

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hazelton	0012	99.2	102.2	101.4	.	.	.	6	0
Shamrock	0030	97.7	97.5	96.9	.	.	.	8	0
Aitkin	0100	93.4	94.8	89.6	.	.	.	23	0

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

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**City and Township Ratios by Property Type  
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County\_Name=Aitkin CO=01 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Farm Island	0008	99.2	96.2	98.9	.	.	.	10	0
Fleming	0009	103.8	102.9	98.5	.	.	.	6	0
Hazelton	0012	119.0	129.3	119.2	.	.	.	10	0
Shamrock	0030	98.0	100.9	94.3	11.6	14.9	1.04	33	0

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**City and Township Ratios by Property Type  
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County\_Name=Aitkin CO=01 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Farm Island	0008	97.9	94.2	96.4	.	.	.	14	0
Fleming	0009	103.8	102.9	98.5	.	.	.	6	0
Glen	0010	107.9	110.0	95.9	.	.	.	7	0
Hazelton	0012	111.6	107.8	110.4	.	.	.	16	0
Lakeside	0017	127.2	114.4	110.2	.	.	.	9	0
Nordland	0025	110.2	102.0	104.3	.	.	.	7	0
Shamrock	0030	98.0	100.1	94.8	12.1	15.7	1.03	41	0
Wealthwood	0037	111.1	115.7	113.4	.	.	.	9	0
Aitkin	0100	93.4	94.8	89.6	.	.	.	23	0
Hill City	0700	118.3	111.4	109.6	.	.	.	6	0

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**Countywide Ratios by Property Type  
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CO=01 County\_Name=Aitkin

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	102.1	98.5	97.9	15.9	18.3	1.03	95	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	104.1	102.4	100.8	15.4	20.0	1.03	99	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	111.7	101.9	112.6	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	103.1	100.1	99.4	15.8	19.3	1.03	194	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	95.7	94.7	93.9	.	.	.	20	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.9	94.6	93.4	.	.	.	21	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.7	93.1	95.1	.	.	.	29	0

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**City and Township Ratios by Property Type  
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County\_Name=Anoka CO=02 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Linwood	0010	103.0	100.0	99.2	15.4	20.2	1.04	33	33
Anoka	0100	90.0	89.7	88.1	9.5	12.3	1.02	91	91
Andover	0300	88.9	87.6	88.7	7.4	9.5	1.00	244	244
Centerville	0400	91.0	90.0	90.7	9.4	12.1	1.00	42	42
Columbia Heights	0500	90.2	89.2	88.5	9.9	12.8	1.02	147	147
Circle Pines	0600	89.2	88.1	89.1	.	.	.	26	26
Nowthen	0700	89.0	87.7	88.7	.	.	.	24	24
Fridley	0800	89.5	86.6	88.3	10.5	13.6	1.02	136	136
Coon Rapids	1000	91.3	90.5	90.8	7.9	10.4	1.01	370	370
Ramsey	1200	90.7	90.5	90.3	7.6	9.7	1.01	164	164
Lino Lakes	1300	91.0	91.3	89.9	7.0	9.2	1.01	138	138
East Bethel	1400	92.2	91.6	89.8	10.1	15.8	1.03	67	67
St. Francis	1600	94.1	90.3	91.6	10.9	11.9	1.01	61	61
Ham Lake	1700	91.7	89.7	90.2	10.1	15.7	1.02	112	112
Oak Grove	1800	94.4	92.0	93.9	8.7	10.8	1.01	51	51
Columbus	1900	94.9	93.1	94.1	.	.	.	15	15
Blaine	6200	90.3	88.1	88.8	8.6	9.6	1.01	523	523
Spring Lake Park	8700	94.6	93.5	93.7	8.6	11.0	1.01	43	43

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Linwood	0010	102.7	98.6	99.0	15.3	19.9	1.04	34	34
Anoka	0100	90.0	89.7	88.1	9.5	12.3	1.02	91	91
Andover	0300	88.9	87.6	88.7	7.4	9.5	1.00	244	244
Centerville	0400	91.0	90.0	90.7	9.4	12.1	1.00	42	42
Columbia Heights	0500	90.2	89.2	88.5	9.9	12.8	1.02	147	147
Circle Pines	0600	89.2	88.1	89.1	.	.	.	26	26
Nowthen	0700	89.0	87.7	88.7	.	.	.	24	24
Fridley	0800	89.5	86.6	88.3	10.5	13.6	1.02	136	136
Coon Rapids	1000	91.3	90.5	90.8	7.9	10.4	1.01	370	370
Ramsey	1200	90.7	90.5	90.3	7.6	9.7	1.01	164	164
Lino Lakes	1300	91.0	91.3	89.9	7.0	9.2	1.01	138	138
East Bethel	1400	92.3	91.6	89.8	10.0	15.7	1.03	68	68
St. Francis	1600	94.1	90.3	91.6	10.9	11.9	1.01	61	61
Ham Lake	1700	91.7	89.7	90.2	10.1	15.7	1.02	112	112
Oak Grove	1800	94.4	92.0	93.9	8.7	10.8	1.01	51	51
Columbus	1900	95.7	93.6	94.9	.	.	.	16	16
Blaine	6200	90.3	88.1	88.8	8.6	9.6	1.01	523	523
Spring Lake Park	8700	94.6	93.5	93.7	8.6	11.0	1.01	43	43

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**Countywide Ratios by Property Type  
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CO=02 County\_Name=Anoka

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	90.9	89.6	89.8	8.9	11.5	1.01	2,292	2,292
02	Apartment (4 or more units)	98.3	99.4	83.4	.	.	.	15	0
91	Seasonal Recreational Residential/Residential Aggregation	90.9	89.6	89.8	8.9	11.5	1.01	2,295	2,295
94	Commercial/Industrial Aggregation	97.1	97.2	94.2	.	.	.	17	0

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
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**CO=02 County\_Name=Anoka/Isanti Joint\_City=St. Francis**

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
St. Francis	1600	Residential (less than 4 units)	94.1	90.3	91.6	10.9	11.9	1.01	61	Anoka/Isanti
St. Francis	1600	Seasonal Recreational Residential/Residential Aggregation	94.1	90.3	91.6	10.9	11.9	1.01	61	Anoka/Isanti

**CO=02 County\_Name=Anoka/Ramsey Joint\_City=Blaine**

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Blaine	6200	Residential (less than 4 units)	90.3	88.1	88.8	8.6	9.6	1.01	523	Anoka/Ramsey
Blaine	6200	Seasonal Recreational Residential/Residential Aggregation	90.3	88.1	88.8	8.6	9.6	1.01	523	Anoka/Ramsey

**CO=02 County\_Name=Anoka/Ramsey Joint\_City=Spring Lake Park**

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Spring Lake Park	8700	Residential (less than 4 units)	94.4	93.0	93.5	8.5	10.8	1.01	45	Anoka/Ramsey
Spring Lake Park	8700	Seasonal Recreational Residential/Residential Aggregation	94.4	93.0	93.5	8.5	10.8	1.01	45	Anoka/Ramsey

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**City and Township Ratios by Property Type  
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County\_Name=Becker CO=03 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Burlington	0003	100.6	100.2	99.0	.	.	.	14	14
Cormorant	0006	103.2	98.7	101.6	.	.	.	16	16
Detroit	0008	99.2	94.8	95.4	.	.	.	29	29
Erie	0009	104.1	107.0	102.4	.	.	.	19	19
Holmesville	0015	90.4	92.0	89.4	.	.	.	8	8
Lake Eunice	0016	91.0	87.4	89.3	.	.	.	14	14
Lake View	0018	107.9	95.5	91.2	.	.	.	15	15
Detroit Lakes	0300	99.0	97.9	95.0	10.5	16.3	1.04	104	104
Frazee	0400	99.0	98.7	100.8	.	.	.	14	14
Lake Park	0500	108.0	107.2	106.2	.	.	.	9	9

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Audubon TWP	0002	104.4	99.5	91.9	.	.	.	11	11
Cormorant	0006	91.0	86.2	87.3	.	.	.	16	16
Detroit	0008	101.7	107.3	97.1	.	.	.	7	7
Height Of Land	0014	108.0	110.0	106.1	.	.	.	7	7
Lake Eunice	0016	96.4	96.0	94.0	.	.	.	21	21
Lake View	0018	93.0	91.3	87.2	.	.	.	18	18
Detroit Lakes	0300	90.0	91.6	90.9	.	.	.	9	9

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Audubon TWP	0002	105.6	98.9	93.7	.	.	.	16	16
Burlington	0003	100.6	100.2	99.0	.	.	.	14	14
Cormorant	0006	97.1	94.4	95.3	16.9	24.1	1.02	32	32
Detroit	0008	99.7	95.1	95.9	13.1	18.8	1.04	36	36
Erie	0009	102.5	104.9	100.5	.	.	.	22	22
Height Of Land	0014	110.0	112.4	107.7	.	.	.	8	8
Holmesville	0015	93.4	92.2	90.5	.	.	.	11	11
Lake Eunice	0016	94.3	95.0	92.3	13.7	16.8	1.02	35	35
Lake View	0018	99.8	95.3	89.2	20.6	19.5	1.06	33	33
Detroit Lakes	0300	98.3	97.4	94.6	10.6	16.3	1.04	113	113
Frazee	0400	99.0	98.7	100.8	.	.	.	14	14
Lake Park	0500	108.0	107.2	106.2	.	.	.	9	9

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**City and Township Ratios by Property Type  
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County\_Name=Becker CO=03 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Detroit Lakes	0300	103.9	93.6	86.1	.	.	.	7	0

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**City and Township Ratios by Property Type  
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County\_Name=Becker CO=03 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Evergreen	0010	91.3	96.2	94.3	.	.	.	6	6

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**Countywide Ratios by Property Type  
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CO=03 County\_Name=Becker

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	100.4	98.4	96.5	13.1	17.5	1.04	299	299
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.5	94.6	91.3	15.2	20.6	1.06	113	113
91	Seasonal Recreational Residential/Residential Aggregation	99.3	97.4	94.9	13.7	18.4	1.04	412	412
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	98.2	91.6	99.2	.	.	.	21	21
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.3	91.6	93.5	.	.	.	23	23
94	Commercial/Industrial Aggregation	105.2	93.6	88.8	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.7	98.1	101.0	24.5	26.4	1.03	47	47

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**City and Township Ratios by Property Type  
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County\_Name=Beltrami CO=04 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bemidji TWP	0003	90.9	90.6	89.6	.	.	.	26	0
Eckles	0010	95.1	94.6	94.3	.	.	.	11	0
Frohn	0011	101.9	94.5	98.8	.	.	.	8	0
Grant Valley	0012	95.7	96.7	94.9	.	.	.	17	0
Northern	0027	91.0	90.2	88.8	11.6	16.2	1.03	50	0
Turtle Lake	0040	91.0	89.0	89.6	.	.	.	7	0
Turtle River TWP	0041	94.8	94.2	93.9	.	.	.	15	0
Bemidji	0100	97.6	95.5	95.2	11.3	17.1	1.03	109	0

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Turtle Lake	0040	88.4	83.8	76.2	.	.	.	7	0

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bemidji TWP	0003	93.6	92.4	91.1	.	.	.	28	0
Eckles	0010	95.1	94.6	94.3	.	.	.	11	0
Frohn	0011	100.0	91.0	98.1	.	.	.	9	0
Grant Valley	0012	95.7	96.7	94.9	.	.	.	17	0
Northern	0027	89.7	89.2	86.2	12.4	17.2	1.04	53	0
Ten Lake	0039	97.4	93.3	94.2	.	.	.	10	0
Turtle Lake	0040	89.7	88.4	81.1	.	.	.	14	0
Turtle River TWP	0041	95.7	94.9	94.5	.	.	.	16	0
Bemidji	0100	97.6	95.5	95.2	11.3	17.1	1.03	109	0

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

CO=04 County\_Name=Beltrami

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.0	93.9	93.5	13.5	18.7	1.03	286	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.5	100.4	84.7	22.7	26.3	1.14	35	0
91	Seasonal Recreational Residential/Residential Aggregation	97.1	94.0	92.3	14.7	19.6	1.05	321	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	93.2	85.8	91.9	.	.	.	16	16
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.1	86.9	93.0	.	.	.	23	23
94	Commercial/Industrial Aggregation	96.6	82.1	76.3	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.2	87.1	94.2	.	.	.	28	28

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Langola	0006	97.1	93.1	94.0	.	.	.	6	0
Minden	0009	93.3	90.0	94.9	.	.	.	6	0
Sauk Rapids TWP	0011	97.7	90.9	95.9	.	.	.	6	0
Watab	0012	98.3	104.7	99.3	.	.	.	21	0
Foley	0200	91.1	86.6	87.8	.	.	.	16	0
Rice	0600	94.9	92.5	92.8	9.5	13.4	1.02	30	0
Sauk Rapids	0900	94.2	93.4	92.5	8.3	12.9	1.02	110	0
Sartell	8600	91.6	90.9	91.3	.	.	.	15	15
St. Cloud	9200	96.1	94.0	93.9	.	.	.	25	25

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Langola	0006	97.1	93.1	94.0	.	.	.	6	0
Minden	0009	93.3	90.0	94.9	.	.	.	6	0
Sauk Rapids TWP	0011	97.7	90.9	95.9	.	.	.	6	0
Watab	0012	99.1	105.2	99.7	.	.	.	22	0
Foley	0200	91.1	86.6	87.8	.	.	.	16	0
Rice	0600	94.9	92.5	92.8	9.5	13.4	1.02	30	0
Sauk Rapids	0900	94.2	93.4	92.5	8.3	12.9	1.02	110	0
Sartell	8600	91.6	90.9	91.3	.	.	.	15	15
St. Cloud	9200	96.1	94.0	93.9	.	.	.	25	25

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

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

CO=05 County\_Name=Benton

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.8	93.6	94.2	10.7	16.0	1.02	262	40
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	91.6	98.0	90.2	.	.	.	6	6
91	Seasonal Recreational Residential/Residential Aggregation	95.9	93.6	94.3	10.8	16.0	1.02	264	40
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	93.8	87.4	80.9	.	.	.	10	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.8	87.4	79.5	.	.	.	12	0
94	Commercial/Industrial Aggregation	105.4	98.2	114.0	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.9	89.2	87.5	.	.	.	22	0

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

**2013 Assessment Sales Ratio Study  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=05 County\_Name=Benton/Morrison Joint\_City=Royalton

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Royalton	1400	Residential (less than 4 units)	90.9	89.5	90.8	.	.	.	8	Benton/Morrison
Royalton	1400	Seasonal Recreational Residential/Residential Aggregation	90.9	89.5	90.8	.	.	.	8	Benton/Morrison

CO=05 County\_Name=Benton/Sherburne/Stearns Joint\_City=St. Cloud

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio
St. Cloud	9200	Residential (less than 4 units)	96.7	93.3	93.4
St. Cloud	9200	Apartment (4 or more units)	89.4	91.5	90.2
St. Cloud	9200	Seasonal Recreational Residential/Residential Aggregation	96.7	93.3	93.4
St. Cloud	9200	Commercial/Industrial Aggregation	100.7	104.0	97.3

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
11.7	15.3	1.03	782	Benton/Sherburne/Stearns
.	.	.	8	Benton/Sherburne/Stearns
11.7	15.3	1.03	782	Benton/Sherburne/Stearns
.	.	.	20	Benton/Sherburne/Stearns

CO=05 County\_Name=Benton/Stearns Joint\_City=Sartell

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Sartell	8600	Residential (less than 4 units)	92.9	92.5	91.7	7.3	9.3	1.01	151	Benton/Stearns
Sartell	8600	Seasonal Recreational Residential/Residential Aggregation	92.9	92.5	91.7	7.3	9.3	1.01	151	Benton/Stearns

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

**2013 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=05 County=Benton without St. Cloud

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	95.8	93.5	94.3	10.8	16.4	1.02	237
Agricultural Bare Land (less than 34.5 acres) Aggregation	91.6	98.0	90.2	.	.	.	6
Seasonal Recreational Residential/Residential Aggregation	95.9	93.5	94.3	10.9	16.4	1.02	239
Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	93.8	87.4	80.9	.	.	.	10
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.8	87.4	79.5	.	.	.	12
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.9	89.2	87.5	.	.	.	22

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ortonville	0800	93.2	93.0	90.4	.	.	.	27	0

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



**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ortonville	0800	92.8	92.2	89.9	.	.	.	28	0

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

**2013 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=06 County\_Name=Big Stone

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	91.4	92.2	88.5	12.2	15.6	1.03	44	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	91.9	92.8	92.4	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	91.5	92.7	89.6	11.8	15.2	1.02	54	0

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Decoria	0006	96.7	94.9	95.8	.	.	.	7	0
Le Ray	0010	122.6	111.3	112.3	.	.	.	9	0
Lime	0011	95.1	95.0	95.3	.	.	.	6	0
Mankato TWP	0015	103.0	100.4	102.0	.	.	.	13	0
South Bend	0021	89.8	86.4	90.3	.	.	.	12	0
Eagle Lake	0300	94.1	93.2	94.2	6.4	8.2	1.00	37	37
Lake Crystal	0700	99.4	95.2	94.5	.	.	.	21	0
Madison Lake	0800	96.9	95.0	97.3	.	.	.	11	0
Mankato	0900	95.8	95.0	94.9	7.3	9.8	1.01	333	333
St. Clair	1300	89.9	90.4	89.3	.	.	.	7	0

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Decoria	0006	96.7	94.9	95.8	.	.	.	7	0
Le Ray	0010	122.6	111.3	112.3	.	.	.	9	0
Lime	0011	95.1	95.0	95.3	.	.	.	6	0
Mankato TWP	0015	103.0	100.4	102.0	.	.	.	13	0
South Bend	0021	89.8	86.4	90.3	.	.	.	12	0
Eagle Lake	0300	94.1	93.2	94.2	6.4	8.2	1.00	37	37
Lake Crystal	0700	99.4	95.2	94.5	.	.	.	21	0
Madison Lake	0800	101.2	99.9	100.0	.	.	.	13	0
Mankato	0900	95.8	95.0	94.9	7.3	9.8	1.01	333	333
St. Clair	1300	89.9	90.4	89.3	.	.	.	7	0

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mankato	0900	94.8	95.2	93.7	.	.	.	13	0

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

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=07 County\_Name=Blue Earth

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.0	94.8	95.6	8.6	12.5	1.01	495	374
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	91.5	88.3	73.9	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	96.1	94.8	95.6	8.7	12.6	1.01	498	374
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	84.7	83.2	83.1	.	.	.	26	26
94	Commercial/Industrial Aggregation	95.6	95.2	92.8	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	86.5	84.0	86.8	.	.	.	29	29

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

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=07 County\_Name=Blue Earth/Nicollet Joint\_City=Mankato

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Mankato	0900	Residential (less than 4 units)	95.8	95.0	94.9	7.3	9.8	1.01	333	Blue Earth/Nicollet
Mankato	0900	Seasonal Recreational Residential/Residential Aggregation	95.8	95.0	94.9	7.3	9.8	1.01	333	Blue Earth/Nicollet
Mankato	0900	Commercial/Industrial Aggregation	94.8	95.2	93.7	.	.	.	13	Blue Earth/Nicollet

CO=07 County\_Name=Blue Earth/Nicollet Joint\_City=North Mankato

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
North Mankato	8800	Residential (less than 4 units)	95.7	94.6	94.6	9.2	11.9	1.01	159	Blue Earth/Nicollet
North Mankato	8800	Seasonal Recreational Residential/Residential Aggregation	95.7	94.6	94.6	9.2	11.9	1.01	159	Blue Earth/Nicollet

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hanska	0500	96.6	99.8	96.8	.	.	.	6	0
New Ulm	0600	95.1	94.1	93.6	8.5	11.6	1.02	143	0
Sleepy Eye	0800	103.3	100.1	100.0	.	.	.	29	0
Springfield	0900	89.4	94.3	88.7	.	.	.	7	0

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



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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hanska	0500	96.6	99.8	96.8	.	.	.	6	0
New Ulm	0600	95.1	94.1	93.6	8.5	11.6	1.02	143	0
Sleepy Eye	0800	103.3	100.1	100.0	.	.	.	29	0
Springfield	0900	89.4	94.3	88.7	.	.	.	7	0

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

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=08 County\_Name=Brown

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.8	95.1	93.9	9.7	13.9	1.02	200	0
91	Seasonal Recreational Residential/Residential Aggregation	95.8	95.1	93.9	9.7	13.9	1.02	200	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	86.5	84.2	84.5	.	.	.	15	15
94	Commercial/Industrial Aggregation	81.5	77.8	83.2	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	86.5	84.2	84.5	.	.	.	15	15

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barnum TWP	0003	100.2	96.6	96.4	.	.	.	8	6
Blackhoof	0005	96.7	98.7	95.1	.	.	.	7	5
Moose Lake TWP	0014	100.4	94.5	98.3	.	.	.	8	6
Thomson TWP	0023	95.6	93.0	92.1	10.4	14.8	1.04	43	41
Twin Lakes	0024	100.7	98.0	98.5	.	.	.	15	10
Cloquet	0500	96.9	92.9	94.9	13.2	19.3	1.02	105	0
Moose Lake	1200	99.2	97.8	97.6	.	.	.	8	8
Scanlon	1500	98.4	96.7	94.0	.	.	.	8	8

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barnum TWP	0003	109.0	100.8	106.1	.	.	.	12	6
Blackhoof	0005	96.7	98.7	95.1	.	.	.	7	5
Moose Lake TWP	0014	97.0	93.8	96.4	.	.	.	11	7
Thomson TWP	0023	95.6	93.0	92.1	10.4	14.8	1.04	43	41
Twin Lakes	0024	100.7	98.0	98.5	.	.	.	15	10
Cloquet	0500	96.9	92.9	94.9	13.2	19.3	1.02	105	0
Moose Lake	1200	99.2	97.8	97.6	.	.	.	8	8
Scanlon	1500	98.4	96.7	94.0	.	.	.	8	8

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Carlton CO=09 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Skelton	0021	80.8	81.3	82.4	.	.	.	6	0

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

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

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

CO=09 County\_Name=Carlton

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.3	95.0	95.1	12.4	16.8	1.03	238	118
03	Non-Commercial Seasonal Recreational Residential (with buildings)	114.9	114.7	111.1	.	.	.	15	4
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	100.1	97.3	96.9	.	.	.	16	0
91	Seasonal Recreational Residential/Residential Aggregation	99.3	95.2	95.9	13.4	18.4	1.03	253	122
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	98.1	97.0	95.2	.	.	.	18	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.0	94.8	93.2	.	.	.	21	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.2	98.1	99.9	.	.	.	28	0

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Laketown	0008	90.0	90.5	90.1	.	.	.	13	13
Watertown TWP	0011	92.6	87.2	95.8	.	.	.	6	6
Carver	0200	92.6	91.7	93.8	7.9	10.5	0.99	63	63
Chaska	0400	92.8	92.1	93.7	9.0	11.6	0.99	212	212
Cologne	0500	94.4	93.9	93.0	.	.	.	18	18
Mayer	0700	88.9	87.8	88.9	.	.	.	16	16
New Germany	0800	88.2	90.5	87.5	.	.	.	6	6
Norwood-Young America	0900	95.8	92.7	94.4	.	.	.	23	23
Victoria	1000	92.6	93.3	88.9	8.4	11.4	1.04	119	119
Waconia	1100	92.8	92.1	92.7	9.5	14.2	1.00	138	138
Watertown	1200	90.3	89.5	89.5	10.5	13.3	1.01	50	50
Chanhassen	6300	92.5	92.0	92.9	8.8	11.7	1.00	337	337

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Laketown	0008	92.0	92.2	91.6	.	.	.	15	15
Watertown TWP	0011	92.6	87.2	95.8	.	.	.	6	6
Carver	0200	92.6	91.7	93.8	7.9	10.5	0.99	63	63
Chaska	0400	92.8	92.1	93.7	9.0	11.6	0.99	212	212
Cologne	0500	94.4	93.9	93.0	.	.	.	18	18
Mayer	0700	88.9	87.8	88.9	.	.	.	16	16
New Germany	0800	88.2	90.5	87.5	.	.	.	6	6
Norwood-Young America	0900	95.8	92.7	94.4	.	.	.	23	23
Victoria	1000	92.6	93.3	88.9	8.4	11.4	1.04	119	119
Waconia	1100	92.8	92.1	92.7	9.5	14.2	1.00	138	138
Watertown	1200	90.3	89.5	89.5	10.5	13.3	1.01	50	50
Chanhassen	6300	92.4	91.9	92.8	8.9	11.9	1.00	340	340

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



**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=10 County\_Name=Carver

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.5	91.9	92.3	9.0	12.1	1.00	1,030	1,030
91	Seasonal Recreational Residential/Residential Aggregation	92.5	91.9	92.2	9.1	12.2	1.00	1,035	1,035
94	Commercial/Industrial Aggregation	92.4	93.5	75.7	.	.	.	15	0

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

**2013 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=10 County\_Name=Carver/Hennepin Joint\_City=Chanhassen

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Chanhassen	6300	Residential (less than 4 units)	92.5	92.0	92.9	8.8	11.7	1.00	337	Carver/Hennepin
Chanhassen	6300	Seasonal Recreational Residential/Residential Aggregation	92.4	91.9	92.8	8.9	11.9	1.00	340	Carver/Hennepin

