

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

county_nme=Aitkin co=01 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Farm Island	0008	88.1	86.4	86.2	.	.	.	11	11
Glen	0010	88.6	88.6	87.3	.	.	.	10	10
Hazelton	0012	96.8	94.7	93.2	.	.	.	12	12
Lakeside	0017	93.7	85.3	93.6	.	.	.	6	6
Nordland	0025	98.9	98.6	97.3	.	.	.	14	14
Shamrock	0030	101.3	99.5	95.5	.	.	.	22	7
Aitkin	0100	108.2	98.1	100.5	.	.	.	26	26

All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
*** Indicates calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created FINAL

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**City and Township Ratios by Property Type
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county_nme=Aitkin co=01 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Farm Island	0008	92.0	86.8	86.9	.	.	.	11	11
Fleming	0009	104.7	98.6	99.7	.	.	.	10	10
Glen	0010	85.3	83.7	85.2	.	.	.	7	7
Hazelton	0012	103.9	98.2	100.8	.	.	.	23	23
Lakeside	0017	101.2	93.9	95.2	.	.	.	19	19
Nordland	0025	80.3	80.6	78.2	.	.	.	13	13
Shamrock	0030	102.9	98.6	96.0	14.6	19.4	1.03	46	15
Waukenabo	0036	95.6	97.2	100.6	.	.	.	9	9

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**City and Township Ratios by Property Type
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017
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county_nme=Aitkin co=01 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Farm Island	0008	90.0	86.6	86.5	.	.	.	22	22
Fleming	0009	101.7	92.2	96.3	.	.	.	13	13
Glen	0010	87.2	86.4	86.6	.	.	.	17	17
Hazelton	0012	101.5	98.1	97.7	9.8	14.8	1.02	35	35
Lakeside	0017	99.4	91.9	94.8	.	.	.	25	25
Nordland	0025	89.9	89.5	89.3	.	.	.	27	27
Shamrock	0030	102.4	99.5	95.8	14.2	19.0	1.04	68	22
Waukenabo	0036	95.9	97.7	100.2	.	.	.	10	10
Aitkin	0100	108.2	98.1	100.5	.	.	.	26	26
Hill City	0700	88.3	87.0	86.5	.	.	.	9	9

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**Countywide Ratios by Property Type
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co=01 county_nme=Aitkin

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.3	93.2	93.4	12.8	17.3	1.02	154	134
03	Non-Commercial SRR	99.5	95.0	94.3	16.7	21.0	1.03	176	144
90	Ag/RVL bare < 34.5 acres	117.0	99.0	102.2	.	.	.	26	0
91	Residential/SRR	98.9	93.7	93.8	15.0	19.4	1.03	330	278
92	RVL bare > 34.5	98.3	95.7	94.3	14.2	17.6	1.02	44	0
93	Ag/RVL bare > 34.5 acres	98.1	95.6	94.2	14.1	17.4	1.02	45	0
94	Commercial/Industrial	126.6	90.4	86.4	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	96.9	93.1	92.5	13.4	16.7	1.03	59	0

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**City and Township Ratios by Property Type
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county_nme=Anoka co=02 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Linwood	0010	89.8	90.2	88.6	10.0	14.1	1.01	60	60
Anoka	0100	97.2	94.4	95.1	6.7	8.6	1.00	188	188
Andover	0300	94.8	94.4	94.7	6.6	8.3	1.00	378	378
Centerville	0400	95.5	93.4	92.9	6.6	8.5	1.01	59	59
Columbia Heights	0500	93.6	92.7	92.7	8.3	10.6	1.01	212	212
Circle Pines	0600	93.4	93.7	92.9	5.6	7.0	1.00	61	61
Nowthen	0700	89.6	92.1	95.7	.	.	.	25	25
Fridley	0800	94.3	92.5	92.7	6.8	8.3	1.00	281	281
Lexington	0900	90.1	86.8	89.7	.	.	.	13	13
Coon Rapids	1000	94.3	93.1	94.2	5.8	7.3	1.00	694	694
Ramsey	1200	94.6	94.0	94.7	5.5	6.9	1.00	368	368
Lino Lakes	1300	94.5	94.0	94.7	5.9	7.4	1.00	188	188
East Bethel	1400	100.0	95.9	95.6	7.7	10.2	1.00	107	107
St. Francis	1600	97.7	94.2	95.1	6.5	8.4	1.01	150	150
Ham Lake	1700	94.2	93.5	94.2	7.0	9.1	1.00	131	131
Oak Grove	1800	96.2	95.4	96.1	6.4	7.8	1.00	80	80
Columbus	1900	94.9	94.4	94.4	7.2	9.1	1.00	48	48
Blaine	6200	94.6	93.9	94.5	5.8	7.3	1.00	849	849
Spring Lake Park	8700	90.9	90.5	90.1	6.6	8.0	1.01	69	69

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county_nme=Anoka co=02 PT=02 PT_Description=Apartments

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

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county_nme=Anoka co=02 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blaine	6200	99.6	103.6	85.4	.	.	.	6	6

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county_nme=Anoka co=02 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Linwood	0010	89.7	90.1	88.6	10.0	14.0	1.01	61	61
Anoka	0100	97.2	94.4	95.1	6.7	8.6	1.00	188	188
Andover	0300	94.8	94.4	94.7	6.6	8.3	1.00	378	378
Centerville	0400	95.5	93.4	92.9	6.6	8.5	1.01	59	59
Columbia Heights	0500	93.6	92.7	92.7	8.3	10.6	1.01	212	212
Circle Pines	0600	93.4	93.7	92.9	5.6	7.0	1.00	61	61
Nowthen	0700	89.6	92.1	95.7	.	.	.	25	25
Fridley	0800	94.3	92.5	92.7	6.8	8.3	1.00	281	281
Lexington	0900	90.1	86.8	89.7	.	.	.	13	13
Coon Rapids	1000	94.3	93.1	94.2	5.8	7.3	1.00	694	694
Ramsey	1200	94.6	94.0	94.7	5.5	6.9	1.00	368	368
Lino Lakes	1300	94.5	94.0	94.7	5.9	7.4	1.00	188	188
East Bethel	1400	100.0	95.9	95.6	7.7	10.2	1.00	107	107
St. Francis	1600	97.7	94.2	95.1	6.5	8.4	1.01	150	150
Ham Lake	1700	94.2	93.5	94.2	7.0	9.1	1.00	131	131
Oak Grove	1800	96.2	95.4	96.1	6.4	7.8	1.00	80	80
Columbus	1900	94.9	94.4	94.4	7.2	9.1	1.00	48	48
Blaine	6200	94.6	93.9	94.5	5.8	7.3	1.00	849	849
Spring Lake Park	8700	90.9	90.5	90.1	6.6	8.0	1.01	69	69

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**City and Township Ratios by Property Type
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county_nme=Anoka co=02 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fridley	0800	88.1	92.7	84.5	.	.	.	6	6
Ramsey	1200	99.0	98.2	104.0	.	.	.	6	6
Blaine	6200	98.4	98.3	86.7	.	.	.	7	7

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**Countywide Ratios by Property Type
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co=02 county_nme=Anoka

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.7	93.7	94.2	6.4	8.2	1.00	3,968	3,968
02	Apartments	87.2	85.8	88.0	.	.	.	21	21
06	Commercial	92.9	95.3	74.6	.	.	.	25	25
07	Industrial	87.8	87.0	88.9	.	.	.	25	25
91	Residential/SRR	94.7	93.7	94.2	6.4	8.2	1.00	3,969	3,969

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**City and Township Ratios by Property Type
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county_nme=Becker co=03 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Burlington	0003	92.4	90.2	90.2	.	.	.	13	13
Cormorant	0006	92.0	88.7	89.5	.	.	.	13	13
Detroit	0008	92.7	92.7	93.7	.	.	.	21	21
Erie	0009	100.3	95.5	104.0	.	.	.	12	12
Height Of Land	0014	97.8	90.7	94.9	.	.	.	6	6
Lake Eunice	0016	87.0	84.3	88.5	.	.	.	12	12
Lake View	0018	94.4	92.5	92.0	.	.	.	16	16
Osage	0020	95.5	98.9	94.4	.	.	.	13	13
Richwood	0023	70.7	68.6	71.0	.	.	.	8	8
Detroit Lakes	0300	98.1	98.4	96.7	11.1	13.9	1.01	152	152
Frazee	0400	141.8	110.8	109.2	.	.	.	18	18
Lake Park	0500	106.5	91.4	90.3	.	.	.	9	9

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**City and Township Ratios by Property Type
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county_nme=Becker co=03 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cormorant	0006	101.9	99.6	102.3	.	.	.	12	12
Detroit	0008	93.8	89.7	91.8	.	.	.	9	9
Lake Eunice	0016	90.6	85.4	86.4	.	.	.	17	17
Lake View	0018	92.8	94.4	93.1	.	.	.	12	12
Detroit Lakes	0300	94.1	94.5	94.7	.	.	.	18	18

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**City and Township Ratios by Property Type
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county_nme=Becker co=03 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Detroit Lakes	0300	89.3	87.1	86.8	.	.	.	13	0

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**City and Township Ratios by Property Type
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county_nme=Becker co=03 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Burlington	0003	92.5	92.3	90.4	.	.	.	14	14
Cormorant	0006	96.7	96.6	94.4	.	.	.	25	25
Detroit	0008	93.1	89.9	93.3	9.9	12.2	1.00	30	30
Erie	0009	96.0	92.8	99.9	.	.	.	17	17
Height Of Land	0014	92.3	86.8	92.2	.	.	.	9	9
Holmesville	0015	95.3	94.8	99.9	.	.	.	6	6
Lake Eunice	0016	89.1	85.4	87.3	.	.	.	29	29
Lake View	0018	93.7	92.8	92.5	.	.	.	28	28
Osage	0020	94.5	96.2	93.5	.	.	.	14	14
Richwood	0023	70.7	68.6	71.0	.	.	.	8	8
Shell Lake	0027	99.8	96.7	96.9	.	.	.	7	7
Eagle View	0037	101.8	101.6	102.4	.	.	.	8	8
Detroit Lakes	0300	97.7	97.9	96.4	10.9	13.9	1.01	170	170
Frazee	0400	141.8	110.8	109.2	.	.	.	18	18
Lake Park	0500	106.5	91.4	90.3	.	.	.	9	9

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**City and Township Ratios by Property Type
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county_nme=Becker co=03 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Detroit Lakes	0300	90.1	88.7	89.0	.	.	.	14	0

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co=03 county_nme=Becker

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.3	94.6	94.4	12.9	15.9	1.01	347	347
03	Non-Commercial SRR	96.4	94.9	94.7	10.9	14.2	1.01	103	103
06	Commercial	87.8	87.1	86.4	.	.	.	20	0
90	Ag/RVL bare < 34.5 acres	245.4	83.3	79.3	.	.	.	14	0
91	Residential/SRR	97.8	94.8	94.5	12.5	15.6	1.01	450	450
92	RVL bare > 34.5	88.5	79.5	91.0	.	.	.	21	0
93	Ag/RVL bare > 34.5 acres	92.4	86.9	96.1	.	.	.	28	0
94	Commercial/Industrial	88.4	87.1	88.3	.	.	.	21	0
95	Ag/RVL improved > 34.5 acres	95.6	87.2	95.8	23.0	29.2	1.01	41	0

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**City and Township Ratios by Property Type
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county_nme=Beltrami co=04 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bemidji TWP	0003	93.6	91.9	92.7	8.7	10.3	1.01	33	33
Eckles	0010	93.2	95.1	95.4	.	.	.	24	24
Frohn	0011	94.8	95.4	96.0	.	.	.	16	10
Grant Valley	0012	95.1	94.4	90.9	.	.	.	30	30
Liberty	0022	93.6	88.3	93.2	.	.	.	6	3
Northern	0027	93.4	91.2	91.6	12.1	16.1	1.02	53	49
Port Hope	0029	90.2	81.4	82.0	.	.	.	6	4
Turtle Lake	0040	94.4	93.6	98.6	.	.	.	11	4
Turtle River TWP	0041	107.4	98.7	101.8	.	.	.	9	6
Bemidji	0100	98.0	95.7	97.9	12.6	15.7	1.00	159	152
Blackduck	0200	97.1	94.0	95.4	.	.	.	10	10

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county_nme=Beltrami co=04 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Waskish	0043	126.6	100.6	109.5	.	.	.	9	4

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county_nme=Beltrami co=04 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bemidji	0100	92.3	84.8	82.6	.	.	.	9	0

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

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

county_nme=Beltrami co=04 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bemidji TWP	0003	93.3	91.2	92.6	8.8	10.3	1.01	34	33
Eckles	0010	92.9	94.9	95.0	.	.	.	25	25
Frohn	0011	95.7	97.2	96.6	.	.	.	17	10
Grant Valley	0012	95.1	94.4	90.9	.	.	.	30	30
Hines	0015	98.9	94.0	90.0	.	.	.	8	4
Liberty	0022	100.3	95.6	102.4	.	.	.	8	3
Northern	0027	92.8	91.0	90.3	12.5	16.8	1.03	54	49
Port Hope	0029	93.4	85.6	83.6	.	.	.	7	4
Ten Lake	0039	96.8	102.5	93.2	.	.	.	8	1
Turtle Lake	0040	93.6	93.6	97.4	.	.	.	13	4
Turtle River TWP	0041	109.6	105.3	103.5	.	.	.	12	8
Waskish	0043	126.6	100.6	109.5	.	.	.	9	4
Bemidji	0100	97.9	95.5	97.7	12.6	15.7	1.00	160	153
Blackduck	0200	97.1	94.0	95.4	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Beltrami co=04 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bemidji	0100	92.3	84.8	82.6	.	.	.	9	0

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

co=04 county_nme=Beltrami

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.2	94.2	94.9	11.9	15.1	1.01	393	350
03	Non-Commercial SRR	104.4	101.1	100.2	15.2	20.0	1.00	46	12
06	Commercial	92.3	84.8	82.6	.	.	.	9	0
90	Ag/RVL bare < 34.5 acres	101.1	97.5	92.4	.	.	.	6	0
91	Residential/SRR	97.9	94.8	95.6	12.4	15.7	1.00	439	362
92	RVL bare > 34.5	80.8	84.6	77.8	.	.	.	13	0
93	Ag/RVL bare > 34.5 acres	83.9	87.1	82.8	.	.	.	18	0
94	Commercial/Industrial	92.3	84.8	82.6	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	87.7	88.1	83.7	.	.	.	25	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
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source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Benton co=05 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Gilmanton	0002	87.4	85.1	87.2	.	.	.	7	7
Minden	0009	96.5	87.6	97.7	.	.	.	9	9
St. George	0010	93.4	94.3	94.0	.	.	.	6	6
Sauk Rapids TWP	0011	86.8	91.6	86.9	.	.	.	9	9
Watab	0012	93.3	93.5	93.3	9.8	13.0	1.00	33	33
Foley	0200	87.3	88.1	87.9	7.4	10.6	0.99	42	42
Rice	0600	91.4	90.6	91.3	4.8	6.6	1.01	43	43
Sauk Rapids	0900	91.7	91.2	91.8	6.5	8.3	1.00	162	157
Sartell	8600	92.3	91.3	93.0	.	.	.	14	14
St. Cloud	9200	89.3	87.2	86.9	7.7	9.3	1.01	34	34

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Benton co=05 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Gilmanton	0002	87.4	85.1	87.2	.	.	.	7	7
Minden	0009	96.5	87.6	97.7	.	.	.	9	9
St. George	0010	93.4	94.3	94.0	.	.	.	6	6
Sauk Rapids TWP	0011	86.8	91.6	86.9	.	.	.	9	9
Watab	0012	93.6	93.5	93.4	10.4	13.6	1.00	35	35
Foley	0200	87.3	88.1	87.9	7.4	10.6	0.99	42	42
Rice	0600	91.4	90.6	91.3	4.8	6.6	1.01	43	43
Sauk Rapids	0900	91.7	91.2	91.8	6.5	8.3	1.00	162	157
Sartell	8600	92.3	91.3	93.0	.	.	.	14	14
St. Cloud	9200	89.3	87.2	86.9	7.7	9.3	1.01	34	34

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

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

co=05 county_nme=Benton

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	90.7	90.0	90.9	7.3	9.5	1.00	378	373
06	Commercial	84.0	76.3	84.4	.	.	.	7	0
91	Residential/SRR	90.8	90.0	90.9	7.4	9.6	1.00	380	375
93	Ag/RVL bare > 34.5 acres	93.1	90.3	89.2	.	.	.	7	0
94	Commercial/Industrial	89.3	86.9	95.3	.	.	.	8	0
95	Ag/RVL improved > 34.5 acres	99.3	97.3	100.2	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
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source: RUNDATA.RATIO_TXCT created FINAL**

**2017 Assessment Sales Ratio Study
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**Selected Countywide Ratios with Largest Cities Removed:
Hennepin without Minneapolis, Ramsey without St. Paul
St. Louis without Duluth, Olmsted without Rochester
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

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

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	90.9	90.2	91.2	7.3	9.5	1.00	344
Residential/SRR	90.9	90.2	91.2	7.3	9.6	1.00	346
Ag/RVL bare > 34.5 acres	93.1	90.3	89.2	.	.	.	7
Ag/RVL improved > 34.5 acres	99.3	97.3	100.2	.	.	.	15

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
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**2017 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017
Ratios reported only for jurisdictions with 6 sales or more**

county_nme=Big Stone co=06 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Graceville	0500	96.2	95.4	92.7	.	.	.	6	0
Ortonville	0800	94.1	92.8	93.7	6.2	7.9	1.00	34	0

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

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

county_nme=Big Stone co=06 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Graceville	0500	96.2	95.4	92.7	.	.	.	6	0
Ortonville	0800	94.3	92.8	94.1	6.0	7.7	0.99	37	0

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source: RUNDATA.RATIO_TXCT created FINAL**

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

co=06 county_nme=Big Stone

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.1	92.3	90.7	9.2	12.7	1.01	53	0
03	Non-Commercial SRR	95.6	97.0	95.3	.	.	.	8	0
91	Residential/SRR	92.6	92.7	91.5	9.1	12.4	1.01	61	0

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**2017 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017
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county_nme=Blue Earth co=07 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Decoria	0006	96.3	96.8	95.0	.	.	.	6	6
Garden City	0007	90.2	86.6	90.7	.	.	.	6	6
Jamestown	0008	105.2	109.5	106.5	.	.	.	10	10
Le Ray	0010	94.8	100.0	93.0	.	.	.	7	7
Lime	0011	92.3	92.5	94.6	.	.	.	6	6
Mankato TWP	0015	95.8	95.0	94.6	.	.	.	21	21
Rapidan	0019	101.5	96.9	99.0	.	.	.	7	7
South Bend	0021	94.4	89.8	93.2	.	.	.	12	12
Amboy	0100	102.0	99.4	98.3	.	.	.	6	6
Eagle Lake	0300	96.9	95.5	96.9	.	.	.	23	23
Good Thunder	0500	96.4	91.2	95.2	.	.	.	9	9
Lake Crystal	0700	98.0	98.0	96.6	7.6	9.5	1.01	37	37
Madison Lake	0800	96.8	98.1	97.3	.	.	.	22	22
Mankato	0900	96.1	95.0	95.3	8.2	10.4	1.00	419	419
Mapleton	1000	97.9	97.0	94.5	.	.	.	21	21
St. Clair	1300	99.1	101.1	99.4	.	.	.	6	6
Pemberton	2400	94.6	95.3	93.0	.	.	.	6	6

