

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

16:30 Tuesday, July 5, 2016 1

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Aitkin TWP    | 0001          | 103.5      | 105.1        | .               | .                      | .                     | .                            | 7               | 0                      |
| Farm Island   | 0008          | 96.2       | 96.8         | .               | .                      | .                     | .                            | 10              | 0                      |
| Nordland      | 0025          | 84.0       | 81.5         | .               | .                      | .                     | .                            | 7               | 0                      |
| Shamrock      | 0030          | 102.3      | 97.2         | .               | .                      | .                     | .                            | 14              | 0                      |
| Aitkin        | 0100          | 107.9      | 100.7        | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from January 2015 through September 2015**  
**\* 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          | 100.7      | 103.4        | .               | .                      | .                     | .                            | 17              | 0                      |
| Fleming       | 0009          | 103.2      | 100.7        | .               | .                      | .                     | .                            | 11              | 0                      |
| Hazelton      | 0012          | 88.9       | 77.4         | .               | .                      | .                     | .                            | 12              | 0                      |
| Nordland      | 0025          | 96.7       | 97.6         | .               | .                      | .                     | .                            | 11              | 0                      |
| Shamrock      | 0030          | 97.0       | 94.2         | 94.1            | .                      | .                     | .                            | 31              | 0                      |

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**City and Township Ratios by Property Type  
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County\_Name=Aitkin CO=01 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Aitkin        | 0100          | 101.0      | 110.5        | .               | .                      | .                     | .                            | 6               | 0                      |

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**City and Township Ratios by Property Type  
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
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County\_Name=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          | 102.9      | 105.1        | .               | .                      | .                     | .                            | 11              | 0                      |
| Ball Bluff    | 0002          | 96.1       | 92.6         | .               | .                      | .                     | .                            | 6               | 0                      |
| Farm Island   | 0008          | 99.0       | 99.9         | .               | .                      | .                     | .                            | 27              | 0                      |
| Fleming       | 0009          | 104.7      | 101.2        | .               | .                      | .                     | .                            | 12              | 0                      |
| Glen          | 0010          | 89.4       | 76.3         | .               | .                      | .                     | .                            | 7               | 0                      |
| Hazelton      | 0012          | 87.4       | 80.2         | .               | .                      | .                     | .                            | 16              | 0                      |
| Lakeside      | 0017          | 104.3      | 92.5         | .               | .                      | .                     | .                            | 7               | 0                      |
| Malmö         | 0022          | 100.8      | 92.2         | .               | .                      | .                     | .                            | 6               | 0                      |
| Nordland      | 0025          | 91.7       | 94.4         | .               | .                      | .                     | .                            | 18              | 0                      |
| Shamrock      | 0030          | 98.6       | 95.9         | 95.5            | 13.1                   | 12.0                  | 1.01                         | 45              | 0                      |
| Workman       | 0040          | 96.5       | 93.7         | .               | .                      | .                     | .                            | 7               | 0                      |
| Aitkin        | 0100          | 107.9      | 100.7        | .               | .                      | .                     | .                            | 10              | 0                      |

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

CO=01 County\_Name=Aitkin

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 99.7       | 94.9         | 94.1            | 16.5                   | 16.6                  | 1.03                         | 96              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 97.9       | 96.8         | 95.2            | 17.7                   | 18.8                  | 1.02                         | 130             | 0                      |
| 06 | Commercial (with buildings)                                          | 107.0      | 100.0        | .               | .                      | .                     | .                            | 9               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 103.1      | 103.5        | .               | .                      | .                     | .                            | 21              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 98.7       | 96.0         | 94.7            | 17.3                   | 17.8                  | 1.02                         | 226             | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 90.6       | 85.6         | .               | .                      | .                     | .                            | 27              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 90.6       | 85.6         | .               | .                      | .                     | .                            | 27              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 93.3       | 86.2         | 93.4            | 24.3                   | 28.2                  | 1.00                         | 30              | 0                      |

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

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          | 99.8       | 96.1         | 97.7            | 12.3                   | 12.6                  | 1.00                         | 44              | 44                     |
| Anoka            | 0100          | 93.7       | 93.5         | 92.9            | 7.5                    | 9.2                   | 1.01                         | 137             | 137                    |
| Andover          | 0300          | 94.6       | 93.8         | 94.0            | 7.2                    | 8.5                   | 1.00                         | 333             | 333                    |
| Centerville      | 0400          | 93.1       | 93.8         | 92.2            | 7.4                    | 9.6                   | 1.01                         | 47              | 47                     |
| Columbia Heights | 0500          | 93.7       | 92.4         | 92.6            | 9.1                    | 10.7                  | 1.01                         | 191             | 191                    |
| Circle Pines     | 0600          | 94.0       | 94.2         | 93.9            | 8.3                    | 10.1                  | 1.00                         | 60              | 60                     |
| Nowthen          | 0700          | 91.3       | 93.1         | .               | .                      | .                     | .                            | 24              | 24                     |
| Fridley          | 0800          | 92.6       | 92.0         | 91.5            | 7.7                    | 9.4                   | 1.01                         | 208             | 208                    |
| Lexington        | 0900          | 97.0       | 96.8         | .               | .                      | .                     | .                            | 15              | 15                     |
| Coon Rapids      | 1000          | 94.3       | 93.8         | 94.3            | 6.4                    | 7.6                   | 1.00                         | 532             | 532                    |
| Ramsey           | 1200          | 94.6       | 94.3         | 94.0            | 6.5                    | 8.1                   | 1.01                         | 307             | 307                    |
| Lino Lakes       | 1300          | 93.2       | 92.6         | 92.3            | 7.6                    | 8.9                   | 1.01                         | 188             | 188                    |
| East Bethel      | 1400          | 92.4       | 90.2         | 92.0            | 11.3                   | 13.3                  | 1.00                         | 100             | 100                    |
| St. Francis      | 1600          | 93.2       | 93.2         | 92.2            | 8.3                    | 9.9                   | 1.01                         | 97              | 97                     |
| Ham Lake         | 1700          | 93.9       | 93.3         | 93.3            | 7.6                    | 9.5                   | 1.01                         | 108             | 108                    |
| Oak Grove        | 1800          | 95.1       | 95.3         | 94.6            | 8.7                    | 10.6                  | 1.01                         | 78              | 78                     |
| Columbus         | 1900          | 95.0       | 94.5         | .               | .                      | .                     | .                            | 21              | 21                     |
| Blaine           | 6200          | 94.9       | 93.8         | 94.2            | 7.6                    | 8.4                   | 1.00                         | 733             | 733                    |
| Spring Lake Park | 8700          | 92.6       | 90.9         | 92.3            | 9.7                    | 11.7                  | 1.00                         | 55              | 55                     |

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**City and Township Ratios by Property Type  
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County\_Name=Anoka CO=02 PT=02 Property=Apartment (4 or more units)

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Columbia Heights | 0500          | 83.1       | 87.1         | .               | .                      | .                     | .                            | 6               | 0                      |

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blaine        | 6200          | 79.8       | 73.9         | .               | .                      | .                     | .                            | 7               | 0                      |

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

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Linwood          | 0010          | 99.8       | 96.1         | 97.7            | 12.3                   | 12.6                  | 1.00                         | 44              | 44                     |
| Anoka            | 0100          | 93.7       | 93.5         | 92.9            | 7.5                    | 9.2                   | 1.01                         | 137             | 137                    |
| Andover          | 0300          | 94.6       | 93.8         | 94.0            | 7.2                    | 8.5                   | 1.00                         | 334             | 334                    |
| Centerville      | 0400          | 93.1       | 93.8         | 92.2            | 7.4                    | 9.6                   | 1.01                         | 47              | 47                     |
| Columbia Heights | 0500          | 93.7       | 92.4         | 92.6            | 9.1                    | 10.7                  | 1.01                         | 191             | 191                    |
| Circle Pines     | 0600          | 94.0       | 94.2         | 93.9            | 8.3                    | 10.1                  | 1.00                         | 60              | 60                     |
| Nowthen          | 0700          | 91.3       | 93.1         | .               | .                      | .                     | .                            | 24              | 24                     |
| Fridley          | 0800          | 92.5       | 92.0         | 91.5            | 7.7                    | 9.4                   | 1.01                         | 209             | 209                    |
| Lexington        | 0900          | 97.0       | 96.8         | .               | .                      | .                     | .                            | 15              | 15                     |
| Coon Rapids      | 1000          | 94.3       | 93.8         | 94.3            | 6.4                    | 7.6                   | 1.00                         | 532             | 532                    |
| Ramsey           | 1200          | 94.6       | 94.3         | 94.0            | 6.5                    | 8.1                   | 1.01                         | 307             | 307                    |
| Lino Lakes       | 1300          | 93.2       | 92.6         | 92.3            | 7.6                    | 8.9                   | 1.01                         | 188             | 188                    |
| East Bethel      | 1400          | 92.5       | 90.2         | 92.1            | 11.3                   | 13.2                  | 1.00                         | 101             | 101                    |
| St. Francis      | 1600          | 93.2       | 93.2         | 92.2            | 8.3                    | 9.9                   | 1.01                         | 97              | 97                     |
| Ham Lake         | 1700          | 94.1       | 93.4         | 93.4            | 7.7                    | 9.8                   | 1.01                         | 109             | 109                    |
| Oak Grove        | 1800          | 95.1       | 95.3         | 94.6            | 8.7                    | 10.6                  | 1.01                         | 78              | 78                     |
| Columbus         | 1900          | 95.0       | 94.5         | .               | .                      | .                     | .                            | 21              | 21                     |
| Blaine           | 6200          | 94.9       | 93.8         | 94.2            | 7.6                    | 8.4                   | 1.00                         | 735             | 735                    |
| Spring Lake Park | 8700          | 92.6       | 90.9         | 92.3            | 9.7                    | 11.7                  | 1.00                         | 55              | 55                     |

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blaine        | 6200          | 75.8       | 72.9         | .               | .                      | .                     | .                            | 12              | 0                      |

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CO=02 County\_Name=Anoka

| PT | Property                                                          | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|-------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                   | 94.2       | 93.6         | 93.6            | 7.7                    | 9.1                   | 1.00                         | 3,281           | 3,281                  |
| 02 | Apartment (4 or more units)                                       | 79.5       | 81.8         | .               | .                      | .                     | .                            | 18              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings) | 100.4      | 103.1        | .               | .                      | .                     | .                            | 6               | 6                      |
| 06 | Commercial (with buildings)                                       | 86.2       | 78.9         | .               | .                      | .                     | .                            | 22              | 0                      |
| 07 | Industrial (with buildings)                                       | 82.3       | 77.3         | .               | .                      | .                     | .                            | 19              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation         | 94.2       | 93.6         | 93.6            | 7.7                    | 9.1                   | 1.00                         | 3,287           | 3,287                  |

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

County\_Name=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          | 102.7      | 96.5         | .               | .                      | .                     | .                            | 17              | 13                     |
| Cormorant      | 0006          | 97.8       | 96.8         | .               | .                      | .                     | .                            | 15              | 7                      |
| Detroit        | 0008          | 97.5       | 96.6         | .               | .                      | .                     | .                            | 20              | 12                     |
| Erie           | 0009          | 106.6      | 102.5        | .               | .                      | .                     | .                            | 13              | 9                      |
| Height Of Land | 0014          | 104.1      | 105.8        | .               | .                      | .                     | .                            | 7               | 1                      |
| Lake Eunice    | 0016          | 96.6       | 95.0         | .               | .                      | .                     | .                            | 22              | 8                      |
| Lake View      | 0018          | 90.2       | 91.0         | .               | .                      | .                     | .                            | 11              | 7                      |
| Osage          | 0020          | 103.7      | 101.0        | .               | .                      | .                     | .                            | 8               | 7                      |
| Richwood       | 0023          | 106.2      | 95.8         | .               | .                      | .                     | .                            | 6               | 5                      |
| Audubon        | 0100          | 104.9      | 105.2        | .               | .                      | .                     | .                            | 8               | 8                      |
| Detroit Lakes  | 0300          | 100.2      | 98.0         | 96.8            | 12.1                   | 12.0                  | 1.02                         | 128             | 117                    |
| Frazee         | 0400          | 98.7       | 99.7         | .               | .                      | .                     | .                            | 8               | 7                      |
| Lake Park      | 0500          | 109.0      | 98.0         | .               | .                      | .                     | .                            | 8               | 8                      |

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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          | 89.7       | 89.7         | .               | .                      | .                     | .                            | 12              | 0                      |
| Lake Eunice   | 0016          | 101.7      | 93.2         | .               | .                      | .                     | .                            | 17              | 2                      |
| Lake View     | 0018          | 92.3       | 93.9         | .               | .                      | .                     | .                            | 13              | 3                      |

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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          | 82.4       | 84.9         | .               | .                      | .                     | .                            | 6               | 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 |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Burlington     | 0003          | 102.7      | 96.5         | .               | .                      | .                     | .                            | 17              | 13                     |
| Cormorant      | 0006          | 94.2       | 93.8         | .               | .                      | .                     | .                            | 27              | 7                      |
| Detroit        | 0008          | 94.9       | 94.4         | .               | .                      | .                     | .                            | 23              | 13                     |
| Erie           | 0009          | 103.9      | 95.3         | .               | .                      | .                     | .                            | 17              | 10                     |
| Height Of Land | 0014          | 101.7      | 99.3         | .               | .                      | .                     | .                            | 8               | 1                      |
| Lake Eunice    | 0016          | 98.9       | 94.1         | 97.9            | 16.3                   | 16.8                  | 1.01                         | 39              | 10                     |
| Lake View      | 0018          | 91.3       | 92.6         | .               | .                      | .                     | .                            | 24              | 10                     |
| Osage          | 0020          | 100.9      | 100.4        | .               | .                      | .                     | .                            | 10              | 7                      |
| Richwood       | 0023          | 106.2      | 95.8         | .               | .                      | .                     | .                            | 6               | 5                      |
| Audubon        | 0100          | 102.3      | 99.2         | .               | .                      | .                     | .                            | 9               | 8                      |
| Detroit Lakes  | 0300          | 100.1      | 97.9         | 97.2            | 12.1                   | 12.0                  | 1.01                         | 133             | 118                    |
| Frazee         | 0400          | 98.7       | 99.7         | .               | .                      | .                     | .                            | 8               | 7                      |
| Lake Park      | 0500          | 109.0      | 98.0         | .               | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 16

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

County\_Name=Becker CO=03 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

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

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 17

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

County\_Name=Becker CO=03 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

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

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 18

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

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

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

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 19

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

CO=03 County\_Name=Becker

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 100.2      | 97.0         | 97.3            | 13.6                   | 13.7                  | 1.01                         | 303             | 227                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 94.5       | 92.8         | 93.0            | 14.0                   | 16.1                  | 1.01                         | 86              | 15                     |
| 06 | Commercial (with buildings)                                          | 88.2       | 88.8         | .               | .                      | .                     | .                            | 9               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 121.4      | 114.2        | .               | .                      | .                     | .                            | 6               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 99.0       | 96.2         | 96.1            | 13.8                   | 14.3                  | 1.02                         | 389             | 242                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 101.8      | 101.5        | .               | .                      | .                     | .                            | 20              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 97.0       | 97.0         | .               | .                      | .                     | .                            | 25              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.5       | 97.0         | 93.9            | 16.4                   | 22.3                  | 1.03                         | 35              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 20

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

County\_Name=Beltrami CO=04 PT=01 Property=Residential (less than 4 units)

| City-Twp Name    | City-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          | 100.6      | 97.4         | .               | .                      | .                     | .                            | 15              | 15                     |
| Eckles           | 0010          | 95.8       | 91.0         | .               | .                      | .                     | .                            | 18              | 18                     |
| Frohn            | 0011          | 94.5       | 93.5         | .               | .                      | .                     | .                            | 9               | 9                      |
| Grant Valley     | 0012          | 90.7       | 87.8         | .               | .                      | .                     | .                            | 24              | 24                     |
| Hines            | 0015          | 95.4       | 99.0         | .               | .                      | .                     | .                            | 9               | 9                      |
| Liberty          | 0022          | 93.3       | 92.0         | .               | .                      | .                     | .                            | 8               | 8                      |
| Northern         | 0027          | 91.6       | 90.4         | 88.1            | 13.2                   | 16.5                  | 1.04                         | 54              | 54                     |
| Turtle River TWP | 0041          | 93.7       | 90.8         | .               | .                      | .                     | .                            | 8               | 8                      |
| Bemidji          | 0100          | 96.7       | 92.5         | 93.4            | 16.0                   | 15.5                  | 1.01                         | 127             | 127                    |
| Blackduck        | 0200          | 107.3      | 102.9        | .               | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 21

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ten Lake      | 0039          | 106.2      | 105.8        | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Beltrami CO=04 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bemidji       | 0100          | 97.4       | 95.0         | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 23

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

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

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bemidji TWP      | 0003          | 101.8      | 98.2         | .               | .                      | .                     | .                            | 16              | 16                     |
| Eckles           | 0010          | 95.2       | 89.9         | .               | .                      | .                     | .                            | 19              | 19                     |
| Frohn            | 0011          | 95.1       | 97.5         | .               | .                      | .                     | .                            | 14              | 14                     |
| Grant Valley     | 0012          | 90.7       | 87.8         | .               | .                      | .                     | .                            | 24              | 24                     |
| Hagali           | 0013          | 96.5       | 111.4        | .               | .                      | .                     | .                            | 7               | 7                      |
| Hines            | 0015          | 92.6       | 97.7         | .               | .                      | .                     | .                            | 11              | 11                     |
| Liberty          | 0022          | 93.3       | 92.0         | .               | .                      | .                     | .                            | 8               | 8                      |
| Northern         | 0027          | 91.3       | 90.6         | 87.8            | 12.9                   | 16.2                  | 1.04                         | 59              | 59                     |
| Ten Lake         | 0039          | 102.5      | 105.0        | .               | .                      | .                     | .                            | 11              | 11                     |
| Turtle Lake      | 0040          | 94.3       | 95.4         | .               | .                      | .                     | .                            | 10              | 10                     |
| Turtle River TWP | 0041          | 95.1       | 96.9         | .               | .                      | .                     | .                            | 10              | 10                     |
| Bemidji          | 0100          | 97.2       | 92.8         | 93.6            | 16.4                   | 15.5                  | 1.01                         | 130             | 130                    |
| Blackduck        | 0200          | 107.3      | 102.9        | .               | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=04 County\_Name=Beltrami

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.0       | 92.6         | 90.6            | 16.5                   | 16.2                  | 1.03                         | 328             | 328                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 102.9      | 99.5         | 97.4            | 18.9                   | 21.9                  | 1.03                         | 49              | 49                     |
| 06 | Commercial (with buildings)                                          | 87.3       | 93.5         | .               | .                      | .                     | .                            | 22              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 96.0       | 87.1         | .               | .                      | .                     | .                            | 9               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.9       | 93.5         | 91.6            | 17.0                   | 17.3                  | 1.03                         | 377             | 377                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 102.1      | 99.2         | .               | .                      | .                     | .                            | 13              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 99.5       | 96.3         | .               | .                      | .                     | .                            | 17              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 99.0       | 94.6         | .               | .                      | .                     | .                            | 23              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 25

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Langola       | 0006          | 98.5       | 98.9         | .               | .                      | .                     | .                            | 7               | 3                      |
| Minden        | 0009          | 95.4       | 95.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Watab         | 0012          | 98.1       | 95.8         | .               | .                      | .                     | .                            | 25              | 20                     |
| Foley         | 0200          | 89.5       | 90.2         | 88.8            | 8.5                    | 10.8                  | 1.01                         | 31              | 31                     |
| Rice          | 0600          | 100.8      | 95.4         | .               | .                      | .                     | .                            | 21              | 21                     |
| Sauk Rapids   | 0900          | 96.0       | 94.6         | 95.8            | 7.8                    | 8.8                   | 1.00                         | 130             | 130                    |
| Sartell       | 8600          | 93.1       | 93.8         | .               | .                      | .                     | .                            | 10              | 10                     |
| St. Cloud     | 9200          | 97.0       | 96.0         | 92.8            | .                      | .                     | .                            | 32              | 32                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Langola       | 0006          | 98.5       | 98.9         | .               | .                      | .                     | .                            | 7               | 3                      |
| Minden        | 0009          | 95.4       | 95.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Watab         | 0012          | 100.2      | 95.9         | .               | .                      | .                     | .                            | 29              | 20                     |
| Foley         | 0200          | 89.5       | 90.2         | 88.8            | 8.5                    | 10.8                  | 1.01                         | 31              | 31                     |
| Rice          | 0600          | 100.8      | 95.4         | .               | .                      | .                     | .                            | 21              | 21                     |
| Sauk Rapids   | 0900          | 96.0       | 94.6         | 95.8            | 7.8                    | 8.8                   | 1.00                         | 130             | 130                    |
| Sartell       | 8600          | 93.1       | 93.8         | .               | .                      | .                     | .                            | 10              | 10                     |
| St. Cloud     | 9200          | 97.0       | 96.0         | 92.8            | .                      | .                     | .                            | 32              | 32                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Maywood       | 0008          | 115.2      | 111.7        | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=05 County\_Name=Benton

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.4       | 94.6         | 94.6            | 9.2                    | 10.2                  | 1.00                         | 292             | 282                    |
| 06 | Commercial (with buildings)                                          | 104.5      | 90.5         | .               | .                      | .                     | .                            | 9               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.6       | 94.7         | 94.8            | 9.4                    | 10.8                  | 1.00                         | 296             | 282                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 106.5      | 106.6        | .               | .                      | .                     | .                            | 9               | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 103.3      | 91.4         | .               | .                      | .                     | .                            | 10              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 103.5      | 101.8        | .               | .                      | .                     | .                            | 17              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 29

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

CO=05 County=Benton without St. Cloud

| Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales |
|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|
| Residential (less than 4 units)                                      | 95.2       | 94.5         | 94.8            | 9.0                    | 10.2                  | 1.00                         | 260             |
| Commercial (with buildings)                                          | 111.1      | 89.9         | .               | .                      | .                     | .                            | 6               |
| Seasonal Recreational Residential/Residential Aggregation            | 95.5       | 94.6         | 95.0            | 9.2                    | 10.9                  | 1.00                         | 264             |
| Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 106.5      | 106.6        | .               | .                      | .                     | .                            | 9               |
| Commercial/Industrial Aggregation                                    | 108.4      | 90.5         | .               | .                      | .                     | .                            | 7               |
| Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 103.5      | 101.8        | .               | .                      | .                     | .                            | 17              |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ortonville    | 0800          | 97.8       | 91.0         | .               | .                      | .                     | .                            | 27              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Foster        | 0006          | 104.3      | 91.1         | .               | .                      | .                     | .                            | 6               | 0                      |
| Ortonville    | 0800          | 98.8       | 94.5         | 94.0            | .                      | .                     | .                            | 31              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=06 County\_Name=Big Stone

| PT | Property                                                          | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|-------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                   | 97.0       | 91.4         | 89.6            | 17.5                   | 18.2                  | 1.06                         | 39              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings) | 101.6      | 97.3         | .               | .                      | .                     | .                            | 14              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation         | 98.2       | 93.3         | 91.3            | 18.0                   | 18.0                  | 1.05                         | 53              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Decoria       | 0006          | 100.7      | 101.3        | .               | .                      | .                     | .                            | 11              | 11                     |
| Lime          | 0011          | 88.5       | 83.2         | .               | .                      | .                     | .                            | 7               | 7                      |
| Mankato TWP   | 0015          | 93.6       | 95.0         | .               | .                      | .                     | .                            | 9               | 9                      |
| South Bend    | 0021          | 93.8       | 92.1         | .               | .                      | .                     | .                            | 13              | 13                     |
| Amboy         | 0100          | 94.3       | 89.6         | .               | .                      | .                     | .                            | 7               | 7                      |
| Eagle Lake    | 0300          | 97.9       | 101.4        | .               | .                      | .                     | .                            | 27              | 27                     |
| Lake Crystal  | 0700          | 96.3       | 95.2         | 95.4            | 6.9                    | 9.4                   | 1.01                         | 36              | 36                     |
| Madison Lake  | 0800          | 98.8       | 97.6         | .               | .                      | .                     | .                            | 7               | 7                      |
| Mankato       | 0900          | 98.4       | 97.8         | 97.2            | 8.8                    | 9.8                   | 1.01                         | 379             | 379                    |
| Mapleton      | 1000          | 102.8      | 93.3         | .               | .                      | .                     | .                            | 16              | 16                     |
| St. Clair     | 1300          | 100.3      | 95.8         | .               | .                      | .                     | .                            | 14              | 14                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mankato       | 0900          | 92.4       | 96.0         | .               | .                      | .                     | .                            | 15              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 35

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Decoria       | 0006          | 100.7      | 101.3        | .               | .                      | .                     | .                            | 11              | 11                     |
| Jamestown     | 0008          | 92.1       | 96.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Lime          | 0011          | 88.5       | 83.2         | .               | .                      | .                     | .                            | 7               | 7                      |
| Mankato TWP   | 0015          | 93.6       | 95.0         | .               | .                      | .                     | .                            | 9               | 9                      |
| South Bend    | 0021          | 93.8       | 92.1         | .               | .                      | .                     | .                            | 13              | 13                     |
| Amboy         | 0100          | 94.3       | 89.6         | .               | .                      | .                     | .                            | 7               | 7                      |
| Eagle Lake    | 0300          | 97.9       | 101.4        | .               | .                      | .                     | .                            | 27              | 27                     |
| Lake Crystal  | 0700          | 96.3       | 95.2         | 95.4            | 6.9                    | 9.4                   | 1.01                         | 36              | 36                     |
| Madison Lake  | 0800          | 98.8       | 97.6         | .               | .                      | .                     | .                            | 7               | 7                      |
| Mankato       | 0900          | 98.4       | 97.8         | 97.2            | 8.8                    | 9.8                   | 1.01                         | 379             | 379                    |
| Mapleton      | 1000          | 102.8      | 93.3         | .               | .                      | .                     | .                            | 16              | 16                     |
| St. Clair     | 1300          | 100.3      | 95.8         | .               | .                      | .                     | .                            | 14              | 14                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 36

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

CO=07 County\_Name=Blue Earth

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.6       | 96.8         | 96.2            | 9.7                    | 10.9                  | 1.01                         | 571             | 570                    |
| 06 | Commercial (with buildings)                                          | 87.6       | 81.4         | .               | .                      | .                     | .                            | 22              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.6       | 97.0         | 96.2            | 9.7                    | 10.8                  | 1.01                         | 573             | 572                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 98.0       | 103.3        | .               | .                      | .                     | .                            | 10              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 87.1       | 80.6         | .               | .                      | .                     | .                            | 23              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 98.6       | 103.4        | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Milford       | 0010          | 99.6       | 96.0         | .               | .                      | .                     | .                            | 7               | 7                      |
| New Ulm       | 0600          | 95.0       | 94.1         | 94.5            | 6.9                    | 8.1                   | 1.01                         | 127             | 126                    |
| Sleepy Eye    | 0800          | 98.5       | 97.7         | .               | .                      | .                     | .                            | 18              | 18                     |
| Springfield   | 0900          | 91.8       | 93.0         | .               | .                      | .                     | .                            | 17              | 17                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Milford       | 0010          | 99.6       | 96.0         | .               | .                      | .                     | .                            | 7               | 7                      |
| New Ulm       | 0600          | 95.0       | 94.1         | 94.5            | 6.9                    | 8.1                   | 1.01                         | 127             | 126                    |
| Sleepy Eye    | 0800          | 98.5       | 97.7         | .               | .                      | .                     | .                            | 18              | 18                     |
| Springfield   | 0900          | 91.8       | 93.0         | .               | .                      | .                     | .                            | 17              | 17                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=08 County\_Name=Brown

| PT | Property                                                  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|-----------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 95.1       | 94.2         | 94.7            | 8.7                    | 10.2                  | 1.00                         | 188             | 185                    |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 95.1       | 94.2         | 94.7            | 8.7                    | 10.2                  | 1.00                         | 188             | 185                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 40

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Barnum TWP     | 0003          | 105.0      | 95.2         | .               | .                      | .                     | .                            | 7               | 4                      |
| Blackhoof      | 0005          | 90.9       | 92.7         | .               | .                      | .                     | .                            | 7               | 5                      |
| Moose Lake TWP | 0014          | 96.2       | 100.4        | .               | .                      | .                     | .                            | 10              | 7                      |
| Perch Lake     | 0015          | 111.2      | 93.7         | .               | .                      | .                     | .                            | 6               | 2                      |
| Thomson TWP    | 0023          | 96.0       | 96.0         | 92.4            | 13.1                   | 20.3                  | 1.03                         | 41              | 37                     |
| Twin Lakes     | 0024          | 89.1       | 88.0         | .               | .                      | .                     | .                            | 14              | 13                     |
| Carlton        | 0400          | 88.5       | 89.8         | .               | .                      | .                     | .                            | 11              | 11                     |
| Cloquet        | 0500          | 92.0       | 91.3         | 91.0            | 11.4                   | 13.5                  | 1.01                         | 123             | 123                    |
| Moose Lake     | 1200          | 96.6       | 94.1         | .               | .                      | .                     | .                            | 21              | 20                     |
| Scanlon        | 1500          | 93.7       | 92.4         | .               | .                      | .                     | .                            | 10              | 10                     |
| Wrenshall      | 1700          | 87.1       | 83.7         | .               | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Barnum TWP     | 0003          | 107.0      | 104.6        | .               | .                      | .                     | .                            | 8               | 4                      |
| Blackhoof      | 0005          | 90.9       | 92.7         | .               | .                      | .                     | .                            | 7               | 5                      |
| Eagle          | 0008          | 87.4       | 80.6         | .               | .                      | .                     | .                            | 10              | 5                      |
| Kalevala       | 0010          | 92.7       | 92.5         | .               | .                      | .                     | .                            | 6               | 5                      |
| Moose Lake TWP | 0014          | 96.2       | 100.4        | .               | .                      | .                     | .                            | 10              | 7                      |
| Perch Lake     | 0015          | 113.3      | 94.6         | .               | .                      | .                     | .                            | 7               | 2                      |
| Thomson TWP    | 0023          | 96.0       | 96.0         | 92.4            | 13.1                   | 20.3                  | 1.03                         | 41              | 37                     |
| Twin Lakes     | 0024          | 89.1       | 88.0         | .               | .                      | .                     | .                            | 14              | 13                     |
| Carlton        | 0400          | 88.5       | 89.8         | .               | .                      | .                     | .                            | 11              | 11                     |
| Cloquet        | 0500          | 92.0       | 91.3         | 91.0            | 11.4                   | 13.5                  | 1.01                         | 123             | 123                    |
| Moose Lake     | 1200          | 96.6       | 94.1         | .               | .                      | .                     | .                            | 21              | 20                     |
| Scanlon        | 1500          | 93.7       | 92.4         | .               | .                      | .                     | .                            | 10              | 10                     |
| Wrenshall      | 1700          | 87.1       | 83.7         | .               | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=09 County\_Name=Carlton

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.7       | 92.5         | 91.9            | 12.4                   | 14.7                  | 1.01                         | 293             | 272                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 96.3       | 88.7         | .               | .                      | .                     | .                            | 19              | 10                     |
| 06 | Commercial (with buildings)                                          | 106.8      | 97.4         | .               | .                      | .                     | .                            | 9               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 115.2      | 114.0        | .               | .                      | .                     | .                            | 7               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 93.9       | 92.4         | 91.9            | 12.7                   | 14.8                  | 1.01                         | 312             | 282                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 93.9       | 96.1         | .               | .                      | .                     | .                            | 18              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 95.9       | 98.5         | .               | .                      | .                     | .                            | 21              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 94.9       | 94.1         | .               | .                      | .                     | .                            | 27              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name         | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Laketown              | 0008          | 100.7      | 97.1         | .               | .                      | .                     | .                            | 8               | 6                      |
| San Francisco         | 0009          | 92.6       | 92.0         | .               | .                      | .                     | .                            | 8               | 8                      |
| Waconia TWP           | 0010          | 94.3       | 96.8         | .               | .                      | .                     | .                            | 9               | 7                      |
| Watertown TWP         | 0011          | 98.8       | 100.6        | .               | .                      | .                     | .                            | 7               | 7                      |
| Carver                | 0200          | 99.0       | 99.5         | 98.0            | 7.8                    | 9.4                   | 1.01                         | 78              | 78                     |
| Chaska                | 0400          | 97.8       | 97.6         | 98.3            | 8.4                    | 10.2                  | 1.00                         | 336             | 335                    |
| Cologne               | 0500          | 95.7       | 95.1         | .               | .                      | .                     | .                            | 27              | 27                     |
| Hamburg               | 0600          | 91.6       | 94.8         | .               | .                      | .                     | .                            | 11              | 11                     |
| Mayer                 | 0700          | 95.7       | 95.1         | 94.9            | 9.6                    | 11.2                  | 1.00                         | 43              | 43                     |
| New Germany           | 0800          | 103.7      | 102.1        | .               | .                      | .                     | .                            | 7               | 7                      |
| Norwood-Young America | 0900          | 94.6       | 94.5         | 94.1            | 7.9                    | 9.8                   | 1.00                         | 40              | 40                     |
| Victoria              | 1000          | 100.2      | 100.2        | 101.1           | 8.0                    | 9.6                   | 1.00                         | 129             | 127                    |
| Waconia               | 1100          | 98.2       | 97.1         | 98.0            | 8.3                    | 8.6                   | 1.00                         | 171             | 168                    |
| Watertown             | 1200          | 102.2      | 98.3         | 99.5            | 12.3                   | 8.9                   | 1.00                         | 55              | 55                     |
| Chanhassen            | 6300          | 95.7       | 94.4         | 96.5            | 8.5                    | 9.9                   | 0.99                         | 384             | 366                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name         | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Laketown              | 0008          | 100.7      | 97.1         | .               | .                      | .                     | .                            | 8               | 6                      |
| San Francisco         | 0009          | 92.6       | 92.0         | .               | .                      | .                     | .                            | 8               | 8                      |
| Waconia TWP           | 0010          | 94.3       | 96.8         | .               | .                      | .                     | .                            | 9               | 7                      |
| Watertown TWP         | 0011          | 98.8       | 100.6        | .               | .                      | .                     | .                            | 7               | 7                      |
| Carver                | 0200          | 99.0       | 99.5         | 98.0            | 7.8                    | 9.4                   | 1.01                         | 78              | 78                     |
| Chaska                | 0400          | 97.8       | 97.6         | 98.3            | 8.4                    | 10.2                  | 1.00                         | 336             | 335                    |
| Cologne               | 0500          | 95.7       | 95.1         | .               | .                      | .                     | .                            | 27              | 27                     |
| Hamburg               | 0600          | 91.6       | 94.8         | .               | .                      | .                     | .                            | 11              | 11                     |
| Mayer                 | 0700          | 95.7       | 95.1         | 94.9            | 9.6                    | 11.2                  | 1.00                         | 43              | 43                     |
| New Germany           | 0800          | 103.7      | 102.1        | .               | .                      | .                     | .                            | 7               | 7                      |
| Norwood-Young America | 0900          | 94.6       | 94.5         | 94.1            | 7.9                    | 9.8                   | 1.00                         | 40              | 40                     |
| Victoria              | 1000          | 100.2      | 100.2        | 101.1           | 8.0                    | 9.6                   | 1.00                         | 129             | 127                    |
| Waconia               | 1100          | 98.2       | 97.1         | 98.0            | 8.3                    | 8.6                   | 1.00                         | 171             | 168                    |
| Watertown             | 1200          | 102.2      | 98.3         | 99.5            | 12.3                   | 8.9                   | 1.00                         | 55              | 55                     |
| Chanhassen            | 6300          | 95.7       | 94.4         | 96.5            | 8.5                    | 9.9                   | 0.99                         | 384             | 366                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=10 County\_Name=Carver

| PT | Property                                                  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|-----------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 97.4       | 96.6         | 97.6            | 8.8                    | 10.0                  | 1.00                         | 1,331           | 1,303                  |
| 06 | Commercial (with buildings)                               | 94.9       | 103.6        | .               | .                      | .                     | .                            | 9               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 97.4       | 96.6         | 97.6            | 8.8                    | 10.0                  | 1.00                         | 1,331           | 1,303                  |
| 94 | Commercial/Industrial Aggregation                         | 94.4       | 92.9         | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Barclay        | 0002          | 93.5       | 91.6         | .               | .                      | .                     | .                            | 6               | 0                      |
| Birch Lake     | 0005          | 105.4      | 102.4        | .               | .                      | .                     | .                            | 8               | 0                      |
| Fairview       | 0015          | 102.5      | 99.0         | .               | .                      | .                     | .                            | 9               | 0                      |
| Kego           | 0020          | 98.2       | 97.8         | .               | .                      | .                     | .                            | 6               | 0                      |
| Leech Lake     | 0022          | 94.2       | 93.1         | .               | .                      | .                     | .                            | 6               | 0                      |
| Pine River TWP | 0032          | 100.1      | 96.8         | .               | .                      | .                     | .                            | 10              | 0                      |
| Shingobee      | 0039          | 91.8       | 89.8         | .               | .                      | .                     | .                            | 11              | 0                      |
| Sylvan         | 0042          | 90.4       | 84.8         | 88.9            | 16.0                   | 18.4                  | 1.02                         | 35              | 0                      |
| East Gull Lake | 0500          | 88.1       | 86.1         | .               | .                      | .                     | .                            | 8               | 0                      |
| Lake Shore     | 1200          | 96.9       | 94.1         | .               | .                      | .                     | .                            | 19              | 0                      |
| Pillager       | 1500          | 94.7       | 95.8         | .               | .                      | .                     | .                            | 6               | 0                      |
| Pine River     | 1600          | 92.0       | 99.9         | .               | .                      | .                     | .                            | 7               | 0                      |
| Walker         | 2300          | 95.3       | 102.3        | .               | .                      | .                     | .                            | 15              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Birch Lake     | 0005          | 121.0      | 111.9        | .               | .                      | .                     | .                            | 8               | 0                      |
| Crooked Lake   | 0012          | 97.4       | 96.1         | .               | .                      | .                     | .                            | 13              | 0                      |
| Fairview       | 0015          | 108.9      | 109.3        | .               | .                      | .                     | .                            | 8               | 0                      |
| Kego           | 0020          | 95.7       | 95.6         | .               | .                      | .                     | .                            | 12              | 0                      |
| Ponto Lake     | 0033          | 98.6       | 90.7         | .               | .                      | .                     | .                            | 15              | 0                      |
| Powers         | 0035          | 100.8      | 101.6        | .               | .                      | .                     | .                            | 11              | 0                      |
| Shingobee      | 0039          | 101.7      | 100.3        | .               | .                      | .                     | .                            | 9               | 0                      |
| Sylvan         | 0042          | 94.6       | 100.5        | .               | .                      | .                     | .                            | 7               | 0                      |
| Thunder Lake   | 0043          | 88.7       | 90.2         | .               | .                      | .                     | .                            | 10              | 0                      |
| Turtle Lake    | 0046          | 98.0       | 98.3         | .               | .                      | .                     | .                            | 10              | 0                      |
| Woodrow        | 0052          | 95.4       | 87.9         | .               | .                      | .                     | .                            | 14              | 0                      |
| East Gull Lake | 0500          | 95.4       | 107.4        | .               | .                      | .                     | .                            | 7               | 0                      |
| Lake Shore     | 1200          | 99.8       | 94.0         | .               | .                      | .                     | .                            | 18              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

