

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014**  
**Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Farm Island	0008	97.7	93.3	96.3	.	.	.	6	6
Hazelton	0012	101.1	98.2	102.7	.	.	.	6	4
Nordland	0025	91.6	88.3	90.8	.	.	.	9	5
Shamrock	0030	101.8	104.3	99.1	.	.	.	10	10
Aitkin	0100	97.0	90.5	90.9	.	.	.	17	0

**All sales adjusted for time and terms**  
**Based on sales from January 2014 through September 2014**  
**\* Indicate calculations were done without extreme ratios**  
**source: RUNDATA.RATIO\_TXCT created FINAL**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Farm Island	0008	99.7	102.3	93.6	.	.	.	9	9
Hazelton	0012	104.3	99.2	102.5	.	.	.	7	7
Nordland	0025	99.2	91.8	100.0	.	.	.	7	6
Shamrock	0030	95.0	93.8	91.9	.	.	.	18	18

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

County\_Name=Aitkin CO=01 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Aitkin TWP	0001	97.6	97.2	92.6	.	.	.	6	3
Ball Bluff	0002	113.6	104.4	109.2	.	.	.	6	4
Farm Island	0008	98.9	96.4	94.7	.	.	.	15	15
Fleming	0009	98.3	97.8	98.8	.	.	.	8	5
Glen	0010	116.2	122.4	113.5	.	.	.	7	7
Hazelton	0012	102.9	98.2	102.6	.	.	.	13	11
Hill Lake	0013	96.8	94.6	94.5	.	.	.	6	6
Lakeside	0017	100.4	95.4	94.8	.	.	.	9	8
Nordland	0025	94.9	89.1	94.3	.	.	.	16	11
Shamrock	0030	97.4	95.4	94.7	.	.	.	28	28
Aitkin	0100	97.0	90.5	90.9	.	.	.	17	0
Hill City	0700	100.2	99.6	99.1	.	.	.	8	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)	101.0	95.6	97.2	16.2	17.9	1.02	112	50
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.5	95.8	96.1	17.3	19.4	1.03	93	74
91	Seasonal Recreational Residential/Residential Aggregation	100.3	95.8	96.7	16.7	18.5	1.03	205	124
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	97.0	95.8	97.7	17.6	22.4	0.99	31	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.0	95.8	97.7	17.6	22.4	0.99	31	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.9	98.2	102.9	18.1	23.5	0.98	37	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	93.8	92.9	91.8	.	.	.	29	29
Anoka	0100	96.8	96.1	96.1	7.3	9.3	1.01	97	97
Andover	0300	95.4	95.5	94.6	7.0	8.6	1.01	234	234
Centerville	0400	94.1	95.7	93.7	.	.	.	29	29
Columbia Heights	0500	95.4	96.9	89.8	10.6	13.0	1.01	159	159
Circle Pines	0600	96.0	96.5	95.7	7.4	9.4	1.00	42	42
Nowthen	0700	99.4	96.3	96.7	.	.	.	26	26
Fridley	0800	96.8	97.0	96.3	7.1	8.9	1.01	157	157
Lexington	0900	96.6	93.3	95.4	.	.	.	8	8
Coon Rapids	1000	95.6	94.6	95.1	7.4	9.0	1.00	357	357
Ramsey	1200	95.7	96.2	95.0	7.4	9.0	1.01	208	208
Lino Lakes	1300	96.5	96.8	95.9	7.2	8.2	1.00	148	148
East Bethel	1400	93.5	92.0	92.3	8.4	10.5	1.01	90	90
St. Francis	1600	98.7	96.9	96.7	9.8	9.3	1.01	67	67
Ham Lake	1700	96.0	96.1	94.9	7.6	10.2	1.01	92	92
Oak Grove	1800	96.8	95.4	96.4	9.7	11.0	1.00	60	60
Columbus	1900	96.0	95.1	92.9	.	.	.	19	19
Blaine	6200	97.7	96.9	97.4	7.4	8.1	1.00	567	567
Spring Lake Park	8700	93.9	93.2	93.6	8.2	9.7	1.00	34	34

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Linwood	0010	94.0	93.5	92.0	8.1	11.2	1.02	30	30
Anoka	0100	96.8	96.1	96.1	7.3	9.3	1.01	97	97
Andover	0300	95.4	95.5	94.6	7.0	8.6	1.01	234	234
Centerville	0400	94.1	95.7	93.7	.	.	.	29	29
Columbia Heights	0500	95.4	96.9	89.8	10.6	13.0	1.01	159	159
Circle Pines	0600	96.0	96.5	95.7	7.4	9.4	1.00	42	42
Nowthen	0700	99.4	96.3	96.7	.	.	.	26	26
Fridley	0800	96.8	97.0	96.3	7.1	8.9	1.01	157	157
Lexington	0900	96.6	93.3	95.4	.	.	.	8	8
Coon Rapids	1000	95.6	94.6	95.1	7.4	9.0	1.00	357	357
Ramsey	1200	95.7	96.2	95.0	7.4	9.0	1.01	208	208
Lino Lakes	1300	96.5	96.8	95.9	7.2	8.2	1.00	148	148
East Bethel	1400	93.5	92.0	92.3	8.4	10.5	1.01	90	90
St. Francis	1600	98.7	96.9	96.7	9.8	9.3	1.01	67	67
Ham Lake	1700	96.0	96.1	94.9	7.6	10.2	1.01	92	92
Oak Grove	1800	96.8	95.4	96.4	9.7	11.0	1.00	60	60
Columbus	1900	96.0	95.1	92.9	.	.	.	19	19
Blaine	6200	97.7	96.9	97.4	7.4	8.1	1.00	567	567
Spring Lake Park	8700	93.9	93.2	93.6	8.2	9.7	1.00	34	34

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

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.3	95.8	95.4	7.9	9.4	1.01	2,425	2,425
06	Commercial (with buildings)	90.4	91.1	67.2	.	.	.	17	0
07	Industrial (with buildings)	95.2	94.0	97.9	.	.	.	9	0
90	Agricultural Bare Land (less than 34.5 acres) Aggregation	86.7	94.8	65.5	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	96.3	95.8	95.4	7.9	9.4	1.01	2,426	2,426
94	Commercial/Industrial Aggregation	92.1	93.1	75.0	.	.	.	26	0

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
St. Francis	1600	Residential (less than 4 units)	98.7	96.9	96.7	9.8	9.3	1.01	67	Anoka/Isanti
St. Francis	1600	Seasonal Recreational Residential/Residential Aggregation	98.7	96.9	96.7	9.8	9.3	1.01	67	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)	97.7	96.9	97.4	7.4	8.1	1.00	567	Anoka/Ramsey
Blaine	6200	Seasonal Recreational Residential/Residential Aggregation	97.7	96.9	97.4	7.4	8.1	1.00	567	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	93.8	94.0	8.5	10.1	1.00	35	Anoka/Ramsey
Spring Lake Park	8700	Seasonal Recreational Residential/Residential Aggregation	94.4	93.8	94.0	8.5	10.1	1.00	35	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	101.4	99.5	100.4	.	.	.	12	12
Cormorant	0006	101.1	95.2	97.0	.	.	.	15	15
Detroit	0008	104.8	99.2	97.9	.	.	.	17	17
Erie	0009	97.5	94.5	98.1	.	.	.	16	16
Height Of Land	0014	90.2	91.1	89.4	.	.	.	6	6
Lake Eunice	0016	87.8	91.9	87.1	.	.	.	10	10
Lake View	0018	99.4	97.4	92.3	.	.	.	19	19
Osage	0020	92.0	89.1	87.9	.	.	.	6	6
Detroit Lakes	0300	95.8	94.1	95.6	12.4	13.7	1.00	124	124
Frazee	0400	102.9	95.4	98.5	.	.	.	11	11
Lake Park	0500	102.6	101.0	100.9	.	.	.	11	11

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cormorant	0006	96.6	88.7	93.8	.	.	.	14	14
Detroit	0008	83.7	82.2	80.9	.	.	.	6	6
Lake Eunice	0016	96.8	94.1	97.7	.	.	.	18	18
Lake View	0018	91.6	91.5	91.0	.	.	.	13	13
Detroit Lakes	0300	91.8	90.4	89.5	.	.	.	19	19

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Detroit Lakes	0300	101.5	94.6	82.2	.	.	.	10	0

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Audubon TWP	0002	85.0	85.5	86.8	.	.	.	9	9
Burlington	0003	99.2	95.1	99.4	.	.	.	14	14
Cormorant	0006	98.9	91.0	95.4	.	.	.	29	29
Detroit	0008	99.3	94.9	90.0	.	.	.	23	23
Erie	0009	97.1	95.0	97.1	.	.	.	21	21
Height Of Land	0014	101.9	94.2	102.2	.	.	.	10	10
Lake Eunice	0016	93.6	91.9	92.9	.	.	.	28	28
Lake View	0018	96.2	96.1	91.8	15.4	18.1	1.04	32	32
Osage	0020	91.1	88.3	88.7	.	.	.	9	9
Round Lake	0024	93.3	91.0	95.4	.	.	.	6	6
Detroit Lakes	0300	95.3	93.5	94.1	12.7	14.0	1.01	143	143
Frazee	0400	102.9	95.4	98.5	.	.	.	11	11
Lake Park	0500	102.6	101.0	100.9	.	.	.	11	11

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Detroit Lakes	0300	101.5	94.6	82.2	.	.	.	10	0

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

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.4	95.2	95.6	13.3	14.7	1.01	284	284
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.7	91.2	92.5	15.7	17.3	1.03	111	111
06	Commercial (with buildings)	107.1	98.5	85.5	.	.	.	15	0
91	Seasonal Recreational Residential/Residential Aggregation	96.6	94.1	94.6	14.0	15.5	1.01	395	395
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	118.3	109.0	118.5	.	.	.	19	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	115.7	105.8	112.9	.	.	.	23	0
94	Commercial/Industrial Aggregation	107.1	98.5	85.5	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	114.2	105.8	101.1	20.4	23.6	1.13	33	0

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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	98.2	96.7	92.6	.	.	.	26	0
Eckles	0010	88.4	86.5	87.5	.	.	.	15	0
Grant Valley	0012	90.2	86.9	90.6	.	.	.	11	0
Northern	0027	91.1	90.0	88.4	14.6	16.0	1.01	39	0
Turtle Lake	0040	97.8	92.4	89.7	.	.	.	17	0
Turtle River TWP	0041	95.6	95.2	92.8	.	.	.	14	0
Bemidji	0100	95.8	94.1	93.1	11.2	10.8	1.01	102	0
Blackduck	0200	83.9	85.9	83.7	.	.	.	6	0

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**City and Township Ratios by Property Type  
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County\_Name=Beltrami CO=04 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bemidji	0100	94.7	82.0	63.8	.	.	.	6	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	98.2	96.7	92.6	.	.	.	26	0
Eckles	0010	88.4	86.5	87.5	.	.	.	15	0
Frohn	0011	111.7	113.5	101.0	.	.	.	6	0
Grant Valley	0012	90.2	86.9	90.6	.	.	.	11	0
Liberty	0022	107.2	107.9	109.0	.	.	.	6	0
Northern	0027	90.8	89.6	88.0	14.5	15.9	1.02	40	0
Ten Lake	0039	97.3	97.5	110.3	.	.	.	8	0
Turtle Lake	0040	97.7	92.5	90.4	.	.	.	20	0
Turtle River TWP	0041	93.6	95.1	87.1	.	.	.	15	0
Bemidji	0100	95.8	94.2	93.2	11.2	10.8	1.01	103	0
Blackduck	0200	83.9	85.9	83.7	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Beltrami CO=04 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bemidji	0100	94.7	82.0	63.8	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=04 County\_Name=Beltrami

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.4	92.3	76.9	14.0	14.2	1.02	281	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.6	102.6	95.9	.	.	.	27	0
06	Commercial (with buildings)	95.3	98.5	66.3	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	94.6	92.8	78.3	14.5	14.8	1.02	308	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	118.4	103.4	113.8	.	.	.	14	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	117.5	99.5	112.3	.	.	.	17	0
94	Commercial/Industrial Aggregation	95.3	98.5	66.3	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	123.0	103.0	108.1	.	.	.	26	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	87.3	86.1	88.4	.	.	.	10	7
Minden	0009	101.6	99.3	103.3	.	.	.	7	7
St. George	0010	113.4	90.2	91.7	.	.	.	6	6
Watab	0012	89.8	89.4	87.6	.	.	.	23	19
Foley	0200	99.3	96.3	97.0	.	.	.	25	25
Rice	0600	92.6	91.0	92.9	.	.	.	20	20
Sauk Rapids	0900	97.0	93.5	94.5	9.7	8.7	1.01	117	117
Sartell	8600	104.1	101.4	101.5	.	.	.	17	17
St. Cloud	9200	98.3	97.2	95.7	11.4	13.4	1.02	31	31

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Langola	0006	87.8	86.1	87.9	.	.	.	12	7
Minden	0009	101.6	99.3	103.3	.	.	.	7	7
St. George	0010	113.4	90.2	91.7	.	.	.	6	6
Watab	0012	89.6	89.4	87.7	.	.	.	25	19
Foley	0200	99.3	96.3	97.0	.	.	.	25	25
Rice	0600	92.8	91.9	93.1	.	.	.	21	21
Sauk Rapids	0900	97.0	93.5	94.5	9.7	8.7	1.01	117	117
Sartell	8600	104.1	101.4	101.5	.	.	.	17	17
St. Cloud	9200	98.3	97.2	95.7	11.4	13.4	1.02	31	31

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=05 County\_Name=Benton

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.8	94.1	93.9	10.7	10.5	1.01	271	262
06	Commercial (with buildings)	98.6	98.1	89.5	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	96.6	94.0	93.8	10.8	10.7	1.01	276	263
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.5	93.5	87.7	.	.	.	11	0
94	Commercial/Industrial Aggregation	98.6	98.1	89.5	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.2	100.9	98.1	.	.	.	23	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Royalton	1400	Residential (less than 4 units)	117.8	103.8	103.4	.	.	.	19	Benton/Morrison
Royalton	1400	Seasonal Recreational Residential/Residential Aggregation	117.8	103.8	103.4	.	.	.	19	Benton/Morrison

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio
St. Cloud	9200	Residential (less than 4 units)	94.3	93.3	91.7
St. Cloud	9200	Apartment (4 or more units)	185.8	92.2	133.3
St. Cloud	9200	Commercial (with buildings)	105.4	99.4	88.1
St. Cloud	9200	Seasonal Recreational Residential/Residential Aggregation	94.3	93.3	91.7
St. Cloud	9200	Commercial/Industrial Aggregation	104.6	98.9	89.4

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
10.3	11.5	1.02	816	Benton/Sherburne/Stearns
.	.	.	6	Benton/Sherburne/Stearns
.	.	.	28	Benton/Sherburne/Stearns
10.3	11.5	1.02	816	Benton/Sherburne/Stearns
21.5	26.9	1.17	30	Benton/Sherburne/Stearns

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Sartell	8600	Residential (less than 4 units)	95.4	94.3	93.3	7.9	8.9	1.02	202	Benton/Stearns
Sartell	8600	Seasonal Recreational Residential/Residential Aggregation	95.4	94.3	93.3	7.9	8.9	1.02	202	Benton/Stearns

**All sales adjusted for time and terms**  
**Based on sales from January 2014 through September 2014**  
**\* Indicate calculations were done without extreme ratios**  
**source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=05 County=Benton without St. Cloud

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	96.6	93.8	93.7	10.6	10.0	1.01	240
Commercial (with buildings)	96.0	93.2	86.4	.	.	.	6
Seasonal Recreational Residential/Residential Aggregation	96.4	93.7	93.6	10.6	10.2	1.01	245
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.5	93.5	87.7	.	.	.	11
Commercial/Industrial Aggregation	96.0	93.2	86.4	.	.	.	6
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.2	100.9	98.1	.	.	.	23

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Graceville	0500	100.0	99.1	98.7	.	.	.	7	0
Ortonville	0800	96.3	94.0	92.9	.	.	.	23	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Prior	0013	100.0	104.3	99.2	.	.	.	6	0
Graceville	0500	100.0	99.1	98.7	.	.	.	7	0
Ortonville	0800	96.3	94.0	92.9	.	.	.	23	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=06 County\_Name=Big Stone

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.3	93.9	102.9	17.2	16.6	1.04	44	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	95.5	96.7	90.6	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	98.9	93.9	101.0	16.6	16.2	1.04	50	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	88.2	82.0	83.8	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	89.3	85.4	84.7	.	.	.	13	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Decoria	0006	91.0	88.6	89.8	.	.	.	7	7
Mankato TWP	0015	97.1	97.0	96.8	.	.	.	7	7
Rapidan	0019	89.7	91.6	87.7	.	.	.	7	7
South Bend	0021	95.4	95.8	93.9	.	.	.	8	8
Eagle Lake	0300	96.0	93.2	96.4	.	.	.	28	28
Lake Crystal	0700	99.5	101.1	99.2	7.7	9.9	1.00	31	31
Madison Lake	0800	89.3	88.9	89.2	.	.	.	14	14
Mankato	0900	94.7	93.0	93.6	8.6	9.6	1.01	293	293
Mapleton	1000	111.1	107.9	108.5	.	.	.	13	13

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Blue Earth CO=07 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mankato	0900	92.6	92.0	74.4	.	.	.	12	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Decoria	0006	91.0	88.6	89.8	.	.	.	7	7
Mankato TWP	0015	97.1	97.0	96.8	.	.	.	7	7
Rapidan	0019	89.7	91.6	87.7	.	.	.	7	7
South Bend	0021	95.4	95.8	93.9	.	.	.	8	8
Eagle Lake	0300	96.0	93.2	96.4	.	.	.	28	28
Lake Crystal	0700	99.5	101.1	99.2	7.7	9.9	1.00	31	31
Madison Lake	0800	88.1	88.9	88.6	.	.	.	16	16
Mankato	0900	94.7	93.0	93.6	8.6	9.6	1.01	293	293
Mapleton	1000	111.1	107.9	108.5	.	.	.	13	13

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Blue Earth CO=07 PT=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	92.6	92.0	74.4	.	.	.	12	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=07 County\_Name=Blue Earth

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.8	93.9	94.2	9.6	10.8	1.01	448	448
02	Apartment (4 or more units)	96.2	94.5	91.4	.	.	.	6	0
06	Commercial (with buildings)	92.2	88.7	77.2	.	.	.	24	0
91	Seasonal Recreational Residential/Residential Aggregation	95.9	93.8	94.3	9.8	10.8	1.01	451	451
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.8	100.0	99.7	.	.	.	14	14
94	Commercial/Industrial Aggregation	91.2	87.9	76.0	.	.	.	25	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.6	98.4	96.7	.	.	.	15	15

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Mankato	0900	Residential (less than 4 units)	94.7	93.0	93.6	8.6	9.6	1.01	293	Blue Earth/Nicollet
Mankato	0900	Commercial (with buildings)	92.6	92.0	74.4	.	.	.	12	Blue Earth/Nicollet
Mankato	0900	Seasonal Recreational Residential/Residential Aggregation	94.7	93.0	93.6	8.6	9.6	1.01	293	Blue Earth/Nicollet
Mankato	0900	Commercial/Industrial Aggregation	92.6	92.0	74.4	.	.	.	12	Blue Earth/Nicollet

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
North Mankato	8800	Residential (less than 4 units)	96.7	95.2	95.7	8.7	9.8	1.01	150	Blue Earth/Nicollet
North Mankato	8800	Seasonal Recreational Residential/Residential Aggregation	96.7	95.2	95.7	8.7	9.8	1.01	150	Blue Earth/Nicollet

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cottonwood	0004	106.4	106.2	100.6	.	.	.	6	0
New Ulm	0600	95.2	95.1	95.3	7.9	9.3	1.00	107	0
Sleepy Eye	0800	99.8	96.9	95.4	.	.	.	13	0
Springfield	0900	96.1	96.3	94.2	.	.	.	16	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cottonwood	0004	106.4	106.2	100.6	.	.	.	6	0
New Ulm	0600	95.2	95.1	95.3	7.9	9.3	1.00	107	0
Sleepy Eye	0800	99.8	96.9	95.4	.	.	.	13	0
Springfield	0900	96.1	96.3	94.2	.	.	.	16	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=08 County\_Name=Brown

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.0	95.6	95.1	10.1	12.2	1.02	159	0
06	Commercial (with buildings)	92.7	90.5	91.0	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	97.0	95.6	95.1	10.1	12.2	1.02	159	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.5	94.7	100.8	.	.	.	10	10
94	Commercial/Industrial Aggregation	92.7	90.5	91.0	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.2	101.0	104.0	.	.	.	12	12

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barnum TWP	0003	97.0	90.5	93.8	.	.	.	7	0
Moose Lake TWP	0014	101.7	99.3	97.0	.	.	.	7	0
Thomson TWP	0023	93.7	91.4	91.3	13.2	13.6	1.01	39	0
Twin Lakes	0024	94.4	92.0	90.1	.	.	.	18	0
Carlton	0400	83.3	81.6	81.7	.	.	.	6	0
Cloquet	0500	97.0	94.9	94.8	12.7	14.7	1.02	102	0
Scanlon	1500	94.1	92.0	92.4	.	.	.	12	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	95.7	89.2	92.6	.	.	.	8	0
Moose Lake TWP	0014	101.7	99.3	97.0	.	.	.	7	0
Thomson TWP	0023	93.7	91.4	91.3	13.2	13.6	1.01	39	0
Twin Lakes	0024	94.4	92.0	90.1	.	.	.	18	0
Carlton	0400	83.3	81.6	81.7	.	.	.	6	0
Cloquet	0500	97.0	94.9	94.8	12.7	14.7	1.02	102	0
Scanlon	1500	94.1	92.0	92.4	.	.	.	12	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=09 County\_Name=Carlton

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.0	94.6	93.8	13.5	14.7	1.02	226	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	105.5	102.2	100.6	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	97.5	95.2	94.0	13.8	15.0	1.02	240	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	93.5	87.7	89.4	.	.	.	19	19
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.6	87.7	89.6	.	.	.	21	21
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.4	86.1	88.0	.	.	.	23	23

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dahlgren	0005	98.1	100.3	96.8	.	.	.	9	9
Waconia TWP	0010	96.9	90.4	84.3	.	.	.	6	6
Carver	0200	97.2	97.4	98.4	8.2	7.8	0.98	49	49
Chaska	0400	96.8	95.9	94.4	9.5	10.7	1.02	203	203
Cologne	0500	93.5	93.4	88.9	.	.	.	23	23
Hamburg	0600	102.8	99.0	99.3	.	.	.	6	6
Mayer	0700	101.3	100.6	101.4	.	.	.	24	24
Norwood-Young America	0900	102.7	99.9	101.2	12.6	12.7	1.00	41	41
Victoria	1000	99.6	101.3	97.8	9.5	10.8	1.02	108	108
Waconia	1100	95.6	95.7	96.2	9.2	10.2	0.99	136	136
Watertown	1200	91.8	90.8	92.3	8.3	10.3	0.99	49	49
Chanhassen	6300	97.8	98.0	97.1	8.4	9.9	1.01	307	307

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dahlgren	0005	98.1	100.3	96.8	.	.	.	9	9
Waconia TWP	0010	96.9	90.4	84.3	.	.	.	6	6
Carver	0200	97.2	97.4	98.4	8.2	7.8	0.98	49	49
Chaska	0400	96.8	95.9	94.4	9.5	10.7	1.02	203	203
Cologne	0500	93.5	93.4	88.9	.	.	.	23	23
Hamburg	0600	102.8	99.0	99.3	.	.	.	6	6
Mayer	0700	101.3	100.6	101.4	.	.	.	24	24
Norwood-Young America	0900	102.7	99.9	101.2	12.6	12.7	1.00	41	41
Victoria	1000	99.6	101.3	97.8	9.5	10.8	1.02	108	108
Waconia	1100	95.6	95.7	96.2	9.2	10.2	0.99	136	136
Watertown	1200	91.8	90.8	92.3	8.3	10.3	0.99	49	49
Chanhassen	6300	97.8	98.0	97.1	8.4	9.9	1.01	307	307

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=10 County\_Name=Carver

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.8	97.0	96.5	9.8	10.5	1.01	986	986
91	Seasonal Recreational Residential/Residential Aggregation	97.8	97.0	96.5	9.8	10.5	1.01	986	986
94	Commercial/Industrial Aggregation	73.0	84.4	60.7	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Chanhassen	6300	Residential (less than 4 units)	97.8	98.0	97.1	8.4	9.9	1.01	307	Carver/Hennepin
Chanhassen	6300	Seasonal Recreational Residential/Residential Aggregation	97.8	98.0	97.1	8.4	9.9	1.01	307	Carver/Hennepin