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Crooked Lake	0012	93.1	86.4	92.4	.	.	.	7	0
Fairview	0015	75.2	70.9	71.4	.	.	.	7	0
Kego	0020	87.2	92.4	83.7	.	.	.	8	0
Loon Lake	0024	84.7	85.0	86.3	.	.	.	8	0
Pike Bay	0030	101.4	99.9	92.4	.	.	.	6	0
Pine River TWP	0032	103.9	103.3	96.4	.	.	.	12	0
Ponto Lake	0033	101.4	95.7	100.1	.	.	.	6	0
Shingobee	0039	93.3	95.9	98.2	.	.	.	9	0
Sylvan	0042	88.6	86.3	87.1	.	.	.	24	0
East Gull Lake	0500	85.1	84.3	84.6	.	.	.	8	0
Cass Lake	0600	96.7	98.4	95.1	.	.	.	7	0
Lake Shore	1200	97.7	101.3	93.6	.	.	.	11	0
Pine River	1600	111.0	93.6	96.9	.	.	.	9	0
Walker	2300	112.1	98.5	99.8	.	.	.	7	0

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birch Lake	0005	104.4	100.7	109.8	.	.	.	8	0
Crooked Lake	0012	101.4	93.9	98.8	.	.	.	15	0
Fairview	0015	92.2	91.7	93.6	.	.	.	6	0
Hiram	0017	113.5	117.3	114.6	.	.	.	7	0
Ponto Lake	0033	132.8	121.7	119.2	.	.	.	6	0
Powers	0035	105.3	101.5	103.3	.	.	.	12	0
Shingobee	0039	99.7	94.0	97.7	.	.	.	7	0
Wabedo	0047	102.1	99.3	100.6	.	.	.	10	0
Woodrow	0052	101.4	98.2	99.6	.	.	.	15	0
East Gull Lake	0500	85.9	89.0	74.9	.	.	.	18	0
Lake Shore	1200	100.2	96.7	99.8	.	.	.	15	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birch Lake	0005	103.0	99.3	108.9	.	.	.	11	0
Crooked Lake	0012	98.7	92.0	96.4	.	.	.	22	0
Fairview	0015	83.1	88.2	77.6	.	.	.	13	0
Hiram	0017	116.0	117.9	117.7	.	.	.	10	0
Kego	0020	91.0	92.4	87.3	.	.	.	10	0
Leech Lake	0022	82.5	87.9	82.2	.	.	.	6	0
Loon Lake	0024	85.0	87.6	86.5	.	.	.	9	0
May	0026	114.7	107.7	106.3	.	.	.	7	0
Pike Bay	0030	101.4	99.9	92.4	.	.	.	6	0
Pine River TWP	0032	103.9	103.3	96.4	.	.	.	12	0
Ponto Lake	0033	117.1	106.1	110.9	.	.	.	12	0
Powers	0035	103.9	101.4	102.0	.	.	.	16	0
Shingobee	0039	96.1	95.9	97.9	.	.	.	16	0
Sylvan	0042	89.4	87.0	87.6	.	.	.	26	0
Thunder Lake	0043	91.0	98.3	89.0	.	.	.	7	0
Turtle Lake	0046	97.6	105.2	95.5	.	.	.	6	0
Wabedo	0047	103.0	99.3	99.4	.	.	.	12	0
Woodrow	0052	100.6	96.6	97.5	.	.	.	20	0
East Gull Lake	0500	85.7	87.0	76.6	.	.	.	26	0
Cass Lake	0600	96.7	98.4	95.1	.	.	.	7	0
Lake Shore	1200	99.1	98.9	97.0	.	.	.	26	0
Pine River	1600	107.8	92.5	95.3	.	.	.	10	0
Walker	2300	161.8	99.3	104.4	.	.	.	12	0

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=11 County\_Name=Cass

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.8	93.3	89.3	17.6	20.8	1.06	194	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	102.4	96.4	93.6	23.3	24.9	1.06	188	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	102.2	95.1	105.3	34.5	31.5	0.99	32	0
91	Seasonal Recreational Residential/Residential Aggregation	99.1	94.9	91.7	20.5	23.1	1.06	382	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	90.4	82.9	83.8	.	.	.	24	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.3	91.1	88.7	24.2	23.8	1.00	30	0
94	Commercial/Industrial Aggregation	93.6	94.0	90.2	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.2	93.6	88.7	22.9	22.9	1.01	33	0

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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 Assessment Sales Ratio Study  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=11 County\_Name=Cass/Morrison Joint\_City=Motley

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Motley	7900	Residential (less than 4 units)	101.4	88.1	101.2	.	.	.	7	Cass/Morrison
Motley	7900	Seasonal Recreational Residential/Residential Aggregation	101.4	88.1	101.2	.	.	.	7	Cass/Morrison

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\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created June 11**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Clara City	0100	105.7	98.5	100.0	.	.	.	11	11
Montevideo	0600	101.6	98.2	95.8	14.1	17.8	1.04	37	0
Granite Falls	7000	99.1	98.9	99.2	.	.	.	7	0

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



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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Clara City	0100	105.7	98.5	100.0	.	.	.	11	11
Montevideo	0600	101.6	98.2	95.8	14.1	17.8	1.04	37	0
Granite Falls	7000	99.1	98.9	99.2	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=12 County\_Name=Chippewa

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	100.8	98.4	96.5	13.1	17.5	1.03	71	26
91	Seasonal Recreational Residential/Residential Aggregation	100.8	98.4	96.5	13.1	17.5	1.03	71	26
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	87.8	78.5	79.4	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	89.9	87.9	81.7	.	.	.	8	0

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

**2013 Assessment Sales Ratio Study  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=12 County\_Name=Chippewa/Yellow Medicine Joint\_City=Granite Falls

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Granite Falls	7000	Residential (less than 4 units)	99.1	100.2	98.7	.	.	.	12	Chippewa/Yellow Medicine
Granite Falls	7000	Seasonal Recreational Residential/Residential Aggregation	99.1	100.2	98.7	.	.	.	12	Chippewa/Yellow Medicine

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Chisago Lake	0003	95.9	95.7	95.4	.	.	.	25	14
Fish Lake	0004	104.3	104.3	102.8	.	.	.	12	9
Franconia	0005	99.7	96.7	99.2	.	.	.	10	10
Lent	0006	92.9	92.4	92.7	.	.	.	15	15
Nessel	0007	93.7	97.1	94.9	.	.	.	12	6
Center City	0200	94.3	92.9	91.3	.	.	.	7	4
Chisago City	0300	89.9	88.9	89.5	10.7	12.5	1.01	42	27
Lindstrom	0500	92.9	92.0	91.6	8.7	10.6	1.01	33	29
North Branch	0600	94.8	92.4	93.0	10.0	12.5	1.01	70	69
Rush City	0700	86.5	85.3	84.7	.	.	.	14	14
Stacy	0900	90.8	88.1	87.3	.	.	.	7	7
Taylors Falls	1100	93.7	97.1	95.6	.	.	.	7	7
Wyoming	1200	86.3	88.1	88.0	11.6	14.2	0.99	56	54

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Chisago Lake	0003	95.3	94.5	94.5	.	.	.	29	14
Fish Lake	0004	100.8	104.2	101.7	.	.	.	13	9
Franconia	0005	99.7	96.7	99.2	.	.	.	10	10
Lent	0006	92.9	92.4	92.7	.	.	.	15	15
Nessel	0007	92.9	96.1	93.2	.	.	.	17	6
Sunrise	0010	83.4	85.3	83.6	.	.	.	6	5
Center City	0200	94.1	92.6	91.4	.	.	.	8	4
Chisago City	0300	89.9	88.9	89.5	10.7	12.5	1.01	42	27
Lindstrom	0500	92.9	92.0	91.6	8.7	10.6	1.01	33	29
North Branch	0600	94.8	92.4	93.0	10.0	12.5	1.01	70	69
Rush City	0700	86.5	85.3	84.7	.	.	.	14	14
Stacy	0900	90.8	88.1	87.3	.	.	.	7	7
Taylors Falls	1100	93.7	97.1	95.6	.	.	.	7	7
Wyoming	1200	86.3	88.1	88.0	11.6	14.2	0.99	56	54

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

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=13 County\_Name=Chisago

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.4	91.4	91.8	10.9	13.3	1.01	331	285
03	Non-Commercial Seasonal Recreational Residential (with buildings)	87.6	88.4	88.0	.	.	.	12	1
91	Seasonal Recreational Residential/Residential Aggregation	92.2	91.2	91.7	11.1	13.7	1.01	343	286
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	90.5	89.4	79.8	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.0	89.4	80.1	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.2	92.1	88.1	.	.	.	16	0

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Eglon	0004	91.5	89.9	93.7	.	.	.	8	8
Oakport	0023	94.5	97.8	94.2	.	.	.	22	22
Barnesville	0300	100.7	93.4	95.8	14.8	19.4	1.03	38	38
Dilworth	0700	92.9	92.4	91.0	11.7	16.4	1.02	55	55
Glyndon	1100	92.4	91.8	92.4	.	.	.	16	16
Hawley	1200	94.7	93.4	93.2	10.3	13.5	1.02	31	31
Moorhead	1600	94.6	93.6	93.3	7.9	10.2	1.01	462	462
Sabin	1800	99.4	93.5	98.1	.	.	.	11	11

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Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Eglon	0004	91.5	89.9	93.7	.	.	.	8	8
Oakport	0023	94.5	97.8	94.2	.	.	.	22	22
Parke	0024	100.3	87.4	91.0	.	.	.	7	3
Barnesville	0300	100.7	93.4	95.8	14.8	19.4	1.03	38	38
Dilworth	0700	92.9	92.4	91.0	11.7	16.4	1.02	55	55
Glyndon	1100	92.4	91.8	92.4	.	.	.	16	16
Hawley	1200	94.7	93.4	93.2	10.3	13.5	1.02	31	31
Moorhead	1600	94.6	93.6	93.3	7.9	10.2	1.01	462	462
Sabin	1800	99.4	93.5	98.1	.	.	.	11	11

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

County\_Name=Clay CO=14 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Moorhead	1600	101.0	99.8	97.6	.	.	.	10	0

**All sales adjusted for time and terms  
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**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=14 County\_Name=Clay

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.3	93.4	93.4	9.8	12.7	1.01	691	689
02	Apartment (4 or more units)	97.2	100.3	99.6	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	95.4	93.4	93.3	9.9	13.1	1.02	694	690
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	82.1	83.2	77.5	.	.	.	25	25
94	Commercial/Industrial Aggregation	110.7	101.0	91.2	.	.	.	20	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	82.9	84.4	79.0	.	.	.	27	27

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**2013 Assessment Sales Ratio Study  
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**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=14 County=Clay without Moorhead

<b>Property</b>	<b>Mean ratio</b>	<b>Median ratio</b>	<b>Aggregate ratio</b>	<b>Coeff. of dispersion *</b>	<b>Coeff. of variation *</b>	<b>Price related differential *</b>	<b>Number of sales</b>
Residential (less than 4 units)	97.0	93.2	93.6	13.5	16.6	1.02	229
Seasonal Recreational Residential/Residential Aggregation	97.1	93.2	93.5	13.9	17.6	1.02	232
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	82.1	83.2	77.5	.	.	.	25
Commercial/Industrial Aggregation	120.3	122.1	78.7	.	.	.	10
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	82.9	84.4	79.0	.	.	.	27

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bagley	0200	102.3	101.1	89.8	.	.	.	16	0

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bagley	0200	102.3	101.1	89.8	.	.	.	16	0

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**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=15 County\_Name=Clearwater

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.4	93.2	86.4	19.9	23.6	1.06	47	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.6	100.9	97.7	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	94.8	94.4	88.3	19.8	23.4	1.04	55	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	101.1	88.5	85.6	.	.	.	12	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.2	80.5	86.9	.	.	.	19	0
94	Commercial/Industrial Aggregation	74.9	71.8	84.4	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.3	84.8	86.1	26.1	32.2	1.10	33	0

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Grand Marais	0100	110.6	112.1	102.3	.	.	.	13	0

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lutsen	0002	108.8	111.9	110.7	.	.	.	8	0
Unorg. Range 1W	0091	117.1	116.1	122.5	.	.	.	6	0

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lutsen	0002	109.0	111.9	110.9	.	.	.	10	0
Unorg. Range 1W	0091	112.3	105.9	113.3	.	.	.	10	0
Grand Marais	0100	110.2	112.1	103.1	.	.	.	15	0

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**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
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CO=16 County\_Name=Cook

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	105.6	104.5	102.2	.	.	.	29	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	107.4	108.5	107.3	15.7	20.1	1.00	32	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	110.6	96.9	96.8	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	106.6	104.8	104.9	15.5	20.5	1.02	61	0

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mountain Lake	0400	99.8	101.0	93.1	.	.	.	18	0
Westbrook	0600	107.3	102.9	101.1	.	.	.	6	0
Windom	0700	100.0	96.4	93.5	18.1	25.3	1.07	41	0

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**2013 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
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County\_Name=Cottonwood CO=17 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mountain Lake	0400	99.8	101.0	93.1	.	.	.	18	0
Westbrook	0600	107.3	102.9	101.1	.	.	.	6	0
Windom	0700	100.2	97.5	94.6	17.8	25.0	1.06	42	0

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

CO=17 County\_Name=Cottonwood

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	102.2	97.6	93.0	20.9	25.9	1.09	86	0
91	Seasonal Recreational Residential/Residential Aggregation	102.3	97.6	93.5	20.8	25.7	1.08	87	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	115.6	106.1	102.2	.	.	.	11	11
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	115.6	106.1	102.2	.	.	.	11	11

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bay Lake	0002	98.4	96.6	96.9	.	.	.	11	6
Center	0003	92.3	87.5	89.9	.	.	.	8	5
Crow Wing	0004	89.0	89.6	88.1	.	.	.	17	0
Deerwood TWP	0007	99.2	94.9	98.4	.	.	.	9	3
Fort Ripley TWP	0010	84.7	85.3	83.4	.	.	.	6	1
Garrison TWP	0012	93.1	94.3	87.4	.	.	.	6	6
Ideal	0013	86.1	79.4	80.0	.	.	.	11	7
Irondale	0014	104.1	96.4	94.9	.	.	.	10	4
Lake Edward	0016	98.1	98.9	95.5	.	.	.	13	8
Long Lake	0018	94.8	95.4	94.9	.	.	.	8	0
Oak Lawn	0022	101.6	94.7	97.9	.	.	.	13	1
Unorg. 1st Assessment	0099	96.9	97.4	94.7	7.1	10.2	1.02	45	11
Baxter	0100	93.2	91.2	91.4	11.8	16.6	1.02	89	13
Brainerd	0200	100.3	94.8	95.8	18.8	24.3	1.04	100	2
Crosby	0300	92.8	92.1	88.6	.	.	.	18	0
Nisswa	1600	100.7	95.1	92.6	.	.	.	20	8
Breezy Point	1900	90.4	91.5	89.3	11.2	14.8	1.01	31	7
Pequot Lakes	2000	100.7	95.7	98.4	.	.	.	15	1
Crosslake	2500	100.7	99.5	95.3	.	.	.	19	7

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bay Lake	0002	95.0	94.7	93.5	.	.	.	14	13
Garrison TWP	0012	122.1	126.6	109.2	.	.	.	6	4
Ideal	0013	88.3	85.0	85.6	.	.	.	15	13
Lake Edward	0016	106.5	105.6	103.5	.	.	.	6	6
Mission	0020	97.4	90.3	85.2	.	.	.	12	11
Roosevelt	0027	96.9	94.6	93.5	.	.	.	9	8
Unorg. 1st Assessment	0099	94.0	93.5	92.4	.	.	.	11	8
Nisswa	1600	83.9	82.2	82.9	.	.	.	7	7
Breezy Point	1900	96.6	95.0	92.5	.	.	.	27	13
Emily	2400	88.7	89.6	92.7	.	.	.	7	5
Crosslake	2500	93.4	94.4	91.9	12.2	18.9	1.02	34	28

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bay Lake	0002	96.5	96.2	94.8	.	.	.	25	19
Center	0003	96.3	97.6	93.8	.	.	.	13	9
Crow Wing	0004	89.0	89.6	88.1	.	.	.	17	0
Deerwood TWP	0007	94.3	91.7	94.1	.	.	.	13	7
Fort Ripley TWP	0010	95.7	96.0	95.1	.	.	.	10	5
Garrison TWP	0012	107.6	96.8	95.1	.	.	.	12	10
Ideal	0013	87.4	84.7	82.6	.	.	.	26	20
Irondale	0014	101.5	95.3	94.6	.	.	.	11	4
Lake Edward	0016	100.7	99.9	98.2	.	.	.	19	14
Long Lake	0018	93.1	91.5	93.2	.	.	.	9	1
Maple Grove	0019	99.8	99.7	90.4	.	.	.	7	6
Mission	0020	95.4	90.6	84.7	.	.	.	15	13
Oak Lawn	0022	101.6	94.7	97.9	.	.	.	13	1
Pelican	0023	105.4	109.6	104.3	.	.	.	7	7
Roosevelt	0027	98.1	94.6	97.0	.	.	.	11	10
Unorg. 1st Assessment	0099	96.3	97.1	94.3	8.0	10.9	1.02	56	19
Baxter	0100	93.2	91.2	91.4	11.8	16.6	1.02	89	13
Brainerd	0200	100.3	94.8	95.8	18.8	24.3	1.04	100	2
Crosby	0300	92.8	92.1	88.6	.	.	.	18	0
Garrison	1000	125.0	109.6	112.5	.	.	.	6	0
Nisswa	1600	96.4	89.3	88.1	.	.	.	27	15
Breezy Point	1900	93.3	92.3	90.6	16.1	24.0	1.03	58	20
Pequot Lakes	2000	98.6	95.7	93.7	.	.	.	19	5
Emily	2400	89.5	92.1	92.4	.	.	.	10	7
Crosslake	2500	96.0	95.2	92.7	12.8	19.2	1.04	53	35

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Based on sales from January 2013 through September 2013  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created June 11**



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

CO=18 County\_Name=Crow Wing

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.9	94.3	92.8	14.4	18.7	1.04	504	116
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.0	95.0	92.6	17.5	24.3	1.06	197	153
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	95.0	91.7	83.6	.	.	.	19	0
91	Seasonal Recreational Residential/Residential Aggregation	97.2	94.5	92.7	15.3	20.5	1.04	701	269
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	111.1	101.7	98.6	.	.	.	25	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	109.9	101.7	97.5	.	.	.	27	0
94	Commercial/Industrial Aggregation	107.8	97.2	76.1	.	.	.	21	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.9	100.9	91.3	22.6	20.8	1.11	30	0

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Empire	0005	92.4	92.0	91.6	.	.	.	20	20
Greenvale	0007	90.7	92.1	90.2	.	.	.	6	6
Ravenna	0016	91.8	93.1	92.0	.	.	.	12	12
Farmington	0200	90.8	90.6	90.5	8.4	10.9	1.00	213	213
Hampton	0300	99.4	94.5	97.2	.	.	.	6	6
Inver Grove Heights	0500	94.3	93.4	94.2	7.1	9.5	1.00	240	240
Lakeville	0600	92.6	92.7	92.9	6.2	8.1	1.00	506	506
Rosemount	1000	91.1	89.8	91.3	8.5	11.7	1.00	196	196
South St. Paul	1100	94.2	92.1	92.1	10.2	15.5	1.02	138	138
West St. Paul	1300	95.2	93.2	93.0	12.2	17.4	1.02	131	131
Lilydale	1400	83.1	81.7	84.0	.	.	.	19	19
Mendota Heights	1600	98.3	99.3	96.4	8.9	11.3	1.02	96	96
Sunfish Lake	1700	84.3	89.8	73.5	.	.	.	7	7
Burnsville	1800	92.5	92.5	92.7	9.3	12.4	1.00	427	427
Apple Valley	1900	92.3	91.4	92.0	8.9	11.2	1.00	454	454
Eagan	2000	91.8	91.4	91.9	8.0	10.6	1.00	503	503
Hastings	7500	91.1	90.1	90.6	9.0	12.0	1.01	173	173
Northfield	9700	98.6	99.5	94.5	.	.	.	12	12

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Empire	0005	92.4	92.0	91.6	.	.	.	20	20
Greenvale	0007	90.7	92.1	90.2	.	.	.	6	6
Ravenna	0016	91.8	93.1	92.0	.	.	.	12	12
Farmington	0200	90.8	90.6	90.5	8.4	10.9	1.00	213	213
Hampton	0300	99.4	94.5	97.2	.	.	.	6	6
Inver Grove Heights	0500	94.3	93.4	94.2	7.1	9.5	1.00	240	240
Lakeville	0600	92.6	92.7	92.9	6.2	8.1	1.00	506	506
Rosemount	1000	91.1	89.8	91.3	8.5	11.7	1.00	196	196
South St. Paul	1100	94.2	92.1	92.1	10.2	15.5	1.02	138	138
West St. Paul	1300	95.2	93.2	93.0	12.2	17.4	1.02	131	131
Lilydale	1400	83.1	81.7	84.0	.	.	.	19	19
Mendota Heights	1600	98.6	99.5	96.5	9.0	11.5	1.02	97	97
Sunfish Lake	1700	84.3	89.8	73.5	.	.	.	7	7
Burnsville	1800	92.5	92.5	92.7	9.3	12.4	1.00	427	427
Apple Valley	1900	92.3	91.4	92.0	8.9	11.2	1.00	454	454
Eagan	2000	91.8	91.4	91.9	8.0	10.6	1.00	503	503
Hastings	7500	91.1	90.1	90.6	9.0	12.0	1.01	173	173
Northfield	9700	98.6	99.5	94.5	.	.	.	12	12

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
West St. Paul	1300	97.3	94.9	88.9	.	.	.	6	0
Burnsville	1800	103.9	93.3	75.3	.	.	.	10	0
Eagan	2000	92.4	87.9	89.0	.	.	.	8	0
Hastings	7500	112.8	102.5	96.5	.	.	.	8	0

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

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

CO=19 County\_Name=Dakota

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.6	92.0	92.2	8.6	11.6	1.00	3,195	3,195
02	Apartment (4 or more units)	100.0	100.6	86.9	.	.	.	13	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	66.0	67.2	62.5	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	92.6	92.0	92.2	8.6	11.6	1.00	3,196	3,196
94	Commercial/Industrial Aggregation	99.8	95.6	85.6	18.1	24.6	1.17	53	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.3	98.8	95.7	.	.	.	7	7

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

**2013 Assessment Sales Ratio Study  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=19 County\_Name=Dakota/Rice Joint\_City=Northfield

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Northfield	9700	Residential (less than 4 units)	91.4	91.3	89.8	10.1	13.5	1.02	128	Dakota/Rice
Northfield	9700	Seasonal Recreational Residential/Residential Aggregation	91.4	91.3	89.8	10.1	13.5	1.02	128	Dakota/Rice

CO=19 County\_Name=Dakota/Washington Joint\_City=Hastings

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Hastings	7500	Residential (less than 4 units)	91.1	90.1	90.6	9.0	12.0	1.01	173	Dakota/Washington
Hastings	7500	Seasonal Recreational Residential/Residential Aggregation	91.1	90.1	90.6	9.0	12.0	1.01	173	Dakota/Washington
Hastings	7500	Commercial/Industrial Aggregation	112.8	102.5	96.5	.	.	.	8	Dakota/Washington

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mantorville TWP	0007	95.0	97.7	94.6	.	.	.	10	0
Wasioja	0011	95.4	94.2	94.2	.	.	.	6	0
Dodge Center	0200	101.4	96.8	98.6	.	.	.	22	0
Hayfield	0300	99.2	97.7	98.2	.	.	.	6	0
Kasson	0400	100.3	99.4	97.6	9.5	16.0	1.03	65	0

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mantorville TWP	0007	95.0	97.7	94.6	.	.	.	10	0
Wasioja	0011	95.4	94.2	94.2	.	.	.	6	0
Dodge Center	0200	101.4	96.8	98.6	.	.	.	22	0
Hayfield	0300	99.2	97.7	98.2	.	.	.	6	0
Kasson	0400	100.3	99.4	97.6	9.5	16.0	1.03	65	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**



**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=20 County\_Name=Dodge

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.8	97.5	96.1	9.5	15.3	1.03	131	0
91	Seasonal Recreational Residential/Residential Aggregation	98.8	97.5	96.1	9.5	15.3	1.03	131	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.9	92.0	90.6	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.0	92.1	91.6	.	.	.	9	0

**All sales adjusted for time and terms  
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**2013 Assessment Sales Ratio Study  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=20 County\_Name=Dodge/Steele Joint\_City=Blooming Prairie

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Blooming Prairie	7100	Residential (less than 4 units)	93.0	91.1	87.6	.	.	.	9	Dodge/Steele
Blooming Prairie	7100	Seasonal Recreational Residential/Residential Aggregation	93.0	91.1	87.6	.	.	.	9	Dodge/Steele

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Alexandria TWP	0001	95.4	94.6	95.2	8.7	12.9	1.00	34	0
Carlos TWP	0004	90.3	87.2	87.6	.	.	.	26	0
Ida	0008	94.7	94.1	95.4	.	.	.	16	0
La Grand	0009	91.4	88.8	88.7	11.1	13.8	1.03	63	0
Miltona TWP	0014	94.0	94.1	95.1	.	.	.	7	0
Moe	0015	88.3	90.7	88.5	.	.	.	6	0
Alexandria	0100	96.9	95.6	94.4	10.4	14.0	1.03	152	152
Osakis	8200	85.3	85.3	84.3	.	.	.	12	0