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

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 49

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

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

| City-Twp Name  | City-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          | 94.3       | 91.6         | .               | .                      | .                     | .                            | 8               | 0                      |
| Birch Lake     | 0005          | 113.2      | 107.2        | .               | .                      | .                     | .                            | 16              | 0                      |
| Crooked Lake   | 0012          | 98.1       | 98.8         | .               | .                      | .                     | .                            | 15              | 0                      |
| Fairview       | 0015          | 105.5      | 105.9        | .               | .                      | .                     | .                            | 17              | 0                      |
| Hiram          | 0017          | 93.9       | 90.7         | .               | .                      | .                     | .                            | 6               | 0                      |
| Inguadona      | 0019          | 90.9       | 91.5         | .               | .                      | .                     | .                            | 7               | 0                      |
| Kego           | 0020          | 96.5       | 96.0         | .               | .                      | .                     | .                            | 18              | 0                      |
| Leech Lake     | 0022          | 98.6       | 93.9         | .               | .                      | .                     | .                            | 9               | 0                      |
| Pine River TWP | 0032          | 103.2      | 101.1        | .               | .                      | .                     | .                            | 15              | 0                      |
| Ponto Lake     | 0033          | 99.3       | 93.3         | .               | .                      | .                     | .                            | 19              | 0                      |
| Powers         | 0035          | 99.0       | 101.6        | .               | .                      | .                     | .                            | 15              | 0                      |
| Shingobee      | 0039          | 96.3       | 95.4         | .               | .                      | .                     | .                            | 20              | 0                      |
| Sylvan         | 0042          | 91.1       | 86.7         | 88.8            | 15.7                   | 17.6                  | 1.03                         | 42              | 0                      |
| Thunder Lake   | 0043          | 86.7       | 89.1         | .               | .                      | .                     | .                            | 13              | 0                      |
| Trelipe        | 0045          | 92.1       | 96.3         | .               | .                      | .                     | .                            | 6               | 0                      |
| Turtle Lake    | 0046          | 96.1       | 98.1         | .               | .                      | .                     | .                            | 13              | 0                      |
| Wabedo         | 0047          | 99.7       | 96.2         | .               | .                      | .                     | .                            | 8               | 0                      |
| Woodrow        | 0052          | 98.6       | 94.4         | .               | .                      | .                     | .                            | 19              | 0                      |
| East Gull Lake | 0500          | 91.5       | 87.3         | .               | .                      | .                     | .                            | 15              | 0                      |
| Lake Shore     | 1200          | 98.3       | 94.1         | 92.0            | 15.2                   | 17.4                  | 1.03                         | 37              | 0                      |
| Pillager       | 1500          | 95.9       | 98.2         | .               | .                      | .                     | .                            | 7               | 0                      |
| Pine River     | 1600          | 92.1       | 95.3         | .               | .                      | .                     | .                            | 10              | 0                      |
| Walker         | 2300          | 96.2       | 102.3        | .               | .                      | .                     | .                            | 17              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Cass CO=11 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Byron         | 0011          | 94.2       | 91.0         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=11 County\_Name=Cass

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.0       | 94.0         | 93.4            | 14.8                   | 17.7                  | 1.01                         | 222             | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 98.8       | 97.8         | 96.6            | 17.8                   | 19.2                  | 1.01                         | 222             | 0                      |
| 06 | Commercial (with buildings)                                          | 90.8       | 91.6         | .               | .                      | .                     | .                            | 10              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 96.6       | 90.0         | 94.1            | 30.3                   | 31.3                  | 0.99                         | 56              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.9       | 94.9         | 95.1            | 16.4                   | 18.5                  | 1.01                         | 444             | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 99.0       | 96.2         | 92.3            | 18.6                   | 22.2                  | 1.06                         | 53              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 99.4       | 96.3         | 92.1            | 19.0                   | 22.3                  | 1.07                         | 60              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 99.3       | 96.2         | 93.6            | 18.2                   | 21.4                  | 1.05                         | 67              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Clara City    | 0100          | 107.5      | 96.4         | .               | .                      | .                     | .                            | 14              | 0                      |
| Montevideo    | 0600          | 105.9      | 100.8        | 101.2           | 17.1                   | 13.5                  | 1.02                         | 52              | 0                      |
| Granite Falls | 7000          | 109.2      | 102.7        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Clara City    | 0100          | 107.5      | 96.4         | .               | .                      | .                     | .                            | 14              | 0                      |
| Montevideo    | 0600          | 105.9      | 100.8        | 101.2           | 17.1                   | 13.5                  | 1.02                         | 52              | 0                      |
| Granite Falls | 7000          | 109.2      | 102.7        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=12 County\_Name=Chippewa

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 103.5      | 97.6         | 97.5            | 17.7                   | 16.4                  | 1.03                         | 100             | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 103.5      | 97.6         | 97.5            | 17.7                   | 16.4                  | 1.03                         | 100             | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 96.8       | 97.8         | .               | .                      | .                     | .                            | 15              | 15                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.8       | 97.8         | .               | .                      | .                     | .                            | 15              | 15                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 55

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Amador        | 0001          | 97.9       | 97.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Chisago Lake  | 0003          | 92.2       | 93.6         | 90.7            | 9.0                    | 11.2                  | 1.02                         | 32              | 32                     |
| Fish Lake     | 0004          | 90.3       | 92.7         | .               | .                      | .                     | .                            | 16              | 16                     |
| Franconia     | 0005          | 89.8       | 87.0         | .               | .                      | .                     | .                            | 15              | 15                     |
| Lent          | 0006          | 94.0       | 92.8         | .               | .                      | .                     | .                            | 20              | 20                     |
| Nessel        | 0007          | 95.5       | 96.5         | .               | .                      | .                     | .                            | 14              | 14                     |
| Sunrise       | 0010          | 99.9       | 99.1         | .               | .                      | .                     | .                            | 15              | 15                     |
| Center City   | 0200          | 94.2       | 96.0         | .               | .                      | .                     | .                            | 9               | 9                      |
| Chisago City  | 0300          | 95.5       | 95.0         | 94.3            | 7.4                    | 8.1                   | 1.01                         | 48              | 48                     |
| Harris        | 0400          | 100.2      | 100.1        | .               | .                      | .                     | .                            | 9               | 9                      |
| Lindstrom     | 0500          | 96.8       | 94.0         | 94.7            | 10.5                   | 11.7                  | 1.01                         | 77              | 77                     |
| North Branch  | 0600          | 95.7       | 94.3         | 95.3            | 7.8                    | 10.0                  | 1.00                         | 98              | 98                     |
| Rush City     | 0700          | 90.8       | 91.6         | .               | .                      | .                     | .                            | 22              | 22                     |
| Shafer        | 0800          | 95.4       | 96.0         | .               | .                      | .                     | .                            | 15              | 15                     |
| Stacy         | 0900          | 97.3       | 94.0         | .               | .                      | .                     | .                            | 12              | 12                     |
| Taylors Falls | 1100          | 92.7       | 95.9         | .               | .                      | .                     | .                            | 15              | 15                     |
| Wyoming       | 1200          | 97.0       | 96.3         | 96.9            | 7.1                    | 9.4                   | 1.00                         | 59              | 59                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Chisago CO=13 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Nessel        | 0007          | 100.3      | 101.1        | .               | .                      | .                     | .                            | 6               | 6                      |

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Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Amador        | 0001          | 97.9       | 97.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Chisago Lake  | 0003          | 93.0       | 94.1         | 91.3            | 9.4                    | 11.9                  | 1.02                         | 35              | 35                     |
| Fish Lake     | 0004          | 90.3       | 92.7         | .               | .                      | .                     | .                            | 16              | 16                     |
| Franconia     | 0005          | 89.8       | 87.0         | .               | .                      | .                     | .                            | 15              | 15                     |
| Lent          | 0006          | 94.0       | 92.8         | .               | .                      | .                     | .                            | 20              | 20                     |
| Nessel        | 0007          | 97.0       | 96.5         | .               | .                      | .                     | .                            | 20              | 20                     |
| Sunrise       | 0010          | 99.9       | 99.1         | .               | .                      | .                     | .                            | 15              | 15                     |
| Center City   | 0200          | 93.7       | 95.1         | .               | .                      | .                     | .                            | 10              | 10                     |
| Chisago City  | 0300          | 95.5       | 95.0         | 94.3            | 7.4                    | 8.1                   | 1.01                         | 48              | 48                     |
| Harris        | 0400          | 100.2      | 100.1        | .               | .                      | .                     | .                            | 9               | 9                      |
| Lindstrom     | 0500          | 97.0       | 94.3         | 94.8            | 10.5                   | 11.7                  | 1.01                         | 78              | 78                     |
| North Branch  | 0600          | 95.7       | 94.3         | 95.3            | 7.8                    | 10.0                  | 1.00                         | 98              | 98                     |
| Rush City     | 0700          | 91.3       | 91.7         | .               | .                      | .                     | .                            | 23              | 23                     |
| Shafer        | 0800          | 95.4       | 96.0         | .               | .                      | .                     | .                            | 15              | 15                     |
| Stacy         | 0900          | 97.3       | 94.0         | .               | .                      | .                     | .                            | 12              | 12                     |
| Taylors Falls | 1100          | 92.6       | 95.9         | .               | .                      | .                     | .                            | 16              | 16                     |
| Wyoming       | 1200          | 97.0       | 96.3         | 96.9            | 7.1                    | 9.4                   | 1.00                         | 59              | 59                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

CO=13 County\_Name=Chisago

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.3       | 94.7         | 94.3            | 8.7                    | 10.8                  | 1.01                         | 488             | 488                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 99.6       | 98.8         | .               | .                      | .                     | .                            | 13              | 13                     |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 106.9      | 97.9         | .               | .                      | .                     | .                            | 13              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.4       | 94.8         | 94.4            | 8.8                    | 10.9                  | 1.01                         | 501             | 501                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 114.4      | 110.9        | .               | .                      | .                     | .                            | 6               | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 80.1       | 76.7         | .               | .                      | .                     | .                            | 6               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 107.2      | 108.4        | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2015 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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16:30 Tuesday, July 5, 2016 **59**

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

County\_Name=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Barnesville   | 0300          | 96.0       | 95.3         | 95.9            | 9.4                    | 12.3                  | 1.00                         | 30              | 30                     |
| Dilworth      | 0700          | 94.2       | 94.3         | 93.1            | 7.7                    | 10.2                  | 1.01                         | 47              | 47                     |
| Glyndon       | 1100          | 98.5       | 98.3         | .               | .                      | .                     | .                            | 12              | 12                     |
| Hawley        | 1200          | 97.6       | 94.6         | 96.3            | 9.5                    | 10.5                  | 1.00                         | 36              | 36                     |
| Moorhead      | 1600          | 94.4       | 94.5         | 94.6            | 8.5                    | 10.4                  | 1.00                         | 564             | 563                    |
| Sabin         | 1800          | 91.9       | 91.7         | .               | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Moorhead      | 1600          | 96.2       | 92.2         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Parke         | 0024          | 85.5       | 88.2         | .               | .                      | .                     | .                            | 6               | 1                      |
| Barnesville   | 0300          | 96.0       | 95.3         | 95.9            | 9.4                    | 12.3                  | 1.00                         | 30              | 30                     |
| Dilworth      | 0700          | 94.2       | 94.3         | 93.1            | 7.7                    | 10.2                  | 1.01                         | 47              | 47                     |
| Glyndon       | 1100          | 98.5       | 98.3         | .               | .                      | .                     | .                            | 12              | 12                     |
| Hawley        | 1200          | 97.6       | 94.6         | 96.3            | 9.5                    | 10.5                  | 1.00                         | 36              | 36                     |
| Moorhead      | 1600          | 94.4       | 94.5         | 94.6            | 8.5                    | 10.4                  | 1.00                         | 564             | 563                    |
| Sabin         | 1800          | 91.9       | 91.7         | .               | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=14 County\_Name=Clay

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.4       | 94.4         | 94.1            | 9.0                    | 10.6                  | 1.00                         | 752             | 748                    |
| 02 | Apartment (4 or more units)                                          | 81.0       | 83.5         | .               | .                      | .                     | .                            | 6               | 0                      |
| 06 | Commercial (with buildings)                                          | 90.3       | 91.3         | .               | .                      | .                     | .                            | 12              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.3       | 94.3         | 94.0            | 9.0                    | 10.6                  | 1.00                         | 754             | 748                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 101.7      | 93.4         | .               | .                      | .                     | .                            | 14              | 14                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 101.7      | 93.4         | .               | .                      | .                     | .                            | 14              | 14                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

CO=14 County=Clay without Moorhead

| <b>Property</b>                                                         | <b>Mean<br/>ratio</b> | <b>Median<br/>ratio</b> | <b>Aggregate<br/>ratio</b> | <b>Coeff. of<br/>dispersion *</b> | <b>Coeff. of<br/>variation *</b> | <b>Price related<br/>differential *</b> | <b>Number<br/>of sales</b> |
|-------------------------------------------------------------------------|-----------------------|-------------------------|----------------------------|-----------------------------------|----------------------------------|-----------------------------------------|----------------------------|
| Residential (less than 4 units)                                         | 94.3                  | 94.2                    | 92.6                       | 10.2                              | 11.1                             | 1.01                                    | 188                        |
| Commercial (with buildings)                                             | 84.5                  | 85.2                    | .                          | .                                 | .                                | .                                       | 6                          |
| Seasonal Recreational Residential/Residential Aggregation               | 94.0                  | 94.1                    | 92.2                       | 10.4                              | 11.3                             | 1.01                                    | 190                        |
| Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation    | 101.7                 | 93.4                    | .                          | .                                 | .                                | .                                       | 14                         |
| Agriculture Improved and Unimproved (34.5 or more acres)<br>Aggregation | 101.7                 | 93.4                    | .                          | .                                 | .                                | .                                       | 14                         |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

County\_Name=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          | 99.5       | 98.1         | .               | .                      | .                     | .                            | 20              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 65

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bagley        | 0200          | 99.5       | 98.1         | .               | .                      | .                     | .                            | 20              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 66

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

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

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

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=15 County\_Name=Clearwater

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 90.2       | 89.1         | 87.3            | 14.9                   | 17.9                  | 1.03                         | 56              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 91.7       | 86.5         | .               | .                      | .                     | .                            | 7               | 0                      |
| 06 | Commercial (with buildings)                                          | 72.8       | 90.3         | .               | .                      | .                     | .                            | 7               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 84.5       | 68.3         | .               | .                      | .                     | .                            | 9               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 90.4       | 88.8         | 87.3            | 16.2                   | 20.1                  | 1.03                         | 63              | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 89.0       | 92.6         | .               | .                      | .                     | .                            | 14              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 83.6       | 88.4         | .               | .                      | .                     | .                            | 26              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 82.2       | 85.9         | 77.3            | 21.2                   | 26.0                  | 1.07                         | 37              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Unorg. Range 1E | 0092          | 101.6      | 101.7        | .               | .                      | .                     | .                            | 8               | 0                      |
| Grand Marais    | 0100          | 90.8       | 91.2         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

County\_Name=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          | 96.0       | 89.9         | .               | .                      | .                     | .                            | 6               | 0                      |
| Lutsen          | 0002          | 99.1       | 105.6        | .               | .                      | .                     | .                            | 7               | 0                      |
| Unorg. Range 1W | 0091          | 92.3       | 93.2         | .               | .                      | .                     | .                            | 9               | 0                      |
| Grand Marais    | 0100          | 91.1       | 85.7         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Tofte           | 0001          | 96.0       | 89.9         | .               | .                      | .                     | .                            | 6               | 0                      |
| Lutsen          | 0002          | 96.8       | 102.0        | .               | .                      | .                     | .                            | 9               | 0                      |
| Unorg. Range 1W | 0091          | 93.4       | 95.7         | .               | .                      | .                     | .                            | 11              | 0                      |
| Unorg. Range 1E | 0092          | 95.2       | 95.9         | .               | .                      | .                     | .                            | 11              | 0                      |
| Grand Marais    | 0100          | 90.9       | 85.9         | .               | .                      | .                     | .                            | 17              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

CO=16 County\_Name=Cook

| PT | Property                                                          | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|-------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                   | 96.0       | 97.0         | .               | .                      | .                     | .                            | 28              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings) | 91.6       | 86.7         | 90.7            | 16.9                   | 19.1                  | 1.01                         | 45              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation         | 124.2      | 109.6        | .               | .                      | .                     | .                            | 17              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation         | 93.3       | 93.2         | 93.2            | 14.5                   | 17.1                  | 1.00                         | 73              | 0                      |

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mountain Lake | 0400          | 101.2      | 99.3         | .               | .                      | .                     | .                            | 12              | 12                     |
| Westbrook     | 0600          | 97.1       | 98.2         | .               | .                      | .                     | .                            | 7               | 7                      |
| Windom        | 0700          | 92.2       | 91.3         | 91.0            | 15.4                   | 18.4                  | 1.02                         | 51              | 51                     |

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mountain Lake | 0400          | 101.2      | 99.3         | .               | .                      | .                     | .                            | 12              | 12                     |
| Westbrook     | 0600          | 97.1       | 98.2         | .               | .                      | .                     | .                            | 7               | 7                      |
| Windom        | 0700          | 92.2       | 91.3         | 91.0            | 15.4                   | 18.4                  | 1.02                         | 51              | 51                     |

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

CO=17 County\_Name=Cottonwood

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.8       | 92.4         | 92.1            | 15.4                   | 18.0                  | 1.03                         | 81              | 81                     |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.8       | 92.4         | 92.1            | 15.4                   | 18.0                  | 1.03                         | 81              | 81                     |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 107.2      | 101.5        | .               | .                      | .                     | .                            | 13              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 107.2      | 101.5        | .               | .                      | .                     | .                            | 13              | 0                      |

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

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

| City-Twp Name         | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bay Lake              | 0002          | 105.3      | 104.5        | .               | .                      | .                     | .                            | 10              | 10                     |
| Center                | 0003          | 94.1       | 96.7         | .               | .                      | .                     | .                            | 13              | 13                     |
| Crow Wing             | 0004          | 98.2       | 101.5        | .               | .                      | .                     | .                            | 24              | 24                     |
| Deerwood TWP          | 0007          | 95.3       | 91.9         | .               | .                      | .                     | .                            | 9               | 9                      |
| Fort Ripley TWP       | 0010          | 115.2      | 109.4        | .               | .                      | .                     | .                            | 8               | 8                      |
| Garrison TWP          | 0012          | 88.1       | 87.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| Ideal                 | 0013          | 97.1       | 95.8         | .               | .                      | .                     | .                            | 22              | 22                     |
| Irondale              | 0014          | 92.3       | 91.4         | .               | .                      | .                     | .                            | 11              | 11                     |
| Lake Edward           | 0016          | 96.1       | 96.7         | .               | .                      | .                     | .                            | 19              | 19                     |
| Long Lake             | 0018          | 123.8      | 104.4        | .               | .                      | .                     | .                            | 8               | 8                      |
| Maple Grove           | 0019          | 86.7       | 86.1         | .               | .                      | .                     | .                            | 7               | 7                      |
| Mission               | 0020          | 92.7       | 92.4         | .               | .                      | .                     | .                            | 9               | 9                      |
| Oak Lawn              | 0022          | 94.1       | 92.7         | .               | .                      | .                     | .                            | 14              | 14                     |
| Roosevelt             | 0027          | 97.5       | 93.3         | .               | .                      | .                     | .                            | 6               | 6                      |
| Wolford               | 0034          | 96.7       | 97.0         | .               | .                      | .                     | .                            | 7               | 7                      |
| Unorg. 1st Assessment | 0099          | 98.9       | 97.0         | 97.7            | 9.0                    | 12.8                  | 1.01                         | 61              | 61                     |
| Baxter                | 0100          | 97.5       | 95.3         | 96.1            | 10.8                   | 13.5                  | 1.01                         | 113             | 113                    |
| Brainerd              | 0200          | 98.7       | 96.0         | 95.3            | 13.7                   | 14.7                  | 1.03                         | 119             | 119                    |
| Crosby                | 0300          | 101.0      | 97.4         | .               | .                      | .                     | .                            | 27              | 27                     |
| Deerwood              | 0600          | 84.9       | 76.7         | .               | .                      | .                     | .                            | 8               | 8                      |
| Fifty Lakes           | 0700          | 104.8      | 89.9         | .               | .                      | .                     | .                            | 8               | 8                      |
| Nisswa                | 1600          | 94.5       | 89.3         | .               | .                      | .                     | .                            | 21              | 21                     |
| Breezy Point          | 1900          | 88.6       | 91.0         | 88.0            | 12.4                   | 16.2                  | 1.01                         | 40              | 40                     |
| Pequot Lakes          | 2000          | 101.5      | 98.0         | .               | .                      | .                     | .                            | 22              | 22                     |
| Emily                 | 2400          | 117.4      | 112.5        | .               | .                      | .                     | .                            | 13              | 13                     |
| Crosslake             | 2500          | 101.5      | 100.1        | .               | .                      | .                     | .                            | 28              | 28                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Crow Wing CO=18 PT=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          | 94.9       | 89.8         | .               | .                      | .                     | .                            | 19              | 19                     |
| Garrison TWP          | 0012          | 105.9      | 108.0        | .               | .                      | .                     | .                            | 11              | 11                     |
| Ideal                 | 0013          | 103.7      | 98.0         | .               | .                      | .                     | .                            | 19              | 19                     |
| Jenkins TWP           | 0015          | 128.6      | 122.5        | .               | .                      | .                     | .                            | 6               | 6                      |
| Lake Edward           | 0016          | 109.8      | 106.4        | .               | .                      | .                     | .                            | 11              | 11                     |
| Long Lake             | 0018          | 84.8       | 88.5         | .               | .                      | .                     | .                            | 10              | 10                     |
| Mission               | 0020          | 84.4       | 86.1         | .               | .                      | .                     | .                            | 7               | 7                      |
| Roosevelt             | 0027          | 88.6       | 90.1         | .               | .                      | .                     | .                            | 7               | 7                      |
| Unorg. 1st Assessment | 0099          | 117.1      | 108.3        | .               | .                      | .                     | .                            | 7               | 7                      |
| Fifty Lakes           | 0700          | 99.2       | 92.8         | .               | .                      | .                     | .                            | 9               | 9                      |
| Nisswa                | 1600          | 88.7       | 91.1         | .               | .                      | .                     | .                            | 12              | 12                     |
| Breezy Point          | 1900          | 91.5       | 86.7         | .               | .                      | .                     | .                            | 22              | 22                     |
| Pequot Lakes          | 2000          | 101.5      | 92.1         | .               | .                      | .                     | .                            | 7               | 7                      |
| Crosslake             | 2500          | 95.4       | 94.0         | .               | .                      | .                     | .                            | 28              | 28                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Brainerd      | 0200          | 92.9       | 99.4         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 78

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

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

| City-Twp Name         | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bay Lake              | 0002          | 98.5       | 91.6         | .               | .                      | .                     | .                            | 29              | 29                     |
| Center                | 0003          | 98.2       | 96.7         | .               | .                      | .                     | .                            | 18              | 18                     |
| Crow Wing             | 0004          | 98.2       | 101.5        | .               | .                      | .                     | .                            | 24              | 24                     |
| Deerwood TWP          | 0007          | 94.1       | 91.7         | .               | .                      | .                     | .                            | 10              | 10                     |
| Fairfield             | 0009          | 113.9      | 126.1        | .               | .                      | .                     | .                            | 7               | 7                      |
| Fort Ripley TWP       | 0010          | 106.9      | 98.0         | .               | .                      | .                     | .                            | 11              | 11                     |
| Garrison TWP          | 0012          | 99.6       | 101.5        | .               | .                      | .                     | .                            | 17              | 17                     |
| Ideal                 | 0013          | 100.1      | 95.8         | 92.6            | 16.6                   | 16.1                  | 1.06                         | 41              | 41                     |
| Irondale              | 0014          | 94.2       | 93.4         | .               | .                      | .                     | .                            | 13              | 13                     |
| Jenkins TWP           | 0015          | 115.6      | 98.9         | .               | .                      | .                     | .                            | 9               | 9                      |
| Lake Edward           | 0016          | 101.1      | 98.3         | 102.7           | .                      | .                     | .                            | 30              | 30                     |
| Long Lake             | 0018          | 102.1      | 98.0         | .               | .                      | .                     | .                            | 18              | 18                     |
| Maple Grove           | 0019          | 89.7       | 88.5         | .               | .                      | .                     | .                            | 10              | 10                     |
| Mission               | 0020          | 89.1       | 89.4         | .               | .                      | .                     | .                            | 16              | 16                     |
| Oak Lawn              | 0022          | 94.1       | 92.7         | .               | .                      | .                     | .                            | 14              | 14                     |
| Pelican               | 0023          | 91.6       | 98.1         | .               | .                      | .                     | .                            | 6               | 6                      |
| Roosevelt             | 0027          | 92.7       | 90.1         | .               | .                      | .                     | .                            | 13              | 13                     |
| Ross Lake             | 0028          | 105.8      | 91.6         | .               | .                      | .                     | .                            | 8               | 8                      |
| Wolford               | 0034          | 96.7       | 97.0         | .               | .                      | .                     | .                            | 7               | 7                      |
| Unorg. 1st Assessment | 0099          | 100.8      | 98.6         | 101.2           | 10.0                   | 14.2                  | 1.00                         | 68              | 68                     |
| Baxter                | 0100          | 97.4       | 95.3         | 96.0            | 10.7                   | 13.4                  | 1.01                         | 115             | 115                    |
| Brainerd              | 0200          | 98.7       | 96.0         | 95.3            | 13.7                   | 14.7                  | 1.03                         | 119             | 119                    |
| Crosby                | 0300          | 101.0      | 97.4         | .               | .                      | .                     | .                            | 27              | 27                     |
| Deerwood              | 0600          | 84.9       | 76.7         | .               | .                      | .                     | .                            | 8               | 8                      |
| Fifty Lakes           | 0700          | 101.8      | 91.9         | .               | .                      | .                     | .                            | 17              | 17                     |
| Nisswa                | 1600          | 92.4       | 90.9         | 92.6            | 15.5                   | 17.2                  | 0.98                         | 33              | 33                     |
| Breezy Point          | 1900          | 89.7       | 90.3         | 89.1            | 13.0                   | 16.1                  | 1.01                         | 62              | 62                     |
| Pequot Lakes          | 2000          | 101.5      | 96.3         | .               | .                      | .                     | .                            | 29              | 29                     |
| Emily                 | 2400          | 125.3      | 112.7        | .               | .                      | .                     | .                            | 18              | 18                     |
| Crosslake             | 2500          | 98.4       | 97.7         | 97.3            | 14.6                   | 16.6                  | 1.01                         | 56              | 56                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Brainerd      | 0200          | 92.9       | 99.4         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 **80**

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

CO=18 County\_Name=Crow Wing

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.4       | 96.5         | 96.3            | 13.0                   | 16.0                  | 1.01                         | 683             | 683                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 99.6       | 94.8         | 95.6            | 21.0                   | 20.7                  | 1.02                         | 216             | 216                    |
| 06 | Commercial (with buildings)                                          | 97.5       | 96.8         | .               | .                      | .                     | .                            | 24              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 93.0       | 79.8         | .               | .                      | .                     | .                            | 20              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 98.7       | 96.3         | 96.1            | 14.8                   | 17.2                  | 1.02                         | 899             | 899                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 107.3      | 97.8         | .               | .                      | .                     | .                            | 22              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 107.7      | 98.0         | .               | .                      | .                     | .                            | 25              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 97.5       | 96.8         | .               | .                      | .                     | .                            | 24              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 107.9      | 99.9         | .               | .                      | .                     | .                            | 26              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name       | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Castle Rock         | 0002          | 99.5       | 90.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Empire              | 0005          | 97.2       | 91.6         | .               | .                      | .                     | .                            | 29              | 29                     |
| Eureka              | 0006          | 95.1       | 95.7         | .               | .                      | .                     | .                            | 8               | 7                      |
| Hampton TWP         | 0008          | 96.5       | 96.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| Marshan             | 0012          | 91.4       | 89.8         | .               | .                      | .                     | .                            | 6               | 6                      |
| Nininger            | 0014          | 107.9      | 105.5        | .               | .                      | .                     | .                            | 9               | 8                      |
| Ravenna             | 0016          | 92.8       | 92.6         | .               | .                      | .                     | .                            | 26              | 25                     |
| Vermillion TWP      | 0019          | 91.6       | 91.6         | .               | .                      | .                     | .                            | 6               | 6                      |
| Waterford           | 0020          | 89.6       | 93.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Farmington          | 0200          | 94.7       | 94.1         | 94.5            | 7.2                    | 8.4                   | 1.00                         | 372             | 372                    |
| Hampton             | 0300          | 94.8       | 94.3         | .               | .                      | .                     | .                            | 8               | 8                      |
| Inver Grove Heights | 0500          | 95.7       | 94.5         | 96.0            | 7.6                    | 9.3                   | 1.00                         | 311             | 311                    |
| Lakeville           | 0600          | 94.6       | 94.1         | 94.6            | 6.8                    | 7.8                   | 1.00                         | 713             | 713                    |
| Rosemount           | 1000          | 94.9       | 94.6         | 94.6            | 6.4                    | 8.0                   | 1.00                         | 288             | 288                    |
| South St. Paul      | 1100          | 93.5       | 92.9         | 92.9            | 8.7                    | 10.0                  | 1.00                         | 150             | 150                    |
| West St. Paul       | 1300          | 96.3       | 94.3         | 95.6            | 9.6                    | 11.5                  | 1.00                         | 182             | 179                    |
| Lilydale            | 1400          | 96.5       | 96.4         | .               | .                      | .                     | .                            | 15              | 15                     |
| Mendota Heights     | 1600          | 96.4       | 96.6         | 95.8            | 10.2                   | 12.6                  | 1.00                         | 121             | 121                    |
| Burnsville          | 1800          | 95.0       | 94.0         | 94.6            | 8.5                    | 9.5                   | 1.00                         | 673             | 673                    |
| Apple Valley        | 1900          | 94.1       | 94.2         | 94.5            | 7.5                    | 8.9                   | 1.00                         | 680             | 680                    |
| Eagan               | 2000          | 94.0       | 94.2         | 94.7            | 7.8                    | 8.7                   | 1.00                         | 697             | 697                    |
| Hastings            | 7500          | 95.0       | 94.1         | 94.7            | 8.9                    | 9.9                   | 1.00                         | 290             | 290                    |
| Northfield          | 9700          | 94.1       | 92.1         | .               | .                      | .                     | .                            | 20              | 20                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Burnsville    | 1800          | 97.8       | 94.1         | .               | .                      | .                     | .                            | 13              | 0                      |
| Eagan         | 2000          | 99.8       | 105.8        | .               | .                      | .                     | .                            | 13              | 0                      |
| Hastings      | 7500          | 100.0      | 97.3         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name       | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Castle Rock         | 0002          | 99.5       | 90.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Empire              | 0005          | 97.2       | 91.6         | .               | .                      | .                     | .                            | 29              | 29                     |
| Eureka              | 0006          | 95.1       | 95.7         | .               | .                      | .                     | .                            | 8               | 7                      |
| Hampton TWP         | 0008          | 96.5       | 96.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| Marshan             | 0012          | 91.4       | 89.8         | .               | .                      | .                     | .                            | 6               | 6                      |
| Nininger            | 0014          | 107.9      | 105.5        | .               | .                      | .                     | .                            | 9               | 8                      |
| Ravenna             | 0016          | 92.8       | 92.6         | .               | .                      | .                     | .                            | 26              | 25                     |
| Vermillion TWP      | 0019          | 91.6       | 91.6         | .               | .                      | .                     | .                            | 6               | 6                      |
| Waterford           | 0020          | 89.6       | 93.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Farmington          | 0200          | 94.7       | 94.1         | 94.5            | 7.2                    | 8.4                   | 1.00                         | 372             | 372                    |
| Hampton             | 0300          | 94.8       | 94.3         | .               | .                      | .                     | .                            | 8               | 8                      |
| Inver Grove Heights | 0500          | 95.7       | 94.5         | 96.0            | 7.6                    | 9.3                   | 1.00                         | 311             | 311                    |
| Lakeville           | 0600          | 94.6       | 94.1         | 94.6            | 6.8                    | 7.8                   | 1.00                         | 713             | 713                    |
| Rosemount           | 1000          | 94.9       | 94.6         | 94.6            | 6.4                    | 8.0                   | 1.00                         | 288             | 288                    |
| South St. Paul      | 1100          | 93.5       | 92.9         | 92.9            | 8.7                    | 10.0                  | 1.00                         | 150             | 150                    |
| West St. Paul       | 1300          | 96.3       | 94.3         | 95.6            | 9.6                    | 11.5                  | 1.00                         | 182             | 179                    |
| Lilydale            | 1400          | 96.5       | 96.4         | .               | .                      | .                     | .                            | 15              | 15                     |
| Mendota Heights     | 1600          | 96.4       | 96.6         | 95.8            | 10.2                   | 12.6                  | 1.00                         | 121             | 121                    |
| Burnsville          | 1800          | 95.0       | 94.0         | 94.6            | 8.5                    | 9.5                   | 1.00                         | 673             | 673                    |
| Apple Valley        | 1900          | 94.1       | 94.2         | 94.4            | 7.5                    | 8.9                   | 1.00                         | 681             | 681                    |
| Eagan               | 2000          | 94.0       | 94.2         | 94.7            | 7.7                    | 8.7                   | 1.00                         | 698             | 698                    |
| Hastings            | 7500          | 95.0       | 94.1         | 94.7            | 8.9                    | 9.9                   | 1.00                         | 290             | 290                    |
| Northfield          | 9700          | 94.1       | 92.1         | .               | .                      | .                     | .                            | 20              | 20                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Burnsville    | 1800          | 95.3       | 91.2         | .               | .                      | .                     | .                            | 17              | 0                      |
| Eagan         | 2000          | 100.3      | 106.3        | .               | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=19 County\_Name=Dakota