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barclay	0002	87.8	87.8	88.5	.	.	.	9	4
Birch Lake	0005	81.8	91.3	83.9	.	.	.	6	0
Fairview	0015	102.6	98.1	99.4	.	.	.	6	4
Leech Lake	0022	100.5	100.6	106.1	.	.	.	6	0
Pine River TWP	0032	102.0	102.5	99.9	.	.	.	8	0
Shingobee	0039	107.3	100.0	108.1	.	.	.	16	0
Sylvan	0042	93.6	90.4	93.9	.	.	.	24	0
East Gull Lake	0500	88.4	88.7	85.8	.	.	.	11	0
Lake Shore	1200	87.0	97.7	92.3	.	.	.	9	0
Pillager	1500	97.1	87.3	90.3	.	.	.	6	0
Pine River	1600	96.6	101.9	91.1	.	.	.	15	2
Walker	2300	96.9	94.8	95.9	.	.	.	20	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Crooked Lake	0012	87.3	86.4	83.3	.	.	.	12	0
Fairview	0015	106.3	107.0	101.3	.	.	.	11	8
Hiram	0017	106.9	92.7	119.8	.	.	.	6	0
Kego	0020	95.7	92.3	94.9	.	.	.	6	0
Leech Lake	0022	102.7	106.8	100.5	.	.	.	7	0
Ponto Lake	0033	106.6	97.3	102.0	.	.	.	10	0
Powers	0035	107.3	100.5	102.2	.	.	.	14	0
Shingobee	0039	100.4	99.7	98.5	.	.	.	9	0
Sylvan	0042	103.4	91.0	94.6	.	.	.	9	0
Turtle Lake	0046	94.7	94.8	87.1	.	.	.	13	0
Wabedo	0047	105.1	113.5	113.3	.	.	.	8	0
Woodrow	0052	99.7	99.4	101.9	.	.	.	20	0
East Gull Lake	0500	104.1	104.6	101.0	.	.	.	7	0
Lake Shore	1200	96.1	94.5	94.0	.	.	.	15	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barclay	0002	91.3	88.4	88.9	.	.	.	12	7
Birch Lake	0005	83.9	91.1	85.5	.	.	.	9	0
Crooked Lake	0012	88.9	86.4	83.7	.	.	.	16	0
Fairview	0015	105.0	101.0	100.5	.	.	.	17	12
Hiram	0017	102.8	90.3	115.0	.	.	.	8	0
Kego	0020	93.4	90.6	92.8	.	.	.	9	0
Leech Lake	0022	101.7	101.2	102.2	.	.	.	13	0
Loon Lake	0024	94.6	87.6	98.2	.	.	.	7	3
Pike Bay	0030	101.6	90.4	96.3	.	.	.	6	1
Pine River TWP	0032	98.3	96.2	96.6	.	.	.	11	0
Ponto Lake	0033	102.7	97.3	97.6	.	.	.	12	0
Powers	0035	105.4	96.6	100.5	.	.	.	18	0
Shingobee	0039	104.8	99.7	104.1	.	.	.	25	0
Sylvan	0042	96.3	91.0	94.1	14.9	16.6	1.00	33	0
Trelipe	0045	127.2	94.2	92.8	.	.	.	6	4
Turtle Lake	0046	94.4	93.1	88.9	.	.	.	17	0
Wabedo	0047	99.7	92.0	101.8	.	.	.	11	0
Woodrow	0052	98.9	98.9	100.6	.	.	.	25	0
East Gull Lake	0500	94.5	96.1	92.2	.	.	.	18	0
Lake Shore	1200	92.7	95.6	93.3	.	.	.	24	0
Pillager	1500	97.1	87.3	90.3	.	.	.	6	0
Pine River	1600	96.6	101.9	91.1	.	.	.	15	2
Walker	2300	102.2	96.3	102.8	.	.	.	25	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=11 County\_Name=Cass

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.2	93.6	94.7	16.0	18.5	1.01	210	27
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.2	97.0	97.9	17.7	19.1	1.01	194	26
91	Seasonal Recreational Residential/Residential Aggregation	98.1	95.1	96.4	17.0	18.8	1.01	404	53
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	92.0	87.9	85.1	.	.	.	27	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	92.0	87.9	85.1	.	.	.	27	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.1	90.1	88.1	17.0	19.2	1.06	34	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Clara City	0100	98.6	102.7	96.9	.	.	.	12	0
Montevideo	0600	92.7	90.4	91.5	11.0	14.9	1.01	39	0
Granite Falls	7000	106.2	94.2	101.2	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

County\_Name=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	98.6	102.7	96.9	.	.	.	12	0
Montevideo	0600	92.7	90.4	91.5	11.0	14.9	1.01	39	0
Granite Falls	7000	106.2	94.2	101.2	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=12 County\_Name=Chippewa

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.9	92.5	92.7	13.3	16.0	1.02	75	0
91	Seasonal Recreational Residential/Residential Aggregation	94.9	92.5	92.7	13.3	16.0	1.02	75	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.3	98.0	96.3	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.3	98.0	96.3	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Granite Falls	7000	Residential (less than 4 units)	103.6	94.1	96.3	.	.	.	21	Chippewa/Yellow Medicine
Granite Falls	7000	Seasonal Recreational Residential/Residential Aggregation	103.6	94.1	96.3	.	.	.	21	Chippewa/Yellow Medicine

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	95.7	93.1	94.7	.	.	.	27	15
Fish Lake	0004	89.2	89.9	89.4	.	.	.	9	6
Franconia	0005	101.0	99.2	99.5	.	.	.	8	7
Lent	0006	94.4	95.2	92.7	.	.	.	18	18
Nessel	0007	95.3	94.2	93.9	.	.	.	15	6
Sunrise	0010	98.9	95.0	96.6	.	.	.	13	13
Center City	0200	96.1	95.7	96.4	.	.	.	9	1
Chisago City	0300	94.4	94.1	91.7	9.7	10.3	1.02	42	33
Harris	0400	92.9	92.4	92.0	.	.	.	6	6
Lindstrom	0500	93.7	90.4	89.7	12.4	11.7	1.01	44	36
North Branch	0600	93.7	94.5	92.1	9.7	11.5	1.02	77	77
Rush City	0700	104.6	101.8	104.0	.	.	.	6	6
Shafer	0800	100.1	98.7	99.9	.	.	.	7	7
Stacy	0900	87.2	85.5	87.1	.	.	.	7	7
Taylors Falls	1100	99.0	96.1	99.5	.	.	.	7	7
Wyoming	1200	91.6	93.1	90.8	9.0	9.2	1.01	45	45

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Chisago Lake	0003	96.4	94.7	95.3	.	.	.	28	15
Fish Lake	0004	89.2	89.9	89.4	.	.	.	9	6
Franconia	0005	101.0	99.2	99.5	.	.	.	8	7
Lent	0006	94.4	95.2	92.7	.	.	.	18	18
Nessel	0007	97.7	94.4	95.4	.	.	.	17	6
Sunrise	0010	98.9	95.0	96.6	.	.	.	13	13
Center City	0200	96.1	95.7	96.4	.	.	.	9	1
Chisago City	0300	94.4	94.1	91.7	9.7	10.3	1.02	42	33
Harris	0400	92.9	92.4	92.0	.	.	.	6	6
Lindstrom	0500	93.7	90.4	89.7	12.4	11.7	1.01	44	36
North Branch	0600	93.7	94.5	92.1	9.7	11.5	1.02	77	77
Rush City	0700	104.6	101.8	104.0	.	.	.	6	6
Shafer	0800	100.1	98.7	99.9	.	.	.	7	7
Stacy	0900	87.2	85.5	87.1	.	.	.	7	7
Taylors Falls	1100	99.0	96.1	99.5	.	.	.	7	7
Wyoming	1200	91.6	93.1	90.8	9.0	9.2	1.01	45	45

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=13 County\_Name=Chisago

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.4	94.1	92.8	9.6	11.0	1.01	348	298
06	Commercial (with buildings)	99.7	99.1	93.7	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	94.5	94.2	92.9	9.7	11.2	1.01	351	298
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	98.5	101.7	96.7	.	.	.	8	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	125.8	101.7	98.2	.	.	.	10	0
94	Commercial/Industrial Aggregation	99.7	99.1	93.7	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	113.7	98.1	92.2	.	.	.	15	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Eglon	0004	85.4	79.4	83.9	.	.	.	7	5
Barnesville	0300	92.5	91.6	91.7	.	.	.	28	28
Dilworth	0700	91.7	92.1	92.2	8.2	10.9	0.99	34	34
Glyndon	1100	89.9	88.8	90.1	.	.	.	16	16
Hawley	1200	110.2	98.9	100.3	.	.	.	26	26
Moorhead	1600	93.2	92.3	92.4	8.4	9.3	1.00	456	456
Sabin	1800	111.7	93.9	98.2	.	.	.	6	6
Ulen	1900	121.9	113.3	109.3	.	.	.	11	11

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

County\_Name=Clay CO=14 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Moorhead	1600	88.4	86.0	85.7	.	.	.	6	0

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



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

County\_Name=Clay CO=14 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Moorhead	1600	96.9	99.0	96.7	.	.	.	14	0

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Eglon	0004	85.4	79.4	83.9	.	.	.	7	5
Parke	0024	90.7	91.1	91.7	.	.	.	6	3
Barnesville	0300	92.5	91.6	91.7	.	.	.	28	28
Dilworth	0700	91.7	92.1	92.2	8.2	10.9	0.99	34	34
Glyndon	1100	89.9	88.8	90.1	.	.	.	16	16
Hawley	1200	110.2	98.9	100.3	.	.	.	26	26
Moorhead	1600	93.2	92.3	92.4	8.4	9.3	1.00	456	456
Sabin	1800	111.7	93.9	98.2	.	.	.	6	6
Ulen	1900	121.9	113.3	109.3	.	.	.	11	11

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

County\_Name=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	96.9	99.0	96.7	.	.	.	14	0

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

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

CO=14 County\_Name=Clay

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.2	92.3	92.2	10.0	10.4	1.01	623	619
02	Apartment (4 or more units)	90.9	88.1	95.7	.	.	.	12	0
06	Commercial (with buildings)	90.0	98.1	86.7	.	.	.	23	0
91	Seasonal Recreational Residential/Residential Aggregation	94.2	92.3	92.2	10.0	10.4	1.01	624	619
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.3	97.6	100.2	.	.	.	17	0
94	Commercial/Industrial Aggregation	90.0	98.1	86.7	.	.	.	23	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.5	97.8	102.2	.	.	.	20	0

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

**2014 Assessment Sales Ratio Study  
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**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=14 County=Clay without Moorhead

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	97.1	92.1	91.7	14.4	13.0	1.02	167
Apartment (4 or more units)	93.5	91.5	101.7	.	.	.	6
Commercial (with buildings)	79.3	79.3	67.7	.	.	.	9
Seasonal Recreational Residential/Residential Aggregation	97.0	92.2	91.7	14.4	13.0	1.02	168
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.3	97.6	100.2	.	.	.	17
Commercial/Industrial Aggregation	79.3	79.3	67.7	.	.	.	9
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.5	97.8	102.2	.	.	.	20

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

County\_Name=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	96.9	92.6	94.0	.	.	.	7	0
Clearbrook	0300	102.1	97.6	94.9	.	.	.	6	0

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bagley	0200	96.9	92.6	94.0	.	.	.	7	0
Clearbrook	0300	102.1	97.6	94.9	.	.	.	6	0

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

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

CO=15 County\_Name=Clearwater

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.3	90.9	89.8	20.2	22.2	1.05	37	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	83.7	82.0	80.8	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	94.5	90.9	88.4	19.6	21.9	1.05	43	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	93.8	95.3	87.0	.	.	.	11	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	128.7	95.5	104.0	.	.	.	23	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	119.4	95.3	98.7	.	.	.	29	0

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. Range 1W	0091	98.6	98.8	99.0	.	.	.	10	0
Grand Marais	0100	90.9	90.8	91.4	.	.	.	11	0

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Tofte	0001	93.8	92.1	92.4	.	.	.	8	0
Lutsen	0002	107.0	107.5	103.8	.	.	.	9	0
Unorg. Range 1W	0091	104.3	105.7	102.9	.	.	.	6	0
Unorg. Range 1E	0092	105.8	106.6	107.5	.	.	.	7	0

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Tofte	0001	93.8	92.1	92.4	.	.	.	8	0
Lutsen	0002	105.3	107.5	102.7	.	.	.	11	0
Unorg. Range 1W	0091	100.8	100.3	100.3	.	.	.	16	0
Unorg. Range 1E	0092	108.0	103.4	108.1	.	.	.	11	0
Grand Marais	0100	96.4	97.1	98.1	.	.	.	16	0

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

CO=16 County\_Name=Cook

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.6	98.0	99.6	10.1	11.2	0.98	32	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.5	106.2	104.2	13.6	16.7	0.99	45	0
91	Seasonal Recreational Residential/Residential Aggregation	101.1	100.1	102.5	12.9	15.3	0.98	77	0

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

County\_Name=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	89.6	89.2	87.4	.	.	.	24	0
Westbrook	0600	102.0	110.0	99.0	.	.	.	10	0
Windom	0700	94.6	93.7	92.6	12.2	16.0	1.02	40	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Cottonwood CO=17 PT=06 Property=Commercial (with buildings)

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

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

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

County\_Name=Cottonwood CO=17 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mountain Lake	0400	89.6	89.2	87.4	.	.	.	24	0
Westbrook	0600	102.0	110.0	99.0	.	.	.	10	0
Windom	0700	94.6	93.7	92.6	12.2	16.0	1.02	40	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Cottonwood CO=17 PT=94 Property=Commercial/Industrial Aggregation

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

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



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

CO=17 County\_Name=Cottonwood

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.4	94.7	92.9	15.0	18.3	1.03	87	0
06	Commercial (with buildings)	91.6	95.2	84.4	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	95.4	94.7	92.9	15.0	18.3	1.03	87	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	110.0	107.2	108.3	.	.	.	9	9
94	Commercial/Industrial Aggregation	91.6	95.2	84.4	.	.	.	9	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	111.9	110.5	110.1	.	.	.	10	10

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bay Lake	0002	110.8	106.2	109.7	.	.	.	10	1
Crow Wing	0004	87.5	86.2	86.8	.	.	.	24	24
Deerwood TWP	0007	94.1	93.7	93.7	.	.	.	10	4
Fort Ripley TWP	0010	95.6	92.9	95.5	.	.	.	10	7
Garrison TWP	0012	109.8	96.4	100.1	.	.	.	11	4
Ideal	0013	91.3	91.3	89.7	.	.	.	9	3
Irondale	0014	87.9	92.6	84.7	.	.	.	10	10
Lake Edward	0016	97.7	97.1	95.9	.	.	.	14	9
Long Lake	0018	91.3	94.4	86.8	.	.	.	9	5
Oak Lawn	0022	93.2	92.8	92.0	.	.	.	10	8
Roosevelt	0027	86.0	77.2	85.8	.	.	.	7	4
Unorg. 1st Assessment	0099	97.6	97.6	96.8	7.1	8.1	1.01	52	34
Baxter	0100	95.8	95.1	94.6	8.9	11.4	1.01	103	92
Brainerd	0200	91.7	90.1	89.5	12.7	15.3	1.02	114	108
Crosby	0300	94.2	96.1	91.7	.	.	.	18	18
Deerwood	0600	104.5	106.8	115.3	.	.	.	6	3
Jenkins	1200	100.1	103.8	99.4	.	.	.	7	7
Nisswa	1600	92.7	91.2	91.5	.	.	.	23	14
Breezy Point	1900	94.3	94.5	94.6	14.0	15.6	1.01	40	35
Pequot Lakes	2000	96.5	96.7	93.5	.	.	.	21	19
Emily	2400	98.5	99.9	109.7	.	.	.	6	3
Crosslake	2500	96.3	95.1	87.2	.	.	.	28	7

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bay Lake	0002	89.5	90.9	82.2	.	.	.	6	3
Ideal	0013	92.5	95.7	87.3	.	.	.	8	1
Ross Lake	0028	81.6	77.8	77.9	.	.	.	8	0
Unorg. 1st Assessment	0099	94.2	99.6	100.3	.	.	.	7	1
Nisswa	1600	93.7	92.6	91.5	.	.	.	10	1
Breezy Point	1900	83.9	85.6	83.6	.	.	.	15	10
Emily	2400	83.1	77.5	81.5	.	.	.	11	3
Crosslake	2500	95.4	94.3	94.9	17.2	20.2	1.00	32	3

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Crow Wing CO=18 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brainerd	0200	139.3	124.4	112.6	.	.	.	10	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	102.8	101.7	98.6	.	.	.	16	4
Center	0003	99.3	100.6	97.8	.	.	.	7	0
Crow Wing	0004	87.5	86.2	86.8	.	.	.	24	24
Deerwood TWP	0007	95.0	94.4	94.0	.	.	.	13	4
Fort Ripley TWP	0010	99.7	92.9	96.0	.	.	.	13	7
Garrison TWP	0012	104.8	94.8	93.0	.	.	.	14	4
Ideal	0013	91.9	94.3	88.2	.	.	.	17	4
Irondale	0014	93.6	93.0	87.8	.	.	.	12	10
Lake Edward	0016	97.0	101.2	96.1	.	.	.	19	10
Long Lake	0018	93.5	93.3	89.4	.	.	.	12	5
Maple Grove	0019	92.0	90.3	93.7	.	.	.	8	4
Mission	0020	97.0	99.1	90.1	.	.	.	6	3
Oak Lawn	0022	95.0	93.5	92.8	.	.	.	11	9
Pelican	0023	99.0	98.0	93.0	.	.	.	7	1
Roosevelt	0027	92.4	80.5	91.3	.	.	.	11	5
Ross Lake	0028	81.0	77.8	77.7	.	.	.	9	0
Unorg. 1st Assessment	0099	97.2	98.3	97.3	8.3	9.4	1.00	59	35
Baxter	0100	95.8	95.1	94.6	8.9	11.4	1.01	103	92
Brainerd	0200	91.7	90.1	89.5	12.7	15.3	1.02	114	108
Crosby	0300	94.2	96.1	91.7	.	.	.	18	18
Deerwood	0600	104.5	106.8	115.3	.	.	.	6	3
Fifty Lakes	0700	103.5	100.8	84.0	.	.	.	8	1
Jenkins	1200	100.1	103.8	99.4	.	.	.	7	7
Nisswa	1600	93.0	91.2	91.5	10.7	14.1	1.02	33	15
Breezy Point	1900	91.4	89.9	91.8	13.2	15.2	1.00	55	45
Pequot Lakes	2000	98.4	100.0	98.1	.	.	.	26	20
Emily	2400	88.5	83.8	91.8	.	.	.	17	6
Crosslake	2500	95.8	94.3	91.4	17.8	19.1	1.02	60	10

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Crow Wing CO=18 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brainerd	0200	139.3	124.4	112.6	.	.	.	10	0

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

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

CO=18 County\_Name=Crow Wing

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.1	94.3	93.0	12.5	14.4	1.02	588	443
03	Non-Commercial Seasonal Recreational Residential (with buildings)	93.3	91.6	91.5	17.3	18.9	1.01	155	33
06	Commercial (with buildings)	107.9	98.1	93.8	32.4	32.5	1.08	32	0
91	Seasonal Recreational Residential/Residential Aggregation	94.7	94.0	92.5	13.5	15.4	1.02	743	476
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	98.9	98.7	92.5	.	.	.	19	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.9	98.7	92.5	.	.	.	19	0
94	Commercial/Industrial Aggregation	107.9	98.1	93.8	32.4	32.5	1.08	32	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.6	98.7	93.2	.	.	.	26	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Castle Rock	0002	101.9	99.7	97.1	.	.	.	7	7
Douglas	0003	97.0	99.4	97.2	.	.	.	7	7
Empire	0005	91.0	91.0	91.4	.	.	.	25	25
Randolph TWP	0015	106.1	103.3	104.5	.	.	.	6	6
Ravenna	0016	94.0	97.2	94.2	.	.	.	14	14
Vermillion TWP	0019	88.1	85.2	81.3	.	.	.	8	8
Farmington	0200	92.6	92.3	92.2	8.1	9.5	1.00	301	301
Hampton	0300	93.6	87.6	92.4	.	.	.	7	7
Inver Grove Heights	0500	94.1	93.9	93.4	8.3	10.0	1.01	235	235
Lakeville	0600	95.8	95.0	96.1	6.8	8.3	1.00	538	538
Randolph	0900	97.8	96.2	96.9	.	.	.	7	7
Rosemount	1000	93.4	92.7	93.8	6.9	8.1	1.00	234	234
South St. Paul	1100	98.3	97.4	97.2	10.1	12.3	1.01	144	144
West St. Paul	1300	93.3	93.2	91.5	12.8	15.6	1.02	135	135
Lilydale	1400	91.8	90.4	90.7	.	.	.	24	24
Mendota Heights	1600	95.7	96.1	93.8	8.9	11.0	1.02	84	84
Burnsville	1800	94.9	94.4	94.7	9.1	10.6	1.00	513	513
Apple Valley	1900	93.5	93.0	93.9	8.1	9.1	1.00	529	529
Eagan	2000	93.3	93.6	94.5	8.6	9.8	1.00	560	560
Hastings	7500	95.4	94.9	94.6	9.5	10.3	1.00	195	195
Northfield	9700	91.2	94.5	88.8	.	.	.	20	20

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**



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

County\_Name=Dakota CO=19 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Burnsville	1800	112.8	105.9	112.3	.	.	.	16	0

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

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Castle Rock	0002	101.9	99.7	97.1	.	.	.	7	7
Douglas	0003	97.0	99.4	97.2	.	.	.	7	7
Empire	0005	91.0	91.0	91.4	.	.	.	25	25
Randolph TWP	0015	106.1	103.3	104.5	.	.	.	6	6
Ravenna	0016	94.0	97.2	94.2	.	.	.	14	14
Vermillion TWP	0019	88.1	85.2	81.3	.	.	.	8	8
Farmington	0200	92.6	92.3	92.2	8.1	9.5	1.00	301	301
Hampton	0300	93.6	87.6	92.4	.	.	.	7	7
Inver Grove Heights	0500	94.1	93.9	93.4	8.3	10.0	1.01	235	235
Lakeville	0600	95.8	95.0	96.1	6.8	8.3	1.00	538	538
Randolph	0900	97.8	96.2	96.9	.	.	.	7	7
Rosemount	1000	93.4	92.7	93.8	6.9	8.1	1.00	234	234
South St. Paul	1100	98.3	97.4	97.2	10.1	12.3	1.01	144	144
West St. Paul	1300	93.3	93.2	91.5	12.8	15.6	1.02	135	135
Lilydale	1400	91.8	90.4	90.7	.	.	.	24	24
Mendota Heights	1600	95.7	96.1	93.8	8.9	11.0	1.02	84	84
Burnsville	1800	94.9	94.4	94.7	9.1	10.6	1.00	513	513
Apple Valley	1900	93.5	93.0	93.9	8.1	9.1	1.00	529	529
Eagan	2000	93.3	93.6	94.5	8.6	9.8	1.00	560	560
Hastings	7500	95.4	94.9	94.6	9.5	10.3	1.00	195	195
Northfield	9700	91.2	94.5	88.8	.	.	.	20	20

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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
Burnsville	1800	112.8	105.9	112.3	.	.	.	16	0

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

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

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

CO=19 County\_Name=Dakota

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.3	93.9	94.3	8.6	10.2	1.00	3,622	3,622
02	Apartment (4 or more units)	89.3	89.7	84.9	.	.	.	12	0
06	Commercial (with buildings)	103.4	98.9	97.0	19.4	22.5	1.06	45	0
91	Seasonal Recreational Residential/Residential Aggregation	94.3	93.9	94.3	8.6	10.2	1.00	3,622	3,622
94	Commercial/Industrial Aggregation	104.7	100.0	98.7	19.5	22.6	1.05	48	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Northfield	9700	Residential (less than 4 units)	94.8	93.7	92.0	13.4	15.5	1.02	189	Dakota/Rice
Northfield	9700	Seasonal Recreational Residential/Residential Aggregation	94.8	93.7	92.0	13.4	15.5	1.02	189	Dakota/Rice

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Hastings	7500	Residential (less than 4 units)	95.4	94.9	94.6	9.5	10.3	1.00	195	Dakota/Washington
Hastings	7500	Seasonal Recreational Residential/Residential Aggregation	95.4	94.9	94.6	9.5	10.3	1.00	195	Dakota/Washington

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	98.3	98.7	97.8	.	.	.	6	6
Dodge Center	0200	100.4	98.3	98.5	.	.	.	18	0
Hayfield	0300	102.7	100.9	102.1	.	.	.	19	19
Kasson	0400	95.4	97.9	92.2	9.2	8.0	1.01	54	0
Mantorville	0500	122.6	93.3	94.5	.	.	.	13	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mantorville TWP	0007	98.3	98.7	97.8	.	.	.	6	6
Dodge Center	0200	100.4	98.3	98.5	.	.	.	18	0
Hayfield	0300	102.7	100.9	102.1	.	.	.	19	19
Kasson	0400	95.4	97.9	92.2	9.2	8.0	1.01	54	0
Mantorville	0500	122.6	93.3	94.5	.	.	.	13	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=20 County\_Name=Dodge