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Alexandria TWP	0001	101.7	104.4	102.3	.	.	.	9	0
Carlos TWP	0004	99.6	98.7	97.4	.	.	.	7	0
Ida	0008	94.2	91.5	93.4	.	.	.	10	0
La Grand	0009	93.9	92.2	95.2	.	.	.	10	0
Lake Mary	0010	112.7	112.3	112.3	.	.	.	7	0
Leaf Valley	0011	99.2	97.3	96.1	.	.	.	6	0
Miltona TWP	0014	105.9	108.6	104.9	.	.	.	8	0
Alexandria	0100	95.2	93.9	99.0	.	.	.	7	7

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Alexandria TWP	0001	96.7	96.1	96.9	9.4	13.1	1.00	43	0
Brandon TWP	0003	96.8	97.3	94.9	.	.	.	10	0
Carlos TWP	0004	92.2	90.1	90.2	14.3	18.8	1.02	33	0
Holmes City	0006	97.3	97.7	97.2	.	.	.	7	0
Hudson	0007	91.7	89.3	89.7	.	.	.	7	0
Ida	0008	94.5	93.1	94.8	.	.	.	26	0
La Grand	0009	91.8	89.4	89.7	11.0	13.8	1.02	73	0
Lake Mary	0010	104.2	109.2	103.3	.	.	.	12	0
Leaf Valley	0011	103.8	103.1	98.6	.	.	.	8	0
Milona TWP	0014	100.4	99.0	100.1	.	.	.	15	0
Moe	0015	85.0	87.0	86.3	.	.	.	8	0
Osakis TWP	0017	97.7	94.5	92.5	.	.	.	7	0
Alexandria	0100	96.8	95.3	94.9	10.5	14.3	1.02	159	159
Osakis	8200	85.3	85.3	84.3	.	.	.	12	0

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

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=21 County\_Name=Douglas

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.6	94.0	92.2	11.3	15.1	1.03	374	152
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.6	97.4	98.8	12.1	15.0	1.01	82	7
91	Seasonal Recreational Residential/Residential Aggregation	95.5	94.4	93.7	11.5	15.2	1.02	456	159
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	82.3	76.7	74.3	.	.	.	9	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	79.0	73.1	70.0	.	.	.	17	0
94	Commercial/Industrial Aggregation	94.3	92.9	92.7	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	79.4	73.1	72.1	.	.	.	21	0

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

**2013 Assessment Sales Ratio Study  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=21 County\_Name=Douglas/Todd Joint\_City=Osakis

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Osakis	8200	Residential (less than 4 units)	87.7	85.3	87.1	.	.	.	14	Douglas/Todd
Osakis	8200	Seasonal Recreational Residential/Residential Aggregation	90.5	90.6	90.1	.	.	.	17	Douglas/Todd

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blue Earth	0100	106.6	104.1	97.2	18.6	25.7	1.10	41	0
Wells	1200	103.8	96.4	98.1	.	.	.	21	0
Winnebago	1300	93.3	92.3	95.8	.	.	.	9	0

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



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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blue Earth	0100	106.6	104.1	97.2	18.6	25.7	1.10	41	0
Wells	1200	103.8	96.4	98.1	.	.	.	21	0
Winnebago	1300	93.3	92.3	95.8	.	.	.	9	0

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

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=22 County\_Name=Faribault

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	107.8	103.1	98.2	21.6	28.1	1.10	107	0
91	Seasonal Recreational Residential/Residential Aggregation	107.8	103.1	98.2	21.6	28.1	1.10	107	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.5	89.9	88.8	.	.	.	11	11
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	89.1	87.5	88.5	.	.	.	12	12

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

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Harmony	0500	112.9	115.1	105.3	.	.	.	18	0
Lanesboro	0600	110.6	102.4	106.8	.	.	.	16	0
Mabel	0700	116.2	111.8	113.2	.	.	.	7	0
Preston	1000	92.7	93.7	92.6	.	.	.	11	0
Rushford	1200	86.9	86.5	87.4	.	.	.	16	0
Spring Valley	1300	104.4	97.7	96.7	.	.	.	23	0
Chatfield	6400	105.7	100.5	103.1	.	.	.	23	0

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

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Harmony	0500	112.9	115.1	105.3	.	.	.	18	0
Lanesboro	0600	110.6	102.4	106.8	.	.	.	16	0
Mabel	0700	116.2	111.8	113.2	.	.	.	7	0
Preston	1000	92.7	93.7	92.6	.	.	.	11	0
Rushford	1200	86.9	86.5	87.4	.	.	.	16	0
Spring Valley	1300	104.4	97.7	96.7	.	.	.	23	0
Chatfield	6400	105.7	100.5	103.1	.	.	.	23	0

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

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

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

County\_Name=Fillmore CO=23 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Preston	1000	85.9	93.8	61.2	.	.	.	6	0

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

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

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

CO=23 County\_Name=Fillmore

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	106.1	97.8	98.6	21.7	24.2	1.06	144	0
91	Seasonal Recreational Residential/Residential Aggregation	105.9	97.8	98.5	21.7	24.3	1.05	146	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	85.0	78.0	78.6	.	.	.	20	20
94	Commercial/Industrial Aggregation	95.4	96.4	84.8	.	.	.	19	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.9	82.3	84.7	.	.	.	26	26

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

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

08:22 Monday, June 23, 2014 95

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=23 County\_Name=Fillmore/Olmsted Joint\_City=Chatfield

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Chatfield	6400	Residential (less than 4 units)	102.9	99.6	101.1	12.3	15.9	1.02	36	Fillmore/Olmsted
Chatfield	6400	Seasonal Recreational Residential/Residential Aggregation	102.9	99.6	101.1	12.3	15.9	1.02	36	Fillmore/Olmsted

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

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bancroft	0003	94.4	95.2	95.5	.	.	.	6	0
Albert Lea	0100	101.2	95.7	94.6	19.6	23.5	1.06	137	0
Clarks Grove	0400	117.4	126.5	112.6	.	.	.	6	0

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



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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bancroft	0003	94.4	95.2	95.5	.	.	.	6	0
Albert Lea	0100	101.2	95.7	94.6	19.6	23.5	1.06	137	0
Clarks Grove	0400	117.4	126.5	112.6	.	.	.	6	0

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

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

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

County\_Name=Freeborn CO=24 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Albert Lea	0100	116.0	105.3	100.3	.	.	.	6	0

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

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

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

CO=24 County\_Name=Freeborn

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	101.7	95.7	94.9	21.0	25.3	1.06	202	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	101.5	108.9	108.8	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	101.7	95.7	94.9	21.0	25.3	1.06	202	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	88.3	84.3	87.1	.	.	.	11	11
94	Commercial/Industrial Aggregation	98.7	90.0	98.6	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.4	86.1	89.3	.	.	.	13	13

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

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Florence	0008	100.0	96.4	98.0	.	.	.	8	8
Stanton	0017	95.5	93.2	95.5	.	.	.	13	12
Cannon Falls	0200	91.9	90.0	90.5	11.0	16.2	1.02	44	44
Goodhue	0500	96.0	93.8	94.2	.	.	.	9	9
Kenyon	0600	108.4	99.6	103.5	.	.	.	7	7
Red Wing	0800	104.7	100.5	99.5	14.6	18.3	1.04	135	135
Wanamingo	1200	103.6	100.0	94.6	.	.	.	9	9
Zumbrota	1400	98.6	99.2	97.7	9.1	11.6	1.01	37	37
Lake City	7700	95.3	96.3	92.7	.	.	.	11	10
Pine Island	9500	102.9	102.9	98.8	.	.	.	21	21

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

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Florence	0008	103.0	98.3	99.0	.	.	.	9	9
Stanton	0017	95.5	93.2	95.5	.	.	.	13	12
Cannon Falls	0200	91.9	90.0	90.5	11.0	16.2	1.02	44	44
Goodhue	0500	96.0	93.8	94.2	.	.	.	9	9
Kenyon	0600	108.4	99.6	103.5	.	.	.	7	7
Red Wing	0800	104.7	100.5	99.5	14.6	18.3	1.04	135	135
Wanamingo	1200	103.6	100.0	94.6	.	.	.	9	9
Zumbrota	1400	98.6	99.2	97.7	9.1	11.6	1.01	37	37
Lake City	7700	94.8	93.3	92.8	.	.	.	14	13
Pine Island	9500	102.9	102.9	98.8	.	.	.	21	21

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

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

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

County\_Name=Goodhue CO=25 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Red Wing	0800	91.3	90.9	86.3	.	.	.	8	0

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

**2013 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=25 County\_Name=Goodhue

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	101.6	97.9	97.8	13.3	17.7	1.03	328	325
91	Seasonal Recreational Residential/Residential Aggregation	101.8	97.9	97.9	13.5	17.9	1.03	333	330
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	155.8	116.4	134.9	.	.	.	14	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	153.4	118.9	132.5	.	.	.	15	0
94	Commercial/Industrial Aggregation	97.9	92.6	90.5	.	.	.	16	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	135.6	113.7	102.9	.	.	.	22	0

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

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

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

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=25 County\_Name=Goodhue/Olmsted Joint\_City=Pine Island

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Pine Island	9500	Residential (less than 4 units)	101.0	100.5	98.1	10.0	12.8	1.03	31	Goodhue/Olmsted
Pine Island	9500	Seasonal Recreational Residential/Residential Aggregation	101.0	100.5	98.1	10.0	12.8	1.03	31	Goodhue/Olmsted

CO=25 County\_Name=Goodhue/Wabasha Joint\_City=Lake City

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Lake City	7700	Residential (less than 4 units)	98.5	96.5	95.5	12.5	17.0	1.03	65	Goodhue/Wabasha
Lake City	7700	Seasonal Recreational Residential/Residential Aggregation	98.3	96.4	95.5	12.2	16.8	1.03	68	Goodhue/Wabasha

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



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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Elbow Lake	0300	105.9	89.8	96.3	.	.	.	13	0
Hoffman	0600	84.4	85.4	83.5	.	.	.	9	0

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Elbow Lake	0300	105.9	89.8	96.3	.	.	.	13	0
Hoffman	0600	84.4	85.4	83.5	.	.	.	9	0

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

**2013 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=26 County\_Name=Grant

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	105.4	94.8	98.3	26.5	28.7	1.05	43	0
91	Seasonal Recreational Residential/Residential Aggregation	105.5	94.8	98.8	26.3	28.2	1.05	47	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	74.9	74.9	73.9	.	.	.	11	11
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	74.5	72.9	73.8	.	.	.	12	12

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

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brooklyn Center	0100	90.7	89.8	89.2	12.2	16.1	1.02	197	197
Champlin	0200	98.2	91.4	92.9	15.6	12.4	1.00	219	219
Crystal	0300	93.3	91.1	91.8	11.9	15.3	1.02	181	181
Deephaven	0500	91.5	91.1	91.6	11.5	14.4	1.00	37	37
Edina	0700	91.7	90.9	91.0	11.6	14.8	1.01	647	647
Excelsior	0900	88.9	88.4	85.4	.	.	.	25	25
Golden Valley	1100	92.7	91.5	90.9	14.0	19.6	1.02	240	240
Hopkins	1400	91.2	91.0	92.3	13.0	15.8	0.99	100	100
Long Lake	1600	97.6	93.1	98.8	.	.	.	19	19
Loretto	1700	94.0	94.2	94.1	.	.	.	9	9
Maple Plain	1800	97.8	96.6	97.3	.	.	.	12	12
Minnetonka Beach	1900	73.9	80.6	75.5	.	.	.	6	6
Mound	2100	89.2	86.7	89.0	13.5	17.7	1.00	110	110
Osseo	2300	89.0	84.3	86.1	.	.	.	16	16
Richfield	2500	94.7	88.8	91.2	16.5	19.9	1.03	332	332
Robbinsdale	2600	133.3	86.7	90.2	64.0	20.9	1.03	128	128
Rogers	2800	89.7	90.0	90.0	6.8	9.1	1.00	91	91
St. Bonifacius	2900	92.9	92.9	90.6	13.4	17.3	1.03	32	32
St. Louis Park	3000	97.6	94.2	94.7	13.3	14.6	1.01	496	496
Spring Park	3200	88.9	94.9	89.6	.	.	.	15	15
Tonka Bay	3300	100.9	95.0	92.2	.	.	.	26	26
Wayzata	3400	92.5	92.3	94.6	8.2	10.1	0.98	37	37
Bloomington	4100	99.1	91.7	91.7	17.8	16.0	1.02	696	696
New Hope	4200	93.9	91.3	92.4	9.3	13.1	1.02	110	110
Maple Grove	4400	91.0	90.2	90.7	7.3	9.4	1.00	667	667
Medina	4500	98.2	96.3	99.9	11.0	16.0	0.98	50	49
Orono	4600	95.2	96.6	94.4	11.9	15.7	1.01	91	91
Plymouth	4700	93.5	92.3	93.0	9.3	12.5	1.01	782	782
Brooklyn Park	4900	92.0	90.2	90.9	11.1	15.3	1.01	603	603
Greenwood	5000	85.7	87.9	84.8	.	.	.	7	7

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minnetonka	5200	93.3	91.9	93.3	11.4	15.0	1.00	507	507
Shorewood	5300	93.7	92.0	92.7	11.6	14.6	1.01	71	71
Independence	5400	98.6	91.5	92.9	.	.	.	22	20
Greenfield	5500	92.4	90.9	90.8	.	.	.	23	23
Corcoran	5600	87.3	81.9	89.2	14.7	20.0	0.98	38	38
Minnetrista	5800	89.4	89.7	89.7	11.2	16.1	1.00	68	68
Eden Prairie	6000	93.0	92.0	93.0	8.6	11.5	1.00	692	692
Dayton	6600	89.7	87.8	89.0	.	.	.	24	23
Minneapolis	8800	93.8	92.0	91.2	12.8	16.7	1.03	3,111	3,111
St. Anthony	9100	99.3	96.4	95.9	11.3	13.6	1.04	48	48

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

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	93.8	92.9	90.3	10.5	13.7	1.04	47	47

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brooklyn Center	0100	90.7	89.8	89.2	12.2	16.1	1.02	197	197
Champlin	0200	98.2	91.4	92.9	15.6	12.4	1.00	219	219
Crystal	0300	93.3	91.1	91.8	11.9	15.3	1.02	181	181
Deephaven	0500	91.5	91.1	91.6	11.5	14.4	1.00	37	37
Edina	0700	91.7	90.9	91.0	11.6	14.8	1.01	647	647
Excelsior	0900	88.9	88.4	85.4	.	.	.	25	25
Golden Valley	1100	92.7	91.5	90.9	14.0	19.6	1.02	240	240
Hopkins	1400	91.2	91.0	92.3	13.0	15.8	0.99	100	100
Long Lake	1600	97.6	93.1	98.8	.	.	.	19	19
Loretto	1700	94.0	94.2	94.1	.	.	.	9	9
Maple Plain	1800	97.8	96.6	97.3	.	.	.	12	12
Minnetonka Beach	1900	73.9	80.6	75.5	.	.	.	6	6
Mound	2100	89.4	86.7	89.3	13.6	17.8	1.00	111	111
Osseo	2300	89.0	84.3	86.1	.	.	.	16	16
Richfield	2500	94.7	88.8	91.2	16.5	19.9	1.03	332	332
Robbinsdale	2600	133.3	86.7	90.2	64.0	20.9	1.03	128	128
Rogers	2800	89.7	90.0	90.0	6.8	9.1	1.00	91	91
St. Bonifacius	2900	92.9	92.9	90.6	13.4	17.3	1.03	32	32
St. Louis Park	3000	97.6	94.2	94.7	13.3	14.6	1.01	496	496
Spring Park	3200	88.9	94.9	89.6	.	.	.	15	15
Tonka Bay	3300	100.9	95.0	92.2	.	.	.	26	26
Wayzata	3400	92.5	92.3	94.6	8.2	10.1	0.98	37	37
Bloomington	4100	99.1	91.7	91.7	17.7	16.0	1.02	697	697
New Hope	4200	93.9	91.3	92.4	9.3	13.1	1.02	110	110
Maple Grove	4400	91.0	90.2	90.7	7.3	9.4	1.00	667	667
Medina	4500	98.2	96.3	99.9	11.0	16.0	0.98	50	49
Orono	4600	95.2	96.6	94.4	11.9	15.7	1.01	91	91
Plymouth	4700	93.5	92.3	93.0	9.3	12.5	1.01	782	782
Brooklyn Park	4900	92.0	90.2	90.9	11.1	15.3	1.01	603	603
Greenwood	5000	85.7	87.9	84.8	.	.	.	7	7

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minnetonka	5200	93.3	91.9	93.3	11.4	15.0	1.00	507	507
Shorewood	5300	93.7	92.0	92.7	11.6	14.6	1.01	71	71
Independence	5400	98.6	91.5	92.9	.	.	.	22	20
Greenfield	5500	92.4	90.9	90.8	.	.	.	23	23
Corcoran	5600	87.3	81.9	89.2	14.7	20.0	0.98	38	38
Minnetrista	5800	89.4	89.7	89.7	11.1	16.0	1.00	69	69
Eden Prairie	6000	93.0	92.0	93.0	8.6	11.5	1.00	692	692
Dayton	6600	89.7	87.8	89.0	.	.	.	24	23
Minneapolis	8800	93.8	92.0	91.2	12.8	16.7	1.03	3,111	3,111
St. Anthony	9100	99.3	96.4	95.9	11.3	13.6	1.04	48	48

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**



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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rogers	2800	92.5	96.7	85.5	.	.	.	6	0
St. Louis Park	3000	96.3	97.4	92.3	.	.	.	10	0
Bloomington	4100	106.4	108.3	82.7	.	.	.	15	0
New Hope	4200	109.2	102.0	78.9	.	.	.	6	0
Maple Grove	4400	90.8	92.1	67.0	.	.	.	9	0
Plymouth	4700	97.0	98.6	104.3	.	.	.	6	0
Minneapolis	8800	93.7	95.6	73.6	15.3	19.2	1.27	58	0

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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=27 County\_Name=Hennepin

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.2	91.5	91.9	12.7	15.4	1.01	10,596	10,591
02	Apartment (4 or more units)	93.6	93.6	89.8	10.2	13.5	1.04	62	47
91	Seasonal Recreational Residential/Residential Aggregation	94.2	91.5	91.9	12.7	15.4	1.01	10,599	10,594
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.2	98.8	82.8	.	.	.	6	6
94	Commercial/Industrial Aggregation	97.2	97.9	79.9	17.3	22.0	1.21	160	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.2	98.8	82.8	.	.	.	6	6

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=27 County\_Name=Carver/Hennepin Joint\_City=Chanhassen

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Chanhassen	6300	Residential (less than 4 units)	92.5	92.0	92.9	8.8	11.7	1.00	337	Carver/Hennepin
Chanhassen	6300	Seasonal Recreational Residential/Residential Aggregation	92.4	91.9	92.8	8.9	11.9	1.00	340	Carver/Hennepin

CO=27 County\_Name=Hennepin/Ramsey Joint\_City=St. Anthony

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
St. Anthony	9100	Residential (less than 4 units)	99.1	96.7	96.2	11.4	13.6	1.03	61	Hennepin/Ramsey
St. Anthony	9100	Seasonal Recreational Residential/Residential Aggregation	99.1	96.7	96.2	11.4	13.6	1.03	61	Hennepin/Ramsey

CO=27 County\_Name=Hennepin/Wright Joint\_City=Dayton

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Dayton	6600	Residential (less than 4 units)	89.7	87.8	89.0	.	.	.	24	Hennepin/Wright
Dayton	6600	Seasonal Recreational Residential/Residential Aggregation	89.7	87.8	89.0	.	.	.	24	Hennepin/Wright

CO=27 County\_Name=Hennepin/Wright Joint\_City=Hanover

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Hanover	7400	Residential (less than 4 units)	90.8	91.6	90.6	.	.	.	23	Hennepin/Wright
Hanover	7400	Seasonal Recreational Residential/Residential Aggregation	90.8	91.6	90.6	.	.	.	23	Hennepin/Wright

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=27 County\_Name=Hennepin/Wright Joint\_City=Rockford

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Rockford	8300	Residential (less than 4 units)	90.5	89.2	90.2	.	.	.	28	Hennepin/Wright
Rockford	8300	Seasonal Recreational Residential/Residential Aggregation	90.5	89.2	90.2	.	.	.	28	Hennepin/Wright

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source: RUNDATA.RATIO\_TXCT created June 11

**2013 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=27 County=Hennepin without Minneapolis

<b>Property</b>	<b>Mean ratio</b>	<b>Median ratio</b>	<b>Aggregate ratio</b>	<b>Coeff. of dispersion *</b>	<b>Coeff. of variation *</b>	<b>Price related differential *</b>	<b>Number of sales</b>
Residential (less than 4 units)	94.4	91.4	92.1	12.7	14.8	1.01	7,485
Apartment (4 or more units)	92.8	95.4	89.5	.	.	.	15
Seasonal Recreational Residential/Residential Aggregation	94.4	91.4	92.1	12.7	14.8	1.01	7,488
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.2	98.8	82.8	.	.	.	6
Commercial/Industrial Aggregation	99.2	99.3	90.0	18.2	23.3	1.09	102
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.2	98.8	82.8	.	.	.	6

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Caledonia TWP	0003	104.5	103.3	103.7	.	.	.	6	0
La Crescent TWP	0008	91.3	91.2	87.5	.	.	.	9	0
Brownsville	0100	93.7	100.6	86.8	.	.	.	6	0
Caledonia	0200	96.0	97.1	93.3	.	.	.	27	0
Houston	0600	104.7	96.2	98.8	.	.	.	11	0
Spring Grove	1000	91.4	90.5	88.9	.	.	.	11	0
La Crescent	9000	93.2	94.5	91.6	10.3	13.8	1.01	60	0

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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Caledonia TWP	0003	104.5	103.3	103.7	.	.	.	6	0
La Crescent TWP	0008	91.3	91.2	87.5	.	.	.	9	0
Brownsville	0100	101.6	101.7	95.9	.	.	.	8	0
Caledonia	0200	96.0	97.1	93.3	.	.	.	27	0
Houston	0600	104.7	96.2	98.8	.	.	.	11	0
Spring Grove	1000	91.4	90.5	88.9	.	.	.	11	0
La Crescent	9000	93.2	94.5	91.6	10.3	13.8	1.01	60	0

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**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=28 County\_Name=Houston

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.0	94.4	91.4	13.7	18.2	1.04	159	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	70.9	66.8	68.2	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	95.2	94.5	92.0	14.2	18.9	1.03	163	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	96.8	79.2	76.8	.	.	.	9	9
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.4	76.1	72.4	.	.	.	12	12
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.9	86.0	80.2	.	.	.	16	16

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**2013 Assessment Sales Ratio Study  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=28 County\_Name=Houston/Winona Joint\_City=La Crescent

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
La Crescent	9000	Residential (less than 4 units)	93.4	94.5	91.9	10.3	13.8	1.01	61	Houston/Winona
La Crescent	9000	Seasonal Recreational Residential/Residential Aggregation	93.4	94.5	91.9	10.3	13.8	1.01	61	Houston/Winona

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arago	0002	98.5	97.2	94.8	.	.	.	9	0
Helga	0011	90.9	89.6	91.7	.	.	.	15	0
Lakeport	0019	90.0	90.2	91.6	.	.	.	7	0
Nevis TWP	0021	89.5	90.6	84.3	.	.	.	6	0
Todd	0026	100.6	99.2	97.6	.	.	.	18	15
Park Rapids	1300	101.7	100.6	101.3	10.3	12.3	1.00	39	36

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Crow Wing Lake	0006	78.3	84.5	74.6	.	.	.	9	0

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source: RUNDATA.RATIO\_TXCT created June 11**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arago	0002	92.7	90.2	89.8	.	.	.	14	0
Crow Wing Lake	0006	85.7	86.8	83.0	.	.	.	13	0
Farden	0007	101.4	96.5	102.4	.	.	.	6	0
Helga	0011	90.6	88.0	91.3	.	.	.	16	0
Henrietta	0013	95.5	95.7	96.7	.	.	.	10	5
Hubbard	0014	101.7	91.4	94.8	.	.	.	9	0
Lake Emma	0016	95.9	96.5	95.8	.	.	.	8	0
Lakeport	0019	97.0	94.1	98.4	.	.	.	10	0
Mantrap	0020	95.4	94.2	99.2	.	.	.	6	0
Nevis TWP	0021	88.1	88.8	84.1	.	.	.	10	0
Todd	0026	100.7	100.5	97.7	.	.	.	19	15
White Oak	0027	95.4	96.4	93.2	.	.	.	6	0
Steamboat River	0028	130.1	129.5	134.2	.	.	.	6	0
Park Rapids	1300	101.4	99.8	101.0	9.9	12.0	1.00	42	36

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**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=29 County\_Name=Hubbard

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.6	95.5	96.7	12.3	15.9	1.01	143	55
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.0	92.9	93.5	13.0	16.3	1.00	65	1
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	102.0	101.0	100.6	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	96.5	94.3	95.6	12.7	16.0	1.01	208	56
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	106.8	105.1	106.0	.	.	.	10	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.0	100.7	100.3	.	.	.	15	0
94	Commercial/Industrial Aggregation	95.3	84.2	91.2	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.1	98.8	95.1	.	.	.	19	0