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.8       | 94.2         | 94.7            | 7.9                    | 9.3                   | 1.00                         | 4,647           | 4,640                  |
| 02 | Apartment (4 or more units)                                          | 95.8       | 95.6         | .               | .                      | .                     | .                            | 11              | 0                      |
| 06 | Commercial (with buildings)                                          | 98.7       | 94.4         | 85.4            | 23.6                   | 25.0                  | 1.13                         | 53              | 0                      |
| 07 | Industrial (with buildings)                                          | 90.5       | 91.2         | .               | .                      | .                     | .                            | 9               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 79.9       | 79.9         | .               | .                      | .                     | .                            | 6               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.8       | 94.2         | 94.7            | 7.9                    | 9.3                   | 1.00                         | 4,649           | 4,642                  |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 97.4       | 94.7         | .               | .                      | .                     | .                            | 11              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.3       | 94.6         | .               | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mantorville TWP | 0007          | 93.6       | 95.7         | .               | .                      | .                     | .                            | 17              | 17                     |
| Dodge Center    | 0200          | 96.0       | 91.6         | .               | .                      | .                     | .                            | 25              | 25                     |
| Hayfield        | 0300          | 102.6      | 102.1        | .               | .                      | .                     | .                            | 12              | 12                     |
| Kasson          | 0400          | 95.6       | 95.0         | 93.8            | 7.9                    | 9.8                   | 1.02                         | 75              | 75                     |
| Mantorville     | 0500          | 94.6       | 95.0         | .               | .                      | .                     | .                            | 12              | 12                     |
| West Concord    | 0600          | 83.5       | 81.9         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mantorville TWP | 0007          | 93.6       | 95.7         | .               | .                      | .                     | .                            | 17              | 17                     |
| Dodge Center    | 0200          | 96.0       | 91.6         | .               | .                      | .                     | .                            | 25              | 25                     |
| Hayfield        | 0300          | 102.6      | 102.1        | .               | .                      | .                     | .                            | 12              | 12                     |
| Kasson          | 0400          | 95.6       | 95.0         | 93.8            | 7.9                    | 9.8                   | 1.02                         | 75              | 75                     |
| Mantorville     | 0500          | 94.6       | 95.0         | .               | .                      | .                     | .                            | 12              | 12                     |
| West Concord    | 0600          | 83.5       | 81.9         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=20 County\_Name=Dodge

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.9       | 95.0         | 93.2            | 10.9                   | 12.4                  | 1.02                         | 169             | 169                    |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.9       | 95.0         | 93.2            | 10.9                   | 12.4                  | 1.02                         | 169             | 169                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 107.6      | 107.5        | .               | .                      | .                     | .                            | 12              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 107.6      | 107.5        | .               | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Alexandria TWP | 0001          | 90.3       | 90.7         | 91.4            | 7.4                    | 8.9                   | 0.99                         | 37              | 8                      |
| Carlos TWP     | 0004          | 94.2       | 94.4         | .               | .                      | .                     | .                            | 24              | 6                      |
| Ida            | 0008          | 94.5       | 94.2         | .               | .                      | .                     | .                            | 14              | 5                      |
| La Grand       | 0009          | 94.0       | 94.2         | 93.6            | 7.4                    | 8.8                   | 1.00                         | 56              | 13                     |
| Lake Mary      | 0010          | 97.8       | 94.8         | .               | .                      | .                     | .                            | 8               | 5                      |
| Miltona TWP    | 0014          | 98.9       | 98.2         | .               | .                      | .                     | .                            | 6               | 3                      |
| Alexandria     | 0100          | 97.0       | 95.8         | 96.3            | 7.2                    | 8.7                   | 1.01                         | 154             | 154                    |
| Carlos         | 0300          | 97.6       | 95.9         | .               | .                      | .                     | .                            | 7               | 0                      |
| Evansville     | 0400          | 97.8       | 95.6         | .               | .                      | .                     | .                            | 10              | 0                      |
| Osakis         | 8200          | 91.8       | 94.1         | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Alexandria TWP | 0001          | 103.0      | 106.1        | .               | .                      | .                     | .                            | 6               | 6                      |
| Carlos TWP     | 0004          | 97.2       | 97.0         | .               | .                      | .                     | .                            | 7               | 6                      |
| Ida            | 0008          | 96.4       | 97.6         | .               | .                      | .                     | .                            | 10              | 10                     |
| La Grand       | 0009          | 94.1       | 92.0         | .               | .                      | .                     | .                            | 8               | 8                      |
| Milona TWP     | 0014          | 100.4      | 104.8        | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 91

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

County\_Name=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          | 92.1       | 91.3         | 93.4            | 8.5                    | 9.9                   | 0.99                         | 43              | 14                     |
| Brandon TWP    | 0003          | 96.0       | 93.9         | .               | .                      | .                     | .                            | 7               | 5                      |
| Carlos TWP     | 0004          | 94.9       | 95.1         | 95.2            | 7.1                    | 8.8                   | 1.00                         | 31              | 12                     |
| Hudson         | 0007          | 99.2       | 99.6         | .               | .                      | .                     | .                            | 6               | 3                      |
| Ida            | 0008          | 95.3       | 95.5         | .               | .                      | .                     | .                            | 24              | 15                     |
| La Grand       | 0009          | 94.0       | 94.2         | 93.5            | 7.6                    | 9.2                   | 1.00                         | 64              | 21                     |
| Lake Mary      | 0010          | 95.7       | 93.9         | .               | .                      | .                     | .                            | 12              | 9                      |
| Miltona TWP    | 0014          | 99.6       | 103.5        | .               | .                      | .                     | .                            | 12              | 9                      |
| Osakis TWP     | 0017          | 99.0       | 102.1        | .               | .                      | .                     | .                            | 8               | 4                      |
| Alexandria     | 0100          | 97.0       | 95.8         | 96.3            | 7.2                    | 8.7                   | 1.01                         | 155             | 155                    |
| Carlos         | 0300          | 97.6       | 95.9         | .               | .                      | .                     | .                            | 7               | 0                      |
| Evansville     | 0400          | 97.8       | 95.6         | .               | .                      | .                     | .                            | 10              | 0                      |
| Osakis         | 8200          | 91.9       | 93.8         | .               | .                      | .                     | .                            | 14              | 1                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 92

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

CO=21 County\_Name=Douglas

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.5       | 94.7         | 94.9            | 8.1                    | 10.0                  | 1.01                         | 371             | 209                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 97.6       | 97.6         | 96.5            | 8.1                    | 9.9                   | 1.01                         | 60              | 58                     |
| 06 | Commercial (with buildings)                                          | 104.0      | 105.9        | .               | .                      | .                     | .                            | 10              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 89.3       | 85.5         | .               | .                      | .                     | .                            | 9               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.8       | 95.0         | 95.1            | 8.1                    | 10.0                  | 1.01                         | 431             | 267                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 87.7       | 93.5         | .               | .                      | .                     | .                            | 10              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 100.5      | 94.6         | .               | .                      | .                     | .                            | 17              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 102.5      | 105.9        | .               | .                      | .                     | .                            | 12              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 100.8      | 95.5         | .               | .                      | .                     | .                            | 21              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blue Earth     | 0100          | 104.2      | 101.1        | .               | .                      | .                     | .                            | 25              | 0                      |
| Wells          | 1200          | 98.9       | 89.9         | .               | .                      | .                     | .                            | 18              | 0                      |
| Winnebago      | 1300          | 102.1      | 106.7        | .               | .                      | .                     | .                            | 9               | 0                      |
| Minnesota Lake | 7300          | 90.0       | 88.7         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 **94**

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

County\_Name=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          | 104.2      | 101.1        | .               | .                      | .                     | .                            | 25              | 0                      |
| Wells          | 1200          | 98.9       | 89.9         | .               | .                      | .                     | .                            | 18              | 0                      |
| Winnebago      | 1300          | 102.1      | 106.7        | .               | .                      | .                     | .                            | 9               | 0                      |
| Minnesota Lake | 7300          | 90.0       | 88.7         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 95

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

CO=22 County\_Name=Faribault

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.1       | 91.4         | 89.9            | 24.1                   | 25.6                  | 1.05                         | 94              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 100.9      | 109.5        | .               | .                      | .                     | .                            | 7               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 98.1       | 91.4         | 89.9            | 24.1                   | 25.6                  | 1.05                         | 94              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 96.6       | 94.4         | .               | .                      | .                     | .                            | 25              | 25                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 94.8       | 93.7         | .               | .                      | .                     | .                            | 26              | 26                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 96

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Harmony       | 0500          | 101.9      | 103.8        | .               | .                      | .                     | .                            | 16              | 0                      |
| Lanesboro     | 0600          | 92.4       | 87.1         | .               | .                      | .                     | .                            | 16              | 0                      |
| Mabel         | 0700          | 111.6      | 109.3        | .               | .                      | .                     | .                            | 13              | 0                      |
| Preston       | 1000          | 103.1      | 92.3         | .               | .                      | .                     | .                            | 14              | 0                      |
| Rushford      | 1200          | 99.4       | 89.8         | .               | .                      | .                     | .                            | 16              | 0                      |
| Spring Valley | 1300          | 109.0      | 100.1        | 104.6           | .                      | .                     | .                            | 30              | 0                      |
| Wykoff        | 1500          | 107.2      | 104.7        | .               | .                      | .                     | .                            | 8               | 0                      |
| Chatfield     | 6400          | 95.0       | 97.6         | .               | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 97

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Harmony       | 0500          | 101.9      | 103.8        | .               | .                      | .                     | .                            | 16              | 0                      |
| Lanesboro     | 0600          | 92.5       | 88.3         | .               | .                      | .                     | .                            | 17              | 0                      |
| Mabel         | 0700          | 111.6      | 109.3        | .               | .                      | .                     | .                            | 13              | 0                      |
| Preston       | 1000          | 103.1      | 92.3         | .               | .                      | .                     | .                            | 14              | 0                      |
| Rushford      | 1200          | 99.4       | 89.8         | .               | .                      | .                     | .                            | 16              | 0                      |
| Spring Valley | 1300          | 109.0      | 100.1        | 104.6           | .                      | .                     | .                            | 30              | 0                      |
| Wykoff        | 1500          | 107.2      | 104.7        | .               | .                      | .                     | .                            | 8               | 0                      |
| Chatfield     | 6400          | 95.0       | 97.6         | .               | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 **98**

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

CO=23 County\_Name=Fillmore

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 101.9      | 98.0         | 95.1            | 20.4                   | 19.7                  | 1.04                         | 181             | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 94.8       | 86.5         | .               | .                      | .                     | .                            | 6               | 0                      |
| 06 | Commercial (with buildings)                                          | 90.8       | 82.5         | .               | .                      | .                     | .                            | 9               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 111.7      | 104.0        | .               | .                      | .                     | .                            | 15              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 101.7      | 98.0         | 95.0            | 21.1                   | 19.9                  | 1.04                         | 187             | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 114.0      | 109.8        | .               | .                      | .                     | .                            | 27              | 27                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 116.1      | 118.1        | 106.4           | 17.6                   | 21.3                  | 1.09                         | 33              | 33                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Albert Lea TWP | 0001          | 95.7       | 98.5         | .               | .                      | .                     | .                            | 8               | 8                      |
| Bancroft       | 0003          | 89.9       | 86.6         | .               | .                      | .                     | .                            | 8               | 8                      |
| Pickereel Lake | 0018          | 105.9      | 109.1        | .               | .                      | .                     | .                            | 6               | 6                      |
| Albert Lea     | 0100          | 99.6       | 95.9         | 94.5            | 20.0                   | 20.7                  | 1.03                         | 182             | 173                    |
| Alden          | 0200          | 113.4      | 109.4        | .               | .                      | .                     | .                            | 12              | 12                     |
| Clarks Grove   | 0400          | 90.8       | 88.4         | .               | .                      | .                     | .                            | 8               | 8                      |
| Hollandale     | 1300          | 98.5       | 98.6         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 100

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

County\_Name=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          | 98.9       | 102.0        | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 101

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Albert Lea TWP | 0001          | 95.7       | 98.5         | .               | .                      | .                     | .                            | 8               | 8                      |
| Bancroft       | 0003          | 89.9       | 86.6         | .               | .                      | .                     | .                            | 8               | 8                      |
| Pickereel Lake | 0018          | 105.9      | 109.1        | .               | .                      | .                     | .                            | 6               | 6                      |
| Albert Lea     | 0100          | 99.6       | 95.9         | 94.5            | 20.0                   | 20.7                  | 1.03                         | 182             | 173                    |
| Alden          | 0200          | 113.4      | 109.4        | .               | .                      | .                     | .                            | 12              | 12                     |
| Clarks Grove   | 0400          | 90.8       | 88.4         | .               | .                      | .                     | .                            | 8               | 8                      |
| Hollandale     | 1300          | 98.5       | 98.6         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 102

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

CO=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)                                      | 99.1       | 95.7         | 93.5            | 20.3                   | 21.3                  | 1.03                         | 280             | 271                    |
| 06 | Commercial (with buildings)                                          | 105.0      | 106.6        | .               | .                      | .                     | .                            | 16              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 99.1       | 95.7         | 93.5            | 20.3                   | 21.3                  | 1.03                         | 280             | 271                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 107.9      | 105.2        | .               | .                      | .                     | .                            | 27              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 104.2      | 103.8        | .               | .                      | .                     | .                            | 29              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 103

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

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

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cannon Falls TWP | 0004          | 101.6      | 99.4         | .               | .                      | .                     | .                            | 7               | 7                      |
| Florence         | 0008          | 102.4      | 100.3        | .               | .                      | .                     | .                            | 14              | 10                     |
| Hay Creek        | 0010          | 106.3      | 103.0        | .               | .                      | .                     | .                            | 8               | 8                      |
| Stanton          | 0017          | 96.4       | 94.3         | .               | .                      | .                     | .                            | 11              | 11                     |
| Cannon Falls     | 0200          | 98.4       | 98.5         | 97.4            | 8.2                    | 10.7                  | 1.01                         | 46              | 46                     |
| Goodhue          | 0500          | 99.2       | 96.6         | .               | .                      | .                     | .                            | 8               | 8                      |
| Kenyon           | 0600          | 89.7       | 90.5         | .               | .                      | .                     | .                            | 18              | 18                     |
| Red Wing         | 0800          | 99.7       | 97.0         | 97.1            | 12.1                   | 12.1                  | 1.01                         | 200             | 199                    |
| Wanamingo        | 1200          | 91.3       | 86.1         | .               | .                      | .                     | .                            | 10              | 10                     |
| Zumbrota         | 1400          | 95.3       | 94.5         | 94.6            | 8.5                    | 9.0                   | 1.00                         | 53              | 53                     |
| Lake City        | 7700          | 98.2       | 102.1        | .               | .                      | .                     | .                            | 14              | 12                     |
| Pine Island      | 9500          | 94.1       | 94.5         | 93.6            | 9.4                    | 9.6                   | 1.01                         | 45              | 45                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 104

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

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

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cannon Falls TWP | 0004          | 101.6      | 99.4         | .               | .                      | .                     | .                            | 7               | 7                      |
| Florence         | 0008          | 102.4      | 100.3        | .               | .                      | .                     | .                            | 14              | 10                     |
| Hay Creek        | 0010          | 106.3      | 103.0        | .               | .                      | .                     | .                            | 8               | 8                      |
| Stanton          | 0017          | 96.4       | 94.3         | .               | .                      | .                     | .                            | 11              | 11                     |
| Cannon Falls     | 0200          | 98.4       | 98.5         | 97.4            | 8.2                    | 10.7                  | 1.01                         | 46              | 46                     |
| Goodhue          | 0500          | 99.2       | 96.6         | .               | .                      | .                     | .                            | 8               | 8                      |
| Kenyon           | 0600          | 89.7       | 90.5         | .               | .                      | .                     | .                            | 18              | 18                     |
| Red Wing         | 0800          | 99.7       | 97.0         | 97.1            | 12.1                   | 12.1                  | 1.01                         | 200             | 199                    |
| Wanamingo        | 1200          | 91.3       | 86.1         | .               | .                      | .                     | .                            | 10              | 10                     |
| Zumbrota         | 1400          | 95.3       | 94.5         | 94.6            | 8.5                    | 9.0                   | 1.00                         | 53              | 53                     |
| Lake City        | 7700          | 97.5       | 100.6        | .               | .                      | .                     | .                            | 18              | 12                     |
| Pine Island      | 9500          | 94.1       | 94.5         | 93.6            | 9.4                    | 9.6                   | 1.01                         | 45              | 45                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 105

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

CO=25 County\_Name=Goodhue

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.6       | 96.4         | 96.2            | 10.8                   | 12.1                  | 1.01                         | 487             | 480                    |
| 06 | Commercial (with buildings)                                          | 115.3      | 110.5        | .               | .                      | .                     | .                            | 10              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 94.1       | 85.9         | .               | .                      | .                     | .                            | 10              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.5       | 96.2         | 96.2            | 10.8                   | 12.1                  | 1.01                         | 492             | 481                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 89.9       | 88.8         | .               | .                      | .                     | .                            | 17              | 17                     |
| 94 | Commercial/Industrial Aggregation                                    | 115.3      | 110.5        | .               | .                      | .                     | .                            | 10              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 93.9       | 92.8         | .               | .                      | .                     | .                            | 24              | 24                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 106

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Pelican Lake  | 0012          | 96.4       | 85.9         | .               | .                      | .                     | .                            | 9               | 0                      |
| Elbow Lake    | 0300          | 100.0      | 88.5         | .               | .                      | .                     | .                            | 14              | 0                      |
| Hoffman       | 0600          | 88.3       | 81.9         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 107

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Pelican Lake  | 0012          | 97.6       | 89.8         | .               | .                      | .                     | .                            | 12              | 0                      |
| Elbow Lake    | 0300          | 100.0      | 88.5         | .               | .                      | .                     | .                            | 14              | 0                      |
| Hoffman       | 0600          | 88.3       | 81.9         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 108

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

CO=26 County\_Name=Grant

| PT | Property                                                  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|-----------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 95.7       | 91.0         | 89.3            | 20.4                   | 22.7                  | 1.05                         | 55              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 96.7       | 91.7         | 91.6            | 20.2                   | 22.5                  | 1.04                         | 60              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 109

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

County\_Name=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          | 96.6       | 93.1         | 95.4            | 10.5                   | 10.9                  | 1.01                         | 260             | 260                    |
| Champlin         | 0200          | 91.7       | 91.3         | 91.6            | 7.4                    | 9.3                   | 1.00                         | 259             | 259                    |
| Crystal          | 0300          | 93.5       | 90.5         | 92.4            | 11.7                   | 13.1                  | 1.01                         | 283             | 283                    |
| Deephaven        | 0500          | 94.5       | 93.4         | 95.8            | 10.5                   | 12.7                  | 0.99                         | 48              | 48                     |
| Edina            | 0700          | 93.3       | 92.7         | 93.2            | 10.9                   | 14.1                  | 1.01                         | 636             | 636                    |
| Excelsior        | 0900          | 93.7       | 93.7         | .               | .                      | .                     | .                            | 18              | 18                     |
| Golden Valley    | 1100          | 95.6       | 94.9         | 93.6            | 11.5                   | 13.1                  | 1.02                         | 269             | 269                    |
| Hopkins          | 1400          | 94.2       | 93.4         | 92.7            | 9.6                    | 11.5                  | 1.02                         | 162             | 162                    |
| Long Lake        | 1600          | 91.1       | 91.0         | .               | .                      | .                     | .                            | 17              | 17                     |
| Maple Plain      | 1800          | 92.7       | 95.3         | .               | .                      | .                     | .                            | 12              | 12                     |
| Minnetonka Beach | 1900          | 92.9       | 91.9         | .               | .                      | .                     | .                            | 6               | 6                      |
| Mound            | 2100          | 91.4       | 89.9         | 90.2            | 10.7                   | 12.6                  | 1.01                         | 149             | 149                    |
| Osseo            | 2300          | 96.8       | 95.4         | .               | .                      | .                     | .                            | 12              | 12                     |
| Richfield        | 2500          | 91.2       | 89.8         | 90.3            | 10.4                   | 11.7                  | 1.01                         | 325             | 325                    |
| Robbinsdale      | 2600          | 89.5       | 87.9         | 88.3            | 11.0                   | 14.0                  | 1.01                         | 191             | 191                    |
| Rogers           | 2800          | 93.0       | 92.9         | 92.5            | 6.4                    | 8.0                   | 1.01                         | 120             | 120                    |
| St. Bonifacius   | 2900          | 93.9       | 96.0         | .               | .                      | .                     | .                            | 25              | 25                     |
| St. Louis Park   | 3000          | 94.4       | 93.2         | 93.3            | 9.7                    | 11.4                  | 1.01                         | 617             | 617                    |
| Spring Park      | 3200          | 90.0       | 90.0         | .               | .                      | .                     | .                            | 12              | 12                     |
| Tonka Bay        | 3300          | 91.1       | 89.7         | .               | .                      | .                     | .                            | 23              | 23                     |
| Wayzata          | 3400          | 93.8       | 94.0         | 96.1            | 10.6                   | 13.0                  | 0.97                         | 55              | 55                     |
| Woodland         | 3700          | 97.4       | 93.9         | .               | .                      | .                     | .                            | 7               | 7                      |
| Bloomington      | 4100          | 95.5       | 93.2         | 94.9            | 10.6                   | 16.3                  | 1.00                         | 955             | 955                    |
| New Hope         | 4200          | 93.2       | 91.6         | 92.5            | 8.1                    | 9.6                   | 1.01                         | 181             | 181                    |
| Maple Grove      | 4400          | 94.5       | 94.3         | 94.7            | 6.5                    | 8.2                   | 1.00                         | 865             | 865                    |
| Medina           | 4500          | 99.8       | 96.3         | 100.7           | 12.5                   | 12.1                  | 1.00                         | 56              | 56                     |
| Orono            | 4600          | 94.2       | 93.7         | 94.1            | 12.3                   | 15.6                  | 1.00                         | 101             | 101                    |
| Plymouth         | 4700          | 94.0       | 93.3         | 93.9            | 8.4                    | 14.5                  | 1.00                         | 886             | 886                    |
| Brooklyn Park    | 4900          | 95.9       | 93.8         | 95.0            | 9.5                    | 14.0                  | 1.00                         | 757             | 757                    |
| Greenwood        | 5000          | 86.9       | 90.4         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 110

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Minnetonka    | 5200          | 96.0       | 94.9         | 95.2            | 11.2                   | 12.9                  | 1.00                         | 634             | 634                    |
| Shorewood     | 5300          | 95.9       | 95.1         | 95.5            | 8.3                    | 9.9                   | 1.00                         | 84              | 84                     |
| Independence  | 5400          | 91.9       | 93.4         | 90.0            | 11.3                   | 12.6                  | 1.01                         | 31              | 31                     |
| Greenfield    | 5500          | 89.1       | 90.2         | 89.2            | 8.4                    | 11.2                  | 1.00                         | 34              | 34                     |
| Corcoran      | 5600          | 93.1       | 93.2         | 92.5            | 8.7                    | 10.8                  | 1.01                         | 43              | 43                     |
| Minnetrista   | 5800          | 93.3       | 91.7         | 94.1            | 10.9                   | 13.0                  | 1.00                         | 74              | 74                     |
| Eden Prairie  | 6000          | 95.8       | 95.1         | 96.6            | 7.7                    | 8.5                   | 0.99                         | 755             | 755                    |
| Dayton        | 6600          | 90.4       | 88.1         | 89.8            | .                      | .                     | .                            | 32              | 32                     |
| Hanover       | 7400          | 101.8      | 100.8        | .               | .                      | .                     | .                            | 8               | 8                      |
| Minneapolis   | 8800          | 95.5       | 94.2         | 93.2            | 12.0                   | 13.7                  | 1.01                         | 4,021           | 4,018                  |
| St. Anthony   | 9100          | 96.1       | 97.0         | 95.2            | 9.9                    | 12.7                  | 1.01                         | 71              | 71                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 111

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Louis Park | 3000          | 98.0       | 94.9         | .               | .                      | .                     | .                            | 6               | 6                      |
| Minneapolis    | 8800          | 96.5       | 95.4         | 83.6            | 14.8                   | 17.9                  | 1.15                         | 61              | 61                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 112

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

County\_Name=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          | 91.5       | 91.1         | .               | .                      | .                     | .                            | 10              | 10                     |
| Golden Valley | 1100          | 101.0      | 96.3         | .               | .                      | .                     | .                            | 10              | 10                     |
| Robbinsdale   | 2600          | 90.0       | 93.6         | .               | .                      | .                     | .                            | 6               | 6                      |
| Wayzata       | 3400          | 97.3       | 95.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Bloomington   | 4100          | 102.0      | 95.0         | .               | .                      | .                     | .                            | 14              | 14                     |
| New Hope      | 4200          | 92.9       | 92.2         | .               | .                      | .                     | .                            | 8               | 8                      |
| Maple Grove   | 4400          | 93.0       | 93.1         | 93.6            | 6.2                    | 7.5                   | 0.99                         | 32              | 32                     |
| Orono         | 4600          | 85.9       | 83.7         | .               | .                      | .                     | .                            | 14              | 14                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 113

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Edina          | 0700          | 88.7       | 86.5         | .               | .                      | .                     | .                            | 7               | 0                      |
| Richfield      | 2500          | 104.1      | 100.3        | .               | .                      | .                     | .                            | 7               | 0                      |
| St. Louis Park | 3000          | 101.4      | 100.9        | .               | .                      | .                     | .                            | 8               | 0                      |
| Bloomington    | 4100          | 90.0       | 92.9         | .               | .                      | .                     | .                            | 7               | 0                      |
| Maple Grove    | 4400          | 101.3      | 97.0         | .               | .                      | .                     | .                            | 9               | 0                      |
| Plymouth       | 4700          | 90.5       | 91.6         | .               | .                      | .                     | .                            | 6               | 0                      |
| Minneapolis    | 8800          | 94.3       | 93.8         | 79.8            | 19.1                   | 23.7                  | 1.17                         | 65              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 114

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bloomington   | 4100          | 94.7       | 101.4        | .               | .                      | .                     | .                            | 7               | 0                      |
| Eden Prairie  | 6000          | 98.6       | 99.7         | .               | .                      | .                     | .                            | 6               | 0                      |
| Minneapolis   | 8800          | 82.7       | 90.1         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 115

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

County\_Name=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          | 96.6       | 93.1         | 95.4            | 10.5                   | 10.9                  | 1.01                         | 260             | 260                    |
| Champlin         | 0200          | 91.7       | 91.3         | 91.5            | 7.4                    | 9.4                   | 1.00                         | 269             | 269                    |
| Crystal          | 0300          | 93.5       | 90.5         | 92.3            | 11.7                   | 13.1                  | 1.01                         | 288             | 288                    |
| Deephaven        | 0500          | 94.1       | 92.7         | 95.2            | 10.5                   | 12.6                  | 0.99                         | 50              | 50                     |
| Edina            | 0700          | 93.3       | 92.7         | 93.2            | 10.9                   | 14.1                  | 1.01                         | 636             | 636                    |
| Excelsior        | 0900          | 92.9       | 90.2         | .               | .                      | .                     | .                            | 20              | 20                     |
| Golden Valley    | 1100          | 95.8       | 94.9         | 93.9            | 11.6                   | 13.4                  | 1.02                         | 279             | 279                    |
| Hopkins          | 1400          | 94.2       | 93.4         | 92.7            | 9.6                    | 11.5                  | 1.02                         | 162             | 162                    |
| Long Lake        | 1600          | 91.1       | 91.0         | .               | .                      | .                     | .                            | 17              | 17                     |
| Maple Plain      | 1800          | 92.7       | 95.3         | .               | .                      | .                     | .                            | 12              | 12                     |
| Minnetonka Beach | 1900          | 92.9       | 91.9         | .               | .                      | .                     | .                            | 6               | 6                      |
| Mound            | 2100          | 91.5       | 89.9         | 90.4            | 10.7                   | 12.6                  | 1.01                         | 152             | 152                    |
| Osseo            | 2300          | 96.8       | 95.4         | .               | .                      | .                     | .                            | 12              | 12                     |
| Richfield        | 2500          | 91.2       | 89.8         | 90.3            | 10.4                   | 11.7                  | 1.01                         | 326             | 326                    |
| Robbinsdale      | 2600          | 89.5       | 88.1         | 88.3            | 11.1                   | 14.0                  | 1.01                         | 197             | 197                    |
| Rogers           | 2800          | 93.2       | 92.9         | 92.6            | 6.4                    | 8.1                   | 1.01                         | 124             | 124                    |
| St. Bonifacius   | 2900          | 93.9       | 96.0         | .               | .                      | .                     | .                            | 25              | 25                     |
| St. Louis Park   | 3000          | 94.4       | 93.2         | 93.3            | 9.7                    | 11.4                  | 1.01                         | 617             | 617                    |
| Spring Park      | 3200          | 95.5       | 92.0         | .               | .                      | .                     | .                            | 15              | 15                     |
| Tonka Bay        | 3300          | 89.9       | 89.3         | .               | .                      | .                     | .                            | 24              | 24                     |
| Wayzata          | 3400          | 94.2       | 94.5         | 97.8            | 10.4                   | 12.8                  | 0.96                         | 61              | 61                     |
| Woodland         | 3700          | 95.2       | 91.6         | .               | .                      | .                     | .                            | 8               | 8                      |
| Bloomington      | 4100          | 95.6       | 93.2         | 94.9            | 10.7                   | 16.3                  | 1.00                         | 969             | 969                    |
| New Hope         | 4200          | 93.1       | 91.6         | 92.5            | 8.1                    | 9.7                   | 1.01                         | 189             | 189                    |
| Maple Grove      | 4400          | 94.5       | 94.3         | 94.7            | 6.4                    | 8.2                   | 1.00                         | 897             | 897                    |
| Medina           | 4500          | 99.8       | 96.3         | 100.7           | 12.5                   | 12.1                  | 1.00                         | 56              | 56                     |
| Orono            | 4600          | 93.2       | 92.8         | 92.6            | 12.8                   | 16.2                  | 1.01                         | 115             | 115                    |
| Plymouth         | 4700          | 94.0       | 93.3         | 93.9            | 8.4                    | 14.5                  | 1.00                         | 886             | 886                    |
| Brooklyn Park    | 4900          | 95.9       | 93.8         | 95.0            | 9.5                    | 14.0                  | 1.00                         | 757             | 757                    |
| Greenwood        | 5000          | 86.9       | 90.4         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 116

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Minnetonka    | 5200          | 96.0       | 94.9         | 95.2            | 11.2                   | 12.9                  | 1.00                         | 634             | 634                    |
| Shorewood     | 5300          | 95.9       | 95.1         | 95.5            | 8.3                    | 9.9                   | 1.00                         | 84              | 84                     |
| Independence  | 5400          | 92.8       | 93.4         | 90.7            | 11.5                   | 13.4                  | 1.01                         | 33              | 33                     |
| Greenfield    | 5500          | 89.8       | 90.4         | 90.1            | 9.2                    | 12.7                  | 1.00                         | 37              | 37                     |
| Corcoran      | 5600          | 93.1       | 93.2         | 92.5            | 8.7                    | 10.8                  | 1.01                         | 43              | 43                     |
| Minnetrista   | 5800          | 93.3       | 91.7         | 94.1            | 10.9                   | 13.0                  | 1.00                         | 74              | 74                     |
| Eden Prairie  | 6000          | 95.7       | 95.1         | 96.6            | 7.7                    | 8.5                   | 0.99                         | 757             | 757                    |
| Dayton        | 6600          | 90.2       | 88.1         | 89.0            | 10.1                   | 10.7                  | 1.02                         | 34              | 34                     |
| Hanover       | 7400          | 101.8      | 100.8        | .               | .                      | .                     | .                            | 8               | 8                      |
| Minneapolis   | 8800          | 95.5       | 94.2         | 93.2            | 12.0                   | 13.7                  | 1.01                         | 4,021           | 4,018                  |
| St. Anthony   | 9100          | 96.5       | 97.2         | 95.6            | 10.0                   | 12.8                  | 1.01                         | 73              | 73                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 117

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Edina          | 0700          | 91.7       | 91.0         | .               | .                      | .                     | .                            | 10              | 0                      |
| St. Louis Park | 3000          | 97.9       | 100.5        | .               | .                      | .                     | .                            | 13              | 0                      |
| Maple Grove    | 4400          | 99.0       | 96.0         | .               | .                      | .                     | .                            | 12              | 0                      |
| Plymouth       | 4700          | 89.3       | 92.8         | .               | .                      | .                     | .                            | 9               | 0                      |
| Brooklyn Park  | 4900          | 108.4      | 105.8        | .               | .                      | .                     | .                            | 6               | 0                      |
| Minnetonka     | 5200          | 94.4       | 91.4         | .               | .                      | .                     | .                            | 8               | 0                      |
| Eden Prairie   | 6000          | 98.5       | 98.0         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 118

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

CO=27 County\_Name=Hennepin

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.8       | 93.5         | 93.8            | 10.3                   | 13.0                  | 1.01                         | 13,107          | 13,104                 |
| 02 | Apartment (4 or more units)                                          | 94.9       | 92.6         | 85.5            | 13.8                   | 16.7                  | 1.10                         | 88              | 88                     |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 94.7       | 93.1         | 91.1            | 12.4                   | 14.1                  | 1.02                         | 134             | 134                    |
| 06 | Commercial (with buildings)                                          | 96.5       | 94.7         | 81.6            | 19.0                   | 21.7                  | 1.16                         | 143             | 0                      |
| 07 | Industrial (with buildings)                                          | 90.5       | 92.4         | 88.2            | 12.5                   | 17.1                  | 1.03                         | 58              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.8       | 93.5         | 93.8            | 10.4                   | 13.0                  | 1.01                         | 13,241          | 13,238                 |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 85.5       | 88.0         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2015 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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=27 County=Hennepin without Minneapolis

| Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales |
|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|
| Residential (less than 4 units)                                      | 94.4       | 93.3         | 94.0            | 9.6                    | 12.7                  | 1.00                         | 9,086           |
| Apartment (4 or more units)                                          | 91.3       | 90.2         | .               | .                      | .                     | .                            | 27              |
| Non-Commercial Seasonal Recreational Residential (with buildings)    | 94.7       | 93.1         | 91.1            | 12.4                   | 14.1                  | 1.02                         | 134             |
| Commercial (with buildings)                                          | 98.4       | 95.4         | 83.4            | 18.9                   | 20.0                  | 1.15                         | 78              |
| Industrial (with buildings)                                          | 91.7       | 93.3         | 88.5            | 11.8                   | 15.4                  | 1.04                         | 50              |
| Seasonal Recreational Residential/Residential Aggregation            | 94.4       | 93.3         | 94.0            | 9.6                    | 12.7                  | 1.00                         | 9,220           |
| Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 85.5       | 88.0         | .               | .                      | .                     | .                            | 6               |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 120

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

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

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| La Crescent TWP | 0008          | 91.9       | 87.3         | .               | .                      | .                     | .                            | 8               | 8                      |
| Caledonia       | 0200          | 86.1       | 85.6         | 84.4            | 15.5                   | 20.0                  | 1.02                         | 35              | 35                     |
| Houston         | 0600          | 101.5      | 97.9         | .               | .                      | .                     | .                            | 20              | 20                     |
| Spring Grove    | 1000          | 109.5      | 110.1        | .               | .                      | .                     | .                            | 13              | 13                     |
| La Crescent     | 9000          | 93.2       | 91.1         | 94.2            | 12.9                   | 14.6                  | 1.00                         | 62              | 61                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 121

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

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

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| La Crescent TWP | 0008          | 91.9       | 87.3         | .               | .                      | .                     | .                            | 8               | 8                      |
| Caledonia       | 0200          | 86.1       | 85.6         | 84.4            | 15.5                   | 20.0                  | 1.02                         | 35              | 35                     |
| Houston         | 0600          | 101.5      | 97.9         | .               | .                      | .                     | .                            | 20              | 20                     |
| Spring Grove    | 1000          | 109.5      | 110.1        | .               | .                      | .                     | .                            | 13              | 13                     |
| La Crescent     | 9000          | 93.0       | 91.0         | 93.9            | 12.9                   | 14.5                  | 1.00                         | 63              | 62                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 122

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

CO=28 County\_Name=Houston

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.6       | 91.3         | 93.0            | 15.6                   | 18.2                  | 1.02                         | 172             | 171                    |
| 06 | Commercial (with buildings)                                          | 103.2      | 106.7        | .               | .                      | .                     | .                            | 7               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.3       | 91.2         | 92.6            | 15.6                   | 18.3                  | 1.02                         | 175             | 173                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 94.9       | 93.9         | .               | .                      | .                     | .                            | 11              | 11                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 95.4       | 96.8         | .               | .                      | .                     | .                            | 12              | 12                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 123

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arago         | 0002          | 92.9       | 96.2         | .               | .                      | .                     | .                            | 6               | 2                      |
| Farden        | 0007          | 91.7       | 88.7         | .               | .                      | .                     | .                            | 8               | 0                      |
| Helga         | 0011          | 91.7       | 86.7         | .               | .                      | .                     | .                            | 16              | 0                      |
| Henrietta     | 0013          | 100.3      | 90.4         | .               | .                      | .                     | .                            | 14              | 0                      |
| Lake Emma     | 0016          | 92.5       | 88.8         | .               | .                      | .                     | .                            | 6               | 3                      |
| Mantrap       | 0020          | 100.2      | 102.3        | .               | .                      | .                     | .                            | 6               | 3                      |
| Todd          | 0026          | 97.6       | 95.7         | .               | .                      | .                     | .                            | 8               | 0                      |
| Park Rapids   | 1300          | 99.9       | 96.4         | 97.1            | 15.2                   | 18.2                  | 1.03                         | 39              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 124