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	100.5	97.6	95.2	13.0	11.3	1.02	131	46
91	Seasonal Recreational Residential/Residential Aggregation	100.5	97.6	95.2	13.0	11.3	1.02	131	46
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	111.7	91.8	100.5	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Blooming Prairie	7100	Residential (less than 4 units)	96.9	99.6	93.6	.	.	.	12	Dodge/Steele
Blooming Prairie	7100	Seasonal Recreational Residential/Residential Aggregation	96.9	99.6	93.6	.	.	.	12	Dodge/Steele

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	94.8	91.3	93.2	10.8	8.8	1.01	33	28
Carlos TWP	0004	95.4	93.6	95.5	.	.	.	21	12
Ida	0008	97.1	97.2	94.0	.	.	.	14	5
La Grand	0009	90.9	89.2	90.6	8.8	10.7	1.00	45	33
Lake Mary	0010	94.7	95.3	93.0	.	.	.	6	2
Miltona TWP	0014	92.3	92.1	93.4	.	.	.	11	5
Moe	0015	91.2	98.5	93.4	.	.	.	7	3
Osakis TWP	0017	103.7	99.6	103.5	.	.	.	6	6
Alexandria	0100	94.7	94.2	94.2	9.0	10.6	1.01	136	130
Miltona	1100	93.2	87.1	89.3	.	.	.	6	6
Osakis	8200	92.3	89.9	92.5	.	.	.	14	14

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Carlos TWP	0004	104.5	99.6	101.7	.	.	.	9	0
Ida	0008	101.4	100.6	97.9	.	.	.	16	0
La Grand	0009	108.3	103.7	109.1	.	.	.	6	0
Miltona TWP	0014	102.8	101.2	101.5	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	94.6	91.4	93.3	10.1	8.7	1.00	37	30
Brandon TWP	0003	94.1	93.2	86.7	.	.	.	6	1
Carlos TWP	0004	98.2	95.8	96.9	9.6	13.0	1.01	30	12
Holmes City	0006	91.8	93.1	89.3	.	.	.	7	3
Ida	0008	99.4	98.9	96.0	10.4	14.1	1.04	30	5
La Grand	0009	93.0	91.6	94.2	10.2	13.9	0.99	51	33
Lake Mary	0010	97.1	98.0	95.2	.	.	.	9	2
Miltona TWP	0014	96.0	96.2	96.1	.	.	.	17	5
Moe	0015	90.4	97.0	91.5	.	.	.	8	3
Osakis TWP	0017	101.6	99.2	102.0	.	.	.	7	6
Alexandria	0100	94.4	93.6	93.5	9.1	10.7	1.01	140	130
Miltona	1100	93.2	87.1	89.3	.	.	.	6	6
Osakis	8200	92.3	89.9	92.5	.	.	.	14	14

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=21 County\_Name=Douglas

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.7	93.4	93.3	9.8	11.6	1.00	336	272
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.1	96.3	97.4	11.6	15.0	1.02	63	2
06	Commercial (with buildings)	104.9	101.8	120.1	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	94.6	93.7	94.1	10.2	12.4	1.00	399	274
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	88.0	87.6	83.2	.	.	.	6	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	85.3	87.1	80.4	.	.	.	9	0
94	Commercial/Industrial Aggregation	104.9	101.8	120.1	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.8	87.6	87.4	.	.	.	12	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Osakis	8200	Residential (less than 4 units)	94.6	90.8	94.2	.	.	.	15	Douglas/Todd
Osakis	8200	Non-Commercial Seasonal Recreational Residential (with buildings)	77.4	75.8	77.8	.	.	.	6	Douglas/Todd
Osakis	8200	Seasonal Recreational Residential/Residential Aggregation	89.7	86.7	88.6	.	.	.	21	Douglas/Todd

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	92.3	87.5	90.4	22.1	28.1	1.02	30	0
Wells	1200	113.4	110.1	96.2	.	.	.	17	0
Winnebago	1300	105.9	103.0	95.6	.	.	.	11	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	92.3	87.5	90.4	22.1	28.1	1.02	30	0
Wells	1200	113.4	110.1	96.2	.	.	.	17	0
Winnebago	1300	105.9	103.0	95.6	.	.	.	11	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

CO=22 County\_Name=Faribault

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	102.3	95.2	91.2	26.6	28.5	1.09	88	0
06	Commercial (with buildings)	98.4	69.5	74.2	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	102.3	95.2	91.2	26.6	28.5	1.09	88	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	105.5	102.5	105.3	.	.	.	18	18
94	Commercial/Industrial Aggregation	98.4	69.5	74.2	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.3	102.5	102.8	.	.	.	20	20

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fountain	0300	108.8	108.0	108.3	.	.	.	6	0
Harmony	0500	104.0	90.6	90.7	.	.	.	16	0
Lanesboro	0600	101.5	109.1	97.7	.	.	.	6	0
Preston	1000	96.0	89.7	89.0	.	.	.	17	0
Rushford	1200	106.1	104.1	99.0	.	.	.	12	0
Spring Valley	1300	114.6	93.0	98.0	.	.	.	26	0
Chatfield	6400	99.1	98.1	97.1	.	.	.	17	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fountain	0300	108.8	108.0	108.3	.	.	.	6	0
Harmony	0500	104.0	90.6	90.7	.	.	.	16	0
Lanesboro	0600	101.5	109.1	97.7	.	.	.	6	0
Preston	1000	96.0	89.7	89.0	.	.	.	17	0
Rushford	1200	106.1	104.1	99.0	.	.	.	12	0
Spring Valley	1300	114.6	93.0	98.0	.	.	.	26	0
Chatfield	6400	99.1	98.1	97.1	.	.	.	17	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=23 County\_Name=Fillmore

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	103.2	96.9	94.7	23.5	21.3	1.04	153	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	87.3	85.2	86.3	.	.	.	8	0
06	Commercial (with buildings)	85.4	81.4	90.4	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	102.4	95.8	94.1	23.5	21.6	1.04	161	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	104.3	104.6	102.8	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.5	99.9	96.9	.	.	.	24	0
94	Commercial/Industrial Aggregation	85.4	81.4	90.4	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.3	102.0	100.3	16.3	19.9	1.05	33	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Chatfield	6400	Residential (less than 4 units)	95.5	96.4	94.3	10.3	14.8	1.01	36	Fillmore/Olmsted
Chatfield	6400	Seasonal Recreational Residential/Residential Aggregation	95.5	96.4	94.3	10.3	14.8	1.01	36	Fillmore/Olmsted

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bancroft	0003	101.9	106.9	98.7	.	.	.	9	0
Albert Lea	0100	106.5	98.8	97.7	23.4	22.6	1.04	173	0
Clarks Grove	0400	87.2	82.3	80.6	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Freeborn CO=24 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Albert Lea	0100	99.0	102.9	97.0	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bancroft	0003	101.9	106.9	98.7	.	.	.	9	0
Albert Lea	0100	106.5	98.8	97.7	23.4	22.6	1.04	173	0
Clarks Grove	0400	87.2	82.3	80.6	.	.	.	6	0

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



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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Albert Lea	0100	99.0	102.9	97.0	.	.	.	6	0

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

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

CO=24 County\_Name=Freeborn

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	104.9	98.2	96.7	22.9	23.0	1.04	237	0
06	Commercial (with buildings)	89.0	102.4	96.1	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	104.9	98.2	96.7	22.9	23.0	1.04	237	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	107.1	99.9	101.1	.	.	.	17	17
94	Commercial/Industrial Aggregation	89.0	102.4	96.1	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	110.8	100.7	104.0	.	.	.	19	19

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Florence	0008	94.3	91.8	91.5	.	.	.	8	8
Leon	0013	96.9	101.8	95.7	.	.	.	6	6
Roscoe	0016	97.3	99.3	94.2	.	.	.	6	6
Cannon Falls	0200	99.8	96.4	94.9	16.2	16.0	1.02	39	39
Goodhue	0500	100.3	100.4	96.3	.	.	.	10	10
Kenyon	0600	96.0	93.7	93.8	.	.	.	22	22
Red Wing	0800	98.1	94.3	95.4	11.4	11.1	1.02	138	138
Wanamingo	1200	101.4	104.5	101.5	.	.	.	8	8
Zumbrota	1400	100.3	100.5	98.6	12.0	11.7	1.02	39	39
Lake City	7700	95.1	96.6	87.3	.	.	.	9	0
Pine Island	9500	99.0	93.8	94.0	.	.	.	26	26

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Goodhue CO=25 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Red Wing	0800	94.0	97.9	83.4	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Florence	0008	94.3	91.8	91.5	.	.	.	8	8
Leon	0013	96.9	101.8	95.7	.	.	.	6	6
Roscoe	0016	97.3	99.3	94.2	.	.	.	6	6
Cannon Falls	0200	99.8	96.4	94.9	16.2	16.0	1.02	39	39
Goodhue	0500	100.3	100.4	96.3	.	.	.	10	10
Kenyon	0600	96.0	93.7	93.8	.	.	.	22	22
Red Wing	0800	98.2	94.4	95.5	11.4	11.1	1.02	139	139
Wanamingo	1200	101.4	104.5	101.5	.	.	.	8	8
Zumbrota	1400	100.3	100.5	98.6	12.0	11.7	1.02	39	39
Lake City	7700	93.2	95.2	84.7	.	.	.	14	0
Pine Island	9500	99.0	93.8	94.0	.	.	.	26	26

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	90.5	96.4	82.9	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=25 County\_Name=Goodhue

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.9	96.1	95.6	13.0	13.6	1.02	356	346
03	Non-Commercial Seasonal Recreational Residential (with buildings)	93.9	101.3	84.3	.	.	.	7	2
06	Commercial (with buildings)	91.7	96.4	83.3	.	.	.	17	0
91	Seasonal Recreational Residential/Residential Aggregation	98.8	96.2	95.3	13.0	13.6	1.03	363	348
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	90.2	94.9	89.4	.	.	.	8	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	88.7	94.3	87.4	.	.	.	9	0
94	Commercial/Industrial Aggregation	90.3	92.8	83.0	.	.	.	19	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.1	97.5	93.4	.	.	.	13	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Pine Island	9500	Residential (less than 4 units)	97.6	95.2	94.6	9.8	10.8	1.01	40	Goodhue/Olmsted
Pine Island	9500	Seasonal Recreational Residential/Residential Aggregation	97.6	95.2	94.6	9.8	10.8	1.01	40	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)	107.0	99.6	96.3	17.7	13.2	1.05	54	Goodhue/Wabasha
Lake City	7700	Seasonal Recreational Residential/Residential Aggregation	105.6	99.4	94.1	17.4	13.8	1.06	59	Goodhue/Wabasha

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Elbow Lake	0300	91.3	92.0	87.8	.	.	.	11	0
Hoffman	0600	85.1	81.4	81.5	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Elbow Lake	0300	91.3	92.0	87.8	.	.	.	11	0
Hoffman	0600	85.1	81.4	81.5	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=26 County\_Name=Grant

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	89.1	88.4	86.3	14.5	17.5	1.03	40	0
91	Seasonal Recreational Residential/Residential Aggregation	88.2	88.4	87.0	16.1	19.7	1.01	44	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	83.7	81.8	79.8	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	84.8	82.2	80.9	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 116

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brooklyn Center	0100	93.1	91.5	92.2	10.9	13.5	1.01	211	211
Champlin	0200	94.8	93.9	94.7	8.3	8.9	1.00	205	205
Crystal	0300	95.9	93.7	94.9	10.6	11.6	1.01	200	200
Deephaven	0500	91.7	89.2	90.8	12.7	15.6	1.01	39	39
Edina	0700	91.5	91.3	90.7	11.6	13.7	1.00	615	615
Excelsior	0900	91.4	88.4	92.2	.	.	.	17	17
Golden Valley	1100	94.8	94.2	92.1	13.3	16.6	1.03	206	206
Hopkins	1400	96.5	94.2	96.4	13.6	16.8	1.00	117	117
Long Lake	1600	99.3	99.5	96.7	.	.	.	16	16
Maple Plain	1800	91.6	90.0	91.3	.	.	.	13	13
Minnetonka Beach	1900	93.7	93.4	91.3	.	.	.	7	7
Mound	2100	94.7	93.1	94.4	11.6	14.3	1.00	98	0
Osseo	2300	87.2	86.1	86.7	.	.	.	15	15
Richfield	2500	92.0	91.0	90.9	10.0	12.5	1.01	287	287
Robbinsdale	2600	97.2	94.4	94.7	12.9	15.7	1.02	138	138
Rogers	2800	91.5	91.6	90.6	7.2	9.1	1.01	96	96
St. Bonifacius	2900	84.8	87.8	86.9	.	.	.	22	0
St. Louis Park	3000	94.6	93.3	93.5	10.3	11.9	1.01	503	503
Spring Park	3200	100.8	106.0	99.7	.	.	.	6	0
Tonka Bay	3300	99.7	95.0	98.0	.	.	.	15	15
Wayzata	3400	96.8	96.8	87.6	11.7	14.2	1.10	53	53
Bloomington	4100	93.2	91.5	92.4	11.0	12.0	1.00	766	766
New Hope	4200	92.7	91.4	92.0	10.0	11.3	1.01	138	138
Maple Grove	4400	93.2	93.0	92.9	7.3	8.7	1.00	716	716
Medina	4500	93.7	93.4	89.7	10.9	15.2	1.04	50	50
Orono	4600	93.9	93.1	92.9	13.2	17.2	1.02	76	76
Plymouth	4700	93.8	93.2	93.7	8.0	9.9	1.00	703	703
Brooklyn Park	4900	94.2	92.7	93.8	10.2	11.8	1.00	617	617
Greenwood	5000	96.7	94.1	93.4	.	.	.	10	10
Minnetonka	5200	93.3	92.3	92.1	11.4	13.5	1.01	548	548

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Shorewood	5300	94.2	92.3	93.8	11.2	12.8	1.00	69	69
Independence	5400	97.5	95.0	100.5	.	.	.	23	23
Greenfield	5500	90.8	94.5	90.2	.	.	.	15	15
Corcoran	5600	94.1	92.9	94.1	10.0	11.1	1.01	40	40
Minnetrista	5800	96.0	95.3	97.6	8.4	9.2	0.99	75	0
Eden Prairie	6000	93.2	91.7	93.1	8.0	9.1	1.00	693	693
Dayton	6600	95.3	92.6	96.0	.	.	.	22	22
Hanover	7400	83.7	83.8	84.4	.	.	.	6	6
Minneapolis	8800	94.2	93.1	92.3	12.1	13.9	1.01	3,205	3,205
St. Anthony	9100	89.8	89.6	88.5	10.8	13.1	1.01	68	68

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	88.5	87.8	85.1	11.7	13.7	1.04	56	56

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Champlin	0200	94.1	89.9	95.7	.	.	.	12	12
Crystal	0300	95.5	92.6	94.8	.	.	.	15	15
Golden Valley	1100	91.7	92.8	90.4	.	.	.	15	15
Wayzata	3400	92.6	88.7	84.2	.	.	.	9	9
Orono	4600	98.1	101.4	109.6	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Hennepin CO=27 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Louis Park	3000	97.0	99.8	97.3	.	.	.	6	0
Bloomington	4100	102.4	93.3	94.8	.	.	.	13	0
Minnetonka	5200	87.7	89.1	66.3	.	.	.	7	0
Minneapolis	8800	91.4	95.6	54.4	19.6	24.1	1.67	57	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

County\_Name=Hennepin CO=27 PT=07 Property=Industrial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rogers	2800	92.2	95.5	101.6	.	.	.	7	0
Minneapolis	8800	108.0	105.8	95.4	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brooklyn Center	0100	93.1	91.5	92.2	10.9	13.5	1.01	211	211
Champlin	0200	94.8	93.7	94.8	8.4	8.9	1.00	217	217
Crystal	0300	95.9	93.7	94.9	10.6	11.5	1.01	215	215
Deephaven	0500	92.1	89.6	90.5	12.6	15.4	1.02	42	42
Edina	0700	91.4	91.3	90.7	11.6	13.7	1.00	617	617
Excelsior	0900	90.8	86.5	91.4	.	.	.	18	18
Golden Valley	1100	94.6	94.1	92.0	13.1	16.6	1.03	221	221
Hopkins	1400	96.6	94.5	96.4	13.7	16.8	1.00	118	118
Long Lake	1600	99.3	99.5	96.7	.	.	.	16	16
Maple Plain	1800	91.6	90.0	91.3	.	.	.	13	13
Minnetonka Beach	1900	93.7	93.4	91.3	.	.	.	7	7
Mound	2100	94.6	93.1	94.1	11.8	14.5	1.00	100	0
Osseo	2300	87.2	86.1	86.7	.	.	.	15	15
Richfield	2500	92.0	91.0	90.9	10.0	12.5	1.01	288	288
Robbinsdale	2600	97.3	94.4	94.8	13.0	15.9	1.02	142	142
Rogers	2800	91.8	91.6	90.7	7.6	9.2	1.01	101	101
St. Bonifacius	2900	84.8	87.8	86.9	.	.	.	22	0
St. Louis Park	3000	94.6	93.3	93.5	10.3	11.9	1.01	503	503
Spring Park	3200	96.4	97.9	95.7	.	.	.	8	0
Tonka Bay	3300	98.7	93.7	97.3	.	.	.	16	16
Wayzata	3400	96.2	95.8	86.6	12.2	14.8	1.11	62	62
Bloomington	4100	93.2	91.5	92.4	11.0	12.0	1.00	767	767
New Hope	4200	92.8	91.4	92.1	10.0	11.3	1.01	142	142
Maple Grove	4400	93.2	93.0	92.9	7.3	8.7	1.00	716	716
Medina	4500	93.7	93.4	89.7	10.9	15.2	1.04	50	50
Orono	4600	94.2	93.3	93.8	13.7	17.7	1.01	82	82
Plymouth	4700	93.8	93.2	93.7	8.0	9.9	1.00	703	703
Brooklyn Park	4900	94.2	92.7	93.8	10.2	11.8	1.00	617	617
Greenwood	5000	95.4	92.8	92.5	.	.	.	11	11
Minnetonka	5200	93.3	92.3	92.1	11.4	13.5	1.01	549	549

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Shorewood	5300	94.2	92.3	93.8	11.2	12.8	1.00	69	69
Independence	5400	98.2	97.0	101.1	.	.	.	28	28
Greenfield	5500	89.8	94.5	89.5	.	.	.	17	17
Corcoran	5600	94.1	92.9	94.1	10.0	11.1	1.01	40	40
Minnetrista	5800	96.2	95.3	97.7	8.5	9.3	0.99	76	0
Eden Prairie	6000	93.2	91.7	93.1	8.0	9.1	1.00	693	693
Dayton	6600	96.7	93.0	96.7	.	.	.	24	24
Hanover	7400	83.7	83.8	84.4	.	.	.	6	6
Minneapolis	8800	94.2	93.1	92.3	12.1	13.9	1.01	3,205	3,205
St. Anthony	9100	89.7	89.5	88.3	10.7	13.0	1.01	70	70

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Edina	0700	91.7	87.7	89.5	.	.	.	6	0
Rogers	2800	92.3	94.1	100.8	.	.	.	8	0
St. Louis Park	3000	95.0	97.1	100.9	.	.	.	9	0
Bloomington	4100	100.4	96.0	94.4	.	.	.	18	0
New Hope	4200	100.3	95.9	100.8	.	.	.	6	0
Plymouth	4700	94.4	91.1	98.4	.	.	.	10	0
Minnetonka	5200	88.5	89.1	71.9	.	.	.	9	0
Eden Prairie	6000	87.0	90.0	85.0	.	.	.	8	0
Minneapolis	8800	93.0	95.6	55.2	20.1	24.6	1.67	63	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=27 County\_Name=Hennepin

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.8	92.7	92.5	10.7	12.7	1.01	10,730	10,529
02	Apartment (4 or more units)	88.7	87.4	86.0	10.5	12.6	1.03	76	56
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.3	92.0	90.5	13.0	14.9	1.04	99	94
06	Commercial (with buildings)	96.6	96.4	65.7	19.4	20.8	1.42	131	0
07	Industrial (with buildings)	94.0	92.8	89.1	16.7	20.3	1.11	55	0
91	Seasonal Recreational Residential/Residential Aggregation	93.8	92.7	92.5	10.7	12.7	1.01	10,829	10,623
94	Commercial/Industrial Aggregation	95.8	95.3	69.7	18.9	20.5	1.36	186	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Chanhassen	6300	Residential (less than 4 units)	97.8	98.0	97.1	8.4	9.9	1.01	307	Carver/Hennepin
Chanhassen	6300	Seasonal Recreational Residential/Residential Aggregation	97.8	98.0	97.1	8.4	9.9	1.01	307	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)	90.0	89.6	88.7	11.5	14.3	1.01	82	Hennepin/Ramsey
St. Anthony	9100	Seasonal Recreational Residential/Residential Aggregation	89.9	89.5	88.5	11.4	14.2	1.02	84	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)	95.3	92.6	96.0	.	.	.	22	Hennepin/Wright
Dayton	6600	Seasonal Recreational Residential/Residential Aggregation	96.7	93.0	96.7	.	.	.	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)	92.0	92.2	91.8	8.5	11.3	1.00	30	Hennepin/Wright
Hanover	7400	Seasonal Recreational Residential/Residential Aggregation	92.0	92.2	91.8	8.5	11.3	1.00	30	Hennepin/Wright

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Rockford	8300	Residential (less than 4 units)	95.5	96.3	95.0	6.4	6.7	1.00	34	Hennepin/Wright
Rockford	8300	Seasonal Recreational Residential/Residential Aggregation	95.5	96.3	95.0	6.4	6.7	1.00	34	Hennepin/Wright

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 Assessment Sales Ratio Study  
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**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=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)	93.6	92.6	92.6	10.1	12.1	1.01	7,525
Apartment (4 or more units)	89.1	87.2	87.5	.	.	.	20
Non-Commercial Seasonal Recreational Residential (with buildings)	94.3	92.0	90.5	13.0	14.9	1.04	99
Commercial (with buildings)	100.5	97.1	83.6	19.0	17.8	1.14	74
Industrial (with buildings)	92.3	92.8	88.7	15.5	18.5	1.10	49
Seasonal Recreational Residential/Residential Aggregation	93.6	92.6	92.5	10.1	12.2	1.01	7,624
Commercial/Industrial Aggregation	97.2	95.2	85.3	18.1	18.1	1.12	123

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
La Crescent TWP	0008	96.9	90.7	92.1	.	.	.	8	0
Brownsville	0100	95.3	81.0	80.9	.	.	.	6	0
Caledonia	0200	111.0	108.4	102.7	.	.	.	27	0
Houston	0600	85.5	84.6	83.1	.	.	.	14	0
Spring Grove	1000	91.1	86.8	92.1	.	.	.	11	0
La Crescent	9000	93.2	92.6	88.1	10.6	11.5	1.01	70	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
La Crescent TWP	0008	96.9	90.7	92.1	.	.	.	8	0
Money Creek	0010	99.8	90.6	94.4	.	.	.	6	0
Brownsville	0100	95.3	81.0	80.9	.	.	.	6	0
Caledonia	0200	111.0	108.4	102.7	.	.	.	27	0
Houston	0600	85.5	84.6	83.1	.	.	.	14	0
Spring Grove	1000	91.1	86.8	92.1	.	.	.	11	0
La Crescent	9000	93.4	92.6	88.4	10.6	11.5	1.01	71	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=28 County\_Name=Houston

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.4	92.6	90.5	15.5	15.6	1.02	165	0
06	Commercial (with buildings)	87.5	88.5	85.8	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	96.5	92.6	90.8	15.4	15.6	1.02	168	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	109.0	101.0	98.4	.	.	.	14	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	109.0	101.0	98.4	.	.	.	14	0
94	Commercial/Industrial Aggregation	87.5	88.5	85.8	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.6	99.6	92.5	.	.	.	19	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
La Crescent	9000	Residential (less than 4 units)	93.2	92.6	88.1	10.6	11.5	1.01	70	Houston/Winona
La Crescent	9000	Seasonal Recreational Residential/Residential Aggregation	93.4	92.6	88.4	10.6	11.5	1.01	71	Houston/Winona

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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
Helga	0011	104.9	101.6	99.9	.	.	.	13	0
Henrietta	0013	98.0	97.8	93.5	.	.	.	9	9
Hubbard	0014	104.6	98.0	108.6	.	.	.	7	0
Lake Emma	0016	101.2	100.3	96.9	.	.	.	6	0
Nevis TWP	0021	104.2	103.5	106.2	.	.	.	11	0
Straight River	0024	103.1	97.4	104.5	.	.	.	7	0
Todd	0026	102.3	102.7	101.3	.	.	.	9	9
Park Rapids	1300	98.6	94.2	94.7	17.0	15.0	0.99	36	36