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2017 Assessment Sales Ratio Study
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City and Township Ratios by Property Type
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017
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county_nme=Blue Earth co=07 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mankato	0900	91.9	85.9	87.6	.	.	.	11	0

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

county_nme=Blue Earth co=07 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Decoria	0006	96.3	96.8	95.0	.	.	.	6	6
Garden City	0007	90.2	86.6	90.7	.	.	.	6	6
Jamestown	0008	101.2	108.2	104.9	.	.	.	11	11
Le Ray	0010	95.2	99.2	93.6	.	.	.	8	8
Lime	0011	92.3	92.5	94.6	.	.	.	6	6
Mankato TWP	0015	95.8	95.0	94.6	.	.	.	21	21
Rapidan	0019	101.5	96.9	99.0	.	.	.	7	7
South Bend	0021	94.4	89.8	93.2	.	.	.	12	12
Amboy	0100	102.0	99.4	98.3	.	.	.	6	6
Eagle Lake	0300	96.9	95.5	96.9	.	.	.	23	23
Good Thunder	0500	96.4	91.2	95.2	.	.	.	9	9
Lake Crystal	0700	98.0	98.0	96.6	7.6	9.5	1.01	37	37
Madison Lake	0800	95.9	98.1	96.7	.	.	.	24	24
Mankato	0900	96.1	95.0	95.3	8.2	10.4	1.00	419	419
Mapleton	1000	97.9	97.0	94.5	.	.	.	21	21
St. Clair	1300	99.1	101.1	99.4	.	.	.	6	6
Pemberton	2400	94.6	95.3	93.0	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
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2017 Assessment Sales Ratio Study
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City and Township Ratios by Property Type
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017
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county_nme=Blue Earth co=07 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mankato	0900	91.8	87.6	88.1	.	.	.	12	0

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

county_nme=Blue Earth co=07 PT=95 PT_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Garden City	0007	102.3	96.8	98.5	.	.	.	6	5

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

co=07 county_nme=Blue Earth

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.3	95.1	95.5	8.7	11.1	1.00	645	645
02	Apartments	95.6	96.5	94.1	.	.	.	6	0
06	Commercial	107.5	90.4	91.0	.	.	.	18	0
90	Ag/RVL bare < 34.5 acres	76.4	72.2	69.1	.	.	.	11	0
91	Residential/SRR	96.2	95.1	95.5	8.8	11.2	1.00	649	649
93	Ag/RVL bare > 34.5 acres	111.9	96.5	100.2	.	.	.	26	26
94	Commercial/Industrial	106.6	90.3	90.9	.	.	.	19	0
95	Ag/RVL improved > 34.5 acres	109.7	97.6	99.3	.	.	.	30	26

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

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

county_nme=Brown co=08 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cottonwood	0004	95.6	93.1	96.4	.	.	.	6	6
New Ulm	0600	92.5	90.2	90.9	8.6	11.2	1.01	156	156
Sleepy Eye	0800	88.4	87.2	86.7	.	.	.	25	25
Springfield	0900	96.1	96.2	98.0	.	.	.	17	17

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Brown co=08 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cottonwood	0004	95.6	93.1	96.4	.	.	.	6	6
New Ulm	0600	92.5	90.2	90.9	8.6	11.2	1.01	156	156
Sleepy Eye	0800	88.4	87.2	86.7	.	.	.	25	25
Springfield	0900	96.1	96.2	98.0	.	.	.	17	17

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

county_nme=Brown co=08 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
New Ulm	0600	87.7	91.6	87.6	.	.	.	6	0

All sales adjusted for time and terms
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*** Indicates calculations were done without extreme ratios**
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**Countywide Ratios by Property Type
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017
Ratios reported only for jurisdictions with 6 sales or more**

co=08 county_nme=Brown

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.4	90.4	90.8	8.9	11.5	1.01	218	218
06	Commercial	81.4	75.5	81.4	.	.	.	8	0
91	Residential/SRR	92.4	90.4	90.8	8.9	11.5	1.01	218	218
93	Ag/RVL bare > 34.5 acres	100.6	99.9	96.1	.	.	.	8	0
94	Commercial/Industrial	81.9	78.9	81.7	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	100.6	99.9	96.1	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Carlton co=09 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barnum TWP	0003	112.8	91.0	79.7	.	.	.	7	8
Eagle	0008	113.4	103.1	106.0	.	.	.	7	7
Moose Lake TWP	0014	83.6	84.8	83.4	.	.	.	8	8
Thomson TWP	0023	88.8	89.0	88.4	8.8	11.3	1.01	49	49
Twin Lakes	0024	95.5	92.8	89.0	.	.	.	20	20
Carlton	0400	94.2	93.5	91.5	.	.	.	6	6
Cloquet	0500	93.0	89.9	91.6	9.6	11.6	1.00	127	127
Moose Lake	1200	94.2	87.7	89.0	.	.	.	18	18
Scanlon	1500	95.7	91.9	92.9	.	.	.	16	16

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Carlton co=09 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barnum TWP	0003	112.5	99.8	86.8	.	.	.	10	11
Eagle	0008	109.6	101.6	103.9	.	.	.	9	9
Moose Lake TWP	0014	83.6	84.8	83.4	.	.	.	8	8
Perch Lake	0015	99.6	100.6	97.8	.	.	.	7	7
Thomson TWP	0023	88.8	89.0	88.4	8.8	11.3	1.01	49	49
Twin Lakes	0024	95.5	92.8	89.0	.	.	.	20	20
Carlton	0400	94.2	93.5	91.5	.	.	.	6	6
Cloquet	0500	93.0	89.9	91.6	9.6	11.6	1.00	127	127
Moose Lake	1200	94.2	87.7	89.0	.	.	.	18	18
Scanlon	1500	95.7	91.9	92.9	.	.	.	16	16

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=09 county_nme=Carlton

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.4	89.7	89.8	10.1	14.3	1.02	299	301
03	Non-Commercial SRR	101.5	100.8	101.9	.	.	.	24	24
90	Ag/RVL bare < 34.5 acres	93.2	92.6	84.2	.	.	.	20	0
91	Residential/SRR	94.0	90.4	90.5	10.4	14.5	1.02	323	325
92	RVL bare > 34.5	110.2	95.8	92.8	.	.	.	24	0
93	Ag/RVL bare > 34.5 acres	106.7	92.9	89.4	.	.	.	26	0
95	Ag/RVL improved > 34.5 acres	103.9	91.9	90.3	26.5	38.9	1.10	32	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Carver co=10 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dahlgren	0005	100.1	99.7	100.3	.	.	.	7	7
Hollywood	0007	116.0	116.1	114.1	.	.	.	6	6
Laketown	0008	96.0	92.7	95.0	.	.	.	20	20
Carver	0200	93.5	94.2	93.7	5.3	6.5	1.00	92	92
Chaska	0400	95.5	95.2	94.1	6.8	8.6	1.00	374	374
Cologne	0500	102.2	94.7	96.7	.	.	.	27	27
Mayer	0700	92.7	93.4	92.7	7.7	10.0	1.00	40	40
New Germany	0800	86.7	84.2	86.3	.	.	.	7	7
Norwood-Young America	0900	93.3	92.4	92.9	8.2	9.8	1.00	59	59
Victoria	1000	95.8	95.4	95.8	7.9	10.0	1.00	175	175
Waconia	1100	91.8	91.6	92.1	7.9	10.1	1.00	204	204
Watertown	1200	92.4	88.7	91.0	7.2	9.6	1.00	68	68
Chanhassen	6300	93.8	92.7	92.4	7.1	9.0	1.00	450	451

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
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**2017 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 2017 EMV/sales price backward adjusted to Jan 2, 2017
Ratios reported only for jurisdictions with 6 sales or more**

county_nme=Carver co=10 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dahlgren	0005	100.1	99.7	100.3	.	.	.	7	7
Hollywood	0007	116.0	116.1	114.1	.	.	.	6	6
Laketown	0008	96.0	92.7	95.0	.	.	.	20	20
Carver	0200	93.5	94.2	93.7	5.3	6.5	1.00	92	92
Chaska	0400	95.5	95.2	94.1	6.8	8.6	1.00	374	374
Cologne	0500	102.2	94.7	96.7	.	.	.	27	27
Mayer	0700	92.7	93.4	92.7	7.7	10.0	1.00	40	40
New Germany	0800	86.7	84.2	86.3	.	.	.	7	7
Norwood-Young America	0900	93.3	92.4	92.9	8.2	9.8	1.00	59	59
Victoria	1000	95.8	95.4	95.8	7.9	10.0	1.00	175	175
Waconia	1100	91.8	91.6	92.1	7.9	10.1	1.00	204	204
Watertown	1200	92.4	88.7	91.0	7.2	9.6	1.00	68	68
Chanhassen	6300	93.8	92.7	92.4	7.1	9.0	1.00	450	451

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

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

co=10 county_nme=Carver

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.3	93.6	93.6	7.4	9.4	1.00	1,557	1,558
06	Commercial	88.1	90.3	133.0	.	.	.	6	6
91	Residential/SRR	94.3	93.6	93.6	7.4	9.4	1.00	1,557	1,558
94	Commercial/Industrial	95.7	93.4	111.3	.	.	.	9	6
95	Ag/RVL improved > 34.5 acres	103.0	110.3	103.2	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Cass co=11 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barclay	0002	102.6	104.4	103.1	.	.	.	6	6
Fairview	0015	108.5	99.8	104.4	.	.	.	10	10
Loon Lake	0024	103.1	104.3	106.1	.	.	.	6	6
May	0026	77.5	76.6	77.9	.	.	.	8	8
Pine River TWP	0032	90.1	85.6	89.5	.	.	.	11	11
Powers	0035	100.7	100.1	96.1	.	.	.	6	6
Shingobee	0039	88.9	90.6	87.1	.	.	.	12	12
Sylvan	0042	92.2	92.9	93.0	11.9	15.7	1.00	32	32
Thunder Lake	0043	103.8	103.8	97.4	.	.	.	6	6
Wabedo	0047	90.5	87.4	91.8	.	.	.	8	8
Walden	0049	107.5	97.9	103.4	.	.	.	6	6
Woodrow	0052	97.1	94.0	92.9	.	.	.	14	14
East Gull Lake	0500	88.0	91.3	84.7	.	.	.	9	9
Lake Shore	1200	96.3	96.8	96.1	.	.	.	10	10
Pillager	1500	100.1	100.3	97.0	.	.	.	8	8
Pine River	1600	85.0	85.1	85.9	.	.	.	14	14
Walker	2300	91.9	91.4	90.2	.	.	.	20	20

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

county_nme=Cass co=11 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birch Lake	0005	99.4	102.7	99.5	.	.	.	8	8
Crooked Lake	0012	99.7	91.7	93.3	.	.	.	19	19
Fairview	0015	90.5	89.7	85.3	.	.	.	10	10
Hiram	0017	91.0	88.7	95.5	.	.	.	8	8
Kego	0020	91.1	85.3	89.1	.	.	.	14	14
Pine River TWP	0032	89.5	90.8	84.2	.	.	.	7	7
Ponto Lake	0033	106.0	105.1	103.8	.	.	.	10	10
Powers	0035	92.7	93.6	91.3	.	.	.	11	11
Shingobee	0039	95.6	98.2	93.3	.	.	.	13	13
Sylvan	0042	104.6	103.0	106.1	.	.	.	6	6
Thunder Lake	0043	97.3	98.6	99.2	.	.	.	7	7
Turtle Lake	0046	96.6	90.4	96.4	.	.	.	11	11
Wabedo	0047	89.2	84.4	90.2	.	.	.	8	8
Woodrow	0052	94.3	92.9	94.5	.	.	.	19	19
East Gull Lake	0500	101.8	100.0	106.2	.	.	.	15	15
Lake Shore	1200	93.8	94.6	91.8	.	.	.	19	19
Walker	2300	90.5	89.0	87.1	.	.	.	7	7

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

county_nme=Cass co=11 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Barclay	0002	100.6	102.1	102.1	.	.	.	8	8
Birch Lake	0005	101.5	100.6	99.3	.	.	.	11	11
Crooked Lake	0012	100.7	91.7	94.6	.	.	.	21	21
Fairview	0015	99.5	98.4	94.0	.	.	.	20	20
Hiram	0017	89.1	81.6	93.0	.	.	.	10	10
Kego	0020	96.3	97.7	95.2	.	.	.	18	18
Leech Lake	0022	92.2	96.4	86.5	.	.	.	7	7
Loon Lake	0024	103.1	104.3	106.1	.	.	.	6	6
May	0026	76.9	76.6	76.6	.	.	.	10	10
Meadowbrook	0028	91.1	96.0	95.3	.	.	.	6	6
Pine River TWP	0032	89.9	87.0	87.5	.	.	.	18	18
Ponto Lake	0033	100.6	99.3	97.5	.	.	.	15	15
Powers	0035	95.5	97.4	92.7	.	.	.	17	17
Rogers	0037	86.8	88.4	85.2	.	.	.	6	6
Shingobee	0039	92.3	96.1	90.5	.	.	.	25	25
Slater	0040	95.8	95.1	96.3	.	.	.	7	7
Sylvan	0042	94.2	96.5	95.6	11.4	15.3	0.99	38	38
Thunder Lake	0043	100.3	103.3	98.3	.	.	.	13	13
Turtle Lake	0046	96.8	95.8	96.3	.	.	.	16	16
Wabedo	0047	89.8	85.5	91.2	.	.	.	16	16

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

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

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

county_nme=Cass co=11 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Walden	0049	106.3	98.8	102.6	.	.	.	7	7
Woodrow	0052	95.5	93.6	93.7	11.1	14.3	1.02	33	33
East Gull Lake	0500	96.6	93.6	99.6	.	.	.	24	24
Longville	1000	80.8	81.0	82.0	.	.	.	6	6
Lake Shore	1200	94.7	94.7	93.6	.	.	.	29	29
Pillager	1500	100.1	100.3	97.0	.	.	.	8	8
Pine River	1600	85.7	85.3	86.4	.	.	.	15	15
Walker	2300	91.5	90.3	89.2	.	.	.	27	27

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

co=11 county_nme=Cass

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.4	93.6	93.7	12.4	15.7	1.00	264	264
03	Non-Commercial SRR	96.5	94.8	95.3	13.8	17.4	1.01	254	254
06	Commercial	98.5	92.3	95.1	.	.	.	9	0
90	Ag/RVL bare < 34.5 acres	107.5	99.4	105.9	29.9	42.3	1.01	38	0
91	Residential/SRR	95.4	94.3	94.6	13.1	16.6	1.00	518	518
92	RVL bare > 34.5	99.1	94.5	96.3	.	.	.	28	0
93	Ag/RVL bare > 34.5 acres	97.1	93.9	95.2	19.0	23.5	1.02	34	0
94	Commercial/Industrial	96.7	92.3	94.2	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	95.0	92.7	91.6	16.9	21.9	1.04	46	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Chippewa co=12 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Clara City	0100	88.3	91.3	87.0	.	.	.	13	13
Montevideo	0600	93.2	94.0	92.0	8.2	10.8	1.01	44	44
Granite Falls	7000	103.4	100.9	100.1	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Chippewa co=12 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Clara City	0100	88.3	91.3	87.0	.	.	.	13	13
Montevideo	0600	93.2	94.0	92.0	8.2	10.8	1.01	44	44
Granite Falls	7000	103.4	100.9	100.1	.	.	.	11	0

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

co=12 county_nme=Chippewa

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.4	94.9	94.0	9.7	12.9	1.00	91	80
06	Commercial	93.4	96.9	97.4	.	.	.	7	0
91	Residential/SRR	95.4	94.9	94.0	9.7	12.9	1.00	91	80
93	Ag/RVL bare > 34.5 acres	101.9	100.4	101.5	.	.	.	15	15
94	Commercial/Industrial	93.4	96.9	97.4	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	101.9	100.4	101.5	.	.	.	15	15

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source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Chisago co=13 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Chisago Lake	0003	94.6	95.1	94.1	9.6	12.3	1.00	40	40
Fish Lake	0004	104.1	104.8	102.2	.	.	.	13	13
Franconia	0005	98.4	97.6	98.1	.	.	.	11	11
Lent	0006	95.5	95.6	95.8	.	.	.	22	22
Nessel	0007	94.0	93.5	93.9	.	.	.	13	13
Shafer TWP	0009	89.2	91.4	88.9	.	.	.	9	9
Sunrise	0010	86.2	90.6	87.6	.	.	.	23	23
Center City	0200	91.0	86.9	90.0	.	.	.	11	11
Chisago City	0300	96.2	97.8	95.1	7.4	9.6	1.01	62	62
Harris	0400	104.5	103.4	103.9	.	.	.	10	10
Lindstrom	0500	91.7	93.0	91.9	7.6	10.1	1.00	81	81
North Branch	0600	91.3	91.4	91.9	6.8	8.8	1.00	146	146
Rush City	0700	98.0	92.3	93.1	.	.	.	22	22
Shafer	0800	100.2	103.7	99.9	.	.	.	22	22
Stacy	0900	91.9	92.4	91.6	.	.	.	13	13
Taylor's Falls	1100	93.6	94.6	92.7	.	.	.	12	12
Wyoming	1200	94.2	93.7	94.5	6.5	8.5	1.00	87	87

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source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Chisago co=13 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Nessel	0007	98.1	100.4	95.1	.	.	.	12	12

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

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

county_nme=Chisago co=13 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Chisago Lake	0003	92.8	92.2	92.9	11.1	14.7	0.99	44	44
Fish Lake	0004	104.4	103.7	103.0	.	.	.	16	16
Franconia	0005	98.4	97.6	98.1	.	.	.	11	11
Lent	0006	95.5	95.6	95.8	.	.	.	22	22
Nessel	0007	96.0	98.1	94.4	.	.	.	25	25
Shafer TWP	0009	89.2	91.4	88.9	.	.	.	9	9
Sunrise	0010	86.2	90.5	87.6	.	.	.	24	24
Center City	0200	94.2	91.5	92.0	.	.	.	12	12
Chisago City	0300	96.1	97.7	95.0	7.5	9.6	1.01	63	63
Harris	0400	104.5	103.4	103.9	.	.	.	10	10
Lindstrom	0500	91.9	93.0	92.0	7.8	10.4	1.00	84	84
North Branch	0600	91.3	91.4	91.9	6.8	8.8	1.00	146	146
Rush City	0700	98.0	92.3	93.1	.	.	.	22	22
Shafer	0800	100.2	103.7	99.9	.	.	.	22	22
Stacy	0900	91.9	92.4	91.6	.	.	.	13	13
Taylor's Falls	1100	94.0	95.7	93.4	.	.	.	13	13
Wyoming	1200	94.2	93.7	94.5	6.5	8.5	1.00	87	87