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arago          | 0002          | 93.1       | 98.0         | .               | .                      | .                     | .                            | 6               | 0                      |
| Crow Wing Lake | 0006          | 99.9       | 98.4         | .               | .                      | .                     | .                            | 10              | 0                      |
| Henrietta      | 0013          | 97.2       | 101.5        | .               | .                      | .                     | .                            | 9               | 0                      |
| Hubbard        | 0014          | 87.1       | 86.2         | .               | .                      | .                     | .                            | 7               | 1                      |
| Lake Emma      | 0016          | 102.0      | 92.4         | .               | .                      | .                     | .                            | 13              | 0                      |
| Nevis TWP      | 0021          | 99.3       | 98.6         | .               | .                      | .                     | .                            | 12              | 2                      |

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source: RUNDATA.RATIO\_TXCT created FINAL**

**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Akeley TWP     | 0001          | 101.0      | 105.0        | .               | .                      | .                     | .                            | 7               | 3                      |
| Arago          | 0002          | 93.0       | 97.4         | .               | .                      | .                     | .                            | 12              | 2                      |
| Crow Wing Lake | 0006          | 101.0      | 100.2        | .               | .                      | .                     | .                            | 11              | 0                      |
| Farden         | 0007          | 93.0       | 94.6         | .               | .                      | .                     | .                            | 10              | 0                      |
| Hart Lake      | 0010          | 114.7      | 89.5         | .               | .                      | .                     | .                            | 7               | 3                      |
| Helga          | 0011          | 92.3       | 87.5         | .               | .                      | .                     | .                            | 18              | 0                      |
| Henrietta      | 0013          | 99.1       | 95.4         | .               | .                      | .                     | .                            | 23              | 0                      |
| Hubbard        | 0014          | 87.4       | 87.5         | .               | .                      | .                     | .                            | 10              | 1                      |
| Lake Emma      | 0016          | 99.0       | 89.6         | .               | .                      | .                     | .                            | 19              | 3                      |
| Lake George    | 0017          | 101.3      | 97.6         | .               | .                      | .                     | .                            | 9               | 2                      |
| Lakeport       | 0019          | 98.8       | 101.8        | .               | .                      | .                     | .                            | 6               | 4                      |
| Mantrap        | 0020          | 93.4       | 94.1         | .               | .                      | .                     | .                            | 9               | 3                      |
| Nevis TWP      | 0021          | 97.6       | 97.3         | .               | .                      | .                     | .                            | 17              | 6                      |
| Todd           | 0026          | 103.8      | 109.6        | .               | .                      | .                     | .                            | 13              | 0                      |
| White Oak      | 0027          | 107.3      | 107.1        | .               | .                      | .                     | .                            | 9               | 2                      |
| Akeley         | 0100          | 92.6       | 89.9         | .               | .                      | .                     | .                            | 6               | 3                      |
| Park Rapids    | 1300          | 99.8       | 96.4         | 97.8            | 15.2                   | 18.0                  | 1.02                         | 41              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=29 County\_Name=Hubbard

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.0       | 95.4         | 94.1            | 13.8                   | 16.6                  | 1.03                         | 163             | 42                     |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 99.7       | 97.6         | 95.7            | 17.5                   | 17.6                  | 1.01                         | 97              | 7                      |
| 06 | Commercial (with buildings)                                          | 87.1       | 86.0         | .               | .                      | .                     | .                            | 8               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 111.9      | 106.0        | .               | .                      | .                     | .                            | 11              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 98.0       | 95.9         | 94.7            | 15.3                   | 17.0                  | 1.02                         | 260             | 49                     |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 114.7      | 108.5        | .               | .                      | .                     | .                            | 26              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 114.7      | 108.5        | .               | .                      | .                     | .                            | 26              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 114.4      | 108.5        | 109.5           | .                      | .                     | .                            | 30              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 127

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Athens        | 0001          | 90.6       | 88.9         | .               | .                      | .                     | .                            | 10              | 10                     |
| Bradford      | 0002          | 92.9       | 90.9         | 91.4            | 11.0                   | 14.0                  | 1.02                         | 30              | 27                     |
| Cambridge TWP | 0003          | 94.9       | 93.6         | .               | .                      | .                     | .                            | 19              | 16                     |
| Isanti TWP    | 0005          | 95.8       | 93.9         | .               | .                      | .                     | .                            | 20              | 12                     |
| Maple Ridge   | 0006          | 89.8       | 91.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| North Branch  | 0007          | 97.7       | 91.7         | .               | .                      | .                     | .                            | 10              | 10                     |
| Oxford        | 0008          | 94.2       | 91.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| Spencer Brook | 0009          | 103.2      | 103.4        | .               | .                      | .                     | .                            | 14              | 12                     |
| Spring Vale   | 0010          | 92.5       | 89.1         | .               | .                      | .                     | .                            | 11              | 11                     |
| Stanchfield   | 0011          | 97.4       | 99.3         | .               | .                      | .                     | .                            | 10              | 10                     |
| Stanford      | 0012          | 91.5       | 99.6         | .               | .                      | .                     | .                            | 9               | 5                      |
| Wyanett       | 0013          | 91.3       | 90.2         | .               | .                      | .                     | .                            | 19              | 17                     |
| Cambridge     | 0200          | 94.1       | 95.1         | 94.2            | 12.0                   | 13.4                  | 0.99                         | 118             | 118                    |
| Isanti        | 0500          | 97.8       | 97.6         | 97.8            | 7.2                    | 9.8                   | 1.00                         | 84              | 84                     |
| Braham        | 6000          | 89.8       | 90.6         | .               | .                      | .                     | .                            | 16              | 16                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 128

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Athens        | 0001          | 90.6       | 88.9         | .               | .                      | .                     | .                            | 10              | 10                     |
| Bradford      | 0002          | 93.9       | 90.9         | 91.6            | 12.7                   | 15.7                  | 1.02                         | 35              | 27                     |
| Cambridge TWP | 0003          | 94.0       | 93.6         | .               | .                      | .                     | .                            | 20              | 17                     |
| Isanti TWP    | 0005          | 95.4       | 93.9         | .               | .                      | .                     | .                            | 22              | 12                     |
| Maple Ridge   | 0006          | 89.8       | 91.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| North Branch  | 0007          | 97.7       | 91.7         | .               | .                      | .                     | .                            | 10              | 10                     |
| Oxford        | 0008          | 94.2       | 91.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| Spencer Brook | 0009          | 108.6      | 107.6        | .               | .                      | .                     | .                            | 17              | 12                     |
| Spring Vale   | 0010          | 92.5       | 89.1         | .               | .                      | .                     | .                            | 11              | 11                     |
| Stanchfield   | 0011          | 97.4       | 99.3         | .               | .                      | .                     | .                            | 10              | 10                     |
| Stanford      | 0012          | 91.5       | 99.6         | .               | .                      | .                     | .                            | 9               | 5                      |
| Wyanett       | 0013          | 89.3       | 89.3         | .               | .                      | .                     | .                            | 20              | 17                     |
| Cambridge     | 0200          | 94.1       | 95.1         | 94.2            | 12.0                   | 13.4                  | 0.99                         | 118             | 118                    |
| Isanti        | 0500          | 97.8       | 97.6         | 97.8            | 7.2                    | 9.8                   | 1.00                         | 84              | 84                     |
| Braham        | 6000          | 89.8       | 90.6         | .               | .                      | .                     | .                            | 16              | 16                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 129

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

CO=30 County\_Name=Isanti

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.9       | 94.7         | 94.1            | 11.2                   | 13.2                  | 1.01                         | 382             | 360                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 101.0      | 103.3        | .               | .                      | .                     | .                            | 12              | 1                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 96.0       | 99.3         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.1       | 94.9         | 94.3            | 11.7                   | 13.7                  | 1.01                         | 394             | 361                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 98.2       | 86.6         | .               | .                      | .                     | .                            | 13              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 104.4      | 109.0        | .               | .                      | .                     | .                            | 17              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 108.8      | 109.0        | .               | .                      | .                     | .                            | 23              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arbo          | 0002          | 109.7      | 103.7        | .               | .                      | .                     | .                            | 7               | 0                      |
| Balsam        | 0004          | 95.9       | 91.2         | .               | .                      | .                     | .                            | 14              | 0                      |
| Blackberry    | 0008          | 91.6       | 86.2         | .               | .                      | .                     | .                            | 9               | 0                      |
| Greenway      | 0017          | 124.6      | 110.2        | .               | .                      | .                     | .                            | 8               | 0                      |
| Harris        | 0018          | 91.7       | 82.8         | 94.4            | 23.2                   | 25.7                  | 0.97                         | 37              | 0                      |
| Nashwauk TWP  | 0029          | 98.0       | 94.1         | .               | .                      | .                     | .                            | 6               | 0                      |
| Trout Lake    | 0038          | 112.2      | 100.6        | .               | .                      | .                     | .                            | 8               | 0                      |
| Unorg. 54-26  | 0064          | 98.3       | 92.9         | .               | .                      | .                     | .                            | 12              | 0                      |
| Cohasset      | 0900          | 92.5       | 91.7         | .               | .                      | .                     | .                            | 24              | 0                      |
| Coleraine     | 1000          | 98.3       | 93.1         | .               | .                      | .                     | .                            | 26              | 0                      |
| Grand Rapids  | 1600          | 96.2       | 90.7         | 93.0            | 17.8                   | 18.0                  | 1.00                         | 123             | 0                      |
| La prairie    | 2100          | 96.4       | 90.0         | .               | .                      | .                     | .                            | 8               | 0                      |
| Nashwauk      | 2600          | 92.1       | 91.1         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Unorg. 54-26  | 0064          | 101.5      | 95.3         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arbo          | 0002          | 107.7      | 106.6        | .               | .                      | .                     | .                            | 11              | 0                      |
| Balsam        | 0004          | 94.4       | 91.2         | .               | .                      | .                     | .                            | 16              | 0                      |
| Blackberry    | 0008          | 91.6       | 86.2         | .               | .                      | .                     | .                            | 9               | 0                      |
| Greenway      | 0017          | 124.6      | 110.2        | .               | .                      | .                     | .                            | 8               | 0                      |
| Harris        | 0018          | 93.2       | 86.3         | 95.7            | 22.9                   | 25.0                  | 0.97                         | 40              | 0                      |
| Lake Jessie   | 0021          | 128.5      | 119.5        | .               | .                      | .                     | .                            | 6               | 0                      |
| Lone Pine     | 0024          | 106.5      | 109.3        | .               | .                      | .                     | .                            | 6               | 0                      |
| Marcell       | 0025          | 114.3      | 102.1        | .               | .                      | .                     | .                            | 6               | 0                      |
| Nashwauk TWP  | 0029          | 98.1       | 96.9         | .               | .                      | .                     | .                            | 7               | 0                      |
| Stokes        | 0036          | 107.1      | 109.7        | .               | .                      | .                     | .                            | 6               | 0                      |
| Trout Lake    | 0038          | 119.2      | 102.7        | .               | .                      | .                     | .                            | 10              | 0                      |
| Unorg. 54-26  | 0064          | 99.4       | 92.9         | .               | .                      | .                     | .                            | 18              | 0                      |
| Unorg. 56-26  | 0068          | 103.1      | 100.0        | .               | .                      | .                     | .                            | 9               | 0                      |
| Unorg. 57-26  | 0070          | 108.4      | 108.1        | .               | .                      | .                     | .                            | 8               | 0                      |
| Unorg. 59-23  | 0076          | 132.7      | 128.9        | .               | .                      | .                     | .                            | 6               | 0                      |
| Unorg. 59-24  | 0077          | 99.3       | 97.9         | .               | .                      | .                     | .                            | 7               | 0                      |
| Cohasset      | 0900          | 92.5       | 91.7         | .               | .                      | .                     | .                            | 24              | 0                      |
| Coleraine     | 1000          | 98.3       | 93.1         | .               | .                      | .                     | .                            | 26              | 0                      |
| Grand Rapids  | 1600          | 96.2       | 90.7         | 93.0            | 17.8                   | 18.0                  | 1.00                         | 123             | 0                      |
| La prairie    | 2100          | 96.4       | 90.0         | .               | .                      | .                     | .                            | 8               | 0                      |
| Nashwauk      | 2600          | 92.1       | 91.1         | .               | .                      | .                     | .                            | 8               | 0                      |
| Taconite      | 3500          | 97.1       | 98.2         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=31 County\_Name=Itasca

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.2       | 94.1         | 95.0            | 19.6                   | 19.7                  | 1.01                         | 405             | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 114.0      | 110.0        | 108.1           | 21.6                   | 19.6                  | 1.02                         | 68              | 0                      |
| 06 | Commercial (with buildings)                                          | 120.2      | 112.6        | .               | .                      | .                     | .                            | 9               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 109.2      | 96.8         | .               | .                      | .                     | .                            | 23              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 100.5      | 96.7         | 96.7            | 20.3                   | 20.1                  | 1.01                         | 473             | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 106.6      | 106.6        | .               | .                      | .                     | .                            | 19              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 106.6      | 106.6        | .               | .                      | .                     | .                            | 19              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 120.2      | 112.6        | .               | .                      | .                     | .                            | 9               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 105.7      | 105.9        | .               | .                      | .                     | .                            | 20              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Heron Lake    | 0200          | 90.1       | 93.2         | .               | .                      | .                     | .                            | 8               | 8                      |
| Jackson       | 0300          | 95.0       | 95.6         | .               | .                      | .                     | .                            | 26              | 26                     |
| Lakefield     | 0400          | 100.2      | 99.0         | .               | .                      | .                     | .                            | 13              | 13                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Heron Lake    | 0200          | 90.1       | 93.2         | .               | .                      | .                     | .                            | 8               | 8                      |
| Jackson       | 0300          | 95.0       | 95.6         | .               | .                      | .                     | .                            | 26              | 26                     |
| Lakefield     | 0400          | 100.2      | 99.0         | .               | .                      | .                     | .                            | 13              | 13                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=32 County\_Name=Jackson

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.7       | 93.2         | 89.7            | 14.9                   | 15.7                  | 1.04                         | 67              | 67                     |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.7       | 93.2         | 89.7            | 14.9                   | 15.7                  | 1.04                         | 67              | 67                     |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 103.5      | 102.1        | .               | .                      | .                     | .                            | 12              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 103.5      | 102.1        | .               | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ann Lake      | 0001          | 99.3       | 97.7         | .               | .                      | .                     | .                            | 6               | 5                      |
| Arthur        | 0002          | 99.4       | 94.3         | .               | .                      | .                     | .                            | 14              | 7                      |
| Brunswick     | 0003          | 95.0       | 100.2        | .               | .                      | .                     | .                            | 9               | 8                      |
| Knife Lake    | 0010          | 88.0       | 87.7         | .               | .                      | .                     | .                            | 6               | 4                      |
| Peace         | 0012          | 99.2       | 97.3         | .               | .                      | .                     | .                            | 14              | 10                     |
| Mora          | 0200          | 99.1       | 96.7         | .               | .                      | .                     | .                            | 27              | 26                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ann Lake      | 0001          | 99.3       | 97.7         | .               | .                      | .                     | .                            | 6               | 5                      |
| Arthur        | 0002          | 100.6      | 95.0         | .               | .                      | .                     | .                            | 16              | 8                      |
| Brunswick     | 0003          | 95.0       | 100.2        | .               | .                      | .                     | .                            | 9               | 8                      |
| Knife Lake    | 0010          | 89.3       | 87.7         | .               | .                      | .                     | .                            | 11              | 4                      |
| Kroschel      | 0011          | 99.5       | 100.9        | .               | .                      | .                     | .                            | 6               | 2                      |
| Peace         | 0012          | 100.9      | 97.3         | .               | .                      | .                     | .                            | 16              | 11                     |
| Mora          | 0200          | 99.1       | 96.7         | .               | .                      | .                     | .                            | 27              | 26                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=33 County\_Name=Kanabec

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.9       | 95.9         | 94.8            | 14.2                   | 16.4                  | 1.02                         | 100             | 80                     |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 97.3       | 94.7         | .               | .                      | .                     | .                            | 16              | 3                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 98.3       | 93.3         | .               | .                      | .                     | .                            | 9               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.8       | 95.9         | 94.4            | 14.5                   | 16.7                  | 1.03                         | 116             | 83                     |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 99.7       | 101.5        | .               | .                      | .                     | .                            | 15              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 98.7       | 101.5        | .               | .                      | .                     | .                            | 17              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 97.6       | 97.2         | .               | .                      | .                     | .                            | 24              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Dovre          | 0004          | 101.0      | 97.0         | .               | .                      | .                     | .                            | 12              | 0                      |
| Green Lake     | 0009          | 103.1      | 105.7        | .               | .                      | .                     | .                            | 6               | 0                      |
| New London TWP | 0018          | 96.8       | 95.4         | .               | .                      | .                     | .                            | 29              | 0                      |
| New London     | 0600          | 96.1       | 95.3         | .               | .                      | .                     | .                            | 15              | 0                      |
| Spicer         | 1200          | 102.1      | 100.9        | .               | .                      | .                     | .                            | 13              | 0                      |
| Willmar        | 1500          | 96.5       | 96.1         | 94.5            | 12.4                   | 13.4                  | 1.01                         | 187             | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lake Andrew    | 0014          | 99.0       | 97.9         | .               | .                      | .                     | .                            | 6               | 0                      |
| New London TWP | 0018          | 98.5       | 94.8         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Willmar       | 1500          | 93.8       | 92.4         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Dovre          | 0004          | 101.0      | 97.0         | .               | .                      | .                     | .                            | 12              | 0                      |
| Green Lake     | 0009          | 98.7       | 100.5        | .               | .                      | .                     | .                            | 8               | 0                      |
| Harrison       | 0010          | 102.9      | 101.2        | .               | .                      | .                     | .                            | 8               | 0                      |
| Lake Andrew    | 0014          | 97.8       | 94.7         | .               | .                      | .                     | .                            | 8               | 0                      |
| New London TWP | 0018          | 97.2       | 95.4         | 96.6            | 9.9                    | 10.6                  | 0.99                         | 39              | 0                      |
| New London     | 0600          | 96.1       | 95.3         | .               | .                      | .                     | .                            | 15              | 0                      |
| Spicer         | 1200          | 103.9      | 100.9        | .               | .                      | .                     | .                            | 15              | 0                      |
| Willmar        | 1500          | 96.5       | 96.1         | 94.5            | 12.4                   | 13.4                  | 1.01                         | 187             | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=34 County\_Name=Kandiyohi

| PT | Property                                                          | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|-------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                   | 97.6       | 96.7         | 96.0            | 10.7                   | 12.3                  | 1.01                         | 308             | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings) | 98.0       | 93.2         | .               | .                      | .                     | .                            | 29              | 0                      |
| 06 | Commercial (with buildings)                                       | 95.1       | 92.5         | .               | .                      | .                     | .                            | 9               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation         | 97.6       | 96.5         | 95.7            | 11.1                   | 12.5                  | 1.01                         | 337             | 0                      |
| 94 | Commercial/Industrial Aggregation                                 | 95.1       | 92.5         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hallock       | 0300          | 102.9      | 88.1         | .               | .                      | .                     | .                            | 11              | 0                      |
| Karlstad      | 0600          | 76.6       | 74.3         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hallock       | 0300          | 102.9      | 88.1         | .               | .                      | .                     | .                            | 11              | 0                      |
| Karlstad      | 0600          | 76.6       | 74.3         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 147

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

CO=35 County\_Name=Kittson

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.1       | 83.2         | .               | .                      | .                     | .                            | 29              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.1       | 83.2         | .               | .                      | .                     | .                            | 29              | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 86.6       | 86.8         | .               | .                      | .                     | .                            | 6               | 6                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 90.1       | 91.9         | .               | .                      | .                     | .                            | 24              | 24                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 90.9       | 93.4         | .               | .                      | .                     | .                            | 28              | 28                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 148

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

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

| City-Twp Name       | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Unorg. #0096        | 0096          | 95.0       | 91.8         | .               | .                      | .                     | .                            | 21              | 0                      |
| International Falls | 1100          | 98.2       | 94.7         | 91.7            | 16.9                   | 18.5                  | 1.04                         | 60              | 0                      |
| Littlefork          | 1300          | 95.5       | 99.4         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2015 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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16:30 Tuesday, July 5, 2016 149

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Unorg. #0096  | 0096          | 91.5       | 98.8         | .               | .                      | .                     | .                            | 8               | 0                      |
| Unorg. #0098  | 0098          | 111.2      | 103.3        | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name       | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Unorg. #0096        | 0096          | 94.1       | 95.4         | .               | .                      | .                     | .                            | 29              | 0                      |
| Unorg. #0098        | 0098          | 111.2      | 103.3        | .               | .                      | .                     | .                            | 7               | 0                      |
| International Falls | 1100          | 98.2       | 94.7         | 91.7            | 16.9                   | 18.5                  | 1.04                         | 60              | 0                      |
| Littlefork          | 1300          | 95.5       | 99.4         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=36 County\_Name=Koochiching

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.2       | 94.5         | 90.8            | 17.1                   | 20.4                  | 1.04                         | 94              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 97.8       | 101.8        | .               | .                      | .                     | .                            | 17              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 99.1       | 100.0        | .               | .                      | .                     | .                            | 7               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.5       | 94.7         | 88.3            | 17.6                   | 21.6                  | 1.07                         | 111             | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 92.2       | 83.4         | .               | .                      | .                     | .                            | 8               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 92.2       | 83.4         | .               | .                      | .                     | .                            | 8               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 92.2       | 83.4         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Dawson        | 0300          | 88.5       | 100.0        | .               | .                      | .                     | .                            | 9               | 0                      |
| Madison       | 0500          | 103.5      | 96.7         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 153

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

County\_Name=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          | 88.5       | 100.0        | .               | .                      | .                     | .                            | 9               | 0                      |
| Madison       | 0500          | 103.5      | 96.7         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 154

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

CO=37 County\_Name=Lac Qui Parle

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.0       | 95.8         | 89.8            | 13.7                   | 15.7                  | 1.05                         | 41              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.0       | 95.8         | 89.8            | 13.7                   | 15.7                  | 1.05                         | 41              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 106.5      | 109.4        | .               | .                      | .                     | .                            | 11              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 105.7      | 109.0        | .               | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 155

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Fall Lake     | 0003          | 84.6       | 87.0         | .               | .                      | .                     | .                            | 6               | 0                      |
| Silver Creek  | 0004          | 85.4       | 76.9         | .               | .                      | .                     | .                            | 9               | 7                      |
| Unorg. #2     | 0098          | 91.6       | 90.0         | .               | .                      | .                     | .                            | 25              | 23                     |
| Two Harbors   | 0900          | 91.8       | 87.9         | 86.6            | 16.2                   | 15.8                  | 1.03                         | 46              | 46                     |
| Silver Bay    | 1000          | 103.3      | 100.4        | .               | .                      | .                     | .                            | 19              | 19                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 156

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

County\_Name=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          | 112.4      | 121.0        | .               | .                      | .                     | .                            | 6               | 2                      |
| Unorg. #2     | 0098          | 93.3       | 95.1         | .               | .                      | .                     | .                            | 9               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Beaver Bay TWP | 0001          | 110.9      | 109.6        | .               | .                      | .                     | .                            | 6               | 5                      |
| Fall Lake      | 0003          | 98.5       | 96.0         | .               | .                      | .                     | .                            | 12              | 2                      |
| Silver Creek   | 0004          | 87.7       | 80.1         | .               | .                      | .                     | .                            | 12              | 9                      |
| Stony River    | 0005          | 108.9      | 106.8        | .               | .                      | .                     | .                            | 6               | 4                      |
| Unorg. #2      | 0098          | 92.1       | 91.9         | 93.3            | 14.9                   | 16.9                  | 0.99                         | 34              | 30                     |
| Two Harbors    | 0900          | 91.8       | 87.9         | 86.6            | 16.2                   | 15.8                  | 1.03                         | 46              | 46                     |
| Silver Bay     | 1000          | 103.3      | 100.4        | .               | .                      | .                     | .                            | 19              | 19                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=38 County\_Name=Lake

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 94.5       | 90.4         | 90.1            | 18.2                   | 20.3                  | 1.04                         | 113             | 102                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 101.9      | 99.7         | .               | .                      | .                     | .                            | 28              | 19                     |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 93.7       | 95.8         | .               | .                      | .                     | .                            | 11              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.0       | 92.6         | 91.3            | 18.9                   | 21.6                  | 1.04                         | 141             | 121                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 110.9      | 107.5        | .               | .                      | .                     | .                            | 7               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 110.9      | 107.5        | .               | .                      | .                     | .                            | 7               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 110.9      | 107.5        | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2015 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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16:30 Tuesday, July 5, 2016 159

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Baudette      | 0100          | 95.9       | 91.6         | .               | .                      | .                     | .                            | 16              | 10                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 160

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Wheeler       | 0020          | 71.8       | 73.7         | .               | .                      | .                     | .                            | 8               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 161

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

County\_Name=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Prosper       | 0012          | 95.9       | 95.8         | .               | .                      | .                     | .                            | 7               | 3                      |
| Wheeler       | 0020          | 71.8       | 73.7         | .               | .                      | .                     | .                            | 8               | 6                      |
| Baudette      | 0100          | 95.7       | 92.2         | .               | .                      | .                     | .                            | 17              | 10                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=39 County\_Name=Lake of the Woods

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.0       | 91.6         | .               | .                      | .                     | .                            | 28              | 15                     |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 89.7       | 90.4         | .               | .                      | .                     | .                            | 25              | 15                     |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 94.1       | 91.0         | 85.8            | 22.4                   | 24.0                  | 1.05                         | 53              | 30                     |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 102.4      | 104.3        | .               | .                      | .                     | .                            | 12              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 103.3      | 111.1        | .               | .                      | .                     | .                            | 13              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 101.6      | 104.3        | .               | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Kasota TWP    | 0005          | 98.6       | 100.0        | .               | .                      | .                     | .                            | 6               | 4                      |
| Lanesburgh    | 0007          | 102.7      | 100.0        | .               | .                      | .                     | .                            | 12              | 11                     |
| Washington    | 0013          | 98.1       | 93.6         | .               | .                      | .                     | .                            | 6               | 2                      |
| Cleveland     | 0100          | 101.1      | 102.1        | .               | .                      | .                     | .                            | 7               | 7                      |
| Le Center     | 0600          | 103.5      | 100.3        | .               | .                      | .                     | .                            | 24              | 24                     |
| Le Sueur      | 0700          | 100.6      | 97.4         | 97.4            | 9.9                    | 9.5                   | 1.02                         | 49              | 49                     |
| Montgomery    | 0800          | 101.3      | 100.0        | 97.8            | 11.6                   | 13.2                  | 1.02                         | 39              | 39                     |
| Waterville    | 1100          | 103.1      | 97.7         | .               | .                      | .                     | .                            | 21              | 17                     |
| Elysian       | 6800          | 108.9      | 98.9         | .               | .                      | .                     | .                            | 10              | 9                      |
| New Prague    | 8000          | 97.4       | 97.5         | 97.0            | 6.7                    | 8.8                   | 1.00                         | 42              | 42                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Elysian TWP   | 0004          | 94.0       | 91.4         | .               | .                      | .                     | .                            | 8               | 1                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name  | City-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          | 98.9       | 101.3        | .               | .                      | .                     | .                            | 13              | 4                      |
| Kasota TWP     | 0005          | 93.9       | 98.2         | .               | .                      | .                     | .                            | 9               | 4                      |
| Lanesburgh     | 0007          | 102.7      | 100.0        | .               | .                      | .                     | .                            | 12              | 11                     |
| Washington     | 0013          | 96.4       | 97.0         | .               | .                      | .                     | .                            | 11              | 2                      |
| Waterville TWP | 0014          | 98.9       | 95.7         | .               | .                      | .                     | .                            | 6               | 3                      |
| Cleveland      | 0100          | 101.1      | 102.1        | .               | .                      | .                     | .                            | 7               | 7                      |
| Le Center      | 0600          | 103.5      | 100.3        | .               | .                      | .                     | .                            | 24              | 24                     |
| Le Sueur       | 0700          | 100.6      | 97.4         | 97.4            | 9.9                    | 9.5                   | 1.02                         | 49              | 49                     |
| Montgomery     | 0800          | 101.3      | 100.0        | 97.8            | 11.6                   | 13.2                  | 1.02                         | 39              | 39                     |
| Waterville     | 1100          | 103.5      | 97.7         | .               | .                      | .                     | .                            | 25              | 17                     |
| Elysian        | 6800          | 107.6      | 95.2         | .               | .                      | .                     | .                            | 13              | 9                      |
| New Prague     | 8000          | 97.4       | 97.5         | 97.0            | 6.7                    | 8.8                   | 1.00                         | 42              | 42                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=40 County\_Name=Le Sueur

| PT | Property                                                          | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|-------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                   | 100.0      | 98.2         | 97.1            | 10.6                   | 12.2                  | 1.02                         | 253             | 236                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings) | 99.6       | 97.6         | 95.6            | 14.2                   | 18.2                  | 1.04                         | 30              | 1                      |
| 06 | Commercial (with buildings)                                       | 98.2       | 101.2        | .               | .                      | .                     | .                            | 8               | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation         | 95.3       | 94.2         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation         | 99.9       | 98.2         | 96.9            | 11.0                   | 12.9                  | 1.02                         | 283             | 237                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hendricks     | 0200          | 103.7      | 102.8        | .               | .                      | .                     | .                            | 12              | 0                      |
| Ivanhoe       | 0300          | 95.7       | 95.5         | .               | .                      | .                     | .                            | 7               | 0                      |
| Lake Benton   | 0400          | 101.6      | 96.2         | .               | .                      | .                     | .                            | 8               | 0                      |
| Tyler         | 0500          | 91.9       | 91.8         | .               | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hendricks     | 0200          | 103.7      | 102.8        | .               | .                      | .                     | .                            | 12              | 0                      |
| Ivanhoe       | 0300          | 95.7       | 95.5         | .               | .                      | .                     | .                            | 7               | 0                      |
| Lake Benton   | 0400          | 100.4      | 94.1         | .               | .                      | .                     | .                            | 9               | 0                      |
| Tyler         | 0500          | 91.9       | 91.8         | .               | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=41 County\_Name=Lincoln

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.5       | 95.0         | 92.9            | 17.5                   | 20.3                  | 1.04                         | 41              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.4       | 93.9         | 91.3            | 17.3                   | 20.4                  | 1.05                         | 44              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 96.3       | 97.0         | .               | .                      | .                     | .                            | 9               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 97.4       | 97.0         | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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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 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Balaton       | 0200          | 106.6      | 104.1        | .               | .                      | .                     | .                            | 7               | 7                      |
| Cottonwood    | 0400          | 97.6       | 96.0         | .               | .                      | .                     | .                            | 10              | 10                     |
| Ghent         | 0700          | 111.2      | 99.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| Marshall      | 1000          | 95.3       | 92.9         | 93.5            | 8.1                    | 8.4                   | 1.01                         | 106             | 106                    |
| Tracy         | 1400          | 91.7       | 90.5         | .               | .                      | .                     | .                            | 16              | 16                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Balaton       | 0200          | 106.6      | 104.1        | .               | .                      | .                     | .                            | 7               | 7                      |
| Cottonwood    | 0400          | 97.6       | 96.0         | .               | .                      | .                     | .                            | 10              | 10                     |
| Ghent         | 0700          | 111.2      | 99.5         | .               | .                      | .                     | .                            | 6               | 6                      |
| Marshall      | 1000          | 95.3       | 92.9         | 93.5            | 8.1                    | 8.4                   | 1.01                         | 106             | 106                    |
| Tracy         | 1400          | 91.7       | 90.5         | .               | .                      | .                     | .                            | 16              | 16                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=42 County\_Name=Lyon

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.2       | 93.6         | 93.7            | 10.2                   | 11.0                  | 1.02                         | 176             | 176                    |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.2       | 93.6         | 93.7            | 10.2                   | 11.0                  | 1.02                         | 176             | 176                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 108.0      | 98.7         | .               | .                      | .                     | .                            | 13              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 108.0      | 98.7         | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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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 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Acoma          | 0001          | 125.0      | 92.9         | .               | .                      | .                     | .                            | 10              | 10                     |
| Bergen         | 0002          | 96.1       | 95.7         | .               | .                      | .                     | .                            | 8               | 8                      |
| Hale           | 0005          | 106.7      | 98.6         | .               | .                      | .                     | .                            | 12              | 12                     |
| Hassan Valley  | 0006          | 81.6       | 78.9         | .               | .                      | .                     | .                            | 6               | 6                      |
| Hutchinson TWP | 0008          | 104.9      | 103.3        | .               | .                      | .                     | .                            | 10              | 10                     |
| Winsted TWP    | 0014          | 101.7      | 96.6         | .               | .                      | .                     | .                            | 8               | 8                      |
| Brownnton      | 0200          | 94.8       | 91.9         | .               | .                      | .                     | .                            | 7               | 7                      |
| Glencoe        | 0300          | 94.7       | 92.8         | 92.7            | 12.5                   | 16.0                  | 1.02                         | 60              | 60                     |
| Hutchinson     | 0400          | 96.1       | 94.8         | 93.4            | 13.1                   | 14.9                  | 1.02                         | 204             | 204                    |
| Lester Prairie | 0500          | 88.8       | 85.5         | .               | .                      | .                     | .                            | 17              | 17                     |
| Silver Lake    | 0800          | 117.7      | 111.4        | .               | .                      | .                     | .                            | 12              | 12                     |
| Winsted        | 1000          | 88.1       | 90.5         | .               | .                      | .                     | .                            | 23              | 23                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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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 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Acoma          | 0001          | 125.0      | 92.9         | .               | .                      | .                     | .                            | 10              | 10                     |
| Bergen         | 0002          | 96.1       | 95.7         | .               | .                      | .                     | .                            | 8               | 8                      |
| Hale           | 0005          | 106.7      | 98.6         | .               | .                      | .                     | .                            | 12              | 12                     |
| Hassan Valley  | 0006          | 81.6       | 78.9         | .               | .                      | .                     | .                            | 6               | 6                      |
| Hutchinson TWP | 0008          | 104.9      | 103.3        | .               | .                      | .                     | .                            | 10              | 10                     |
| Winsted TWP    | 0014          | 101.7      | 96.6         | .               | .                      | .                     | .                            | 8               | 8                      |
| Brownnton      | 0200          | 94.8       | 91.9         | .               | .                      | .                     | .                            | 7               | 7                      |
| Glencoe        | 0300          | 94.7       | 92.8         | 92.7            | 12.5                   | 16.0                  | 1.02                         | 60              | 60                     |
| Hutchinson     | 0400          | 96.1       | 94.8         | 93.4            | 13.1                   | 14.9                  | 1.02                         | 204             | 204                    |
| Lester Prairie | 0500          | 88.8       | 85.5         | .               | .                      | .                     | .                            | 17              | 17                     |
| Silver Lake    | 0800          | 117.7      | 111.4        | .               | .                      | .                     | .                            | 12              | 12                     |
| Winsted        | 1000          | 88.1       | 90.5         | .               | .                      | .                     | .                            | 23              | 23                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=43 County\_Name=McLeod

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.9       | 94.0         | 95.1            | 14.7                   | 23.8                  | 1.01                         | 403             | 403                    |
| 02 | Apartment (4 or more units)                                          | 88.7       | 89.2         | .               | .                      | .                     | .                            | 6               | 0                      |
| 06 | Commercial (with buildings)                                          | 110.7      | 103.8        | .               | .                      | .                     | .                            | 10              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.9       | 94.0         | 95.1            | 14.7                   | 23.8                  | 1.01                         | 403             | 403                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 105.6      | 104.0        | .               | .                      | .                     | .                            | 11              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 105.6      | 104.0        | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mahnomen      | 0300          | 105.4      | 104.7        | .               | .                      | .                     | .                            | 10              | 0                      |
| Waubun        | 0500          | 110.8      | 95.8         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mahnomen      | 0300          | 105.4      | 104.7        | .               | .                      | .                     | .                            | 10              | 0                      |
| Waubun        | 0500          | 110.8      | 95.8         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
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**2015 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

CO=44 County\_Name=Mahnomen

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 109.6      | 103.8        | .               | .                      | .                     | .                            | 24              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 107.6      | 102.0        | .               | .                      | .                     | .                            | 29              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 128.3      | 119.7        | .               | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Warren        | 1500          | 93.3       | 88.4         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Warren        | 1500          | 93.3       | 88.4         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

CO=45 County\_Name=Marshall

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.5       | 88.5         | 90.4            | 22.9                   | 23.4                  | 1.06                         | 45              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.1       | 88.4         | 89.9            | 24.1                   | 26.1                  | 1.04                         | 47              | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 96.2       | 94.5         | .               | .                      | .                     | .                            | 7               | 7                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 104.4      | 100.9        | .               | .                      | .                     | .                            | 18              | 18                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 106.2      | 101.5        | .               | .                      | .                     | .                            | 21              | 21                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Fairmont      | 0300          | 97.8       | 95.9         | 95.7            | 11.9                   | 12.0                  | 1.00                         | 109             | 98                     |
| Truman        | 1200          | 99.0       | 97.6         | .               | .                      | .                     | .                            | 8               | 8                      |
| Trimont       | 1400          | 84.5       | 81.9         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Fairmont      | 0300          | 97.8       | 96.1         | 95.7            | 11.8                   | 12.0                  | 1.00                         | 110             | 98                     |
| Truman        | 1200          | 99.0       | 97.6         | .               | .                      | .                     | .                            | 8               | 8                      |
| Trimont       | 1400          | 84.5       | 81.9         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=46 County\_Name=Martin