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	98.4	96.7	98.8	.	.	.	8	0
Hubbard	0014	103.8	96.8	98.6	.	.	.	9	0
Lake Emma	0016	112.2	91.3	91.4	.	.	.	10	0
Nevis TWP	0021	103.6	104.9	105.5	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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
Crow Wing Lake	0006	94.0	91.6	95.2	.	.	.	12	0
Farden	0007	103.2	91.3	98.9	.	.	.	6	0
Helga	0011	105.4	101.7	100.8	.	.	.	14	0
Henrietta	0013	100.3	97.9	98.7	.	.	.	14	14
Hubbard	0014	104.2	97.4	102.1	.	.	.	16	0
Lake Emma	0016	108.1	96.9	93.1	.	.	.	16	0
Lakeport	0019	120.3	111.1	112.1	.	.	.	9	0
Mantrap	0020	91.3	85.9	95.1	.	.	.	7	0
Nevis TWP	0021	103.9	104.8	105.9	.	.	.	20	0
Straight River	0024	103.1	97.4	104.5	.	.	.	7	0
Todd	0026	100.2	99.9	99.3	.	.	.	12	12
Park Rapids	1300	98.0	93.7	94.2	16.6	14.8	1.00	38	38

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=29 County\_Name=Hubbard

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	102.4	97.9	99.6	16.7	16.0	1.00	144	54
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.7	101.3	98.0	17.8	18.5	1.03	76	10
91	Seasonal Recreational Residential/Residential Aggregation	102.8	98.2	99.0	17.2	16.9	1.01	220	64
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	100.1	88.1	94.4	.	.	.	15	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.1	88.1	94.4	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.2	88.1	98.8	.	.	.	17	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

County\_Name=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	104.2	102.7	102.8	.	.	.	11	11
Bradford	0002	92.1	92.4	92.0	.	.	.	19	15
Cambridge TWP	0003	107.2	94.8	94.7	.	.	.	16	13
Isanti TWP	0005	90.7	90.8	89.9	.	.	.	14	11
North Branch	0007	101.7	101.9	101.6	.	.	.	14	14
Spencer Brook	0009	86.3	87.0	87.4	.	.	.	10	5
Spring Vale	0010	88.6	85.1	91.4	.	.	.	9	9
Stanford	0012	87.2	87.0	87.4	.	.	.	8	5
Wyanett	0013	102.5	95.0	103.4	.	.	.	11	8
Cambridge	0200	89.5	90.1	89.0	10.7	13.8	1.01	73	72
Isanti	0500	88.3	88.6	88.0	7.8	9.9	1.00	55	55
Braham	6000	89.8	89.6	89.0	.	.	.	13	13

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	104.2	102.7	102.8	.	.	.	11	11
Bradford	0002	92.3	93.3	92.1	.	.	.	20	15
Cambridge TWP	0003	107.2	94.8	94.7	.	.	.	16	13
Isanti TWP	0005	91.2	91.7	91.0	.	.	.	15	11
North Branch	0007	101.7	101.9	101.6	.	.	.	14	14
Spencer Brook	0009	82.7	87.0	88.5	.	.	.	12	5
Spring Vale	0010	88.6	85.1	91.4	.	.	.	9	9
Stanford	0012	85.7	83.3	86.4	.	.	.	9	5
Wyanett	0013	109.5	106.8	111.9	.	.	.	13	8
Cambridge	0200	89.5	90.1	89.0	10.7	13.8	1.01	73	72
Isanti	0500	88.3	88.6	88.0	7.8	9.9	1.00	55	55
Braham	6000	89.8	89.6	89.0	.	.	.	13	13

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=30 County\_Name=Isanti

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.8	91.1	92.0	12.2	14.5	1.00	266	243
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.0	98.5	105.9	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	93.0	91.1	92.6	12.7	14.7	1.00	273	243
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.5	98.2	98.0	.	.	.	11	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
St. Francis	1600	Residential (less than 4 units)	98.7	96.9	96.7	9.8	9.3	1.01	67	Anoka/Isanti
St. Francis	1600	Seasonal Recreational Residential/Residential Aggregation	98.7	96.9	96.7	9.8	9.3	1.01	67	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)	89.8	89.6	89.0	.	.	.	13	Isanti/Kanabec
Braham	6000	Seasonal Recreational Residential/Residential Aggregation	89.8	89.6	89.0	.	.	.	13	Isanti/Kanabec

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Harris	0018	102.1	96.8	97.5	.	.	.	28	12
Unorg. 54-26	0064	98.2	97.1	98.4	.	.	.	6	6
Unorg. 57-26	0070	82.3	79.2	80.5	.	.	.	6	3
Bovey	0600	86.9	96.2	85.6	.	.	.	6	6
Cohasset	0900	96.9	97.3	95.0	.	.	.	28	18
Coleraine	1000	100.7	104.1	97.2	.	.	.	19	16
Grand Rapids	1600	92.2	92.4	91.2	10.9	13.4	1.01	89	0
Keewatin	2000	111.7	112.3	105.9	.	.	.	6	6
La prairie	2100	98.3	99.2	97.3	.	.	.	10	10

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Itasca CO=31 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Grand Rapids	1600	101.2	100.1	83.5	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Balsam	0004	95.5	96.1	94.8	.	.	.	8	1
Greenway	0017	108.1	99.0	105.9	.	.	.	6	5
Harris	0018	102.4	96.8	97.6	18.9	15.5	1.01	32	12
Unorg. 54-26	0064	97.3	96.5	95.8	.	.	.	11	7
Unorg. 57-26	0070	85.9	81.1	83.7	.	.	.	9	3
Unorg. 59-24	0077	96.3	90.2	95.9	.	.	.	6	1
Bovey	0600	86.9	96.2	85.6	.	.	.	6	6
Cohasset	0900	96.4	95.5	94.1	.	.	.	30	18
Coleraine	1000	100.7	104.1	97.2	.	.	.	19	16
Grand Rapids	1600	92.2	92.4	91.2	10.9	13.4	1.01	89	0
Keewatin	2000	111.7	112.3	105.9	.	.	.	6	6
La prairie	2100	98.3	99.2	97.3	.	.	.	10	10

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Itasca CO=31 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Grand Rapids	1600	101.2	100.1	83.5	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

CO=31 County\_Name=Itasca

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.0	95.9	94.1	13.5	15.2	1.01	282	128
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.1	101.2	98.3	20.7	22.4	1.04	54	10
06	Commercial (with buildings)	99.1	97.3	84.7	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	97.1	96.2	94.8	14.9	16.8	1.02	336	138
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	105.1	102.6	100.3	.	.	.	16	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	106.1	103.4	101.8	.	.	.	18	0
94	Commercial/Industrial Aggregation	98.2	95.1	85.0	.	.	.	12	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	107.7	104.1	103.4	.	.	.	23	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	95.9	95.9	96.0	11.8	14.8	1.00	37	37
Lakefield	0400	92.6	91.5	91.7	.	.	.	15	15

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	95.9	95.9	96.0	11.8	14.8	1.00	37	37
Lakefield	0400	92.6	91.5	91.7	.	.	.	15	15

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=32 County\_Name=Jackson

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.2	95.5	95.6	16.2	15.2	1.01	68	68
91	Seasonal Recreational Residential/Residential Aggregation	96.7	95.0	95.1	16.5	15.3	1.01	70	70
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.9	94.4	100.5	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.9	94.4	100.5	.	.	.	11	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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
Comfort	0004	85.5	90.0	83.0	.	.	.	7	6
Grass Lake	0006	98.1	99.4	89.7	.	.	.	6	4
Knife Lake	0010	98.4	94.2	96.9	.	.	.	6	4
Peace	0012	99.1	99.1	99.1	.	.	.	8	5
Whited	0015	106.6	94.0	92.5	.	.	.	6	6
Mora	0200	93.9	93.6	93.0	10.4	13.3	1.01	31	30

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brunswick	0003	99.8	97.1	99.6	.	.	.	6	5
Comfort	0004	85.5	90.0	83.0	.	.	.	7	6
Grass Lake	0006	98.1	99.4	89.7	.	.	.	6	4
Knife Lake	0010	97.2	92.7	93.8	.	.	.	11	5
Peace	0012	100.0	99.1	98.6	.	.	.	10	5
Whited	0015	106.6	94.0	92.5	.	.	.	6	6
Mora	0200	93.9	93.6	93.0	10.4	13.3	1.01	31	30

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=33 County\_Name=Kanabec

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.1	93.8	93.8	12.3	14.6	1.02	79	65
03	Non-Commercial Seasonal Recreational Residential (with buildings)	90.1	89.1	84.3	.	.	.	12	3
91	Seasonal Recreational Residential/Residential Aggregation	95.3	93.6	92.4	13.3	16.1	1.02	91	68
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.0	95.7	93.6	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.3	96.7	97.1	.	.	.	17	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Braham	6000	Residential (less than 4 units)	89.8	89.6	89.0	.	.	.	13	Isanti/Kanabec
Braham	6000	Seasonal Recreational Residential/Residential Aggregation	89.8	89.6	89.0	.	.	.	13	Isanti/Kanabec

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

County\_Name=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	103.1	102.0	100.6	.	.	.	12	8
Green Lake	0009	94.3	101.6	93.7	.	.	.	11	8
Kandiyohi TWP	0013	96.8	96.6	97.6	.	.	.	6	6
New London TWP	0018	95.7	94.5	94.5	.	.	.	23	17
Atwater	0100	100.1	98.6	100.6	.	.	.	10	10
Lake Lillian	0500	120.4	109.8	119.1	.	.	.	6	6
New London	0600	97.9	92.6	96.9	.	.	.	15	15
Raymond	0900	94.3	92.9	93.7	.	.	.	6	6
Spicer	1200	99.5	92.6	95.2	.	.	.	13	10
Willmar	1500	99.5	96.4	98.2	12.0	13.0	1.00	166	166

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Kandiyohi CO=34 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Willmar	1500	112.9	97.9	97.8	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Colfax	0003	95.7	90.8	93.9	.	.	.	7	6
Dovre	0004	104.5	103.3	102.6	.	.	.	13	8
Green Lake	0009	95.7	101.6	94.4	.	.	.	15	8
Kandiyohi TWP	0013	96.8	96.6	97.6	.	.	.	6	6
Lake Andrew	0014	103.4	96.6	99.3	.	.	.	9	2
New London TWP	0018	97.6	94.6	95.3	.	.	.	26	19
Atwater	0100	100.1	98.6	100.6	.	.	.	10	10
Lake Lillian	0500	120.4	109.8	119.1	.	.	.	6	6
New London	0600	97.9	92.6	96.9	.	.	.	15	15
Raymond	0900	94.3	92.9	93.7	.	.	.	6	6
Spicer	1200	99.5	93.1	94.0	.	.	.	16	10
Willmar	1500	99.5	96.4	98.2	12.0	13.0	1.00	166	166

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Kandiyohi CO=34 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Willmar	1500	112.9	97.9	97.8	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=34 County\_Name=Kandiyohi

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.9	96.7	98.0	13.3	13.9	1.01	318	296
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.9	101.2	96.4	.	.	.	27	5
06	Commercial (with buildings)	107.5	99.1	100.7	.	.	.	20	0
91	Seasonal Recreational Residential/Residential Aggregation	99.9	97.3	97.8	13.4	14.3	1.01	345	301
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.7	93.7	95.2	.	.	.	20	0
94	Commercial/Industrial Aggregation	106.9	98.5	100.5	.	.	.	21	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.2	93.7	95.4	.	.	.	21	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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
Karlstad	0600	86.3	91.0	85.3	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Karlstad	0600	86.3	91.0	85.3	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=35 County\_Name=Kittson

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	80.4	76.1	75.7	.	.	.	20	0
91	Seasonal Recreational Residential/Residential Aggregation	89.5	77.0	77.0	.	.	.	21	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	95.4	83.8	103.3	.	.	.	9	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.2	83.8	92.1	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.3	94.9	104.4	.	.	.	19	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

County\_Name=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	114.1	115.3	102.4	.	.	.	15	11
International Falls	1100	97.3	94.0	90.6	17.0	22.6	1.07	62	60

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	111.9	107.3	101.3	.	.	.	18	11
Unorg. #0098	0098	81.7	79.5	81.6	.	.	.	6	4
International Falls	1100	97.3	94.0	90.6	17.0	22.6	1.07	62	60

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=36 County\_Name=Koochiching

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.5	93.8	93.0	19.7	23.9	1.07	87	81
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.9	97.0	93.7	.	.	.	13	7
91	Seasonal Recreational Residential/Residential Aggregation	99.1	93.8	93.1	20.4	24.5	1.06	100	88
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	116.7	98.4	95.9	.	.	.	6	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	116.7	98.4	95.9	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	111.1	98.4	94.9	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dawson	0300	97.7	98.0	93.4	.	.	.	15	0
Madison	0500	101.2	99.8	90.6	.	.	.	13	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dawson	0300	97.7	98.0	93.4	.	.	.	15	0
Madison	0500	101.2	99.8	90.6	.	.	.	13	0

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

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

CO=37 County\_Name=Lac Qui Parle

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.4	97.5	91.4	11.7	15.5	1.08	40	0
91	Seasonal Recreational Residential/Residential Aggregation	98.4	97.5	91.4	11.7	15.5	1.08	40	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	117.9	100.6	103.5	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	117.9	100.6	103.5	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	116.1	96.2	77.9	.	.	.	6	0
Unorg. #2	0098	106.1	104.6	100.2	.	.	.	12	0
Two Harbors	0900	101.8	93.6	96.0	17.4	21.8	1.05	33	0
Silver Bay	1000	113.0	107.5	98.8	.	.	.	19	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fall Lake	0003	102.0	100.3	96.3	.	.	.	7	0
Unorg. #2	0098	112.6	104.7	106.8	.	.	.	11	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

County\_Name=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	114.4	116.4	105.6	.	.	.	11	0
Silver Creek	0004	105.5	94.4	86.1	.	.	.	10	0
Unorg. #2	0098	109.2	104.7	103.1	.	.	.	23	0
Two Harbors	0900	101.8	93.6	96.0	17.4	21.8	1.05	33	0
Silver Bay	1000	113.0	110.3	99.8	.	.	.	20	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=38 County\_Name=Lake

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	108.3	100.2	96.5	23.4	22.8	1.08	85	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	103.3	100.1	98.5	.	.	.	29	0
91	Seasonal Recreational Residential/Residential Aggregation	107.0	100.2	97.2	22.4	21.8	1.07	114	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	128.7	104.3	107.9	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	128.7	104.3	107.9	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	128.7	104.3	107.9	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	89.6	89.8	88.7	.	.	.	15	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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
Baudette	0100	89.6	89.8	88.7	.	.	.	15	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=39 County\_Name=Lake of the Woods

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	87.5	87.0	83.6	16.7	21.8	1.05	30	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	86.2	81.4	84.2	.	.	.	19	0
91	Seasonal Recreational Residential/Residential Aggregation	87.0	84.0	83.9	17.4	21.2	1.04	49	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	88.9	90.0	87.3	.	.	.	10	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	88.9	90.0	87.3	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	87.3	87.1	85.1	.	.	.	11	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Elysian TWP	0004	92.7	90.7	90.9	.	.	.	6	4
Kasota TWP	0005	96.9	96.3	96.8	.	.	.	18	10
Lanesburgh	0007	92.2	90.5	92.8	.	.	.	13	13
Cleveland	0100	97.1	98.2	95.4	.	.	.	6	6
Le Center	0600	103.0	101.7	101.1	.	.	.	21	21
Le Sueur	0700	99.3	97.6	97.5	10.2	10.6	1.00	35	35
Montgomery	0800	87.6	86.6	87.2	.	.	.	19	19
Waterville	1100	100.4	97.4	97.5	.	.	.	13	12
New Prague	8000	98.8	96.7	98.4	8.3	10.6	1.00	41	41

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cleveland TWP	0001	97.9	92.5	93.8	.	.	.	7	2
Elysian TWP	0004	96.5	93.5	92.8	.	.	.	9	4
Kasota TWP	0005	96.6	95.6	96.5	.	.	.	20	10
Lanesburgh	0007	94.4	90.7	94.2	.	.	.	14	13
Washington	0013	91.3	91.1	88.6	.	.	.	7	1
Cleveland	0100	97.1	98.2	95.4	.	.	.	6	6
Le Center	0600	103.0	101.7	101.1	.	.	.	21	21
Le Sueur	0700	99.3	97.6	97.5	10.2	10.6	1.00	35	35
Montgomery	0800	87.6	86.6	87.2	.	.	.	19	19
Waterville	1100	101.2	97.8	98.6	.	.	.	16	12
Elysian	6800	105.4	108.1	94.5	.	.	.	7	4
New Prague	8000	98.8	96.7	98.4	8.3	10.6	1.00	41	41

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=40 County\_Name=Le Sueur

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.4	96.0	95.9	10.5	11.8	1.01	201	182
03	Non-Commercial Seasonal Recreational Residential (with buildings)	101.6	99.3	96.3	.	.	.	22	2
06	Commercial (with buildings)	100.4	100.4	92.9	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	97.8	96.2	95.9	10.8	12.4	1.01	223	184
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	104.2	97.9	100.6	.	.	.	9	9
94	Commercial/Industrial Aggregation	100.4	100.4	92.9	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	103.8	97.9	100.4	.	.	.	11	11

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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**Joint Cities: Ratios by Property Type Combines all of the County Portions for Joint Cities  
Final ratios reflect the 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
New Prague	8000	Residential (less than 4 units)	98.3	97.3	97.6	9.4	11.1	1.00	77	Le Sueur/Scott
New Prague	8000	Seasonal Recreational Residential/Residential Aggregation	98.3	97.3	97.6	9.4	11.1	1.00	77	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	105.4	108.1	94.5	.	.	.	7	Le Sueur/Waseca

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hendricks	0200	73.5	77.0	69.7	.	.	.	9	0
Ivanhoe	0300	112.9	104.2	101.8	.	.	.	6	0
Lake Benton	0400	89.3	78.7	90.4	.	.	.	9	0
Tyler	0500	104.7	102.4	96.0	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hendricks	0200	73.5	77.0	69.7	.	.	.	9	0
Ivanhoe	0300	112.9	104.2	101.8	.	.	.	6	0
Lake Benton	0400	89.3	78.7	90.4	.	.	.	9	0
Tyler	0500	104.7	102.4	96.0	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=41 County\_Name=Lincoln

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.5	87.1	89.4	25.1	24.0	1.02	33	0
91	Seasonal Recreational Residential/Residential Aggregation	94.9	87.1	90.4	25.0	23.8	1.01	35	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.0	95.8	94.5	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.5	95.5	92.2	.	.	.	11	0

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

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cottonwood	0400	92.8	92.1	93.3	.	.	.	11	11
Ghent	0700	105.1	103.7	107.7	.	.	.	8	8
Marshall	1000	95.8	95.3	93.8	8.5	10.4	1.02	85	85
Minneota	1100	116.6	119.6	112.6	.	.	.	8	8
Tracy	1400	98.8	101.8	95.6	.	.	.	19	19

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	92.8	92.1	93.3	.	.	.	11	11
Ghent	0700	105.1	103.7	107.7	.	.	.	8	8
Marshall	1000	95.8	95.3	93.8	8.5	10.4	1.02	85	85
Minneota	1100	116.6	119.6	112.6	.	.	.	8	8
Tracy	1400	98.8	101.8	95.6	.	.	.	19	19

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=42 County\_Name=Lyon

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.8	96.7	95.3	10.7	13.0	1.03	147	147
06	Commercial (with buildings)	95.3	90.0	81.2	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	97.8	96.7	95.3	10.7	13.0	1.03	147	147
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.1	93.7	91.8	.	.	.	15	15
94	Commercial/Industrial Aggregation	95.3	90.0	81.2	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.1	93.7	91.8	.	.	.	15	15

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hutchinson TWP	0008	106.9	105.2	104.9	.	.	.	8	8
Glencoe	0300	97.7	91.7	93.7	15.1	15.8	1.03	45	45
Hutchinson	0400	95.6	93.9	93.7	9.5	12.0	1.02	171	170
Lester Prairie	0500	91.2	93.1	90.2	.	.	.	16	16
Winsted	1000	86.2	84.3	83.1	.	.	.	23	23

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

County\_Name=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
Hutchinson TWP	0008	106.9	105.2	104.9	.	.	.	8	8
Glencoe	0300	97.7	91.7	93.7	15.1	15.8	1.03	45	45
Hutchinson	0400	95.6	93.9	93.7	9.5	12.0	1.02	171	170
Lester Prairie	0500	91.2	93.1	90.2	.	.	.	16	16
Winsted	1000	86.2	84.3	83.1	.	.	.	23	23

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=43 County\_Name=McLeod

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.4	93.5	93.3	11.9	14.4	1.02	309	306
06	Commercial (with buildings)	111.1	118.5	114.8	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	95.4	93.5	93.3	11.9	14.4	1.02	309	306
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	99.6	96.7	93.9	.	.	.	10	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	99.6	96.7	93.9	.	.	.	10	0
94	Commercial/Industrial Aggregation	111.1	118.5	114.8	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.0	99.4	93.4	.	.	.	13	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Mahnomen CO=44 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mahnomen	0300	102.5	103.6	94.1	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	91.7	92.8	87.4	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	91.7	92.8	87.4	.	.	.	9	0
Mahnomen	0300	102.5	103.6	94.1	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

CO=44 County\_Name=Mahnomen

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	114.7	103.6	89.4	.	.	.	14	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	99.9	95.1	91.6	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	107.6	97.2	90.8	.	.	.	27	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	84.0	89.2	87.8	.	.	.	6	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.8	87.8	90.4	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.4	90.6	90.9	.	.	.	16	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-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	86.1	78.6	82.3	.	.	.	7	0
Stephen	1200	79.6	78.1	74.9	.	.	.	6	0
Warren	1500	97.8	96.6	94.7	.	.	.	15	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Newfolden	0800	86.1	78.6	82.3	.	.	.	7	0
Stephen	1200	79.6	78.1	74.9	.	.	.	6	0
Warren	1500	97.8	96.6	94.7	.	.	.	15	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

CO=45 County\_Name=Marshall

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	90.5	86.2	86.0	20.8	23.0	1.03	61	0
91	Seasonal Recreational Residential/Residential Aggregation	90.1	86.2	85.9	20.9	23.2	1.03	62	0
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	89.3	93.8	85.9	.	.	.	14	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.1	91.7	86.3	25.5	26.2	1.05	35	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.1	95.2	88.6	27.0	31.3	1.08	40	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Martin CO=46 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairmont	0300	98.2	96.2	97.7	13.9	15.4	1.00	105	0
Sherburn	0900	88.2	90.9	86.8	.	.	.	12	0
Truman	1200	95.7	87.3	79.9	.	.	.	17	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairmont	0300	98.2	96.5	97.7	13.7	15.3	1.00	106	0
Sherburn	0900	88.2	90.9	86.8	.	.	.	12	0
Truman	1200	95.7	87.3	79.9	.	.	.	17	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=46 County\_Name=Martin

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.1	94.0	95.0	16.9	18.7	1.00	163	0
06	Commercial (with buildings)	83.8	84.9	87.2	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	96.1	94.0	95.0	16.8	18.6	1.00	164	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	98.3	97.0	97.8	.	.	.	15	15
94	Commercial/Industrial Aggregation	83.8	84.9	87.2	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.7	96.9	96.8	.	.	.	16	16

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Collinwood	0003	105.6	109.8	105.2	.	.	.	7	0
Dassel TWP	0007	94.4	95.9	91.6	.	.	.	14	0
Ellsworth	0008	89.9	90.2	86.8	.	.	.	6	0
Dassel	0500	110.6	95.8	97.4	.	.	.	16	0
Litchfield	0800	103.3	99.7	99.3	13.4	13.2	1.01	51	0
Watkins	0900	109.2	103.7	106.6	.	.	.	12	0
Eden Valley	6700	113.8	109.0	104.4	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Meeker CO=47 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Collinwood	0003	104.2	108.5	104.6	.	.	.	9	0
Dassel TWP	0007	101.4	98.9	94.4	.	.	.	18	0
Ellsworth	0008	89.9	90.2	86.8	.	.	.	6	0
Greenleaf	0011	101.2	102.9	99.7	.	.	.	6	0
Litchfield TWP	0014	109.2	113.8	104.7	.	.	.	9	0
Union Grove	0017	99.6	85.5	84.8	.	.	.	6	0
Dassel	0500	110.6	95.8	97.4	.	.	.	16	0
Litchfield	0800	103.3	99.7	99.3	13.4	13.2	1.01	51	0
Watkins	0900	109.2	103.7	106.6	.	.	.	12	0
Eden Valley	6700	113.8	109.0	104.4	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=47 County\_Name=Meeker

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	103.0	98.1	97.6	16.4	17.5	1.03	147	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	108.4	103.5	96.4	.	.	.	18	0
06	Commercial (with buildings)	102.9	101.0	92.6	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	103.6	99.3	97.4	16.8	17.4	1.03	165	0
94	Commercial/Industrial Aggregation	102.9	101.0	92.6	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.0	97.9	94.7	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015    **200**

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

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Eden Valley	6700	Residential (less than 4 units)	105.8	95.3	97.7	.	.	.	8	Meeker/Stearns
Eden Valley	6700	Seasonal Recreational Residential/Residential Aggregation	105.8	95.3	97.7	.	.	.	8	Meeker/Stearns