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=13 county_nme=Chisago

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.7	93.6	93.5	8.1	10.9	1.00	605	605
03	Non-Commercial SRR	95.5	99.2	93.7	.	.	.	26	26
06	Commercial	101.2	101.0	97.8	.	.	.	11	0
90	Ag/RVL bare < 34.5 acres	93.4	69.5	78.5	.	.	.	15	0
91	Residential/SRR	93.7	93.6	93.6	8.3	11.1	1.00	631	631
92	RVL bare > 34.5	90.2	89.9	87.7	.	.	.	6	0
93	Ag/RVL bare > 34.5 acres	92.1	97.4	90.0	.	.	.	7	0
94	Commercial/Industrial	97.4	100.8	95.1	.	.	.	13	0
95	Ag/RVL improved > 34.5 acres	91.0	93.5	89.6	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Clay co=14 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Parke	0024	85.3	83.6	84.9	.	.	.	6	2
Barnesville	0300	100.3	99.1	98.1	10.5	13.9	1.00	42	42
Comstock	0400	97.7	92.4	89.4	.	.	.	7	7
Dilworth	0700	106.2	98.5	98.9	7.5	10.0	1.01	58	58
Glyndon	1100	94.1	92.9	92.6	.	.	.	22	22
Hawley	1200	100.4	99.2	97.1	10.7	13.6	1.01	34	34
Moorhead	1600	96.5	95.9	96.2	7.2	9.3	1.00	480	480
Sabin	1800	86.5	89.4	87.5	.	.	.	11	11

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Clay co=14 PT=02 PT_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Moorhead	1600	82.8	84.2	84.2	.	.	.	7	0

All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
*** Indicates calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created FINAL

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

county_nme=Clay co=14 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Moorhead	1600	96.4	93.4	94.5	.	.	.	18	0

All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
*** Indicates calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created FINAL

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

county_nme=Clay co=14 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Parke	0024	85.3	83.6	84.9	.	.	.	6	2
Barnesville	0300	100.3	99.1	98.1	10.5	13.9	1.00	42	42
Comstock	0400	97.7	92.4	89.4	.	.	.	7	7
Dilworth	0700	106.2	98.5	98.9	7.5	10.0	1.01	58	58
Glyndon	1100	94.1	92.9	92.6	.	.	.	22	22
Hawley	1200	100.4	99.2	97.1	10.7	13.6	1.01	34	34
Moorhead	1600	96.5	95.9	96.2	7.2	9.3	1.00	480	480
Sabin	1800	86.5	89.4	87.5	.	.	.	11	11

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Clay co=14 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Moorhead	1600	96.4	93.4	94.5	.	.	.	18	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=14 county_nme=Clay

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.6	96.1	96.0	8.2	10.6	1.00	705	699
02	Apartments	83.8	84.2	84.2	.	.	.	11	0
06	Commercial	95.6	93.4	93.0	.	.	.	24	0
90	Ag/RVL bare < 34.5 acres	91.0	99.8	90.3	.	.	.	6	0
91	Residential/SRR	97.6	96.1	96.0	8.2	10.6	1.00	705	699
93	Ag/RVL bare > 34.5 acres	93.3	98.0	98.5	17.3	23.3	0.96	34	0
94	Commercial/Industrial	95.6	93.4	93.0	.	.	.	24	0
95	Ag/RVL improved > 34.5 acres	93.3	97.8	98.1	17.0	23.0	0.97	35	0

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**2017 Assessment Sales Ratio Study
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**Selected Countywide Ratios with Largest Cities Removed:
Hennepin without Minneapolis, Ramsey without St. Paul
St. Louis without Duluth, Olmsted without Rochester
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

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

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	100.1	96.8	95.6	10.3	13.0	1.01	225
Commercial	93.4	91.7	87.9	.	.	.	6
Ag/RVL bare < 34.5 acres	91.0	99.8	90.3	.	.	.	6
Residential/SRR	100.1	96.8	95.6	10.3	13.0	1.01	225
Ag/RVL bare > 34.5 acres	93.3	98.0	98.5	17.3	23.3	0.96	34
Commercial/Industrial	93.4	91.7	87.9	.	.	.	6
Ag/RVL improved > 34.5 acres	93.3	97.8	98.1	17.0	23.0	0.97	35

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

county_nme=Clearwater co=15 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bagley	0200	84.1	86.1	84.3	.	.	.	11	0
Clearbrook	0300	101.7	89.2	90.4	.	.	.	11	0
Gonvick	0500	99.8	94.7	95.8	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
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source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Clearwater co=15 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bagley	0200	84.1	86.1	84.3	.	.	.	11	0
Clearbrook	0300	101.7	89.2	90.4	.	.	.	11	0
Gonvick	0500	99.8	94.8	96.8	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=15 county_nme=Clearwater

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	90.8	87.0	86.0	14.6	19.5	1.04	47	0
90	Ag/RVL bare < 34.5 acres	130.1	100.8	94.8	.	.	.	8	0
91	Residential/SRR	91.5	88.3	87.3	14.7	19.2	1.04	51	0
92	RVL bare > 34.5	80.4	83.2	71.7	.	.	.	10	0
93	Ag/RVL bare > 34.5 acres	82.5	83.8	74.2	.	.	.	14	0
95	Ag/RVL improved > 34.5 acres	83.9	86.8	82.7	.	.	.	25	0

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

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

county_nme=Cook co=16 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. Range 1W	0091	91.9	94.7	91.2	.	.	.	7	0
Unorg. Range 1E	0092	93.6	94.5	92.5	.	.	.	6	0
Grand Marais	0100	101.3	100.2	100.8	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
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source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Cook co=16 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Tofte	0001	100.6	101.6	103.5	.	.	.	7	0
Lutsen	0002	103.0	97.5	101.8	.	.	.	18	0
Unorg. Range 2W	0090	124.4	127.2	113.6	.	.	.	6	0
Unorg. Range 1W	0091	92.1	91.3	92.1	.	.	.	10	0
Grand Marais	0100	95.3	95.3	92.6	.	.	.	8	0

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

county_nme=Cook co=16 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Tofte	0001	103.0	103.0	105.1	.	.	.	9	0
Lutsen	0002	102.9	98.0	102.3	.	.	.	22	0
Unorg. Range 2W	0090	114.5	112.9	100.7	.	.	.	8	0
Unorg. Range 1W	0091	92.0	92.3	91.7	.	.	.	17	0
Unorg. Range 1E	0092	93.9	94.5	92.3	.	.	.	8	0
Unorg. Range 2E	0093	107.0	103.6	106.0	.	.	.	7	0
Grand Marais	0100	98.9	98.0	97.5	.	.	.	20	0

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

co=16 county_nme=Cook

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	100.5	99.7	98.1	8.9	11.8	1.01	44	0
03	Non-Commercial SRR	100.0	97.4	99.1	13.0	17.7	1.01	65	0
90	Ag/RVL bare < 34.5 acres	118.1	102.6	105.3	.	.	.	17	0
91	Residential/SRR	100.2	98.4	98.7	11.3	15.7	1.01	109	0
92	RVL bare > 34.5	97.2	96.1	99.1	.	.	.	7	0
93	Ag/RVL bare > 34.5 acres	97.2	96.1	99.1	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	98.1	100.0	99.5	.	.	.	9	0

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

county_nme=Cottonwood co=17 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mountain Lake	0400	92.5	90.3	88.1	.	.	.	20	0
Westbrook	0600	100.1	99.3	91.5	.	.	.	8	0
Windom	0700	92.6	92.7	94.2	11.3	15.5	0.98	64	0

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

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

county_nme=Cottonwood co=17 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mountain Lake	0400	92.5	90.3	88.1	.	.	.	20	0
Westbrook	0600	100.1	99.3	91.5	.	.	.	8	0
Windom	0700	92.6	92.7	94.2	11.3	15.5	0.98	64	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=17 county_nme=Cottonwood

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.7	92.3	92.0	12.7	16.8	1.00	105	1
91	Residential/SRR	92.7	92.3	92.0	12.7	16.8	1.00	105	1
93	Ag/RVL bare > 34.5 acres	107.8	103.0	98.3	.	.	.	20	0
95	Ag/RVL improved > 34.5 acres	107.8	103.0	98.3	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Crow Wing co=18 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bay Lake	0002	101.5	100.9	99.2	.	.	.	11	11
Center	0003	94.3	93.4	95.3	.	.	.	8	8
Crow Wing	0004	92.5	89.0	87.4	.	.	.	27	27
Deerwood TWP	0007	107.2	108.4	107.9	.	.	.	9	9
Fort Ripley TWP	0010	91.2	89.3	91.8	.	.	.	11	11
Garrison TWP	0012	97.1	87.9	99.8	.	.	.	9	9
Ideal	0013	90.8	88.9	88.7	.	.	.	11	11
Irondale	0014	95.7	94.7	93.4	.	.	.	10	10
Jenkins TWP	0015	92.7	88.3	98.8	.	.	.	6	6
Lake Edward	0016	94.5	95.0	94.6	.	.	.	17	17
Long Lake	0018	85.2	86.5	86.5	.	.	.	7	7
Maple Grove	0019	94.4	93.2	93.7	.	.	.	8	8
Mission	0020	97.5	94.8	94.7	.	.	.	10	10
Nokay Lake	0021	92.9	93.7	92.9	.	.	.	7	7
Oak Lawn	0022	94.6	92.4	93.1	.	.	.	13	13
Pelican	0023	89.5	91.4	82.5	.	.	.	11	11
Unorg. 1st Assessment	0099	97.7	95.7	95.8	9.5	12.0	1.03	78	78
Baxter	0100	98.8	97.2	97.2	7.2	9.3	1.01	130	130
Brainerd	0200	100.4	97.9	98.2	11.6	15.0	1.01	182	182
Crosby	0300	103.6	99.8	97.9	.	.	.	32	32

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Crow Wing co=18 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Nisswa	1600	91.9	93.4	88.8	10.8	13.7	1.03	32	32
Breezy Point	1900	95.0	93.3	93.7	8.4	10.6	1.01	62	62
Pequot Lakes	2000	97.1	98.2	98.8	.	.	.	25	25
Emily	2400	102.4	96.4	95.8	.	.	.	20	20
Crosslake	2500	96.5	96.8	96.7	11.1	14.3	1.00	35	35

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Crow Wing co=18 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bay Lake	0002	88.7	83.9	88.0	.	.	.	18	18
Garrison TWP	0012	94.5	98.0	88.8	.	.	.	8	8
Ideal	0013	97.5	101.0	97.2	.	.	.	16	16
Irondale	0014	95.3	96.2	97.6	.	.	.	6	6
Jenkins TWP	0015	85.7	83.3	85.2	.	.	.	6	6
Lake Edward	0016	91.2	93.3	84.9	.	.	.	13	13
Maple Grove	0019	89.8	88.5	93.9	.	.	.	7	7
Mission	0020	84.6	84.0	85.0	.	.	.	8	8
Pelican	0023	100.4	98.0	101.9	.	.	.	9	9
Roosevelt	0027	94.0	95.3	96.8	.	.	.	9	9
Ross Lake	0028	111.0	98.2	105.0	.	.	.	8	8
Unorg. 1st Assessment	0099	100.6	100.4	99.4	.	.	.	17	17
Nisswa	1600	97.9	95.7	98.7	.	.	.	12	12
Breezy Point	1900	92.0	92.3	90.3	.	.	.	25	26
Pequot Lakes	2000	98.6	102.3	95.0	.	.	.	9	9
Emily	2400	98.9	103.1	96.7	.	.	.	12	12
Crosslake	2500	91.4	89.6	95.1	13.1	16.1	0.96	45	45

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Crow Wing co=18 PT=06 PT_Description=Commercial

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

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

county_nme=Crow Wing co=18 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bay Lake	0002	93.5	97.3	92.8	.	.	.	29	29
Center	0003	99.3	98.4	95.3	.	.	.	13	13
Crow Wing	0004	92.5	89.0	87.4	.	.	.	27	27
Deerwood TWP	0007	115.6	108.8	109.4	.	.	.	12	12
Fairfield	0009	103.8	94.2	97.1	.	.	.	8	8
Fort Ripley TWP	0010	91.1	90.3	91.3	.	.	.	14	14
Garrison TWP	0012	95.9	97.5	95.1	.	.	.	17	17
Ideal	0013	94.8	93.6	93.2	.	.	.	27	27
Irondale	0014	95.6	96.2	94.8	.	.	.	16	16
Jenkins TWP	0015	89.2	87.2	93.4	.	.	.	12	12
Lake Edward	0016	93.0	94.2	89.3	.	.	.	30	30
Long Lake	0018	84.1	85.1	84.6	.	.	.	12	12
Maple Grove	0019	92.3	90.8	93.8	.	.	.	15	15
Mission	0020	91.7	90.6	90.2	.	.	.	18	18
Nokay Lake	0021	95.3	95.0	93.3	.	.	.	10	10
Oak Lawn	0022	94.6	92.4	93.1	.	.	.	13	13
Pelican	0023	94.4	94.7	87.6	.	.	.	20	20
Roosevelt	0027	101.1	98.2	101.7	.	.	.	13	13
Ross Lake	0028	106.2	91.6	101.5	.	.	.	10	10
Wolford	0034	100.5	100.0	97.0	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Crow Wing co=18 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. 1st Assessment	0099	98.3	96.7	96.5	9.9	12.7	1.02	95	95
Baxter	0100	98.9	97.2	97.4	7.3	9.5	1.01	132	132
Brainerd	0200	100.4	97.9	98.2	11.6	15.0	1.01	182	182
Crosby	0300	103.6	99.8	97.9	.	.	.	32	32
Garrison	1000	93.2	88.3	92.8	.	.	.	8	8
Nisswa	1600	93.5	94.0	92.1	10.7	13.7	1.02	44	44
Breezy Point	1900	94.2	92.9	92.7	8.6	11.0	1.01	87	88
Pequot Lakes	2000	97.5	98.4	97.8	12.6	15.8	1.01	34	34
Emily	2400	101.1	98.9	96.1	17.5	31.3	1.06	32	32
Crosslake	2500	93.6	93.0	95.7	12.8	15.4	0.98	80	80

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

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

county_nme=Crow Wing co=18 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brainerd	0200	112.8	100.2	94.0	.	.	.	7	0

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

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

co=18 county_nme=Crow Wing

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.7	96.3	95.0	11.1	15.2	1.02	827	827
02	Apartments	82.2	89.9	56.3	.	.	.	9	0
03	Non-Commercial SRR	95.6	93.5	94.2	14.2	18.0	1.00	272	273
06	Commercial	103.4	101.1	100.3	.	.	.	28	0
90	Ag/RVL bare < 34.5 acres	85.9	73.8	74.1	38.0	39.2	1.14	33	0
91	Residential/SRR	97.2	95.8	94.7	11.9	15.9	1.01	1,099	1,100
92	RVL bare > 34.5	86.4	80.6	77.5	.	.	.	15	0
93	Ag/RVL bare > 34.5 acres	87.0	84.0	78.8	.	.	.	20	0
94	Commercial/Industrial	102.6	100.1	98.9	.	.	.	30	0
95	Ag/RVL improved > 34.5 acres	89.0	87.0	85.4	.	.	.	27	0

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

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

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

county_nme=Dakota co=19 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Castle Rock	0002	89.8	87.4	85.4	.	.	.	8	8
Douglas	0003	96.9	96.7	96.6	.	.	.	7	7
Empire	0005	91.7	92.0	90.9	4.7	6.4	1.01	45	45
Eureka	0006	87.2	86.4	87.9	.	.	.	10	10
Nininger	0014	100.0	95.8	109.4	.	.	.	6	6
Randolph TWP	0015	90.7	88.7	88.8	.	.	.	8	8
Ravenna	0016	93.0	92.5	92.4	.	.	.	23	23
Vermillion TWP	0019	96.8	99.0	98.3	.	.	.	6	6
Farmington	0200	93.7	93.3	93.9	6.4	7.8	1.00	409	409
Hampton	0300	90.8	92.2	91.0	.	.	.	9	9
Inver Grove Heights	0500	93.2	92.5	93.1	6.2	8.0	0.99	387	387
Lakeville	0600	93.4	92.8	93.7	6.6	8.4	1.00	856	856
Rosemount	1000	94.0	93.1	94.1	6.1	7.7	1.00	353	353
South St. Paul	1100	95.6	94.7	94.6	7.3	9.2	1.01	265	265
West St. Paul	1300	95.0	93.7	95.3	9.3	11.3	1.00	203	203
Lilydale	1400	100.0	103.8	103.6	.	.	.	8	8
Mendota Heights	1600	94.2	95.7	91.4	8.7	11.2	1.01	121	121
Burnsville	1800	94.1	93.3	94.8	6.9	8.6	0.99	793	793
Apple Valley	1900	93.6	92.5	93.9	6.0	8.0	0.99	774	774
Eagan	2000	93.2	92.1	93.8	7.1	9.0	0.99	739	739

**All sales adjusted for time and terms
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* Indicates calculations were done without extreme ratios
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**2017 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 2017 EMV/sales price backward adjusted to Jan 2, 2017
Ratios reported only for jurisdictions with 6 sales or more**

county_nme=Dakota co=19 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hastings	7500	93.4	92.9	93.5	7.2	9.4	1.00	321	321
Northfield	9700	92.0	91.9	91.9	.	.	.	31	31

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**2017 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 2017 EMV/sales price backward adjusted to Jan 2, 2017
Ratios reported only for jurisdictions with 6 sales or more**

county_nme=Dakota co=19 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Burnsville	1800	101.1	98.0	101.7	.	.	.	11	11
Eagan	2000	87.9	81.0	78.6	.	.	.	7	7
Hastings	7500	100.5	103.8	94.1	.	.	.	7	7

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

county_nme=Dakota co=19 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Castle Rock	0002	89.8	87.4	85.4	.	.	.	8	8
Douglas	0003	96.9	96.7	96.6	.	.	.	7	7
Empire	0005	91.7	92.0	90.9	4.7	6.4	1.01	45	45
Eureka	0006	87.2	86.4	87.9	.	.	.	10	10
Nininger	0014	100.0	95.8	109.4	.	.	.	6	6
Randolph TWP	0015	92.2	91.4	89.7	.	.	.	9	9
Ravenna	0016	93.0	92.5	92.4	.	.	.	23	23
Vermillion TWP	0019	96.8	99.0	98.3	.	.	.	6	6
Farmington	0200	93.7	93.3	93.9	6.4	7.8	1.00	409	409
Hampton	0300	90.8	92.2	91.0	.	.	.	9	9
Inver Grove Heights	0500	93.2	92.5	93.1	6.2	8.0	0.99	387	387
Lakeville	0600	93.4	92.8	93.7	6.6	8.4	1.00	856	856
Rosemount	1000	94.0	93.1	94.1	6.1	7.7	1.00	353	353
South St. Paul	1100	95.6	94.7	94.6	7.3	9.2	1.01	265	265
West St. Paul	1300	95.0	93.7	95.3	9.3	11.3	1.00	203	203
Lilydale	1400	100.0	103.8	103.6	.	.	.	8	8
Mendota Heights	1600	94.2	95.7	91.4	8.7	11.2	1.01	121	121
Burnsville	1800	94.1	93.3	94.8	6.9	8.6	0.99	793	793
Apple Valley	1900	93.6	92.5	93.9	6.0	8.0	0.99	774	774
Eagan	2000	93.2	92.1	93.8	7.1	9.0	0.99	739	739

