.5	90.7	91.2	93.5	.	.	.	8	0
93	Ag/RVL bare > 34.5 acres	98.9	96.7	98.5	.	.	.	18	0
94	Commercial/Industrial	87.2	91.0	85.3	.	.	.	18	0
95	Ag/RVL improved > 34.5 acres	100.5	97.0	99.2	12.0	16.1	1.01	33	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Yellow Medicine co=87 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-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	103.6	102.5	100.6	.	.	.	23	0
Clarkfield	0300	94.2	93.9	93.8	.	.	.	7	0
Granite Falls	7000	95.9	91.2	94.1	.	.	.	20	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Yellow Medicine co=87 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-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	103.6	102.5	100.6	.	.	.	23	0
Clarkfield	0300	94.2	93.9	93.8	.	.	.	7	0
Granite Falls	7000	95.9	91.2	94.1	.	.	.	20	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=87 county\_nme=Yellow Medicine

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.0	95.7	92.9	11.9	14.8	1.03	79	0
06	Commercial	95.2	101.0	89.1	.	.	.	6	0
91	Residential/SRR	97.0	95.7	92.9	11.9	14.8	1.03	79	0
93	Ag/RVL bare > 34.5 acres	99.6	101.4	98.2	.	.	.	20	0
94	Commercial/Industrial	95.2	101.0	89.1	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	99.0	101.2	97.9	.	.	.	21	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Minneapolis co=88 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	8800	96.7	94.2	93.9	9.9	12.8	1.00	5,407	5,420

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Minneapolis co=88 PT=02 PT\_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	8800	100.4	94.0	94.7	9.7	11.8	1.01	100	100

**All sales adjusted for time and terms  
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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Minneapolis co=88 PT=06 PT\_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	8800	90.3	87.5	71.7	17.3	20.1	1.25	89	89

**All sales adjusted for time and terms  
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**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Minneapolis co=88 PT=07 PT\_Description=Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	8800	88.3	86.1	86.9	.	.	.	7	7

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Minneapolis co=88 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	8800	96.7	94.2	93.9	9.9	12.8	1.00	5,407	5,420

**All sales adjusted for time and terms  
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**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=88 county\_nme=Minneapolis

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.7	94.2	93.9	9.9	12.8	1.00	5,407	5,420
02	Apartments	100.4	94.0	94.7	9.7	11.8	1.01	100	100
06	Commercial	90.3	87.5	71.7	17.3	20.1	1.25	89	89
07	Industrial	88.3	86.1	86.9	.	.	.	7	7
91	Residential/SRR	96.7	94.2	93.9	9.9	12.8	1.00	5,407	5,420

**All sales adjusted for time and terms  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Duluth co=90 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9000	94.4	92.0	92.6	11.6	14.7	1.00	1,126	1,126

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Duluth co=90 PT=02 PT\_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9000	86.7	89.3	73.2	.	.	.	22	22

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Duluth co=90 PT=06 PT\_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9000	90.5	88.3	76.8	23.6	30.9	1.18	33	0

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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Duluth co=90 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9000	94.3	91.9	92.5	11.6	14.7	1.00	1,128	1,128

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

**2017 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Duluth co=90 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9000	88.9	88.2	71.3	23.6	30.9	1.18	34	0

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



**2017 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=90 county\_nme=Duluth

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.4	92.0	92.6	11.6	14.7	1.00	1,126	1,126
02	Apartments	86.7	89.3	73.2	.	.	.	22	22
06	Commercial	90.5	88.3	76.8	23.6	30.9	1.18	33	0
91	Residential/SRR	94.3	91.9	92.5	11.6	14.7	1.00	1,128	1,128
94	Commercial/Industrial	88.9	88.2	71.3	23.6	30.9	1.18	34	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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13:19 Wednesday, June 27, 2018 **466**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rochester co=91 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	0800	92.2	91.7	92.4	7.3	9.3	1.00	2,008	2,008

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **467**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rochester co=91 PT=02 PT\_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	0800	82.5	85.9	79.4	.	.	.	26	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **468**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rochester co=91 PT=06 PT\_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	0800	86.4	83.6	83.6	17.1	22.6	1.00	41	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **469**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rochester co=91 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	0800	92.2	91.7	92.4	7.3	9.3	1.00	2,008	2,008

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **470**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rochester co=91 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	0800	86.4	84.2	83.6	17.1	22.6	1.00	42	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

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**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=91 county\_nme=Rochester

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.2	91.7	92.4	7.3	9.3	1.00	2,008	2,008
02	Apartments	82.5	85.9	79.4	.	.	.	26	0
06	Commercial	86.4	83.6	83.6	17.1	22.6	1.00	41	0
91	Residential/SRR	92.2	91.7	92.4	7.3	9.3	1.00	2,008	2,008
94	Commercial/Industrial	86.4	84.2	83.6	17.1	22.6	1.00	42	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **472**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St. Cloud co=92 PT=01 PT\_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9200	92.4	90.9	90.8	7.1	8.9	1.01	849	849

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018    **473**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St. Cloud co=92 PT=02 PT\_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9200	89.4	90.1	92.2	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **474**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St. Cloud co=92 PT=06 PT\_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9200	87.1	86.9	78.8	15.6	19.4	1.10	33	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **475**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St. Cloud co=92 PT=91 PT\_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9200	92.4	90.9	90.8	7.1	8.9	1.01	849	849

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 **476**

**City and Township Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St. Cloud co=92 PT=94 PT\_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9200	87.1	86.9	78.8	15.6	19.4	1.10	33	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2017 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

13:19 Wednesday, June 27, 2018 477

**Countywide Ratios by Property Type  
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017  
Ratios reported only for jurisdictions with 6 sales or more**

co=92 county\_nme=St. Cloud

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.4	90.9	90.8	7.1	8.9	1.01	849	849
02	Apartments	89.4	90.1	92.2	.	.	.	9	0
06	Commercial	87.1	86.9	78.8	15.6	19.4	1.10	33	0
91	Residential/SRR	92.4	90.9	90.8	7.1	8.9	1.01	849	849
94	Commercial/Industrial	87.1	86.9	78.8	15.6	19.4	1.10	33	0

**All sales adjusted for time and terms  
Based on sales from October 2016 through September 2017  
\* Indicates calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**