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

14:07 Thursday, June 25, 2015 201

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bogus Brook	0001	110.3	89.8	98.1	.	.	.	9	8
Borgholm	0002	102.6	93.1	92.9	.	.	.	10	10
Greenbush	0006	99.5	94.9	94.3	.	.	.	14	14
Milaca TWP	0011	97.7	87.6	91.5	.	.	.	11	10
Milo	0012	94.0	91.9	93.2	.	.	.	9	9
Princeton TWP	0016	86.8	84.0	86.1	.	.	.	17	17
Isle	0300	98.6	94.1	94.7	.	.	.	6	4
Milaca	0500	104.4	95.2	96.6	.	.	.	16	15
Princeton	9600	97.6	95.6	97.0	11.9	13.4	1.00	38	38

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 202

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
East Side	0005	131.7	121.0	132.1	.	.	.	6	4
Kathio	0009	108.2	102.3	116.7	.	.	.	10	4
South Harbor	0017	94.7	89.6	92.4	.	.	.	10	4

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bogus Brook	0001	110.3	89.8	98.1	.	.	.	9	8
Borgholm	0002	102.6	93.1	92.9	.	.	.	10	10
East Side	0005	127.2	119.9	125.4	.	.	.	9	6
Greenbush	0006	99.5	94.9	94.3	.	.	.	14	14
Kathio	0009	109.5	105.8	115.5	.	.	.	13	5
Milaca TWP	0011	97.7	87.6	91.5	.	.	.	11	10
Milo	0012	94.0	91.9	93.2	.	.	.	9	9
Princeton TWP	0016	86.8	84.0	86.1	.	.	.	17	17
South Harbor	0017	95.7	92.0	93.0	.	.	.	12	6
Isle	0300	101.7	105.7	99.2	.	.	.	9	6
Milaca	0500	104.4	95.2	96.6	.	.	.	16	15
Princeton	9600	97.6	95.6	97.0	11.9	13.4	1.00	38	38

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

CO=48 County\_Name=Mille Lacs

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.0	91.9	93.5	18.2	19.1	1.02	165	155
03	Non-Commercial Seasonal Recreational Residential (with buildings)	108.2	103.9	107.4	22.7	23.8	1.00	35	19
06	Commercial (with buildings)	98.2	72.0	93.9	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	99.7	93.1	96.3	19.5	20.2	1.02	200	174
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	89.1	91.7	88.8	.	.	.	11	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.1	93.9	93.4	.	.	.	18	0
94	Commercial/Industrial Aggregation	98.2	72.0	93.9	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.1	93.9	89.5	.	.	.	21	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 205

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

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Princeton	9600	Residential (less than 4 units)	97.6	96.0	97.1	11.4	12.9	1.00	41	Mille Lacs/Sherburne
Princeton	9600	Seasonal Recreational Residential/Residential Aggregation	97.6	96.0	97.1	11.4	12.9	1.00	41	Mille Lacs/Sherburne

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bellevue	0003	88.0	87.4	90.5	.	.	.	9	6
Little Falls TWP	0016	90.4	88.3	90.8	.	.	.	18	18
Scandia Valley	0029	103.3	97.3	101.0	.	.	.	12	9
Little Falls	1000	94.1	92.9	90.8	10.9	12.3	1.02	63	62
Pierz	1200	90.9	90.6	88.8	.	.	.	9	9
Randall	1300	108.3	84.2	85.9	.	.	.	7	7
Royalton	1400	117.8	103.8	103.4	.	.	.	19	19

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Scandia Valley	0029	95.3	90.2	94.6	.	.	.	16	1

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Morrison CO=49 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Little Falls	1000	106.2	112.6	101.3	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bellevue	0003	88.0	87.4	90.5	.	.	.	9	6
Cushing	0008	98.9	94.6	98.4	.	.	.	7	2
Little Falls TWP	0016	90.4	88.3	90.8	.	.	.	18	18
Richardson	0026	94.8	89.6	88.9	.	.	.	9	4
Scandia Valley	0029	98.7	95.2	96.5	.	.	.	28	10
Little Falls	1000	94.1	92.9	90.8	10.9	12.3	1.02	63	62
Pierz	1200	90.9	90.6	88.8	.	.	.	9	9
Randall	1300	108.3	84.2	85.9	.	.	.	7	7
Royalton	1400	117.8	103.8	103.4	.	.	.	19	19

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Morrison CO=49 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Little Falls	1000	106.2	112.6	101.3	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=49 County\_Name=Morrison

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.1	93.1	92.6	14.6	13.4	1.01	192	178
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.0	98.7	95.9	.	.	.	26	4
06	Commercial (with buildings)	105.6	107.8	105.5	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	97.4	93.2	93.1	14.8	14.2	1.01	218	182
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	92.6	87.8	93.4	.	.	.	7	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	85.1	81.6	79.7	.	.	.	20	0
94	Commercial/Industrial Aggregation	105.6	107.8	105.5	.	.	.	14	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	88.9	87.2	85.2	19.4	25.7	1.04	36	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Royalton	1400	Residential (less than 4 units)	117.8	103.8	103.4	.	.	.	19	Benton/Morrison
Royalton	1400	Seasonal Recreational Residential/Residential Aggregation	117.8	103.8	103.4	.	.	.	19	Benton/Morrison

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lansing	0008	94.7	94.5	88.6	.	.	.	6	0
Adams	0100	91.2	97.3	91.3	.	.	.	6	0
Austin	0200	100.6	98.7	97.9	13.6	15.1	1.02	246	0
Grand Meadow	0600	94.5	95.5	93.8	.	.	.	10	0
Le Roy	0800	113.0	95.6	98.0	.	.	.	16	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Mower CO=50 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Austin	0200	110.6	115.5	101.4	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lansing	0008	94.7	94.5	88.6	.	.	.	6	0
Adams	0100	91.2	97.3	91.3	.	.	.	6	0
Austin	0200	100.6	98.7	97.9	13.6	15.1	1.02	246	0
Grand Meadow	0600	94.5	95.5	93.8	.	.	.	10	0
Le Roy	0800	113.0	95.6	98.0	.	.	.	16	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Mower CO=50 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Austin	0200	110.6	115.5	101.4	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

CO=50 County\_Name=Mower

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	102.1	98.1	97.2	16.2	17.6	1.03	341	0
06	Commercial (with buildings)	101.8	99.0	87.8	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	102.1	98.1	97.2	16.2	17.6	1.03	341	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	100.2	103.3	96.8	.	.	.	17	17
94	Commercial/Industrial Aggregation	101.8	99.0	87.8	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.6	103.3	95.5	.	.	.	19	19

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fulda	0500	87.7	85.7	97.7	.	.	.	8	0
Slayton	1000	101.6	96.2	96.4	.	.	.	20	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Murray CO=51 PT=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	106.0	106.3	100.6	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake Sarah	0011	104.5	106.1	99.3	.	.	.	9	0
Fulda	0500	87.7	85.7	97.7	.	.	.	8	0
Slayton	1000	101.6	96.2	96.4	.	.	.	20	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=51 County\_Name=Murray

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.7	92.9	91.2	19.0	21.8	1.01	47	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	96.8	101.6	94.6	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	95.2	94.6	92.3	18.1	20.7	1.01	61	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	121.9	117.3	120.4	.	.	.	19	19
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	125.5	118.8	124.1	.	.	.	20	20

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Courtland	0100	102.3	95.2	96.7	.	.	.	9	9
Lafayette	0300	94.9	96.8	93.0	.	.	.	7	7
Nicollet	0400	103.0	106.1	101.3	.	.	.	7	7
St. Peter	0600	97.1	96.2	95.8	9.8	10.9	1.01	69	69
North Mankato	8800	96.7	95.2	95.7	8.7	9.8	1.01	150	150

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Courtland	0100	102.3	95.2	96.7	.	.	.	9	9
Lafayette	0300	94.9	96.8	93.0	.	.	.	7	7
Nicollet	0400	103.0	106.1	101.3	.	.	.	7	7
St. Peter	0600	97.1	96.2	95.8	9.8	10.9	1.01	69	69
North Mankato	8800	96.7	95.2	95.7	8.7	9.8	1.01	150	150

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=52 County\_Name=Nicollet

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.5	95.3	94.7	9.4	11.2	1.02	259	259
91	Seasonal Recreational Residential/Residential Aggregation	96.5	95.3	94.7	9.4	11.2	1.02	259	259

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Mankato	0900	Residential (less than 4 units)	94.7	93.0	93.6	8.6	9.6	1.01	293	Blue Earth/Nicollet
Mankato	0900	Commercial (with buildings)	92.6	92.0	74.4	.	.	.	12	Blue Earth/Nicollet
Mankato	0900	Seasonal Recreational Residential/Residential Aggregation	94.7	93.0	93.6	8.6	9.6	1.01	293	Blue Earth/Nicollet
Mankato	0900	Commercial/Industrial Aggregation	92.6	92.0	74.4	.	.	.	12	Blue Earth/Nicollet

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

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
North Mankato	8800	Residential (less than 4 units)	96.7	95.2	95.7	8.7	9.8	1.01	150	Blue Earth/Nicollet
North Mankato	8800	Seasonal Recreational Residential/Residential Aggregation	96.7	95.2	95.7	8.7	9.8	1.01	150	Blue Earth/Nicollet

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

County\_Name=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	103.3	94.7	96.3	.	.	.	13	0
Brewster	0300	105.7	105.2	95.7	.	.	.	6	0
Rushmore	1100	83.3	86.9	89.0	.	.	.	6	0
Worthington	1300	92.5	92.0	92.1	11.8	14.1	1.00	111	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Adrian	0100	103.3	94.7	96.3	.	.	.	13	0
Brewster	0300	105.7	105.2	95.7	.	.	.	6	0
Rushmore	1100	83.3	86.9	89.0	.	.	.	6	0
Worthington	1300	92.1	92.0	91.6	12.2	14.1	1.00	112	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=53 County\_Name=Nobles

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.1	91.9	91.0	15.8	18.5	1.02	171	0
06	Commercial (with buildings)	155.3	122.1	112.6	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	93.8	91.8	90.7	16.0	18.5	1.02	172	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	112.3	111.3	111.9	.	.	.	27	27
94	Commercial/Industrial Aggregation	155.3	122.1	112.6	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	113.0	111.9	110.7	.	.	.	30	30

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ada	0100	110.0	106.8	100.9	.	.	.	12	0
Twin Valley	1100	86.9	84.3	79.9	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	110.0	106.8	100.9	.	.	.	12	0
Twin Valley	1100	86.9	84.3	79.9	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=54 County\_Name=Norman

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.8	99.5	96.9	20.4	20.5	1.00	44	0
91	Seasonal Recreational Residential/Residential Aggregation	97.8	99.5	96.9	20.4	20.5	1.00	44	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	95.3	95.9	101.6	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	95.7	95.9	102.0	.	.	.	13	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cascade	0001	99.2	101.0	98.1	.	.	.	15	15
Haverhill	0007	90.4	90.6	91.7	.	.	.	11	9
Marion	0009	106.0	93.3	94.4	.	.	.	24	22
New Haven	0010	106.9	98.2	100.5	.	.	.	6	5
Oronoco TWP	0012	103.7	102.2	97.4	.	.	.	16	7
Rochester TWP	0015	101.3	102.2	99.0	.	.	.	13	12
Byron	0100	96.6	96.0	94.0	7.1	8.5	1.01	48	48
Dover	0500	104.5	99.9	100.6	.	.	.	11	11
Eyota	0600	97.8	98.9	95.7	.	.	.	12	12
Rochester	0800	96.9	94.9	94.4	10.1	9.5	1.01	1,376	1,368
Stewartville	1000	97.1	94.7	95.5	8.1	8.7	1.01	66	65
Oronoco	1200	100.9	94.9	95.4	.	.	.	11	8
Chatfield	6400	92.2	92.2	91.5	.	.	.	19	0
Pine Island	9500	95.1	95.3	95.6	.	.	.	14	14

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

County\_Name=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	90.8	83.1	82.4	.	.	.	14	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Olmsted CO=55 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	92.3	92.0	78.2	18.9	23.0	1.25	34	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Olmsted CO=55 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cascade	0001	99.2	101.0	98.1	.	.	.	15	15
Haverhill	0007	90.4	90.6	91.7	.	.	.	11	9
Marion	0009	106.0	93.3	94.4	.	.	.	24	22
New Haven	0010	106.9	98.2	100.5	.	.	.	6	5
Oronoco TWP	0012	103.7	102.2	97.4	.	.	.	16	7
Rochester TWP	0015	101.3	102.2	99.0	.	.	.	13	12
Byron	0100	96.6	96.0	94.0	7.1	8.5	1.01	48	48
Dover	0500	104.5	99.9	100.6	.	.	.	11	11
Eyota	0600	97.8	98.9	95.7	.	.	.	12	12
Rochester	0800	96.9	94.9	94.4	10.1	9.5	1.01	1,376	1,368
Stewartville	1000	97.1	94.7	95.5	8.1	8.7	1.01	66	65
Oronoco	1200	100.9	94.9	95.4	.	.	.	11	8
Chatfield	6400	92.2	92.2	91.5	.	.	.	19	0
Pine Island	9500	95.1	95.3	95.6	.	.	.	14	14

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	92.3	92.0	78.2	18.9	23.0	1.25	34	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=55 County\_Name=Olmsted

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.0	95.1	94.6	10.2	9.6	1.01	1,664	1,613
02	Apartment (4 or more units)	89.7	83.1	80.7	.	.	.	16	0
06	Commercial (with buildings)	92.3	92.0	78.5	18.5	22.5	1.24	36	0
91	Seasonal Recreational Residential/Residential Aggregation	97.0	95.1	94.6	10.2	9.6	1.01	1,664	1,613
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	85.9	84.0	85.6	.	.	.	12	0
94	Commercial/Industrial Aggregation	91.9	91.1	78.4	18.7	22.4	1.24	37	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.3	96.3	91.1	.	.	.	21	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=55 County\_Name=Fillmore/Olmsted Joint\_City=Chatfield

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Chatfield	6400	Residential (less than 4 units)	95.5	96.4	94.3	10.3	14.8	1.01	36	Fillmore/Olmsted
Chatfield	6400	Seasonal Recreational Residential/Residential Aggregation	95.5	96.4	94.3	10.3	14.8	1.01	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)	97.6	95.2	94.6	9.8	10.8	1.01	40	Goodhue/Olmsted
Pine Island	9500	Seasonal Recreational Residential/Residential Aggregation	97.6	95.2	94.6	9.8	10.8	1.01	40	Goodhue/Olmsted

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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=55 County=Olmsted without Rochester

<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)	97.8	95.3	95.1	10.4	10.1	1.01	288
Seasonal Recreational Residential/Residential Aggregation	97.8	95.3	95.1	10.4	10.1	1.01	288
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	85.9	84.0	85.6	.	.	.	12
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	94.3	96.3	91.1	.	.	.	21

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Otter Tail CO=56 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Aurdal	0003	104.7	101.6	98.2	.	.	.	14	13
Dane Prairie	0013	92.0	90.4	91.0	.	.	.	7	2
Dead Lake	0014	97.9	96.3	93.0	.	.	.	7	3
Dunn	0017	82.8	80.7	81.4	.	.	.	9	3
Elizabeth TWP	0022	99.5	96.5	100.2	.	.	.	6	3
Everts	0025	89.7	92.6	91.8	.	.	.	6	2
Fergus Falls TWP	0026	90.9	87.7	88.1	.	.	.	8	8
Hobart	0032	87.9	82.2	86.6	.	.	.	6	2
Lida	0037	104.1	99.0	103.4	.	.	.	8	2
Pine Lake	0052	91.5	86.4	90.9	.	.	.	11	4
Rush Lake	0053	102.1	96.8	100.5	.	.	.	10	5
Sverdrup	0057	94.7	95.2	94.9	.	.	.	6	5
Battle Lake	0200	94.2	87.7	89.4	.	.	.	12	12
Fergus Falls	1300	96.6	93.1	92.4	14.8	13.7	1.01	161	156
Henning	1400	115.6	95.9	102.2	.	.	.	11	11
New York Mills	1600	94.8	87.8	91.1	.	.	.	11	11
Ottertail	1700	90.2	94.5	89.3	.	.	.	7	5
Parkers Prairie	1800	96.0	91.9	94.4	.	.	.	7	7
Pelican Rapids	1900	94.5	92.1	91.2	.	.	.	18	18
Perham	2000	97.5	97.4	96.6	.	.	.	24	24
Underwood	2200	105.0	103.1	101.4	.	.	.	7	6

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**



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

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

County\_Name=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
Dane Prairie	0013	79.4	82.7	78.8	.	.	.	6	0
Dora	0016	79.9	75.8	80.5	.	.	.	10	1
Dunn	0017	88.5	83.1	84.8	.	.	.	17	2
Edna	0020	101.0	95.6	105.5	.	.	.	8	1
Hobart	0032	105.2	97.6	100.7	.	.	.	6	0
Lida	0037	93.1	86.9	98.3	.	.	.	13	2
Ottertail TWP	0046	118.0	118.8	117.2	.	.	.	6	1
Pine Lake	0052	93.2	92.8	93.4	.	.	.	6	1
Rush Lake	0053	91.3	90.7	91.4	.	.	.	10	0
Scambler	0055	87.1	84.5	84.8	.	.	.	6	1

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Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Otter Tail CO=56 PT=06 Property=Commercial (with buildings)

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

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

County\_Name=Otter Tail CO=56 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Amor	0002	101.8	108.9	85.6	.	.	.	6	3
Aurdal	0003	103.2	100.9	97.8	.	.	.	16	14
Candor	0008	98.4	98.6	99.4	.	.	.	6	1
Dane Prairie	0013	86.1	84.6	86.1	.	.	.	13	2
Dead Lake	0014	100.6	96.3	98.8	.	.	.	9	3
Dora	0016	81.9	80.0	82.9	.	.	.	14	3
Dunn	0017	86.5	82.5	83.4	.	.	.	26	5
Edna	0020	94.6	90.9	92.2	.	.	.	10	1
Elizabeth TWP	0022	102.1	98.6	101.9	.	.	.	7	3
Everts	0025	94.7	94.6	93.4	.	.	.	10	3
Fergus Falls TWP	0026	90.9	87.7	88.1	.	.	.	8	8
Girard	0029	101.2	105.6	98.8	.	.	.	9	2
Hobart	0032	96.5	87.7	92.2	.	.	.	12	2
Leaf Lake	0035	106.9	118.7	109.1	.	.	.	9	2
Lida	0037	97.3	96.3	100.8	.	.	.	21	4
Maine	0038	107.2	108.4	102.4	.	.	.	7	4
Ottertail TWP	0046	111.0	109.2	109.3	.	.	.	9	2
Pine Lake	0052	92.1	87.8	91.6	.	.	.	17	5
Rush Lake	0053	96.7	95.5	96.3	.	.	.	20	5
Scambler	0055	84.0	84.5	87.8	.	.	.	8	2
Star Lake	0056	90.9	92.1	90.0	.	.	.	6	0
Sverdrup	0057	100.6	101.1	101.2	.	.	.	8	5
Tordenskjold	0058	99.0	91.5	95.8	.	.	.	7	0
Battle Lake	0200	92.2	84.1	86.6	.	.	.	13	12
Fergus Falls	1300	96.6	93.1	92.4	14.8	13.7	1.01	161	156
Henning	1400	115.6	95.9	102.2	.	.	.	11	11
New York Mills	1600	94.8	87.8	91.1	.	.	.	11	11
Ottertail	1700	91.3	94.5	92.8	.	.	.	11	6
Parkers Prairie	1800	96.0	91.9	94.4	.	.	.	7	7
Pelican Rapids	1900	94.5	92.1	91.2	.	.	.	18	18

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=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
Perham	2000	97.5	97.4	96.6	.	.	.	24	24
Underwood	2200	100.5	103.0	91.9	.	.	.	8	6

All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Otter Tail CO=56 PT=94 Property=Commercial/Industrial Aggregation

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

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Otter Tail CO=56 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Woodside	0062	98.4	101.8	102.4	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=56 County\_Name=Otter Tail

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.7	93.5	93.3	16.8	17.3	1.02	458	372
03	Non-Commercial Seasonal Recreational Residential (with buildings)	95.6	93.4	93.4	18.5	21.2	1.02	150	16
06	Commercial (with buildings)	90.1	92.7	80.1	.	.	.	15	0
91	Seasonal Recreational Residential/Residential Aggregation	97.2	93.5	93.3	17.2	18.3	1.02	608	388
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	91.8	92.5	85.3	15.4	20.1	1.08	33	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	93.2	93.5	88.8	15.6	19.2	1.04	48	0
94	Commercial/Industrial Aggregation	90.1	92.7	80.1	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.7	97.0	94.5	18.6	27.6	1.05	77	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=56 County\_Name=Otter Tail/Wadena Joint\_City=Wadena

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Wadena	9500	Residential (less than 4 units)	97.8	93.8	90.4	21.2	20.7	1.04	45	Otter Tail/Wadena
Wadena	9500	Seasonal Recreational Residential/Residential Aggregation	97.8	93.8	90.4	21.2	20.7	1.04	45	Otter Tail/Wadena

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

County\_Name=Pennington CO=57 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
North	0011	94.6	94.0	93.9	.	.	.	10	7
Rocksbury	0016	102.2	105.5	100.8	.	.	.	9	6
Thief River Falls	0600	93.7	91.4	93.1	15.0	16.8	1.00	123	116

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Pennington CO=57 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Thief River Falls	0600	99.1	101.5	76.9	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Pennington CO=57 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
North	0011	94.6	94.0	93.9	.	.	.	10	7
Rocksbury	0016	102.2	105.5	100.8	.	.	.	9	6
Thief River Falls	0600	93.7	91.4	93.1	15.0	16.8	1.00	123	116

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	99.1	101.5	76.9	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=57 County\_Name=Pennington

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.7	90.9	92.3	15.4	17.9	1.00	161	146
06	Commercial (with buildings)	91.0	92.5	75.4	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	92.3	90.8	92.1	15.8	17.9	1.00	162	146
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	86.9	77.0	82.5	.	.	.	14	0
94	Commercial/Industrial Aggregation	91.0	92.5	75.4	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	86.9	77.0	77.4	.	.	.	18	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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14:07 Thursday, June 25, 2015    **254**

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

County\_Name=Pine CO=58 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pine City TWP	0028	97.0	93.1	95.0	.	.	.	11	11
Pokegama	0030	88.3	88.6	89.1	.	.	.	16	16
Windemere	0036	89.0	90.8	89.5	.	.	.	7	7
Hinckley	1200	97.3	99.2	96.5	.	.	.	7	7
Pine City	1700	95.1	92.9	88.8	.	.	.	16	16
Rock Creek	2400	99.2	94.4	97.0	.	.	.	8	8

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	93.3	93.3	92.0	.	.	.	13	13
Windemere	0036	92.4	88.2	97.7	.	.	.	12	12

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

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

County\_Name=Pine CO=58 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Chengwatana	0009	87.9	89.8	87.4	.	.	.	6	6
Dell Grove	0013	97.5	99.3	98.4	.	.	.	7	7
Pine City TWP	0028	101.1	93.5	95.4	.	.	.	15	15
Pokegama	0030	90.5	90.0	90.3	.	.	.	29	29
Royalton	0032	90.3	86.4	85.1	.	.	.	6	6
Windemere	0036	91.2	88.5	94.8	.	.	.	19	19
Hinckley	1200	97.3	99.2	96.5	.	.	.	7	7
Pine City	1700	94.8	90.3	88.8	.	.	.	17	17
Rock Creek	2400	99.2	94.4	97.0	.	.	.	8	8

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

CO=58 County\_Name=Pine

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.5	91.7	91.5	12.8	14.1	1.01	120	120
03	Non-Commercial Seasonal Recreational Residential (with buildings)	95.2	92.4	92.6	15.2	15.6	1.01	61	61
06	Commercial (with buildings)	89.8	83.8	85.6	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	94.0	91.8	91.8	13.6	14.6	1.01	181	181
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	101.9	98.3	100.8	.	.	.	23	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.1	99.3	101.1	.	.	.	24	0
94	Commercial/Industrial Aggregation	89.8	83.8	85.6	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	99.2	97.8	92.2	20.7	25.4	1.07	38	0

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

County\_Name=Pipestone CO=59 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Edgerton	0100	99.5	97.3	96.9	.	.	.	13	0
Pipestone	0700	95.2	96.1	92.6	15.2	18.6	1.03	38	38

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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Pipestone CO=59 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Edgerton	0100	99.5	97.3	96.9	.	.	.	13	0
Pipestone	0700	95.2	96.1	92.6	15.2	18.6	1.03	38	38

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

CO=59 County\_Name=Pipestone

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.4	95.6	90.6	14.9	17.5	1.04	60	38
91	Seasonal Recreational Residential/Residential Aggregation	94.4	95.6	90.6	14.9	17.5	1.04	60	38
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.5	98.4	95.6	.	.	.	7	7
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	98.8	97.3	93.1	.	.	.	10	10

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

County\_Name=Polk CO=60 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Woodside	0059	82.3	88.9	87.8	.	.	.	6	1
Crookston	0400	93.9	93.1	93.7	13.4	16.2	1.00	78	78
East Grand Forks	0500	94.4	91.8	93.6	13.0	15.9	1.00	87	87
Erskine	0700	123.2	92.2	93.1	.	.	.	6	5
Fertile	0900	107.2	99.1	99.5	.	.	.	9	9
Fisher	1000	87.1	84.0	86.0	.	.	.	6	6
Fosston	1100	95.6	93.1	86.2	.	.	.	18	17