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

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

county_nme=Dakota co=19 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hastings	7500	93.4	92.9	93.5	7.2	9.4	1.00	321	321
Northfield	9700	92.0	91.9	91.9	.	.	.	31	31

**All sales adjusted for time and terms
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**2017 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 2017 EMV/sales price backward adjusted to Jan 2, 2017
Ratios reported only for jurisdictions with 6 sales or more**

county_nme=Dakota co=19 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
South St. Paul	1100	97.4	97.8	93.1	.	.	.	7	7
Burnsville	1800	95.5	95.3	92.7	.	.	.	16	16
Eagan	2000	85.5	81.0	78.9	.	.	.	11	11
Hastings	7500	100.5	103.8	94.1	.	.	.	7	7

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

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

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

co=19 county_nme=Dakota

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.7	92.9	93.8	6.9	8.7	1.00	5,416	5,416
02	Apartments	98.2	96.2	89.9	.	.	.	16	16
06	Commercial	96.8	96.3	85.0	16.5	22.0	1.14	47	47
07	Industrial	85.8	83.3	80.2	.	.	.	15	15
91	Residential/SRR	93.7	92.9	93.8	6.9	8.7	1.00	5,417	5,417
95	Ag/RVL improved > 34.5 acres	95.4	95.0	93.7	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
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**2017 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 2017 EMV/sales price backward adjusted to Jan 2, 2017
Ratios reported only for jurisdictions with 6 sales or more**

county_nme=Dodge co=20 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mantorville TWP	0007	91.3	92.0	91.9	.	.	.	17	17
Dodge Center	0200	95.2	95.4	94.6	.	.	.	30	30
Hayfield	0300	87.4	81.7	83.9	.	.	.	23	23
Kasson	0400	94.0	94.4	94.0	6.3	8.3	1.00	74	74
Mantorville	0500	89.9	89.1	90.2	.	.	.	12	12
West Concord	0600	81.7	88.0	77.3	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Dodge co=20 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mantorville TWP	0007	91.3	92.0	91.9	.	.	.	17	17
Dodge Center	0200	95.2	95.4	94.6	.	.	.	30	30
Hayfield	0300	87.4	81.7	83.9	.	.	.	23	23
Kasson	0400	94.0	94.4	94.0	6.3	8.3	1.00	74	74
Mantorville	0500	89.9	89.1	90.2	.	.	.	12	12
West Concord	0600	81.7	88.0	77.3	.	.	.	6	6

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

co=20 county_nme=Dodge

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.2	92.6	91.6	9.2	12.0	1.00	187	187
91	Residential/SRR	92.2	92.6	91.6	9.2	12.0	1.00	187	187
93	Ag/RVL bare > 34.5 acres	94.0	89.5	88.5	.	.	.	16	0
95	Ag/RVL improved > 34.5 acres	94.0	89.5	88.5	.	.	.	16	0

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

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

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

county_nme=Douglas co=21 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Alexandria TWP	0001	92.0	91.8	92.9	.	.	.	27	27
Carlos TWP	0004	95.0	94.2	96.8	.	.	.	18	18
Holmes City	0006	92.9	94.8	91.6	.	.	.	7	7
Hudson	0007	92.2	91.1	93.3	.	.	.	9	9
Ida	0008	99.2	96.3	97.1	.	.	.	20	20
La Grand	0009	92.6	92.4	93.0	5.0	6.5	1.00	40	40
Lake Mary	0010	93.1	90.9	93.2	.	.	.	9	9
Miltona TWP	0014	100.5	101.0	100.9	.	.	.	7	7
Alexandria	0100	96.8	96.5	96.1	8.0	10.4	1.01	156	156
Carlos	0300	96.2	95.6	95.8	.	.	.	8	8
Miltona	1100	96.7	100.4	96.4	.	.	.	8	8
Osakis	8200	95.9	96.4	94.5	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Douglas co=21 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ida	0008	95.1	95.5	94.6	.	.	.	9	9
Miltona TWP	0014	92.8	93.0	92.1	.	.	.	12	12
Alexandria	0100	100.1	99.8	96.0	.	.	.	11	11

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Douglas co=21 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Alexandria TWP	0001	93.7	92.4	94.9	7.7	10.2	0.99	31	31
Brandon TWP	0003	92.0	93.3	91.9	.	.	.	6	6
Carlos TWP	0004	94.3	94.1	95.5	.	.	.	21	21
Holmes City	0006	92.9	94.8	91.6	.	.	.	7	7
Hudson	0007	92.6	91.6	93.6	.	.	.	10	10
Ida	0008	97.9	95.6	96.4	.	.	.	29	29
La Grand	0009	92.3	91.9	92.7	5.1	6.6	1.00	45	45
Lake Mary	0010	92.5	90.1	92.7	.	.	.	10	10
Leaf Valley	0011	99.9	98.9	98.3	.	.	.	8	8
Miltona TWP	0014	95.6	94.9	95.7	.	.	.	19	19
Alexandria	0100	97.0	96.9	96.1	8.1	10.5	1.01	167	167
Carlos	0300	96.2	95.6	95.8	.	.	.	8	8
Miltona	1100	96.7	100.4	96.4	.	.	.	8	8
Osakis	8200	95.9	96.4	94.5	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=21 county_nme=Douglas

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.7	95.2	95.1	7.4	9.4	1.01	365	365
03	Non-Commercial SRR	96.1	95.3	95.5	7.8	10.5	1.00	61	61
06	Commercial	87.7	93.2	84.7	.	.	.	13	0
90	Ag/RVL bare < 34.5 acres	81.9	80.9	82.1	.	.	.	14	0
91	Residential/SRR	95.7	95.3	95.1	7.5	9.5	1.01	426	426
93	Ag/RVL bare > 34.5 acres	86.0	92.5	85.6	.	.	.	11	0
94	Commercial/Industrial	87.7	93.2	84.7	.	.	.	13	0
95	Ag/RVL improved > 34.5 acres	92.4	94.0	89.8	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Faribault co=22 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blue Earth	0100	96.2	93.0	88.7	18.0	22.4	1.05	48	0
Kiester	0900	85.8	81.4	80.2	.	.	.	8	0
Wells	1200	103.5	103.9	96.9	.	.	.	18	0
Winnebago	1300	99.4	104.8	101.7	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Faribault co=22 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blue Earth	0100	96.2	93.0	88.7	18.0	22.4	1.05	48	0
Kiester	0900	85.8	81.4	80.2	.	.	.	8	0
Wells	1200	103.5	103.9	96.9	.	.	.	18	0
Winnebago	1300	99.4	104.8	101.7	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=22 county_nme=Faribault

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.6	94.4	88.9	17.3	21.4	1.05	127	0
06	Commercial	92.6	81.3	76.9	.	.	.	12	0
91	Residential/SRR	95.6	94.4	88.9	17.3	21.4	1.05	127	0
93	Ag/RVL bare > 34.5 acres	107.6	98.9	104.2	.	.	.	16	0
94	Commercial/Industrial	87.2	77.5	59.3	.	.	.	14	0
95	Ag/RVL improved > 34.5 acres	105.9	98.3	102.4	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Fillmore co=23 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fillmore	0010	120.7	90.4	88.5	.	.	.	9	9
Canton	0100	86.7	72.6	77.4	.	.	.	6	6
Harmony	0500	116.5	106.3	109.4	.	.	.	20	20
Lanesboro	0600	115.5	96.8	102.2	.	.	.	16	16
Mabel	0700	114.8	104.1	106.1	.	.	.	10	10
Peterson	0900	82.5	80.4	81.2	.	.	.	6	6
Preston	1000	112.3	99.4	96.0	.	.	.	18	18
Rushford	1200	98.0	95.3	94.9	.	.	.	22	22
Spring Valley	1300	88.0	84.6	82.5	15.0	18.7	1.04	37	37
Wykoff	1500	86.7	86.0	84.2	.	.	.	6	6
Rushford Village	1600	92.6	93.4	90.7	.	.	.	6	6
Chatfield	6400	85.3	85.7	85.3	.	.	.	22	22

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Fillmore co=23 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fillmore	0010	120.7	90.4	88.5	.	.	.	9	9
Canton	0100	86.7	72.6	77.4	.	.	.	6	6
Harmony	0500	116.5	106.3	109.4	.	.	.	20	20
Lanesboro	0600	115.5	96.8	102.2	.	.	.	16	16
Mabel	0700	114.8	104.1	106.1	.	.	.	10	10
Peterson	0900	82.5	80.4	81.2	.	.	.	6	6
Preston	1000	112.3	99.4	96.0	.	.	.	18	18
Rushford	1200	98.0	95.3	94.9	.	.	.	22	22
Spring Valley	1300	88.0	84.6	82.5	15.0	18.7	1.04	37	37
Wykoff	1500	86.7	86.0	84.2	.	.	.	6	6
Rushford Village	1600	92.6	93.4	90.7	.	.	.	6	6
Chatfield	6400	85.3	85.7	85.3	.	.	.	22	22

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=23 county_nme=Fillmore

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.4	90.7	89.0	16.5	21.1	1.05	223	223
06	Commercial	112.7	100.0	123.7	.	.	.	17	0
90	Ag/RVL bare < 34.5 acres	82.7	83.6	74.5	.	.	.	7	0
91	Residential/SRR	98.1	90.6	89.0	16.4	21.0	1.05	227	227
93	Ag/RVL bare > 34.5 acres	98.0	94.5	101.3	.	.	.	23	0
94	Commercial/Industrial	112.7	100.0	123.7	.	.	.	17	0
95	Ag/RVL improved > 34.5 acres	102.0	98.0	103.5	21.7	26.6	0.98	31	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Freeborn co=24 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bancroft	0003	98.2	98.6	99.2	.	.	.	10	10
Pickerel Lake	0018	93.2	92.0	94.4	.	.	.	7	6
Albert Lea	0100	94.8	91.6	91.0	14.5	18.6	1.02	241	216
Alden	0200	100.2	92.3	93.0	.	.	.	6	5
Clarks Grove	0400	86.4	86.8	86.1	.	.	.	7	7
Geneva	0800	110.3	96.9	105.0	.	.	.	9	9
Glenville	0900	87.2	87.6	89.1	.	.	.	6	6
Hartland	1100	75.5	72.0	76.5	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Freeborn co=24 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Albert Lea	0100	91.3	79.1	53.2	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Freeborn co=24 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bancroft	0003	98.2	98.6	99.2	.	.	.	10	10
Pickerel Lake	0018	93.2	92.0	94.4	.	.	.	7	6
Albert Lea	0100	94.8	91.6	91.0	14.5	18.6	1.02	241	216
Alden	0200	100.2	92.3	93.0	.	.	.	6	5
Clarks Grove	0400	86.4	86.8	86.1	.	.	.	7	7
Geneva	0800	110.3	96.9	105.0	.	.	.	9	9
Glenville	0900	87.2	87.6	89.1	.	.	.	6	6
Hartland	1100	75.5	72.0	76.5	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Freeborn co=24 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Albert Lea	0100	91.3	79.1	53.2	.	.	.	15	0

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

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

co=24 county_nme=Freeborn

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.2	90.8	90.0	14.7	19.0	1.02	348	321
06	Commercial	88.0	79.1	54.6	.	.	.	19	0
91	Residential/SRR	93.2	90.8	90.0	14.7	19.0	1.02	348	321
93	Ag/RVL bare > 34.5 acres	92.1	89.6	87.1	.	.	.	19	0
94	Commercial/Industrial	88.0	79.1	54.6	.	.	.	19	0
95	Ag/RVL improved > 34.5 acres	92.1	91.4	87.7	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Goodhue co=25 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Featherstone	0007	103.9	102.8	105.0	.	.	.	7	7
Florence	0008	101.0	96.3	100.3	.	.	.	8	7
Leon	0013	94.3	93.0	95.1	.	.	.	6	6
Stanton	0017	92.9	96.6	93.8	.	.	.	9	9
Cannon Falls	0200	97.4	98.2	98.3	8.7	11.1	0.99	56	56
Goodhue	0500	99.4	97.8	100.2	.	.	.	12	12
Kenyon	0600	98.0	95.1	95.5	.	.	.	23	23
Red Wing	0800	93.1	90.8	91.3	7.9	10.0	1.00	194	194
Wanamingo	1200	112.2	107.0	109.9	.	.	.	12	12
Zumbrota	1400	96.5	97.5	96.7	8.2	10.3	1.00	55	55
Lake City	7700	86.9	86.8	86.7	.	.	.	24	16
Pine Island	9500	93.5	93.7	92.8	9.1	11.5	1.01	47	47

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Goodhue co=25 PT=03 PT_Description=Non-Commercial SRR

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

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Goodhue co=25 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Featherstone	0007	103.9	102.8	105.0	.	.	.	7	7
Florence	0008	103.4	97.4	103.0	.	.	.	9	7
Leon	0013	94.3	93.0	95.1	.	.	.	6	6
Stanton	0017	92.9	96.6	93.8	.	.	.	9	9
Cannon Falls	0200	97.4	98.2	98.3	8.7	11.1	0.99	56	56
Goodhue	0500	99.4	97.8	100.2	.	.	.	12	12
Kenyon	0600	98.0	95.1	95.5	.	.	.	23	23
Red Wing	0800	93.1	90.9	91.3	7.9	10.0	1.00	195	194
Wanamingo	1200	112.2	107.0	109.9	.	.	.	12	12
Zumbrota	1400	96.5	97.5	96.7	8.2	10.3	1.00	55	55
Lake City	7700	89.3	90.2	89.2	10.4	13.0	1.00	31	16
Pine Island	9500	93.5	93.7	92.8	9.1	11.5	1.01	47	47

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=25 county_nme=Goodhue

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.9	93.6	93.9	9.6	12.5	1.00	498	486
03	Non-Commercial SRR	99.6	99.9	102.6	.	.	.	9	0
06	Commercial	104.6	104.6	104.9	.	.	.	8	0
90	Ag/RVL bare < 34.5 acres	95.0	92.7	94.6	.	.	.	9	0
91	Residential/SRR	95.0	93.7	94.1	9.6	12.6	1.00	507	486
92	RVL bare > 34.5	92.5	88.9	91.4	.	.	.	7	0
93	Ag/RVL bare > 34.5 acres	91.4	87.5	89.9	.	.	.	18	0
94	Commercial/Industrial	104.6	104.6	104.9	.	.	.	8	0
95	Ag/RVL improved > 34.5 acres	94.5	90.1	96.7	.	.	.	26	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Grant co=26 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pelican Lake	0012	101.6	100.5	102.0	.	.	.	8	1
Ashby	0100	84.1	83.9	82.7	.	.	.	7	7
Barrett	0200	91.1	89.3	89.2	.	.	.	6	2
Elbow Lake	0300	99.5	96.8	98.3	.	.	.	17	17
Hoffman	0600	84.8	88.8	81.2	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Grant co=26 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Pelican Lake	0012	102.7	100.4	103.8	.	.	.	12	1
Ashby	0100	84.1	83.9	82.7	.	.	.	7	7
Barrett	0200	91.1	89.3	89.2	.	.	.	6	2
Elbow Lake	0300	99.5	96.8	98.3	.	.	.	17	17
Hoffman	0600	84.8	88.8	81.2	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 114

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

co=26 county_nme=Grant

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.8	94.5	96.5	15.7	20.0	0.98	56	41
03	Non-Commercial SRR	92.1	86.3	94.9	.	.	.	8	0
91	Residential/SRR	94.5	94.5	96.2	16.1	20.4	0.99	64	41
93	Ag/RVL bare > 34.5 acres	93.4	88.2	88.2	.	.	.	12	0
95	Ag/RVL improved > 34.5 acres	93.4	88.2	88.2	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 115

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

county_nme=Hennepin co=27 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brooklyn Center	0100	95.1	92.9	94.6	8.4	10.4	1.00	281	281
Champlin	0200	93.2	92.9	92.8	5.4	6.9	1.00	294	294
Crystal	0300	93.5	92.4	92.6	7.7	9.6	1.01	298	298
Deephaven	0500	92.1	92.8	84.1	9.2	12.8	1.08	48	48
Edina	0700	94.6	94.2	94.7	9.1	11.7	1.00	703	703
Excelsior	0900	88.1	87.9	90.1	.	.	.	16	16
Golden Valley	1100	93.8	93.0	93.1	7.3	9.1	1.01	257	257
Hopkins	1400	93.6	92.7	94.6	9.3	11.5	0.99	210	210
Long Lake	1600	95.4	94.8	96.5	.	.	.	24	24
Loretto	1700	95.4	95.4	94.8	.	.	.	11	11
Maple Plain	1800	87.6	89.4	87.8	.	.	.	12	12
Minnetonka Beach	1900	102.6	102.8	102.4	.	.	.	7	7
Mound	2100	92.0	91.5	90.1	8.9	11.5	1.01	151	151
Osseo	2300	93.5	92.2	93.8	.	.	.	22	22
Richfield	2500	90.9	89.5	89.9	7.8	9.7	1.01	432	432
Robbinsdale	2600	91.2	89.7	90.2	9.4	12.0	1.01	181	181
Rogers	2800	94.1	95.1	94.0	6.5	8.5	1.00	134	134
St. Bonifacius	2900	97.4	97.6	96.4	9.8	12.5	1.01	45	45
St. Louis Park	3000	95.1	93.8	93.8	8.5	10.9	1.00	684	684
Spring Park	3200	90.7	90.7	93.7	.	.	.	14	14

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Hennepin co=27 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Tonka Bay	3300	98.5	101.5	98.9	.	.	.	17	17
Wayzata	3400	101.7	100.4	101.2	.	.	.	33	33
Woodland	3700	102.9	106.0	101.2	.	.	.	7	7
Bloomington	4100	94.4	94.0	95.0	6.9	8.7	0.99	826	826
New Hope	4200	93.4	93.2	92.9	5.3	7.0	1.00	159	159
Maple Grove	4400	94.3	93.9	94.6	5.5	7.0	1.00	1,100	1,100
Medina	4500	100.1	100.0	100.7	5.8	8.7	0.99	69	69
Orono	4600	93.7	93.6	92.5	9.7	12.1	1.01	129	129
Plymouth	4700	93.6	93.2	94.1	6.4	8.2	0.99	965	965
Brooklyn Park	4900	96.5	95.8	96.0	7.2	9.7	1.00	851	851
Greenwood	5000	90.3	95.2	91.3	.	.	.	6	6
Minnetonka	5200	93.7	93.4	93.6	8.8	11.2	1.00	677	677
Shorewood	5300	95.0	93.7	97.0	10.1	12.5	0.98	86	86
Independence	5400	96.5	97.8	96.3	.	.	.	29	29
Greenfield	5500	95.3	93.1	95.4	.	.	.	30	30
Corcoran	5600	95.7	93.9	97.1	7.1	10.6	0.99	44	44
Minnetrista	5800	95.8	95.0	96.1	6.6	9.2	1.00	103	103
Eden Prairie	6000	95.4	94.0	95.7	6.2	7.9	0.99	920	920
Dayton	6600	92.5	90.9	93.0	8.2	10.3	0.99	32	32
Hanover	7400	91.3	92.4	91.2	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Hennepin co=27 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	96.3	93.5	93.5	10.1	13.0	1.00	4,225	4,237
St. Anthony	9100	94.3	96.1	94.3	10.1	12.2	1.01	63	63