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Athens	0001	93.7	95.2	91.9	.	.	.	7	6
Bradford	0002	100.8	97.3	93.7	.	.	.	15	14
Cambridge TWP	0003	125.6	98.3	96.4	.	.	.	15	10
Isanti TWP	0005	96.8	93.9	96.2	.	.	.	14	13
North Branch	0007	93.3	93.8	95.0	.	.	.	8	8
Spencer Brook	0009	80.8	79.8	80.0	.	.	.	8	6
Stanford	0012	101.0	99.8	94.4	.	.	.	15	11
Wyanett	0013	100.6	94.9	96.9	.	.	.	9	3
Cambridge	0200	94.4	91.4	91.4	15.1	20.6	1.03	70	70
Isanti	0500	95.7	93.1	92.7	10.6	9.4	1.00	42	42
Braham	6000	97.7	103.4	97.5	.	.	.	8	8

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Athens	0001	93.7	95.2	91.9	.	.	.	7	6
Bradford	0002	103.4	96.6	93.0	.	.	.	18	14
Cambridge TWP	0003	120.8	97.9	95.6	.	.	.	16	11
Isanti TWP	0005	96.8	93.9	96.2	.	.	.	14	13
North Branch	0007	93.3	93.8	95.0	.	.	.	8	8
Spencer Brook	0009	79.5	76.3	79.0	.	.	.	10	6
Stanford	0012	101.0	99.8	94.4	.	.	.	15	11
Wyanett	0013	96.6	93.8	92.9	.	.	.	11	3
Cambridge	0200	94.4	91.4	91.4	15.1	20.6	1.03	70	70
Isanti	0500	95.7	93.1	92.7	10.6	9.4	1.00	42	42
Braham	6000	97.7	103.4	97.5	.	.	.	8	8

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

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=30 County\_Name=Isanti

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.5	93.8	93.6	16.4	18.2	1.03	223	203
03	Non-Commercial Seasonal Recreational Residential (with buildings)	87.9	74.3	78.1	.	.	.	8	1
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	86.0	101.0	94.3	.	.	.	12	12
91	Seasonal Recreational Residential/Residential Aggregation	98.1	93.6	93.1	17.0	19.6	1.03	231	204
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	108.9	82.1	98.1	.	.	.	11	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	108.9	82.1	98.1	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	107.5	86.6	95.8	.	.	.	19	0

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



**2013 Assessment Sales Ratio Study  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=30 County\_Name=Anoka/Isanti Joint\_City=St. Francis

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
St. Francis	1600	Residential (less than 4 units)	94.1	90.3	91.6	10.9	11.9	1.01	61	Anoka/Isanti
St. Francis	1600	Seasonal Recreational Residential/Residential Aggregation	94.1	90.3	91.6	10.9	11.9	1.01	61	Anoka/Isanti

CO=30 County\_Name=Isanti/Kanabec Joint\_City=Braham

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Braham	6000	Residential (less than 4 units)	97.7	103.4	97.5	.	.	.	8	Isanti/Kanabec
Braham	6000	Seasonal Recreational Residential/Residential Aggregation	97.7	103.4	97.5	.	.	.	8	Isanti/Kanabec

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arbo	0002	96.0	92.7	94.5	.	.	.	9	5
Greenway	0017	111.7	98.9	95.4	.	.	.	9	7
Harris	0018	93.9	94.5	96.2	.	.	.	23	15
Trout Lake	0038	102.0	96.8	100.2	.	.	.	10	7
Unorg. 56-26	0068	90.4	89.4	93.5	.	.	.	7	5
Bigfork	0400	97.3	100.6	97.6	.	.	.	6	6
Bovey	0600	109.7	94.1	100.1	.	.	.	8	8
Cohasset	0900	93.1	88.7	92.1	.	.	.	24	14
Coleraine	1000	98.7	92.5	96.0	.	.	.	19	19
Deer River	1300	79.6	78.0	79.5	.	.	.	6	6
Grand Rapids	1600	94.7	95.4	93.6	10.2	13.9	1.01	82	81
Keewatin	2000	97.6	86.7	92.3	.	.	.	6	6
La prairie	2100	97.7	102.1	97.0	.	.	.	11	11
Nashwauk	2600	116.2	85.2	90.8	.	.	.	10	10

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arbo	0002	96.0	92.7	94.5	.	.	.	9	5
Greenway	0017	116.1	105.3	100.7	.	.	.	10	7
Harris	0018	93.4	93.7	96.0	.	.	.	26	16
Trout Lake	0038	102.0	96.8	100.2	.	.	.	10	7
Wabana	0039	125.3	121.6	124.8	.	.	.	6	0
Unorg. 54-26	0064	113.2	116.0	109.6	.	.	.	6	2
Unorg. 56-26	0068	90.4	89.4	93.5	.	.	.	7	5
Unorg. 57-26	0070	98.2	97.4	96.9	.	.	.	6	1
Bigfork	0400	97.3	100.6	97.6	.	.	.	6	6
Bovey	0600	109.7	94.1	100.1	.	.	.	8	8
Cohasset	0900	92.5	86.6	90.5	.	.	.	25	14
Coleraine	1000	98.7	92.5	96.0	.	.	.	19	19
Deer River	1300	79.6	78.0	79.5	.	.	.	6	6
Grand Rapids	1600	94.7	95.4	93.6	10.2	13.9	1.01	82	81
Keewatin	2000	97.6	86.7	92.3	.	.	.	6	6
La prairie	2100	97.7	102.1	97.0	.	.	.	11	11
Nashwauk	2600	116.2	85.2	90.8	.	.	.	10	10

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

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=31 County\_Name=Itasca

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.4	94.5	95.3	16.9	21.9	1.01	304	245
03	Non-Commercial Seasonal Recreational Residential (with buildings)	106.4	104.9	107.2	19.6	24.3	0.99	53	9
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	99.3	97.5	98.2	23.0	25.8	1.03	36	0
91	Seasonal Recreational Residential/Residential Aggregation	98.7	94.9	97.1	17.8	22.6	1.01	357	254
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	92.4	81.9	86.2	.	.	.	18	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.1	83.0	86.2	.	.	.	19	0
94	Commercial/Industrial Aggregation	119.3	93.8	102.6	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.4	90.2	95.5	.	.	.	24	0

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jackson	0300	94.1	89.9	92.4	.	.	.	25	25
Lakefield	0400	96.0	92.4	96.2	.	.	.	21	21

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jackson	0300	94.1	89.9	92.4	.	.	.	25	25
Lakefield	0400	96.0	92.4	96.2	.	.	.	21	21

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

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=32 County\_Name=Jackson

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.1	92.4	98.8	16.9	22.2	1.00	65	64
91	Seasonal Recreational Residential/Residential Aggregation	99.8	92.6	100.5	17.3	22.4	0.99	67	64
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.7	99.8	99.9	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.7	99.8	99.9	.	.	.	10	0

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arthur	0002	89.1	90.6	86.1	.	.	.	15	7
Peace	0012	94.3	91.0	91.9	.	.	.	6	4
Mora	0200	105.8	104.5	104.3	.	.	.	17	17

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



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

County\_Name=Kanabec CO=33 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Peace	0012	99.1	104.5	95.6	.	.	.	6	2

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arthur	0002	89.1	90.6	86.1	.	.	.	15	7
Peace	0012	96.7	94.6	92.7	.	.	.	12	6
Mora	0200	105.8	104.5	104.3	.	.	.	17	17

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

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

CO=33 County\_Name=Kanabec

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.6	93.3	91.2	12.9	16.1	1.05	68	48
03	Non-Commercial Seasonal Recreational Residential (with buildings)	101.9	103.2	99.0	.	.	.	14	7
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	94.0	94.1	93.8	.	.	.	6	6
91	Seasonal Recreational Residential/Residential Aggregation	96.7	95.7	92.0	13.2	16.7	1.05	82	55
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	115.8	110.5	110.7	.	.	.	13	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	116.8	113.1	111.6	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	115.0	108.9	111.5	.	.	.	22	0

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

**2013 Assessment Sales Ratio Study  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=33 County\_Name=Isanti/Kanabec Joint\_City=Braham

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Braham	6000	Residential (less than 4 units)	97.7	103.4	97.5	.	.	.	8	Isanti/Kanabec
Braham	6000	Seasonal Recreational Residential/Residential Aggregation	97.7	103.4	97.5	.	.	.	8	Isanti/Kanabec

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dovre	0004	93.8	90.0	93.6	.	.	.	24	0
Green Lake	0009	97.5	96.2	95.9	.	.	.	11	0
Lake Andrew	0014	99.6	96.5	91.7	.	.	.	8	0
New London TWP	0018	94.3	91.3	92.5	.	.	.	17	0
Atwater	0100	99.7	90.2	88.6	.	.	.	7	0
New London	0600	98.3	100.7	96.4	.	.	.	17	0
Prinsburg	0800	92.3	90.6	88.3	.	.	.	10	0
Raymond	0900	113.7	106.2	110.9	.	.	.	6	0
Spicer	1200	87.7	81.9	83.0	.	.	.	15	0
Willmar	1500	97.4	95.4	95.3	11.3	14.9	1.02	162	162

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake Andrew	0014	94.8	98.3	93.8	.	.	.	7	0
New London TWP	0018	92.3	94.8	96.7	.	.	.	6	0

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dovre	0004	92.5	89.7	93.0	.	.	.	25	0
Green Lake	0009	96.8	96.2	94.7	.	.	.	15	0
Harrison	0010	79.5	76.0	77.2	.	.	.	7	0
Irving	0012	105.3	100.4	100.4	.	.	.	8	0
Lake Andrew	0014	97.4	98.3	92.5	.	.	.	15	0
New London TWP	0018	93.8	91.3	93.6	.	.	.	23	0
Atwater	0100	99.7	90.2	88.6	.	.	.	7	0
New London	0600	98.3	100.7	96.4	.	.	.	17	0
Prinsburg	0800	92.3	90.6	88.3	.	.	.	10	0
Raymond	0900	113.7	106.2	110.9	.	.	.	6	0
Spicer	1200	92.0	87.7	91.2	.	.	.	19	0
Willmar	1500	97.4	95.4	95.3	11.3	14.9	1.02	162	162

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

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

CO=34 County\_Name=Kandiyohi

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.7	95.4	93.9	12.8	16.3	1.03	314	162
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.6	98.3	97.2	17.0	22.0	0.99	37	0
91	Seasonal Recreational Residential/Residential Aggregation	96.7	95.4	94.4	13.3	17.0	1.02	351	162
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.3	98.8	84.5	.	.	.	17	17
94	Commercial/Industrial Aggregation	89.4	91.0	89.2	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.7	99.4	85.4	.	.	.	20	20

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



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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hallock	0300	126.6	99.9	95.9	.	.	.	12	0

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hallock	0300	126.6	99.9	95.9	.	.	.	12	0

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

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=35 County\_Name=Kittson

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	111.0	81.1	94.2	58.2	32.7	1.05	31	0
91	Seasonal Recreational Residential/Residential Aggregation	111.0	81.1	94.2	58.2	32.7	1.05	31	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	100.1	99.0	103.0	.	.	.	12	12
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.9	93.4	94.3	.	.	.	17	17
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.3	94.7	90.4	.	.	.	26	26

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. #0096	0096	90.8	94.5	84.4	.	.	.	10	0
International Falls	1100	106.8	88.8	91.0	32.5	27.0	1.08	53	0
Littlefork	1300	110.6	101.2	98.4	.	.	.	9	0

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. #0096	0096	98.1	98.7	88.9	.	.	.	15	0
International Falls	1100	106.8	88.8	91.0	32.5	27.0	1.08	53	0
Littlefork	1300	110.6	101.2	98.4	.	.	.	9	0

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

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

County\_Name=Koochiching CO=36 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
International Falls	1100	102.6	98.2	61.6	.	.	.	7	0

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

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

County\_Name=Koochiching CO=36 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. #0098	0098	119.4	100.5	87.4	.	.	.	10	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=36 County\_Name=Koochiching

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	104.4	93.7	89.4	29.2	25.6	1.10	79	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.9	99.0	96.9	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	104.1	93.8	90.4	28.1	25.5	1.09	88	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	144.7	98.8	105.6	.	.	.	6	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	135.3	80.0	97.0	.	.	.	7	0
94	Commercial/Industrial Aggregation	101.4	95.7	62.1	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	113.7	100.5	94.1	.	.	.	18	0

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



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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dawson	0300	101.1	101.1	92.3	.	.	.	16	0
Madison	0500	102.5	97.8	97.6	.	.	.	16	0

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

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dawson	0300	101.1	101.1	92.3	.	.	.	16	0
Madison	0500	102.5	97.8	97.6	.	.	.	16	0

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

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=37 County\_Name=Lac Qui Parle

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	100.7	97.8	93.9	15.4	20.0	1.07	44	0
91	Seasonal Recreational Residential/Residential Aggregation	100.7	97.8	93.9	15.4	20.0	1.07	44	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.3	93.9	85.9	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	90.3	93.9	85.9	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Silver Creek	0004	86.9	85.5	83.7	.	.	.	8	0
Unorg. #2	0098	100.0	103.0	103.6	.	.	.	16	0
Two Harbors	0900	94.6	88.7	89.1	19.2	25.8	1.06	34	0
Silver Bay	1000	111.1	101.2	105.1	.	.	.	19	0

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fall Lake	0003	102.6	104.4	110.4	.	.	.	6	0
Silver Creek	0004	96.0	95.6	103.0	.	.	.	10	0
Unorg. #2	0098	103.0	100.4	98.8	.	.	.	11	0

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fall Lake	0003	95.7	95.9	96.8	.	.	.	9	0
Silver Creek	0004	92.0	90.6	94.5	.	.	.	18	0
Unorg. #2	0098	101.2	101.0	102.0	.	.	.	27	0
Two Harbors	0900	94.6	88.7	89.1	19.2	25.8	1.06	34	0
Silver Bay	1000	111.1	101.2	105.1	.	.	.	19	0

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=38 County\_Name=Lake

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.4	98.8	95.1	16.9	22.7	1.05	89	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.5	100.7	105.6	25.3	30.0	0.99	30	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	105.4	87.6	89.6	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	100.5	99.6	98.2	19.0	25.0	1.02	119	0

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baudette	0100	94.3	89.9	91.6	.	.	.	10	0

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source: RUNDATA.RATIO\_TXCT created June 11**



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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wheeler	0020	85.3	89.5	76.1	.	.	.	6	0

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wheeler	0020	85.6	74.0	79.9	.	.	.	9	0
Baudette	0100	94.3	89.9	91.6	.	.	.	10	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

CO=39 County\_Name=Lake of the Woods

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	102.4	95.0	96.2	.	.	.	29	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	80.7	85.3	76.5	.	.	.	22	0
91	Seasonal Recreational Residential/Residential Aggregation	93.1	91.0	88.7	24.0	28.1	1.04	51	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	89.6	92.9	86.3	.	.	.	16	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	86.2	86.3	85.1	.	.	.	20	0
94	Commercial/Industrial Aggregation	110.9	84.3	93.5	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	88.1	90.5	90.5	.	.	.	22	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Kasota TWP	0005	89.4	88.1	88.9	.	.	.	6	5
Lanesburgh	0007	88.4	86.7	87.0	.	.	.	13	13
Washington	0013	98.5	93.8	97.4	.	.	.	6	1
Cleveland	0100	104.1	104.6	102.2	.	.	.	6	6
Le Center	0600	102.4	97.8	100.0	.	.	.	14	14
Le Sueur	0700	98.9	99.4	97.8	.	.	.	27	27
Montgomery	0800	100.0	97.8	97.5	.	.	.	25	25
Waterville	1100	104.8	102.6	108.3	.	.	.	14	9
New Prague	8000	96.2	94.2	94.0	9.8	12.5	1.02	41	41

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

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

County\_Name=Le Sueur CO=40 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Elysian TWP	0004	97.9	101.9	96.1	.	.	.	8	1
Kasota TWP	0005	89.5	90.1	89.1	.	.	.	7	5
Lanesburgh	0007	88.4	86.7	87.0	.	.	.	13	13
Washington	0013	99.9	95.0	98.4	.	.	.	8	1
Cleveland	0100	104.1	104.6	102.2	.	.	.	6	6
Le Center	0600	102.4	97.8	100.0	.	.	.	14	14
Le Sueur	0700	98.9	99.4	97.8	.	.	.	27	27
Montgomery	0800	100.0	97.8	97.5	.	.	.	25	25
Waterville	1100	106.7	102.8	109.5	.	.	.	15	9
Elysian	6800	87.4	88.1	85.4	.	.	.	9	6
New Prague	8000	96.2	94.2	94.0	9.8	12.5	1.02	41	41

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

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

CO=40 County\_Name=Le Sueur

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.0	96.3	96.5	11.3	13.6	1.02	190	165
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.1	97.6	93.5	.	.	.	12	2
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	85.0	86.3	86.1	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	98.9	96.5	96.3	11.3	13.7	1.02	202	167
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.0	102.5	100.4	.	.	.	8	8
94	Commercial/Industrial Aggregation	95.7	98.9	97.7	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	108.6	112.6	106.3	.	.	.	11	11

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

**2013 Assessment Sales Ratio Study  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=40 County\_Name=Le Sueur/Scott Joint\_City=New Prague

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
New Prague	8000	Residential (less than 4 units)	95.6	95.3	94.4	8.9	11.4	1.01	86	Le Sueur/Scott
New Prague	8000	Seasonal Recreational Residential/Residential Aggregation	95.6	95.3	94.4	8.9	11.4	1.01	86	Le Sueur/Scott

CO=40 County\_Name=Le Sueur/Waseca Joint\_City=Elysian

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

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

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

County\_Name=Lincoln CO=41 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake Benton	0400	108.4	103.1	96.5	.	.	.	11	0
Tyler	0500	92.5	89.7	88.6	.	.	.	14	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**



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

County\_Name=Lincoln CO=41 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake Benton	0400	108.4	103.1	96.5	.	.	.	11	0
Tyler	0500	92.5	89.7	88.6	.	.	.	14	0

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

CO=41 County\_Name=Lincoln

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.0	92.5	88.6	18.0	22.1	1.09	40	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	87.2	83.4	86.8	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	95.7	90.2	88.1	17.5	21.5	1.09	46	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	103.2	93.6	90.1	.	.	.	6	6
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.5	83.7	77.4	.	.	.	7	7

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

County\_Name=Lyon CO=42 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cottonwood	0400	108.1	102.2	103.8	.	.	.	8	8
Marshall	1000	96.4	94.5	94.3	10.0	12.9	1.02	109	109
Minneota	1100	103.6	96.1	102.1	.	.	.	6	6
Tracy	1400	107.0	97.3	97.3	.	.	.	21	21

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

County\_Name=Lyon CO=42 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cottonwood	0400	108.1	102.2	103.8	.	.	.	8	8
Marshall	1000	96.4	94.5	94.3	10.0	12.9	1.02	109	109
Minneota	1100	103.6	96.1	102.1	.	.	.	6	6
Tracy	1400	107.0	97.3	97.3	.	.	.	21	21

**All sales adjusted for time and terms  
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**Countywide Ratios by Property Type  
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CO=42 County\_Name=Lyon

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.5	95.3	94.2	12.2	16.4	1.05	173	172
91	Seasonal Recreational Residential/Residential Aggregation	98.5	95.3	94.2	12.2	16.4	1.05	173	172
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	84.4	82.7	77.5	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	90.2	84.9	80.5	.	.	.	7	0

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

County\_Name=McLeod CO=43 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Acoma	0001	92.0	85.6	91.0	.	.	.	6	0
Hutchinson TWP	0008	100.3	88.5	90.9	.	.	.	11	0
Brownnton	0200	88.3	93.0	84.0	.	.	.	6	6
Glencoe	0300	97.9	93.7	93.4	17.2	22.1	1.05	39	39
Hutchinson	0400	101.7	98.2	98.7	12.2	18.2	1.03	120	120
Lester Prairie	0500	84.0	85.1	81.5	.	.	.	19	0
Silver Lake	0800	102.0	102.7	101.0	.	.	.	6	6
Winsted	1000	92.5	89.3	88.8	.	.	.	18	0

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

County\_Name=McLeod CO=43 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Acoma	0001	92.0	85.6	91.0	.	.	.	6	0
Hutchinson TWP	0008	100.3	88.5	90.9	.	.	.	11	0
Brownnton	0200	88.3	93.0	84.0	.	.	.	6	6
Glencoe	0300	97.9	93.7	93.4	17.2	22.1	1.05	39	39
Hutchinson	0400	101.7	98.2	98.7	12.2	18.2	1.03	120	120
Lester Prairie	0500	84.0	85.1	81.5	.	.	.	19	0
Silver Lake	0800	102.0	102.7	101.0	.	.	.	6	6
Winsted	1000	92.5	89.3	88.8	.	.	.	18	0

**All sales adjusted for time and terms  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
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CO=43 County\_Name=McLeod

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.6	95.7	95.2	15.1	20.1	1.04	254	176
91	Seasonal Recreational Residential/Residential Aggregation	98.6	95.7	95.2	15.1	20.1	1.04	254	176
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	84.0	85.5	78.9	.	.	.	8	8
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	84.0	85.5	78.9	.	.	.	8	8
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	88.3	89.0	86.7	.	.	.	9	9

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**City and Township Ratios by Property Type  
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County\_Name=Mahnomen CO=44 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Island Lake	0007	119.5	93.2	101.6	.	.	.	13	0

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

County\_Name=Mahnomen CO=44 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Island Lake	0007	118.2	96.9	101.5	.	.	.	14	0

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**Countywide Ratios by Property Type  
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CO=44 County\_Name=Mahnomen

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	107.6	101.9	102.6	.	.	.	13	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	114.0	91.8	98.7	.	.	.	18	0
91	Seasonal Recreational Residential/Residential Aggregation	111.3	100.5	99.8	30.1	26.9	1.12	31	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	112.1	103.3	103.4	.	.	.	6	6
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	114.4	111.1	109.9	.	.	.	10	10
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	111.3	109.5	107.1	.	.	.	12	12

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

County\_Name=Marshall CO=45 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Newfolden	0800	103.6	98.1	93.8	.	.	.	9	0
Stephen	1200	90.4	94.5	88.4	.	.	.	10	0
Warren	1500	97.7	91.5	93.6	.	.	.	11	0

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

County\_Name=Marshall CO=45 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Newfolden	0800	103.6	98.1	93.8	.	.	.	9	0
Stephen	1200	90.4	94.5	88.4	.	.	.	10	0
Warren	1500	97.7	91.5	93.6	.	.	.	11	0

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**City and Township Ratios by Property Type  
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County\_Name=Marshall CO=45 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
New Solum	0032	75.4	88.2	53.8	.	.	.	6	6

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

County\_Name=Marshall CO=45 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
New Solum	0032	75.4	88.2	53.8	.	.	.	6	6

**All sales adjusted for time and terms  
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**Countywide Ratios by Property Type  
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Ratios reported only for jurisdictions with 6 sales or more**

CO=45 County\_Name=Marshall

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.1	91.5	87.0	20.9	26.2	1.07	51	0
91	Seasonal Recreational Residential/Residential Aggregation	91.2	90.6	86.8	21.6	26.2	1.07	52	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	89.7	91.1	76.0	.	.	.	14	14
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	88.0	87.0	77.5	19.5	20.8	1.13	44	44
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	86.9	85.0	77.3	20.1	22.1	1.12	53	53

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**City and Township Ratios by Property Type  
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County\_Name=Martin CO=46 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairmont	0300	97.0	94.5	94.6	10.6	13.6	1.02	102	89
Granada	0500	96.0	94.4	92.7	.	.	.	6	6
Sherburn	0900	95.9	94.1	99.6	.	.	.	6	6
Truman	1200	98.1	94.9	100.0	.	.	.	6	6
Trimont	1400	99.0	97.0	100.1	.	.	.	6	6

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

County\_Name=Martin CO=46 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairmont	0300	97.0	94.5	94.6	10.6	13.6	1.02	102	89
Granada	0500	96.0	94.4	92.7	.	.	.	6	6
Sherburn	0900	95.9	94.1	99.6	.	.	.	6	6
Truman	1200	98.1	94.9	100.0	.	.	.	6	6
Trimont	1400	99.0	97.0	100.1	.	.	.	6	6

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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
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CO=46 County\_Name=Martin

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.2	94.4	93.3	11.7	15.1	1.03	145	129
91	Seasonal Recreational Residential/Residential Aggregation	96.1	94.4	93.3	11.6	15.0	1.03	147	129
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.1	84.6	83.8	.	.	.	15	0
94	Commercial/Industrial Aggregation	75.9	75.4	78.2	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	89.9	85.6	84.0	.	.	.	16	0

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

County\_Name=Meeker CO=47 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Collinwood	0003	90.9	91.0	90.1	.	.	.	8	0
Dassel	0500	100.3	90.3	91.3	.	.	.	15	0
Litchfield	0800	103.7	99.2	99.9	14.7	22.5	1.04	44	0
Watkins	0900	105.3	105.6	101.5	.	.	.	8	0

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**City and Township Ratios by Property Type  
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County\_Name=Meeker CO=47 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Collinwood	0003	91.0	91.5	90.5	.	.	.	10	0
Dassel TWP	0007	96.1	97.3	96.7	.	.	.	9	0
Greenleaf	0011	100.4	100.1	97.6	.	.	.	9	0
Dassel	0500	100.3	90.3	91.3	.	.	.	15	0
Litchfield	0800	103.7	99.2	99.9	14.7	22.5	1.04	44	0
Watkins	0900	105.3	105.6	101.5	.	.	.	8	0