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.0       | 94.5         | 93.4            | 13.7                   | 14.9                  | 1.01                         | 152             | 133                    |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.9       | 94.5         | 93.3            | 13.6                   | 14.9                  | 1.01                         | 154             | 133                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 98.6       | 97.2         | .               | .                      | .                     | .                            | 6               | 6                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 98.6       | 97.2         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Collinwood     | 0003          | 87.3       | 85.3         | .               | .                      | .                     | .                            | 6               | 5                      |
| Darwin TWP     | 0006          | 99.2       | 96.9         | .               | .                      | .                     | .                            | 7               | 2                      |
| Dassel TWP     | 0007          | 94.2       | 97.2         | .               | .                      | .                     | .                            | 14              | 9                      |
| Greenleaf      | 0011          | 93.8       | 92.9         | .               | .                      | .                     | .                            | 7               | 3                      |
| Kingston TWP   | 0013          | 91.8       | 93.2         | .               | .                      | .                     | .                            | 9               | 6                      |
| Litchfield TWP | 0014          | 83.1       | 80.2         | .               | .                      | .                     | .                            | 9               | 6                      |
| Dassel         | 0500          | 98.4       | 97.9         | .               | .                      | .                     | .                            | 11              | 11                     |
| Grove City     | 0700          | 95.6       | 98.4         | .               | .                      | .                     | .                            | 8               | 8                      |
| Litchfield     | 0800          | 94.1       | 92.8         | 92.7            | 10.0                   | 10.8                  | 1.01                         | 56              | 55                     |
| Watkins        | 0900          | 93.1       | 92.8         | .               | .                      | .                     | .                            | 21              | 21                     |
| Eden Valley    | 6700          | 90.9       | 93.9         | .               | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Collinwood     | 0003          | 94.4       | 91.0         | .               | .                      | .                     | .                            | 10              | 5                      |
| Darwin TWP     | 0006          | 99.2       | 96.9         | .               | .                      | .                     | .                            | 7               | 2                      |
| Dassel TWP     | 0007          | 100.8      | 99.9         | .               | .                      | .                     | .                            | 17              | 9                      |
| Ellsworth      | 0008          | 96.3       | 93.2         | .               | .                      | .                     | .                            | 7               | 0                      |
| Forest Prairie | 0010          | 99.0       | 101.2        | .               | .                      | .                     | .                            | 6               | 2                      |
| Greenleaf      | 0011          | 98.2       | 93.6         | .               | .                      | .                     | .                            | 9               | 4                      |
| Kingston TWP   | 0013          | 93.1       | 93.8         | .               | .                      | .                     | .                            | 11              | 6                      |
| Litchfield TWP | 0014          | 83.1       | 80.2         | .               | .                      | .                     | .                            | 9               | 6                      |
| Dassel         | 0500          | 98.4       | 97.9         | .               | .                      | .                     | .                            | 11              | 11                     |
| Grove City     | 0700          | 95.6       | 98.4         | .               | .                      | .                     | .                            | 8               | 8                      |
| Litchfield     | 0800          | 94.1       | 92.8         | 92.7            | 10.0                   | 10.8                  | 1.01                         | 56              | 55                     |
| Watkins        | 0900          | 93.1       | 92.8         | .               | .                      | .                     | .                            | 21              | 21                     |
| Eden Valley    | 6700          | 90.9       | 93.9         | .               | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=47 County\_Name=Meeker

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.9       | 93.1         | 92.0            | 13.0                   | 15.7                  | 1.01                         | 181             | 152                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 104.8      | 104.3        | .               | .                      | .                     | .                            | 20              | 1                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.0       | 93.9         | 93.5            | 13.6                   | 16.0                  | 1.01                         | 201             | 153                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 104.9      | 108.5        | .               | .                      | .                     | .                            | 8               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 101.0      | 100.1        | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bogus Brook   | 0001          | 101.1      | 93.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Borgholm      | 0002          | 91.5       | 84.2         | .               | .                      | .                     | .                            | 22              | 19                     |
| Greenbush     | 0006          | 96.8       | 98.0         | .               | .                      | .                     | .                            | 10              | 9                      |
| Hayland       | 0007          | 131.2      | 111.2        | .               | .                      | .                     | .                            | 7               | 6                      |
| Milaca TWP    | 0011          | 87.9       | 89.2         | .               | .                      | .                     | .                            | 18              | 17                     |
| Milo          | 0012          | 101.7      | 94.6         | .               | .                      | .                     | .                            | 16              | 15                     |
| Princeton TWP | 0016          | 96.6       | 93.0         | .               | .                      | .                     | .                            | 25              | 23                     |
| Foreston      | 0200          | 96.9       | 91.6         | .               | .                      | .                     | .                            | 9               | 9                      |
| Isle          | 0300          | 85.0       | 88.9         | .               | .                      | .                     | .                            | 6               | 4                      |
| Milaca        | 0500          | 94.9       | 93.3         | 92.5            | 16.5                   | 18.5                  | 1.01                         | 36              | 36                     |
| Onamia        | 0600          | 129.4      | 120.9        | .               | .                      | .                     | .                            | 6               | 5                      |
| Princeton     | 9600          | 96.0       | 92.6         | 93.5            | 12.5                   | 12.1                  | 1.01                         | 53              | 53                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| East Side     | 0005          | 89.6       | 93.2         | .               | .                      | .                     | .                            | 12              | 5                      |
| Kathio        | 0009          | 114.3      | 92.4         | .               | .                      | .                     | .                            | 14              | 8                      |
| South Harbor  | 0017          | 103.1      | 105.3        | .               | .                      | .                     | .                            | 10              | 4                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bogus Brook   | 0001          | 101.1      | 93.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Borgholm      | 0002          | 91.5       | 84.2         | .               | .                      | .                     | .                            | 22              | 19                     |
| East Side     | 0005          | 91.2       | 95.0         | .               | .                      | .                     | .                            | 17              | 8                      |
| Greenbush     | 0006          | 96.8       | 98.0         | .               | .                      | .                     | .                            | 10              | 9                      |
| Hayland       | 0007          | 126.4      | 102.2        | .               | .                      | .                     | .                            | 8               | 7                      |
| Isle Harbor   | 0008          | 110.7      | 100.4        | .               | .                      | .                     | .                            | 7               | 6                      |
| Kathio        | 0009          | 105.7      | 87.6         | .               | .                      | .                     | .                            | 18              | 9                      |
| Milaca TWP    | 0011          | 87.9       | 89.2         | .               | .                      | .                     | .                            | 18              | 17                     |
| Milo          | 0012          | 101.7      | 94.6         | .               | .                      | .                     | .                            | 16              | 15                     |
| Princeton TWP | 0016          | 96.6       | 93.0         | .               | .                      | .                     | .                            | 25              | 23                     |
| South Harbor  | 0017          | 104.8      | 103.7        | .               | .                      | .                     | .                            | 15              | 8                      |
| Foreston      | 0200          | 96.9       | 91.6         | .               | .                      | .                     | .                            | 9               | 9                      |
| Isle          | 0300          | 91.5       | 88.9         | .               | .                      | .                     | .                            | 8               | 6                      |
| Milaca        | 0500          | 94.9       | 93.3         | 92.5            | 16.5                   | 18.5                  | 1.01                         | 36              | 36                     |
| Onamia        | 0600          | 129.4      | 120.9        | .               | .                      | .                     | .                            | 6               | 5                      |
| Princeton     | 9600          | 95.5       | 92.2         | 93.2            | 12.8                   | 12.7                  | 1.01                         | 54              | 54                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Page          | 0015          | 108.2      | 97.8         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Page          | 0015          | 104.8      | 94.6         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=48 County\_Name=Mille Lacs

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.2       | 92.6         | 92.7            | 17.6                   | 18.1                  | 1.02                         | 247             | 225                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 103.0      | 95.0         | 95.3            | 26.0                   | 24.1                  | 1.02                         | 45              | 25                     |
| 06 | Commercial (with buildings)                                          | 96.4       | 96.1         | .               | .                      | .                     | .                            | 12              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 96.9       | 85.6         | .               | .                      | .                     | .                            | 22              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 98.1       | 92.7         | 93.1            | 19.0                   | 19.1                  | 1.02                         | 292             | 250                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 97.5       | 98.0         | .               | .                      | .                     | .                            | 22              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 101.9      | 98.3         | .               | .                      | .                     | .                            | 28              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 105.4      | 103.8        | 99.6            | 22.2                   | 27.7                  | 1.06                         | 39              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

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

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bellevue         | 0003          | 102.6      | 98.3         | .               | .                      | .                     | .                            | 7               | 6                      |
| Elmdale TWP      | 0010          | 93.7       | 95.8         | .               | .                      | .                     | .                            | 7               | 3                      |
| Little Falls TWP | 0016          | 102.5      | 102.0        | .               | .                      | .                     | .                            | 15              | 15                     |
| Pike Creek       | 0022          | 89.1       | 90.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Scandia Valley   | 0029          | 100.5      | 98.7         | .               | .                      | .                     | .                            | 8               | 6                      |
| Little Falls     | 1000          | 100.0      | 95.9         | 96.5            | 14.7                   | 14.7                  | 1.02                         | 92              | 85                     |
| Pierz            | 1200          | 99.5       | 95.0         | .               | .                      | .                     | .                            | 14              | 14                     |
| Randall          | 1300          | 93.0       | 93.6         | .               | .                      | .                     | .                            | 9               | 9                      |
| Royalton         | 1400          | 106.7      | 95.0         | .               | .                      | .                     | .                            | 10              | 10                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Scandia Valley | 0029          | 89.7       | 89.6         | .               | .                      | .                     | .                            | 19              | 1                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Little Falls  | 1000          | 76.3       | 83.7         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Agram            | 0001          | 98.9       | 99.8         | .               | .                      | .                     | .                            | 7               | 2                      |
| Bellevue         | 0003          | 102.6      | 98.3         | .               | .                      | .                     | .                            | 7               | 6                      |
| Cushing          | 0008          | 117.9      | 87.5         | .               | .                      | .                     | .                            | 9               | 6                      |
| Elmdale TWP      | 0010          | 98.2       | 98.2         | .               | .                      | .                     | .                            | 8               | 3                      |
| Little Falls TWP | 0016          | 102.5      | 102.0        | .               | .                      | .                     | .                            | 15              | 15                     |
| Pike Creek       | 0022          | 89.1       | 90.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Scandia Valley   | 0029          | 92.9       | 90.9         | .               | .                      | .                     | .                            | 27              | 7                      |
| Little Falls     | 1000          | 100.0      | 95.9         | 96.5            | 14.7                   | 14.7                  | 1.02                         | 92              | 85                     |
| Pierz            | 1200          | 99.5       | 95.0         | .               | .                      | .                     | .                            | 14              | 14                     |
| Randall          | 1300          | 93.0       | 93.6         | .               | .                      | .                     | .                            | 9               | 9                      |
| Royalton         | 1400          | 106.7      | 95.0         | .               | .                      | .                     | .                            | 10              | 10                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Little Falls  | 1000          | 79.0       | 85.5         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 199

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

CO=49 County\_Name=Morrison

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.0       | 95.1         | 94.7            | 13.3                   | 15.2                  | 1.02                         | 230             | 211                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 100.8      | 92.7         | 94.1            | 20.6                   | 16.9                  | 1.04                         | 31              | 3                      |
| 06 | Commercial (with buildings)                                          | 101.9      | 89.4         | .               | .                      | .                     | .                            | 14              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 87.0       | 90.4         | .               | .                      | .                     | .                            | 9               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 98.4       | 95.1         | 94.6            | 14.1                   | 15.4                  | 1.03                         | 261             | 214                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 95.3       | 86.6         | .               | .                      | .                     | .                            | 15              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 95.6       | 92.0         | .               | .                      | .                     | .                            | 27              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 102.0      | 91.1         | .               | .                      | .                     | .                            | 15              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 94.9       | 93.3         | 95.5            | 21.1                   | 27.9                  | 0.98                         | 39              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 200

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

County\_Name=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          | 99.2       | 104.3        | .               | .                      | .                     | .                            | 10              | 10                     |
| Adams         | 0100          | 101.3      | 97.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Austin        | 0200          | 99.2       | 95.9         | 95.6            | 12.5                   | 13.5                  | 1.02                         | 244             | 238                    |
| Brownsdale    | 0300          | 99.5       | 97.9         | .               | .                      | .                     | .                            | 6               | 6                      |
| Grand Meadow  | 0600          | 97.7       | 92.2         | .               | .                      | .                     | .                            | 15              | 15                     |
| Le Roy        | 0800          | 91.8       | 89.9         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 201

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lansing       | 0008          | 99.2       | 104.3        | .               | .                      | .                     | .                            | 10              | 10                     |
| Adams         | 0100          | 101.3      | 97.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Austin        | 0200          | 99.2       | 95.9         | 95.6            | 12.5                   | 13.5                  | 1.02                         | 244             | 238                    |
| Brownsdale    | 0300          | 99.5       | 97.9         | .               | .                      | .                     | .                            | 6               | 6                      |
| Grand Meadow  | 0600          | 97.7       | 92.2         | .               | .                      | .                     | .                            | 15              | 15                     |
| Le Roy        | 0800          | 91.8       | 89.9         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 202

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

CO=50 County\_Name=Mower

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 99.3       | 96.0         | 95.0            | 13.8                   | 15.4                  | 1.03                         | 324             | 316                    |
| 06 | Commercial (with buildings)                                          | 127.1      | 137.1        | .               | .                      | .                     | .                            | 7               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 99.3       | 96.0         | 95.0            | 13.8                   | 15.4                  | 1.03                         | 324             | 316                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 100.6      | 94.3         | .               | .                      | .                     | .                            | 16              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 101.9      | 95.5         | .               | .                      | .                     | .                            | 17              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 203

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

County\_Name=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          | 83.8       | 86.3         | .               | .                      | .                     | .                            | 10              | 0                      |
| Slayton       | 1000          | 94.3       | 88.7         | .               | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 204

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

County\_Name=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          | 97.0       | 93.2         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 205

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

County\_Name=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          | 98.5       | 95.6         | .               | .                      | .                     | .                            | 10              | 0                      |
| Mason         | 0015          | 88.4       | 84.2         | .               | .                      | .                     | .                            | 6               | 0                      |
| Fulda         | 0500          | 83.8       | 86.3         | .               | .                      | .                     | .                            | 10              | 0                      |
| Slayton       | 1000          | 94.3       | 88.7         | .               | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 206

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

CO=51 County\_Name=Murray

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 87.9       | 87.6         | 89.3            | 13.5                   | 16.8                  | 0.98                         | 50              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 86.8       | 81.1         | .               | .                      | .                     | .                            | 13              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 87.7       | 86.8         | 87.4            | 14.0                   | 17.9                  | 1.00                         | 63              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.8       | 84.3         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 207

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Belgrade      | 0001          | 83.7       | 81.9         | .               | .                      | .                     | .                            | 7               | 7                      |
| Courtland     | 0100          | 89.2       | 92.6         | .               | .                      | .                     | .                            | 6               | 6                      |
| Nicollet      | 0400          | 89.0       | 86.1         | .               | .                      | .                     | .                            | 8               | 8                      |
| St. Peter     | 0600          | 96.4       | 95.0         | 94.6            | 10.7                   | 11.7                  | 1.01                         | 91              | 91                     |
| North Mankato | 8800          | 96.1       | 94.1         | 94.2            | 10.2                   | 13.2                  | 1.01                         | 181             | 181                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 208

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Belgrade      | 0001          | 83.7       | 81.9         | .               | .                      | .                     | .                            | 7               | 7                      |
| Courtland     | 0100          | 89.2       | 92.6         | .               | .                      | .                     | .                            | 6               | 6                      |
| Nicollet      | 0400          | 89.0       | 86.1         | .               | .                      | .                     | .                            | 8               | 8                      |
| St. Peter     | 0600          | 96.4       | 95.0         | 94.6            | 10.7                   | 11.7                  | 1.01                         | 91              | 91                     |
| North Mankato | 8800          | 96.1       | 94.1         | 94.2            | 10.2                   | 13.2                  | 1.01                         | 181             | 181                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 209

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

CO=52 County\_Name=Nicollet

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.3       | 94.0         | 93.1            | 11.1                   | 13.7                  | 1.01                         | 314             | 314                    |
| 06 | Commercial (with buildings)                                          | 99.0       | 97.8         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.3       | 94.1         | 93.1            | 11.1                   | 13.6                  | 1.01                         | 315             | 315                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 96.9       | 93.8         | .               | .                      | .                     | .                            | 13              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.9       | 93.8         | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 210

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

County\_Name=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          | 85.5       | 76.4         | .               | .                      | .                     | .                            | 7               | 7                      |
| Brewster      | 0300          | 90.2       | 89.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Worthington   | 1300          | 90.7       | 88.7         | 88.7            | 17.7                   | 16.5                  | 0.99                         | 106             | 106                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 211

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

County\_Name=Nobles CO=53 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Worthington   | 1300          | 82.5       | 78.3         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 212

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

County\_Name=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          | 85.5       | 76.4         | .               | .                      | .                     | .                            | 7               | 7                      |
| Brewster      | 0300          | 90.2       | 89.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Worthington   | 1300          | 90.7       | 88.7         | 88.7            | 17.7                   | 16.5                  | 0.99                         | 106             | 106                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 213

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

CO=53 County\_Name=Nobles

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 90.0       | 88.4         | 87.3            | 17.2                   | 18.8                  | 1.01                         | 154             | 154                    |
| 06 | Commercial (with buildings)                                          | 82.5       | 78.3         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 90.0       | 88.4         | 87.3            | 17.2                   | 18.8                  | 1.01                         | 154             | 154                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 103.3      | 94.0         | .               | .                      | .                     | .                            | 9               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 105.4      | 101.2        | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 214

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

County\_Name=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          | 95.2       | 99.6         | .               | .                      | .                     | .                            | 18              | 0                      |
| Halstad       | 0500          | 85.9       | 89.5         | .               | .                      | .                     | .                            | 6               | 0                      |
| Twin Valley   | 1100          | 99.4       | 100.4        | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 215

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ada           | 0100          | 95.2       | 99.6         | .               | .                      | .                     | .                            | 18              | 0                      |
| Halstad       | 0500          | 85.9       | 89.5         | .               | .                      | .                     | .                            | 6               | 0                      |
| Twin Valley   | 1100          | 99.4       | 100.4        | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 216

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

CO=54 County\_Name=Norman

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 92.4       | 94.4         | 86.0            | 18.5                   | 24.6                  | 1.07                         | 54              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 92.4       | 94.4         | 86.0            | 18.5                   | 24.6                  | 1.07                         | 54              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 91.9       | 91.8         | .               | .                      | .                     | .                            | 14              | 14                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 91.1       | 90.8         | .               | .                      | .                     | .                            | 15              | 15                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 217

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

County\_Name=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          | 98.3       | 93.0         | .               | .                      | .                     | .                            | 23              | 23                     |
| High Forest   | 0006          | 111.5      | 112.0        | .               | .                      | .                     | .                            | 6               | 6                      |
| Haverhill     | 0007          | 101.3      | 90.2         | .               | .                      | .                     | .                            | 10              | 10                     |
| Kalmar        | 0008          | 93.3       | 94.4         | .               | .                      | .                     | .                            | 7               | 7                      |
| Marion        | 0009          | 95.6       | 94.2         | 95.3            | 11.4                   | 13.2                  | 1.01                         | 36              | 36                     |
| Oronoco TWP   | 0012          | 92.9       | 97.9         | .               | .                      | .                     | .                            | 20              | 20                     |
| Rochester TWP | 0015          | 96.4       | 94.6         | .               | .                      | .                     | .                            | 29              | 29                     |
| Byron         | 0100          | 92.9       | 92.6         | 92.4            | 7.2                    | 8.6                   | 1.01                         | 83              | 83                     |
| Dover         | 0500          | 97.8       | 95.0         | .               | .                      | .                     | .                            | 11              | 11                     |
| Eyota         | 0600          | 102.9      | 86.6         | .               | .                      | .                     | .                            | 26              | 26                     |
| Rochester     | 0800          | 92.4       | 92.1         | 91.7            | 9.0                    | 11.9                  | 1.00                         | 1,906           | 1,906                  |
| Stewartville  | 1000          | 93.3       | 92.3         | 92.2            | 7.4                    | 8.6                   | 1.01                         | 72              | 72                     |
| Oronoco       | 1200          | 99.9       | 99.9         | .               | .                      | .                     | .                            | 24              | 24                     |
| Chatfield     | 6400          | 91.6       | 88.7         | .               | .                      | .                     | .                            | 16              | 0                      |
| Pine Island   | 9500          | 88.5       | 90.7         | .               | .                      | .                     | .                            | 19              | 19                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Olmsted CO=55 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rochester     | 0800          | 87.1       | 83.2         | .               | .                      | .                     | .                            | 17              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 219

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

County\_Name=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          | 87.6       | 90.1         | 77.5            | 18.9                   | 23.5                  | 1.13                         | 40              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 220

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

County\_Name=Olmsted CO=55 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cascade       | 0001          | 98.3       | 93.0         | .               | .                      | .                     | .                            | 23              | 23                     |
| High Forest   | 0006          | 111.5      | 112.0        | .               | .                      | .                     | .                            | 6               | 6                      |
| Haverhill     | 0007          | 101.3      | 90.2         | .               | .                      | .                     | .                            | 10              | 10                     |
| Kalmar        | 0008          | 93.3       | 94.4         | .               | .                      | .                     | .                            | 7               | 7                      |
| Marion        | 0009          | 95.6       | 94.2         | 95.3            | 11.4                   | 13.2                  | 1.01                         | 36              | 36                     |
| Oronoco TWP   | 0012          | 92.9       | 97.9         | .               | .                      | .                     | .                            | 20              | 20                     |
| Rochester TWP | 0015          | 96.4       | 94.6         | .               | .                      | .                     | .                            | 29              | 29                     |
| Byron         | 0100          | 92.9       | 92.6         | 92.4            | 7.2                    | 8.6                   | 1.01                         | 83              | 83                     |
| Dover         | 0500          | 97.8       | 95.0         | .               | .                      | .                     | .                            | 11              | 11                     |
| Eyota         | 0600          | 102.9      | 86.6         | .               | .                      | .                     | .                            | 26              | 26                     |
| Rochester     | 0800          | 92.4       | 92.1         | 91.7            | 9.0                    | 11.9                  | 1.00                         | 1,906           | 1,906                  |
| Stewartville  | 1000          | 93.3       | 92.3         | 92.2            | 7.4                    | 8.6                   | 1.01                         | 72              | 72                     |
| Oronoco       | 1200          | 99.9       | 99.9         | .               | .                      | .                     | .                            | 24              | 24                     |
| Chatfield     | 6400          | 91.6       | 88.7         | .               | .                      | .                     | .                            | 16              | 0                      |
| Pine Island   | 9500          | 88.5       | 90.7         | .               | .                      | .                     | .                            | 19              | 19                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 221

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

CO=55 County\_Name=Olmsted

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.0       | 92.2         | 92.1            | 9.4                    | 11.7                  | 1.00                         | 2,309           | 2,293                  |
| 02 | Apartment (4 or more units)                                          | 89.1       | 84.4         | .               | .                      | .                     | .                            | 19              | 0                      |
| 06 | Commercial (with buildings)                                          | 89.5       | 91.0         | 77.6            | 20.6                   | 27.4                  | 1.15                         | 47              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 88.5       | 86.1         | .               | .                      | .                     | .                            | 11              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 93.0       | 92.2         | 92.1            | 9.4                    | 11.7                  | 1.00                         | 2,309           | 2,293                  |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 100.4      | 89.7         | .               | .                      | .                     | .                            | 14              | 14                     |
| 94 | Commercial/Industrial Aggregation                                    | 89.5       | 91.0         | 77.6            | 20.6                   | 27.4                  | 1.15                         | 47              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 100.2      | 95.8         | .               | .                      | .                     | .                            | 25              | 25                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 222

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

CO=55 County=Olmsted without Rochester

| Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales |
|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|
| Residential (less than 4 units)                                      | 95.4       | 92.6         | 93.5            | 11.0                   | 10.8                  | 1.01                         | 403             |
| Commercial (with buildings)                                          | 99.8       | 91.7         | .               | .                      | .                     | .                            | 7               |
| Agricultural Bare Land (less than 34.5 acres) Aggregation            | 87.2       | 80.1         | .               | .                      | .                     | .                            | 10              |
| Seasonal Recreational Residential/Residential Aggregation            | 95.4       | 92.6         | 93.5            | 11.0                   | 10.8                  | 1.01                         | 403             |
| Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 100.4      | 89.7         | .               | .                      | .                     | .                            | 14              |
| Commercial/Industrial Aggregation                                    | 99.8       | 91.7         | .               | .                      | .                     | .                            | 7               |
| Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 100.2      | 95.8         | .               | .                      | .                     | .                            | 25              |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 223

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

County\_Name=Otter Tail CO=56 PT=01 Property=Residential (less than 4 units)

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Amor             | 0002          | 107.7      | 107.4        | .               | .                      | .                     | .                            | 6               | 2                      |
| Aurdal           | 0003          | 96.6       | 92.9         | .               | .                      | .                     | .                            | 26              | 17                     |
| Candor           | 0008          | 90.1       | 90.1         | .               | .                      | .                     | .                            | 8               | 6                      |
| Dane Prairie     | 0013          | 90.6       | 90.4         | .               | .                      | .                     | .                            | 7               | 2                      |
| Dead Lake        | 0014          | 109.3      | 107.0        | .               | .                      | .                     | .                            | 7               | 0                      |
| Dunn             | 0017          | 96.8       | 91.8         | .               | .                      | .                     | .                            | 8               | 4                      |
| Edna             | 0020          | 91.8       | 86.9         | .               | .                      | .                     | .                            | 11              | 3                      |
| Elizabeth TWP    | 0022          | 110.8      | 95.6         | .               | .                      | .                     | .                            | 7               | 2                      |
| Everts           | 0025          | 103.4      | 103.2        | .               | .                      | .                     | .                            | 10              | 3                      |
| Fergus Falls TWP | 0026          | 93.8       | 98.2         | .               | .                      | .                     | .                            | 9               | 8                      |
| Friberg          | 0028          | 104.0      | 103.2        | .               | .                      | .                     | .                            | 8               | 1                      |
| Lida             | 0037          | 89.0       | 82.6         | .               | .                      | .                     | .                            | 7               | 2                      |
| Maine            | 0038          | 115.8      | 109.3        | .               | .                      | .                     | .                            | 11              | 2                      |
| Newton           | 0040          | 102.1      | 93.6         | .               | .                      | .                     | .                            | 13              | 13                     |
| Ottertail TWP    | 0046          | 99.8       | 104.9        | .               | .                      | .                     | .                            | 7               | 2                      |
| Pelican          | 0050          | 98.9       | 103.5        | .               | .                      | .                     | .                            | 9               | 5                      |
| Perham TWP       | 0051          | 87.6       | 87.2         | .               | .                      | .                     | .                            | 9               | 9                      |
| Rush Lake        | 0053          | 101.8      | 88.8         | .               | .                      | .                     | .                            | 10              | 5                      |
| Battle Lake      | 0200          | 125.0      | 104.4        | .               | .                      | .                     | .                            | 12              | 12                     |
| Fergus Falls     | 1300          | 93.3       | 90.1         | 91.3            | 15.7                   | 16.0                  | 1.01                         | 178             | 176                    |
| Henning          | 1400          | 103.8      | 106.1        | .               | .                      | .                     | .                            | 11              | 11                     |
| New York Mills   | 1600          | 108.1      | 100.5        | .               | .                      | .                     | .                            | 16              | 16                     |
| Ottertail        | 1700          | 99.4       | 103.3        | .               | .                      | .                     | .                            | 7               | 4                      |
| Parkers Prairie  | 1800          | 94.3       | 92.2         | .               | .                      | .                     | .                            | 13              | 13                     |
| Pelican Rapids   | 1900          | 87.5       | 83.1         | .               | .                      | .                     | .                            | 8               | 8                      |
| Perham           | 2000          | 91.8       | 92.3         | 92.9            | 9.3                    | 12.2                  | 0.99                         | 37              | 37                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 224

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

County\_Name=Otter Tail CO=56 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Dead Lake     | 0014          | 100.8      | 99.9         | .               | .                      | .                     | .                            | 8               | 0                      |
| Dora          | 0016          | 79.0       | 82.0         | .               | .                      | .                     | .                            | 7               | 0                      |
| Dunn          | 0017          | 96.4       | 92.9         | .               | .                      | .                     | .                            | 28              | 1                      |
| Edna          | 0020          | 103.5      | 101.8        | .               | .                      | .                     | .                            | 11              | 1                      |
| Everts        | 0025          | 84.4       | 82.9         | .               | .                      | .                     | .                            | 8               | 1                      |
| Friberg       | 0028          | 100.5      | 104.2        | .               | .                      | .                     | .                            | 6               | 0                      |
| Girard        | 0029          | 98.0       | 100.4        | .               | .                      | .                     | .                            | 9               | 0                      |
| Hobart        | 0032          | 99.3       | 100.6        | .               | .                      | .                     | .                            | 10              | 0                      |
| Lida          | 0037          | 92.3       | 88.3         | .               | .                      | .                     | .                            | 14              | 0                      |
| Maine         | 0038          | 93.2       | 92.2         | .               | .                      | .                     | .                            | 9               | 2                      |
| Ottertail TWP | 0046          | 105.8      | 98.6         | .               | .                      | .                     | .                            | 13              | 1                      |
| Star Lake     | 0056          | 111.8      | 106.9        | .               | .                      | .                     | .                            | 6               | 0                      |

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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 225

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

County\_Name=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          | 100.4      | 99.1         | .               | .                      | .                     | .                            | 11              | 3                      |
| Aurdal           | 0003          | 95.7       | 92.4         | .               | .                      | .                     | .                            | 27              | 17                     |
| Candor           | 0008          | 88.2       | 85.8         | .               | .                      | .                     | .                            | 11              | 6                      |
| Clitherall TWP   | 0010          | 104.2      | 102.3        | .               | .                      | .                     | .                            | 6               | 3                      |
| Corliss          | 0012          | 91.3       | 88.6         | .               | .                      | .                     | .                            | 6               | 1                      |
| Dane Prairie     | 0013          | 88.7       | 89.0         | .               | .                      | .                     | .                            | 9               | 2                      |
| Dead Lake        | 0014          | 104.8      | 101.2        | .               | .                      | .                     | .                            | 15              | 0                      |
| Dora             | 0016          | 79.0       | 80.4         | .               | .                      | .                     | .                            | 11              | 1                      |
| Dunn             | 0017          | 96.5       | 92.8         | 95.4            | 19.7                   | 19.1                  | 1.02                         | 36              | 5                      |
| Eagle Lake       | 0018          | 90.0       | 90.4         | .               | .                      | .                     | .                            | 7               | 1                      |
| Edna             | 0020          | 97.7       | 89.2         | .               | .                      | .                     | .                            | 22              | 4                      |
| Elizabeth TWP    | 0022          | 109.3      | 97.1         | .               | .                      | .                     | .                            | 8               | 2                      |
| Everts           | 0025          | 95.0       | 91.7         | .               | .                      | .                     | .                            | 18              | 4                      |
| Fergus Falls TWP | 0026          | 93.8       | 98.2         | .               | .                      | .                     | .                            | 9               | 8                      |
| Friberg          | 0028          | 102.5      | 103.7        | .               | .                      | .                     | .                            | 14              | 1                      |
| Girard           | 0029          | 97.1       | 98.6         | .               | .                      | .                     | .                            | 14              | 2                      |
| Hobart           | 0032          | 98.3       | 100.6        | .               | .                      | .                     | .                            | 12              | 1                      |
| Leaf Lake        | 0035          | 96.9       | 95.7         | .               | .                      | .                     | .                            | 10              | 3                      |
| Lida             | 0037          | 91.2       | 86.6         | .               | .                      | .                     | .                            | 21              | 2                      |
| Maine            | 0038          | 105.6      | 100.6        | .               | .                      | .                     | .                            | 20              | 4                      |
| Newton           | 0040          | 102.1      | 93.6         | .               | .                      | .                     | .                            | 13              | 13                     |
| Nidaros          | 0041          | 119.7      | 120.4        | .               | .                      | .                     | .                            | 6               | 0                      |
| Ottertail TWP    | 0046          | 103.7      | 103.9        | .               | .                      | .                     | .                            | 20              | 3                      |
| Otto             | 0047          | 89.8       | 89.4         | .               | .                      | .                     | .                            | 6               | 4                      |
| Pelican          | 0050          | 96.6       | 103.5        | .               | .                      | .                     | .                            | 11              | 5                      |
| Perham TWP       | 0051          | 90.4       | 89.3         | .               | .                      | .                     | .                            | 10              | 9                      |
| Pine Lake        | 0052          | 90.5       | 87.9         | .               | .                      | .                     | .                            | 9               | 2                      |
| Rush Lake        | 0053          | 99.2       | 91.1         | .               | .                      | .                     | .                            | 15              | 6                      |
| Scambler         | 0055          | 95.6       | 95.3         | .               | .                      | .                     | .                            | 8               | 1                      |
| Star Lake        | 0056          | 111.8      | 106.9        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Otter Tail CO=56 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Tordenskjold    | 0058          | 93.8       | 84.1         | .               | .                      | .                     | .                            | 9               | 1                      |
| Battle Lake     | 0200          | 122.4      | 94.9         | .               | .                      | .                     | .                            | 13              | 12                     |
| Fergus Falls    | 1300          | 93.4       | 90.3         | 91.4            | 15.6                   | 16.0                  | 1.01                         | 182             | 179                    |
| Henning         | 1400          | 103.8      | 106.1        | .               | .                      | .                     | .                            | 11              | 11                     |
| New York Mills  | 1600          | 108.1      | 100.5        | .               | .                      | .                     | .                            | 16              | 16                     |
| Ottertail       | 1700          | 98.8       | 102.5        | .               | .                      | .                     | .                            | 10              | 4                      |
| Parkers Prairie | 1800          | 94.3       | 92.2         | .               | .                      | .                     | .                            | 13              | 13                     |
| Pelican Rapids  | 1900          | 87.5       | 83.1         | .               | .                      | .                     | .                            | 8               | 8                      |
| Perham          | 2000          | 91.8       | 92.3         | 92.9            | 9.3                    | 12.2                  | 0.99                         | 37              | 37                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

**2015 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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16:30 Tuesday, July 5, 2016 227

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

CO=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)                                      | 96.9       | 93.3         | 94.4            | 17.0                   | 17.3                  | 1.01                         | 571             | 445                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 96.5       | 92.3         | 95.3            | 18.8                   | 20.6                  | 1.02                         | 200             | 13                     |
| 06 | Commercial (with buildings)                                          | 102.8      | 81.8         | .               | .                      | .                     | .                            | 18              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 102.8      | 97.6         | .               | .                      | .                     | .                            | 16              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.8       | 93.2         | 94.7            | 17.5                   | 18.2                  | 1.01                         | 771             | 458                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 98.4       | 95.4         | 92.4            | 23.9                   | 23.5                  | 1.02                         | 48              | 48                     |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 99.2       | 98.0         | 93.6            | 21.6                   | 22.0                  | 1.02                         | 66              | 66                     |
| 94 | Commercial/Industrial Aggregation                                    | 100.2      | 81.8         | .               | .                      | .                     | .                            | 20              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 100.5      | 98.5         | 94.9            | 19.4                   | 21.6                  | 1.03                         | 91              | 91                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 228

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

County\_Name=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          | 96.8       | 97.9         | .               | .                      | .                     | .                            | 10              | 0                      |
| Rocksbury         | 0016          | 108.8      | 98.4         | .               | .                      | .                     | .                            | 9               | 0                      |
| Thief River Falls | 0600          | 94.4       | 91.7         | 92.4            | 15.8                   | 17.1                  | 1.01                         | 103             | 99                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 229

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

County\_Name=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          | 82.1       | 97.1         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 230

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

County\_Name=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          | 96.8       | 97.9         | .               | .                      | .                     | .                            | 10              | 0                      |
| Rocksbury         | 0016          | 108.8      | 98.4         | .               | .                      | .                     | .                            | 9               | 0                      |
| Thief River Falls | 0600          | 94.4       | 91.7         | 92.4            | 15.8                   | 17.1                  | 1.01                         | 103             | 99                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 231

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

CO=57 County\_Name=Pennington

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.4       | 92.0         | 93.5            | 20.0                   | 18.5                  | 1.02                         | 138             | 99                     |
| 06 | Commercial (with buildings)                                          | 82.1       | 97.1         | .               | .                      | .                     | .                            | 7               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 98.4       | 92.0         | 93.5            | 20.0                   | 18.5                  | 1.02                         | 138             | 99                     |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 99.9       | 105.9        | .               | .                      | .                     | .                            | 15              | 15                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 94.8       | 95.0         | .               | .                      | .                     | .                            | 18              | 18                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 232