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Hennepin co=27 PT=02 PT_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bloomington	4100	97.2	95.8	94.1	.	.	.	9	9
Minneapolis	8800	102.8	95.8	95.0	10.0	12.3	1.01	78	78

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Hennepin co=27 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Champlin	0200	93.4	90.4	93.2	.	.	.	8	8
Golden Valley	1100	96.7	96.7	94.9	.	.	.	7	7
Bloomington	4100	98.9	98.4	98.2	.	.	.	10	10
New Hope	4200	94.9	95.5	96.5	.	.	.	7	7
Maple Grove	4400	95.8	96.2	95.0	.	.	.	11	11
Orono	4600	96.4	82.3	122.2	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Hennepin co=27 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Edina	0700	102.8	101.4	95.5	.	.	.	7	7
Bloomington	4100	95.1	93.6	96.3	.	.	.	8	8
Maple Grove	4400	88.2	92.8	79.3	.	.	.	10	10
Brooklyn Park	4900	97.1	97.4	84.8	.	.	.	9	9
Eden Prairie	6000	97.8	98.5	97.1	.	.	.	7	7
Minneapolis	8800	90.2	89.2	69.6	17.9	20.7	1.28	67	67

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Hennepin co=27 PT=07 PT_Description=Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rogers	2800	104.9	106.6	103.3	.	.	.	6	6
New Hope	4200	101.7	100.1	103.7	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Hennepin co=27 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brooklyn Center	0100	95.1	92.9	94.6	8.4	10.4	1.00	281	281
Champlin	0200	93.2	92.9	92.9	5.5	7.0	1.00	302	302
Crystal	0300	93.4	92.4	92.5	7.7	9.6	1.01	299	299
Deephaven	0500	91.7	92.9	82.4	9.7	13.8	1.10	51	51
Edina	0700	94.6	94.2	94.7	9.1	11.7	1.00	703	703
Excelsior	0900	88.1	87.9	90.1	.	.	.	16	16
Golden Valley	1100	93.9	93.0	93.1	7.4	9.2	1.01	264	264
Hopkins	1400	93.6	92.7	94.6	9.3	11.5	0.99	210	210
Long Lake	1600	97.6	95.4	100.9	.	.	.	25	25
Loretto	1700	92.8	94.3	93.7	.	.	.	12	12
Maple Plain	1800	87.6	89.4	87.8	.	.	.	12	12
Minnetonka Beach	1900	102.6	102.8	102.4	.	.	.	7	7
Mound	2100	92.2	91.5	90.3	8.8	11.4	1.01	155	155
Osseo	2300	93.5	92.2	93.8	.	.	.	22	22
Richfield	2500	90.9	89.7	89.9	7.8	9.7	1.01	434	434
Robbinsdale	2600	91.1	89.7	90.2	9.4	12.0	1.01	182	182
Rogers	2800	94.2	95.1	94.1	6.5	8.5	1.00	138	138
St. Bonifacius	2900	97.4	97.6	96.4	9.8	12.5	1.01	45	45
St. Louis Park	3000	95.1	93.8	93.8	8.5	10.9	1.00	684	684
Spring Park	3200	89.6	89.7	92.1	.	.	.	16	16

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

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

13:19 Wednesday, June 27, 2018 123

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

county_nme=Hennepin co=27 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Tonka Bay	3300	99.5	101.5	101.9	.	.	.	19	19
Wayzata	3400	102.4	100.4	104.7	10.0	13.0	0.96	38	38
Woodland	3700	101.8	102.0	100.0	.	.	.	8	8
Bloomington	4100	94.4	94.1	95.0	6.9	8.7	0.99	836	836
New Hope	4200	93.5	93.2	93.0	5.4	7.1	1.00	166	166
Maple Grove	4400	94.3	94.0	94.6	5.5	7.0	1.00	1,111	1,111
Medina	4500	99.9	99.8	100.6	5.8	8.7	0.99	70	70
Orono	4600	93.9	93.6	93.5	10.8	14.8	1.00	137	137
Plymouth	4700	93.6	93.2	94.1	6.4	8.2	0.99	965	965
Brooklyn Park	4900	96.5	95.7	96.0	7.2	9.7	1.00	852	852
Greenwood	5000	90.3	95.2	91.3	.	.	.	6	6
Minnetonka	5200	93.7	93.4	93.6	8.8	11.2	1.00	677	677
Shorewood	5300	95.2	94.5	97.2	10.1	12.5	0.98	88	88
Independence	5400	96.2	96.8	96.1	.	.	.	30	30
Greenfield	5500	95.5	93.1	95.6	.	.	.	31	31
Corcoran	5600	95.7	93.9	97.1	7.1	10.6	0.99	44	44
Minnetrista	5800	95.7	94.9	96.0	6.5	9.1	1.00	104	104
Eden Prairie	6000	95.5	94.0	95.7	6.2	7.9	0.99	924	924
Dayton	6600	92.5	90.9	93.0	8.2	10.3	0.99	32	32
Hanover	7400	91.8	94.1	91.7	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Hennepin co=27 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Minneapolis	8800	96.3	93.5	93.5	10.1	13.0	1.00	4,225	4,237
St. Anthony	9100	94.0	95.8	93.9	10.2	12.2	1.01	65	65

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Hennepin co=27 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Brooklyn Center	0100	90.2	88.5	79.5	.	.	.	8	8
Edina	0700	98.9	100.0	90.4	.	.	.	9	9
Golden Valley	1100	98.3	98.6	78.3	.	.	.	6	6
Hopkins	1400	92.0	90.0	90.6	.	.	.	6	6
Rogers	2800	104.8	105.9	103.3	.	.	.	7	7
St. Louis Park	3000	93.9	93.1	90.1	.	.	.	9	9
Bloomington	4100	90.5	91.3	94.5	.	.	.	13	13
New Hope	4200	101.9	100.7	103.7	.	.	.	7	7
Maple Grove	4400	85.6	88.0	79.6	.	.	.	14	14
Brooklyn Park	4900	97.1	97.4	84.8	.	.	.	9	9
Eden Prairie	6000	96.2	97.6	95.3	.	.	.	8	8
Minneapolis	8800	89.8	87.9	70.3	18.4	21.0	1.27	72	72

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=27 county_nme=Hennepin

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.9	93.6	94.1	8.3	10.8	1.00	14,207	14,219
02	Apartments	100.8	95.8	94.1	9.9	12.4	1.02	114	114
03	Non-Commercial SRR	96.3	94.9	99.7	11.3	17.0	0.96	92	92
06	Commercial	92.9	94.8	80.8	14.1	18.9	1.14	153	153
07	Industrial	96.1	97.0	92.9	13.0	16.8	1.02	59	59
90	Ag/RVL bare < 34.5 acres	100.6	99.1	118.2	.	.	.	9	0
91	Residential/SRR	94.9	93.7	94.1	8.3	10.8	1.00	14,299	14,311

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2017 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Selected Countywide Ratios with Largest Cities Removed:
Hennepin without Minneapolis, Ramsey without St. Paul
St. Louis without Duluth, Olmsted without Rochester
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

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

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	94.3	93.7	94.3	7.5	9.7	1.00	9,982
Apartments	96.6	96.2	93.4	9.8	12.8	1.03	36
Non-Commercial SRR	96.3	94.9	99.7	11.3	17.0	0.96	92
Commercial	95.0	96.9	85.3	11.0	16.5	1.06	86
Industrial	97.2	98.2	93.3	11.9	15.6	1.03	54
Ag/RVL bare < 34.5 acres	100.6	99.1	118.2	.	.	.	9
Residential/SRR	94.3	93.7	94.4	7.5	9.8	1.00	10,074

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Houston co=28 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Caledonia TWP	0003	94.2	92.1	95.1	.	.	.	6	6
La Crescent TWP	0008	98.0	97.3	97.3	.	.	.	11	11
Mound Prairie	0011	83.2	85.7	83.1	.	.	.	6	6
Caledonia	0200	113.7	94.1	98.3	.	.	.	27	27
Houston	0600	101.6	97.1	89.4	.	.	.	12	12
Spring Grove	1000	90.9	87.1	91.8	.	.	.	9	8
La Crescent	9000	91.3	90.7	91.2	10.7	14.0	1.00	53	50

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Houston co=28 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Caledonia TWP	0003	94.2	92.1	95.1	.	.	.	6	6
La Crescent TWP	0008	98.0	97.3	97.3	.	.	.	11	11
Mound Prairie	0011	83.2	85.7	83.1	.	.	.	6	6
Caledonia	0200	113.7	94.1	98.3	.	.	.	27	27
Houston	0600	101.6	97.1	89.4	.	.	.	12	12
Spring Grove	1000	90.9	87.1	91.8	.	.	.	9	8
La Crescent	9000	91.3	90.7	91.2	10.7	14.0	1.00	53	50

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **130**

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

county_nme=Houston co=28 PT=95 PT_Description=Ag/RVL improved > 34.5 acres

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

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=28 county_nme=Houston

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.5	92.3	91.4	14.9	21.9	1.03	159	154
06	Commercial	119.4	83.0	91.1	.	.	.	12	0
90	Ag/RVL bare < 34.5 acres	117.8	119.4	122.6	.	.	.	11	0
91	Residential/SRR	97.8	92.3	91.5	15.3	22.4	1.04	161	155
92	RVL bare > 34.5	97.5	95.0	99.5	.	.	.	18	0
93	Ag/RVL bare > 34.5 acres	94.0	92.8	92.7	.	.	.	27	0
94	Commercial/Industrial	119.4	83.0	91.1	.	.	.	12	0
95	Ag/RVL improved > 34.5 acres	101.3	97.8	103.9	18.6	25.7	0.97	36	1

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 132

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

county_nme=Hubbard co=29 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Akeley TWP	0001	84.3	84.3	87.5	.	.	.	7	4
Arago	0002	105.7	105.0	105.8	.	.	.	9	5
Farden	0007	94.1	86.8	94.0	.	.	.	11	2
Guthrie	0009	96.1	92.4	90.9	.	.	.	6	0
Helga	0011	102.0	94.9	98.2	.	.	.	8	1
Henrietta	0013	100.6	101.5	98.1	.	.	.	14	4
Hubbard	0014	96.3	95.1	92.5	.	.	.	9	3
Lake Emma	0016	102.6	101.4	108.2	.	.	.	7	5
Lakeport	0019	104.7	97.3	95.6	.	.	.	9	5
Nevis TWP	0021	102.6	100.3	104.5	.	.	.	10	7
Todd	0026	91.0	89.9	90.5	.	.	.	16	6
Nevis	1200	106.2	111.3	106.1	.	.	.	7	0
Park Rapids	1300	101.3	95.5	97.2	12.8	16.3	1.02	57	2

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Hubbard co=29 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arago	0002	97.4	91.7	96.7	.	.	.	11	7
Crow Wing Lake	0006	102.9	100.3	99.5	.	.	.	12	11
Hubbard	0014	86.8	91.8	89.9	.	.	.	8	7
Lake Emma	0016	92.5	87.3	94.2	.	.	.	14	12
Nevis TWP	0021	98.4	94.0	97.3	.	.	.	15	14
Todd	0026	86.7	87.2	88.8	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Hubbard co=29 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Akeley TWP	0001	88.2	85.4	90.6	.	.	.	10	7
Arago	0002	101.1	94.9	100.6	.	.	.	20	12
Crow Wing Lake	0006	102.8	101.4	99.6	.	.	.	13	11
Farden	0007	92.6	87.4	92.9	.	.	.	14	5
Guthrie	0009	96.1	92.4	90.9	.	.	.	6	0
Helga	0011	102.0	94.9	98.2	.	.	.	8	1
Henrietta	0013	101.2	103.8	98.7	.	.	.	15	5
Hubbard	0014	91.8	92.3	91.3	.	.	.	17	10
Lake Emma	0016	95.9	95.1	100.1	.	.	.	21	17
Lake George	0017	103.8	109.5	106.6	.	.	.	8	4
Lakeport	0019	94.9	86.9	88.4	.	.	.	12	7
Mantrap	0020	94.4	95.2	95.7	.	.	.	10	8
Nevis TWP	0021	100.1	96.8	100.7	.	.	.	25	21
Todd	0026	89.8	89.9	90.0	.	.	.	22	12
White Oak	0027	96.2	93.7	97.4	.	.	.	7	6
Nevis	1200	99.8	99.2	97.1	.	.	.	10	1
Park Rapids	1300	102.0	95.9	98.4	12.9	16.2	1.01	61	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Hubbard co=29 PT=92 PT_Description=RVL bare > 34.5

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
White Oak	0027	98.8	98.8	100.9	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Hubbard co=29 PT=93 PT_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Crow Wing Lake	0006	84.3	79.0	91.8	.	.	.	6	0
White Oak	0027	98.8	98.8	100.9	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Hubbard co=29 PT=95 PT_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Crow Wing Lake	0006	84.3	79.0	91.8	.	.	.	6	0
White Oak	0027	98.8	98.8	100.9	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=29 county_nme=Hubbard

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	98.5	95.8	97.0	13.7	17.3	1.00	201	57
03	Non-Commercial SRR	94.0	91.8	94.2	13.0	17.6	1.00	106	91
06	Commercial	101.9	96.2	99.3	.	.	.	10	0
90	Ag/RVL bare < 34.5 acres	134.5	128.1	126.7	.	.	.	14	0
91	Residential/SRR	97.0	94.3	96.0	13.6	17.5	1.00	307	148
92	RVL bare > 34.5	94.4	96.4	97.7	10.7	14.6	0.97	31	0
93	Ag/RVL bare > 34.5 acres	92.8	95.9	95.4	10.7	14.6	0.97	32	0
94	Commercial/Industrial	100.4	86.9	98.6	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	94.2	96.6	97.4	10.9	14.6	0.96	36	0

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

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

13:19 Wednesday, June 27, 2018 **139**

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

county_nme=Isanti co=30 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Athens	0001	100.8	96.0	98.4	.	.	.	11	11
Bradford	0002	102.2	99.1	99.9	.	.	.	23	23
Cambridge TWP	0003	101.8	99.8	99.3	.	.	.	21	21
Isanti TWP	0005	94.2	90.1	94.4	.	.	.	16	16
North Branch	0007	98.3	94.1	93.7	.	.	.	9	9
Spencer Brook	0009	97.0	96.1	97.3	.	.	.	9	9
Spring Vale	0010	96.5	96.8	96.7	.	.	.	13	13
Stanford	0012	96.1	93.2	93.8	.	.	.	10	10
Wyanett	0013	116.0	95.4	94.2	.	.	.	16	17
Cambridge	0200	93.7	92.7	94.2	10.7	14.0	0.99	127	127
Isanti	0500	92.1	92.6	92.2	6.4	8.5	1.00	93	93
Braham	6000	102.3	98.8	97.7	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Isanti co=30 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cambridge	0200	106.9	104.1	94.0	.	.	.	6	0

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Based on sales from January 2017 through September 2017
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source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Isanti co=30 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Athens	0001	100.8	96.0	98.4	.	.	.	11	11
Bradford	0002	102.4	97.5	100.0	.	.	.	26	26
Cambridge TWP	0003	101.5	97.6	99.2	.	.	.	22	22
Isanti TWP	0005	97.3	92.5	96.8	.	.	.	19	19
North Branch	0007	98.3	94.1	93.7	.	.	.	9	9
Spencer Brook	0009	95.8	95.0	96.6	.	.	.	10	10
Spring Vale	0010	96.5	96.8	96.7	.	.	.	13	13
Stanford	0012	97.3	93.3	94.3	.	.	.	11	11
Wyanett	0013	112.7	93.6	94.7	.	.	.	19	20
Cambridge	0200	93.7	92.7	94.2	10.7	14.0	0.99	127	127
Isanti	0500	92.1	92.6	92.2	6.4	8.5	1.00	93	93
Braham	6000	102.3	98.8	97.7	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Isanti co=30 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cambridge	0200	105.9	100.2	95.4	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=30 county_nme=Isanti

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.3	93.8	95.0	9.6	12.5	1.00	375	376
03	Non-Commercial SRR	102.1	99.2	101.2	.	.	.	12	12
06	Commercial	95.6	92.1	89.6	.	.	.	7	0
90	Ag/RVL bare < 34.5 acres	91.7	67.7	65.0	.	.	.	15	0
91	Residential/SRR	96.5	93.9	95.2	9.7	12.7	1.00	387	388
92	RVL bare > 34.5	90.0	92.2	80.5	.	.	.	7	1
93	Ag/RVL bare > 34.5 acres	90.0	92.2	80.5	.	.	.	7	1
94	Commercial/Industrial	96.2	96.1	91.9	.	.	.	8	0
95	Ag/RVL improved > 34.5 acres	83.0	85.6	79.3	.	.	.	13	1

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Itasca co=31 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arbo	0002	97.0	87.5	89.6	.	.	.	9	5
Blackberry	0008	83.7	78.8	78.3	.	.	.	7	7
Greenway	0017	90.7	86.2	92.6	.	.	.	12	10
Harris	0018	91.7	88.4	90.1	.	.	.	28	16
Marcell	0025	106.8	106.0	103.7	.	.	.	10	3
Nashwauk TWP	0029	99.2	91.8	96.4	.	.	.	6	5
Trout Lake	0038	101.1	96.7	96.5	.	.	.	10	5
Unorg. 54-26	0064	97.8	92.7	88.9	.	.	.	13	5
Unorg. 56-26	0068	95.7	93.9	94.1	.	.	.	15	6
Cohasset	0900	92.6	91.0	91.8	10.1	12.1	1.01	32	22
Coleraine	1000	91.3	91.1	89.5	.	.	.	27	23
Grand Rapids	1600	94.1	91.4	91.2	12.1	15.4	1.00	127	119
Keewatin	2000	91.6	94.3	79.5	.	.	.	10	10
La prairie	2100	83.2	90.9	83.8	.	.	.	7	7
Marble	2300	108.2	111.0	102.8	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Itasca co=31 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Balsam	0004	100.9	97.3	102.7	.	.	.	7	2
Lone Pine	0024	93.3	93.3	84.1	.	.	.	8	0
Marcell	0025	107.0	96.8	94.3	.	.	.	10	1
Unorg. 57-26	0070	103.4	106.0	104.0	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Itasca co=31 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Grand Rapids	1600	97.1	97.8	99.8	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Itasca co=31 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arbo	0002	93.6	87.5	87.2	.	.	.	11	5
Balsam	0004	91.0	82.7	88.8	.	.	.	11	4
Blackberry	0008	83.7	78.8	78.3	.	.	.	7	7
Bowstring	0009	111.9	100.1	110.3	.	.	.	6	1
Greenway	0017	91.9	89.0	93.3	.	.	.	14	10
Harris	0018	95.2	91.3	92.4	.	.	.	31	16
Lone Pine	0024	93.4	93.3	86.5	.	.	.	12	0
Marcell	0025	106.9	105.9	99.7	.	.	.	20	4
Nashwauk TWP	0029	103.8	102.2	101.0	.	.	.	8	6
Trout Lake	0038	97.6	96.4	95.5	.	.	.	11	5
Unorg. 54-26	0064	96.8	92.7	89.4	.	.	.	17	6
Unorg. 56-26	0068	96.1	95.2	94.4	.	.	.	16	6
Unorg. 57-26	0070	109.1	104.2	104.7	.	.	.	12	1
Unorg. 59-24	0077	109.0	103.6	104.2	.	.	.	9	3
Cohasset	0900	92.1	90.2	91.7	12.0	15.0	1.00	35	23
Coleraine	1000	91.3	91.1	89.5	.	.	.	27	23
Grand Rapids	1600	94.1	91.4	91.2	12.1	15.4	1.00	127	119
Keewatin	2000	91.6	94.3	79.5	.	.	.	10	10
La prairie	2100	83.2	90.9	83.8	.	.	.	7	7
Marble	2300	108.2	111.0	102.8	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Itasca co=31 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Grand Rapids	1600	97.1	97.8	99.8	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=31 county_nme=Itasca