**All sales adjusted for time and terms  
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**Countywide Ratios by Property Type  
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Ratios reported only for jurisdictions with 6 sales or more**

CO=47 County\_Name=Meeker

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	102.3	99.1	97.4	16.0	21.3	1.04	116	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	93.2	90.0	88.9	.	.	.	18	0
91	Seasonal Recreational Residential/Residential Aggregation	101.1	97.3	95.9	16.4	22.3	1.05	134	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	111.3	105.6	103.7	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.2	98.8	93.0	.	.	.	15	0
94	Commercial/Industrial Aggregation	86.7	85.8	82.1	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.9	98.8	94.1	.	.	.	19	0

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

**2013 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=47 County\_Name=Meeker/Stearns Joint\_City=Eden Valley

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Eden Valley	6700	Residential (less than 4 units)	101.7	101.8	102.5	.	.	.	7	Meeker/Stearns
Eden Valley	6700	Seasonal Recreational Residential/Residential Aggregation	101.7	101.8	102.5	.	.	.	7	Meeker/Stearns

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Mille Lacs CO=48 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Borgholm	0002	117.1	109.4	102.3	.	.	.	9	7
Milo	0012	93.3	93.7	92.7	.	.	.	7	6
Princeton TWP	0016	84.6	84.4	83.6	.	.	.	21	21
Milaca	0500	88.2	86.0	85.6	.	.	.	22	18
Onamia	0600	99.9	100.4	98.0	.	.	.	6	6
Princeton	9600	89.6	86.9	88.4	.	.	.	28	28

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



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

County\_Name=Mille Lacs CO=48 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
South Harbor	0017	100.7	99.7	99.7	.	.	.	12	3

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Mille Lacs CO=48 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Borgholm	0002	117.1	109.4	102.3	.	.	.	9	7
Milo	0012	93.3	93.7	92.7	.	.	.	7	6
Princeton TWP	0016	84.6	84.4	83.6	.	.	.	21	21
South Harbor	0017	100.5	99.7	98.5	.	.	.	14	4
Isle	0300	87.6	89.7	83.2	.	.	.	7	3
Milaca	0500	88.2	86.0	85.6	.	.	.	22	18
Onamia	0600	99.9	100.4	98.0	.	.	.	6	6
Princeton	9600	89.6	86.9	88.4	.	.	.	28	28

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Mille Lacs CO=48 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Page	0015	97.0	94.2	98.6	.	.	.	6	0

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=48 County\_Name=Mille Lacs

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.1	89.8	90.2	15.5	20.0	1.03	132	115
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.1	96.2	94.4	.	.	.	27	6
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	85.0	85.1	85.8	.	.	.	14	14
91	Seasonal Recreational Residential/Residential Aggregation	94.4	90.3	91.3	15.5	20.0	1.03	159	121
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	88.7	93.7	82.4	.	.	.	14	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	87.1	90.9	80.8	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.2	94.2	90.3	.	.	.	22	0

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

**2013 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=48 County\_Name=Mille Lacs/Sherburne Joint\_City=Princeton

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Princeton	9600	Residential (less than 4 units)	89.6	86.9	88.4	.	.	.	28	Mille Lacs/Sherburne
Princeton	9600	Seasonal Recreational Residential/Residential Aggregation	89.6	86.9	88.4	.	.	.	28	Mille Lacs/Sherburne

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

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

County\_Name=Morrison CO=49 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Belle Prairie	0002	127.1	92.2	91.6	.	.	.	8	0
Little Falls TWP	0016	98.2	96.3	97.5	.	.	.	16	0
Little Falls	1000	97.8	95.3	95.3	10.8	14.2	1.03	62	0
Pierz	1200	92.9	88.3	91.6	.	.	.	10	0
Royalton	1400	90.9	89.5	90.8	.	.	.	8	0
Upsala	1700	102.1	99.5	99.3	.	.	.	7	0
Motley	7900	96.6	86.6	91.9	.	.	.	6	0

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Scandia Valley	0029	106.0	97.4	100.0	.	.	.	18	0

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Morrison CO=49 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Belle Prairie	0002	127.1	92.2	91.6	.	.	.	8	0
Little Falls TWP	0016	98.2	96.3	97.5	.	.	.	16	0
Richardson	0026	83.6	86.9	81.8	.	.	.	6	0
Scandia Valley	0029	107.9	99.6	104.0	.	.	.	23	0
Little Falls	1000	97.8	95.3	95.3	10.8	14.2	1.03	62	0
Pierz	1200	92.9	88.3	91.6	.	.	.	10	0
Royalton	1400	90.9	89.5	90.8	.	.	.	8	0
Upsala	1700	102.1	99.5	99.3	.	.	.	7	0
Motley	7900	96.6	86.6	91.9	.	.	.	6	0

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



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

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

CO=49 County\_Name=Morrison

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.4	94.8	96.8	15.0	17.9	1.01	193	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.0	96.0	94.2	.	.	.	27	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	89.0	81.8	82.3	.	.	.	13	13
91	Seasonal Recreational Residential/Residential Aggregation	99.5	95.0	96.4	15.4	19.4	1.02	220	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	95.2	91.1	83.3	.	.	.	12	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.6	94.0	89.9	27.4	33.2	1.09	32	0
94	Commercial/Industrial Aggregation	123.5	101.9	108.6	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.5	97.3	94.5	21.9	28.2	1.04	52	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=49 County\_Name=Benton/Morrison Joint\_City=Royalton

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Royalton	1400	Residential (less than 4 units)	90.9	89.5	90.8	.	.	.	8	Benton/Morrison
Royalton	1400	Seasonal Recreational Residential/Residential Aggregation	90.9	89.5	90.8	.	.	.	8	Benton/Morrison

CO=49 County\_Name=Cass/Morrison Joint\_City=Motley

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Motley	7900	Residential (less than 4 units)	101.4	88.1	101.2	.	.	.	7	Cass/Morrison
Motley	7900	Seasonal Recreational Residential/Residential Aggregation	101.4	88.1	101.2	.	.	.	7	Cass/Morrison

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

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

County\_Name=Mower CO=50 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Austin TWP	0002	97.5	93.0	92.2	.	.	.	8	5
Adams	0100	85.8	73.7	79.0	.	.	.	6	6
Austin	0200	102.3	99.6	98.9	13.4	17.9	1.03	197	194
Grand Meadow	0600	106.5	103.0	101.0	.	.	.	12	12
Le Roy	0800	120.8	95.1	102.1	.	.	.	8	7

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Mower CO=50 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Austin TWP	0002	97.5	93.0	92.2	.	.	.	8	5
Adams	0100	85.8	73.7	79.0	.	.	.	6	6
Austin	0200	102.3	99.6	98.9	13.4	17.9	1.03	197	194
Grand Meadow	0600	106.5	103.0	101.0	.	.	.	12	12
Le Roy	0800	120.8	95.1	102.1	.	.	.	8	7

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

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=50 County\_Name=Mower

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	104.0	99.4	100.6	16.2	19.6	1.04	276	268
91	Seasonal Recreational Residential/Residential Aggregation	104.0	99.4	100.6	16.2	19.6	1.04	276	268
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.5	91.2	87.3	.	.	.	19	0
94	Commercial/Industrial Aggregation	92.4	85.3	77.6	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.5	91.2	87.3	.	.	.	19	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Murray CO=51 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake Sarah	0011	107.3	101.6	100.1	.	.	.	7	0
Fulda	0500	86.8	89.6	87.1	.	.	.	10	0
Slayton	1000	93.5	93.6	89.7	.	.	.	23	0

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

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

County\_Name=Murray CO=51 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake Sarah	0011	87.8	82.0	91.0	.	.	.	7	0
Shetek	0018	104.3	100.9	102.6	.	.	.	7	0

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

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

County\_Name=Murray CO=51 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake Sarah	0011	97.5	96.0	96.1	.	.	.	14	0
Shetek	0018	101.6	100.2	100.1	.	.	.	9	0
Fulda	0500	86.8	89.6	87.1	.	.	.	10	0
Slayton	1000	93.5	93.6	89.7	.	.	.	23	0

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



**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=51 County\_Name=Murray

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.9	90.9	89.2	17.3	23.6	1.05	61	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	93.3	99.1	96.5	.	.	.	19	0
91	Seasonal Recreational Residential/Residential Aggregation	93.0	91.9	91.6	17.4	23.1	1.02	80	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	82.2	83.8	80.0	.	.	.	9	9
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	82.2	83.8	80.0	.	.	.	9	9

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

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

County\_Name=Nicollet CO=52 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Belgrade	0001	99.8	98.7	98.7	.	.	.	6	6
Courtland	0100	99.7	98.4	98.7	.	.	.	7	7
Nicollet	0400	99.7	93.7	97.1	.	.	.	11	11
St. Peter	0600	95.3	93.0	93.7	10.2	13.3	1.02	68	68
North Mankato	8800	95.7	94.6	94.6	9.2	11.9	1.01	159	159

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

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

County\_Name=Nicollet CO=52 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Belgrade	0001	99.8	98.7	98.7	.	.	.	6	6
Courtland	0100	99.7	98.4	98.7	.	.	.	7	7
Nicollet	0400	99.7	93.7	97.1	.	.	.	11	11
St. Peter	0600	95.3	93.0	93.7	10.2	13.3	1.02	68	68
North Mankato	8800	95.7	94.6	94.6	9.2	11.9	1.01	159	159

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

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

08:22 Monday, June 23, 2014 212

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

CO=52 County\_Name=Nicollet

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.8	94.2	94.4	10.0	13.1	1.02	270	270
91	Seasonal Recreational Residential/Residential Aggregation	95.8	94.2	94.4	10.0	13.1	1.02	270	270
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.9	84.1	83.1	.	.	.	14	14
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.9	84.1	83.1	.	.	.	14	14

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

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

08:22 Monday, June 23, 2014 213

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=52 County\_Name=Blue Earth/Nicollet Joint\_City=Mankato

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Mankato	0900	Residential (less than 4 units)	95.8	95.0	94.9	7.3	9.8	1.01	333	Blue Earth/Nicollet
Mankato	0900	Seasonal Recreational Residential/Residential Aggregation	95.8	95.0	94.9	7.3	9.8	1.01	333	Blue Earth/Nicollet
Mankato	0900	Commercial/Industrial Aggregation	94.8	95.2	93.7	.	.	.	13	Blue Earth/Nicollet

CO=52 County\_Name=Blue Earth/Nicollet Joint\_City=North Mankato

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
North Mankato	8800	Residential (less than 4 units)	95.7	94.6	94.6	9.2	11.9	1.01	159	Blue Earth/Nicollet
North Mankato	8800	Seasonal Recreational Residential/Residential Aggregation	95.7	94.6	94.6	9.2	11.9	1.01	159	Blue Earth/Nicollet

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

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

08:22 Monday, June 23, 2014 214

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

County\_Name=Nobles CO=53 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Adrian	0100	89.1	92.2	86.9	.	.	.	12	0
Worthington	1300	89.8	87.8	89.5	14.4	18.8	1.00	90	0

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

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

08:22 Monday, June 23, 2014 215

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

County\_Name=Nobles CO=53 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Adrian	0100	89.1	92.2	86.9	.	.	.	12	0
Worthington	1300	89.8	87.8	89.5	14.4	18.8	1.00	90	0

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

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

08:22 Monday, June 23, 2014 216

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

CO=53 County\_Name=Nobles

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	90.7	89.1	89.1	14.7	18.9	1.02	130	0
91	Seasonal Recreational Residential/Residential Aggregation	90.7	89.1	89.1	14.7	18.9	1.02	130	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.5	92.6	94.9	.	.	.	11	11
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.1	94.3	95.9	.	.	.	12	12

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



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

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

County\_Name=Norman CO=54 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ada	0100	106.7	102.1	102.8	.	.	.	16	0

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

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

08:22 Monday, June 23, 2014 218

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

County\_Name=Norman CO=54 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ada	0100	106.7	102.1	102.8	.	.	.	16	0

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

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

08:22 Monday, June 23, 2014 219

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

CO=54 County\_Name=Norman

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	104.3	98.7	98.3	22.8	27.7	1.05	36	0
91	Seasonal Recreational Residential/Residential Aggregation	104.3	98.7	98.3	22.8	27.7	1.05	36	0

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

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

08:22 Monday, June 23, 2014 220

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

County\_Name=Olmsted CO=55 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cascade	0001	95.1	94.7	92.9	.	.	.	17	17
Marion	0009	100.9	101.6	99.2	7.3	10.0	1.02	31	30
Oronoco TWP	0012	90.6	91.1	88.5	.	.	.	21	18
Rochester TWP	0015	91.3	94.0	97.2	.	.	.	12	11
Byron	0100	99.4	99.1	95.8	8.2	13.2	1.04	66	66
Dover	0500	96.6	96.4	95.9	.	.	.	12	12
Eyota	0600	100.7	95.2	96.7	.	.	.	23	23
Rochester	0800	99.0	97.8	96.8	8.8	12.4	1.02	1,309	1,301
Stewartville	1000	98.0	97.2	96.2	8.0	11.8	1.02	83	83
Oronoco	1200	95.5	94.0	95.4	.	.	.	17	13
Chatfield	6400	97.9	93.2	97.3	.	.	.	13	0
Pine Island	9500	97.0	100.5	96.9	.	.	.	10	10

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

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

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

County\_Name=Olmsted CO=55 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	106.1	100.2	105.8	.	.	.	10	0

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

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

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

County\_Name=Olmsted CO=55 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cascade	0001	95.1	94.7	92.9	.	.	.	17	17
Marion	0009	100.9	101.6	99.2	7.3	10.0	1.02	31	30
Oronoco TWP	0012	91.7	91.6	88.7	.	.	.	22	19
Rochester TWP	0015	91.3	94.0	97.2	.	.	.	12	11
Byron	0100	99.4	99.1	95.8	8.2	13.2	1.04	66	66
Dover	0500	96.6	96.4	95.9	.	.	.	12	12
Eyota	0600	100.7	95.2	96.7	.	.	.	23	23
Rochester	0800	99.0	97.8	96.8	8.8	12.4	1.02	1,309	1,301
Stewartville	1000	98.0	97.2	96.2	8.0	11.8	1.02	83	83
Oronoco	1200	95.5	94.0	95.4	.	.	.	17	13
Chatfield	6400	97.9	93.2	97.3	.	.	.	13	0
Pine Island	9500	97.0	100.5	96.9	.	.	.	10	10

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

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

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

County\_Name=Olmsted CO=55 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	81.0	76.9	79.6	.	.	.	25	0

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

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

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

CO=55 County\_Name=Olmsted

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.8	97.7	96.4	8.8	12.6	1.02	1,639	1,604
02	Apartment (4 or more units)	106.1	100.2	105.8	.	.	.	10	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	79.8	87.1	77.8	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	98.8	97.7	96.4	8.9	12.6	1.02	1,640	1,605
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	84.7	90.0	82.4	.	.	.	8	0
94	Commercial/Industrial Aggregation	83.6	83.3	80.1	17.1	19.5	1.06	30	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	86.9	88.0	80.9	.	.	.	18	0

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



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

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=55 County\_Name=Fillmore/Olmsted Joint\_City=Chatfield

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Chatfield	6400	Residential (less than 4 units)	102.9	99.6	101.1	12.3	15.9	1.02	36	Fillmore/Olmsted
Chatfield	6400	Seasonal Recreational Residential/Residential Aggregation	102.9	99.6	101.1	12.3	15.9	1.02	36	Fillmore/Olmsted

CO=55 County\_Name=Goodhue/Olmsted Joint\_City=Pine Island

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Pine Island	9500	Residential (less than 4 units)	101.0	100.5	98.1	10.0	12.8	1.03	31	Goodhue/Olmsted
Pine Island	9500	Seasonal Recreational Residential/Residential Aggregation	101.0	100.5	98.1	10.0	12.8	1.03	31	Goodhue/Olmsted

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

**2013 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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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=55 County=Olmsted without Rochester

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	98.0	97.0	95.2	9.2	13.6	1.03	330
Agricultural Bare Land (less than 34.5 acres) Aggregation	79.8	87.1	77.8	.	.	.	7
Seasonal Recreational Residential/Residential Aggregation	98.0	97.0	95.2	9.2	13.6	1.03	331
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	84.7	90.0	82.4	.	.	.	8
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	86.9	88.0	80.9	.	.	.	18

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

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

08:22 Monday, June 23, 2014 227

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

County\_Name=Otter Tail CO=56 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Aurdal	0003	93.9	92.8	93.7	.	.	.	12	2
Dane Prairie	0013	91.7	95.1	92.0	.	.	.	6	2
Dora	0016	95.3	91.2	93.9	.	.	.	9	7
Dunn	0017	92.6	89.8	85.3	.	.	.	10	8
Elizabeth TWP	0022	94.0	90.4	95.6	.	.	.	7	3
Everts	0025	107.8	103.6	106.3	.	.	.	8	6
Fergus Falls TWP	0026	97.8	93.8	94.4	.	.	.	11	0
Girard	0029	92.3	92.7	92.1	.	.	.	7	4
Hobart	0032	104.7	107.9	102.9	.	.	.	7	4
Rush Lake	0053	97.6	99.4	95.8	.	.	.	7	3
Sverdrup	0057	96.0	92.3	96.9	.	.	.	7	4
Fergus Falls	1300	100.9	93.9	93.3	17.9	19.2	1.05	152	6
New York Mills	1600	97.2	90.4	89.7	.	.	.	15	0
Ottertail	1700	111.4	105.9	105.0	.	.	.	6	2
Parkers Prairie	1800	107.3	106.4	104.5	.	.	.	11	0
Pelican Rapids	1900	97.9	91.3	90.4	.	.	.	18	0
Perham	2000	85.8	86.0	87.0	14.6	17.8	0.99	30	0
Vergas	2300	93.3	93.2	98.5	.	.	.	7	1

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

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

08:22 Monday, June 23, 2014 228

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

County\_Name=Otter Tail CO=56 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dunn	0017	90.2	86.1	91.5	.	.	.	19	19
Edna	0020	90.0	85.1	87.8	.	.	.	10	10
Everts	0025	97.5	94.6	96.1	.	.	.	16	15
Girard	0029	95.7	97.1	90.3	.	.	.	9	8
Hobart	0032	91.2	90.1	90.7	.	.	.	7	7
Lida	0037	107.1	105.8	102.5	.	.	.	7	7

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

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

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

County\_Name=Otter Tail CO=56 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Aurdal	0003	93.9	92.8	93.7	.	.	.	12	2
Candor	0008	89.3	87.6	90.8	.	.	.	6	3
Dane Prairie	0013	92.0	95.1	92.8	.	.	.	10	6
Dora	0016	94.4	90.1	93.1	.	.	.	10	8
Dunn	0017	91.1	88.1	89.4	.	.	.	29	27
Eagle Lake	0018	110.1	115.8	114.6	.	.	.	9	7
Edna	0020	97.4	92.5	93.2	.	.	.	15	13
Elizabeth TWP	0022	96.0	93.5	97.2	.	.	.	8	4
Everts	0025	100.9	100.0	99.4	.	.	.	24	21
Fergus Falls TWP	0026	97.8	93.8	94.4	.	.	.	11	0
Girard	0029	94.2	93.7	91.2	.	.	.	16	12
Hobart	0032	98.0	95.1	97.0	.	.	.	14	11
Lida	0037	106.6	101.1	102.4	.	.	.	12	12
Maine	0038	95.2	91.7	92.4	.	.	.	9	8
Ottertail TWP	0046	94.5	96.3	91.6	.	.	.	6	5
Pelican	0050	80.6	83.0	78.9	.	.	.	7	3
Perham TWP	0051	81.9	78.3	80.7	.	.	.	6	1
Rush Lake	0053	112.6	99.7	98.6	.	.	.	11	6
Star Lake	0056	95.0	92.9	92.9	.	.	.	7	6
Sverdrup	0057	95.1	90.7	94.5	.	.	.	11	8
Tordenskjold	0058	114.1	107.2	114.4	.	.	.	9	7
Fergus Falls	1300	100.9	93.9	93.3	17.9	19.2	1.05	152	6
New York Mills	1600	97.2	90.4	89.7	.	.	.	15	0
Ottertail	1700	111.6	105.9	107.5	.	.	.	8	3
Parkers Prairie	1800	107.9	107.6	105.0	.	.	.	12	0
Pelican Rapids	1900	97.9	91.3	90.4	.	.	.	18	0
Perham	2000	85.8	86.0	87.0	14.6	17.8	0.99	30	0
Vergas	2300	89.1	90.4	93.2	.	.	.	9	2

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

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

08:22 Monday, June 23, 2014 **230**

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

County\_Name=Otter Tail CO=56 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fergus Falls	1300	96.0	98.5	123.2	.	.	.	7	0

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

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

CO=56 County\_Name=Otter Tail

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.9	94.8	94.9	16.3	19.9	1.03	459	92
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.9	94.9	94.2	20.2	23.3	1.04	147	136
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	124.8	79.2	74.5	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	98.9	94.8	94.7	17.3	20.8	1.03	606	228
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	88.4	87.9	80.6	16.4	20.2	1.10	50	50
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.0	87.9	78.7	19.2	24.6	1.13	58	58
94	Commercial/Industrial Aggregation	94.0	86.7	109.0	25.6	23.3	0.83	30	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.6	92.8	82.6	22.2	28.0	1.16	82	82

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=56 County\_Name=Otter Tail/Wadena Joint\_City=Wadena

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Wadena	9500	Residential (less than 4 units)	95.3	93.9	87.1	16.4	24.7	1.09	34	Otter Tail/Wadena
Wadena	9500	Seasonal Recreational Residential/Residential Aggregation	95.3	93.9	87.1	16.4	24.7	1.09	34	Otter Tail/Wadena

CO=56 County\_Name=Otter Tail/Wilkin Joint\_City=Rothsay

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Rothsay	8500	Residential (less than 4 units)	85.5	93.2	89.0	.	.	.	6	Otter Tail/Wilkin
Rothsay	8500	Seasonal Recreational Residential/Residential Aggregation	85.5	93.2	89.0	.	.	.	6	Otter Tail/Wilkin

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

County\_Name=Pennington CO=57 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rocksbury	0016	93.5	86.6	93.2	.	.	.	8	0
Thief River Falls	0600	96.2	90.1	91.9	15.4	22.7	1.05	103	0

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

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

County\_Name=Pennington CO=57 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rocksbury	0016	93.5	86.6	93.2	.	.	.	8	0
Thief River Falls	0600	96.2	90.1	91.9	15.4	22.7	1.05	103	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Pennington CO=57 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Highlanding	0007	75.7	73.2	77.8	.	.	.	6	6

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

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

County\_Name=Pennington CO=57 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Thief River Falls	0600	99.0	100.0	95.0	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Pennington CO=57 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Highlanding	0007	75.7	73.2	77.8	.	.	.	6	6

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

CO=57 County\_Name=Pennington

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.5	89.0	90.7	17.2	24.3	1.05	123	0
91	Seasonal Recreational Residential/Residential Aggregation	95.5	89.0	90.7	17.2	24.3	1.05	123	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	82.0	84.9	70.9	.	.	.	8	8
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	71.6	65.2	67.8	.	.	.	22	22
94	Commercial/Industrial Aggregation	99.0	100.0	95.0	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	70.8	64.2	62.8	.	.	.	26	26

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Pine CO=58 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pokegama	0030	93.3	93.2	93.4	.	.	.	10	0
Sandstone TWP	0033	87.5	91.8	86.7	.	.	.	6	0
Windemere	0036	97.6	90.2	93.9	.	.	.	7	0
Hinckley	1200	92.3	90.8	91.9	.	.	.	10	0
Pine City	1700	98.2	94.9	93.8	.	.	.	27	0
Sandstone	2100	87.2	89.0	83.6	.	.	.	8	0
Rock Creek	2400	93.5	89.4	92.3	.	.	.	11	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Pine CO=58 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pokegama	0030	97.7	96.6	93.0	.	.	.	10	0
Windemere	0036	104.6	99.6	99.9	.	.	.	9	0

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Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**



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

County\_Name=Pine CO=58 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pine City TWP	0028	89.2	86.7	90.9	.	.	.	7	0
Pokegama	0030	95.5	96.6	93.3	.	.	.	20	0
Sandstone TWP	0033	87.5	91.8	86.7	.	.	.	6	0
Wilma	0035	88.2	85.4	88.2	.	.	.	6	0
Windemere	0036	101.5	95.8	97.1	.	.	.	16	0
Hinckley	1200	92.3	90.8	91.9	.	.	.	10	0
Pine City	1700	98.2	94.9	93.8	.	.	.	27	0
Sandstone	2100	87.2	89.0	83.6	.	.	.	8	0
Rock Creek	2400	93.5	89.4	92.3	.	.	.	11	0

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

CO=58 County\_Name=Pine

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.6	90.4	90.4	14.3	20.1	1.05	126	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.0	96.9	94.9	15.1	18.6	1.04	46	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	94.7	96.5	90.9	.	.	.	16	16
91	Seasonal Recreational Residential/Residential Aggregation	95.7	91.7	91.6	14.8	19.7	1.05	172	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	101.2	98.1	100.3	.	.	.	27	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.6	94.0	90.7	23.8	29.6	1.07	33	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.8	94.0	92.1	21.5	27.4	1.04	43	0