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

County\_Name=Pine CO=58 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Chengwatana   | 0009          | 86.8       | 82.6         | .               | .                      | .                     | .                            | 6               | 4                      |
| Pokegama      | 0030          | 84.4       | 85.7         | .               | .                      | .                     | .                            | 15              | 8                      |
| Royalton      | 0032          | 91.3       | 87.8         | .               | .                      | .                     | .                            | 10              | 7                      |
| Windemere     | 0036          | 94.0       | 89.1         | .               | .                      | .                     | .                            | 17              | 13                     |
| Hinckley      | 1200          | 85.7       | 86.7         | .               | .                      | .                     | .                            | 10              | 10                     |
| Pine City     | 1700          | 95.6       | 94.4         | .               | .                      | .                     | .                            | 25              | 23                     |
| Sandstone     | 2100          | 97.6       | 96.2         | .               | .                      | .                     | .                            | 13              | 13                     |
| Rock Creek    | 2400          | 94.4       | 94.8         | .               | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 233

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

County\_Name=Pine CO=58 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Chengwatana   | 0009          | 93.9       | 95.0         | .               | .                      | .                     | .                            | 7               | 3                      |
| Pokegama      | 0030          | 92.4       | 91.1         | .               | .                      | .                     | .                            | 14              | 4                      |
| Windemere     | 0036          | 96.2       | 99.8         | .               | .                      | .                     | .                            | 13              | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 234

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

County\_Name=Pine CO=58 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bremen        | 0006          | 92.6       | 90.1         | .               | .                      | .                     | .                            | 6               | 5                      |
| Chengwatana   | 0009          | 90.6       | 87.4         | .               | .                      | .                     | .                            | 13              | 7                      |
| Finlayson TWP | 0015          | 86.2       | 86.8         | .               | .                      | .                     | .                            | 6               | 6                      |
| Kettle River  | 0020          | 85.9       | 93.1         | .               | .                      | .                     | .                            | 8               | 3                      |
| Pine City TWP | 0028          | 90.2       | 90.0         | .               | .                      | .                     | .                            | 10              | 6                      |
| Pokegama      | 0030          | 88.3       | 88.9         | .               | .                      | .                     | .                            | 29              | 12                     |
| Royalton      | 0032          | 91.3       | 87.8         | .               | .                      | .                     | .                            | 10              | 7                      |
| Windemere     | 0036          | 94.9       | 94.4         | 95.3            | 16.5                   | 19.2                  | 1.00                         | 30              | 19                     |
| Hinckley      | 1200          | 85.7       | 86.7         | .               | .                      | .                     | .                            | 10              | 10                     |
| Pine City     | 1700          | 95.6       | 94.4         | .               | .                      | .                     | .                            | 25              | 23                     |
| Sandstone     | 2100          | 97.6       | 96.2         | .               | .                      | .                     | .                            | 13              | 13                     |
| Rock Creek    | 2400          | 94.4       | 94.8         | .               | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 235

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

CO=58 County\_Name=Pine

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 90.9       | 88.8         | 88.4            | 14.5                   | 16.6                  | 1.02                         | 176             | 150                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 95.4       | 96.7         | 94.5            | 14.2                   | 17.9                  | 1.01                         | 70              | 37                     |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 96.7       | 95.0         | .               | .                      | .                     | .                            | 15              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 92.2       | 90.0         | 89.9            | 14.9                   | 17.2                  | 1.02                         | 246             | 187                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 94.8       | 95.5         | 91.7            | 17.3                   | 22.2                  | 1.04                         | 47              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 94.8       | 95.5         | 91.7            | 17.3                   | 22.2                  | 1.04                         | 47              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.5       | 97.0         | 95.4            | 15.1                   | 19.8                  | 1.02                         | 67              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 236

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

County\_Name=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          | 102.2      | 101.1        | .               | .                      | .                     | .                            | 20              | 0                      |
| Pipestone     | 0700          | 93.8       | 92.1         | 91.0            | 16.6                   | 17.3                  | 1.00                         | 43              | 0                      |
| Jasper        | 7600          | 99.7       | 101.0        | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 237

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

County\_Name=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          | 102.2      | 101.1        | .               | .                      | .                     | .                            | 20              | 0                      |
| Pipestone     | 0700          | 93.8       | 92.1         | 91.0            | 16.6                   | 17.3                  | 1.00                         | 43              | 0                      |
| Jasper        | 7600          | 99.7       | 101.0        | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 238

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

CO=59 County\_Name=Pipestone

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.7       | 97.7         | 93.8            | 15.6                   | 18.3                  | 1.03                         | 87              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.7       | 97.7         | 93.8            | 15.6                   | 18.3                  | 1.03                         | 87              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 109.6      | 113.5        | .               | .                      | .                     | .                            | 7               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 116.0      | 118.2        | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 239

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

County\_Name=Polk CO=60 PT=01 Property=Residential (less than 4 units)

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Crookston        | 0400          | 103.3      | 96.5         | 95.2            | 18.3                   | 16.0                  | 1.03                         | 61              | 61                     |
| East Grand Forks | 0500          | 94.9       | 95.2         | 95.5            | 9.7                    | 11.0                  | 0.99                         | 89              | 89                     |
| Erskine          | 0700          | 102.5      | 101.3        | .               | .                      | .                     | .                            | 7               | 6                      |
| Fertile          | 0900          | 86.5       | 83.5         | .               | .                      | .                     | .                            | 8               | 8                      |
| Fosston          | 1100          | 100.4      | 94.0         | .               | .                      | .                     | .                            | 15              | 15                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 240

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

County\_Name=Polk CO=60 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Godfrey       | 0022          | 94.6       | 93.5         | .               | .                      | .                     | .                            | 6               | 0                      |
| Woodside      | 0059          | 90.7       | 92.2         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 241

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

County\_Name=Polk CO=60 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Godfrey          | 0022          | 97.7       | 99.7         | .               | .                      | .                     | .                            | 7               | 1                      |
| Woodside         | 0059          | 89.6       | 90.3         | .               | .                      | .                     | .                            | 11              | 1                      |
| Crookston        | 0400          | 103.3      | 96.5         | 95.2            | 18.3                   | 16.0                  | 1.03                         | 61              | 61                     |
| East Grand Forks | 0500          | 94.9       | 95.2         | 95.5            | 9.7                    | 11.0                  | 0.99                         | 89              | 89                     |
| Erskine          | 0700          | 102.5      | 101.3        | .               | .                      | .                     | .                            | 7               | 6                      |
| Fertile          | 0900          | 86.5       | 83.5         | .               | .                      | .                     | .                            | 8               | 8                      |
| Fosston          | 1100          | 100.4      | 94.0         | .               | .                      | .                     | .                            | 15              | 15                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 242

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

CO=60 County\_Name=Polk

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.5       | 93.5         | 92.7            | 15.3                   | 17.5                  | 1.01                         | 228             | 225                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 91.2       | 90.3         | .               | .                      | .                     | .                            | 23              | 1                      |
| 06 | Commercial (with buildings)                                          | 88.7       | 104.7        | .               | .                      | .                     | .                            | 7               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.1       | 93.4         | 91.8            | 15.2                   | 17.6                  | 1.02                         | 251             | 226                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 94.9       | 97.4         | .               | .                      | .                     | .                            | 18              | 18                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 97.4       | 98.1         | .               | .                      | .                     | .                            | 23              | 23                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 243

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

County\_Name=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          | 103.7      | 96.8         | .               | .                      | .                     | .                            | 7               | 0                      |
| Leven         | 0012          | 94.9       | 88.9         | .               | .                      | .                     | .                            | 6               | 0                      |
| Glenwood      | 0300          | 100.6      | 96.8         | .               | .                      | .                     | .                            | 22              | 0                      |
| Starbuck      | 0800          | 99.6       | 99.3         | .               | .                      | .                     | .                            | 17              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 244

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Leven         | 0012          | 102.9      | 108.3        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 245

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

County\_Name=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          | 102.9      | 99.0         | .               | .                      | .                     | .                            | 10              | 0                      |
| Leven         | 0012          | 98.9       | 102.2        | .               | .                      | .                     | .                            | 12              | 0                      |
| Minnewaska    | 0013          | 96.9       | 98.5         | .               | .                      | .                     | .                            | 7               | 0                      |
| Glenwood      | 0300          | 98.9       | 95.3         | .               | .                      | .                     | .                            | 25              | 0                      |
| Starbuck      | 0800          | 99.6       | 99.3         | .               | .                      | .                     | .                            | 17              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 246

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

CO=61 County\_Name=Pope

| PT | Property                                                          | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|-------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                   | 102.1      | 98.2         | 97.6            | 14.1                   | 15.4                  | 1.03                         | 71              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings) | 99.8       | 100.1        | .               | .                      | .                     | .                            | 16              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation         | 101.7      | 98.5         | 97.6            | 13.3                   | 14.8                  | 1.02                         | 87              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 247

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

County\_Name=Ramsey CO=62 PT=01 Property=Residential (less than 4 units)

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| White Bear      | 0014          | 98.6       | 95.9         | 95.7            | 12.2                   | 12.1                  | 1.01                         | 116             | 116                    |
| New Brighton    | 0100          | 95.1       | 95.0         | 94.8            | 9.4                    | 12.0                  | 1.00                         | 163             | 163                    |
| North St. Paul  | 0200          | 95.0       | 92.3         | 93.6            | 11.2                   | 11.8                  | 1.01                         | 99              | 99                     |
| Roseville       | 0400          | 95.8       | 95.0         | 95.1            | 11.3                   | 13.2                  | 1.00                         | 284             | 284                    |
| Falcon Heights  | 0500          | 97.2       | 98.7         | 95.9            | 11.4                   | 14.0                  | 1.01                         | 35              | 35                     |
| Lauderdale      | 0600          | 105.9      | 105.0        | .               | .                      | .                     | .                            | 19              | 19                     |
| Arden Hills     | 0700          | 96.6       | 96.5         | 95.4            | 9.8                    | 12.2                  | 1.01                         | 85              | 85                     |
| Little Canada   | 0800          | 94.4       | 94.2         | 94.7            | 10.4                   | 13.6                  | 1.00                         | 66              | 66                     |
| North Oaks      | 1000          | 98.4       | 98.5         | 98.7            | 10.5                   | 12.7                  | 1.00                         | 46              | 46                     |
| Maplewood       | 1100          | 96.0       | 96.3         | 96.1            | 9.0                    | 11.3                  | 1.00                         | 333             | 333                    |
| Shoreview       | 1200          | 94.5       | 93.9         | 94.0            | 8.5                    | 10.2                  | 1.00                         | 294             | 294                    |
| Vadnais Heights | 1300          | 96.8       | 95.3         | 98.8            | 9.6                    | 12.1                  | 0.98                         | 136             | 136                    |
| Mounds View     | 1700          | 92.5       | 94.5         | 92.2            | 8.5                    | 10.6                  | 1.00                         | 75              | 75                     |
| St. Paul        | 8900          | 95.8       | 94.9         | 95.2            | 12.1                   | 14.3                  | 1.00                         | 2,256           | 2,256                  |
| St. Anthony     | 9100          | 91.8       | 95.6         | .               | .                      | .                     | .                            | 29              | 29                     |
| White Bear Lake | 9400          | 96.0       | 97.4         | 95.3            | 8.9                    | 11.2                  | 1.01                         | 218             | 218                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 248

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

County\_Name=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          | 91.5       | 90.0         | 87.9            | 19.8                   | 21.7                  | 1.02                         | 41              | 41                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 249

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

County\_Name=Ramsey CO=62 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Paul      | 8900          | 90.2       | 88.7         | .               | .                      | .                     | .                            | 29              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 250

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

County\_Name=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          | 101.1      | 94.8         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 251

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

County\_Name=Ramsey CO=62 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| White Bear      | 0014          | 98.6       | 95.9         | 95.7            | 12.2                   | 12.1                  | 1.01                         | 116             | 116                    |
| New Brighton    | 0100          | 95.1       | 95.0         | 94.8            | 9.4                    | 12.0                  | 1.00                         | 163             | 163                    |
| North St. Paul  | 0200          | 95.0       | 92.3         | 93.6            | 11.2                   | 11.8                  | 1.01                         | 99              | 99                     |
| Roseville       | 0400          | 95.8       | 95.0         | 95.2            | 11.3                   | 13.2                  | 1.00                         | 285             | 285                    |
| Falcon Heights  | 0500          | 97.2       | 98.7         | 95.9            | 11.4                   | 14.0                  | 1.01                         | 35              | 35                     |
| Lauderdale      | 0600          | 105.9      | 105.0        | .               | .                      | .                     | .                            | 19              | 19                     |
| Arden Hills     | 0700          | 96.6       | 96.5         | 95.4            | 9.8                    | 12.2                  | 1.01                         | 85              | 85                     |
| Little Canada   | 0800          | 94.4       | 94.2         | 94.7            | 10.4                   | 13.6                  | 1.00                         | 66              | 66                     |
| North Oaks      | 1000          | 98.4       | 98.5         | 98.7            | 10.5                   | 12.7                  | 1.00                         | 46              | 46                     |
| Maplewood       | 1100          | 96.0       | 96.3         | 96.1            | 9.0                    | 11.3                  | 1.00                         | 333             | 333                    |
| Shoreview       | 1200          | 94.5       | 93.9         | 94.0            | 8.5                    | 10.2                  | 1.00                         | 294             | 294                    |
| Vadnais Heights | 1300          | 97.1       | 95.4         | 99.0            | 9.8                    | 12.3                  | 0.98                         | 137             | 137                    |
| Mounds View     | 1700          | 92.5       | 94.5         | 92.2            | 8.5                    | 10.6                  | 1.00                         | 75              | 75                     |
| St. Paul        | 8900          | 95.8       | 94.9         | 95.2            | 12.1                   | 14.3                  | 1.00                         | 2,256           | 2,256                  |
| St. Anthony     | 9100          | 91.8       | 95.6         | .               | .                      | .                     | .                            | 29              | 29                     |
| White Bear Lake | 9400          | 96.0       | 97.4         | 95.3            | 8.9                    | 11.2                  | 1.01                         | 218             | 218                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 252

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

County\_Name=Ramsey CO=62 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| New Brighton  | 0100          | 91.5       | 92.0         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 253

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

CO=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)                           | 95.8       | 95.1         | 95.3            | 11.1                   | 13.2                  | 1.00                         | 4,261           | 4,261                  |
| 02 | Apartment (4 or more units)                               | 91.3       | 91.3         | 90.5            | 17.8                   | 20.1                  | 0.99                         | 49              | 49                     |
| 06 | Commercial (with buildings)                               | 91.4       | 92.6         | 86.8            | 16.5                   | 21.0                  | 1.02                         | 56              | 0                      |
| 07 | Industrial (with buildings)                               | 92.3       | 92.4         | .               | .                      | .                     | .                            | 16              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 95.8       | 95.2         | 95.3            | 11.1                   | 13.2                  | 1.00                         | 4,263           | 4,263                  |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 254

**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)                           | 95.8       | 95.4         | 95.5            | 9.9                    | 11.9                  | 1.00                         | 2,005           |
| Apartment (4 or more units)                               | 90.3       | 93.3         | .               | .                      | .                     | .                            | 8               |
| Commercial (with buildings)                               | 92.6       | 95.9         | .               | .                      | .                     | .                            | 27              |
| Industrial (with buildings)                               | 85.4       | 92.0         | .               | .                      | .                     | .                            | 9               |
| Seasonal Recreational Residential/Residential Aggregation | 95.8       | 95.4         | 95.5            | 9.9                    | 11.9                  | 1.00                         | 2,007           |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 255

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

County\_Name=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          | 80.9       | 79.4         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 256

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

County\_Name=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          | 80.9       | 79.4         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 257

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

CO=63 County\_Name=Red Lake

| PT | Property                                                  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|-----------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 90.3       | 87.7         | .               | .                      | .                     | .                            | 21              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 90.3       | 87.7         | .               | .                      | .                     | .                            | 21              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 258

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

County\_Name=Redwood CO=64 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lamberton     | 0400          | 100.1      | 101.5        | .               | .                      | .                     | .                            | 6               | 0                      |
| Morgan        | 0700          | 108.3      | 109.3        | .               | .                      | .                     | .                            | 8               | 0                      |
| Redwood Falls | 0900          | 99.3       | 98.4         | 90.4            | 18.1                   | 19.6                  | 1.08                         | 65              | 0                      |
| Sanborn       | 1100          | 102.9      | 106.5        | .               | .                      | .                     | .                            | 6               | 0                      |
| Vesta         | 1300          | 97.8       | 96.2         | .               | .                      | .                     | .                            | 6               | 0                      |
| Wabasso       | 1400          | 88.5       | 89.2         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 259

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

County\_Name=Redwood CO=64 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lamberton     | 0400          | 100.1      | 101.5        | .               | .                      | .                     | .                            | 6               | 0                      |
| Morgan        | 0700          | 108.3      | 109.3        | .               | .                      | .                     | .                            | 8               | 0                      |
| Redwood Falls | 0900          | 99.3       | 98.4         | 90.4            | 18.1                   | 19.6                  | 1.08                         | 65              | 0                      |
| Sanborn       | 1100          | 102.9      | 106.5        | .               | .                      | .                     | .                            | 6               | 0                      |
| Vesta         | 1300          | 97.8       | 96.2         | .               | .                      | .                     | .                            | 6               | 0                      |
| Wabasso       | 1400          | 88.5       | 89.2         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 260

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

CO=64 County\_Name=Redwood

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 99.0       | 97.8         | 91.0            | 18.0                   | 19.7                  | 1.07                         | 126             | 0                      |
| 06 | Commercial (with buildings)                                          | 91.3       | 81.2         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 99.0       | 97.8         | 91.0            | 18.0                   | 19.7                  | 1.07                         | 126             | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 102.2      | 97.5         | .               | .                      | .                     | .                            | 18              | 18                     |
| 94 | Commercial/Industrial Aggregation                                    | 91.3       | 81.2         | .               | .                      | .                     | .                            | 8               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 101.8      | 97.1         | .               | .                      | .                     | .                            | 19              | 19                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 261

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

County\_Name=Renville CO=65 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bird Island   | 0100          | 96.5       | 95.0         | .               | .                      | .                     | .                            | 7               | 0                      |
| Buffalo Lake  | 0200          | 113.3      | 117.7        | .               | .                      | .                     | .                            | 6               | 0                      |
| Hector        | 0600          | 89.2       | 88.5         | .               | .                      | .                     | .                            | 9               | 0                      |
| Olivia        | 0800          | 102.2      | 98.3         | .               | .                      | .                     | .                            | 13              | 0                      |
| Renville      | 0900          | 94.6       | 93.1         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 262

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

County\_Name=Renville CO=65 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bird Island   | 0100          | 96.5       | 95.0         | .               | .                      | .                     | .                            | 7               | 0                      |
| Buffalo Lake  | 0200          | 113.3      | 117.7        | .               | .                      | .                     | .                            | 6               | 0                      |
| Hector        | 0600          | 89.2       | 88.5         | .               | .                      | .                     | .                            | 9               | 0                      |
| Olivia        | 0800          | 102.2      | 98.3         | .               | .                      | .                     | .                            | 13              | 0                      |
| Renville      | 0900          | 94.6       | 93.1         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 263

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

CO=65 County\_Name=Renville

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.7       | 95.1         | 96.0            | 13.7                   | 14.8                  | 1.00                         | 70              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.9       | 95.2         | 96.3            | 13.8                   | 14.7                  | 1.00                         | 71              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 96.6       | 94.2         | .               | .                      | .                     | .                            | 13              | 13                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.6       | 94.2         | .               | .                      | .                     | .                            | 13              | 13                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 264

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

County\_Name=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          | 97.8       | 92.7         | .               | .                      | .                     | .                            | 16              | 16                     |
| Cannon City   | 0002          | 90.5       | 89.8         | .               | .                      | .                     | .                            | 10              | 10                     |
| Erin          | 0003          | 99.8       | 101.3        | .               | .                      | .                     | .                            | 6               | 3                      |
| Forest        | 0004          | 101.0      | 100.8        | .               | .                      | .                     | .                            | 14              | 8                      |
| Shieldsville  | 0008          | 105.2      | 106.3        | .               | .                      | .                     | .                            | 8               | 3                      |
| Warsaw        | 0010          | 85.0       | 83.5         | .               | .                      | .                     | .                            | 12              | 8                      |
| Webster       | 0011          | 98.4       | 94.7         | .               | .                      | .                     | .                            | 17              | 17                     |
| Wells         | 0012          | 91.8       | 93.4         | .               | .                      | .                     | .                            | 12              | 3                      |
| Wheatland     | 0013          | 89.3       | 89.0         | .               | .                      | .                     | .                            | 6               | 5                      |
| Dundas        | 0200          | 91.4       | 91.2         | .               | .                      | .                     | .                            | 26              | 24                     |
| Faribault     | 0300          | 93.5       | 91.7         | 92.7            | 13.8                   | 13.3                  | 0.99                         | 218             | 217                    |
| Lonsdale      | 0400          | 90.7       | 87.6         | 90.5            | 10.3                   | 11.6                  | 0.99                         | 73              | 65                     |
| Morristown    | 0500          | 108.5      | 89.5         | .               | .                      | .                     | .                            | 11              | 11                     |
| Northfield    | 9700          | 90.9       | 90.5         | 90.2            | 9.7                    | 12.2                  | 1.01                         | 170             | 158                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 265

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

County\_Name=Rice CO=66 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Faribault     | 0300          | 97.8       | 92.3         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 266

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

County\_Name=Rice CO=66 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Faribault     | 0300          | 85.7       | 76.3         | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 267

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

County\_Name=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          | 97.8       | 92.7         | .               | .                      | .                     | .                            | 16              | 16                     |
| Cannon City   | 0002          | 90.5       | 89.8         | .               | .                      | .                     | .                            | 10              | 10                     |
| Erin          | 0003          | 99.8       | 101.3        | .               | .                      | .                     | .                            | 6               | 3                      |
| Forest        | 0004          | 101.2      | 100.8        | .               | .                      | .                     | .                            | 16              | 9                      |
| Shieldsville  | 0008          | 105.2      | 106.3        | .               | .                      | .                     | .                            | 8               | 3                      |
| Warsaw        | 0010          | 83.5       | 83.1         | .               | .                      | .                     | .                            | 13              | 8                      |
| Webster       | 0011          | 98.4       | 94.7         | .               | .                      | .                     | .                            | 17              | 17                     |
| Wells         | 0012          | 92.1       | 95.1         | .               | .                      | .                     | .                            | 16              | 3                      |
| Wheatland     | 0013          | 89.3       | 89.0         | .               | .                      | .                     | .                            | 6               | 5                      |
| Dundas        | 0200          | 91.4       | 91.2         | .               | .                      | .                     | .                            | 26              | 24                     |
| Faribault     | 0300          | 93.5       | 91.7         | 92.7            | 13.8                   | 13.3                  | 0.99                         | 218             | 217                    |
| Lonsdale      | 0400          | 90.7       | 87.6         | 90.5            | 10.3                   | 11.6                  | 0.99                         | 73              | 65                     |
| Morristown    | 0500          | 108.5      | 89.5         | .               | .                      | .                     | .                            | 11              | 11                     |
| Northfield    | 9700          | 90.9       | 90.5         | 90.2            | 9.7                    | 12.2                  | 1.01                         | 170             | 158                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 268

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

CO=66 County\_Name=Rice

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 93.0       | 91.1         | 92.1            | 12.3                   | 13.6                  | 1.00                         | 610             | 559                    |
| 02 | Apartment (4 or more units)                                          | 90.2       | 77.0         | .               | .                      | .                     | .                            | 8               | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 91.9       | 102.6        | .               | .                      | .                     | .                            | 7               | 1                      |
| 06 | Commercial (with buildings)                                          | 101.6      | 89.7         | .               | .                      | .                     | .                            | 23              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 114.9      | 118.5        | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 93.0       | 91.2         | 92.0            | 12.4                   | 13.7                  | 1.00                         | 617             | 560                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 105.5      | 101.7        | .               | .                      | .                     | .                            | 6               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 104.0      | 99.9         | .               | .                      | .                     | .                            | 15              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 105.8      | 107.5        | .               | .                      | .                     | .                            | 20              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 269

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

County\_Name=Rock CO=67 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Luverne TWP   | 0006          | 106.6      | 95.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Hills         | 0500          | 88.1       | 83.7         | .               | .                      | .                     | .                            | 14              | 14                     |
| Luverne       | 0900          | 96.5       | 95.0         | 92.4            | 14.0                   | 15.0                  | 1.02                         | 79              | 79                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 270

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

County\_Name=Rock CO=67 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Luverne TWP   | 0006          | 106.6      | 95.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Hills         | 0500          | 88.1       | 83.7         | .               | .                      | .                     | .                            | 14              | 14                     |
| Luverne       | 0900          | 96.5       | 95.0         | 92.4            | 14.0                   | 15.0                  | 1.02                         | 79              | 79                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=67 County\_Name=Rock

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.4       | 91.6         | 89.2            | 18.0                   | 18.0                  | 1.04                         | 127             | 127                    |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.4       | 91.6         | 89.2            | 18.0                   | 18.0                  | 1.04                         | 127             | 127                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 90.4       | 87.4         | .               | .                      | .                     | .                            | 11              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 90.4       | 87.4         | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 272

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

County\_Name=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          | 81.5       | 80.3         | .               | .                      | .                     | .                            | 6               | 6                      |
| Moranville    | 0021          | 101.5      | 95.4         | .               | .                      | .                     | .                            | 11              | 11                     |
| Lake          | 0035          | 88.5       | 89.5         | .               | .                      | .                     | .                            | 16              | 16                     |
| Roseau        | 0900          | 85.2       | 82.9         | 85.1            | .                      | .                     | .                            | 30              | 30                     |
| Warroad       | 1600          | 92.2       | 90.6         | .               | .                      | .                     | .                            | 20              | 20                     |

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Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Roseau CO=68 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Laona         | 0016          | 81.5       | 80.3         | .               | .                      | .                     | .                            | 6               | 6                      |
| Moranville    | 0021          | 101.5      | 95.4         | .               | .                      | .                     | .                            | 11              | 11                     |
| Lake          | 0035          | 89.2       | 90.3         | .               | .                      | .                     | .                            | 20              | 20                     |
| Roseau        | 0900          | 85.2       | 82.9         | 85.1            | .                      | .                     | .                            | 30              | 30                     |
| Warroad       | 1600          | 92.2       | 90.6         | .               | .                      | .                     | .                            | 20              | 20                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Roseau CO=68 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Golden Valley | 0011          | 108.7      | 91.5         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Roseau CO=68 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Golden Valley | 0011          | 108.7      | 91.5         | .               | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Roseau CO=68 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Golden Valley | 0011          | 108.7      | 91.5         | .               | .                      | .                     | .                            | 6               | 6                      |

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

16:30 Tuesday, July 5, 2016 277

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

CO=68 County\_Name=Roseau

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 89.7       | 88.7         | 88.1            | 14.0                   | 15.8                  | 1.01                         | 122             | 122                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 80.6       | 81.1         | .               | .                      | .                     | .                            | 11              | 11                     |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 89.0       | 88.5         | 87.9            | 14.5                   | 16.6                  | 1.00                         | 133             | 133                    |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 98.5       | 95.2         | .               | .                      | .                     | .                            | 16              | 16                     |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 96.5       | 96.5         | .               | .                      | .                     | .                            | 24              | 24                     |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 94.7       | 96.1         | 86.1            | 20.1                   | 23.6                  | 1.08                         | 33              | 33                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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**2015 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 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Louis CO=69 PT=01 Property=Residential (less than 4 units)

| City-Twp Name       | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Canosia             | 0014          | 89.9       | 88.9         | .               | .                      | .                     | .                            | 13              | 13                     |
| Duluth TWP          | 0021          | 87.2       | 87.1         | .               | .                      | .                     | .                            | 18              | 18                     |
| Fayal               | 0026          | 88.3       | 87.0         | .               | .                      | .                     | .                            | 10              | 10                     |
| Fredenberg          | 0030          | 88.0       | 85.1         | .               | .                      | .                     | .                            | 7               | 4                      |
| French              | 0031          | 96.9       | 100.2        | .               | .                      | .                     | .                            | 6               | 6                      |
| Gnesen              | 0032          | 122.2      | 101.3        | .               | .                      | .                     | .                            | 11              | 9                      |
| Grand Lake          | 0033          | 93.0       | 87.8         | .               | .                      | .                     | .                            | 16              | 10                     |
| Industrial          | 0037          | 100.7      | 95.6         | .               | .                      | .                     | .                            | 7               | 7                      |
| Lakewood            | 0040          | 84.4       | 88.2         | .               | .                      | .                     | .                            | 11              | 11                     |
| Midway              | 0047          | 94.7       | 91.7         | .               | .                      | .                     | .                            | 14              | 14                     |
| Morse               | 0050          | 99.7       | 93.2         | .               | .                      | .                     | .                            | 10              | 5                      |
| Rice Lake           | 0061          | 96.6       | 92.6         | 92.8            | 14.2                   | 16.9                  | 1.03                         | 33              | 33                     |
| Solway              | 0063          | 91.2       | 93.7         | .               | .                      | .                     | .                            | 12              | 11                     |
| White               | 0071          | 92.1       | 95.6         | .               | .                      | .                     | .                            | 6               | 6                      |
| Greenwood           | 0074          | 95.9       | 91.5         | .               | .                      | .                     | .                            | 6               | 0                      |
| Unorg. 06 - Biwabik | 0091          | 93.5       | 88.5         | .               | .                      | .                     | .                            | 8               | 8                      |
| Aurora              | 0600          | 99.9       | 92.6         | .               | .                      | .                     | .                            | 19              | 19                     |
| Buhl                | 1300          | 97.6       | 91.8         | .               | .                      | .                     | .                            | 8               | 8                      |
| Chisholm            | 1800          | 99.8       | 97.1         | .               | .                      | .                     | .                            | 29              | 29                     |
| Ely                 | 2500          | 115.5      | 102.7        | 107.0           | .                      | .                     | .                            | 34              | 33                     |
| Eveleth             | 2700          | 99.7       | 92.8         | .               | .                      | .                     | .                            | 23              | 23                     |
| Gilbert             | 3500          | 94.6       | 87.3         | .               | .                      | .                     | .                            | 10              | 10                     |
| Hermantown          | 3600          | 94.7       | 93.8         | 94.2            | 9.3                    | 11.5                  | 1.01                         | 88              | 88                     |
| Hibbing             | 3800          | 102.1      | 98.6         | 93.8            | 18.1                   | 17.8                  | 1.05                         | 112             | 112                    |
| Mountain Iron       | 5400          | 94.3       | 92.3         | .               | .                      | .                     | .                            | 16              | 16                     |
| Proctor             | 5900          | 93.3       | 91.5         | 91.8            | 10.8                   | 11.9                  | 1.01                         | 41              | 41                     |
| Virginia            | 6900          | 109.5      | 104.3        | 97.6            | 22.9                   | 21.1                  | 1.07                         | 73              | 73                     |
| Hoyt Lakes          | 7200          | 83.0       | 79.4         | .               | .                      | .                     | .                            | 22              | 22                     |
| Babbitt             | 7300          | 99.7       | 96.2         | .               | .                      | .                     | .                            | 19              | 19                     |
| Duluth              | 9000          | 96.8       | 93.5         | 92.9            | 14.1                   | 14.2                  | 1.02                         | 882             | 868                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2015 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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16:30 Tuesday, July 5, 2016 279

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

County\_Name=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          | 103.3      | 97.4         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 280

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

County\_Name=St. Louis CO=69 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name         | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Beatty                | 0010          | 91.8       | 90.1         | .               | .                      | .                     | .                            | 14              | 2                      |
| Fayal                 | 0026          | 96.2       | 92.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Morse                 | 0050          | 115.4      | 100.3        | .               | .                      | .                     | .                            | 10              | 6                      |
| Greenwood             | 0074          | 93.6       | 95.3         | .               | .                      | .                     | .                            | 19              | 2                      |
| Unorg. 12 - Northwest | 0097          | 89.1       | 91.0         | .               | .                      | .                     | .                            | 7               | 2                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 281

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

County\_Name=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          | 107.3      | 85.1         | .               | .                      | .                     | .                            | 20              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 282

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

County\_Name=St. Louis CO=69 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name          | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Alborn                 | 0002          | 97.9       | 97.6         | .               | .                      | .                     | .                            | 7               | 7                      |
| Beatty                 | 0010          | 90.9       | 89.3         | .               | .                      | .                     | .                            | 16              | 2                      |
| Breitung               | 0012          | 111.4      | 96.2         | .               | .                      | .                     | .                            | 6               | 4                      |
| Canosia                | 0014          | 89.9       | 88.9         | .               | .                      | .                     | .                            | 13              | 13                     |
| Cotton                 | 0019          | 88.8       | 82.8         | .               | .                      | .                     | .                            | 6               | 6                      |
| Duluth TWP             | 0021          | 87.2       | 87.1         | .               | .                      | .                     | .                            | 18              | 18                     |
| Embarrass              | 0024          | 95.9       | 95.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Fayal                  | 0026          | 91.2       | 89.5         | .               | .                      | .                     | .                            | 16              | 16                     |
| Fredenberg             | 0030          | 88.0       | 85.1         | .               | .                      | .                     | .                            | 7               | 4                      |
| French                 | 0031          | 102.2      | 100.2        | .               | .                      | .                     | .                            | 10              | 10                     |
| Gnesen                 | 0032          | 122.2      | 101.3        | .               | .                      | .                     | .                            | 11              | 9                      |
| Grand Lake             | 0033          | 94.4       | 87.8         | .               | .                      | .                     | .                            | 20              | 10                     |
| Industrial             | 0037          | 100.7      | 95.6         | .               | .                      | .                     | .                            | 7               | 7                      |
| Lakewood               | 0040          | 84.4       | 88.2         | .               | .                      | .                     | .                            | 11              | 11                     |
| Midway                 | 0047          | 94.7       | 91.7         | .               | .                      | .                     | .                            | 14              | 14                     |
| Morse                  | 0050          | 107.6      | 95.2         | .               | .                      | .                     | .                            | 20              | 11                     |
| Northland              | 0055          | 92.1       | 79.1         | .               | .                      | .                     | .                            | 6               | 6                      |
| Rice Lake              | 0061          | 96.6       | 92.6         | 92.8            | 14.2                   | 16.9                  | 1.03                         | 33              | 33                     |
| Solway                 | 0063          | 93.1       | 95.3         | .               | .                      | .                     | .                            | 13              | 12                     |
| White                  | 0071          | 91.0       | 95.0         | .               | .                      | .                     | .                            | 7               | 7                      |
| Greenwood              | 0074          | 94.2       | 95.3         | .               | .                      | .                     | .                            | 25              | 2                      |
| Unorg. 06 - Biwabik    | 0091          | 92.8       | 88.2         | .               | .                      | .                     | .                            | 9               | 9                      |
| Unorg. 07 - B&B Island | 0092          | 94.2       | 96.3         | .               | .                      | .                     | .                            | 9               | 5                      |
| Unorg. 12 - Northwest  | 0097          | 87.8       | 86.4         | .               | .                      | .                     | .                            | 8               | 2                      |
| Aurora                 | 0600          | 99.9       | 92.6         | .               | .                      | .                     | .                            | 19              | 19                     |
| Biwabik                | 0900          | 85.4       | 88.4         | .               | .                      | .                     | .                            | 7               | 7                      |
| Buhl                   | 1300          | 97.6       | 91.8         | .               | .                      | .                     | .                            | 8               | 8                      |
| Chisholm               | 1800          | 99.8       | 97.1         | .               | .                      | .                     | .                            | 29              | 29                     |
| Ely                    | 2500          | 115.5      | 102.7        | 107.0           | .                      | .                     | .                            | 34              | 33                     |
| Eveleth                | 2700          | 99.7       | 92.8         | .               | .                      | .                     | .                            | 23              | 23                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 283

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

County\_Name=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Gilbert       | 3500          | 94.6       | 87.3         | .               | .                      | .                     | .                            | 10              | 10                     |
| Hermantown    | 3600          | 94.7       | 93.8         | 94.2            | 9.3                    | 11.5                  | 1.01                         | 88              | 88                     |
| Hibbing       | 3800          | 102.2      | 99.0         | 93.9            | 18.1                   | 17.8                  | 1.05                         | 113             | 113                    |
| Mountain Iron | 5400          | 94.3       | 92.3         | .               | .                      | .                     | .                            | 16              | 16                     |
| Proctor       | 5900          | 93.3       | 91.5         | 91.8            | 10.8                   | 11.9                  | 1.01                         | 41              | 41                     |
| Virginia      | 6900          | 109.5      | 104.3        | 97.6            | 22.9                   | 21.1                  | 1.07                         | 73              | 73                     |
| Hoyt Lakes    | 7200          | 83.0       | 79.4         | .               | .                      | .                     | .                            | 22              | 22                     |
| Babbitt       | 7300          | 99.7       | 96.2         | .               | .                      | .                     | .                            | 19              | 19                     |
| Duluth        | 9000          | 96.8       | 93.5         | 92.9            | 14.1                   | 14.2                  | 1.02                         | 883             | 869                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 284