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.5	92.2	93.3	13.7	17.9	1.01	422	304
03	Non-Commercial SRR	104.2	101.1	100.1	16.1	20.7	1.02	90	11
06	Commercial	109.7	102.4	103.2	.	.	.	8	0
90	Ag/RVL bare < 34.5 acres	144.6	108.6	109.7	23.4	32.1	1.04	35	1
91	Residential/SRR	97.9	93.5	94.5	14.6	18.7	1.01	512	315
92	RVL bare > 34.5	115.2	112.6	110.1	.	.	.	24	0
93	Ag/RVL bare > 34.5 acres	113.9	111.7	108.7	.	.	.	25	0
94	Commercial/Industrial	109.7	102.4	103.2	.	.	.	8	0
95	Ag/RVL improved > 34.5 acres	110.4	106.9	105.8	13.3	16.2	1.02	34	1

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Jackson co=32 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jackson	0300	98.6	90.4	94.2	.	.	.	22	0
Lakefield	0400	96.2	90.8	90.7	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Jackson co=32 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jackson	0300	98.6	90.4	94.2	.	.	.	22	0
Lakefield	0400	96.2	90.8	90.7	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=32 county_nme=Jackson

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.6	90.7	88.7	14.1	18.7	1.05	65	0
91	Residential/SRR	94.6	90.7	88.7	14.1	18.7	1.05	65	0
93	Ag/RVL bare > 34.5 acres	99.6	100.9	99.4	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	99.6	100.9	99.4	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Kanabec co=33 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arthur	0002	93.2	87.2	93.8	.	.	.	21	12
Brunswick	0003	97.7	97.9	96.0	.	.	.	8	7
Knife Lake	0010	93.1	88.5	93.8	.	.	.	9	7
Peace	0012	96.8	95.9	94.4	.	.	.	17	12
Whited	0015	87.7	83.3	90.1	.	.	.	8	6
Mora	0200	90.5	87.3	88.1	11.3	14.0	1.02	35	35

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Kanabec co=33 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arthur	0002	93.2	87.2	93.8	.	.	.	21	12
Brunswick	0003	97.5	96.0	96.0	.	.	.	9	7
Knife Lake	0010	94.3	94.5	93.4	.	.	.	14	7
Peace	0012	98.4	98.8	96.8	.	.	.	19	12
Whited	0015	87.7	83.3	90.1	.	.	.	8	6
Mora	0200	90.5	87.3	88.1	11.3	14.0	1.02	35	35

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=33 county_nme=Kanabec

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	91.3	87.6	91.0	12.4	14.7	1.00	126	103
03	Non-Commercial SRR	93.3	95.5	91.8	.	.	.	17	4
90	Ag/RVL bare < 34.5 acres	118.1	115.2	101.8	.	.	.	12	0
91	Residential/SRR	91.5	87.6	91.1	13.0	15.2	1.00	143	107
92	RVL bare > 34.5	109.7	102.9	61.9	.	.	.	8	0
93	Ag/RVL bare > 34.5 acres	93.4	99.2	54.6	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	93.9	95.2	73.1	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Kandiyohi co=34 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dovre	0004	94.7	94.7	93.0	.	.	.	14	14
Green Lake	0009	99.0	100.9	98.7	.	.	.	13	10
Harrison	0010	96.8	96.3	99.7	.	.	.	6	6
Lake Andrew	0014	102.3	102.0	101.6	.	.	.	8	8
New London TWP	0018	91.7	87.2	90.9	.	.	.	19	14
Atwater	0100	95.8	92.7	95.8	.	.	.	14	14
New London	0600	92.1	91.7	91.5	.	.	.	13	11
Raymond	0900	102.6	97.4	99.6	.	.	.	7	7
Spicer	1200	102.1	105.4	99.5	.	.	.	17	12
Willmar	1500	97.3	96.5	96.2	8.5	10.5	1.01	204	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Kandiyohi co=34 PT=02 PT_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Willmar	1500	96.0	98.2	72.9	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Kandiyohi co=34 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fahlun	0007	99.5	101.8	99.3	.	.	.	11	11

**All sales adjusted for time and terms
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* Indicates calculations were done without extreme ratios
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**2017 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017
Ratios reported only for jurisdictions with 6 sales or more**

county_nme=Kandiyohi co=34 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dovre	0004	94.4	92.7	92.9	.	.	.	16	16
Fahlun	0007	101.2	101.8	99.9	.	.	.	13	13
Green Lake	0009	98.8	100.9	99.1	.	.	.	15	10
Harrison	0010	94.8	96.3	97.5	.	.	.	8	8
Irving	0012	98.4	97.2	98.5	.	.	.	8	4
Lake Andrew	0014	98.6	99.1	99.3	.	.	.	12	12
New London TWP	0018	95.3	88.9	92.6	.	.	.	24	15
Atwater	0100	95.8	92.7	95.8	.	.	.	14	14
New London	0600	92.1	91.7	91.5	.	.	.	13	11
Raymond	0900	102.6	97.4	99.6	.	.	.	7	7
Spicer	1200	104.0	105.8	100.9	.	.	.	19	12
Willmar	1500	97.3	96.8	96.2	8.5	10.5	1.01	205	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=34 county_nme=Kandiyohi

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.1	95.9	96.2	8.7	10.7	1.01	350	127
02	Apartments	96.0	98.2	72.9	.	.	.	6	0
03	Non-Commercial SRR	101.0	101.7	98.0	11.8	15.0	1.03	35	23
91	Residential/SRR	97.5	96.2	96.5	9.1	11.3	1.01	385	150
93	Ag/RVL bare > 34.5 acres	100.5	95.6	108.6	.	.	.	11	0
94	Commercial/Industrial	102.5	102.3	102.0	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	100.5	95.6	108.6	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Kittson co=35 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hallock	0300	113.6	97.4	101.4	.	.	.	9	0
Karlstad	0600	95.7	98.0	94.6	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Kittson co=35 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hallock	0300	113.6	97.4	101.4	.	.	.	9	0
Karlstad	0600	95.7	98.0	94.6	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=35 county_nme=Kittson

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	102.5	97.6	96.3	19.8	28.2	1.06	32	0
91	Residential/SRR	103.8	97.7	96.8	20.7	28.3	1.07	33	0
93	Ag/RVL bare > 34.5 acres	103.5	100.0	102.9	.	.	.	15	0
95	Ag/RVL improved > 34.5 acres	102.8	98.5	101.1	.	.	.	18	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Koochiching co=36 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. #0096	0096	88.6	88.4	84.8	.	.	.	18	0
International Falls	1100	98.7	94.3	92.3	17.8	21.7	1.05	54	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Koochiching co=36 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. #0096	0096	112.8	114.1	105.9	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Koochiching co=36 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. #0096	0096	96.0	94.2	89.0	.	.	.	26	0
Unorg. #0097	0097	82.0	84.7	83.0	.	.	.	6	0
International Falls	1100	98.7	94.3	92.3	17.8	21.7	1.05	54	0
Ranier	2000	96.0	95.7	95.7	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=36 county_nme=Koochiching

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.6	91.0	88.3	16.5	20.8	1.06	89	0
03	Non-Commercial SRR	103.7	95.2	100.8	.	.	.	14	0
91	Residential/SRR	96.7	93.4	89.9	16.5	20.8	1.06	103	0
92	RVL bare > 34.5	85.9	78.2	75.2	.	.	.	8	0
93	Ag/RVL bare > 34.5 acres	85.9	78.2	75.2	.	.	.	8	0
95	Ag/RVL improved > 34.5 acres	89.9	88.7	90.9	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Lac Qui Parle co=37 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dawson	0300	99.3	97.0	89.7	.	.	.	14	14
Madison	0500	95.6	93.1	88.0	.	.	.	18	18

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Lac Qui Parle co=37 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dawson	0300	99.3	97.0	89.7	.	.	.	14	14
Madison	0500	95.6	93.1	88.0	.	.	.	18	18

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=37 county_nme=Lac Qui Parle

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.7	96.1	86.8	14.5	19.2	1.05	42	42
91	Residential/SRR	94.7	96.1	86.8	14.5	19.2	1.05	42	42
93	Ag/RVL bare > 34.5 acres	88.6	92.7	87.5	.	.	.	13	0
95	Ag/RVL improved > 34.5 acres	88.6	92.3	87.6	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Lake co=38 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fall Lake	0003	96.5	87.3	99.3	.	.	.	7	0
Silver Creek	0004	93.5	94.0	88.2	.	.	.	14	0
Unorg. #2	0098	90.6	87.2	85.5	.	.	.	19	0
Two Harbors	0900	88.9	87.4	89.2	12.0	15.8	1.00	40	0
Silver Bay	1000	108.5	99.5	99.5	.	.	.	29	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Lake co=38 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Beaver Bay TWP	0001	113.6	89.2	101.5	.	.	.	6	0
Fall Lake	0003	105.4	93.5	96.0	.	.	.	9	0
Silver Creek	0004	103.9	106.0	111.8	.	.	.	10	0
Stony River	0005	96.5	96.5	95.6	.	.	.	6	0
Unorg. #2	0098	94.6	90.3	102.2	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Lake co=38 PT=90 PT_Description=Ag/RVL bare < 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. #2	0098	86.6	84.0	76.2	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Lake co=38 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Beaver Bay TWP	0001	119.4	100.2	106.1	.	.	.	8	0
Fall Lake	0003	101.5	91.8	97.9	.	.	.	16	0
Silver Creek	0004	97.8	99.1	96.9	.	.	.	24	0
Stony River	0005	96.5	96.5	95.6	.	.	.	6	0
Unorg. #2	0098	91.8	87.2	91.2	.	.	.	27	0
Two Harbors	0900	88.9	87.4	89.2	12.0	15.8	1.00	40	0
Silver Bay	1000	108.5	99.5	99.5	.	.	.	29	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Lake co=38 PT=92 PT_Description=RVL bare > 34.5

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. #2	0098	108.6	96.4	85.2	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Lake co=38 PT=93 PT_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. #2	0098	108.6	96.4	85.2	.	.	.	6	0

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

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

county_nme=Lake co=38 PT=95 PT_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Unorg. #2	0098	108.6	96.4	85.2	.	.	.	6	0

**All sales adjusted for time and terms
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* Indicates calculations were done without extreme ratios
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**2017 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017
Ratios reported only for jurisdictions with 6 sales or more**

co=38 county_nme=Lake

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.0	90.4	90.9	16.2	20.9	1.03	115	0
03	Non-Commercial SRR	101.5	93.5	101.9	21.3	28.2	0.98	41	0
90	Ag/RVL bare < 34.5 acres	90.5	94.3	78.7	.	.	.	14	0
91	Residential/SRR	97.5	90.9	94.4	17.6	23.2	1.01	156	0
92	RVL bare > 34.5	98.4	86.7	90.2	.	.	.	18	0
93	Ag/RVL bare > 34.5 acres	98.4	86.7	90.2	.	.	.	18	0
95	Ag/RVL improved > 34.5 acres	98.4	86.7	90.2	.	.	.	18	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
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**2017 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017
Ratios reported only for jurisdictions with 6 sales or more**

county_nme=Lake of the Woods co=39 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wabanica	0018	94.2	98.0	95.1	.	.	.	6	0
Baudette	0100	114.4	99.8	100.4	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
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**2017 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**City and Township Ratios by Property Type
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017
Ratios reported only for jurisdictions with 6 sales or more**

county_nme=Lake of the Woods co=39 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Angle	0001	91.2	88.0	92.1	.	.	.	6	0
Wheeler	0020	89.9	82.3	89.1	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Lake of the Woods co=39 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Angle	0001	91.2	88.0	92.1	.	.	.	6	0
Wabanica	0018	91.6	92.9	93.2	.	.	.	9	0
Wheeler	0020	89.9	82.3	89.1	.	.	.	7	0
Baudette	0100	114.4	99.8	100.4	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=39 county_nme=Lake of the Woods

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	105.9	100.6	98.3	.	.	.	32	0
03	Non-Commercial SRR	95.0	90.5	92.5	.	.	.	28	0
91	Residential/SRR	100.8	94.4	95.3	13.9	17.5	1.00	60	0
92	RVL bare > 34.5	96.3	90.2	86.9	.	.	.	12	0
93	Ag/RVL bare > 34.5 acres	94.6	90.4	83.4	.	.	.	15	0
95	Ag/RVL improved > 34.5 acres	92.5	90.2	71.4	.	.	.	18	0

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

county_nme=Le Sueur co=40 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cleveland TWP	0001	89.1	85.8	89.3	.	.	.	6	6
Elysian TWP	0004	98.6	99.5	88.2	.	.	.	7	7
Kasota TWP	0005	93.4	92.7	93.0	.	.	.	13	13
Lanesburgh	0007	91.0	92.9	91.0	.	.	.	10	10
Montgomery TWP	0009	93.4	83.1	85.0	.	.	.	6	6
Kasota	0400	87.7	87.4	86.0	.	.	.	6	6
Le Center	0600	91.7	93.1	89.3	.	.	.	26	26
Le Sueur	0700	95.6	95.6	95.6	7.4	9.5	1.00	58	58
Montgomery	0800	93.0	91.5	92.1	10.5	13.5	1.00	52	52
Waterville	1100	105.5	104.4	102.2	.	.	.	19	19
Elysian	6800	91.3	90.9	91.4	.	.	.	8	8
New Prague	8000	94.1	92.0	93.7	8.1	9.5	0.99	63	63

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

county_nme=Le Sueur co=40 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Elysian TWP	0004	100.9	96.5	97.5	.	.	.	8	8
Washington	0013	101.1	101.0	91.4	.	.	.	6	6
Waterville	1100	112.3	106.2	103.8	.	.	.	6	6

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

county_nme=Le Sueur co=40 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cleveland TWP	0001	92.3	88.3	90.5	.	.	.	7	7
Elysian TWP	0004	99.8	98.5	92.7	.	.	.	15	15
Kasota TWP	0005	95.1	93.9	93.7	.	.	.	18	18
Lanesburgh	0007	91.0	92.9	91.0	.	.	.	10	10
Montgomery TWP	0009	93.4	83.1	85.0	.	.	.	6	6
Washington	0013	91.5	89.0	85.7	.	.	.	11	11
Waterville TWP	0014	99.8	96.2	97.5	.	.	.	7	7
Kasota	0400	87.7	87.4	86.0	.	.	.	6	6
Le Center	0600	91.7	93.1	89.3	.	.	.	26	26
Le Sueur	0700	95.6	95.6	95.6	7.4	9.5	1.00	58	58
Montgomery	0800	93.0	91.5	92.1	10.5	13.5	1.00	52	52
Waterville	1100	107.2	104.4	102.6	.	.	.	25	25
Elysian	6800	93.7	94.7	96.7	.	.	.	9	9
New Prague	8000	94.1	92.0	93.7	8.1	9.5	0.99	63	63

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

county_nme=Le Sueur co=40 PT=93 PT_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Montgomery TWP	0009	94.4	91.0	93.0	.	.	.	7	0

**All sales adjusted for time and terms
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* Indicates calculations were done without extreme ratios
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**2017 Assessment Sales Ratio Study
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**City and Township Ratios by Property Type
Final ratios reflect the 2017 EMV/sales price backward adjusted to Jan 2, 2017
Ratios reported only for jurisdictions with 6 sales or more**

county_nme=Le Sueur co=40 PT=95 PT_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Montgomery TWP	0009	94.4	91.0	93.0	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=40 county_nme=Le Sueur

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.9	92.9	92.0	10.0	13.2	1.01	309	309
03	Non-Commercial SRR	103.5	101.5	98.1	12.2	14.9	1.04	32	32
06	Commercial	104.4	88.9	84.7	.	.	.	7	0
91	Residential/SRR	94.8	93.3	92.7	10.4	13.6	1.02	341	341
93	Ag/RVL bare > 34.5 acres	100.2	100.9	100.0	.	.	.	19	0
94	Commercial/Industrial	104.4	88.9	84.7	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	99.9	100.5	99.9	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Lincoln co=41 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hendricks	0200	103.7	108.2	94.9	.	.	.	9	0
Ivanhoe	0300	92.6	90.9	90.5	.	.	.	10	0
Lake Benton	0400	87.5	87.3	85.0	.	.	.	8	0
Tyler	0500	95.5	87.3	88.8	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Lincoln co=41 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Shaokatan	0014	84.4	79.3	83.5	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Lincoln co=41 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Shaokatan	0014	86.1	79.3	83.7	.	.	.	8	0
Hendricks	0200	103.7	108.2	94.9	.	.	.	9	0
Ivanhoe	0300	92.6	90.9	90.5	.	.	.	10	0
Lake Benton	0400	87.5	87.3	85.0	.	.	.	8	0
Tyler	0500	95.5	87.3	88.8	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=41 county_nme=Lincoln

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.4	90.2	86.3	15.7	19.7	1.07	52	0
03	Non-Commercial SRR	83.8	80.0	82.4	.	.	.	10	0
91	Residential/SRR	91.9	88.1	85.4	16.1	19.9	1.07	62	0
93	Ag/RVL bare > 34.5 acres	107.3	98.1	100.9	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	107.3	98.1	100.9	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Lyon co=42 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Balaton	0200	92.0	93.2	92.2	.	.	.	8	0
Cottonwood	0400	92.6	93.6	91.4	.	.	.	21	0
Marshall	1000	95.5	93.6	94.3	9.2	11.5	1.00	131	0
Minneota	1100	100.3	97.8	99.2	.	.	.	7	0
Russell	1200	81.5	83.8	82.7	.	.	.	8	0
Tracy	1400	99.6	91.8	89.2	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Lyon co=42 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Marshall	1000	104.3	101.3	133.1	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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13:19 Wednesday, June 27, 2018 **195**