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**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Polk CO=60 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Woodside	0059	96.9	99.3	91.7	.	.	.	14	0

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

County\_Name=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	103.9	99.0	105.9	.	.	.	6	2
Woodside	0059	92.5	93.7	90.6	.	.	.	20	1
Crookston	0400	93.9	93.1	93.7	13.4	16.2	1.00	78	78
East Grand Forks	0500	94.4	91.8	93.6	13.0	15.9	1.00	87	87
Erskine	0700	123.2	92.2	93.1	.	.	.	6	5
Fertile	0900	107.2	99.1	99.5	.	.	.	9	9
Fisher	1000	87.1	84.0	86.0	.	.	.	6	6
Fosston	1100	95.6	93.1	86.2	.	.	.	18	17

**All sales adjusted for time and terms  
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**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=60 County\_Name=Polk

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.4	92.1	93.5	17.9	18.7	1.02	266	255
03	Non-Commercial Seasonal Recreational Residential (with buildings)	94.9	96.5	94.3	.	.	.	21	0
06	Commercial (with buildings)	93.4	86.0	97.3	.	.	.	8	0
91	Seasonal Recreational Residential/Residential Aggregation	96.3	92.2	93.6	18.3	18.6	1.02	287	255
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	83.0	87.7	78.1	.	.	.	15	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	91.6	93.7	92.3	15.3	21.7	0.99	41	0
94	Commercial/Industrial Aggregation	93.4	86.0	97.3	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.9	93.3	92.4	16.1	24.2	1.01	48	0

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

County\_Name=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	94.5	91.3	97.2	.	.	.	8	0
Reno	0016	100.9	100.7	97.6	.	.	.	6	0
White Bear Lake	0020	105.7	103.4	106.0	.	.	.	6	0
Glenwood	0300	95.3	92.2	94.4	.	.	.	26	0
Starbuck	0800	102.9	100.2	101.4	.	.	.	21	0

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

County\_Name=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	98.3	89.5	98.8	.	.	.	13	0
Minnewaska	0013	100.4	103.1	97.0	.	.	.	6	0
Reno	0016	98.4	100.7	97.0	.	.	.	8	0
White Bear Lake	0020	104.6	98.3	104.4	.	.	.	7	0
Glenwood	0300	95.3	92.2	94.4	.	.	.	26	0
Starbuck	0800	103.4	100.6	102.6	.	.	.	22	0

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

CO=61 County\_Name=Pope

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.1	96.9	97.8	14.1	16.1	1.00	94	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	105.3	103.5	101.6	.	.	.	23	0
91	Seasonal Recreational Residential/Residential Aggregation	100.3	97.7	98.8	14.5	15.9	1.00	117	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	87.0	78.4	83.2	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	87.0	78.4	83.2	.	.	.	10	0

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

County\_Name=Ramsey CO=62 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
White Bear	0014	97.9	96.2	97.4	9.4	11.3	1.00	95	89
New Brighton	0100	95.8	95.4	95.2	9.9	12.8	1.00	150	150
North St. Paul	0200	96.0	93.7	94.7	11.4	12.4	1.01	71	70
Roseville	0400	97.3	97.8	97.5	10.2	12.1	1.00	224	222
Falcon Heights	0500	98.9	97.8	97.3	.	.	.	29	29
Lauderdale	0600	89.0	86.6	90.6	.	.	.	13	13
Arden Hills	0700	95.9	95.3	95.7	11.5	13.8	1.00	57	53
Little Canada	0800	97.6	97.4	100.5	12.9	15.6	0.97	53	52
North Oaks	1000	100.2	99.7	101.6	8.7	9.0	0.98	44	42
Maplewood	1100	97.6	97.6	97.5	8.5	10.2	1.00	233	229
Shoreview	1200	96.5	96.1	95.8	9.6	11.9	1.01	239	233
Vadnais Heights	1300	97.5	97.5	97.0	9.9	11.3	1.00	103	103
Mounds View	1700	96.5	95.3	96.0	10.3	11.1	1.00	60	60
St. Paul	8900	96.4	95.4	96.0	12.6	14.5	1.00	1,719	1,716
St. Anthony	9100	90.8	87.6	89.7	.	.	.	14	14
White Bear Lake	9400	98.4	96.6	96.6	10.9	12.7	1.01	171	165

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

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

County\_Name=Ramsey CO=62 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	96.9	95.8	98.0	.	.	.	29	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Ramsey CO=62 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Maplewood	1100	96.8	90.2	91.0	.	.	.	9	0
St. Paul	8900	96.2	100.0	94.3	14.9	18.5	1.01	35	0

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Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Ramsey CO=62 PT=07 Property=Industrial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	105.4	98.6	95.7	.	.	.	7	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Ramsey CO=62 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
White Bear	0014	97.9	96.2	97.4	9.4	11.3	1.00	95	89
New Brighton	0100	95.8	95.4	95.2	9.9	12.8	1.00	150	150
North St. Paul	0200	96.0	93.7	94.7	11.4	12.4	1.01	71	70
Roseville	0400	97.3	97.8	97.5	10.2	12.1	1.00	224	222
Falcon Heights	0500	98.9	97.8	97.3	.	.	.	29	29
Lauderdale	0600	89.0	86.6	90.6	.	.	.	13	13
Arden Hills	0700	95.9	95.3	95.7	11.5	13.8	1.00	57	53
Little Canada	0800	97.6	97.4	100.5	12.9	15.6	0.97	53	52
North Oaks	1000	100.2	99.7	101.6	8.7	9.0	0.98	44	42
Maplewood	1100	97.6	97.6	97.5	8.5	10.2	1.00	233	229
Shoreview	1200	96.5	96.1	95.8	9.6	11.9	1.01	239	233
Vadnais Heights	1300	97.5	97.5	97.0	9.9	11.3	1.00	103	103
Mounds View	1700	96.5	95.3	96.0	10.3	11.1	1.00	60	60
St. Paul	8900	96.4	95.4	96.0	12.6	14.5	1.00	1,719	1,716
St. Anthony	9100	90.8	87.6	89.7	.	.	.	14	14
White Bear Lake	9400	98.4	96.6	96.6	10.9	12.7	1.01	171	165

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Ramsey CO=62 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Maplewood	1100	96.8	90.2	91.0	.	.	.	9	0
St. Paul	8900	97.7	100.0	94.7	14.8	20.0	1.03	42	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=62 County\_Name=Ramsey

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.7	96.1	96.5	11.4	13.4	1.00	3,276	3,241
02	Apartment (4 or more units)	96.5	94.6	95.5	16.5	19.4	1.01	30	0
06	Commercial (with buildings)	97.9	98.8	93.8	13.9	16.3	1.03	58	0
07	Industrial (with buildings)	99.6	92.9	87.4	.	.	.	11	0
91	Seasonal Recreational Residential/Residential Aggregation	96.7	96.1	96.5	11.4	13.4	1.00	3,276	3,241
94	Commercial/Industrial Aggregation	98.2	97.5	92.6	14.2	17.5	1.05	69	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014**  
**Ratios reported only for jurisdictions with 6 sales or more**

CO=62 County\_Name=Anoka/Ramsey Joint\_City=Blaine

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Blaine	6200	Residential (less than 4 units)	97.7	96.9	97.4	7.4	8.1	1.00	567	Anoka/Ramsey
Blaine	6200	Seasonal Recreational Residential/Residential Aggregation	97.7	96.9	97.4	7.4	8.1	1.00	567	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	93.8	94.0	8.5	10.1	1.00	35	Anoka/Ramsey
Spring Lake Park	8700	Seasonal Recreational Residential/Residential Aggregation	94.4	93.8	94.0	8.5	10.1	1.00	35	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)	90.0	89.6	88.7	11.5	14.3	1.01	82	Hennepin/Ramsey
St. Anthony	9100	Seasonal Recreational Residential/Residential Aggregation	89.9	89.5	88.5	11.4	14.2	1.02	84	Hennepin/Ramsey

CO=62 County\_Name=Ramsey/Washington Joint\_City=White Bear Lake

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio
White Bear Lake	9400	Residential (less than 4 units)	98.3	96.5	96.7
White Bear Lake	9400	Seasonal Recreational Residential/Residential Aggregation	98.3	96.5	96.7

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
10.8	12.6	1.01	174	Ramsey/Washington
10.8	12.6	1.01	174	Ramsey/Washington

**All sales adjusted for time and terms**  
**Based on sales from January 2014 through September 2014**  
**\* Indicate calculations were done without extreme ratios**  
**source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=62 County=Ramsey without St. Paul

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	97.1	96.7	96.9	10.1	12.1	1.00	1,557
Commercial (with buildings)	100.5	96.7	93.5	.	.	.	23
Seasonal Recreational Residential/Residential Aggregation	97.1	96.7	96.9	10.1	12.1	1.00	1,557
Commercial/Industrial Aggregation	98.9	96.3	91.6	.	.	.	27

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Red Lake CO=63 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Red Lake Falls	0600	104.9	93.7	84.9	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Red Lake CO=63 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Red Lake Falls	0600	104.9	93.7	84.9	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=63 County\_Name=Red Lake

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.6	88.9	80.2	.	.	.	21	0
91	Seasonal Recreational Residential/Residential Aggregation	97.6	88.9	80.2	.	.	.	21	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	88.0	85.7	81.9	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	87.1	85.4	81.5	.	.	.	11	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Redwood CO=64 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Morgan	0700	105.8	97.6	104.1	.	.	.	12	0
Redwood Falls	0900	100.3	99.3	99.1	10.8	12.1	1.01	52	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Redwood CO=64 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Morgan	0700	105.8	97.6	104.1	.	.	.	12	0
Redwood Falls	0900	100.3	99.3	99.1	10.8	12.1	1.01	52	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=64 County\_Name=Redwood

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.2	97.6	96.4	13.9	16.6	1.02	113	0
91	Seasonal Recreational Residential/Residential Aggregation	99.2	97.6	96.4	13.9	16.6	1.02	113	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	106.2	100.9	105.9	.	.	.	26	26
94	Commercial/Industrial Aggregation	80.4	70.1	68.7	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	106.4	102.8	106.0	.	.	.	27	27

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Renville CO=65 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairfax	0400	103.1	98.7	98.8	.	.	.	7	0
Hector	0600	101.6	100.0	101.1	.	.	.	7	0
Olivia	0800	97.5	97.0	94.0	.	.	.	11	0
Renville	0900	102.5	99.0	89.5	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Renville CO=65 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairfax	0400	103.1	98.7	98.8	.	.	.	7	0
Hector	0600	101.6	100.0	101.1	.	.	.	7	0
Olivia	0800	97.5	97.0	94.0	.	.	.	11	0
Renville	0900	102.5	99.0	89.5	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=65 County\_Name=Renville

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.7	96.3	91.1	14.2	16.2	1.04	54	0
91	Seasonal Recreational Residential/Residential Aggregation	95.2	95.6	90.0	14.5	16.6	1.05	55	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	102.9	101.8	103.4	.	.	.	25	25
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	102.9	101.8	103.4	.	.	.	25	25

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Rice CO=66 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-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	96.1	95.6	97.0	.	.	.	7	7
Forest	0004	104.3	97.5	100.6	.	.	.	9	3
Northfield TWP	0006	107.5	106.2	100.9	.	.	.	7	7
Shieldsville	0008	99.0	100.5	94.3	.	.	.	7	3
Warsaw	0010	85.4	85.1	84.1	.	.	.	7	3
Webster	0011	104.3	100.0	101.4	.	.	.	15	15
Wells	0012	106.0	106.6	105.0	.	.	.	17	6
Dundas	0200	99.7	100.7	100.4	.	.	.	20	19
Faribault	0300	97.0	93.8	94.4	14.3	13.9	1.00	185	183
Lonsdale	0400	96.5	95.1	94.6	10.6	10.5	1.01	49	44
Morristown	0500	113.7	92.4	98.3	.	.	.	8	8
Northfield	9700	95.2	93.7	92.5	13.3	15.3	1.02	169	153

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Rice CO=66 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bridgewater	0001	96.1	95.6	97.0	.	.	.	7	7
Erin	0003	91.2	83.3	85.0	.	.	.	7	2
Forest	0004	102.6	95.7	100.0	.	.	.	10	3
Northfield TWP	0006	107.5	106.2	100.9	.	.	.	7	7
Shieldsville	0008	95.9	96.0	92.9	.	.	.	8	3
Warsaw	0010	101.3	93.9	89.0	.	.	.	11	3
Webster	0011	104.3	100.0	101.4	.	.	.	15	15
Wells	0012	102.3	103.7	100.9	.	.	.	19	6
Dundas	0200	99.7	100.7	100.4	.	.	.	20	19
Faribault	0300	97.0	93.8	94.4	14.3	13.9	1.00	185	183
Lonsdale	0400	96.5	95.1	94.6	10.6	10.5	1.01	49	44
Morristown	0500	113.7	92.4	98.3	.	.	.	8	8
Northfield	9700	95.2	93.7	92.5	13.3	15.3	1.02	169	153

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=66 County\_Name=Rice

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.9	94.6	94.4	13.9	14.9	1.01	526	474
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.0	87.0	85.3	.	.	.	11	0
06	Commercial (with buildings)	84.9	87.2	69.2	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	96.9	94.4	94.2	14.2	15.5	1.01	537	474
94	Commercial/Industrial Aggregation	84.9	87.2	69.2	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	100.4	88.2	104.5	.	.	.	7	7

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

CO=66 County\_Name=Dakota/Rice Joint\_City=Northfield

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Northfield	9700	Residential (less than 4 units)	94.8	93.7	92.0	13.4	15.5	1.02	189	Dakota/Rice
Northfield	9700	Seasonal Recreational Residential/Residential Aggregation	94.8	93.7	92.0	13.4	15.5	1.02	189	Dakota/Rice

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Rock CO=67 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hills	0500	100.5	93.1	93.8	.	.	.	7	7
Luverne	0900	99.1	92.7	91.7	18.5	14.9	1.03	54	54

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Rock CO=67 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Luverne	0900	113.0	104.0	105.0	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	100.5	93.1	93.8	.	.	.	7	7
Luverne	0900	99.1	92.7	91.7	18.5	14.9	1.03	54	54

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Rock CO=67 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Luverne	0900	113.0	104.0	105.0	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=67 County\_Name=Rock

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.3	91.8	90.3	17.5	14.9	1.03	79	79
06	Commercial (with buildings)	106.6	99.3	94.9	.	.	.	10	0
91	Seasonal Recreational Residential/Residential Aggregation	96.3	91.8	90.3	17.5	14.9	1.03	79	79
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	85.5	93.1	89.7	.	.	.	14	14
94	Commercial/Industrial Aggregation	106.6	99.3	94.9	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	85.5	93.1	89.7	.	.	.	14	14

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Roseau CO=68 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Laona	0016	94.1	93.7	91.5	.	.	.	6	6
Malung	0018	90.1	84.9	88.3	.	.	.	8	8
Moranville	0021	109.6	88.3	97.1	.	.	.	7	7
Lake	0035	97.1	94.9	94.1	.	.	.	19	19
Greenbush	0200	80.0	82.2	72.2	.	.	.	6	6
Roseau	0900	87.2	84.8	84.5	.	.	.	23	23
Warroad	1600	96.8	97.9	94.9	.	.	.	12	12

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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
Laona	0016	94.1	93.7	91.5	.	.	.	6	6
Malung	0018	90.1	84.9	88.3	.	.	.	8	8
Moranville	0021	109.6	88.3	97.1	.	.	.	7	7
Lake	0035	94.7	90.2	93.3	.	.	.	23	23
Greenbush	0200	80.0	82.2	72.2	.	.	.	6	6
Roseau	0900	87.2	84.8	84.5	.	.	.	23	23
Warroad	1600	96.8	97.9	94.9	.	.	.	12	12

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

CO=68 County\_Name=Roseau

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.4	89.7	88.2	20.6	21.4	1.03	124	124
91	Seasonal Recreational Residential/Residential Aggregation	93.5	89.5	88.3	20.6	21.7	1.03	129	129
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	96.0	82.0	82.7	.	.	.	21	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.7	82.3	80.7	33.6	28.5	1.12	38	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	97.1	85.3	88.5	31.6	31.7	1.05	52	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=St. Louis CO=69 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Breitung	0012	99.2	93.0	95.0	.	.	.	7	5
Brevator	0013	90.5	86.3	89.3	.	.	.	7	7
Canosia	0014	89.6	88.1	87.9	.	.	.	14	11
Duluth TWP	0021	100.3	89.9	106.9	.	.	.	13	12
Fayal	0026	87.7	86.5	84.0	.	.	.	14	10
Gnesen	0032	90.0	85.5	89.9	.	.	.	15	10
Grand Lake	0033	93.1	95.4	92.1	.	.	.	20	14
Lakewood	0040	89.7	91.7	88.8	.	.	.	18	18
Midway	0047	92.1	95.2	93.3	.	.	.	11	11
Morse	0050	89.8	88.7	87.1	.	.	.	8	5
Rice Lake	0061	99.0	85.8	85.4	.	.	.	15	15
Solway	0063	98.6	105.1	101.5	.	.	.	11	11
Greenwood	0074	76.8	76.6	78.3	.	.	.	7	1
Unorg. 05 - Central Lakes	0090	103.6	95.4	98.1	.	.	.	7	4
Unorg. 06 - Biwabik	0091	89.0	84.6	84.6	.	.	.	8	3
Aurora	0600	99.9	95.9	96.3	.	.	.	14	14
Biwabik	0900	96.4	93.0	93.7	.	.	.	8	8
Chisholm	1800	95.6	91.7	87.0	20.9	22.3	1.07	43	43
Ely	2500	103.6	86.5	89.5	.	.	.	31	31
Eveleth	2700	101.4	96.3	94.5	.	.	.	27	27
Gilbert	3500	98.6	98.4	92.7	.	.	.	12	12
Hermantown	3600	91.8	92.4	86.7	13.5	16.9	1.05	70	70
Hibbing	3800	98.0	93.4	91.3	19.7	21.5	1.04	131	131
Mountain Iron	5400	91.5	84.2	82.4	.	.	.	17	16
Proctor	5900	95.6	96.3	92.7	11.1	13.2	1.03	34	34
Virginia	6900	100.1	96.6	96.2	14.3	16.4	1.04	51	51
Hoyt Lakes	7200	106.5	111.4	103.5	.	.	.	15	15
Babbitt	7300	93.6	90.8	87.7	.	.	.	10	10
Duluth	9000	96.9	94.2	92.9	14.0	14.3	1.03	781	770

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=St. Louis CO=69 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	109.0	98.3	74.2	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=St. Louis CO=69 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Beatty	0010	91.1	92.8	88.7	.	.	.	12	2
Breitung	0012	91.2	95.0	89.6	.	.	.	7	1
Greenwood	0074	98.0	99.2	98.5	.	.	.	13	1

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=St. Louis CO=69 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	107.2	89.2	79.7	.	.	.	17	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=St. Louis CO=69 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Beatty	0010	92.9	93.1	91.9	.	.	.	17	5
Breitung	0012	95.2	94.0	91.8	.	.	.	14	6
Brevator	0013	90.5	86.3	89.3	.	.	.	7	7
Canosia	0014	92.1	94.1	89.4	.	.	.	17	11
Duluth TWP	0021	103.0	96.9	107.4	.	.	.	15	13
Fayal	0026	85.3	85.8	82.9	.	.	.	17	11
French	0031	115.9	101.7	109.8	.	.	.	7	0
Gnesen	0032	90.2	88.4	90.0	.	.	.	16	10
Grand Lake	0033	93.1	95.4	92.1	.	.	.	20	14
Lakewood	0040	89.7	91.7	88.8	.	.	.	18	18
Midway	0047	92.1	95.2	93.3	.	.	.	11	11
Morse	0050	94.8	90.8	88.8	.	.	.	12	5
Rice Lake	0061	99.0	85.8	85.4	.	.	.	15	15
Solway	0063	98.6	105.1	101.5	.	.	.	11	11
Vermilion Lake	0069	99.2	101.7	94.9	.	.	.	6	4
Greenwood	0074	90.6	94.8	88.7	.	.	.	20	2
Unorg. 05 - Central Lakes	0090	103.6	95.4	98.1	.	.	.	7	4
Unorg. 06 - Biwabik	0091	94.6	88.7	86.6	.	.	.	10	4
Unorg. 08 - Mount Iron	0093	89.0	85.8	90.8	.	.	.	7	3
Unorg. 09 - Balkan	0094	86.7	83.7	84.5	.	.	.	6	2
Unorg. 12 - Northwest	0097	116.5	114.4	106.2	.	.	.	6	2
Aurora	0600	99.9	95.9	96.3	.	.	.	14	14
Biwabik	0900	95.0	89.0	90.9	.	.	.	9	8
Chisholm	1800	95.6	91.7	87.0	20.9	22.3	1.07	43	43
Ely	2500	103.6	86.5	89.5	.	.	.	31	31
Eveleth	2700	101.4	96.3	94.5	.	.	.	27	27
Gilbert	3500	98.6	98.4	92.7	.	.	.	12	12
Hermantown	3600	91.8	92.4	86.7	13.5	16.9	1.05	70	70
Hibbing	3800	98.0	93.4	91.3	19.7	21.5	1.04	131	131
Mountain Iron	5400	91.5	84.2	82.4	.	.	.	17	16

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=St. Louis CO=69 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Proctor	5900	95.6	96.3	92.7	11.1	13.2	1.03	34	34
Virginia	6900	100.1	96.6	96.2	14.3	16.4	1.04	51	51
Hoyt Lakes	7200	106.5	111.4	103.5	.	.	.	15	15
Babbitt	7300	93.6	90.8	87.7	.	.	.	10	10
Duluth	9000	96.9	94.1	92.8	14.0	14.3	1.03	783	770

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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
Duluth	9000	107.2	89.2	79.7	.	.	.	17	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**



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

CO=69 County\_Name=St. Louis

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.8	93.8	92.0	16.2	16.8	1.03	1,548	1,473
02	Apartment (4 or more units)	101.5	98.2	70.3	.	.	.	20	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	92.6	92.9	87.8	18.4	21.2	1.05	109	23
06	Commercial (with buildings)	107.0	94.3	82.7	28.1	27.4	1.24	45	0
91	Seasonal Recreational Residential/Residential Aggregation	96.5	93.7	91.7	16.3	17.2	1.03	1,657	1,496
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	94.0	86.7	85.8	33.9	38.6	1.06	68	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.0	86.7	85.8	33.9	38.6	1.06	68	0
94	Commercial/Industrial Aggregation	106.5	94.0	82.8	27.8	27.3	1.24	46	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.9	86.4	85.8	33.6	38.4	1.06	69	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 Assessment Sales Ratio Study  
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**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=69 County=St. Louis without Duluth

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	96.7	92.9	91.0	18.5	19.1	1.04	767
Apartment (4 or more units)	95.4	94.9	65.6	.	.	.	11
Non-Commercial Seasonal Recreational Residential (with buildings)	92.9	93.4	88.1	18.3	21.3	1.05	107
Commercial (with buildings)	106.8	103.3	93.3	.	.	.	28
Seasonal Recreational Residential/Residential Aggregation	96.2	93.0	90.6	18.5	19.3	1.04	874
Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	94.0	86.7	85.8	33.9	38.6	1.06	68
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	94.0	86.7	85.8	33.9	38.6	1.06	68
Commercial/Industrial Aggregation	106.1	103.2	92.7	.	.	.	29
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.9	86.4	85.8	33.6	38.4	1.06	69

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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	101.9	99.7	101.3	.	.	.	15	13
Credit River	0004	99.2	98.8	95.9	9.7	10.4	1.01	46	46
Helena	0007	97.2	99.1	96.2	.	.	.	8	7
Louisville	0009	107.0	100.2	106.8	.	.	.	15	15
New Market	0010	99.9	95.0	98.1	.	.	.	22	22
Spring Lake	0013	92.1	89.3	91.6	.	.	.	18	17
Belle Plaine	0100	95.0	93.5	94.5	7.7	9.5	1.01	74	74
Jordan	0400	95.9	93.9	95.3	10.7	11.4	1.00	47	46
Elko New Market	0600	97.9	98.4	98.2	8.4	9.3	1.00	64	64
Prior Lake	0800	93.7	93.2	92.8	9.3	11.1	1.01	303	271
Savage	0900	96.8	96.8	96.3	6.7	7.6	1.00	325	325
Shakopee	1000	96.7	96.3	96.2	7.4	9.1	1.00	379	378
New Prague	8000	97.8	97.4	96.7	10.7	11.8	1.00	36	36