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

County\_Name=Pipestone CO=59 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pipestone	0700	97.4	95.6	95.8	12.0	15.0	1.02	30	0

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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Pipestone CO=59 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pipestone	0700	97.4	95.6	95.8	12.0	15.0	1.02	30	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

CO=59 County\_Name=Pipestone

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.5	94.4	91.6	12.4	16.3	1.03	42	0
91	Seasonal Recreational Residential/Residential Aggregation	94.5	94.4	91.6	12.4	16.3	1.03	42	0

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

County\_Name=Polk CO=60 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Crookston	0400	99.0	96.8	96.4	14.0	18.1	1.03	50	50
East Grand Forks	0500	93.7	92.3	93.8	9.6	12.8	1.00	116	116
Fertile	0900	94.7	91.0	87.5	.	.	.	10	10
Fisher	1000	109.4	93.1	97.0	.	.	.	9	9
Fosston	1100	95.8	92.5	94.2	.	.	.	13	13

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Polk CO=60 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Woodside	0059	88.0	90.5	86.7	.	.	.	16	0

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Polk CO=60 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Godfrey	0022	112.3	95.4	99.3	.	.	.	7	2
Woodside	0059	87.1	88.3	86.4	.	.	.	18	1
Crookston	0400	99.0	96.8	96.4	14.0	18.1	1.03	50	50
East Grand Forks	0500	93.7	92.3	93.8	9.6	12.8	1.00	116	116
Fertile	0900	94.7	91.0	87.5	.	.	.	10	10
Fisher	1000	109.4	93.1	97.0	.	.	.	9	9
Fosston	1100	95.8	92.5	94.2	.	.	.	13	13

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



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

CO=60 County\_Name=Polk

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.3	93.0	93.3	13.5	17.9	1.02	241	236
03	Non-Commercial Seasonal Recreational Residential (with buildings)	93.2	93.3	88.2	.	.	.	27	1
91	Seasonal Recreational Residential/Residential Aggregation	95.1	93.0	92.4	13.5	18.4	1.03	268	237
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	81.5	77.0	73.7	.	.	.	22	22
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	76.4	70.7	69.9	24.4	28.3	1.11	57	57
94	Commercial/Industrial Aggregation	80.8	78.0	85.3	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	78.3	72.4	71.1	24.9	29.3	1.12	63	63

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

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

County\_Name=Pope CO=61 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Glenwood TWP	0007	96.8	93.6	90.7	.	.	.	10	0
Glenwood	0300	98.3	94.8	92.4	.	.	.	17	0
Starbuck	0800	95.2	98.5	90.9	.	.	.	19	0

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Leven	0012	115.1	109.2	114.1	.	.	.	7	0

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

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

County\_Name=Pope CO=61 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Glenwood TWP	0007	99.7	101.6	96.4	.	.	.	14	0
Leven	0012	110.0	108.9	106.4	.	.	.	11	0
Glenwood	0300	98.3	94.8	92.4	.	.	.	17	0
Starbuck	0800	95.2	96.7	91.6	.	.	.	20	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

CO=61 County\_Name=Pope

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.3	94.7	92.8	13.7	18.1	1.03	80	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	108.9	107.3	107.3	.	.	.	20	0
91	Seasonal Recreational Residential/Residential Aggregation	98.0	97.6	96.6	13.9	18.2	1.02	100	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	84.9	77.0	88.9	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	85.5	78.1	88.7	.	.	.	17	0

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

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

County\_Name=Ramsey CO=62 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
White Bear	0014	94.3	93.0	95.2	9.2	12.2	0.99	82	77
New Brighton	0100	95.8	95.4	94.9	10.1	13.3	1.01	121	117
North St. Paul	0200	92.0	93.3	91.4	10.7	13.7	1.01	65	64
Roseville	0400	95.2	94.4	94.0	9.7	13.2	1.01	222	218
Falcon Heights	0500	98.4	95.5	96.5	.	.	.	21	21
Lauderdale	0600	106.1	103.2	102.4	.	.	.	18	18
Arden Hills	0700	97.1	95.6	96.7	11.9	16.0	1.00	65	59
Little Canada	0800	95.3	98.7	96.1	11.2	15.5	0.99	53	48
North Oaks	1000	99.7	101.0	99.5	6.9	9.9	1.00	49	47
Maplewood	1100	93.3	92.2	92.7	8.8	11.9	1.01	194	193
Shoreview	1200	93.4	92.0	93.1	8.6	11.3	1.00	236	228
Vadnais Heights	1300	96.1	95.8	95.6	8.9	11.5	1.01	81	80
Mounds View	1700	93.2	93.4	92.6	7.8	10.4	1.01	59	59
St. Paul	8900	94.0	92.4	92.6	12.8	17.1	1.01	1,476	1,476
St. Anthony	9100	98.5	97.6	97.2	.	.	.	13	13
White Bear Lake	9400	94.3	93.6	93.7	9.2	12.6	1.01	161	151

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

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

County\_Name=Ramsey CO=62 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	100.6	101.7	99.3	13.1	17.3	1.01	45	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Ramsey CO=62 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
White Bear	0014	94.3	93.0	95.2	9.2	12.2	0.99	82	77
New Brighton	0100	95.8	95.4	94.9	10.1	13.3	1.01	121	117
North St. Paul	0200	92.0	93.3	91.4	10.7	13.7	1.01	65	64
Roseville	0400	95.2	94.4	94.0	9.7	13.2	1.01	222	218
Falcon Heights	0500	98.4	95.5	96.5	.	.	.	21	21
Lauderdale	0600	106.1	103.2	102.4	.	.	.	18	18
Arden Hills	0700	97.1	95.6	96.7	11.9	16.0	1.00	65	59
Little Canada	0800	95.3	98.7	96.1	11.2	15.5	0.99	53	48
North Oaks	1000	99.7	101.0	99.5	6.9	9.9	1.00	49	47
Maplewood	1100	93.3	92.2	92.7	8.8	11.9	1.01	194	193
Shoreview	1200	93.4	92.0	93.1	8.6	11.3	1.00	236	228
Vadnais Heights	1300	96.1	95.8	95.6	8.9	11.5	1.01	81	80
Mounds View	1700	93.2	93.4	92.6	7.8	10.4	1.01	59	59
St. Paul	8900	94.0	92.4	92.6	12.8	17.1	1.01	1,476	1,476
St. Anthony	9100	98.5	97.6	97.2	.	.	.	13	13
White Bear Lake	9400	94.3	93.6	93.7	9.2	12.6	1.01	161	151

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



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

County\_Name=Ramsey CO=62 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	99.3	97.9	98.5	14.7	19.3	1.01	32	0

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

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

CO=62 County\_Name=Ramsey

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.4	93.3	93.6	11.2	15.1	1.01	2,919	2,872
02	Apartment (4 or more units)	100.2	101.5	99.6	13.3	17.2	1.01	48	0
91	Seasonal Recreational Residential/Residential Aggregation	94.4	93.3	93.6	11.2	15.1	1.01	2,919	2,872
94	Commercial/Industrial Aggregation	99.5	97.7	100.5	15.5	18.8	1.00	51	0

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

**2013 Assessment Sales Ratio Study**  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities**  
**Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013**  
**Ratios reported only for jurisdictions with 6 sales or more**

CO=62 County\_Name=Anoka/Ramsey Joint\_City=Blaine

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Blaine	6200	Residential (less than 4 units)	90.3	88.1	88.8	8.6	9.6	1.01	523	Anoka/Ramsey
Blaine	6200	Seasonal Recreational Residential/Residential Aggregation	90.3	88.1	88.8	8.6	9.6	1.01	523	Anoka/Ramsey

CO=62 County\_Name=Anoka/Ramsey Joint\_City=Spring Lake Park

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Spring Lake Park	8700	Residential (less than 4 units)	94.4	93.0	93.5	8.5	10.8	1.01	45	Anoka/Ramsey
Spring Lake Park	8700	Seasonal Recreational Residential/Residential Aggregation	94.4	93.0	93.5	8.5	10.8	1.01	45	Anoka/Ramsey

CO=62 County\_Name=Hennepin/Ramsey Joint\_City=St. Anthony

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
St. Anthony	9100	Residential (less than 4 units)	99.1	96.7	96.2	11.4	13.6	1.03	61	Hennepin/Ramsey
St. Anthony	9100	Seasonal Recreational Residential/Residential Aggregation	99.1	96.7	96.2	11.4	13.6	1.03	61	Hennepin/Ramsey

CO=62 County\_Name=Ramsey/Washington Joint\_City=White Bear Lake

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio
White Bear Lake	9400	Residential (less than 4 units)	94.2	93.5	93.6
White Bear Lake	9400	Seasonal Recreational Residential/Residential Aggregation	94.2	93.5	93.6

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
9.1	12.5	1.01	165	Ramsey/Washington
9.1	12.5	1.01	165	Ramsey/Washington

**All sales adjusted for time and terms**  
**Based on sales from January 2013 through September 2013**  
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**source: RUNDATA.RATIO\_TXCT created June 11**

**2013 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=62 County=Ramsey without St. Paul

<b>Property</b>	<b>Mean ratio</b>	<b>Median ratio</b>	<b>Aggregate ratio</b>	<b>Coeff. of dispersion *</b>	<b>Coeff. of variation *</b>	<b>Price related differential *</b>	<b>Number of sales</b>
Residential (less than 4 units)	94.8	94.1	94.6	9.7	12.8	1.00	1,443
Seasonal Recreational Residential/Residential Aggregation	94.8	94.1	94.6	9.7	12.8	1.00	1,443
Commercial/Industrial Aggregation	99.9	97.7	106.1	.	.	.	19

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

CO=63 County\_Name=Red Lake

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	90.4	83.8	87.4	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	90.4	83.8	87.4	.	.	.	14	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	86.7	65.8	68.0	.	.	.	9	9
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	86.5	67.2	71.8	.	.	.	12	12

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

County\_Name=Redwood CO=64 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lamberton	0400	110.7	103.7	103.5	.	.	.	8	0
Morgan	0700	101.1	96.7	93.8	.	.	.	7	0
Redwood Falls	0900	102.3	99.4	97.1	14.4	16.1	1.03	48	0
Sanborn	1100	100.9	99.2	103.5	.	.	.	7	0
Wabasso	1400	92.3	88.2	89.4	.	.	.	9	0
Walnut Grove	1500	91.6	89.9	87.8	.	.	.	10	0

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

County\_Name=Redwood CO=64 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lamberton	0400	110.7	103.7	103.5	.	.	.	8	0
Morgan	0700	101.1	96.7	93.8	.	.	.	7	0
Redwood Falls	0900	102.3	99.4	97.1	14.4	16.1	1.03	48	0
Sanborn	1100	100.9	99.2	103.5	.	.	.	7	0
Wabasso	1400	92.3	88.2	89.4	.	.	.	9	0
Walnut Grove	1500	91.6	89.9	87.8	.	.	.	10	0

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source: RUNDATA.RATIO\_TXCT created June 11**

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

CO=64 County\_Name=Redwood

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.7	97.3	95.4	16.6	20.0	1.04	114	0
91	Seasonal Recreational Residential/Residential Aggregation	99.7	97.3	95.4	16.6	20.0	1.04	114	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.8	93.5	96.3	.	.	.	15	15
94	Commercial/Industrial Aggregation	82.3	78.5	90.1	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.8	93.5	96.3	.	.	.	15	15

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

County\_Name=Renville CO=65 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bird Island	0100	99.2	93.7	93.6	.	.	.	7	0
Fairfax	0400	92.3	94.8	92.4	.	.	.	9	0
Hector	0600	94.9	93.4	90.6	.	.	.	8	0
Olivia	0800	99.3	101.1	97.4	.	.	.	6	0
Renville	0900	89.9	89.9	90.0	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Renville CO=65 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bird Island	0100	99.2	93.7	93.6	.	.	.	7	0
Fairfax	0400	92.3	94.8	92.4	.	.	.	9	0
Hector	0600	94.9	93.4	90.6	.	.	.	8	0
Olivia	0800	99.3	101.1	97.4	.	.	.	6	0
Renville	0900	89.9	89.9	90.0	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

CO=65 County\_Name=Renville

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.3	96.0	94.9	11.3	13.8	1.01	68	0
91	Seasonal Recreational Residential/Residential Aggregation	96.3	96.0	94.9	11.3	13.8	1.01	68	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	85.3	83.7	85.0	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	85.3	83.7	85.0	.	.	.	11	0

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Rice CO=66 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bridgewater	0001	96.0	91.4	92.2	.	.	.	16	15
Forest	0004	89.7	91.5	89.1	.	.	.	12	7
Walcott	0009	126.4	103.0	108.0	.	.	.	7	7
Warsaw	0010	92.3	81.2	79.3	.	.	.	9	6
Wells	0012	94.3	95.4	92.5	.	.	.	12	8
Dundas	0200	93.4	92.2	92.9	.	.	.	18	18
Faribault	0300	98.8	94.4	94.8	16.2	21.7	1.04	146	146
Lonsdale	0400	91.5	89.1	90.2	9.8	15.4	1.02	54	49
Morristown	0500	92.8	94.5	87.3	.	.	.	7	7
Northfield	9700	90.7	90.1	89.2	9.8	13.2	1.02	116	109

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

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

County\_Name=Rice CO=66 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wells	0012	115.8	101.4	99.0	.	.	.	7	2

**All sales adjusted for time and terms  
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\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Rice CO=66 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bridgewater	0001	96.0	91.4	92.2	.	.	.	16	15
Forest	0004	92.6	92.0	89.9	.	.	.	13	7
Shieldsville	0008	93.7	93.3	92.8	.	.	.	7	2
Walcott	0009	126.4	103.0	108.0	.	.	.	7	7
Warsaw	0010	92.3	81.2	79.3	.	.	.	9	6
Wells	0012	102.2	99.6	94.3	.	.	.	19	10
Dundas	0200	93.4	92.2	92.9	.	.	.	18	18
Faribault	0300	98.8	94.4	94.8	16.2	21.7	1.04	146	146
Lonsdale	0400	91.5	89.1	90.2	9.8	15.4	1.02	54	49
Morristown	0500	92.8	94.5	87.3	.	.	.	7	7
Northfield	9700	90.7	90.1	89.2	9.8	13.2	1.02	116	109

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=66 County\_Name=Rice

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.9	91.8	91.6	13.6	18.6	1.03	425	396
03	Non-Commercial Seasonal Recreational Residential (with buildings)	110.5	103.8	100.8	.	.	.	12	3
91	Seasonal Recreational Residential/Residential Aggregation	95.3	92.1	91.7	14.0	19.2	1.03	437	399
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	106.8	102.5	102.0	.	.	.	6	6
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	88.1	92.0	78.1	.	.	.	15	15
94	Commercial/Industrial Aggregation	76.7	76.0	64.9	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	88.7	92.7	78.7	.	.	.	16	16

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

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

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=66 County\_Name=Dakota/Rice Joint\_City=Northfield

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Northfield	9700	Residential (less than 4 units)	91.4	91.3	89.8	10.1	13.5	1.02	128	Dakota/Rice
Northfield	9700	Seasonal Recreational Residential/Residential Aggregation	91.4	91.3	89.8	10.1	13.5	1.02	128	Dakota/Rice

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



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

County\_Name=Rock CO=67 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hills	0500	103.8	94.2	96.2	.	.	.	8	0
Luverne	0900	97.7	95.2	94.4	13.6	18.4	1.03	62	0

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

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

County\_Name=Rock CO=67 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hills	0500	103.8	94.2	96.2	.	.	.	8	0
Luverne	0900	97.7	95.2	94.4	13.6	18.4	1.03	62	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=67 County\_Name=Rock

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.3	94.0	93.5	13.7	18.8	1.03	89	0
91	Seasonal Recreational Residential/Residential Aggregation	96.3	94.0	93.5	13.7	18.8	1.03	89	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	79.8	82.3	77.7	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	79.8	82.3	77.7	.	.	.	6	0

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

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

County\_Name=Roseau CO=68 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake	0035	104.5	102.6	98.1	.	.	.	11	0
Badger	0100	82.2	83.0	80.3	.	.	.	7	0
Greenbush	0200	90.5	91.9	81.3	.	.	.	10	0
Roseau	0900	95.5	90.4	91.5	.	.	.	25	0
Warroad	1600	99.3	98.5	93.1	.	.	.	16	0

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

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

County\_Name=Roseau CO=68 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake	0035	103.0	100.5	97.1	.	.	.	12	0
Badger	0100	82.2	83.0	80.3	.	.	.	7	0
Greenbush	0200	90.5	91.9	81.3	.	.	.	10	0
Roseau	0900	95.5	90.4	91.5	.	.	.	25	0
Warroad	1600	99.3	98.5	93.1	.	.	.	16	0

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

County\_Name=Roseau CO=68 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake	0035	82.3	78.2	70.7	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Roseau CO=68 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake	0035	92.8	78.2	74.6	.	.	.	8	0

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=68 County\_Name=Roseau

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.0	92.0	90.9	20.1	25.8	1.07	103	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	93.9	98.8	92.9	.	.	.	6	6
91	Seasonal Recreational Residential/Residential Aggregation	97.9	91.9	90.8	20.0	25.7	1.07	104	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	91.4	84.1	74.7	.	.	.	10	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.2	87.5	79.2	.	.	.	29	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.9	95.3	85.5	30.1	33.0	1.16	41	0

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**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Louis CO=69 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Canosia	0014	93.6	94.4	92.7	.	.	.	11	9
Cotton	0019	111.8	115.6	103.3	.	.	.	7	0
Duluth TWP	0021	108.3	102.4	100.7	.	.	.	17	16
Fayal	0026	91.7	96.6	91.0	.	.	.	19	0
Fredenberg	0030	96.0	84.9	92.3	.	.	.	8	3
Gnesen	0032	88.3	89.0	88.8	.	.	.	6	4
Grand Lake	0033	100.3	98.6	99.9	.	.	.	18	10
Lakewood	0040	97.0	95.1	97.2	.	.	.	12	12
Rice Lake	0061	96.9	94.0	91.6	.	.	.	28	28
Solway	0063	87.7	89.4	87.7	.	.	.	10	9
Greenwood	0074	100.9	100.9	102.0	.	.	.	10	0
Unorg. 06 - Biwabik	0091	96.2	87.9	93.6	.	.	.	8	0
Aurora	0600	102.0	94.1	90.8	.	.	.	20	0
Biwabik	0900	106.1	98.6	99.8	.	.	.	12	0
Buhl	1300	112.7	100.6	97.7	.	.	.	12	0
Chisholm	1800	89.0	90.6	87.0	.	.	.	26	0
Cook	1900	97.7	94.5	89.8	.	.	.	7	0
Ely	2500	101.6	88.9	90.0	.	.	.	23	0
Eveleth	2700	91.0	88.0	86.9	.	.	.	16	0
Gilbert	3500	100.6	95.4	94.7	.	.	.	23	0
Hermantown	3600	94.7	92.7	92.5	12.9	15.6	1.02	77	77
Hibbing	3800	101.0	89.7	90.2	23.4	26.5	1.09	116	0
Mountain Iron	5400	88.2	87.7	84.4	.	.	.	22	0
Proctor	5900	102.2	96.2	96.7	15.1	17.6	1.03	40	40
Virginia	6900	102.6	96.5	94.5	19.8	25.0	1.09	67	0
Hoyt Lakes	7200	91.7	87.1	86.1	.	.	.	16	0
Babbitt	7300	94.3	93.6	90.1	.	.	.	23	0
Duluth	9000	97.5	95.0	93.4	14.5	18.8	1.03	772	765

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

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

County\_Name=St. Louis CO=69 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Beatty	0010	92.6	84.2	88.4	.	.	.	8	0
Greenwood	0074	88.6	85.2	81.1	.	.	.	12	0
Biwabik	0900	124.9	136.2	112.2	.	.	.	6	0

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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Louis CO=69 PT=90 Property=Agricultural Bare Land (less than 34.5 acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lakewood	0040	71.6	73.2	65.7	.	.	.	7	0

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

County\_Name=St. Louis CO=69 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Kabetogama	0005	99.5	94.1	93.4	.	.	.	7	0
Beatty	0010	95.7	90.7	90.9	.	.	.	11	0
Canosia	0014	93.8	94.8	92.8	.	.	.	12	9
Cotton	0019	113.8	117.4	105.6	.	.	.	10	0
Duluth TWP	0021	106.6	101.9	100.2	.	.	.	18	16
Fayal	0026	92.6	96.6	90.8	.	.	.	21	0
Fredenberg	0030	87.7	81.4	82.8	.	.	.	10	3
French	0031	125.3	109.0	105.8	.	.	.	8	0
Gnesen	0032	86.6	86.8	87.5	.	.	.	7	4
Grand Lake	0033	102.6	99.4	100.9	.	.	.	21	11
Lakewood	0040	97.0	95.1	97.2	.	.	.	12	12
Morse	0050	96.5	82.3	84.4	.	.	.	9	0
Rice Lake	0061	96.9	94.0	91.6	.	.	.	28	28
Solway	0063	87.7	89.4	87.7	.	.	.	10	9
Greenwood	0074	94.2	96.9	91.9	.	.	.	22	0
Unorg. 05 - Central Lakes	0090	88.9	91.2	87.7	.	.	.	6	0
Unorg. 06 - Biwabik	0091	96.2	87.9	93.6	.	.	.	8	0
Unorg. 07 - B&B Island	0092	85.8	83.6	89.5	.	.	.	6	0
Unorg. 08 - Mount Iron	0093	101.8	80.0	83.0	.	.	.	7	0
Unorg. 09 - Balkan	0094	86.0	86.7	85.1	.	.	.	6	0
Aurora	0600	102.0	94.1	90.8	.	.	.	20	0
Biwabik	0900	112.4	103.9	106.4	.	.	.	18	0
Buhl	1300	112.7	100.6	97.7	.	.	.	12	0
Chisholm	1800	89.0	90.6	87.0	.	.	.	26	0
Cook	1900	97.7	94.5	89.8	.	.	.	7	0
Ely	2500	100.9	88.0	89.4	.	.	.	24	0
Eveleth	2700	91.0	88.0	86.9	.	.	.	16	0
Gilbert	3500	100.6	95.4	94.7	.	.	.	23	0
Hermantown	3600	94.7	92.7	92.5	12.9	15.6	1.02	77	77
Hibbing	3800	101.0	89.7	90.2	23.4	26.5	1.09	116	0

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=St. Louis CO=69 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mountain Iron	5400	88.2	87.7	84.4	.	.	.	22	0
Proctor	5900	102.2	96.2	96.7	15.1	17.6	1.03	40	40
Virginia	6900	102.6	96.5	94.5	19.8	25.0	1.09	67	0
Hoyt Lakes	7200	90.6	85.8	85.0	.	.	.	17	0
Babbitt	7300	94.3	93.6	90.1	.	.	.	23	0
Duluth	9000	97.5	95.0	93.4	14.5	18.8	1.03	774	767

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=St. Louis CO=69 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hibbing	3800	106.5	96.7	82.3	.	.	.	6	0
Duluth	9000	100.2	99.5	103.2	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=69 County\_Name=St. Louis

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.0	93.7	93.1	16.6	20.8	1.04	1,557	989
02	Apartment (4 or more units)	100.7	101.0	129.2	.	.	.	8	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.8	90.7	89.6	22.8	27.1	1.07	94	4
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	86.3	82.6	78.4	32.4	33.1	1.13	54	0
91	Seasonal Recreational Residential/Residential Aggregation	98.0	93.5	92.9	17.0	21.2	1.04	1,651	993
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	113.1	98.9	77.6	39.8	35.0	1.06	77	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	113.1	98.9	77.6	39.8	35.0	1.06	77	0
94	Commercial/Industrial Aggregation	98.4	91.0	88.0	.	.	.	27	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	112.2	96.8	79.8	40.9	34.7	1.07	82	0

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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 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=69 County=St. Louis without Duluth

<b>Property</b>	<b>Mean ratio</b>	<b>Median ratio</b>	<b>Aggregate ratio</b>	<b>Coeff. of dispersion *</b>	<b>Coeff. of variation *</b>	<b>Price related differential *</b>	<b>Number of sales</b>
Residential (less than 4 units)	98.4	92.6	92.9	18.7	22.6	1.05	785
Non-Commercial Seasonal Recreational Residential (with buildings)	99.2	90.9	89.8	23.1	27.2	1.07	92
Agricultural Bare Land (less than 34.5 acres) Aggregation	86.3	82.6	78.4	32.4	33.1	1.13	54
Seasonal Recreational Residential/Residential Aggregation	98.5	92.3	92.5	19.2	23.1	1.05	877
Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	113.1	98.9	77.6	39.8	35.0	1.06	77
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	113.1	98.9	77.6	39.8	35.0	1.06	77
Commercial/Industrial Aggregation	97.7	90.5	78.9	.	.	.	20
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	112.2	96.8	79.8	40.9	34.7	1.07	82