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

County\_Name=St. Louis CO=69 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

| City-Twp Name           | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-------------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| White                   | 0071          | 106.2      | 110.8        | .               | .                      | .                     | .                            | 6               | 0                      |
| Unorg. 11 - Orr-Leiding | 0096          | 128.5      | 118.6        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 285

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

County\_Name=St. Louis CO=69 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name           | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-------------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| White                   | 0071          | 106.2      | 110.8        | .               | .                      | .                     | .                            | 6               | 0                      |
| Unorg. 11 - Orr-Leiding | 0096          | 128.5      | 118.6        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 286

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

County\_Name=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          | 106.3      | 87.1         | .               | .                      | .                     | .                            | 21              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 287

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

County\_Name=St. Louis CO=69 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name           | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-------------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| White                   | 0071          | 106.2      | 110.8        | .               | .                      | .                     | .                            | 6               | 0                      |
| Unorg. 11 - Orr-Leiding | 0096          | 128.5      | 118.6        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 **288**

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

CO=69 County\_Name=St. Louis

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.8       | 93.9         | 93.0            | 16.0                   | 16.6                  | 1.02                         | 1,692           | 1,644                  |
| 02 | Apartment (4 or more units)                                          | 105.9      | 95.2         | .               | .                      | .                     | .                            | 10              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 96.2       | 93.6         | 90.2            | 20.4                   | 23.1                  | 1.05                         | 133             | 74                     |
| 06 | Commercial (with buildings)                                          | 108.3      | 88.2         | 91.7            | 38.5                   | 27.0                  | 1.07                         | 44              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 102.6      | 98.5         | 97.2            | 36.3                   | 38.2                  | 0.99                         | 48              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.7       | 93.9         | 92.7            | 16.4                   | 17.1                  | 1.03                         | 1,825           | 1,718                  |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 100.5      | 93.3         | 105.5           | 29.7                   | 32.5                  | 0.94                         | 70              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 100.1      | 91.9         | 105.1           | 30.3                   | 32.4                  | 0.94                         | 71              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 106.0      | 87.1         | 89.9            | 37.3                   | 28.2                  | 1.07                         | 47              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 100.2      | 93.3         | 104.3           | 29.2                   | 32.0                  | 0.95                         | 74              | 0                      |

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

16:30 Tuesday, July 5, 2016 **289**

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

CO=69 County=St. Louis without Duluth

| <b>Property</b>                                                         | <b>Mean<br/>ratio</b> | <b>Median<br/>ratio</b> | <b>Aggregate<br/>ratio</b> | <b>Coeff. of<br/>dispersion *</b> | <b>Coeff. of<br/>variation *</b> | <b>Price related<br/>differential *</b> | <b>Number<br/>of sales</b> |
|-------------------------------------------------------------------------|-----------------------|-------------------------|----------------------------|-----------------------------------|----------------------------------|-----------------------------------------|----------------------------|
| Residential (less than 4 units)                                         | 98.9                  | 94.6                    | 93.0                       | 18.2                              | 18.8                             | 1.03                                    | 810                        |
| Non-Commercial Seasonal Recreational Residential (with buildings)       | 96.1                  | 93.2                    | 90.1                       | 20.5                              | 23.1                             | 1.05                                    | 132                        |
| Commercial (with buildings)                                             | 109.2                 | 88.7                    | .                          | .                                 | .                                | .                                       | 24                         |
| Agricultural Bare Land (less than 34.5 acres) Aggregation               | 102.6                 | 98.5                    | 97.2                       | 36.3                              | 38.2                             | 0.99                                    | 48                         |
| Seasonal Recreational Residential/Residential Aggregation               | 98.5                  | 94.4                    | 92.5                       | 18.5                              | 19.4                             | 1.03                                    | 942                        |
| Rural Vacant Land (34.5 or more acres) Aggregation                      | 100.5                 | 93.3                    | 105.5                      | 29.7                              | 32.5                             | 0.94                                    | 70                         |
| Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation    | 100.1                 | 91.9                    | 105.1                      | 30.3                              | 32.4                             | 0.94                                    | 71                         |
| Commercial/Industrial Aggregation                                       | 105.7                 | 88.7                    | .                          | .                                 | .                                | .                                       | 26                         |
| Agriculture Improved and Unimproved (34.5 or more acres)<br>Aggregation | 100.2                 | 93.3                    | 104.3                      | 29.2                              | 32.0                             | 0.95                                    | 74                         |

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

16:30 Tuesday, July 5, 2016 290

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

County\_Name=Scott CO=70 PT=01 Property=Residential (less than 4 units)

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cedar Lake      | 0003          | 104.8      | 103.5        | .               | .                      | .                     | .                            | 21              | 20                     |
| Credit River    | 0004          | 98.6       | 95.9         | 95.0            | 15.0                   | 14.4                  | 1.03                         | 43              | 43                     |
| Helena          | 0007          | 89.6       | 88.4         | .               | .                      | .                     | .                            | 8               | 7                      |
| Jackson         | 0008          | 90.1       | 92.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Louisville      | 0009          | 92.7       | 93.0         | .               | .                      | .                     | .                            | 13              | 11                     |
| New Market      | 0010          | 96.3       | 96.5         | .               | .                      | .                     | .                            | 21              | 19                     |
| Sand Creek      | 0012          | 103.4      | 106.1        | .               | .                      | .                     | .                            | 9               | 9                      |
| Spring Lake     | 0013          | 95.1       | 93.1         | .               | .                      | .                     | .                            | 26              | 21                     |
| Belle Plaine    | 0100          | 96.2       | 95.2         | 95.5            | 8.0                    | 10.6                  | 1.01                         | 98              | 98                     |
| Jordan          | 0400          | 97.1       | 95.3         | 96.1            | 11.0                   | 10.9                  | 1.00                         | 71              | 69                     |
| Elko New Market | 0600          | 95.3       | 95.8         | 94.7            | 8.7                    | 11.3                  | 1.01                         | 65              | 63                     |
| Prior Lake      | 0800          | 96.7       | 95.9         | 96.6            | 9.3                    | 10.7                  | 1.00                         | 407             | 369                    |
| Savage          | 0900          | 96.8       | 96.4         | 96.2            | 7.3                    | 7.8                   | 1.00                         | 409             | 399                    |
| Shakopee        | 1000          | 97.7       | 97.6         | 97.1            | 7.9                    | 9.0                   | 1.00                         | 541             | 537                    |
| New Prague      | 8000          | 97.3       | 98.7         | 97.0            | 8.8                    | 10.2                  | 1.01                         | 64              | 62                     |

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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 291

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

County\_Name=Scott CO=70 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cedar Lake      | 0003          | 104.8      | 103.5        | .               | .                      | .                     | .                            | 21              | 20                     |
| Credit River    | 0004          | 98.6       | 95.9         | 95.0            | 15.0                   | 14.4                  | 1.03                         | 43              | 43                     |
| Helena          | 0007          | 89.6       | 88.4         | .               | .                      | .                     | .                            | 8               | 7                      |
| Jackson         | 0008          | 90.1       | 92.4         | .               | .                      | .                     | .                            | 6               | 6                      |
| Louisville      | 0009          | 92.7       | 93.0         | .               | .                      | .                     | .                            | 13              | 11                     |
| New Market      | 0010          | 96.3       | 96.5         | .               | .                      | .                     | .                            | 21              | 19                     |
| Sand Creek      | 0012          | 103.4      | 106.1        | .               | .                      | .                     | .                            | 9               | 9                      |
| Spring Lake     | 0013          | 95.3       | 93.2         | .               | .                      | .                     | .                            | 27              | 21                     |
| Belle Plaine    | 0100          | 96.2       | 95.2         | 95.5            | 8.0                    | 10.6                  | 1.01                         | 98              | 98                     |
| Jordan          | 0400          | 97.1       | 95.3         | 96.1            | 11.0                   | 10.9                  | 1.00                         | 71              | 69                     |
| Elko New Market | 0600          | 95.3       | 95.8         | 94.7            | 8.7                    | 11.3                  | 1.01                         | 65              | 63                     |
| Prior Lake      | 0800          | 96.7       | 95.9         | 96.6            | 9.3                    | 10.7                  | 1.00                         | 407             | 369                    |
| Savage          | 0900          | 96.8       | 96.4         | 96.2            | 7.3                    | 7.8                   | 1.00                         | 409             | 399                    |
| Shakopee        | 1000          | 97.7       | 97.6         | 97.1            | 7.9                    | 9.0                   | 1.00                         | 541             | 537                    |
| New Prague      | 8000          | 97.3       | 98.7         | 97.0            | 8.8                    | 10.2                  | 1.01                         | 64              | 62                     |

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Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 292

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

CO=70 County\_Name=Scott

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.1       | 96.5         | 96.3            | 8.8                    | 9.9                   | 1.00                         | 1,809           | 1,740                  |
| 06 | Commercial (with buildings)                                          | 92.2       | 90.5         | .               | .                      | .                     | .                            | 12              | 6                      |
| 07 | Industrial (with buildings)                                          | 96.8       | 97.4         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.1       | 96.5         | 96.3            | 8.8                    | 9.9                   | 1.00                         | 1,810           | 1,740                  |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 113.1      | 99.3         | .               | .                      | .                     | .                            | 7               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 111.6      | 100.2        | .               | .                      | .                     | .                            | 8               | 0                      |

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Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 293

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

County\_Name=Sherburne CO=71 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Baldwin        | 0001          | 93.0       | 92.1         | 93.0            | 8.0                    | 9.9                   | 1.00                         | 59              | 59                     |
| Becker TWP     | 0002          | 98.7       | 97.7         | 100.9           | 7.5                    | 9.2                   | 1.00                         | 54              | 54                     |
| Big Lake TWP   | 0003          | 94.9       | 93.4         | 94.1            | 7.3                    | 8.8                   | 1.01                         | 61              | 61                     |
| Blue Hill      | 0004          | 93.1       | 92.5         | .               | .                      | .                     | .                            | 15              | 15                     |
| Clear Lake TWP | 0005          | 89.4       | 89.8         | .               | .                      | .                     | .                            | 8               | 8                      |
| Haven          | 0007          | 101.1      | 97.0         | .               | .                      | .                     | .                            | 14              | 14                     |
| Livonia        | 0008          | 95.8       | 93.9         | 95.6            | 9.1                    | 11.5                  | 1.00                         | 47              | 47                     |
| Orrock         | 0009          | 92.6       | 93.8         | .               | .                      | .                     | .                            | 26              | 26                     |
| Palmer         | 0010          | 98.2       | 94.1         | .               | .                      | .                     | .                            | 16              | 16                     |
| Santiago       | 0011          | 94.0       | 95.1         | .               | .                      | .                     | .                            | 17              | 17                     |
| Becker         | 0100          | 98.4       | 98.0         | 98.6            | 6.4                    | 7.9                   | 1.00                         | 72              | 72                     |
| Big Lake       | 0200          | 95.3       | 95.8         | 95.4            | 5.5                    | 6.6                   | 1.00                         | 155             | 155                    |
| Clear Lake     | 0300          | 96.9       | 92.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Elk River      | 0400          | 94.1       | 93.0         | 93.7            | 8.3                    | 11.5                  | 1.00                         | 314             | 314                    |
| Zimmerman      | 0500          | 92.3       | 92.5         | 92.1            | 7.7                    | 9.4                   | 1.00                         | 60              | 60                     |
| St. Cloud      | 9200          | 95.5       | 94.7         | 94.2            | 7.9                    | 10.2                  | 1.01                         | 43              | 43                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 **294**

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

County\_Name=Sherburne CO=71 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Palmer        | 0010          | 95.8       | 96.1         | .               | .                      | .                     | .                            | 10              | 10                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 295

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

County\_Name=Sherburne CO=71 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Baldwin        | 0001          | 93.0       | 92.1         | 93.0            | 8.0                    | 9.9                   | 1.00                         | 59              | 59                     |
| Becker TWP     | 0002          | 98.7       | 97.7         | 100.9           | 7.5                    | 9.2                   | 1.00                         | 54              | 54                     |
| Big Lake TWP   | 0003          | 94.9       | 93.5         | 94.1            | 7.2                    | 8.7                   | 1.01                         | 62              | 62                     |
| Blue Hill      | 0004          | 93.1       | 92.5         | .               | .                      | .                     | .                            | 15              | 15                     |
| Clear Lake TWP | 0005          | 95.3       | 92.7         | .               | .                      | .                     | .                            | 10              | 10                     |
| Haven          | 0007          | 101.1      | 97.0         | .               | .                      | .                     | .                            | 14              | 14                     |
| Livonia        | 0008          | 95.8       | 93.9         | 95.6            | 9.1                    | 11.5                  | 1.00                         | 47              | 47                     |
| Orrock         | 0009          | 93.0       | 94.3         | .               | .                      | .                     | .                            | 27              | 27                     |
| Palmer         | 0010          | 97.3       | 94.3         | .               | .                      | .                     | .                            | 26              | 26                     |
| Santiago       | 0011          | 94.0       | 95.1         | .               | .                      | .                     | .                            | 17              | 17                     |
| Becker         | 0100          | 98.4       | 98.0         | 98.6            | 6.4                    | 7.9                   | 1.00                         | 72              | 72                     |
| Big Lake       | 0200          | 95.1       | 95.7         | 95.3            | 5.6                    | 6.9                   | 1.00                         | 156             | 156                    |
| Clear Lake     | 0300          | 96.9       | 92.7         | .               | .                      | .                     | .                            | 6               | 6                      |
| Elk River      | 0400          | 94.1       | 93.0         | 93.7            | 8.3                    | 11.5                  | 1.00                         | 314             | 314                    |
| Zimmerman      | 0500          | 92.3       | 92.7         | 92.2            | 7.5                    | 9.3                   | 1.00                         | 61              | 61                     |
| St. Cloud      | 9200          | 95.5       | 94.7         | 94.2            | 7.9                    | 10.2                  | 1.01                         | 43              | 43                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 296

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

CO=71 County\_Name=Sherburne

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.0       | 94.4         | 94.9            | 7.7                    | 9.9                   | 1.00                         | 969             | 969                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 97.6       | 98.1         | .               | .                      | .                     | .                            | 16              | 16                     |
| 06 | Commercial (with buildings)                                          | 94.9       | 98.2         | .               | .                      | .                     | .                            | 9               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.0       | 94.4         | 94.9            | 7.7                    | 9.9                   | 1.00                         | 985             | 985                    |
| 94 | Commercial/Industrial Aggregation                                    | 95.0       | 98.1         | .               | .                      | .                     | .                            | 13              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 90.7       | 92.1         | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 297

**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<br/>ratio</b> | <b>Median<br/>ratio</b> | <b>Aggregate<br/>ratio</b> | <b>Coeff. of<br/>dispersion *</b> | <b>Coeff. of<br/>variation *</b> | <b>Price related<br/>differential *</b> | <b>Number<br/>of sales</b> |
|-------------------------------------------------------------------------|-----------------------|-------------------------|----------------------------|-----------------------------------|----------------------------------|-----------------------------------------|----------------------------|
| Residential (less than 4 units)                                         | 94.9                  | 94.4                    | 94.9                       | 7.7                               | 9.9                              | 1.00                                    | 926                        |
| Non-Commercial Seasonal Recreational Residential (with buildings)       | 97.6                  | 98.1                    | .                          | .                                 | .                                | .                                       | 16                         |
| Commercial (with buildings)                                             | 94.5                  | 95.1                    | .                          | .                                 | .                                | .                                       | 8                          |
| Seasonal Recreational Residential/Residential Aggregation               | 95.0                  | 94.4                    | 94.9                       | 7.7                               | 9.9                              | 1.00                                    | 942                        |
| Commercial/Industrial Aggregation                                       | 94.8                  | 94.2                    | .                          | .                                 | .                                | .                                       | 12                         |
| Agriculture Improved and Unimproved (34.5 or more acres)<br>Aggregation | 90.7                  | 92.1                    | .                          | .                                 | .                                | .                                       | 6                          |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 298

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

County\_Name=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          | 98.1       | 91.8         | .               | .                      | .                     | .                            | 24              | 0                      |
| Gaylord       | 0200          | 109.1      | 104.7        | .               | .                      | .                     | .                            | 19              | 0                      |
| Gibbon        | 0300          | 118.9      | 110.4        | .               | .                      | .                     | .                            | 9               | 0                      |
| Green Isle    | 0400          | 86.6       | 87.6         | .               | .                      | .                     | .                            | 8               | 0                      |
| Henderson     | 0500          | 102.4      | 94.8         | .               | .                      | .                     | .                            | 10              | 0                      |
| Winthrop      | 0700          | 108.5      | 103.3        | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 299

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

County\_Name=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          | 98.1       | 91.8         | .               | .                      | .                     | .                            | 24              | 0                      |
| Gaylord       | 0200          | 109.1      | 104.7        | .               | .                      | .                     | .                            | 19              | 0                      |
| Gibbon        | 0300          | 118.9      | 110.4        | .               | .                      | .                     | .                            | 9               | 0                      |
| Green Isle    | 0400          | 86.6       | 87.6         | .               | .                      | .                     | .                            | 8               | 0                      |
| Henderson     | 0500          | 102.4      | 94.8         | .               | .                      | .                     | .                            | 10              | 0                      |
| Winthrop      | 0700          | 108.5      | 103.3        | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 300

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

CO=72 County\_Name=Sibley

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 101.2      | 94.6         | 93.1            | 19.3                   | 18.2                  | 1.05                         | 104             | 0                      |
| 06 | Commercial (with buildings)                                          | 94.7       | 87.3         | .               | .                      | .                     | .                            | 9               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 101.2      | 94.6         | 93.1            | 19.3                   | 18.2                  | 1.05                         | 104             | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 106.4      | 102.6        | .               | .                      | .                     | .                            | 9               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 105.6      | 102.6        | .               | .                      | .                     | .                            | 11              | 0                      |

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

16:30 Tuesday, July 5, 2016 301

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

County\_Name=Stearns CO=73 PT=01 Property=Residential (less than 4 units)

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Albany TWP      | 0001          | 93.4       | 94.0         | .               | .                      | .                     | .                            | 6               | 6                      |
| Avon TWP        | 0003          | 94.9       | 93.6         | .               | .                      | .                     | .                            | 10              | 7                      |
| Brockway        | 0004          | 101.2      | 101.4        | .               | .                      | .                     | .                            | 24              | 22                     |
| Collegeville    | 0005          | 90.1       | 90.2         | .               | .                      | .                     | .                            | 9               | 4                      |
| Eden Lake       | 0008          | 102.1      | 101.0        | .               | .                      | .                     | .                            | 9               | 7                      |
| Fair Haven      | 0009          | 94.1       | 90.3         | .               | .                      | .                     | .                            | 11              | 6                      |
| Holding         | 0013          | 89.7       | 85.3         | .               | .                      | .                     | .                            | 6               | 5                      |
| LeSauk          | 0017          | 99.6       | 99.5         | .               | .                      | .                     | .                            | 9               | 7                      |
| Lynden          | 0019          | 101.7      | 100.5        | .               | .                      | .                     | .                            | 11              | 9                      |
| Maine Prairie   | 0020          | 100.6      | 108.5        | .               | .                      | .                     | .                            | 9               | 4                      |
| Munson          | 0023          | 103.8      | 99.0         | .               | .                      | .                     | .                            | 11              | 3                      |
| Paynesville TWP | 0026          | 97.8       | 101.6        | .               | .                      | .                     | .                            | 10              | 8                      |
| St. Joseph TWP  | 0031          | 99.7       | 100.1        | .               | .                      | .                     | .                            | 10              | 8                      |
| St. Wendel      | 0033          | 97.7       | 98.5         | .               | .                      | .                     | .                            | 12              | 9                      |
| Sauk Centre TWP | 0034          | 96.6       | 94.3         | .               | .                      | .                     | .                            | 8               | 6                      |
| Wakefield       | 0036          | 96.1       | 94.5         | .               | .                      | .                     | .                            | 16              | 8                      |
| Albany          | 0100          | 94.5       | 94.1         | 93.3            | 9.4                    | 9.5                   | 1.00                         | 33              | 32                     |
| Avon            | 0200          | 93.7       | 93.6         | .               | .                      | .                     | .                            | 21              | 19                     |
| Belgrade        | 0300          | 98.0       | 89.8         | .               | .                      | .                     | .                            | 9               | 9                      |
| Cold Spring     | 0500          | 95.4       | 94.1         | 92.7            | 11.2                   | 11.6                  | 1.02                         | 44              | 44                     |
| Freeport        | 1000          | 95.9       | 93.3         | .               | .                      | .                     | .                            | 12              | 12                     |
| Holdingford     | 1300          | 96.2       | 97.9         | .               | .                      | .                     | .                            | 6               | 6                      |
| Kimball         | 1400          | 89.5       | 89.6         | .               | .                      | .                     | .                            | 10              | 10                     |
| Melrose         | 1700          | 93.8       | 95.7         | .               | .                      | .                     | .                            | 23              | 22                     |
| Paynesville     | 1900          | 103.1      | 101.9        | .               | .                      | .                     | .                            | 21              | 21                     |
| Richmond        | 2100          | 98.8       | 100.6        | .               | .                      | .                     | .                            | 23              | 23                     |
| Rockville       | 2200          | 93.2       | 92.5         | .               | .                      | .                     | .                            | 15              | 13                     |
| St. Joseph      | 2600          | 98.3       | 97.2         | 96.0            | 9.6                    | 9.7                   | 1.01                         | 64              | 64                     |
| St. Stephen     | 2900          | 94.8       | 86.0         | .               | .                      | .                     | .                            | 7               | 7                      |
| Sauk Centre     | 3100          | 97.6       | 95.3         | 96.1            | 9.0                    | 11.7                  | 1.02                         | 41              | 40                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 302

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

County\_Name=Stearns CO=73 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Waite Park    | 3300          | 99.9       | 95.9         | 97.3            | 10.8                   | 10.4                  | 1.01                         | 49              | 49                     |
| St. Augusta   | 3400          | 96.6       | 96.9         | 93.9            | 8.1                    | 9.6                   | 1.02                         | 34              | 32                     |
| Sartell       | 8600          | 93.9       | 93.8         | 92.4            | 6.7                    | 7.8                   | 1.01                         | 204             | 203                    |
| St. Cloud     | 9200          | 93.8       | 93.2         | 92.1            | 8.6                    | 9.8                   | 1.01                         | 490             | 490                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 303

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

County\_Name=Stearns CO=73 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Cloud     | 9200          | 95.4       | 95.4         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 **304**

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

County\_Name=Stearns CO=73 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Eden Lake     | 0008          | 109.2      | 106.6        | .               | .                      | .                     | .                            | 22              | 2                      |
| Munson        | 0023          | 106.5      | 110.7        | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 305

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

County\_Name=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          | 98.7       | 93.3         | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 306

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

County\_Name=Stearns CO=73 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Albany TWP      | 0001          | 93.4       | 94.0         | .               | .                      | .                     | .                            | 6               | 6                      |
| Avon TWP        | 0003          | 96.2       | 96.3         | .               | .                      | .                     | .                            | 12              | 7                      |
| Brockway        | 0004          | 101.2      | 101.4        | .               | .                      | .                     | .                            | 24              | 22                     |
| Collegeville    | 0005          | 90.1       | 89.9         | .               | .                      | .                     | .                            | 12              | 4                      |
| Eden Lake       | 0008          | 107.2      | 104.9        | 104.5           | 17.6                   | 20.1                  | 1.03                         | 31              | 9                      |
| Fair Haven      | 0009          | 95.5       | 90.6         | .               | .                      | .                     | .                            | 14              | 6                      |
| Holding         | 0013          | 89.7       | 85.3         | .               | .                      | .                     | .                            | 6               | 5                      |
| LeSauk          | 0017          | 99.6       | 99.5         | .               | .                      | .                     | .                            | 9               | 7                      |
| Lynden          | 0019          | 102.0      | 102.8        | .               | .                      | .                     | .                            | 12              | 9                      |
| Maine Prairie   | 0020          | 96.9       | 99.9         | .               | .                      | .                     | .                            | 11              | 4                      |
| Munson          | 0023          | 105.0      | 101.4        | .               | .                      | .                     | .                            | 20              | 3                      |
| Paynesville TWP | 0026          | 97.2       | 99.9         | .               | .                      | .                     | .                            | 13              | 8                      |
| St. Joseph TWP  | 0031          | 99.7       | 100.1        | .               | .                      | .                     | .                            | 10              | 8                      |
| St. Wendel      | 0033          | 97.7       | 98.5         | .               | .                      | .                     | .                            | 12              | 9                      |
| Sauk Centre TWP | 0034          | 103.9      | 95.2         | .               | .                      | .                     | .                            | 10              | 6                      |
| Wakefield       | 0036          | 96.0       | 95.0         | .               | .                      | .                     | .                            | 21              | 8                      |
| Albany          | 0100          | 94.5       | 94.1         | 93.3            | 9.4                    | 9.5                   | 1.00                         | 33              | 32                     |
| Avon            | 0200          | 93.7       | 93.6         | .               | .                      | .                     | .                            | 21              | 19                     |
| Belgrade        | 0300          | 98.0       | 89.8         | .               | .                      | .                     | .                            | 9               | 9                      |
| Cold Spring     | 0500          | 95.4       | 94.1         | 92.7            | 11.2                   | 11.6                  | 1.02                         | 44              | 44                     |
| Freeport        | 1000          | 95.9       | 93.3         | .               | .                      | .                     | .                            | 12              | 12                     |
| Holdingford     | 1300          | 96.2       | 97.9         | .               | .                      | .                     | .                            | 6               | 6                      |
| Kimball         | 1400          | 89.5       | 89.6         | .               | .                      | .                     | .                            | 10              | 10                     |
| Melrose         | 1700          | 93.8       | 95.7         | .               | .                      | .                     | .                            | 23              | 22                     |
| Paynesville     | 1900          | 103.1      | 101.9        | .               | .                      | .                     | .                            | 21              | 21                     |
| Richmond        | 2100          | 98.8       | 100.6        | .               | .                      | .                     | .                            | 23              | 23                     |
| Rockville       | 2200          | 93.2       | 92.5         | .               | .                      | .                     | .                            | 15              | 13                     |
| St. Joseph      | 2600          | 98.3       | 97.2         | 96.0            | 9.6                    | 9.7                   | 1.01                         | 64              | 64                     |
| St. Stephen     | 2900          | 94.8       | 86.0         | .               | .                      | .                     | .                            | 7               | 7                      |
| Sauk Centre     | 3100          | 97.6       | 95.3         | 96.1            | 9.0                    | 11.7                  | 1.02                         | 41              | 40                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 307

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

County\_Name=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Waite Park    | 3300          | 99.9       | 95.9         | 97.3            | 10.8                   | 10.4                  | 1.01                         | 49              | 49                     |
| St. Augusta   | 3400          | 96.6       | 96.9         | 93.9            | 8.1                    | 9.6                   | 1.02                         | 34              | 32                     |
| Sartell       | 8600          | 93.9       | 93.8         | 92.4            | 6.7                    | 7.8                   | 1.01                         | 204             | 203                    |
| St. Cloud     | 9200          | 93.8       | 93.2         | 92.1            | 8.6                    | 9.8                   | 1.01                         | 490             | 490                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 308

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

County\_Name=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          | 96.8       | 92.8         | .               | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 **309**

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

CO=73 County\_Name=Stearns

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.6       | 94.5         | 93.8            | 9.4                    | 10.7                  | 1.01                         | 1,321           | 1,257                  |
| 02 | Apartment (4 or more units)                                          | 99.2       | 94.9         | .               | .                      | .                     | .                            | 12              | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 104.7      | 101.8        | 100.8           | 19.6                   | 20.5                  | 1.03                         | 53              | 2                      |
| 06 | Commercial (with buildings)                                          | 95.7       | 95.2         | 78.2            | .                      | .                     | .                            | 30              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 84.3       | 78.8         | .               | .                      | .                     | .                            | 11              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.9       | 94.6         | 94.2            | 9.8                    | 11.4                  | 1.01                         | 1,374           | 1,259                  |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 99.4       | 113.6        | .               | .                      | .                     | .                            | 7               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 94.7       | 90.4         | .               | .                      | .                     | .                            | 18              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 94.8       | 93.9         | 78.2            | 16.2                   | 17.0                  | 1.18                         | 32              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.1       | 99.3         | .               | .                      | .                     | .                            | 27              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

| 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       | 95.7         | 94.7            | 9.8                    | 11.0                  | 1.01                         | 831             |
| Non-Commercial Seasonal Recreational Residential (with buildings)    | 104.7      | 101.8        | 100.8           | 19.6                   | 20.5                  | 1.03                         | 53              |
| Commercial (with buildings)                                          | 93.9       | 95.9         | .               | .                      | .                     | .                            | 19              |
| Agricultural Bare Land (less than 34.5 acres) Aggregation            | 84.3       | 78.8         | .               | .                      | .                     | .                            | 11              |
| Seasonal Recreational Residential/Residential Aggregation            | 97.1       | 95.7         | 95.1            | 10.4                   | 12.0                  | 1.01                         | 884             |
| Rural Vacant Land (34.5 or more acres) Aggregation                   | 99.4       | 113.6        | .               | .                      | .                     | .                            | 7               |
| Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 94.7       | 90.4         | .               | .                      | .                     | .                            | 18              |
| Commercial/Industrial Aggregation                                    | 93.5       | 95.2         | .               | .                      | .                     | .                            | 20              |
| Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 96.1       | 99.3         | .               | .                      | .                     | .                            | 27              |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Steele CO=74 PT=01 Property=Residential (less than 4 units)

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Somerset         | 0012          | 102.5      | 103.1        | .               | .                      | .                     | .                            | 9               | 8                      |
| Ellendale        | 0300          | 110.3      | 110.7        | .               | .                      | .                     | .                            | 8               | 8                      |
| Medford          | 0500          | 88.6       | 90.7         | .               | .                      | .                     | .                            | 11              | 11                     |
| Owatonna         | 0700          | 96.0       | 95.0         | 95.3            | 8.7                    | 9.6                   | 1.00                         | 258             | 258                    |
| Blooming Prairie | 7100          | 87.8       | 91.1         | .               | .                      | .                     | .                            | 19              | 19                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Steele CO=74 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Owatonna      | 0700          | 117.3      | 106.3        | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Steele CO=74 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Somerset         | 0012          | 102.5      | 103.1        | .               | .                      | .                     | .                            | 9               | 8                      |
| Ellendale        | 0300          | 110.3      | 110.7        | .               | .                      | .                     | .                            | 8               | 8                      |
| Medford          | 0500          | 88.6       | 90.7         | .               | .                      | .                     | .                            | 11              | 11                     |
| Owatonna         | 0700          | 96.0       | 95.0         | 95.3            | 8.7                    | 9.6                   | 1.00                         | 258             | 258                    |
| Blooming Prairie | 7100          | 87.8       | 91.1         | .               | .                      | .                     | .                            | 19              | 19                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Steele CO=74 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Owatonna      | 0700          | 89.0       | 86.1         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=74 County\_Name=Steele

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 96.0       | 95.0         | 95.2            | 9.7                    | 11.0                  | 1.00                         | 328             | 327                    |
| 02 | Apartment (4 or more units)                                          | 117.3      | 106.3        | .               | .                      | .                     | .                            | 9               | 0                      |
| 06 | Commercial (with buildings)                                          | 81.2       | 85.1         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.0       | 95.0         | 95.2            | 9.7                    | 11.0                  | 1.00                         | 328             | 327                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 93.4       | 94.0         | .               | .                      | .                     | .                            | 11              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 83.9       | 85.1         | .               | .                      | .                     | .                            | 10              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 93.4       | 94.0         | .               | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Stevens CO=75 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Morris        | 0500          | 94.4       | 93.2         | 91.0            | 10.4                   | 11.8                  | 1.03                         | 40              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Stevens CO=75 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Morris        | 0500          | 94.4       | 93.2         | 91.0            | 10.4                   | 11.8                  | 1.03                         | 40              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=75 County\_Name=Stevens

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.1       | 94.8         | 91.9            | 11.5                   | 12.4                  | 1.04                         | 50              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.1       | 94.8         | 91.9            | 11.5                   | 12.4                  | 1.04                         | 50              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 104.1      | 103.4        | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Swift CO=76 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Benson        | 0200          | 99.3       | 101.2        | .               | .                      | .                     | .                            | 21              | 0                      |
| Kerkhoven     | 0700          | 100.9      | 105.4        | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Swift CO=76 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Benson        | 0200          | 99.3       | 101.2        | .               | .                      | .                     | .                            | 21              | 0                      |
| Kerkhoven     | 0700          | 100.9      | 105.4        | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=76 County\_Name=Swift

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 100.5      | 101.5        | 98.2            | 15.4                   | 16.1                  | 1.00                         | 50              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 100.0      | 101.3        | 96.8            | 15.6                   | 16.4                  | 1.01                         | 51              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 105.9      | 108.9        | .               | .                      | .                     | .                            | 8               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 104.6      | 104.3        | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Todd CO=77 PT=01 Property=Residential (less than 4 units)

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Birchdale        | 0003          | 95.4       | 91.9         | .               | .                      | .                     | .                            | 8               | 0                      |
| Kandota          | 0014          | 90.0       | 93.2         | .               | .                      | .                     | .                            | 9               | 0                      |
| Leslie           | 0015          | 98.7       | 85.1         | .               | .                      | .                     | .                            | 7               | 0                      |
| Long Prairie TWP | 0018          | 92.5       | 86.5         | .               | .                      | .                     | .                            | 8               | 0                      |
| Browerville      | 0200          | 103.5      | 103.8        | .               | .                      | .                     | .                            | 6               | 0                      |
| Long Prairie     | 0900          | 92.9       | 91.4         | .               | .                      | .                     | .                            | 29              | 0                      |
| Staples          | 9300          | 101.2      | 93.7         | .               | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Todd CO=77 PT=03 Property=Non-Commercial Seasonal Recreational Residential (with buildings)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Burnhamville   | 0006          | 84.1       | 88.1         | .               | .                      | .                     | .                            | 7               | 0                      |
| Grey Eagle TWP | 0011          | 99.8       | 96.2         | .               | .                      | .                     | .                            | 6               | 0                      |
| Leslie         | 0015          | 90.1       | 93.2         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Todd CO=77 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Birchdale        | 0003          | 97.6       | 96.9         | .               | .                      | .                     | .                            | 10              | 0                      |
| Burnhamville     | 0006          | 85.8       | 93.5         | .               | .                      | .                     | .                            | 10              | 0                      |
| Fawn Lake        | 0008          | 97.8       | 97.5         | .               | .                      | .                     | .                            | 6               | 0                      |
| Grey Eagle TWP   | 0011          | 99.8       | 96.2         | .               | .                      | .                     | .                            | 6               | 0                      |
| Kandota          | 0014          | 92.2       | 93.7         | .               | .                      | .                     | .                            | 12              | 0                      |
| Leslie           | 0015          | 94.1       | 90.4         | .               | .                      | .                     | .                            | 15              | 0                      |
| Long Prairie TWP | 0018          | 92.5       | 86.5         | .               | .                      | .                     | .                            | 8               | 0                      |
| Staples TWP      | 0022          | 92.1       | 92.2         | .               | .                      | .                     | .                            | 8               | 0                      |
| Browerville      | 0200          | 103.5      | 103.8        | .               | .                      | .                     | .                            | 6               | 0                      |
| Long Prairie     | 0900          | 92.9       | 91.4         | .               | .                      | .                     | .                            | 29              | 0                      |
| Staples          | 9300          | 101.2      | 93.7         | .               | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=77 County\_Name=Todd

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 97.1       | 92.4         | 91.6            | 20.6                   | 21.0                  | 1.03                         | 138             | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 94.6       | 96.5         | 95.4            | 15.0                   | 22.3                  | 0.99                         | 43              | 3                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 94.3       | 92.7         | .               | .                      | .                     | .                            | 16              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 96.5       | 94.1         | 92.7            | 19.3                   | 21.3                  | 1.02                         | 181             | 3                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 92.7       | 93.0         | .               | .                      | .                     | .                            | 16              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 93.2       | 90.6         | 84.6            | 21.9                   | 26.6                  | 1.10                         | 31              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 94.7       | 92.9         | 90.8            | 18.3                   | 22.8                  | 1.04                         | 59              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 326

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

County\_Name=Traverse CO=78 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Wheaton       | 0500          | 106.7      | 112.9        | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 327

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

County\_Name=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          | 106.7      | 112.9        | .               | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 328

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

CO=78 County\_Name=Traverse

| PT | Property                                                  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|-----------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 110.4      | 108.0        | .               | .                      | .                     | .                            | 17              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 108.7      | 104.2        | .               | .                      | .                     | .                            | 19              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 329