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	101.9	99.7	101.3	.	.	.	15	13
Credit River	0004	99.2	98.8	95.9	9.7	10.4	1.01	46	46
Helena	0007	97.2	99.1	96.2	.	.	.	8	7
Louisville	0009	107.0	100.2	106.8	.	.	.	15	15
New Market	0010	99.9	95.0	98.1	.	.	.	22	22
Spring Lake	0013	92.1	89.3	91.6	.	.	.	18	17
Belle Plaine	0100	95.0	93.5	94.5	7.7	9.5	1.01	74	74
Jordan	0400	95.9	93.9	95.3	10.7	11.4	1.00	47	46
Elko New Market	0600	97.9	98.4	98.2	8.4	9.3	1.00	64	64
Prior Lake	0800	93.6	93.2	92.7	9.3	11.1	1.01	305	271
Savage	0900	96.8	96.8	96.3	6.7	7.6	1.00	325	325
Shakopee	1000	96.7	96.3	96.2	7.4	9.1	1.00	379	378
New Prague	8000	97.8	97.4	96.7	10.7	11.8	1.00	36	36

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=70 County\_Name=Scott

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.1	95.7	95.4	8.4	9.9	1.00	1,363	1,325
06	Commercial (with buildings)	96.7	94.3	88.8	.	.	.	12	0
91	Seasonal Recreational Residential/Residential Aggregation	96.1	95.7	95.4	8.4	9.9	1.00	1,365	1,325
94	Commercial/Industrial Aggregation	96.6	95.5	89.2	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	92.1	93.4	94.4	.	.	.	6	0

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Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 Assessment Sales Ratio Study  
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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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=70 County\_Name=Le Sueur/Scott Joint\_City=New Prague

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
New Prague	8000	Residential (less than 4 units)	98.3	97.3	97.6	9.4	11.1	1.00	77	Le Sueur/Scott
New Prague	8000	Seasonal Recreational Residential/Residential Aggregation	98.3	97.3	97.6	9.4	11.1	1.00	77	Le Sueur/Scott

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 311

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

County\_Name=Sherburne CO=71 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baldwin	0001	91.4	91.3	90.7	10.7	13.2	1.01	36	36
Becker TWP	0002	91.8	91.4	90.2	.	.	.	25	25
Big Lake TWP	0003	94.8	94.0	92.6	10.1	13.0	1.02	58	58
Blue Hill	0004	90.1	87.9	89.1	.	.	.	19	19
Clear Lake TWP	0005	96.2	97.4	96.7	.	.	.	8	8
Haven	0007	91.6	93.6	86.9	.	.	.	13	13
Livonia	0008	92.4	92.2	91.7	6.9	10.4	1.01	37	37
Orrock	0009	95.7	97.5	94.5	.	.	.	15	15
Palmer	0010	93.7	96.7	93.6	.	.	.	17	17
Santiago	0011	97.8	96.4	96.7	.	.	.	10	10
Becker	0100	100.6	101.0	99.8	7.3	9.0	1.01	55	55
Big Lake	0200	96.8	96.5	96.6	6.4	7.8	1.00	108	102
Clear Lake	0300	94.2	92.5	93.4	.	.	.	9	9
Elk River	0400	93.3	92.2	92.7	7.8	9.9	1.01	242	234
Zimmerman	0500	91.2	90.8	91.9	10.0	10.4	1.01	38	38
St. Cloud	9200	95.9	95.3	92.3	8.7	9.4	1.03	32	32

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Sherburne CO=71 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Palmer	0010	97.6	99.2	98.1	.	.	.	7	7

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Sherburne CO=71 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baldwin	0001	91.2	91.2	90.5	10.7	13.1	1.01	37	37
Becker TWP	0002	91.8	91.4	90.2	.	.	.	25	25
Big Lake TWP	0003	94.6	94.0	92.6	10.1	13.0	1.02	60	60
Blue Hill	0004	90.1	87.9	89.1	.	.	.	19	19
Clear Lake TWP	0005	97.3	97.7	97.5	.	.	.	9	9
Haven	0007	91.6	93.6	86.9	.	.	.	13	13
Livonia	0008	92.4	92.2	91.7	6.9	10.4	1.01	37	37
Orrock	0009	93.8	97.1	93.2	.	.	.	16	16
Palmer	0010	94.9	97.7	94.8	.	.	.	24	24
Santiago	0011	97.8	96.4	96.7	.	.	.	10	10
Becker	0100	100.6	101.0	99.8	7.3	9.0	1.01	55	55
Big Lake	0200	96.8	96.5	96.5	6.6	8.2	1.00	110	102
Clear Lake	0300	94.2	92.5	93.4	.	.	.	9	9
Elk River	0400	93.3	92.2	92.7	7.8	9.9	1.01	242	234
Zimmerman	0500	91.2	90.8	91.9	10.0	10.4	1.01	38	38
St. Cloud	9200	95.9	95.3	92.3	8.7	9.4	1.03	32	32

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 **314**

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

CO=71 County\_Name=Sherburne

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.4	93.6	93.3	8.4	10.2	1.01	725	711
03	Non-Commercial Seasonal Recreational Residential (with buildings)	93.2	98.4	94.0	.	.	.	14	12
91	Seasonal Recreational Residential/Residential Aggregation	94.4	93.7	93.3	8.5	10.4	1.01	739	723
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	82.0	85.3	79.9	.	.	.	6	0
94	Commercial/Industrial Aggregation	90.0	90.4	88.7	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	83.0	85.3	81.0	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=71 County\_Name=Benton/Sherburne/Stearns Joint\_City=St. Cloud

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio
St. Cloud	9200	Residential (less than 4 units)	94.3	93.3	91.7
St. Cloud	9200	Apartment (4 or more units)	185.8	92.2	133.3
St. Cloud	9200	Commercial (with buildings)	105.4	99.4	88.1
St. Cloud	9200	Seasonal Recreational Residential/Residential Aggregation	94.3	93.3	91.7
St. Cloud	9200	Commercial/Industrial Aggregation	104.6	98.9	89.4

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
10.3	11.5	1.02	816	Benton/Sherburne/Stearns
.	.	.	6	Benton/Sherburne/Stearns
.	.	.	28	Benton/Sherburne/Stearns
10.3	11.5	1.02	816	Benton/Sherburne/Stearns
21.5	26.9	1.17	30	Benton/Sherburne/Stearns

CO=71 County\_Name=Mille Lacs/Sherburne Joint\_City=Princeton

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Princeton	9600	Residential (less than 4 units)	97.6	96.0	97.1	11.4	12.9	1.00	41	Mille Lacs/Sherburne
Princeton	9600	Seasonal Recreational Residential/Residential Aggregation	97.6	96.0	97.1	11.4	12.9	1.00	41	Mille Lacs/Sherburne

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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

<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)	94.3	93.6	93.3	8.4	10.3	1.01	693
Non-Commercial Seasonal Recreational Residential (with buildings)	93.2	98.4	94.0	.	.	.	14
Seasonal Recreational Residential/Residential Aggregation	94.3	93.6	93.4	8.5	10.4	1.01	707
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	82.0	85.3	79.9	.	.	.	6
Commercial/Industrial Aggregation	90.0	90.4	88.7	.	.	.	8
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	83.0	85.3	81.0	.	.	.	8

**All sales adjusted for time and terms  
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**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Sibley CO=72 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arlington	0100	104.5	95.6	97.0	.	.	.	21	21
Gaylord	0200	99.2	97.7	96.0	.	.	.	10	10
Gibbon	0300	95.4	96.8	93.9	.	.	.	9	9
Henderson	0500	98.4	97.0	97.2	.	.	.	10	10
Winthrop	0700	106.7	108.0	93.9	.	.	.	13	13

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source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 **318**

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

County\_Name=Sibley CO=72 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arlington	0100	104.5	95.6	97.0	.	.	.	21	21
Gaylord	0200	99.2	97.7	96.0	.	.	.	10	10
Gibbon	0300	95.4	96.8	93.9	.	.	.	9	9
Henderson	0500	98.4	97.0	97.2	.	.	.	10	10
Winthrop	0700	106.7	108.0	93.9	.	.	.	13	13

**All sales adjusted for time and terms  
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**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=72 County\_Name=Sibley

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	100.9	96.6	96.8	18.8	20.7	1.03	85	85
91	Seasonal Recreational Residential/Residential Aggregation	100.4	96.3	96.2	19.1	21.2	1.03	86	86
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	105.1	98.4	104.9	.	.	.	8	8
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	105.1	98.4	104.9	.	.	.	8	8

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

14:07 Thursday, June 25, 2015 **320**

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

County\_Name=Stearns CO=73 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brockway	0004	100.1	90.7	102.0	.	.	.	12	12
Holding	0013	95.1	93.8	94.9	.	.	.	6	6
LeSauk	0017	90.0	91.7	84.4	.	.	.	10	10
Lynden	0019	92.0	91.1	91.7	.	.	.	6	6
Munson	0023	90.3	92.8	90.1	.	.	.	8	8
Paynesville TWP	0026	104.3	94.0	100.8	.	.	.	8	8
St. Joseph TWP	0031	103.4	105.7	101.7	.	.	.	6	6
St. Wendel	0033	89.7	90.5	85.7	.	.	.	8	8
Wakefield	0036	93.8	95.0	92.7	12.5	13.6	1.00	32	32
Albany	0100	99.9	98.5	98.1	8.2	9.9	1.02	32	32
Avon	0200	93.4	94.5	94.1	.	.	.	10	10
Brooten	0400	109.4	109.1	103.8	.	.	.	7	7
Cold Spring	0500	94.9	92.7	93.1	10.1	10.2	1.00	44	44
Freeport	1000	124.1	89.4	99.2	.	.	.	10	10
Holdingford	1300	92.8	91.2	92.8	.	.	.	6	6
Kimball	1400	91.3	91.9	90.7	.	.	.	11	11
Melrose	1700	98.4	95.9	94.3	.	.	.	25	25
Paynesville	1900	94.2	91.9	93.2	.	.	.	25	25
Richmond	2100	96.8	90.2	93.8	.	.	.	18	18
Rockville	2200	98.0	97.2	97.9	.	.	.	20	20
St. Joseph	2600	98.1	94.9	95.4	10.3	9.3	1.01	47	47
Sauk Centre	3100	91.1	90.3	90.3	9.9	12.5	1.01	42	42
Waite Park	3300	94.4	92.9	92.3	9.3	10.8	1.02	37	37
St. Augusta	3400	91.1	89.0	91.6	.	.	.	17	17
Sartell	8600	94.6	93.9	92.8	7.5	9.0	1.02	185	185
St. Cloud	9200	93.8	92.8	91.4	10.2	11.4	1.02	345	345

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Stearns CO=73 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Eden Lake	0008	91.7	90.0	88.3	.	.	.	10	10
Munson	0023	95.7	96.6	88.0	.	.	.	6	6
Paynesville TWP	0026	104.5	85.6	91.5	.	.	.	6	6

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 322

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

County\_Name=Stearns CO=73 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	105.2	95.7	87.5	.	.	.	12	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 **323**

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

County\_Name=Stearns CO=73 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Avon TWP	0003	96.7	94.1	97.1	.	.	.	9	9
Brockway	0004	100.1	90.7	102.0	.	.	.	12	12
Eden Lake	0008	95.6	95.5	92.9	.	.	.	15	15
Fair Haven	0009	98.1	106.3	98.5	.	.	.	7	7
Holding	0013	95.1	93.8	94.9	.	.	.	6	6
LeSauk	0017	92.2	92.8	89.1	.	.	.	11	11
Lynden	0019	92.0	91.1	91.7	.	.	.	6	6
Maine Prairie	0020	101.0	95.2	97.7	.	.	.	8	8
Munson	0023	92.6	92.8	89.4	.	.	.	14	14
Paynesville TWP	0026	104.4	91.8	96.0	.	.	.	14	14
St. Joseph TWP	0031	103.4	105.7	101.7	.	.	.	6	6
St. Wendel	0033	89.7	90.5	85.7	.	.	.	8	8
Wakefield	0036	93.3	92.8	92.1	12.5	13.1	1.01	35	35
Albany	0100	99.9	98.5	98.1	8.2	9.9	1.02	32	32
Avon	0200	93.4	94.5	94.1	.	.	.	10	10
Brooten	0400	109.4	109.1	103.8	.	.	.	7	7
Cold Spring	0500	94.9	92.7	93.1	10.1	10.2	1.00	44	44
Freeport	1000	124.1	89.4	99.2	.	.	.	10	10
Holdingford	1300	92.8	91.2	92.8	.	.	.	6	6
Kimball	1400	91.3	91.9	90.7	.	.	.	11	11
Melrose	1700	98.4	95.9	94.3	.	.	.	25	25
Paynesville	1900	94.2	91.9	93.2	.	.	.	25	25
Richmond	2100	96.8	90.2	93.8	.	.	.	18	18
Rockville	2200	98.4	97.3	97.8	.	.	.	23	23
St. Joseph	2600	98.1	94.9	95.4	10.3	9.3	1.01	47	47
Sauk Centre	3100	91.1	90.3	90.3	9.9	12.5	1.01	42	42
Waite Park	3300	94.4	92.9	92.3	9.3	10.8	1.02	37	37
St. Augusta	3400	95.2	89.6	93.0	.	.	.	18	18
Sartell	8600	94.6	93.9	92.8	7.5	9.0	1.02	185	185
St. Cloud	9200	93.8	92.8	91.4	10.2	11.4	1.02	345	345

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Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 324

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

County\_Name=Stearns CO=73 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	104.4	94.2	89.0	.	.	.	13	0

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

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

CO=73 County\_Name=Stearns

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.1	93.4	92.9	10.5	10.8	1.01	1,035	1,033
03	Non-Commercial Seasonal Recreational Residential (with buildings)	97.5	89.7	91.8	18.9	15.9	1.03	46	46
06	Commercial (with buildings)	101.4	97.4	90.2	.	.	.	24	0
91	Seasonal Recreational Residential/Residential Aggregation	95.2	93.3	92.8	10.8	11.1	1.02	1,081	1,079
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	95.0	97.3	94.0	.	.	.	6	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.1	90.5	86.7	.	.	.	21	0
94	Commercial/Industrial Aggregation	101.1	96.0	90.9	.	.	.	25	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.7	91.5	89.4	.	.	.	30	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014**  
**Ratios reported only for jurisdictions with 6 sales or more**

CO=73 County\_Name=Benton/Sherburne/Stearns Joint\_City=St. Cloud

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio
St. Cloud	9200	Residential (less than 4 units)	94.3	93.3	91.7
St. Cloud	9200	Apartment (4 or more units)	185.8	92.2	133.3
St. Cloud	9200	Commercial (with buildings)	105.4	99.4	88.1
St. Cloud	9200	Seasonal Recreational Residential/Residential Aggregation	94.3	93.3	91.7
St. Cloud	9200	Commercial/Industrial Aggregation	104.6	98.9	89.4

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
10.3	11.5	1.02	816	Benton/Sherburne/Stearns
.	.	.	6	Benton/Sherburne/Stearns
.	.	.	28	Benton/Sherburne/Stearns
10.3	11.5	1.02	816	Benton/Sherburne/Stearns
21.5	26.9	1.17	30	Benton/Sherburne/Stearns

CO=73 County\_Name=Benton/Stearns Joint\_City=Sartell

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Sartell	8600	Residential (less than 4 units)	95.4	94.3	93.3	7.9	8.9	1.02	202	Benton/Stearns
Sartell	8600	Seasonal Recreational Residential/Residential Aggregation	95.4	94.3	93.3	7.9	8.9	1.02	202	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)	105.8	95.3	97.7	.	.	.	8	Meeker/Stearns
Eden Valley	6700	Seasonal Recreational Residential/Residential Aggregation	105.8	95.3	97.7	.	.	.	8	Meeker/Stearns

**All sales adjusted for time and terms**  
**Based on sales from January 2014 through September 2014**  
**\* Indicate calculations were done without extreme ratios**  
**source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=73 County\_Name=Stearns/Wright Joint\_City=Clearwater

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Clearwater	7200	Residential (less than 4 units)	99.9	96.5	98.4	.	.	.	21	Stearns/Wright
Clearwater	7200	Seasonal Recreational Residential/Residential Aggregation	99.9	96.5	98.4	.	.	.	21	Stearns/Wright

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 Assessment Sales Ratio Study  
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**Selected Countywide Ratios with Largest Cities Removed:  
Hennepin without Minneapolis, Ramsey without St. Paul  
St. Louis without Duluth, Olmsted without Rochester  
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

CO=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)	95.8	93.8	93.5	10.6	10.5	1.01	690
Non-Commercial Seasonal Recreational Residential (with buildings)	97.5	89.7	91.8	18.9	15.9	1.03	46
Commercial (with buildings)	97.6	98.6	97.9	.	.	.	12
Seasonal Recreational Residential/Residential Aggregation	95.9	93.6	93.4	11.1	10.9	1.01	736
Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	95.0	97.3	94.0	.	.	.	6
Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.1	90.5	86.7	.	.	.	21
Commercial/Industrial Aggregation	97.6	98.6	97.9	.	.	.	12
Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	91.7	91.5	89.4	.	.	.	30

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

County\_Name=Steele CO=74 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Somerset	0012	112.9	96.4	99.7	.	.	.	6	6
Ellendale	0300	113.8	107.9	104.1	.	.	.	7	7
Medford	0500	89.5	87.2	89.3	.	.	.	7	7
Owatonna	0700	96.7	95.1	95.8	9.7	10.0	1.00	208	208
Blooming Prairie	7100	96.9	99.6	93.6	.	.	.	12	12

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Steele CO=74 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Owatonna	0700	87.3	88.0	80.1	.	.	.	7	0

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

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

County\_Name=Steele CO=74 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Somerset	0012	112.9	96.4	99.7	.	.	.	6	6
Ellendale	0300	113.8	107.9	104.1	.	.	.	7	7
Medford	0500	89.5	87.2	89.3	.	.	.	7	7
Owatonna	0700	96.7	95.1	95.8	9.7	10.0	1.00	208	208
Blooming Prairie	7100	96.9	99.6	93.6	.	.	.	12	12

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Steele CO=74 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Owatonna	0700	87.2	87.2	80.3	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=74 County\_Name=Steele

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.8	95.6	96.0	11.0	11.1	1.00	257	257
06	Commercial (with buildings)	83.0	78.6	78.8	.	.	.	9	0
91	Seasonal Recreational Residential/Residential Aggregation	97.8	95.6	96.0	11.0	11.1	1.00	257	257
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	112.7	101.3	104.0	.	.	.	18	18
94	Commercial/Industrial Aggregation	83.3	82.5	79.0	.	.	.	10	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	113.6	105.3	106.1	.	.	.	19	19

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=74 County\_Name=Dodge/Steele Joint\_City=Blooming Prairie

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Blooming Prairie	7100	Residential (less than 4 units)	96.9	99.6	93.6	.	.	.	12	Dodge/Steele
Blooming Prairie	7100	Seasonal Recreational Residential/Residential Aggregation	96.9	99.6	93.6	.	.	.	12	Dodge/Steele

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

County\_Name=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	98.6	96.5	95.8	11.0	9.7	1.01	44	44

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

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

County\_Name=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	98.6	96.5	95.8	11.0	9.7	1.01	44	44

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

CO=75 County\_Name=Stevens

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.3	96.6	95.9	9.3	9.1	1.01	63	61
91	Seasonal Recreational Residential/Residential Aggregation	98.3	96.6	95.9	9.3	9.1	1.01	63	61
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	97.7	96.7	95.3	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.8	96.4	95.1	.	.	.	7	0

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

County\_Name=Swift CO=76 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Benson	0200	98.0	97.8	97.1	.	.	.	18	0
Kerkhoven	0700	97.8	99.9	95.1	.	.	.	8	0

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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Swift CO=76 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Benson	0200	98.0	97.8	97.1	.	.	.	18	0
Kerkhoven	0700	97.8	99.9	95.1	.	.	.	8	0

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

CO=76 County\_Name=Swift

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.1	95.0	91.8	13.5	17.5	1.03	40	0
91	Seasonal Recreational Residential/Residential Aggregation	95.1	95.0	91.8	13.5	17.5	1.03	40	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Todd CO=77 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birchdale	0003	96.6	95.0	94.1	.	.	.	8	0
Eagle Bend	0500	101.5	98.1	95.1	.	.	.	6	0
Grey Eagle	0600	111.3	111.6	104.0	.	.	.	6	0
Long Prairie	0900	101.3	103.2	99.5	13.7	17.9	1.02	30	0
Staples	9300	103.9	103.0	97.9	.	.	.	18	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Todd CO=77 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birchdale	0003	102.3	107.8	100.9	.	.	.	7	0
Leslie	0015	100.8	104.3	98.8	.	.	.	7	0
Osakis	8200	77.4	75.8	77.8	.	.	.	6	1

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Todd CO=77 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birchdale	0003	99.3	97.0	96.9	.	.	.	15	0
Burnhamville	0006	119.7	100.4	104.8	.	.	.	7	0
Fawn Lake	0008	105.4	101.6	101.3	.	.	.	6	0
Gordon	0010	88.8	85.5	90.8	.	.	.	6	0
Kandota	0014	100.9	104.8	102.3	.	.	.	9	0
Leslie	0015	99.1	101.7	97.2	.	.	.	8	0
Eagle Bend	0500	101.5	98.1	95.1	.	.	.	6	0
Grey Eagle	0600	111.3	111.6	104.0	.	.	.	6	0
Long Prairie	0900	101.3	103.2	99.5	13.7	17.9	1.02	30	0
Osakis	8200	84.5	76.2	82.0	.	.	.	7	2
Staples	9300	103.9	103.0	97.9	.	.	.	18	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Todd CO=77 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bartlett	0001	139.0	124.1	128.0	.	.	.	6	0
Germania	0009	106.9	110.9	106.8	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

CO=77 County\_Name=Todd

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.2	97.0	96.0	17.0	18.0	1.02	115	1
03	Non-Commercial Seasonal Recreational Residential (with buildings)	105.7	101.3	98.7	24.5	22.3	1.00	50	1
06	Commercial (with buildings)	102.2	100.6	98.3	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	101.2	99.1	97.1	19.4	19.3	1.01	165	2
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	99.4	98.7	95.6	.	.	.	17	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.0	98.1	94.6	.	.	.	31	0
94	Commercial/Industrial Aggregation	102.2	100.6	98.3	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	104.4	103.6	100.5	19.9	23.7	1.02	54	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=77 County\_Name=Douglas/Todd Joint\_City=Osakis

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Osakis	8200	Residential (less than 4 units)	94.6	90.8	94.2	.	.	.	15	Douglas/Todd
Osakis	8200	Non-Commercial Seasonal Recreational Residential (with buildings)	77.4	75.8	77.8	.	.	.	6	Douglas/Todd
Osakis	8200	Seasonal Recreational Residential/Residential Aggregation	89.7	86.7	88.6	.	.	.	21	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)	101.1	101.6	93.8	.	.	.	23	Todd/Wadena
Staples	9300	Seasonal Recreational Residential/Residential Aggregation	101.1	101.6	93.8	.	.	.	23	Todd/Wadena

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Traverse CO=78 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wheaton	0500	86.6	74.2	70.5	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Traverse CO=78 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wheaton	0500	86.6	74.2	70.5	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=78 County\_Name=Traverse

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.9	91.8	90.3	.	.	.	15	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	100.0	84.8	93.7	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	99.9	86.8	91.3	.	.	.	21	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	90.7	87.1	90.0	.	.	.	13	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	90.7	88.4	90.0	.	.	.	14	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 **350**

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

County\_Name=Wabasha CO=79 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Greenfield	0005	93.2	90.9	93.1	.	.	.	13	0
Elgin	0100	107.7	105.2	104.7	.	.	.	14	0
Mazeppa	0500	111.5	118.8	108.8	.	.	.	7	0
Plainview	0800	100.3	98.0	97.0	12.9	17.3	1.01	36	0
Wabasha	1100	100.4	100.2	100.6	.	.	.	27	0
Lake City	7700	109.4	100.9	99.6	18.3	12.3	1.03	45	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	90.0	87.5	88.1	.	.	.	17	0
Elgin	0100	107.7	105.2	104.7	.	.	.	14	0
Mazeppa	0500	111.5	118.8	108.8	.	.	.	7	0
Plainview	0800	100.3	98.0	97.0	12.9	17.3	1.01	36	0
Wabasha	1100	102.4	100.2	101.7	.	.	.	28	0
Lake City	7700	109.4	100.9	99.6	18.3	12.3	1.03	45	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=79 County\_Name=Wabasha

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	104.3	100.1	98.4	17.2	13.7	1.02	169	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	107.0	86.2	86.1	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	104.4	99.8	97.9	17.9	14.0	1.02	175	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.9	94.4	89.4	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.0	94.4	90.6	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2014 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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14:07 Thursday, June 25, 2015    **353**

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

CO=79 County\_Name=Goodhue/Wabasha Joint\_City=Lake City

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Lake City	7700	Residential (less than 4 units)	107.0	99.6	96.3	17.7	13.2	1.05	54	Goodhue/Wabasha
Lake City	7700	Seasonal Recreational Residential/Residential Aggregation	105.6	99.4	94.1	17.4	13.8	1.06	59	Goodhue/Wabasha

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wadena CO=80 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blueberry	0002	99.6	97.3	97.2	.	.	.	6	6
Menahga	0200	89.1	87.1	89.8	.	.	.	13	12
Wadena	9500	96.9	93.8	88.0	21.2	19.8	1.06	43	43