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

county_nme=Lyon co=42 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Balaton	0200	92.0	93.2	92.2	.	.	.	8	0
Cottonwood	0400	92.6	93.6	91.4	.	.	.	21	0
Marshall	1000	95.5	93.6	94.3	9.2	11.5	1.00	131	0
Minneota	1100	100.3	97.8	99.2	.	.	.	7	0
Russell	1200	81.5	83.8	82.7	.	.	.	8	0
Tracy	1400	99.6	91.8	89.2	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **196**

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

county_nme=Lyon co=42 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Marshall	1000	104.3	101.3	133.1	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **197**

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

co=42 county_nme=Lyon

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.5	92.7	92.8	10.6	13.7	1.00	224	0
06	Commercial	106.3	99.9	123.9	.	.	.	12	0
91	Residential/SRR	94.5	92.7	92.8	10.6	13.7	1.00	224	0
93	Ag/RVL bare > 34.5 acres	98.6	95.7	96.0	.	.	.	12	0
94	Commercial/Industrial	106.3	99.9	123.9	.	.	.	12	0
95	Ag/RVL improved > 34.5 acres	98.6	95.7	96.0	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **198**

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

county_nme=Mcleod co=43 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Acoma	0001	94.7	94.1	92.9	.	.	.	10	10
Hassan Valley	0006	101.8	100.9	100.7	.	.	.	7	7
Hutchinson TWP	0008	90.3	86.2	90.4	.	.	.	10	10
Sumter	0013	106.4	97.5	98.8	.	.	.	6	6
Winsted TWP	0014	103.4	91.7	94.8	.	.	.	8	8
Brownnton	0200	142.0	125.1	126.0	.	.	.	6	6
Glencoe	0300	95.5	93.9	92.7	11.5	14.6	1.02	55	55
Hutchinson	0400	93.3	92.1	92.3	8.5	10.4	1.00	211	211
Lester Prairie	0500	95.3	92.2	92.9	.	.	.	19	19
Plato	0600	91.8	87.8	91.5	.	.	.	7	7
Silver Lake	0800	102.3	95.4	97.7	.	.	.	12	12
Stewart	0900	123.6	99.4	96.6	.	.	.	9	9
Winsted	1000	94.0	90.0	94.1	.	.	.	25	25

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **199**

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

county_nme=Mcleod co=43 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hutchinson	0400	94.3	103.6	92.1	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **200**

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

county_nme=Mcleod co=43 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Acoma	0001	94.7	94.1	92.9	.	.	.	10	10
Hassan Valley	0006	101.8	100.9	100.7	.	.	.	7	7
Hutchinson TWP	0008	90.3	86.2	90.4	.	.	.	10	10
Sumter	0013	106.4	97.5	98.8	.	.	.	6	6
Winsted TWP	0014	103.4	91.7	94.8	.	.	.	8	8
Brownnton	0200	142.0	125.1	126.0	.	.	.	6	6
Glencoe	0300	95.5	93.9	92.7	11.5	14.6	1.02	55	55
Hutchinson	0400	93.3	92.1	92.3	8.5	10.4	1.00	211	211
Lester Prairie	0500	95.3	92.2	92.9	.	.	.	19	19
Plato	0600	91.8	87.8	91.5	.	.	.	7	7
Silver Lake	0800	102.3	95.4	97.7	.	.	.	12	12
Stewart	0900	123.6	99.4	96.6	.	.	.	9	9
Winsted	1000	94.0	90.0	94.1	.	.	.	25	25

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **201**

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

county_nme=Mcleod co=43 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hutchinson	0400	91.4	101.8	79.3	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 202

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

co=43 county_nme=Mcleod

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.5	93.0	93.7	10.2	13.5	1.01	412	412
06	Commercial	86.7	93.1	87.2	.	.	.	11	0
91	Residential/SRR	96.5	93.0	93.7	10.2	13.5	1.01	412	412
93	Ag/RVL bare > 34.5 acres	109.7	114.1	103.7	.	.	.	11	11
94	Commercial/Industrial	85.1	84.1	78.5	.	.	.	14	0
95	Ag/RVL improved > 34.5 acres	114.1	116.8	110.0	.	.	.	14	11

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **203**

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

county_nme=Mahnomen co=44 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mahnomen	0300	83.5	68.1	77.1	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **204**

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

county_nme=Mahnomen co=44 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Mahnomen	0300	83.5	68.1	77.1	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 205

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

co=44 county_nme=Mahnomen

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.7	77.0	90.4	.	.	.	28	0
91	Residential/SRR	92.7	77.0	90.4	.	.	.	28	0
92	RVL bare > 34.5	109.5	92.3	99.9	.	.	.	7	0
93	Ag/RVL bare > 34.5 acres	107.4	99.8	76.2	.	.	.	15	0
95	Ag/RVL improved > 34.5 acres	103.4	98.2	78.4	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 206

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

county_nme=Marshall co=45 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Warren	1500	82.0	81.4	83.8	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 207

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

county_nme=Marshall co=45 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Warren	1500	82.0	81.4	83.8	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **208**

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

county_nme=Marshall co=45 PT=93 PT_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Grand Plain	0019	82.9	83.8	83.4	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **209**

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

county_nme=Marshall co=45 PT=95 PT_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Grand Plain	0019	81.8	83.6	82.1	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 210

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

co=45 county_nme=Marshall

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.2	89.3	88.9	19.2	30.8	1.05	55	0
90	Ag/RVL bare < 34.5 acres	140.9	113.3	134.9	.	.	.	6	0
91	Residential/SRR	93.0	88.6	88.3	19.5	30.9	1.05	58	0
93	Ag/RVL bare > 34.5 acres	92.6	89.4	85.3	.	.	.	29	0
95	Ag/RVL improved > 34.5 acres	95.0	88.4	86.8	16.4	22.0	1.08	37	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 211

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

county_nme=Martin co=46 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairmont	0300	97.1	93.3	92.4	13.5	17.3	1.01	113	102
Sherburn	0900	94.1	93.9	87.9	.	.	.	12	12
Truman	1200	89.0	85.9	85.2	.	.	.	12	12
Welcome	1300	87.8	87.3	81.8	.	.	.	9	9
Trimont	1400	98.8	90.2	97.8	.	.	.	12	12

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 212

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

county_nme=Martin co=46 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairmont	0300	81.0	80.6	76.2	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Martin co=46 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairmont	0300	97.1	93.3	92.4	13.5	17.3	1.01	113	102
Sherburn	0900	94.1	93.9	87.9	.	.	.	12	12
Truman	1200	89.0	85.9	85.2	.	.	.	12	12
Welcome	1300	87.8	87.3	81.8	.	.	.	9	9
Trimont	1400	98.8	90.2	97.8	.	.	.	12	12

All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
*** Indicates calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created FINAL

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

13:19 Wednesday, June 27, 2018 214

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

county_nme=Martin co=46 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fairmont	0300	81.0	80.6	76.2	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 215

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

co=46 county_nme=Martin

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.0	92.2	91.5	14.6	18.2	1.02	180	166
06	Commercial	79.8	74.6	76.4	.	.	.	19	0
91	Residential/SRR	95.9	92.2	91.4	14.5	18.2	1.02	182	166
93	Ag/RVL bare > 34.5 acres	95.2	98.6	93.6	.	.	.	15	0
94	Commercial/Industrial	78.4	73.9	76.2	.	.	.	20	0
95	Ag/RVL improved > 34.5 acres	95.2	98.6	93.6	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 216

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

county_nme=Meeker co=47 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Collinwood	0003	89.2	92.9	91.1	.	.	.	7	3
Darwin TWP	0006	92.0	97.2	87.1	.	.	.	7	3
Dassel TWP	0007	93.2	95.4	92.9	.	.	.	7	7
Ellsworth	0008	90.6	85.5	90.2	.	.	.	7	3
Litchfield TWP	0014	118.2	110.7	118.0	.	.	.	6	6
Cosmos	0300	83.6	87.2	82.2	.	.	.	6	6
Dassel	0500	94.7	96.3	93.0	.	.	.	17	16
Litchfield	0800	101.0	100.4	100.3	7.8	9.9	1.00	72	72
Watkins	0900	93.1	94.8	92.1	.	.	.	13	13
Eden Valley	6700	82.6	80.7	83.9	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 217

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

county_nme=Meeker co=47 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dassel TWP	0007	92.6	84.0	86.4	.	.	.	8	2
Ellsworth	0008	103.7	89.2	96.5	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 218

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

county_nme=Meeker co=47 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Collinwood	0003	87.2	87.2	88.3	.	.	.	11	3
Darwin TWP	0006	101.0	97.5	91.2	.	.	.	8	3
Dassel TWP	0007	92.9	89.5	89.0	.	.	.	15	9
Ellsworth	0008	96.6	85.5	92.6	.	.	.	13	3
Forest Prairie	0010	89.9	85.3	87.5	.	.	.	9	3
Greenleaf	0011	107.2	100.8	104.9	.	.	.	7	0
Litchfield TWP	0014	123.8	117.8	116.9	.	.	.	9	6
Cosmos	0300	83.6	87.2	82.2	.	.	.	6	6
Dassel	0500	94.7	96.3	93.0	.	.	.	17	16
Litchfield	0800	101.0	100.4	100.3	7.8	9.9	1.00	72	72
Watkins	0900	93.1	94.8	92.1	.	.	.	13	13
Eden Valley	6700	82.6	80.7	83.9	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=47 county_nme=Meeker

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.2	95.3	94.5	11.0	14.4	1.00	180	162
03	Non-Commercial SRR	100.5	91.7	92.2	15.1	18.7	1.03	35	3
06	Commercial	89.8	92.3	89.6	.	.	.	8	0
90	Ag/RVL bare < 34.5 acres	96.3	98.5	94.8	.	.	.	7	0
91	Residential/SRR	96.1	95.1	94.0	11.7	15.1	1.01	215	165
93	Ag/RVL bare > 34.5 acres	109.9	112.3	114.6	.	.	.	14	14
94	Commercial/Industrial	89.8	92.3	89.6	.	.	.	8	0
95	Ag/RVL improved > 34.5 acres	109.4	109.9	113.3	.	.	.	18	14

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Mille Lacs co=48 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bogus Brook	0001	95.5	98.1	95.1	.	.	.	15	15
Borgholm	0002	96.5	92.5	96.8	.	.	.	21	21
East Side	0005	89.4	85.9	87.4	.	.	.	7	7
Greenbush	0006	93.0	93.2	90.5	.	.	.	12	12
Kathio	0009	114.2	111.6	107.5	.	.	.	7	7
Milaca TWP	0011	107.6	103.9	103.1	.	.	.	20	20
Milo	0012	90.9	84.8	90.8	.	.	.	13	13
Onamia TWP	0014	78.5	77.9	78.2	.	.	.	7	7
Page	0015	99.8	102.0	100.6	.	.	.	7	7
Princeton TWP	0016	91.0	92.6	89.8	.	.	.	23	23
Isle	0300	96.5	96.0	97.8	.	.	.	12	12
Milaca	0500	99.4	96.5	97.7	13.3	16.9	1.01	49	49
Onamia	0600	86.4	87.1	88.3	.	.	.	6	6
Princeton	9600	92.8	91.1	89.8	8.4	10.7	1.00	68	68

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Mille Lacs co=48 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
East Side	0005	80.0	79.6	80.8	.	.	.	16	16
Kathio	0009	85.3	94.6	92.5	.	.	.	15	15
South Harbor	0017	93.6	96.5	90.3	.	.	.	15	15

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Mille Lacs co=48 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bogus Brook	0001	95.5	98.1	95.1	.	.	.	15	15
Borgholm	0002	96.5	92.5	96.8	.	.	.	21	21
East Side	0005	82.8	82.3	82.9	.	.	.	23	23
Greenbush	0006	93.0	93.2	90.5	.	.	.	12	12
Isle Harbor	0008	97.1	95.3	93.6	.	.	.	7	7
Kathio	0009	94.5	99.8	97.8	.	.	.	22	22
Milaca TWP	0011	107.6	103.9	103.1	.	.	.	20	20
Milo	0012	90.9	84.8	90.8	.	.	.	13	13
Onamia TWP	0014	82.5	79.9	82.6	.	.	.	8	8
Page	0015	99.8	102.0	100.6	.	.	.	7	7
Princeton TWP	0016	91.0	92.6	89.8	.	.	.	23	23
South Harbor	0017	93.5	95.5	91.2	.	.	.	19	19
Isle	0300	95.9	96.0	96.2	.	.	.	16	16
Milaca	0500	99.4	96.5	97.7	13.3	16.9	1.01	49	49
Onamia	0600	86.4	87.1	88.3	.	.	.	6	6
Wahkon	0900	88.9	83.0	87.9	.	.	.	10	10
Princeton	9600	92.8	91.1	89.8	8.4	10.7	1.00	68	68

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Mille Lacs co=48 PT=92 PT_Description=RVL bare > 34.5

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Page	0015	98.9	98.5	96.2	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Mille Lacs co=48 PT=93 PT_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Page	0015	101.8	99.6	101.0	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Mille Lacs co=48 PT=95 PT_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Greenbush	0006	87.5	88.7	87.4	.	.	.	7	0
Page	0015	103.9	100.7	102.2	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=48 county_nme=Mille Lacs

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.2	92.5	93.7	12.7	15.9	1.01	293	293
03	Non-Commercial SRR	88.5	90.4	88.1	15.8	18.9	1.03	61	61
90	Ag/RVL bare < 34.5 acres	244.2	78.4	77.8	.	.	.	12	0
91	Residential/SRR	94.0	92.5	92.7	13.1	16.5	1.01	354	354
92	RVL bare > 34.5	101.0	97.5	83.3	.	.	.	17	0
93	Ag/RVL bare > 34.5 acres	100.5	97.0	87.7	.	.	.	26	0
95	Ag/RVL improved > 34.5 acres	99.9	97.8	91.7	15.4	20.7	1.08	40	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Morrison co=49 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Agram	0001	86.9	86.2	86.2	.	.	.	8	4
Bellevue	0003	88.1	88.1	85.7	.	.	.	14	11
Cushing	0008	98.0	97.8	98.3	.	.	.	7	7
Green Prairie	0012	96.6	94.9	96.6	.	.	.	6	4
Little Falls TWP	0016	85.7	89.1	82.0	.	.	.	14	13
Pike Creek	0022	79.4	78.1	77.5	.	.	.	6	6
Richardson	0026	95.2	85.9	95.4	.	.	.	6	3
Scandia Valley	0029	91.0	90.6	90.8	.	.	.	16	11
Two Rivers	0032	85.5	84.1	83.3	.	.	.	6	6
Little Falls	1000	98.1	94.8	94.1	12.2	15.6	1.01	114	110
Pierz	1200	88.7	86.9	86.1	.	.	.	12	12
Royalton	1400	110.4	99.7	103.8	.	.	.	16	15
Upsala	1700	108.1	94.7	96.2	.	.	.	7	7
Motley	7900	114.9	115.8	100.4	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Morrison co=49 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Richardson	0026	92.9	80.6	87.2	.	.	.	7	0
Scandia Valley	0029	98.9	97.1	94.6	.	.	.	23	7

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2017 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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13:19 Wednesday, June 27, 2018 **229**

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

county_nme=Morrison co=49 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Little Falls	1000	104.6	92.7	88.2	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Morrison co=49 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Agram	0001	89.6	86.6	88.2	.	.	.	11	4
Bellevue	0003	88.1	88.1	85.7	.	.	.	14	11
Cushing	0008	99.1	102.1	98.7	.	.	.	8	8
Green Prairie	0012	96.6	94.9	96.6	.	.	.	6	4
Little Falls TWP	0016	85.7	89.1	82.0	.	.	.	14	13
Pike Creek	0022	79.4	78.1	77.5	.	.	.	6	6
Richardson	0026	93.9	81.3	91.0	.	.	.	13	3
Scandia Valley	0029	95.7	94.4	92.9	11.8	15.1	1.00	39	18
Two Rivers	0032	85.5	84.1	83.3	.	.	.	6	6
Little Falls	1000	98.1	94.8	94.1	12.2	15.6	1.01	114	110
Pierz	1200	88.7	86.9	86.1	.	.	.	12	12
Royalton	1400	110.4	99.7	103.8	.	.	.	16	15
Upsala	1700	108.1	94.7	96.2	.	.	.	7	7
Motley	7900	114.9	115.8	100.4	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Morrison co=49 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Little Falls	1000	105.3	104.3	102.9	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=49 county_nme=Morrison

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.0	91.9	90.7	12.0	15.5	1.03	295	266
03	Non-Commercial SRR	97.2	97.0	91.5	14.1	17.5	1.03	37	8
06	Commercial	96.5	88.9	79.1	.	.	.	13	0
90	Ag/RVL bare < 34.5 acres	108.9	103.7	93.3	.	.	.	13	0
91	Residential/SRR	95.3	92.2	90.8	12.3	15.7	1.03	332	274
92	RVL bare > 34.5	90.7	89.3	84.9	.	.	.	11	0
93	Ag/RVL bare > 34.5 acres	98.3	95.0	99.3	.	.	.	28	0
94	Commercial/Industrial	97.4	90.9	95.8	.	.	.	14	0
95	Ag/RVL improved > 34.5 acres	97.8	94.7	94.5	18.6	23.5	1.01	49	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Mower co=50 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Austin TWP	0002	105.5	101.5	100.4	.	.	.	7	7
Red Rock	0016	100.8	97.4	95.1	.	.	.	6	6
Adams	0100	108.1	103.5	106.8	.	.	.	6	6
Austin	0200	98.5	96.7	95.9	11.6	14.3	1.00	310	310
Brownsdale	0300	92.2	97.2	88.2	.	.	.	7	7
Grand Meadow	0600	95.0	90.3	91.2	.	.	.	16	16
Le Roy	0800	90.3	91.5	90.2	.	.	.	15	15
Racine	1600	88.4	83.0	88.1	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Mower co=50 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Austin TWP	0002	105.5	101.5	100.4	.	.	.	7	7
Red Rock	0016	100.8	97.4	95.1	.	.	.	6	6
Adams	0100	108.1	103.5	106.8	.	.	.	6	6
Austin	0200	98.5	96.7	95.9	11.6	14.3	1.00	310	310
Brownsdale	0300	92.2	97.2	88.2	.	.	.	7	7
Grand Meadow	0600	95.0	90.3	91.2	.	.	.	16	16
Le Roy	0800	90.3	91.5	90.2	.	.	.	15	15
Racine	1600	88.4	83.0	88.1	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=50 county_nme=Mower