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

County\_Name=Scott CO=70 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cedar Lake	0003	93.2	95.1	90.4	.	.	.	15	12
Credit River	0004	91.9	91.1	90.4	9.5	12.0	1.02	37	37
Louisville	0009	111.7	91.5	90.3	.	.	.	6	4
New Market	0010	96.1	95.5	94.8	.	.	.	19	19
Spring Lake	0013	96.5	95.9	96.6	.	.	.	27	26
Belle Plaine	0100	95.9	95.6	95.5	9.2	12.7	1.00	71	71
Jordan	0400	95.2	93.3	94.1	8.7	13.9	1.01	44	43
Elko New Market	0600	94.6	93.4	92.3	10.4	10.5	1.00	53	53
Prior Lake	0800	94.8	94.6	95.1	9.5	12.2	1.00	216	197
Savage	0900	95.6	94.2	95.5	6.2	8.0	1.00	253	253
Shakopee	1000	91.4	90.8	91.1	8.8	12.0	1.00	330	329
New Prague	8000	95.1	95.4	94.7	8.2	10.3	1.00	45	45

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

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

08:22 Monday, June 23, 2014 **290**

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

County\_Name=Scott CO=70 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cedar Lake	0003	93.2	95.1	90.4	.	.	.	15	12
Credit River	0004	91.9	91.1	90.4	9.5	12.0	1.02	37	37
Louisville	0009	111.7	91.5	90.3	.	.	.	6	4
New Market	0010	96.1	95.5	94.8	.	.	.	19	19
Spring Lake	0013	96.5	95.9	96.6	.	.	.	27	26
Belle Plaine	0100	95.9	95.6	95.5	9.2	12.7	1.00	71	71
Jordan	0400	95.2	93.3	94.1	8.7	13.9	1.01	44	43
Elko New Market	0600	94.6	93.4	92.3	10.4	10.5	1.00	53	53
Prior Lake	0800	94.9	94.6	95.2	9.4	12.2	1.00	217	197
Savage	0900	95.6	94.2	95.5	6.2	8.0	1.00	253	253
Shakopee	1000	91.4	90.8	91.1	8.8	12.0	1.00	330	329
New Prague	8000	95.1	95.4	94.7	8.2	10.3	1.00	45	45

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

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

08:22 Monday, June 23, 2014    **291**

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

CO=70 County\_Name=Scott

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.2	93.1	93.7	8.9	11.5	1.00	1,138	1,109
91	Seasonal Recreational Residential/Residential Aggregation	94.2	93.1	93.7	8.9	11.5	1.00	1,139	1,109
94	Commercial/Industrial Aggregation	86.7	88.9	82.1	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.5	102.5	106.1	.	.	.	8	8

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

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

08:22 Monday, June 23, 2014    **292**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=70 County\_Name=Le Sueur/Scott Joint\_City=New Prague

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
New Prague	8000	Residential (less than 4 units)	95.6	95.3	94.4	8.9	11.4	1.01	86	Le Sueur/Scott
New Prague	8000	Seasonal Recreational Residential/Residential Aggregation	95.6	95.3	94.4	8.9	11.4	1.01	86	Le Sueur/Scott

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

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

08:22 Monday, June 23, 2014 **293**

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

County\_Name=Sherburne CO=71 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baldwin	0001	96.4	92.4	94.1	15.0	18.9	1.02	39	33
Becker TWP	0002	97.2	98.0	96.4	.	.	.	25	25
Big Lake TWP	0003	94.0	92.9	93.3	7.9	9.4	1.01	50	44
Blue Hill	0004	92.5	92.0	92.1	.	.	.	17	17
Clear Lake TWP	0005	97.9	99.0	97.5	.	.	.	7	5
Haven	0007	90.5	88.9	88.9	.	.	.	11	9
Livonia	0008	95.4	96.9	94.5	7.5	9.9	1.01	42	41
Orrock	0009	96.1	93.6	94.9	.	.	.	22	18
Palmer	0010	92.1	90.1	88.6	.	.	.	25	18
Santiago	0011	98.0	98.7	96.7	.	.	.	6	6
Becker	0100	98.6	98.7	98.3	6.0	7.5	1.00	51	51
Big Lake	0200	94.6	93.5	93.4	7.5	9.8	1.01	85	82
Clear Lake	0300	97.1	95.1	95.8	.	.	.	14	14
Elk River	0400	92.8	92.1	92.4	8.8	11.6	1.00	172	166
Zimmerman	0500	85.6	84.0	84.6	.	.	.	27	25
St. Cloud	9200	93.8	89.6	90.6	10.0	12.7	1.04	33	33

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

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

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

County\_Name=Sherburne CO=71 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baldwin	0001	96.4	92.4	94.1	15.0	18.9	1.02	39	33
Becker TWP	0002	97.2	98.0	96.4	.	.	.	25	25
Big Lake TWP	0003	94.0	92.9	93.3	7.9	9.4	1.01	50	44
Blue Hill	0004	93.9	93.5	92.9	.	.	.	18	17
Clear Lake TWP	0005	97.9	99.0	97.5	.	.	.	7	5
Haven	0007	90.5	88.9	88.9	.	.	.	11	9
Livonia	0008	95.4	96.9	94.5	7.5	9.9	1.01	42	41
Orrock	0009	96.1	93.6	94.9	.	.	.	22	18
Palmer	0010	91.6	90.0	88.3	.	.	.	26	18
Santiago	0011	98.0	98.7	96.7	.	.	.	6	6
Becker	0100	98.6	98.7	98.3	6.0	7.5	1.00	51	51
Big Lake	0200	94.5	93.3	93.2	7.6	9.9	1.01	86	82
Clear Lake	0300	97.1	95.1	95.8	.	.	.	14	14
Elk River	0400	92.8	92.1	92.4	8.8	11.6	1.00	172	166
Zimmerman	0500	85.6	84.0	84.6	.	.	.	27	25
St. Cloud	9200	93.8	89.6	90.6	10.0	12.7	1.04	33	33

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

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

08:22 Monday, June 23, 2014 **295**

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

CO=71 County\_Name=Sherburne

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.2	93.5	93.1	8.8	11.5	1.01	626	587
91	Seasonal Recreational Residential/Residential Aggregation	94.2	93.4	93.1	8.8	11.5	1.01	629	587
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.2	95.7	86.2	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.2	95.7	86.2	.	.	.	7	0

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

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

08:22 Monday, June 23, 2014 **296**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=71 County\_Name=Benton/Sherburne/Stearns Joint\_City=St. Cloud

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio
St. Cloud	9200	Residential (less than 4 units)	96.7	93.3	93.4
St. Cloud	9200	Apartment (4 or more units)	89.4	91.5	90.2
St. Cloud	9200	Seasonal Recreational Residential/Residential Aggregation	96.7	93.3	93.4
St. Cloud	9200	Commercial/Industrial Aggregation	100.7	104.0	97.3

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
11.7	15.3	1.03	782	Benton/Sherburne/Stearns
.	.	.	8	Benton/Sherburne/Stearns
11.7	15.3	1.03	782	Benton/Sherburne/Stearns
.	.	.	20	Benton/Sherburne/Stearns

CO=71 County\_Name=Mille Lacs/Sherburne Joint\_City=Princeton

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Princeton	9600	Residential (less than 4 units)	89.6	86.9	88.4	.	.	.	28	Mille Lacs/Sherburne
Princeton	9600	Seasonal Recreational Residential/Residential Aggregation	89.6	86.9	88.4	.	.	.	28	Mille Lacs/Sherburne

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



**2013 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
9 month 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=71 County=Sherburne without St. Cloud

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	94.2	93.5	93.3	8.7	11.4	1.01	593
Seasonal Recreational Residential/Residential Aggregation	94.2	93.5	93.2	8.8	11.5	1.01	596
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.2	95.7	86.2	.	.	.	7
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.2	95.7	86.2	.	.	.	7

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

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

08:22 Monday, June 23, 2014 **298**

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

County\_Name=Sibley CO=72 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arlington	0100	104.2	93.5	98.1	.	.	.	24	24
Gaylord	0200	78.3	70.6	71.4	.	.	.	10	10
Henderson	0500	92.1	86.6	80.0	.	.	.	11	11
Winthrop	0700	119.2	102.1	101.3	.	.	.	10	10

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

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

County\_Name=Sibley CO=72 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arlington	0100	104.2	93.5	98.1	.	.	.	24	24
Gaylord	0200	78.3	70.6	71.4	.	.	.	10	10
Henderson	0500	92.1	86.6	80.0	.	.	.	11	11
Winthrop	0700	119.2	102.1	101.3	.	.	.	10	10

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

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

08:22 Monday, June 23, 2014 **300**

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

CO=72 County\_Name=Sibley

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.0	90.9	90.5	22.6	25.0	1.07	95	95
91	Seasonal Recreational Residential/Residential Aggregation	98.0	90.9	90.5	22.6	25.0	1.07	95	95

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

08:22 Monday, June 23, 2014 301

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

County\_Name=Stearns CO=73 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Avon TWP	0003	96.1	89.7	92.8	.	.	.	8	4
Brockway	0004	94.3	92.3	92.0	.	.	.	12	12
Eden Lake	0008	99.3	95.4	98.2	.	.	.	14	4
Lynden	0019	97.6	92.0	99.2	.	.	.	11	9
Maine Prairie	0020	92.7	86.6	91.1	.	.	.	10	6
Munson	0023	100.8	94.9	100.8	.	.	.	9	1
Paynesville TWP	0026	112.4	97.6	105.2	.	.	.	7	7
St. Joseph TWP	0031	95.4	95.9	95.0	.	.	.	7	6
St. Wendel	0033	93.0	95.4	92.3	.	.	.	10	8
Sauk Centre TWP	0034	91.5	94.7	93.2	.	.	.	9	6
Wakefield	0036	96.2	93.6	96.5	.	.	.	24	8
Albany	0100	100.5	98.4	99.8	.	.	.	18	18
Avon	0200	101.9	101.4	97.6	.	.	.	12	7
Brooten	0400	89.2	91.3	87.0	.	.	.	8	8
Cold Spring	0500	99.8	97.3	96.6	12.2	16.6	1.03	51	51
Freeport	1000	97.2	93.0	96.8	.	.	.	9	9
Holdingford	1300	96.2	100.2	92.8	.	.	.	9	9
Melrose	1700	100.1	100.0	96.2	12.0	16.9	1.04	33	33
New Munich	1800	95.2	90.9	93.2	.	.	.	6	6
Paynesville	1900	106.8	101.6	101.7	.	.	.	28	28
Richmond	2100	100.0	99.9	97.5	.	.	.	13	12
Rockville	2200	90.3	87.8	91.1	.	.	.	12	7
St. Joseph	2600	99.8	98.8	98.2	8.1	10.5	1.02	49	49
Sauk Centre	3100	97.5	95.8	95.5	12.2	16.8	1.02	52	48
Waite Park	3300	99.4	96.8	98.0	8.6	13.8	1.02	32	32
St. Augusta	3400	94.9	94.6	94.2	.	.	.	29	29
Sartell	8600	93.1	93.3	91.8	7.2	9.2	1.01	136	134
St. Cloud	9200	97.0	93.3	93.7	12.0	15.8	1.03	333	333

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

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

08:22 Monday, June 23, 2014 **302**

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

County\_Name=Stearns CO=73 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Eden Lake	0008	98.7	97.8	98.3	.	.	.	9	0
Maine Prairie	0020	101.0	100.8	99.4	.	.	.	7	0
Munson	0023	98.9	97.8	95.7	.	.	.	10	0
Paynesville TWP	0026	106.2	102.8	106.3	.	.	.	6	1

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

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

08:22 Monday, June 23, 2014 **303**

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

County\_Name=Stearns CO=73 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Avon TWP	0003	97.8	91.5	94.3	.	.	.	9	4
Brockway	0004	94.3	92.3	92.0	.	.	.	12	12
Collegeville	0005	101.5	107.1	101.7	.	.	.	7	3
Eden Lake	0008	99.1	96.6	98.2	.	.	.	23	4
Fair Haven	0009	99.5	91.6	90.8	.	.	.	9	4
Lynden	0019	95.6	91.8	95.9	.	.	.	14	9
Maine Prairie	0020	96.1	89.2	93.6	.	.	.	17	6
Millwood	0022	85.6	83.1	83.5	.	.	.	6	0
Munson	0023	99.8	96.6	98.3	.	.	.	19	1
Paynesville TWP	0026	109.5	97.6	105.8	.	.	.	13	8
St. Joseph TWP	0031	95.4	95.9	95.0	.	.	.	7	6
St. Wendel	0033	93.0	95.4	92.3	.	.	.	10	8
Sauk Centre TWP	0034	94.8	95.5	94.4	.	.	.	10	6
Wakefield	0036	95.6	93.1	96.0	.	.	.	29	8
Albany	0100	100.5	98.4	99.8	.	.	.	18	18
Avon	0200	101.8	101.4	97.8	.	.	.	13	7
Brooten	0400	89.2	91.3	87.0	.	.	.	8	8
Cold Spring	0500	99.8	97.3	96.6	12.2	16.6	1.03	51	51
Freeport	1000	97.2	93.0	96.8	.	.	.	9	9
Holdingford	1300	96.2	100.2	92.8	.	.	.	9	9
Melrose	1700	100.1	100.0	96.2	12.0	16.9	1.04	33	33
New Munich	1800	95.2	90.9	93.2	.	.	.	6	6
Paynesville	1900	106.8	101.6	101.7	.	.	.	28	28
Richmond	2100	100.0	99.9	97.5	.	.	.	13	12
Rockville	2200	90.7	89.0	91.3	.	.	.	14	7
St. Joseph	2600	99.8	98.8	98.2	8.1	10.5	1.02	49	49
Sauk Centre	3100	97.8	95.8	95.9	12.4	16.8	1.02	53	48
Waite Park	3300	99.4	96.8	98.0	8.6	13.8	1.02	32	32
St. Augusta	3400	94.9	94.6	94.2	.	.	.	29	29

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

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

08:22 Monday, June 23, 2014 **304**

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

County\_Name=Stearns CO=73 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Sartell	8600	93.1	93.3	91.8	7.2	9.2	1.01	136	134
St. Cloud	9200	97.0	93.3	93.7	12.0	15.8	1.03	333	333

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



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

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

County\_Name=Stearns CO=73 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	99.8	100.0	97.3	.	.	.	7	0

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

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

08:22 Monday, June 23, 2014 **306**

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

CO=73 County\_Name=Stearns

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.2	94.8	94.7	11.1	15.0	1.03	1,012	937
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.5	96.7	96.8	12.2	14.7	1.02	61	1
91	Seasonal Recreational Residential/Residential Aggregation	97.3	94.9	94.8	11.2	14.9	1.03	1,073	938
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	82.2	78.7	71.5	.	.	.	15	0
94	Commercial/Industrial Aggregation	93.7	95.4	90.5	.	.	.	20	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	88.4	88.9	80.8	.	.	.	28	0

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

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

08:22 Monday, June 23, 2014 307

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities**  
**Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013**  
**Ratios reported only for jurisdictions with 6 sales or more**

CO=73 County\_Name=Benton/Sherburne/Stearns Joint\_City=St. Cloud

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio
St. Cloud	9200	Residential (less than 4 units)	96.7	93.3	93.4
St. Cloud	9200	Apartment (4 or more units)	89.4	91.5	90.2
St. Cloud	9200	Seasonal Recreational Residential/Residential Aggregation	96.7	93.3	93.4
St. Cloud	9200	Commercial/Industrial Aggregation	100.7	104.0	97.3

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
11.7	15.3	1.03	782	Benton/Sherburne/Stearns
.	.	.	8	Benton/Sherburne/Stearns
11.7	15.3	1.03	782	Benton/Sherburne/Stearns
.	.	.	20	Benton/Sherburne/Stearns

CO=73 County\_Name=Benton/Stearns Joint\_City=Sartell

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Sartell	8600	Residential (less than 4 units)	92.9	92.5	91.7	7.3	9.3	1.01	151	Benton/Stearns
Sartell	8600	Seasonal Recreational Residential/Residential Aggregation	92.9	92.5	91.7	7.3	9.3	1.01	151	Benton/Stearns

CO=73 County\_Name=Meeker/Stearns Joint\_City=Eden Valley

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Eden Valley	6700	Residential (less than 4 units)	101.7	101.8	102.5	.	.	.	7	Meeker/Stearns
Eden Valley	6700	Seasonal Recreational Residential/Residential Aggregation	101.7	101.8	102.5	.	.	.	7	Meeker/Stearns

CO=73 County\_Name=Stearns/Wright Joint\_City=Clearwater

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Clearwater	7200	Residential (less than 4 units)	89.3	91.0	88.9	.	.	.	13	Stearns/Wright
Clearwater	7200	Seasonal Recreational Residential/Residential Aggregation	89.3	91.0	88.9	.	.	.	13	Stearns/Wright

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

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

08:22 Monday, June 23, 2014 **308**

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

CO=73 County=Stearns without St. Cloud

<b>Property</b>	<b>Mean ratio</b>	<b>Median ratio</b>	<b>Aggregate ratio</b>	<b>Coeff. of dispersion *</b>	<b>Coeff. of variation *</b>	<b>Price related differential *</b>	<b>Number of sales</b>
Residential (less than 4 units)	97.3	95.7	95.1	10.6	14.6	1.02	679
Non-Commercial Seasonal Recreational Residential (with buildings)	98.5	96.7	96.8	12.2	14.7	1.02	61
Seasonal Recreational Residential/Residential Aggregation	97.4	95.8	95.3	10.8	14.6	1.02	740
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	82.2	78.7	71.5	.	.	.	15
Commercial/Industrial Aggregation	90.5	88.0	82.3	.	.	.	13
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	88.4	88.9	80.8	.	.	.	28

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

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

08:22 Monday, June 23, 2014 **309**

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

County\_Name=Steele CO=74 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ellendale	0300	106.3	98.5	97.5	.	.	.	7	7
Medford	0500	91.7	90.3	91.1	.	.	.	10	10
Owatonna	0700	98.5	97.3	96.7	10.0	13.8	1.02	187	187
Blooming Prairie	7100	93.0	91.1	87.6	.	.	.	9	9

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

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

08:22 Monday, June 23, 2014 310

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

County\_Name=Steele CO=74 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ellendale	0300	106.3	98.5	97.5	.	.	.	7	7
Medford	0500	91.7	90.3	91.1	.	.	.	10	10
Owatonna	0700	98.5	97.3	96.7	10.0	13.8	1.02	187	187
Blooming Prairie	7100	93.0	91.1	87.6	.	.	.	9	9

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

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

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

CO=74 County\_Name=Steele

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.8	96.8	95.8	11.1	14.8	1.02	233	233
91	Seasonal Recreational Residential/Residential Aggregation	97.8	96.8	95.8	11.1	14.8	1.02	233	233
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.5	88.0	85.6	.	.	.	10	10
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	89.2	87.0	83.1	.	.	.	11	11

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

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

08:22 Monday, June 23, 2014 312

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=74 County\_Name=Dodge/Steele Joint\_City=Blooming Prairie

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Blooming Prairie	7100	Residential (less than 4 units)	93.0	91.1	87.6	.	.	.	9	Dodge/Steele
Blooming Prairie	7100	Seasonal Recreational Residential/Residential Aggregation	93.0	91.1	87.6	.	.	.	9	Dodge/Steele

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



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

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

County\_Name=Stevens CO=75 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Morris	0500	102.3	97.7	102.0	11.7	14.4	1.00	34	34

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

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

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

County\_Name=Stevens CO=75 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Morris	0500	102.3	97.7	102.0	11.7	14.4	1.00	34	34

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

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

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

CO=75 County\_Name=Stevens

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	101.0	98.8	99.6	9.6	12.7	1.01	58	58
91	Seasonal Recreational Residential/Residential Aggregation	101.0	98.8	99.6	9.6	12.7	1.01	58	58

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

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

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

County\_Name=Swift CO=76 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Appleton	0100	104.5	98.2	98.6	.	.	.	7	0
Benson	0200	94.6	93.9	91.3	.	.	.	21	0

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

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

County\_Name=Swift CO=76 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Appleton	0100	104.5	98.2	98.6	.	.	.	7	0
Benson	0200	94.6	93.9	91.3	.	.	.	21	0

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

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

08:22 Monday, June 23, 2014 **318**

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

CO=76 County\_Name=Swift

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.1	94.4	92.9	16.4	23.2	1.06	40	0
91	Seasonal Recreational Residential/Residential Aggregation	98.1	94.4	92.9	16.4	23.2	1.06	40	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	81.5	82.6	79.0	.	.	.	15	15
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	80.6	82.4	77.6	.	.	.	16	16

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

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

08:22 Monday, June 23, 2014 **319**

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

County\_Name=Todd CO=77 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Long Prairie TWP	0018	100.5	104.4	93.5	.	.	.	7	7
Browerville	0200	93.1	88.6	93.5	.	.	.	7	7
Long Prairie	0900	99.7	97.4	99.5	.	.	.	22	22
Staples	9300	84.7	87.6	84.5	.	.	.	14	0

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

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

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

County\_Name=Todd CO=77 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Gordon	0010	99.4	108.0	101.7	.	.	.	7	1

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



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

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

County\_Name=Todd CO=77 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birchdale	0003	112.5	109.2	106.8	.	.	.	6	3
Burnhamville	0006	91.2	84.3	88.0	.	.	.	8	3
Fawn Lake	0008	96.5	96.6	96.2	.	.	.	6	4
Gordon	0010	101.4	106.7	103.9	.	.	.	10	2
Grey Eagle TWP	0011	100.2	100.4	101.3	.	.	.	6	1
Leslie	0015	95.5	86.6	93.8	.	.	.	7	1
Long Prairie TWP	0018	100.5	104.4	93.5	.	.	.	7	7
Browerville	0200	93.1	88.6	93.5	.	.	.	7	7
Long Prairie	0900	99.7	97.4	99.5	.	.	.	22	22
Staples	9300	84.7	87.6	84.5	.	.	.	14	0

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

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

08:22 Monday, June 23, 2014 **322**

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

CO=77 County\_Name=Todd

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.8	98.0	97.5	16.0	20.4	1.01	114	86
03	Non-Commercial Seasonal Recreational Residential (with buildings)	98.1	92.5	98.5	18.0	23.6	1.00	32	5
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	73.0	67.3	68.5	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	98.6	96.6	97.7	16.5	21.1	1.01	146	91
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	85.8	87.5	84.7	.	.	.	26	26
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	87.7	87.6	84.7	20.1	20.3	1.02	37	37
94	Commercial/Industrial Aggregation	141.2	98.1	106.3	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.6	96.8	93.5	17.3	18.7	1.00	62	62

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

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

08:22 Monday, June 23, 2014 **323**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=77 County\_Name=Douglas/Todd Joint\_City=Osakis

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Osakis	8200	Residential (less than 4 units)	87.7	85.3	87.1	.	.	.	14	Douglas/Todd
Osakis	8200	Seasonal Recreational Residential/Residential Aggregation	90.5	90.6	90.1	.	.	.	17	Douglas/Todd

CO=77 County\_Name=Todd/Wadena Joint\_City=Staples

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Staples	9300	Residential (less than 4 units)	83.7	85.3	82.8	.	.	.	18	Todd/Wadena
Staples	9300	Seasonal Recreational Residential/Residential Aggregation	83.7	85.3	82.8	.	.	.	18	Todd/Wadena

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

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

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

County\_Name=Traverse CO=78 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wheaton	0500	101.4	106.5	87.5	.	.	.	11	0

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

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

08:22 Monday, June 23, 2014 325

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

County\_Name=Traverse CO=78 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wheaton	0500	101.4	106.5	87.5	.	.	.	11	0

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

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

08:22 Monday, June 23, 2014 **326**

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

CO=78 County\_Name=Traverse

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.6	105.7	84.2	.	.	.	17	0
91	Seasonal Recreational Residential/Residential Aggregation	101.4	106.1	90.2	.	.	.	20	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	71.4	70.5	67.7	.	.	.	7	7
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	71.4	70.5	67.7	.	.	.	7	7

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wabasha CO=79 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Greenfield	0005	93.6	97.2	92.9	.	.	.	17	17
Elgin	0100	100.6	101.0	99.3	.	.	.	12	12
Kellogg	0300	113.9	107.1	111.0	.	.	.	7	7
Mazeppa	0500	97.4	94.2	97.7	.	.	.	9	9
Plainview	0800	95.6	97.4	94.9	9.2	12.0	1.01	30	30
Wabasha	1100	104.0	105.9	102.6	.	.	.	23	23
Lake City	7700	99.2	96.7	96.3	12.7	17.3	1.03	54	54

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

**2013 Assessment Sales Ratio Study  
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9 month study**

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

County\_Name=Wabasha CO=79 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Greenfield	0005	92.9	97.2	92.5	.	.	.	19	19
Elgin	0100	100.6	101.0	99.3	.	.	.	12	12
Kellogg	0300	113.9	107.1	111.0	.	.	.	7	7
Mazeppa	0500	97.4	94.2	97.7	.	.	.	9	9
Plainview	0800	95.6	97.4	94.9	9.2	12.0	1.01	30	30
Wabasha	1100	104.0	105.9	102.6	.	.	.	23	23
Lake City	7700	99.2	96.7	96.3	12.7	17.3	1.03	54	54

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



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

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

CO=79 County\_Name=Wabasha

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	100.4	99.9	98.6	12.2	16.7	1.02	185	185
91	Seasonal Recreational Residential/Residential Aggregation	100.2	99.9	98.4	12.2	16.7	1.02	187	187
94	Commercial/Industrial Aggregation	93.8	94.7	96.5	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.2	99.0	94.4	.	.	.	6	6

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

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

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=79 County\_Name=Goodhue/Wabasha Joint\_City=Lake City