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

County\_Name=Wabasha CO=79 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Greenfield    | 0005          | 95.8       | 101.0        | .               | .                      | .                     | .                            | 12              | 10                     |
| Zumbro        | 0017          | 90.1       | 98.0         | .               | .                      | .                     | .                            | 9               | 8                      |
| Elgin         | 0100          | 105.1      | 103.7        | .               | .                      | .                     | .                            | 13              | 13                     |
| Plainview     | 0800          | 96.6       | 95.3         | 95.7            | 7.4                    | 10.3                  | 1.01                         | 47              | 47                     |
| Wabasha       | 1100          | 100.9      | 96.7         | .               | .                      | .                     | .                            | 29              | 26                     |
| Lake City     | 7700          | 104.5      | 96.1         | 96.4            | 21.2                   | 15.5                  | 1.02                         | 58              | 58                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 330

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

County\_Name=Wabasha CO=79 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Greenfield    | 0005          | 94.3       | 101.0        | .               | .                      | .                     | .                            | 14              | 11                     |
| Zumbro        | 0017          | 89.3       | 93.8         | .               | .                      | .                     | .                            | 10              | 8                      |
| Elgin         | 0100          | 105.1      | 103.7        | .               | .                      | .                     | .                            | 13              | 13                     |
| Plainview     | 0800          | 97.9       | 95.4         | 96.3            | 8.7                    | 13.9                  | 1.02                         | 48              | 48                     |
| Wabasha       | 1100          | 100.9      | 96.7         | .               | .                      | .                     | .                            | 29              | 26                     |
| Lake City     | 7700          | 104.3      | 95.9         | 96.7            | 21.4                   | 16.2                  | 1.02                         | 61              | 60                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 331

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

CO=79 County\_Name=Wabasha

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 99.3       | 96.2         | 94.8            | 15.8                   | 15.6                  | 1.02                         | 209             | 203                    |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 94.0       | 82.6         | .               | .                      | .                     | .                            | 9               | 6                      |
| 06 | Commercial (with buildings)                                          | 95.2       | 89.9         | .               | .                      | .                     | .                            | 7               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 99.1       | 96.0         | 94.7            | 16.4                   | 16.8                  | 1.02                         | 218             | 209                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 94.3       | 86.2         | .               | .                      | .                     | .                            | 9               | 9                      |
| 94 | Commercial/Industrial Aggregation                                    | 85.3       | 89.1         | .               | .                      | .                     | .                            | 8               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 92.8       | 83.8         | .               | .                      | .                     | .                            | 12              | 12                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 332

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

County\_Name=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          | 103.0      | 97.6         | .               | .                      | .                     | .                            | 6               | 0                      |
| Thomastown    | 0013          | 105.8      | 98.3         | .               | .                      | .                     | .                            | 8               | 0                      |
| Wadena TWP    | 0014          | 96.8       | 98.2         | .               | .                      | .                     | .                            | 6               | 0                      |
| Menahga       | 0200          | 103.8      | 94.5         | .               | .                      | .                     | .                            | 17              | 0                      |
| Staples       | 9300          | 95.7       | 98.5         | .               | .                      | .                     | .                            | 11              | 0                      |
| Wadena        | 9500          | 98.6       | 94.4         | 92.1            | 19.0                   | 16.8                  | 1.02                         | 37              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 333

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

County\_Name=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          | 99.6       | 97.6         | .               | .                      | .                     | .                            | 10              | 0                      |
| Thomastown    | 0013          | 103.1      | 97.0         | .               | .                      | .                     | .                            | 9               | 0                      |
| Wadena TWP    | 0014          | 92.7       | 94.5         | .               | .                      | .                     | .                            | 7               | 0                      |
| Menahga       | 0200          | 105.1      | 97.2         | .               | .                      | .                     | .                            | 18              | 0                      |
| Staples       | 9300          | 95.7       | 98.5         | .               | .                      | .                     | .                            | 11              | 0                      |
| Wadena        | 9500          | 98.6       | 94.4         | 92.1            | 19.0                   | 16.8                  | 1.02                         | 37              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 334

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

County\_Name=Wadena CO=80 PT=92 Property=Rural Vacant Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blueberry     | 0002          | 109.8      | 113.1        | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 335

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

County\_Name=Wadena CO=80 PT=93 Property=Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blueberry     | 0002          | 109.8      | 113.1        | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 336

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

County\_Name=Wadena CO=80 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blueberry     | 0002          | 109.8      | 113.1        | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 337

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

CO=80 County\_Name=Wadena

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.4       | 94.8         | 95.2            | 16.3                   | 18.1                  | 1.01                         | 112             | 0                      |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 85.4       | 84.4         | .               | .                      | .                     | .                            | 13              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 118.6      | 117.0        | .               | .                      | .                     | .                            | 10              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 97.1       | 94.5         | 93.6            | 17.1                   | 19.5                  | 1.01                         | 125             | 0                      |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 112.0      | 108.9        | 105.5           | 19.5                   | 17.9                  | 1.01                         | 35              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 112.0      | 108.9        | 105.5           | 19.5                   | 17.9                  | 1.01                         | 35              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 111.1      | 108.9        | 102.9           | 20.1                   | 19.2                  | 1.03                         | 39              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 338

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

County\_Name=Waseca CO=81 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Woodville     | 0012          | 92.5       | 91.9         | .               | .                      | .                     | .                            | 16              | 11                     |
| Janesville    | 0200          | 100.6      | 97.4         | 99.5            | 11.6                   | 14.2                  | 1.01                         | 33              | 33                     |
| New Richland  | 0400          | 90.5       | 93.2         | .               | .                      | .                     | .                            | 13              | 13                     |
| Waseca        | 0800          | 95.9       | 91.7         | 92.2            | 13.5                   | 14.1                  | 1.02                         | 96              | 96                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 339

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

County\_Name=Waseca CO=81 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Waseca        | 0800          | 119.1      | 108.1        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 340

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

County\_Name=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          | 92.5       | 91.9         | .               | .                      | .                     | .                            | 16              | 11                     |
| Janesville    | 0200          | 100.6      | 97.4         | 99.5            | 11.6                   | 14.2                  | 1.01                         | 33              | 33                     |
| New Richland  | 0400          | 90.5       | 93.2         | .               | .                      | .                     | .                            | 13              | 13                     |
| Waseca        | 0800          | 95.9       | 91.7         | 92.2            | 13.5                   | 14.1                  | 1.02                         | 96              | 96                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 341

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

County\_Name=Waseca CO=81 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Waseca        | 0800          | 119.1      | 108.1        | .               | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 342

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

CO=81 County\_Name=Waseca

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.8       | 93.1         | 92.9            | 12.3                   | 13.7                  | 1.02                         | 184             | 177                    |
| 06 | Commercial (with buildings)                                          | 116.1      | 108.1        | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.8       | 93.1         | 92.8            | 12.3                   | 13.7                  | 1.02                         | 186             | 177                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 94.0       | 83.7         | .               | .                      | .                     | .                            | 10              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 116.1      | 108.1        | .               | .                      | .                     | .                            | 8               | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 94.0       | 83.7         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 343

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

County\_Name=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          | 93.8       | 88.9         | .               | .                      | .                     | .                            | 13              | 13                     |
| Denmark              | 0004          | 98.3       | 100.2        | .               | .                      | .                     | .                            | 6               | 6                      |
| May                  | 0009          | 103.3      | 99.5         | .               | .                      | .                     | .                            | 21              | 21                     |
| Stillwater TWP       | 0014          | 102.3      | 103.5        | .               | .                      | .                     | .                            | 13              | 13                     |
| West Lakeland        | 0017          | 98.5       | 98.3         | .               | .                      | .                     | .                            | 22              | 22                     |
| Afton                | 0100          | 100.0      | 99.0         | .               | .                      | .                     | .                            | 26              | 26                     |
| Bayport              | 0200          | 100.4      | 99.6         | .               | .                      | .                     | .                            | 23              | 23                     |
| Birchwood            | 0300          | 99.8       | 99.9         | .               | .                      | .                     | .                            | 7               | 7                      |
| Scandia              | 0400          | 101.4      | 100.4        | .               | .                      | .                     | .                            | 26              | 26                     |
| Dellwood             | 0500          | 93.7       | 90.2         | .               | .                      | .                     | .                            | 10              | 10                     |
| Forest Lake          | 0600          | 97.9       | 96.5         | 95.9            | 10.3                   | 12.0                  | 1.02                         | 246             | 246                    |
| Hugo                 | 0700          | 95.9       | 95.6         | 95.0            | 6.4                    | 8.2                   | 1.01                         | 209             | 209                    |
| Lake Elmo            | 0800          | 97.4       | 93.4         | 96.1            | 10.6                   | 10.2                  | 1.00                         | 34              | 34                     |
| Mahtomedi            | 1000          | 103.0      | 101.2        | 100.1           | 10.7                   | 10.7                  | 1.03                         | 88              | 88                     |
| Marine-On-St. Croix  | 1100          | 109.2      | 109.9        | .               | .                      | .                     | .                            | 9               | 9                      |
| Newport              | 1200          | 91.2       | 88.8         | .               | .                      | .                     | .                            | 20              | 20                     |
| St. Paul Park        | 1300          | 95.9       | 94.6         | 95.2            | 6.6                    | 8.1                   | 1.01                         | 48              | 48                     |
| Stillwater           | 1500          | 96.6       | 96.2         | 94.2            | 8.3                    | 9.3                   | 1.01                         | 243             | 243                    |
| Willernie            | 1600          | 94.4       | 95.3         | .               | .                      | .                     | .                            | 8               | 8                      |
| Oak Park Heights     | 1700          | 99.9       | 97.7         | 97.5            | 12.6                   | 13.5                  | 1.01                         | 42              | 42                     |
| Lakeland             | 1900          | 98.0       | 99.2         | .               | .                      | .                     | .                            | 16              | 16                     |
| Lake St. Croix Beach | 2000          | 91.8       | 90.8         | .               | .                      | .                     | .                            | 8               | 8                      |
| Cottage Grove        | 2200          | 97.7       | 96.5         | 96.6            | 7.8                    | 8.7                   | 1.01                         | 382             | 382                    |
| Woodbury             | 2500          | 97.5       | 97.4         | 96.9            | 6.0                    | 7.0                   | 1.00                         | 894             | 894                    |
| Oakdale              | 2600          | 98.0       | 96.2         | 96.5            | 8.5                    | 9.8                   | 1.01                         | 286             | 286                    |
| Grant                | 2700          | 96.7       | 94.1         | .               | .                      | .                     | .                            | 28              | 28                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 344

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

County\_Name=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          | 93.8       | 88.9         | .               | .                      | .                     | .                            | 13              | 13                     |
| Denmark              | 0004          | 98.3       | 100.2        | .               | .                      | .                     | .                            | 6               | 6                      |
| May                  | 0009          | 103.0      | 99.1         | .               | .                      | .                     | .                            | 22              | 22                     |
| Stillwater TWP       | 0014          | 102.3      | 103.5        | .               | .                      | .                     | .                            | 13              | 13                     |
| West Lakeland        | 0017          | 98.5       | 98.3         | .               | .                      | .                     | .                            | 22              | 22                     |
| Afton                | 0100          | 100.0      | 99.0         | .               | .                      | .                     | .                            | 26              | 26                     |
| Bayport              | 0200          | 100.4      | 99.6         | .               | .                      | .                     | .                            | 23              | 23                     |
| Birchwood            | 0300          | 99.1       | 97.3         | .               | .                      | .                     | .                            | 8               | 8                      |
| Scandia              | 0400          | 102.2      | 100.6        | .               | .                      | .                     | .                            | 28              | 28                     |
| Dellwood             | 0500          | 93.7       | 90.2         | .               | .                      | .                     | .                            | 10              | 10                     |
| Forest Lake          | 0600          | 97.9       | 96.5         | 95.9            | 10.3                   | 12.0                  | 1.02                         | 246             | 246                    |
| Hugo                 | 0700          | 95.9       | 95.6         | 95.0            | 6.4                    | 8.2                   | 1.01                         | 209             | 209                    |
| Lake Elmo            | 0800          | 97.4       | 93.4         | 96.1            | 10.6                   | 10.2                  | 1.00                         | 34              | 34                     |
| Mahtomedi            | 1000          | 103.0      | 101.2        | 100.1           | 10.7                   | 10.7                  | 1.03                         | 88              | 88                     |
| Marine-On-St. Croix  | 1100          | 109.2      | 109.9        | .               | .                      | .                     | .                            | 9               | 9                      |
| Newport              | 1200          | 91.2       | 88.8         | .               | .                      | .                     | .                            | 20              | 20                     |
| St. Paul Park        | 1300          | 95.9       | 94.6         | 95.2            | 6.6                    | 8.1                   | 1.01                         | 48              | 48                     |
| Stillwater           | 1500          | 96.6       | 96.2         | 94.2            | 8.3                    | 9.3                   | 1.01                         | 243             | 243                    |
| Willernie            | 1600          | 94.4       | 95.3         | .               | .                      | .                     | .                            | 8               | 8                      |
| Oak Park Heights     | 1700          | 99.5       | 96.5         | 97.2            | 12.7                   | 13.6                  | 1.01                         | 43              | 43                     |
| Lakeland             | 1900          | 98.0       | 99.2         | .               | .                      | .                     | .                            | 16              | 16                     |
| Lake St. Croix Beach | 2000          | 91.8       | 90.8         | .               | .                      | .                     | .                            | 8               | 8                      |
| Cottage Grove        | 2200          | 97.7       | 96.5         | 96.6            | 7.8                    | 8.7                   | 1.01                         | 382             | 382                    |
| Woodbury             | 2500          | 97.5       | 97.4         | 96.9            | 6.0                    | 7.0                   | 1.00                         | 894             | 894                    |
| Oakdale              | 2600          | 98.0       | 96.2         | 96.5            | 8.5                    | 9.8                   | 1.01                         | 286             | 286                    |
| Grant                | 2700          | 96.7       | 94.1         | .               | .                      | .                     | .                            | 28              | 28                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 345

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

CO=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)                           | 97.7       | 96.8         | 96.1            | 8.0                    | 9.5                   | 1.01                         | 2,740           | 2,740                  |
| 02 | Apartment (4 or more units)                               | 89.7       | 96.0         | .               | .                      | .                     | .                            | 6               | 0                      |
| 06 | Commercial (with buildings)                               | 93.5       | 90.5         | .               | .                      | .                     | .                            | 21              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 97.7       | 96.8         | 96.1            | 8.0                    | 9.5                   | 1.01                         | 2,745           | 2,745                  |
| 94 | Commercial/Industrial Aggregation                         | 93.5       | 93.1         | .               | .                      | .                     | .                            | 26              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 346

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

County\_Name=Watonwan CO=83 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Madelia       | 0500          | 84.1       | 79.3         | .               | .                      | .                     | .                            | 14              | 0                      |
| St. James     | 0800          | 93.1       | 86.7         | 92.1            | 17.8                   | 19.4                  | 0.99                         | 33              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 347

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

County\_Name=Watonwan CO=83 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Madelia       | 0500          | 84.1       | 79.3         | .               | .                      | .                     | .                            | 14              | 0                      |
| St. James     | 0800          | 93.1       | 86.7         | 92.1            | 17.8                   | 19.4                  | 0.99                         | 33              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 348

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

CO=83 County\_Name=Watonwan

| PT | Property                                                  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|-----------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 94.4       | 92.6         | 92.2            | 21.0                   | 23.1                  | 1.01                         | 62              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 94.4       | 92.6         | 92.2            | 21.0                   | 23.1                  | 1.01                         | 62              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 349

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

County\_Name=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          | 89.8       | 88.6         | .               | .                      | .                     | .                            | 27              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 350

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

County\_Name=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          | 89.8       | 88.6         | .               | .                      | .                     | .                            | 27              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 351

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

CO=84 County\_Name=Wilkin

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 88.7       | 87.1         | 87.8            | 14.2                   | 17.7                  | 1.01                         | 44              | 17                     |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 88.7       | 87.1         | 87.8            | 14.2                   | 17.7                  | 1.01                         | 44              | 17                     |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 111.6      | 116.4        | .               | .                      | .                     | .                            | 8               | 8                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 111.6      | 116.4        | .               | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 352

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

County\_Name=Winona CO=85 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Homer         | 0006          | 96.4       | 94.8         | .               | .                      | .                     | .                            | 6               | 6                      |
| Wilson        | 0018          | 103.5      | 103.8        | .               | .                      | .                     | .                            | 6               | 6                      |
| Goodview      | 0500          | 95.3       | 94.1         | 95.1            | 7.7                    | 9.6                   | 1.00                         | 44              | 44                     |
| Lewiston      | 0700          | 102.9      | 96.6         | .               | .                      | .                     | .                            | 17              | 17                     |
| Rollingstone  | 0900          | 101.5      | 100.9        | .               | .                      | .                     | .                            | 12              | 12                     |
| St. Charles   | 1000          | 93.6       | 94.1         | 94.5            | 9.0                    | 11.3                  | 0.99                         | 42              | 42                     |
| Stockton      | 1100          | 107.9      | 104.1        | .               | .                      | .                     | .                            | 11              | 11                     |
| Winona        | 1300          | 98.8       | 97.2         | 96.4            | 11.8                   | 16.5                  | 1.01                         | 238             | 238                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 353

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

County\_Name=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          | 97.1       | 95.6         | .               | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 354

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

County\_Name=Winona CO=85 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Homer         | 0006          | 96.4       | 94.8         | .               | .                      | .                     | .                            | 6               | 6                      |
| Wilson        | 0018          | 103.5      | 103.8        | .               | .                      | .                     | .                            | 6               | 6                      |
| Goodview      | 0500          | 95.3       | 94.1         | 95.1            | 7.7                    | 9.6                   | 1.00                         | 44              | 44                     |
| Lewiston      | 0700          | 102.9      | 96.6         | .               | .                      | .                     | .                            | 17              | 17                     |
| Rollingstone  | 0900          | 101.5      | 100.9        | .               | .                      | .                     | .                            | 12              | 12                     |
| St. Charles   | 1000          | 93.6       | 94.1         | 94.5            | 9.0                    | 11.3                  | 0.99                         | 42              | 42                     |
| Stockton      | 1100          | 107.9      | 104.1        | .               | .                      | .                     | .                            | 11              | 11                     |
| Winona        | 1300          | 98.8       | 97.2         | 96.4            | 11.8                   | 16.5                  | 1.01                         | 238             | 238                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 355

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

County\_Name=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          | 97.0       | 95.8         | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 356

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

CO=85 County\_Name=Winona

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 98.1       | 96.9         | 96.5            | 11.0                   | 14.7                  | 1.01                         | 407             | 407                    |
| 06 | Commercial (with buildings)                                          | 91.9       | 94.2         | .               | .                      | .                     | .                            | 14              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 98.1       | 96.9         | 96.5            | 11.0                   | 14.7                  | 1.01                         | 407             | 407                    |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 97.4       | 95.7         | .               | .                      | .                     | .                            | 13              | 13                     |
| 94 | Commercial/Industrial Aggregation                                    | 92.2       | 94.6         | .               | .                      | .                     | .                            | 15              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 97.4       | 95.7         | .               | .                      | .                     | .                            | 20              | 20                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 357

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

County\_Name=Wright CO=86 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Buffalo TWP    | 0002          | 100.3      | 101.5        | .               | .                      | .                     | .                            | 7               | 7                      |
| Cokato TWP     | 0005          | 99.7       | 98.8         | .               | .                      | .                     | .                            | 11              | 11                     |
| Corinna        | 0006          | 96.1       | 98.8         | 94.8            | 7.0                    | 9.3                   | 1.01                         | 32              | 32                     |
| Franklin       | 0008          | 98.3       | 98.9         | .               | .                      | .                     | .                            | 22              | 22                     |
| Maple Lake TWP | 0010          | 93.9       | 91.8         | .               | .                      | .                     | .                            | 12              | 12                     |
| Marysville     | 0011          | 86.8       | 87.2         | .               | .                      | .                     | .                            | 6               | 6                      |
| Monticello TWP | 0013          | 93.6       | 91.6         | .               | .                      | .                     | .                            | 20              | 20                     |
| Rockford TWP   | 0015          | 88.2       | 85.3         | .               | .                      | .                     | .                            | 19              | 19                     |
| Silver Creek   | 0016          | 99.2       | 98.1         | .               | .                      | .                     | .                            | 15              | 15                     |
| Southside      | 0017          | 88.7       | 94.2         | .               | .                      | .                     | .                            | 7               | 7                      |
| Albertville    | 0100          | 93.6       | 93.0         | 93.8            | 5.7                    | 6.6                   | 1.00                         | 112             | 112                    |
| Annandale      | 0200          | 98.5       | 98.8         | 97.9            | 9.3                    | 10.8                  | 1.00                         | 39              | 39                     |
| Buffalo        | 0300          | 94.0       | 94.1         | 93.7            | 6.1                    | 7.4                   | 1.00                         | 166             | 166                    |
| Cokato         | 0500          | 99.8       | 97.0         | 98.6            | 11.3                   | 11.5                  | 1.00                         | 32              | 32                     |
| Delano         | 0600          | 93.9       | 95.8         | 94.3            | 6.8                    | 6.1                   | 1.00                         | 61              | 61                     |
| Maple Lake     | 1100          | 95.4       | 95.9         | .               | .                      | .                     | .                            | 21              | 21                     |
| Monticello     | 1200          | 92.4       | 92.6         | 91.9            | 6.7                    | 8.4                   | 1.00                         | 131             | 131                    |
| Montrose       | 1300          | 94.1       | 94.0         | 93.9            | 5.4                    | 6.7                   | 1.00                         | 50              | 50                     |
| St. Michael    | 1600          | 95.4       | 95.6         | 95.1            | 6.7                    | 8.1                   | 1.00                         | 204             | 204                    |
| Waverly        | 1800          | 99.4       | 96.1         | 98.9            | .                      | .                     | .                            | 30              | 30                     |
| Otsego         | 1900          | 95.6       | 95.5         | 95.4            | 6.5                    | 8.0                   | 1.00                         | 255             | 255                    |
| Clearwater     | 7200          | 100.5      | 102.0        | .               | .                      | .                     | .                            | 21              | 21                     |
| Hanover        | 7400          | 94.0       | 93.9         | 93.5            | 5.3                    | 7.3                   | 1.01                         | 36              | 36                     |
| Rockford       | 8300          | 95.0       | 95.2         | 94.2            | 5.9                    | 7.9                   | 1.01                         | 48              | 48                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2015 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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16:30 Tuesday, July 5, 2016 358

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

County\_Name=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          | 90.7       | 90.2         | .               | .                      | .                     | .                            | 19              | 19                     |
| Maple Lake TWP | 0010          | 97.0       | 94.3         | .               | .                      | .                     | .                            | 7               | 7                      |
| Southside      | 0017          | 95.1       | 90.0         | .               | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 359

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

County\_Name=Wright CO=86 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Buffalo TWP    | 0002          | 100.3      | 101.5        | .               | .                      | .                     | .                            | 7               | 7                      |
| Clearwater TWP | 0004          | 100.3      | 99.2         | .               | .                      | .                     | .                            | 8               | 8                      |
| Cokato TWP     | 0005          | 101.0      | 99.8         | .               | .                      | .                     | .                            | 12              | 12                     |
| Corinna        | 0006          | 94.1       | 95.8         | 93.7            | 9.0                    | 9.4                   | 1.01                         | 51              | 51                     |
| Franklin       | 0008          | 97.9       | 98.5         | .               | .                      | .                     | .                            | 23              | 23                     |
| French Lake    | 0009          | 102.3      | 90.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Maple Lake TWP | 0010          | 95.0       | 92.4         | .               | .                      | .                     | .                            | 19              | 19                     |
| Marysville     | 0011          | 86.8       | 87.2         | .               | .                      | .                     | .                            | 6               | 6                      |
| Monticello TWP | 0013          | 93.6       | 91.6         | .               | .                      | .                     | .                            | 20              | 20                     |
| Rockford TWP   | 0015          | 88.2       | 85.3         | .               | .                      | .                     | .                            | 19              | 19                     |
| Silver Creek   | 0016          | 100.0      | 98.1         | .               | .                      | .                     | .                            | 17              | 17                     |
| Southside      | 0017          | 92.3       | 91.6         | .               | .                      | .                     | .                            | 16              | 16                     |
| Stockholm      | 0018          | 93.7       | 90.6         | .               | .                      | .                     | .                            | 6               | 6                      |
| Victor         | 0019          | 93.7       | 86.0         | .               | .                      | .                     | .                            | 7               | 7                      |
| Albertville    | 0100          | 93.6       | 93.0         | 93.8            | 5.7                    | 6.6                   | 1.00                         | 112             | 112                    |
| Annandale      | 0200          | 98.2       | 98.7         | 97.6            | 9.4                    | 10.8                  | 1.00                         | 40              | 40                     |
| Buffalo        | 0300          | 93.9       | 94.1         | 93.6            | 6.3                    | 7.5                   | 1.00                         | 168             | 168                    |
| Cokato         | 0500          | 99.8       | 97.0         | 98.6            | 11.3                   | 11.5                  | 1.00                         | 32              | 32                     |
| Delano         | 0600          | 93.9       | 95.8         | 94.3            | 6.8                    | 6.1                   | 1.00                         | 61              | 61                     |
| Howard Lake    | 1000          | 92.5       | 95.8         | .               | .                      | .                     | .                            | 7               | 7                      |
| Maple Lake     | 1100          | 95.4       | 95.9         | .               | .                      | .                     | .                            | 21              | 21                     |
| Monticello     | 1200          | 92.4       | 92.6         | 91.9            | 6.7                    | 8.4                   | 1.00                         | 131             | 131                    |
| Montrose       | 1300          | 94.1       | 94.0         | 93.9            | 5.4                    | 6.7                   | 1.00                         | 50              | 50                     |
| St. Michael    | 1600          | 95.4       | 95.6         | 95.1            | 6.7                    | 8.1                   | 1.00                         | 204             | 204                    |
| Waverly        | 1800          | 99.4       | 96.1         | 98.9            | .                      | .                     | .                            | 30              | 30                     |
| Otsego         | 1900          | 95.6       | 95.5         | 95.4            | 6.5                    | 8.0                   | 1.00                         | 255             | 255                    |
| Clearwater     | 7200          | 100.5      | 102.0        | .               | .                      | .                     | .                            | 21              | 21                     |
| Hanover        | 7400          | 94.0       | 93.9         | 93.5            | 5.3                    | 7.3                   | 1.01                         | 36              | 36                     |
| Rockford       | 8300          | 95.0       | 95.2         | 94.2            | 5.9                    | 7.9                   | 1.01                         | 48              | 48                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 360

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

County\_Name=Wright CO=86 PT=95 Property=Agriculture Improved and Unimproved (34.5 or more acres) Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Franklin      | 0008          | 95.1       | 95.2         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 361

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

CO=86 County\_Name=Wright

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 95.1       | 94.9         | 94.8            | 7.2                    | 8.5                   | 1.00                         | 1,395           | 1,395                  |
| 03 | Non-Commercial Seasonal Recreational Residential (with buildings)    | 93.3       | 90.8         | 90.7            | 14.3                   | 15.0                  | 1.03                         | 57              | 57                     |
| 06 | Commercial (with buildings)                                          | 97.2       | 94.8         | .               | .                      | .                     | .                            | 12              | 0                      |
| 90 | Agricultural Bare Land (less than 34.5 acres) Aggregation            | 68.9       | 61.2         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 95.0       | 94.8         | 94.6            | 7.5                    | 8.8                   | 1.00                         | 1,452           | 1,452                  |
| 92 | Rural Vacant Land (34.5 or more acres) Aggregation                   | 90.6       | 97.0         | .               | .                      | .                     | .                            | 8               | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 92.8       | 95.2         | .               | .                      | .                     | .                            | 13              | 0                      |
| 94 | Commercial/Industrial Aggregation                                    | 97.1       | 96.3         | .               | .                      | .                     | .                            | 13              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 97.5       | 98.8         | .               | .                      | .                     | .                            | 25              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 362

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

County\_Name=Yellow Medicine CO=87 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Canby         | 0200          | 110.2      | 108.9        | .               | .                      | .                     | .                            | 11              | 0                      |
| Clarkfield    | 0300          | 108.1      | 102.3        | .               | .                      | .                     | .                            | 8               | 0                      |
| Granite Falls | 7000          | 100.4      | 95.7         | .               | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 363

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

County\_Name=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          | 110.2      | 108.9        | .               | .                      | .                     | .                            | 11              | 0                      |
| Clarkfield    | 0300          | 108.1      | 102.3        | .               | .                      | .                     | .                            | 8               | 0                      |
| Granite Falls | 7000          | 100.4      | 95.7         | .               | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 **364**

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

CO=87 County\_Name=Yellow Medicine

| PT | Property                                                             | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|----------------------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                                      | 100.4      | 97.7         | 95.6            | 17.7                   | 20.8                  | 1.05                         | 53              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation            | 100.4      | 97.7         | 95.6            | 17.7                   | 20.8                  | 1.05                         | 53              | 0                      |
| 93 | Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation | 105.0      | 100.6        | .               | .                      | .                     | .                            | 10              | 0                      |
| 95 | Agriculture Improved and Unimproved (34.5 or more acres) Aggregation | 105.0      | 100.6        | .               | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 365

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

County\_Name=Minneapolis CO=88 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Minneapolis   | 8800          | 95.5       | 94.2         | 93.2            | 12.0                   | 13.7                  | 1.01                         | 4,021           | 4,018                  |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 366

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

County\_Name=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          | 96.5       | 95.4         | 83.6            | 14.8                   | 17.9                  | 1.15                         | 61              | 61                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 367

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

County\_Name=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          | 94.3       | 93.8         | 79.8            | 19.1                   | 23.7                  | 1.17                         | 65              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 368

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

County\_Name=Minneapolis CO=88 PT=07 Property=Industrial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Minneapolis   | 8800          | 82.7       | 90.1         | .               | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=Minneapolis CO=88 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Minneapolis   | 8800          | 95.5       | 94.2         | 93.2            | 12.0                   | 13.7                  | 1.01                         | 4,021           | 4,018                  |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

CO=88 County\_Name=Minneapolis

| PT | Property                                                  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|-----------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 95.5       | 94.2         | 93.2            | 12.0                   | 13.7                  | 1.01                         | 4,021           | 4,018                  |
| 02 | Apartment (4 or more units)                               | 96.5       | 95.4         | 83.6            | 14.8                   | 17.9                  | 1.15                         | 61              | 61                     |
| 06 | Commercial (with buildings)                               | 94.3       | 93.8         | 79.8            | 19.1                   | 23.7                  | 1.17                         | 65              | 0                      |
| 07 | Industrial (with buildings)                               | 82.7       | 90.1         | .               | .                      | .                     | .                            | 8               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 95.5       | 94.2         | 93.2            | 12.0                   | 13.7                  | 1.01                         | 4,021           | 4,018                  |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 371

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

County\_Name=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          | 95.8       | 94.9         | 95.2            | 12.1                   | 14.3                  | 1.00                         | 2,256           | 2,256                  |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=St. Paul CO=89 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Paul      | 8900          | 91.5       | 90.0         | 87.9            | 19.8                   | 21.7                  | 1.02                         | 41              | 41                     |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 373

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

County\_Name=St. Paul CO=89 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Paul      | 8900          | 90.2       | 88.7         | .               | .                      | .                     | .                            | 29              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 374

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

County\_Name=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          | 101.1      | 94.8         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 375

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

County\_Name=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          | 95.8       | 94.9         | 95.2            | 12.1                   | 14.3                  | 1.00                         | 2,256           | 2,256                  |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2015 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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16:30 Tuesday, July 5, 2016 376

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

CO=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)                           | 95.8       | 94.9         | 95.2            | 12.1                   | 14.3                  | 1.00                         | 2,256           | 2,256                  |
| 02 | Apartment (4 or more units)                               | 91.5       | 90.0         | 87.9            | 19.8                   | 21.7                  | 1.02                         | 41              | 41                     |
| 06 | Commercial (with buildings)                               | 90.2       | 88.7         | .               | .                      | .                     | .                            | 29              | 0                      |
| 07 | Industrial (with buildings)                               | 101.1      | 94.8         | .               | .                      | .                     | .                            | 7               | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 95.8       | 94.9         | 95.2            | 12.1                   | 14.3                  | 1.00                         | 2,256           | 2,256                  |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 377

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

County\_Name=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          | 96.8       | 93.5         | 92.9            | 14.1                   | 14.2                  | 1.02                         | 882             | 868                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 378

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

County\_Name=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          | 103.3      | 97.4         | .               | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2015 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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16:30 Tuesday, July 5, 2016 379

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

County\_Name=Duluth CO=90 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Duluth        | 9000          | 107.3      | 85.1         | .               | .                      | .                     | .                            | 20              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

**2015 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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16:30 Tuesday, July 5, 2016 **380**

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

County\_Name=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          | 96.8       | 93.5         | 92.9            | 14.1                   | 14.2                  | 1.02                         | 883             | 869                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 381

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

County\_Name=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          | 106.3      | 87.1         | .               | .                      | .                     | .                            | 21              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 **382**

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

CO=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)                           | 96.8       | 93.5         | 92.9            | 14.1                   | 14.2                  | 1.02                         | 882             | 868                    |
| 02 | Apartment (4 or more units)                               | 103.3      | 97.4         | .               | .                      | .                     | .                            | 7               | 0                      |
| 06 | Commercial (with buildings)                               | 107.3      | 85.1         | .               | .                      | .                     | .                            | 20              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 96.8       | 93.5         | 92.9            | 14.1                   | 14.2                  | 1.02                         | 883             | 869                    |
| 94 | Commercial/Industrial Aggregation                         | 106.3      | 87.1         | .               | .                      | .                     | .                            | 21              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

16:30 Tuesday, July 5, 2016 **383**

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

County\_Name=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          | 92.4       | 92.1         | 91.7            | 9.0                    | 11.9                  | 1.00                         | 1,906           | 1,906                  |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Rochester CO=91 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rochester     | 0800          | 87.1       | 83.2         | .               | .                      | .                     | .                            | 17              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

County\_Name=Rochester CO=91 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rochester     | 0800          | 87.6       | 90.1         | 77.5            | 18.9                   | 23.5                  | 1.13                         | 40              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Rochester     | 0800          | 92.4       | 92.1         | 91.7            | 9.0                    | 11.9                  | 1.00                         | 1,906           | 1,906                  |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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source: RUNDATA.RATIO\_TXCT created FINAL**

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

CO=91 County\_Name=Rochester

| PT | Property                                                  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|-----------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 92.4       | 92.1         | 91.7            | 9.0                    | 11.9                  | 1.00                         | 1,906           | 1,906                  |
| 02 | Apartment (4 or more units)                               | 87.1       | 83.2         | .               | .                      | .                     | .                            | 17              | 0                      |
| 06 | Commercial (with buildings)                               | 87.6       | 90.1         | 77.5            | 18.9                   | 23.5                  | 1.13                         | 40              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 92.4       | 92.1         | 91.7            | 9.0                    | 11.9                  | 1.00                         | 1,906           | 1,906                  |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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**2015 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

County\_Name=St. Cloud CO=92 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Cloud     | 9200          | 94.1       | 93.4         | 92.3            | 8.7                    | 9.9                   | 1.01                         | 565             | 565                    |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=St. Cloud CO=92 PT=02 Property=Apartment (4 or more units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Cloud     | 9200          | 94.1       | 92.8         | .               | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
\* Indicate calculations were done without extreme ratios  
source: RUNDATA.RATIO\_TXCT created FINAL**

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

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

County\_Name=St. Cloud CO=92 PT=06 Property=Commercial (with buildings)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Cloud     | 9200          | 97.1       | 95.9         | .               | .                      | .                     | .                            | 15              | 0                      |

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

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

County\_Name=St. Cloud CO=92 PT=91 Property=Seasonal Recreational Residential/Residential Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Cloud     | 9200          | 94.1       | 93.4         | 92.3            | 8.7                    | 9.9                   | 1.01                         | 565             | 565                    |

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

County\_Name=St. Cloud CO=92 PT=94 Property=Commercial/Industrial Aggregation

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| St. Cloud     | 9200          | 95.8       | 94.6         | .               | .                      | .                     | .                            | 16              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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**2015 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2015 EMV/the sales price backward adjusted to Jan 2, 2015  
Ratios reported only for jurisdictions with 6 sales or more**

CO=92 County\_Name=St. Cloud

| PT | Property                                                  | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|-----------------------------------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units)                           | 94.1       | 93.4         | 92.3            | 8.7                    | 9.9                   | 1.01                         | 565             | 565                    |
| 02 | Apartment (4 or more units)                               | 94.1       | 92.8         | .               | .                      | .                     | .                            | 14              | 0                      |
| 06 | Commercial (with buildings)                               | 97.1       | 95.9         | .               | .                      | .                     | .                            | 15              | 0                      |
| 91 | Seasonal Recreational Residential/Residential Aggregation | 94.1       | 93.4         | 92.3            | 8.7                    | 9.9                   | 1.01                         | 565             | 565                    |
| 94 | Commercial/Industrial Aggregation                         | 95.8       | 94.6         | .               | .                      | .                     | .                            | 16              | 0                      |

**All sales adjusted for time and terms  
Based on sales from January 2015 through September 2015  
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