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wadena CO=80 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blueberry	0002	118.9	100.9	105.8	.	.	.	9	6
Menahga	0200	89.1	87.1	89.8	.	.	.	13	12
Wadena	9500	96.9	93.8	88.0	21.2	19.8	1.06	43	43

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=80 County\_Name=Wadena

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.0	92.8	91.1	18.7	19.5	1.03	88	80
91	Seasonal Recreational Residential/Residential Aggregation	98.0	93.1	92.4	20.3	19.3	1.03	93	80
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	113.8	93.9	117.3	.	.	.	6	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	115.8	102.2	118.1	.	.	.	8	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	110.2	100.5	110.5	.	.	.	24	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=80 County\_Name=Otter Tail/Wadena Joint\_City=Wadena

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Wadena	9500	Residential (less than 4 units)	97.8	93.8	90.4	21.2	20.7	1.04	45	Otter Tail/Wadena
Wadena	9500	Seasonal Recreational Residential/Residential Aggregation	97.8	93.8	90.4	21.2	20.7	1.04	45	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)	101.1	101.6	93.8	.	.	.	23	Todd/Wadena
Staples	9300	Seasonal Recreational Residential/Residential Aggregation	101.1	101.6	93.8	.	.	.	23	Todd/Wadena

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Waseca CO=81 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Woodville	0012	95.0	93.3	91.1	.	.	.	10	0
Janesville	0200	92.7	90.8	91.8	.	.	.	27	0
New Richland	0400	110.5	102.2	103.6	.	.	.	11	0
Waseca	0800	95.9	93.8	93.4	12.8	14.9	1.02	82	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Waseca CO=81 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Woodville	0012	95.0	93.3	91.1	.	.	.	10	0
Janesville	0200	92.7	90.8	91.8	.	.	.	27	0
New Richland	0400	110.5	102.2	103.6	.	.	.	11	0
Waseca	0800	95.9	93.8	93.4	12.8	14.9	1.02	82	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=81 County\_Name=Waseca

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.3	93.4	93.2	13.1	14.8	1.02	149	0
06	Commercial (with buildings)	117.4	109.3	72.9	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	96.1	93.4	92.8	13.2	14.8	1.02	151	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	109.2	108.5	108.8	.	.	.	10	10
94	Commercial/Industrial Aggregation	117.4	109.3	72.9	.	.	.	7	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	108.9	106.7	108.5	.	.	.	11	11

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

CO=81 County\_Name=Le Sueur/Waseca Joint\_City=Elysian

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Elysian	6800	Seasonal Recreational Residential/Residential Aggregation	105.4	108.1	94.5	.	.	.	7	Le Sueur/Waseca

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Washington CO=82 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baytown	0002	99.9	98.4	95.0	.	.	.	23	23
Denmark	0004	96.2	97.8	93.2	.	.	.	8	8
May	0009	106.5	106.1	105.4	.	.	.	7	7
Stillwater TWP	0014	100.4	96.9	94.9	.	.	.	13	13
West Lakeland	0017	98.0	97.5	96.8	.	.	.	27	27
Afton	0100	104.4	101.6	100.9	.	.	.	15	15
Bayport	0200	98.3	94.5	95.6	.	.	.	28	28
Birchwood	0300	90.8	90.4	91.8	.	.	.	10	10
Scandia	0400	110.9	107.4	109.3	.	.	.	19	19
Dellwood	0500	94.3	96.8	96.0	.	.	.	13	13
Forest Lake	0600	97.1	96.3	97.2	10.0	12.2	1.00	158	158
Hugo	0700	103.5	102.1	102.7	8.0	8.6	1.00	175	175
Lake Elmo	0800	99.7	98.6	99.6	8.6	11.6	1.00	58	58
Mahtomedi	1000	95.7	93.7	94.9	10.2	12.5	1.01	58	58
Marine-On-St. Croix	1100	99.2	99.3	97.5	.	.	.	6	6
Newport	1200	97.5	98.9	95.1	.	.	.	18	18
St. Paul Park	1300	100.6	101.3	99.8	8.7	11.5	1.01	31	31
Stillwater	1500	99.0	98.3	96.6	9.9	12.7	1.02	160	160
Willernie	1600	109.3	103.6	103.1	.	.	.	6	6
Oak Park Heights	1700	100.2	100.2	99.0	10.5	13.4	1.01	31	31
Lakeland	1900	94.7	97.4	93.3	.	.	.	14	14
Cottage Grove	2200	99.5	98.8	98.7	8.2	10.2	1.01	312	312
Woodbury	2500	100.9	99.7	99.4	7.2	7.6	1.01	698	698
Oakdale	2600	100.1	98.5	98.5	8.8	9.9	1.01	200	200
Grant	2700	104.7	103.2	104.8	.	.	.	20	20

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Washington CO=82 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baytown	0002	99.9	98.4	95.0	.	.	.	23	23
Denmark	0004	96.2	97.8	93.2	.	.	.	8	8
May	0009	107.5	107.4	106.7	.	.	.	8	8
Stillwater TWP	0014	100.4	96.9	94.9	.	.	.	13	13
West Lakeland	0017	98.0	97.5	96.8	.	.	.	27	27
Afton	0100	104.4	101.6	100.9	.	.	.	15	15
Bayport	0200	98.3	94.5	95.6	.	.	.	28	28
Birchwood	0300	90.8	90.4	91.8	.	.	.	10	10
Scandia	0400	110.9	107.4	109.3	.	.	.	19	19
Dellwood	0500	94.3	96.8	96.0	.	.	.	13	13
Forest Lake	0600	97.1	96.2	97.2	10.0	12.1	1.00	159	159
Hugo	0700	103.5	102.1	102.7	8.0	8.6	1.00	175	175
Lake Elmo	0800	99.7	98.6	99.6	8.6	11.6	1.00	58	58
Mahtomedi	1000	95.7	93.7	94.9	10.2	12.5	1.01	58	58
Marine-On-St. Croix	1100	99.2	99.3	97.5	.	.	.	6	6
Newport	1200	97.5	98.9	95.1	.	.	.	18	18
St. Paul Park	1300	100.6	101.3	99.8	8.7	11.5	1.01	31	31
Stillwater	1500	99.0	98.3	96.6	9.9	12.7	1.02	160	160
Willernie	1600	109.3	103.6	103.1	.	.	.	6	6
Oak Park Heights	1700	100.2	100.2	99.0	10.5	13.4	1.01	31	31
Lakeland	1900	94.7	97.4	93.3	.	.	.	14	14
Cottage Grove	2200	99.5	98.8	98.7	8.2	10.2	1.01	312	312
Woodbury	2500	100.9	99.8	99.5	7.2	7.6	1.01	699	699
Oakdale	2600	100.1	98.5	98.5	8.8	9.9	1.01	200	200
Grant	2700	104.7	103.2	104.8	.	.	.	20	20

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=82 County\_Name=Washington

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	100.2	99.2	98.8	8.8	10.4	1.01	2,119	2,119
06	Commercial (with buildings)	116.8	97.6	87.7	.	.	.	13	0
91	Seasonal Recreational Residential/Residential Aggregation	100.2	99.2	98.8	8.8	10.4	1.01	2,122	2,122
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	175.2	109.4	121.8	.	.	.	6	0
94	Commercial/Industrial Aggregation	114.5	97.6	88.7	.	.	.	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	158.4	109.4	114.5	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 Assessment Sales Ratio Study  
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14:07 Thursday, June 25, 2015 **365**

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

CO=82 County\_Name=Dakota/Washington Joint\_City=Hastings

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Hastings	7500	Residential (less than 4 units)	95.4	94.9	94.6	9.5	10.3	1.00	195	Dakota/Washington
Hastings	7500	Seasonal Recreational Residential/Residential Aggregation	95.4	94.9	94.6	9.5	10.3	1.00	195	Dakota/Washington

CO=82 County\_Name=Ramsey/Washington Joint\_City=White Bear Lake

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio
White Bear Lake	9400	Residential (less than 4 units)	98.3	96.5	96.7
White Bear Lake	9400	Seasonal Recreational Residential/Residential Aggregation	98.3	96.5	96.7

Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
10.8	12.6	1.01	174	Ramsey/Washington
10.8	12.6	1.01	174	Ramsey/Washington

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 **366**

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

County\_Name=Watonwan CO=83 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Madelia	0500	101.0	91.9	91.9	.	.	.	22	0
St. James	0800	107.8	101.4	100.7	15.8	15.2	1.04	33	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 367

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

County\_Name=Watonwan CO=83 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Madelia	0500	101.0	91.9	91.9	.	.	.	22	0
St. James	0800	107.8	101.4	100.7	15.8	15.2	1.04	33	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 **368**

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

CO=83 County\_Name=Watonwan

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	104.0	98.0	95.0	19.1	16.3	1.05	75	20
91	Seasonal Recreational Residential/Residential Aggregation	104.0	98.0	95.0	19.1	16.3	1.05	75	20
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	89.9	83.9	86.3	.	.	.	9	9
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	93.5	92.8	90.2	.	.	.	11	11

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

14:07 Thursday, June 25, 2015 **369**

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

County\_Name=Wilkin CO=84 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Breckenridge	0100	96.7	96.6	92.9	12.2	12.6	1.01	34	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wilkin CO=84 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Breckenridge	0100	96.7	96.6	92.9	12.2	12.6	1.01	34	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=84 County\_Name=Wilkin

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.9	97.8	94.0	12.8	14.7	1.02	47	0
91	Seasonal Recreational Residential/Residential Aggregation	97.9	97.8	94.0	12.8	14.7	1.02	47	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	116.0	99.1	109.2	.	.	.	11	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	116.0	99.1	109.2	.	.	.	11	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	95.6	94.9	95.3	.	.	.	8	8
Richmond	0011	89.8	82.0	89.6	.	.	.	7	6
Wilson	0018	112.7	102.2	111.2	.	.	.	9	9
Goodview	0500	96.6	97.2	96.7	9.0	12.7	1.00	37	37
Lewiston	0700	144.7	91.2	91.6	.	.	.	10	10
St. Charles	1000	100.0	93.8	96.9	15.9	15.0	1.01	33	33
Stockton	1100	104.6	96.9	98.9	.	.	.	7	7
Winona	1300	99.0	97.7	95.9	12.9	13.4	1.01	217	217

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Winona CO=85 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Winona	1300	96.3	96.4	94.6	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Winona CO=85 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Homer	0006	95.6	94.9	95.3	.	.	.	8	8
Richmond	0011	89.8	82.0	89.6	.	.	.	7	6
Wilson	0018	112.7	102.2	111.2	.	.	.	9	9
Goodview	0500	96.6	97.2	96.7	9.0	12.7	1.00	37	37
Lewiston	0700	144.7	91.2	91.6	.	.	.	10	10
St. Charles	1000	100.0	93.8	96.9	15.9	15.0	1.01	33	33
Stockton	1100	104.6	96.9	98.9	.	.	.	7	7
Winona	1300	99.0	97.7	95.9	12.9	13.4	1.01	217	217

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Winona CO=85 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Winona	1300	95.4	96.1	93.7	.	.	.	10	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=85 County\_Name=Winona

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	100.5	96.9	96.5	14.6	13.9	1.01	358	357
06	Commercial (with buildings)	92.9	96.4	91.8	.	.	.	15	0
91	Seasonal Recreational Residential/Residential Aggregation	100.5	96.9	96.5	14.6	13.9	1.01	358	357
94	Commercial/Industrial Aggregation	91.5	95.7	89.5	.	.	.	17	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	90.2	88.7	87.2	.	.	.	8	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

CO=85 County\_Name=Houston/Winona Joint\_City=La Crescent

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
La Crescent	9000	Residential (less than 4 units)	93.2	92.6	88.1	10.6	11.5	1.01	70	Houston/Winona
La Crescent	9000	Seasonal Recreational Residential/Residential Aggregation	93.4	92.6	88.4	10.6	11.5	1.01	71	Houston/Winona

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Wright CO=86 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Albion	0001	94.5	91.8	93.3	.	.	.	6	6
Buffalo TWP	0002	98.4	104.7	93.3	.	.	.	7	7
Clearwater TWP	0004	88.1	89.2	87.4	.	.	.	10	10
Cokato TWP	0005	109.3	97.5	104.8	.	.	.	6	6
Corinna	0006	106.4	100.9	103.8	.	.	.	11	11
Franklin	0008	97.7	95.5	96.4	.	.	.	10	10
Maple Lake TWP	0010	98.7	99.1	98.0	.	.	.	11	11
Marysville	0011	100.6	96.1	98.3	.	.	.	8	8
Monticello TWP	0013	89.7	92.4	91.6	.	.	.	12	12
Rockford TWP	0015	95.1	93.0	92.0	.	.	.	21	21
Silver Creek	0016	100.1	97.0	96.8	.	.	.	18	18
Southside	0017	90.8	92.2	89.3	.	.	.	13	13
Albertville	0100	93.7	92.9	93.7	5.7	7.5	1.00	74	74
Annandale	0200	90.8	91.7	90.9	8.9	11.4	1.00	31	31
Buffalo	0300	93.5	92.7	93.7	6.8	8.0	1.00	153	153
Cokato	0500	98.2	96.9	97.3	.	.	.	20	20
Delano	0600	95.0	94.8	94.9	6.4	7.2	1.00	43	43
Howard Lake	1000	101.1	100.5	98.6	.	.	.	14	14
Maple Lake	1100	95.8	98.9	95.4	.	.	.	14	14
Monticello	1200	93.9	93.3	93.5	6.9	7.8	1.00	116	116
Montrose	1300	96.3	96.3	95.7	.	.	.	27	27
St. Michael	1600	95.4	95.9	95.0	6.8	8.9	1.00	127	127
Waverly	1800	104.3	96.8	100.1	.	.	.	11	11
Otsego	1900	93.1	93.6	93.3	7.1	8.1	1.00	135	135
Clearwater	7200	99.9	96.5	98.4	.	.	.	21	21
Hanover	7400	94.1	94.2	94.1	.	.	.	24	24
Rockford	8300	95.8	96.7	95.1	6.3	6.7	1.00	33	33

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 **379**

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

County\_Name=Wright CO=86 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Corinna	0006	108.4	102.5	101.8	.	.	.	13	13
Southside	0017	86.1	72.5	84.9	.	.	.	7	7

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Wright CO=86 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Albion	0001	91.6	90.4	91.5	.	.	.	7	7
Buffalo TWP	0002	98.4	104.7	93.3	.	.	.	7	7
Clearwater TWP	0004	90.5	90.9	90.4	.	.	.	12	12
Cokato TWP	0005	106.9	96.6	102.9	.	.	.	7	7
Corinna	0006	107.5	102.0	102.7	.	.	.	24	24
Franklin	0008	97.7	95.5	96.4	.	.	.	10	10
French Lake	0009	93.2	98.4	99.2	.	.	.	7	7
Maple Lake TWP	0010	99.6	99.1	99.0	.	.	.	13	13
Marysville	0011	100.6	96.1	98.3	.	.	.	8	8
Monticello TWP	0013	89.7	92.4	91.6	.	.	.	12	12
Rockford TWP	0015	94.6	93.0	91.7	.	.	.	22	22
Silver Creek	0016	97.8	94.9	94.7	.	.	.	20	20
Southside	0017	89.2	89.7	87.4	.	.	.	20	20
Albertville	0100	93.7	92.9	93.7	5.7	7.5	1.00	74	74
Annandale	0200	90.8	91.7	90.9	8.9	11.4	1.00	31	31
Buffalo	0300	93.4	92.7	93.2	6.9	7.9	1.00	156	156
Cokato	0500	98.2	96.9	97.3	.	.	.	20	20
Delano	0600	95.0	94.8	94.9	6.4	7.2	1.00	43	43
Howard Lake	1000	101.1	100.5	98.6	.	.	.	14	14
Maple Lake	1100	95.8	98.9	95.4	.	.	.	14	14
Monticello	1200	93.9	93.3	93.5	6.9	7.8	1.00	116	116
Montrose	1300	96.3	96.3	95.7	.	.	.	27	27
St. Michael	1600	95.4	95.9	95.0	6.8	8.9	1.00	127	127
Waverly	1800	103.0	96.4	99.3	.	.	.	12	12
Otsego	1900	93.1	93.6	93.3	7.1	8.1	1.00	135	135
Clearwater	7200	99.9	96.5	98.4	.	.	.	21	21
Hanover	7400	94.1	94.2	94.1	.	.	.	24	24
Rockford	8300	95.8	96.7	95.1	6.3	6.7	1.00	33	33

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 **381**

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

CO=86 County\_Name=Wright

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.9	94.2	94.4	8.1	9.9	1.00	995	995
02	Apartment (4 or more units)	87.7	87.9	89.8	.	.	.	6	0
03	Non-Commercial Seasonal Recreational Residential (with buildings)	95.9	97.7	93.4	13.6	15.9	1.01	38	38
06	Commercial (with buildings)	110.5	104.8	98.7	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	95.0	94.3	94.3	8.3	10.1	1.00	1,033	1,033
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	95.1	97.8	95.4	.	.	.	11	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	96.9	95.2	94.1	.	.	.	22	0
94	Commercial/Industrial Aggregation	107.1	100.1	96.0	.	.	.	19	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	96.6	97.4	93.0	17.4	21.6	1.03	32	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

**CO=86 County\_Name=Hennepin/Wright Joint\_City=Dayton**

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Dayton	6600	Residential (less than 4 units)	95.3	92.6	96.0	.	.	.	22	Hennepin/Wright
Dayton	6600	Seasonal Recreational Residential/Residential Aggregation	96.7	93.0	96.7	.	.	.	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)	92.0	92.2	91.8	8.5	11.3	1.00	30	Hennepin/Wright
Hanover	7400	Seasonal Recreational Residential/Residential Aggregation	92.0	92.2	91.8	8.5	11.3	1.00	30	Hennepin/Wright

**CO=86 County\_Name=Hennepin/Wright Joint\_City=Rockford**

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Rockford	8300	Residential (less than 4 units)	95.5	96.3	95.0	6.4	6.7	1.00	34	Hennepin/Wright
Rockford	8300	Seasonal Recreational Residential/Residential Aggregation	95.5	96.3	95.0	6.4	6.7	1.00	34	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)	99.9	96.5	98.4	.	.	.	21	Stearns/Wright
Clearwater	7200	Seasonal Recreational Residential/Residential Aggregation	99.9	96.5	98.4	.	.	.	21	Stearns/Wright

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	102.2	100.8	99.5	.	.	.	14	0
Granite Falls	7000	102.3	93.2	92.7	.	.	.	14	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	102.2	100.8	99.5	.	.	.	14	0
Granite Falls	7000	102.3	93.2	92.7	.	.	.	14	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

CO=87 County\_Name=Yellow Medicine

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.7	94.8	94.3	12.7	15.2	1.04	45	0
91	Seasonal Recreational Residential/Residential Aggregation	98.7	94.8	94.3	12.7	15.2	1.04	45	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	113.8	109.7	111.4	.	.	.	6	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	113.8	109.7	111.4	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=87 County\_Name=Chippewa/Yellow Medicine Joint\_City=Granite Falls

Joint_City	City-Twp Code	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	County_Name
Granite Falls	7000	Residential (less than 4 units)	103.6	94.1	96.3	.	.	.	21	Chippewa/Yellow Medicine
Granite Falls	7000	Seasonal Recreational Residential/Residential Aggregation	103.6	94.1	96.3	.	.	.	21	Chippewa/Yellow Medicine

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Minneapolis CO=88 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	94.2	93.1	92.3	12.1	13.9	1.01	3,205	3,205

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	88.5	87.8	85.1	11.7	13.7	1.04	56	56

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Minneapolis CO=88 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	91.4	95.6	54.4	19.6	24.1	1.67	57	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Minneapolis CO=88 PT=07 Property=Industrial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	108.0	105.8	95.4	.	.	.	6	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Minneapolis CO=88 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	94.2	93.1	92.3	12.1	13.9	1.01	3,205	3,205

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	93.0	95.6	55.2	20.1	24.6	1.67	63	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

CO=88 County\_Name=Minneapolis

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.2	93.1	92.3	12.1	13.9	1.01	3,205	3,205
02	Apartment (4 or more units)	88.5	87.8	85.1	11.7	13.7	1.04	56	56
06	Commercial (with buildings)	91.4	95.6	54.4	19.6	24.1	1.67	57	0
07	Industrial (with buildings)	108.0	105.8	95.4	.	.	.	6	0
91	Seasonal Recreational Residential/Residential Aggregation	94.2	93.1	92.3	12.1	13.9	1.01	3,205	3,205
94	Commercial/Industrial Aggregation	93.0	95.6	55.2	20.1	24.6	1.67	63	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=St. Paul CO=89 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	96.4	95.4	96.0	12.6	14.5	1.00	1,719	1,716

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=St. Paul CO=89 PT=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	96.9	95.8	98.0	.	.	.	29	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=St. Paul CO=89 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	96.2	100.0	94.3	14.9	18.5	1.01	35	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=St. Paul CO=89 PT=07 Property=Industrial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	105.4	98.6	95.7	.	.	.	7	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=St. Paul CO=89 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	96.4	95.4	96.0	12.6	14.5	1.00	1,719	1,716

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=St. Paul CO=89 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	97.7	100.0	94.7	14.8	20.0	1.03	42	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=89 County\_Name=St. Paul

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.4	95.4	96.0	12.6	14.5	1.00	1,719	1,716
02	Apartment (4 or more units)	96.9	95.8	98.0	.	.	.	29	0
06	Commercial (with buildings)	96.2	100.0	94.3	14.9	18.5	1.01	35	0
07	Industrial (with buildings)	105.4	98.6	95.7	.	.	.	7	0
91	Seasonal Recreational Residential/Residential Aggregation	96.4	95.4	96.0	12.6	14.5	1.00	1,719	1,716
94	Commercial/Industrial Aggregation	97.7	100.0	94.7	14.8	20.0	1.03	42	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

County\_Name=Duluth CO=90 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	96.9	94.2	92.9	14.0	14.3	1.03	781	770

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Duluth CO=90 PT=02 Property=Apartment (4 or more units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	109.0	98.3	74.2	.	.	.	9	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Duluth CO=90 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	107.2	89.2	79.7	.	.	.	17	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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14:07 Thursday, June 25, 2015 **404**

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

County\_Name=Duluth CO=90 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	96.9	94.1	92.8	14.0	14.3	1.03	783	770

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	107.2	89.2	79.7	.	.	.	17	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=90 County\_Name=Duluth

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.9	94.2	92.9	14.0	14.3	1.03	781	770
02	Apartment (4 or more units)	109.0	98.3	74.2	.	.	.	9	0
06	Commercial (with buildings)	107.2	89.2	79.7	.	.	.	17	0
91	Seasonal Recreational Residential/Residential Aggregation	96.9	94.1	92.8	14.0	14.3	1.03	783	770
94	Commercial/Industrial Aggregation	107.2	89.2	79.7	.	.	.	17	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Rochester CO=91 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	96.9	94.9	94.4	10.1	9.5	1.01	1,376	1,368

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	90.8	83.1	82.4	.	.	.	14	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



**2014 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 2014 EMV/the sales price backward adjusted to Jan 2, 2014  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=Rochester CO=91 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	92.3	92.0	78.2	18.9	23.0	1.25	34	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	96.9	94.9	94.4	10.1	9.5	1.01	1,376	1,368

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=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	92.3	92.0	78.2	18.9	23.0	1.25	34	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2014 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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14:07 Thursday, June 25, 2015 **412**

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

CO=91 County\_Name=Rochester

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.9	94.9	94.4	10.1	9.5	1.01	1,376	1,368
02	Apartment (4 or more units)	90.8	83.1	82.4	.	.	.	14	0
06	Commercial (with buildings)	92.3	92.0	78.2	18.9	23.0	1.25	34	0
91	Seasonal Recreational Residential/Residential Aggregation	96.9	94.9	94.4	10.1	9.5	1.01	1,376	1,368
94	Commercial/Industrial Aggregation	92.3	92.0	78.2	18.9	23.0	1.25	34	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 413

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

County\_Name=St. Cloud CO=92 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	94.3	93.3	91.7	10.3	11.5	1.02	408	408

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 414

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

County\_Name=St. Cloud CO=92 PT=06 Property=Commercial (with buildings)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	105.4	99.4	88.1	.	.	.	14	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

14:07 Thursday, June 25, 2015 415

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

County\_Name=St. Cloud CO=92 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	94.3	93.3	91.7	10.3	11.5	1.02	408	408

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
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**2014 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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14:07 Thursday, June 25, 2015 **416**

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

County\_Name=St. Cloud CO=92 PT=94 Property=Commercial/Industrial Aggregation

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	104.6	98.9	89.4	.	.	.	15	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**



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

14:07 Thursday, June 25, 2015 417

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

CO=92 County\_Name=St. Cloud

PT	Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.3	93.3	91.7	10.3	11.5	1.02	408	408
06	Commercial (with buildings)	105.4	99.4	88.1	.	.	.	14	0
91	Seasonal Recreational Residential/Residential Aggregation	94.3	93.3	91.7	10.3	11.5	1.02	408	408
94	Commercial/Industrial Aggregation	104.6	98.9	89.4	.	.	.	15	0

**All sales adjusted for time and terms  
Based on sales from January 2014 through September 2014  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**