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Lake City	7700	Residential (less than 4 units)	98.5	96.5	95.5	12.5	17.0	1.03	65	Goodhue/Wabasha
Lake City	7700	Seasonal Recreational Residential/Residential Aggregation	98.3	96.4	95.5	12.2	16.8	1.03	68	Goodhue/Wabasha

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wadena CO=80 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blueberry	0002	85.2	80.6	85.0	.	.	.	6	0
Menahga	0200	93.8	93.7	94.6	.	.	.	8	0
Sebekka	0400	111.4	98.5	103.4	.	.	.	6	0
Verndale	0500	93.2	87.1	92.1	.	.	.	7	0
Wadena	9500	95.3	93.9	87.1	16.4	24.7	1.09	34	0

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

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

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

County\_Name=Wadena CO=80 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blueberry	0002	92.1	87.5	90.4	.	.	.	9	0
Menahga	0200	93.8	93.5	94.4	.	.	.	9	0
Sebekka	0400	111.4	98.5	103.4	.	.	.	6	0
Verndale	0500	93.2	87.1	92.1	.	.	.	7	0
Wadena	9500	95.3	93.9	87.1	16.4	24.7	1.09	34	0

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

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

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

CO=80 County\_Name=Wadena

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.0	95.1	90.0	17.4	24.2	1.07	81	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	106.7	93.5	109.6	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	96.8	94.3	92.0	17.7	24.3	1.05	88	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	99.0	97.3	100.3	.	.	.	10	10
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.8	100.1	91.2	.	.	.	16	16
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.6	102.2	94.5	.	.	.	25	25

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

**2013 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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08:22 Monday, June 23, 2014 **334**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=80 County\_Name=Otter Tail/Wadena Joint\_City=Wadena

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Wadena	9500	Residential (less than 4 units)	95.3	93.9	87.1	16.4	24.7	1.09	34	Otter Tail/Wadena
Wadena	9500	Seasonal Recreational Residential/Residential Aggregation	95.3	93.9	87.1	16.4	24.7	1.09	34	Otter Tail/Wadena

CO=80 County\_Name=Todd/Wadena Joint\_City=Staples

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Staples	9300	Residential (less than 4 units)	83.7	85.3	82.8	.	.	.	18	Todd/Wadena
Staples	9300	Seasonal Recreational Residential/Residential Aggregation	83.7	85.3	82.8	.	.	.	18	Todd/Wadena

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

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

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

County\_Name=Waseca CO=81 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Woodville	0012	95.9	96.1	92.0	.	.	.	11	0
Janesville	0200	98.5	94.0	96.0	.	.	.	20	0
New Richland	0400	112.2	103.2	106.7	.	.	.	9	0
Waseca	0800	106.0	101.8	102.9	11.5	16.6	1.03	60	0

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

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

County\_Name=Waseca CO=81 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Woodville	0012	95.9	96.1	92.0	.	.	.	11	0
Janesville	0200	98.5	94.0	96.0	.	.	.	20	0
New Richland	0400	112.2	103.2	106.7	.	.	.	9	0
Waseca	0800	106.0	101.8	102.9	11.5	16.6	1.03	60	0

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



**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=81 County\_Name=Waseca

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	105.6	99.3	99.3	16.1	19.3	1.04	124	0
91	Seasonal Recreational Residential/Residential Aggregation	105.9	99.3	99.5	16.3	19.5	1.04	125	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	86.2	86.6	84.9	.	.	.	9	9
94	Commercial/Industrial Aggregation	127.1	80.0	107.5	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	89.6	89.2	89.0	.	.	.	11	11

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=81 County\_Name=Le Sueur/Waseca Joint\_City=Elysian

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

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Based on sales from January 2013 through September 2013  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created June 11**

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Washington CO=82 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baytown	0002	89.5	92.2	88.3	.	.	.	13	13
May	0009	91.5	89.2	86.8	.	.	.	14	14
Stillwater TWP	0014	93.4	89.0	92.7	.	.	.	15	15
West Lakeland	0017	94.0	92.9	86.7	.	.	.	22	22
Afton	0100	96.2	94.2	96.8	.	.	.	17	17
Bayport	0200	103.2	99.9	100.1	.	.	.	15	15
Birchwood	0300	112.4	106.2	116.0	.	.	.	7	7
Scandia	0400	93.0	90.6	92.5	.	.	.	12	12
Dellwood	0500	100.3	100.1	101.9	.	.	.	6	6
Forest Lake	0600	96.2	95.6	96.6	9.8	12.4	1.00	150	150
Hugo	0700	93.0	91.0	91.5	9.3	9.6	1.00	157	157
Lake Elmo	0800	91.6	92.3	92.4	7.8	9.9	0.99	41	41
Mahtomedi	1000	94.6	93.6	93.8	11.4	13.8	1.01	72	72
Marine-On-St. Croix	1100	105.9	108.0	76.7	.	.	.	9	9
Newport	1200	100.0	98.6	96.8	.	.	.	12	12
St. Paul Park	1300	95.5	90.8	94.1	.	.	.	21	21
Stillwater	1500	90.5	90.9	89.0	9.3	12.9	1.02	177	177
Willernie	1600	120.4	112.1	107.5	.	.	.	6	6
Oak Park Heights	1700	97.9	94.9	96.7	.	.	.	24	24
St. Mary's Point	1800	87.3	86.7	83.6	.	.	.	7	7
Lakeland	1900	99.4	98.6	98.1	.	.	.	12	12
Lake St. Croix Beach	2000	84.6	85.1	82.2	.	.	.	8	8
Cottage Grove	2200	94.6	93.4	93.5	8.3	11.5	1.01	257	257
Woodbury	2500	91.8	91.2	91.8	7.1	9.4	1.00	716	716
Oakdale	2600	94.6	92.7	93.4	9.6	13.2	1.01	209	209
Grant	2700	92.1	88.4	90.8	12.6	13.9	0.99	35	35

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Washington CO=82 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baytown	0002	89.5	92.2	88.3	.	.	.	13	13
May	0009	91.5	89.2	86.8	.	.	.	14	14
Stillwater TWP	0014	93.4	89.0	92.7	.	.	.	15	15
West Lakeland	0017	94.0	92.9	86.7	.	.	.	22	22
Afton	0100	96.2	94.2	96.8	.	.	.	17	17
Bayport	0200	103.2	99.9	100.1	.	.	.	15	15
Birchwood	0300	112.4	106.2	116.0	.	.	.	7	7
Scandia	0400	96.1	91.1	95.1	.	.	.	13	13
Dellwood	0500	100.3	100.1	101.9	.	.	.	6	6
Forest Lake	0600	96.5	95.7	96.8	10.0	13.0	1.00	151	151
Hugo	0700	93.0	91.0	91.5	9.3	9.6	1.00	157	157
Lake Elmo	0800	91.6	92.3	92.4	7.8	9.9	0.99	41	41
Mahtomedi	1000	94.6	93.6	93.8	11.4	13.8	1.01	72	72
Marine-On-St. Croix	1100	105.9	108.0	76.7	.	.	.	9	9
Newport	1200	100.0	98.6	96.8	.	.	.	12	12
St. Paul Park	1300	95.5	90.8	94.1	.	.	.	21	21
Stillwater	1500	90.5	90.9	89.0	9.3	12.9	1.02	177	177
Willernie	1600	120.4	112.1	107.5	.	.	.	6	6
Oak Park Heights	1700	97.9	94.9	96.7	.	.	.	24	24
St. Mary's Point	1800	87.3	86.7	83.6	.	.	.	7	7
Lakeland	1900	99.4	98.6	98.1	.	.	.	12	12
Lake St. Croix Beach	2000	84.6	85.1	82.2	.	.	.	8	8
Cottage Grove	2200	94.6	93.4	93.5	8.3	11.5	1.01	257	257
Woodbury	2500	91.8	91.2	91.8	7.1	9.4	1.00	716	716
Oakdale	2600	94.6	92.7	93.4	9.6	13.2	1.01	209	209
Grant	2700	92.1	88.4	90.8	12.6	13.9	0.99	35	35

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

**2013 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=82 County\_Name=Washington

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.4	92.1	92.3	9.0	11.9	1.01	2,044	2,044
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	81.1	79.7	82.4	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	93.4	92.1	92.4	9.1	12.0	1.01	2,046	2,046
94	Commercial/Industrial Aggregation	105.7	100.7	78.8	.	.	.	20	0

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

**2013 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=82 County\_Name=Dakota/Washington Joint\_City=Hastings

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Hastings	7500	Residential (less than 4 units)	91.1	90.1	90.6	9.0	12.0	1.01	173	Dakota/Washington
Hastings	7500	Seasonal Recreational Residential/Residential Aggregation	91.1	90.1	90.6	9.0	12.0	1.01	173	Dakota/Washington
Hastings	7500	Commercial/Industrial Aggregation	112.8	102.5	96.5	.	.	.	8	Dakota/Washington

CO=82 County\_Name=Ramsey/Washington Joint\_City=White Bear Lake

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio
White Bear Lake	9400	Residential (less than 4 units)	94.2	93.5	93.6
White Bear Lake	9400	Seasonal Recreational Residential/Residential Aggregation	94.2	93.5	93.6

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
9.1	12.5	1.01	165	Ramsey/Washington
9.1	12.5	1.01	165	Ramsey/Washington

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

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

County\_Name=Watonwan CO=83 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Madelia	0500	90.8	93.0	88.0	.	.	.	12	0
St. James	0800	91.9	90.0	90.0	.	.	.	21	21

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

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

08:22 Monday, June 23, 2014 **344**

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

County\_Name=Watonwan CO=83 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Madelia	0500	90.8	93.0	88.0	.	.	.	12	0
St. James	0800	91.9	90.0	90.0	.	.	.	21	21

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



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

08:22 Monday, June 23, 2014 **345**

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

CO=83 County\_Name=Watonwan

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	101.9	96.5	94.1	20.7	20.7	1.05	54	21
91	Seasonal Recreational Residential/Residential Aggregation	101.9	96.5	94.1	20.7	20.7	1.05	54	21
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	84.7	88.9	87.8	.	.	.	9	0
94	Commercial/Industrial Aggregation	89.5	80.7	78.1	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	84.7	88.9	87.8	.	.	.	9	0

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

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

08:22 Monday, June 23, 2014 **346**

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

County\_Name=Wilkin CO=84 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Breckenridge	0100	85.5	81.2	84.4	13.3	16.5	1.01	35	0

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

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

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

County\_Name=Wilkin CO=84 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Breckenridge	0100	85.5	81.2	84.4	13.3	16.5	1.01	35	0

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

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

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

CO=84 County\_Name=Wilkin

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	86.6	85.5	85.6	13.4	16.9	1.01	53	0
91	Seasonal Recreational Residential/Residential Aggregation	86.6	85.5	85.6	13.4	16.9	1.01	53	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	83.7	79.2	75.8	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	83.7	79.2	75.8	.	.	.	9	0

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

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

08:22 Monday, June 23, 2014 **349**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=84 County\_Name=Otter Tail/Wilkin Joint\_City=Rothsay

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Rothsay	8500	Residential (less than 4 units)	85.5	93.2	89.0	.	.	.	6	Otter Tail/Wilkin
Rothsay	8500	Seasonal Recreational Residential/Residential Aggregation	85.5	93.2	89.0	.	.	.	6	Otter Tail/Wilkin

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

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

08:22 Monday, June 23, 2014 **350**

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

County\_Name=Winona CO=85 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Homer	0006	96.3	96.6	94.2	.	.	.	8	8
Wilson	0018	98.9	102.3	99.4	.	.	.	9	9
Goodview	0500	99.6	99.0	100.3	.	.	.	17	17
Lewiston	0700	101.4	105.6	100.6	.	.	.	15	15
St. Charles	1000	99.0	97.7	97.7	.	.	.	25	25
Winona	1300	97.9	96.3	97.3	10.8	14.0	1.01	204	204

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

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

08:22 Monday, June 23, 2014 351

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

County\_Name=Winona CO=85 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Homer	0006	96.3	96.6	94.2	.	.	.	8	8
Wilson	0018	98.9	102.3	99.4	.	.	.	9	9
Goodview	0500	99.6	99.0	100.3	.	.	.	17	17
Lewiston	0700	101.4	105.6	100.6	.	.	.	15	15
St. Charles	1000	99.0	97.7	97.7	.	.	.	25	25
Winona	1300	97.9	96.3	97.3	10.8	14.0	1.01	204	204

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

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

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

CO=85 County\_Name=Winona

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.1	97.6	96.9	10.7	14.0	1.01	322	321
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	101.3	93.9	95.2	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	98.1	97.6	96.9	10.7	14.0	1.01	322	321
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	88.4	95.5	83.0	.	.	.	8	8
94	Commercial/Industrial Aggregation	100.8	102.0	102.3	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	88.5	95.5	83.4	.	.	.	10	10

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



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

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=85 County\_Name=Houston/Winona Joint\_City=La Crescent

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
La Crescent	9000	Residential (less than 4 units)	93.4	94.5	91.9	10.3	13.8	1.01	61	Houston/Winona
La Crescent	9000	Seasonal Recreational Residential/Residential Aggregation	93.4	94.5	91.9	10.3	13.8	1.01	61	Houston/Winona

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

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

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

County\_Name=Wright CO=86 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Buffalo TWP	0002	105.0	104.1	104.2	.	.	.	8	8
Chatham	0003	103.3	96.5	98.1	.	.	.	9	9
Clearwater TWP	0004	104.9	107.0	101.5	.	.	.	6	6
Cokato TWP	0005	81.1	86.0	81.9	.	.	.	7	7
Corinna	0006	99.7	95.2	94.5	.	.	.	19	19
Franklin	0008	92.5	90.4	91.0	.	.	.	18	18
French Lake	0009	103.5	95.2	99.7	.	.	.	10	10
Maple Lake TWP	0010	102.5	101.5	101.2	.	.	.	7	7
Marysville	0011	91.0	90.0	90.4	.	.	.	6	6
Monticello TWP	0013	97.5	97.2	97.0	.	.	.	13	13
Rockford TWP	0015	92.3	90.8	90.5	.	.	.	15	15
Southside	0017	102.5	91.0	95.0	.	.	.	10	10
Albertville	0100	90.5	91.0	90.2	6.8	8.9	1.00	58	58
Annandale	0200	94.9	93.0	92.4	.	.	.	28	28
Buffalo	0300	93.4	93.1	92.6	8.1	13.4	1.01	134	134
Cokato	0500	95.2	93.4	94.3	.	.	.	25	25
Delano	0600	94.9	94.1	95.5	6.0	8.3	0.99	45	45
Howard Lake	1000	95.6	94.4	93.6	.	.	.	16	16
Maple Lake	1100	95.4	92.9	95.3	.	.	.	19	19
Monticello	1200	91.6	91.3	91.2	6.8	9.5	1.01	109	109
Montrose	1300	97.1	96.8	96.0	8.7	11.3	1.01	45	45
St. Michael	1600	89.0	87.6	89.2	8.5	11.5	1.00	137	137
Waverly	1800	90.5	89.2	90.2	.	.	.	14	14
Otsego	1900	90.0	89.0	89.8	7.4	9.4	1.00	127	127
Clearwater	7200	89.3	91.0	88.9	.	.	.	13	13
Hanover	7400	88.7	90.1	88.1	.	.	.	18	18
Rockford	8300	90.7	89.4	90.4	.	.	.	27	27

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

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

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

County\_Name=Wright CO=86 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Corinna	0006	107.2	106.4	103.8	.	.	.	13	13
Southside	0017	91.7	86.4	87.5	.	.	.	14	14

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

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

County\_Name=Wright CO=86 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Buffalo TWP	0002	105.0	104.1	104.2	.	.	.	8	8
Chatham	0003	103.3	96.5	98.1	.	.	.	9	9
Clearwater TWP	0004	105.7	107.7	103.1	.	.	.	8	8
Cokato TWP	0005	82.9	86.3	84.6	.	.	.	8	8
Corinna	0006	102.8	100.5	97.8	14.4	17.7	1.05	32	32
Franklin	0008	92.5	90.4	91.0	.	.	.	18	18
French Lake	0009	101.9	94.4	99.1	.	.	.	12	12
Maple Lake TWP	0010	104.1	107.2	102.6	.	.	.	9	9
Marysville	0011	91.0	90.0	90.4	.	.	.	6	6
Monticello TWP	0013	97.5	97.2	97.0	.	.	.	13	13
Rockford TWP	0015	92.3	90.8	90.5	.	.	.	15	15
Silver Creek	0016	102.0	95.9	98.5	.	.	.	6	6
Southside	0017	96.2	90.5	90.2	.	.	.	24	24
Victor	0019	93.2	92.9	90.3	.	.	.	6	6
Albertville	0100	90.5	91.0	90.2	6.8	8.9	1.00	58	58
Annandale	0200	94.9	93.0	92.4	.	.	.	28	28
Buffalo	0300	93.4	93.1	92.6	8.1	13.4	1.01	134	134
Cokato	0500	95.2	93.4	94.3	.	.	.	25	25
Delano	0600	94.9	94.1	95.5	6.0	8.3	0.99	45	45
Howard Lake	1000	95.6	94.4	93.6	.	.	.	16	16
Maple Lake	1100	95.4	92.9	95.3	.	.	.	19	19
Monticello	1200	91.6	91.3	91.2	6.8	9.5	1.01	109	109
Montrose	1300	97.1	96.8	96.0	8.7	11.3	1.01	45	45
St. Michael	1600	89.0	87.6	89.2	8.5	11.5	1.00	137	137
Waverly	1800	95.2	91.9	96.0	.	.	.	16	16
Otsego	1900	90.0	89.0	89.8	7.4	9.4	1.00	127	127
Clearwater	7200	89.3	91.0	88.9	.	.	.	13	13
Hanover	7400	88.7	90.1	88.1	.	.	.	18	18
Rockford	8300	90.7	89.4	90.4	.	.	.	27	27

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

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

CO=86 County\_Name=Wright

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.8	91.4	91.9	8.9	12.7	1.01	969	969
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.2	98.8	96.7	14.7	17.8	1.04	40	40
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	89.5	90.4	85.1	.	.	.	13	13
91	Seasonal Recreational Residential/Residential Aggregation	93.1	91.5	92.2	9.3	13.1	1.01	1,009	1,009
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	101.3	89.0	98.3	.	.	.	11	11
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.2	87.6	84.0	.	.	.	20	20
94	Commercial/Industrial Aggregation	139.7	102.3	104.3	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.5	90.4	89.6	19.1	20.3	1.03	34	34

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

**CO=86 County\_Name=Hennepin/Wright Joint\_City=Dayton**

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Dayton	6600	Residential (less than 4 units)	89.7	87.8	89.0	.	.	.	24	Hennepin/Wright
Dayton	6600	Seasonal Recreational Residential/Residential Aggregation	89.7	87.8	89.0	.	.	.	24	Hennepin/Wright

**CO=86 County\_Name=Hennepin/Wright Joint\_City=Hanover**

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Hanover	7400	Residential (less than 4 units)	90.8	91.6	90.6	.	.	.	23	Hennepin/Wright
Hanover	7400	Seasonal Recreational Residential/Residential Aggregation	90.8	91.6	90.6	.	.	.	23	Hennepin/Wright

**CO=86 County\_Name=Hennepin/Wright Joint\_City=Rockford**

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Rockford	8300	Residential (less than 4 units)	90.5	89.2	90.2	.	.	.	28	Hennepin/Wright
Rockford	8300	Seasonal Recreational Residential/Residential Aggregation	90.5	89.2	90.2	.	.	.	28	Hennepin/Wright

**CO=86 County\_Name=Stearns/Wright Joint\_City=Clearwater**

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Clearwater	7200	Residential (less than 4 units)	89.3	91.0	88.9	.	.	.	13	Stearns/Wright
Clearwater	7200	Seasonal Recreational Residential/Residential Aggregation	89.3	91.0	88.9	.	.	.	13	Stearns/Wright

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

**2013 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 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Yellow Medicine CO=87 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Canby	0200	88.5	86.2	89.8	.	.	.	17	0
Clarkfield	0300	123.2	118.2	120.6	.	.	.	6	0

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

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

08:22 Monday, June 23, 2014 **360**

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

County\_Name=Yellow Medicine CO=87 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Canby	0200	88.5	86.2	89.8	.	.	.	17	0
Clarkfield	0300	123.2	118.2	120.6	.	.	.	6	0

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



**2013 Assessment Sales Ratio Study  
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08:22 Monday, June 23, 2014 **361**

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

CO=87 County\_Name=Yellow Medicine

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.9	94.6	95.5	13.7	19.3	1.03	39	0
91	Seasonal Recreational Residential/Residential Aggregation	97.9	94.6	95.5	13.7	19.3	1.03	39	0

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

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

08:22 Monday, June 23, 2014    **362**

**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=87 County\_Name=Chippewa/Yellow Medicine Joint\_City=Granite Falls

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Granite Falls	7000	Residential (less than 4 units)	99.1	100.2	98.7	.	.	.	12	Chippewa/Yellow Medicine
Granite Falls	7000	Seasonal Recreational Residential/Residential Aggregation	99.1	100.2	98.7	.	.	.	12	Chippewa/Yellow Medicine

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

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

County\_Name=Minneapolis CO=88 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	93.8	92.0	91.2	12.8	16.7	1.03	3,111	3,111

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

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

County\_Name=Minneapolis CO=88 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	93.8	92.9	90.3	10.5	13.7	1.04	47	47

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

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

County\_Name=Minneapolis CO=88 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	93.8	92.0	91.2	12.8	16.7	1.03	3,111	3,111

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

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

County\_Name=Minneapolis CO=88 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	93.7	95.6	73.6	15.3	19.2	1.27	58	0

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

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

CO=88 County\_Name=Minneapolis

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.8	92.0	91.2	12.8	16.7	1.03	3,111	3,111
02	Apartment (4 or more units)	93.8	92.9	90.3	10.5	13.7	1.04	47	47
91	Seasonal Recreational Residential/Residential Aggregation	93.8	92.0	91.2	12.8	16.7	1.03	3,111	3,111
94	Commercial/Industrial Aggregation	93.7	95.6	73.6	15.3	19.2	1.27	58	0

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

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

County\_Name=St. Paul CO=89 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	94.0	92.4	92.6	12.8	17.1	1.01	1,476	1,476

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



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

County\_Name=St. Paul CO=89 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	100.6	101.7	99.3	13.1	17.3	1.01	45	0

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

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

County\_Name=St. Paul CO=89 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	94.0	92.4	92.6	12.8	17.1	1.01	1,476	1,476

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=St. Paul CO=89 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	99.3	97.9	98.5	14.7	19.3	1.01	32	0

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

CO=89 County\_Name=St. Paul

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.0	92.4	92.6	12.8	17.1	1.01	1,476	1,476
02	Apartment (4 or more units)	100.6	101.7	99.3	13.1	17.3	1.01	45	0
91	Seasonal Recreational Residential/Residential Aggregation	94.0	92.4	92.6	12.8	17.1	1.01	1,476	1,476
94	Commercial/Industrial Aggregation	99.3	97.9	98.5	14.7	19.3	1.01	32	0

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

County\_Name=Duluth CO=90 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	97.5	95.0	93.4	14.5	18.8	1.03	772	765

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Duluth CO=90 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	97.5	95.0	93.4	14.5	18.8	1.03	774	767

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

County\_Name=Duluth CO=90 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	100.2	99.5	103.2	.	.	.	7	0

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

CO=90 County\_Name=Duluth

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.5	95.0	93.4	14.5	18.8	1.03	772	765
91	Seasonal Recreational Residential/Residential Aggregation	97.5	95.0	93.4	14.5	18.8	1.03	774	767
94	Commercial/Industrial Aggregation	100.2	99.5	103.2	.	.	.	7	0

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

County\_Name=Rochester CO=91 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	99.0	97.8	96.8	8.8	12.4	1.02	1,309	1,301

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=Rochester CO=91 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	106.1	100.2	105.8	.	.	.	10	0

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	99.0	97.8	96.8	8.8	12.4	1.02	1,309	1,301

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

County\_Name=Rochester CO=91 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	81.0	76.9	79.6	.	.	.	25	0

**All sales adjusted for time and terms  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

CO=91 County\_Name=Rochester

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.0	97.8	96.8	8.8	12.4	1.02	1,309	1,301
02	Apartment (4 or more units)	106.1	100.2	105.8	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	99.0	97.8	96.8	8.8	12.4	1.02	1,309	1,301
94	Commercial/Industrial Aggregation	81.0	76.9	79.6	.	.	.	25	0

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

County\_Name=St. Cloud CO=92 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	96.7	93.3	93.4	11.7	15.4	1.03	391	391

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

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

County\_Name=St. Cloud CO=92 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	96.7	93.3	93.4	11.7	15.4	1.03	391	391

**All sales adjusted for time and terms  
Based on sales from January 2013 through September 2013  
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source: RUNDATA.RATIO\_TXCT created June 11**

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

County\_Name=St. Cloud CO=92 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	100.7	104.0	97.3	.	.	.	10	0

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



**2013 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2013 EMV/the sales price backward adjusted to Jan 2, 2013  
Ratios reported only for jurisdictions with 6 sales or more**

CO=92 County\_Name=St. Cloud

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.7	93.3	93.4	11.7	15.4	1.03	391	391
91	Seasonal Recreational Residential/Residential Aggregation	96.7	93.3	93.4	11.7	15.4	1.03	391	391
94	Commercial/Industrial Aggregation	100.7	104.0	97.3	.	.	.	10	0

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