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.5	95.0	94.9	12.3	15.4	1.01	411	411
06	Commercial	106.3	85.1	90.3	.	.	.	9	0
91	Residential/SRR	97.5	95.0	94.9	12.3	15.4	1.01	411	411
93	Ag/RVL bare > 34.5 acres	102.3	101.7	101.8	.	.	.	14	0
94	Commercial/Industrial	106.3	85.1	90.3	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	102.3	101.7	101.8	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Murray co=51 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fulda	0500	94.1	89.4	88.7	.	.	.	19	0
Slayton	1000	89.6	88.1	85.2	.	.	.	26	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Murray co=51 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake Sarah	0011	89.4	87.5	87.2	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Murray co=51 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake Sarah	0011	88.2	87.5	86.0	.	.	.	10	0
Mason	0015	90.9	89.4	91.6	.	.	.	8	0
Shetek	0018	78.5	81.9	79.7	.	.	.	6	0
Fulda	0500	94.1	89.4	88.7	.	.	.	19	0
Slayton	1000	89.6	88.1	85.2	.	.	.	26	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=51 county_nme=Murray

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	89.7	87.8	85.7	10.5	13.6	1.03	71	0
03	Non-Commercial SRR	87.5	87.7	86.7	.	.	.	15	0
91	Residential/SRR	89.3	87.7	85.9	10.5	14.2	1.03	86	0
93	Ag/RVL bare > 34.5 acres	97.9	98.1	100.1	.	.	.	14	0
95	Ag/RVL improved > 34.5 acres	97.9	98.1	100.1	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **240**

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

county_nme=Nicollet co=52 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Belgrade	0001	92.9	88.9	90.8	.	.	.	7	7
Lake Prairie	0007	100.2	101.1	102.4	.	.	.	7	7
Courtland	0100	90.6	87.0	90.3	.	.	.	16	16
Nicollet	0400	97.7	98.7	97.7	.	.	.	9	9
St. Peter	0600	94.6	91.8	93.5	9.5	12.4	1.01	117	117
North Mankato	8800	94.0	93.3	93.4	7.8	10.2	1.00	167	167

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 241

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

county_nme=Nicollet co=52 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Belgrade	0001	92.9	88.9	90.8	.	.	.	7	7
Lake Prairie	0007	100.2	101.1	102.4	.	.	.	7	7
Courtland	0100	90.6	87.0	90.3	.	.	.	16	16
Nicollet	0400	97.7	98.7	97.7	.	.	.	9	9
St. Peter	0600	94.6	91.8	93.5	9.5	12.4	1.01	117	117
North Mankato	8800	94.0	93.3	93.4	7.8	10.2	1.00	167	167

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=52 county_nme=Nicollet

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.2	92.4	93.5	8.7	11.4	1.00	346	346
06	Commercial	80.2	77.6	78.7	.	.	.	13	0
91	Residential/SRR	94.2	92.4	93.5	8.7	11.3	1.00	347	347
93	Ag/RVL bare > 34.5 acres	100.2	92.1	98.8	.	.	.	7	0
94	Commercial/Industrial	80.2	77.6	78.7	.	.	.	13	0
95	Ag/RVL improved > 34.5 acres	102.0	96.4	99.8	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **243**

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

county_nme=Nobles co=53 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Adrian	0100	93.9	92.4	89.2	.	.	.	17	17
Brewster	0300	100.8	101.8	99.2	.	.	.	7	7
Worthington	1300	98.2	96.6	99.7	12.7	15.8	0.99	93	93

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Nobles co=53 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Adrian	0100	93.9	92.4	89.2	.	.	.	17	17
Brewster	0300	100.8	101.8	99.2	.	.	.	7	7
Worthington	1300	98.2	96.6	99.7	12.7	15.8	0.99	93	93

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Nobles co=53 PT=93 PT_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Indian Lake	0008	94.1	107.2	100.9	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Nobles co=53 PT=95 PT_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Indian Lake	0008	94.1	107.2	100.9	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=53 county_nme=Nobles

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.9	94.7	95.6	13.6	17.3	1.00	142	142
06	Commercial	72.4	82.2	87.1	.	.	.	7	0
91	Residential/SRR	95.9	94.7	95.6	13.6	17.3	1.00	142	142
93	Ag/RVL bare > 34.5 acres	99.6	100.3	101.0	.	.	.	17	17
94	Commercial/Industrial	75.6	82.2	85.5	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	101.7	102.8	103.1	.	.	.	18	17

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Norman co=54 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ada	0100	96.8	85.7	93.9	.	.	.	21	0
Halstad	0500	96.1	80.5	86.0	.	.	.	7	0
Twin Valley	1100	83.9	88.3	82.4	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Norman co=54 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ada	0100	96.8	85.7	93.9	.	.	.	21	0
Halstad	0500	96.1	80.5	86.0	.	.	.	7	0
Twin Valley	1100	83.9	88.3	82.4	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=54 county_nme=Norman

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.7	90.5	91.6	22.1	25.9	1.03	57	0
91	Residential/SRR	96.7	90.5	91.6	22.1	25.9	1.03	57	0
93	Ag/RVL bare > 34.5 acres	98.4	96.4	100.3	.	.	.	14	0
95	Ag/RVL improved > 34.5 acres	98.4	96.4	100.3	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Olmsted co=55 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cascade	0001	94.2	89.3	97.2	.	.	.	18	18
Haverhill	0007	83.3	85.5	82.4	.	.	.	8	8
Kalmar	0008	91.8	92.2	91.9	.	.	.	8	8
Marion	0009	93.5	90.8	94.9	.	.	.	24	24
Oronoco TWP	0012	96.3	92.5	95.2	.	.	.	13	13
Rochester TWP	0015	94.3	95.2	93.0	.	.	.	16	16
Byron	0100	92.0	91.0	93.1	6.3	7.9	0.99	88	88
Dover	0500	96.0	93.8	94.1	.	.	.	17	17
Eyota	0600	93.5	94.1	94.4	.	.	.	19	19
Rochester	0800	91.9	91.4	92.1	7.4	9.5	0.99	1,591	1,591
Stewartville	1000	93.7	92.8	92.9	5.0	6.3	1.00	64	64
Oronoco	1200	97.5	98.5	96.7	.	.	.	17	17
Chatfield	6400	98.9	98.7	96.2	.	.	.	16	16
Pine Island	9500	92.3	89.0	93.4	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Olmsted co=55 PT=02 PT_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	82.1	85.9	79.3	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Olmsted co=55 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	86.4	83.6	85.4	.	.	.	31	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Olmsted co=55 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cascade	0001	94.2	89.3	97.2	.	.	.	18	18
Haverhill	0007	83.3	85.5	82.4	.	.	.	8	8
Kalmar	0008	91.8	92.2	91.9	.	.	.	8	8
Marion	0009	93.5	90.8	94.9	.	.	.	24	24
Oronoco TWP	0012	96.3	92.5	95.2	.	.	.	13	13
Rochester TWP	0015	94.3	95.2	93.0	.	.	.	16	16
Byron	0100	92.0	91.0	93.1	6.3	7.9	0.99	88	88
Dover	0500	96.0	93.8	94.1	.	.	.	17	17
Eyota	0600	93.5	94.1	94.4	.	.	.	19	19
Rochester	0800	91.9	91.4	92.1	7.4	9.5	0.99	1,591	1,591
Stewartville	1000	93.7	92.8	92.9	5.0	6.3	1.00	64	64
Oronoco	1200	97.5	98.5	96.7	.	.	.	17	17
Chatfield	6400	98.9	98.7	96.2	.	.	.	16	16
Pine Island	9500	92.3	89.0	93.4	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Olmsted co=55 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rochester	0800	86.5	84.2	85.4	.	.	.	32	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=55 county_nme=Olmsted

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.2	91.6	92.4	7.4	9.5	0.99	1,933	1,933
02	Apartments	82.2	84.1	79.3	.	.	.	25	0
06	Commercial	89.3	85.0	85.8	20.5	26.7	1.02	36	0
90	Ag/RVL bare < 34.5 acres	74.1	75.3	72.0	.	.	.	8	0
91	Residential/SRR	92.2	91.6	92.4	7.4	9.5	0.99	1,933	1,933
93	Ag/RVL bare > 34.5 acres	104.3	99.4	103.2	.	.	.	10	0
94	Commercial/Industrial	89.3	85.2	85.8	20.5	26.7	1.02	37	0
95	Ag/RVL improved > 34.5 acres	102.0	99.3	100.3	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=55 County=Olmsted w/o First Class City

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	93.6	92.3	93.5	7.4	9.4	1.00	342
Ag/RVL bare < 34.5 acres	74.1	75.3	72.0	.	.	.	8
Residential/SRR	93.6	92.3	93.5	7.4	9.4	1.00	342
Ag/RVL bare > 34.5 acres	105.9	99.5	107.3	.	.	.	9
Ag/RVL improved > 34.5 acres	102.8	99.4	101.8	.	.	.	16

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Otter Tail co=56 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Aurdal	0003	94.0	96.1	93.7	.	.	.	13	13
Corliss	0012	92.0	89.0	91.3	.	.	.	7	7
Dane Prairie	0013	103.4	101.6	103.6	.	.	.	8	8
Dora	0016	89.4	91.6	90.3	.	.	.	6	6
Dunn	0017	91.9	86.3	93.0	.	.	.	11	11
Girard	0029	97.3	99.7	95.1	.	.	.	7	7
Hobart	0032	92.6	94.6	94.5	.	.	.	8	8
Leaf Lake	0035	103.1	103.3	105.1	.	.	.	7	7
Lida	0037	95.8	92.5	96.8	.	.	.	7	7
Maine	0038	91.3	89.3	90.4	.	.	.	8	8
Rush Lake	0053	94.1	95.2	94.4	.	.	.	17	17
Sverdrup	0057	99.9	93.5	99.6	.	.	.	10	10
Battle Lake	0200	84.9	86.3	89.4	.	.	.	9	9
Dalton	0700	99.1	82.9	89.9	.	.	.	8	8
Fergus Falls	1300	94.1	89.9	90.0	13.1	16.2	1.02	188	188
Henning	1400	76.4	79.4	69.9	.	.	.	6	6
New York Mills	1600	93.5	95.4	95.3	.	.	.	7	7
Ottertail	1700	100.8	104.3	108.2	.	.	.	7	7
Parkers Prairie	1800	102.0	99.5	95.5	.	.	.	9	9
Pelican Rapids	1900	94.0	96.3	89.7	.	.	.	11	11

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Otter Tail co=56 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Perham	2000	88.0	87.7	88.2	12.6	15.5	1.00	60	60
Underwood	2200	115.5	81.7	86.0	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Otter Tail co=56 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dunn	0017	90.6	87.6	91.8	.	.	.	18	18
Everts	0025	97.2	93.9	97.8	.	.	.	8	8
Girard	0029	100.5	96.8	102.0	.	.	.	13	13
Lida	0037	117.1	101.2	109.4	.	.	.	11	11
Ottertail TWP	0046	94.7	93.9	94.9	.	.	.	12	12
Pine Lake	0052	90.9	83.6	87.3	.	.	.	6	6
Rush Lake	0053	93.7	89.4	90.3	.	.	.	15	15
Sverdrup	0057	94.3	89.7	91.9	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Otter Tail co=56 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fergus Falls	1300	111.7	97.9	94.3	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 262

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

county_nme=Otter Tail co=56 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Amor	0002	115.2	110.1	118.3	.	.	.	6	6
Aurdal	0003	93.7	94.9	93.4	.	.	.	14	14
Corliss	0012	86.1	86.3	86.0	.	.	.	12	12
Dane Prairie	0013	105.3	101.6	103.5	.	.	.	10	10
Dead Lake	0014	84.4	83.6	83.5	.	.	.	8	8
Dora	0016	92.2	92.0	91.5	.	.	.	11	11
Dunn	0017	91.1	87.3	92.2	.	.	.	29	29
Edna	0020	89.0	82.7	85.7	.	.	.	8	8
Elizabeth TWP	0022	96.1	96.1	95.7	.	.	.	6	6
Everts	0025	104.6	96.0	103.2	.	.	.	11	11
Friberg	0028	85.4	79.6	90.1	.	.	.	6	6
Girard	0029	99.4	98.3	99.1	.	.	.	20	20
Hobart	0032	95.2	96.2	95.5	.	.	.	12	12
Leaf Lake	0035	98.6	101.8	101.9	.	.	.	12	12
Lida	0037	108.8	99.5	102.6	.	.	.	18	18
Maine	0038	91.8	87.4	90.4	.	.	.	11	11
Ottertail TWP	0046	93.8	93.2	94.4	.	.	.	17	17
Otto	0047	85.9	86.5	88.4	.	.	.	7	7
Perham TWP	0051	91.7	94.1	92.9	.	.	.	6	6
Pine Lake	0052	96.5	91.9	93.6	.	.	.	11	11

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Otter Tail co=56 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rush Lake	0053	93.9	93.0	92.7	12.3	14.6	1.00	32	32
Scambler	0055	98.2	98.9	96.7	.	.	.	6	6
Star Lake	0056	94.6	94.2	91.9	.	.	.	6	6
Sverdrup	0057	97.8	90.9	97.3	.	.	.	16	16
Battle Lake	0200	90.2	92.4	94.7	.	.	.	11	11
Dalton	0700	99.1	82.9	89.9	.	.	.	8	8
Fergus Falls	1300	94.1	89.9	90.0	13.1	16.2	1.02	188	188
Henning	1400	76.4	79.4	69.9	.	.	.	6	6
New York Mills	1600	93.5	95.4	95.3	.	.	.	7	7
Ottertail	1700	100.3	102.7	106.0	.	.	.	9	9
Parkers Prairie	1800	102.0	99.5	95.5	.	.	.	9	9
Pelican Rapids	1900	94.0	96.3	89.7	.	.	.	11	11
Perham	2000	88.0	87.7	88.2	12.6	15.5	1.00	60	60
Underwood	2200	115.5	81.7	86.0	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **264**

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

county_nme=Otter Tail co=56 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Fergus Falls	1300	111.2	106.9	97.6	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=56 county_nme=Otter Tail

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.1	91.3	92.8	13.9	17.4	0.99	536	533
03	Non-Commercial SRR	95.5	92.7	93.7	13.5	16.6	1.01	165	165
06	Commercial	93.2	91.4	88.8	.	.	.	22	0
90	Ag/RVL bare < 34.5 acres	78.8	82.2	80.3	.	.	.	15	0
91	Residential/SRR	94.4	91.7	93.1	13.8	17.2	1.00	701	698
92	RVL bare > 34.5	88.0	81.5	86.5	.	.	.	22	0
93	Ag/RVL bare > 34.5 acres	92.1	89.0	89.2	14.5	19.0	1.03	60	0
94	Commercial/Industrial	92.7	87.6	90.0	.	.	.	25	0
95	Ag/RVL improved > 34.5 acres	92.1	89.9	89.6	14.3	18.3	1.03	77	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **266**

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

county_nme=Pennington co=57 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rocksbury	0016	97.0	96.2	98.2	.	.	.	9	0
Thief River Falls	0600	101.3	96.1	96.3	12.5	15.9	1.00	96	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Pennington co=57 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Thief River Falls	0600	74.6	71.2	93.5	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Pennington co=57 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Rocksbury	0016	97.0	96.2	98.2	.	.	.	9	0
Thief River Falls	0600	101.3	96.1	96.3	12.5	15.9	1.00	96	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Pennington co=57 PT=93 PT_Description=Ag/RVL bare > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Clover Leaf	0003	96.1	89.2	89.8	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Pennington co=57 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Thief River Falls	0600	74.6	71.2	93.5	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Pennington co=57 PT=95 PT_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Clover Leaf	0003	96.1	89.2	89.8	.	.	.	7	0

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

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

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

co=57 county_nme=Pennington

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.8	95.9	95.8	12.6	16.1	1.00	120	0
06	Commercial	68.8	63.3	82.5	.	.	.	9	0
91	Residential/SRR	99.8	95.9	95.8	12.6	16.1	1.00	120	0
93	Ag/RVL bare > 34.5 acres	101.7	94.0	93.1	.	.	.	23	0
94	Commercial/Industrial	68.8	63.3	82.5	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	101.7	94.0	93.1	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Pine co=58 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Chengwatana	0009	94.3	92.2	93.1	.	.	.	6	4
Munch	0022	86.5	86.2	85.0	.	.	.	6	6
Pine City TWP	0028	91.5	95.2	94.1	.	.	.	10	9
Pine Lake	0029	97.4	94.8	96.2	.	.	.	9	6
Pokegama	0030	91.5	91.8	90.4	.	.	.	26	18
Royalton	0032	82.4	81.8	78.2	.	.	.	7	7
Windemere	0036	94.3	91.1	90.3	.	.	.	12	7
Finlayson	0900	83.7	86.7	84.5	.	.	.	6	6
Hinckley	1200	87.4	89.9	86.6	.	.	.	11	10
Pine City	1700	97.1	95.8	94.4	.	.	.	28	26
Sandstone	2100	104.4	101.5	101.3	.	.	.	13	13
Rock Creek	2400	98.4	95.6	95.4	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Pine co=58 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Chengwatana	0009	95.5	95.5	97.9	.	.	.	8	0
Pokegama	0030	87.2	87.0	85.4	.	.	.	13	2
Windemere	0036	88.3	86.7	81.1	.	.	.	19	5

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Pine co=58 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Chengwatana	0009	95.0	95.0	94.9	.	.	.	14	4
Dell Grove	0013	97.5	99.1	100.0	.	.	.	6	6
Munch	0022	81.4	82.1	77.8	.	.	.	8	7
Pine City TWP	0028	95.2	96.9	95.1	.	.	.	15	10
Pine Lake	0029	99.2	98.9	98.1	.	.	.	12	7
Pokegama	0030	90.1	88.6	88.4	13.2	16.0	1.02	39	20
Royalton	0032	88.2	82.3	80.4	.	.	.	8	7
Windemere	0036	90.6	89.4	84.3	13.4	16.2	1.02	31	12
Finlayson	0900	83.7	86.7	84.5	.	.	.	6	6
Hinckley	1200	87.4	89.9	86.6	.	.	.	11	10
Pine City	1700	97.1	95.8	94.4	.	.	.	28	26
Sandstone	2100	104.4	101.5	101.3	.	.	.	13	13
Rock Creek	2400	99.3	95.6	95.9	.	.	.	14	14

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Pine co=58 PT=95 PT_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birch Creek	0005	101.5	102.1	92.3	.	.	.	6	0
Kettle River	0020	95.2	75.9	84.9	.	.	.	6	0
Norman	0024	104.1	101.8	103.4	.	.	.	8	0
Pokegama	0030	91.6	91.4	93.0	.	.	.	6	0
Sturgeon Lake TWP	0034	89.2	93.4	87.5	.	.	.	6	0
New Dosey	0037	94.1	95.3	96.4	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=58 county_nme=Pine

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.9	92.2	91.5	12.9	16.7	1.02	202	174
03	Non-Commercial SRR	94.7	94.7	88.2	12.2	15.4	1.03	88	38
90	Ag/RVL bare < 34.5 acres	88.6	85.8	81.1	.	.	.	22	0
91	Residential/SRR	94.1	92.7	90.5	12.8	16.3	1.02	290	212
92	RVL bare > 34.5	95.6	94.7	91.3	17.8	23.4	1.04	52	0
93	Ag/RVL bare > 34.5 acres	98.4	96.4	90.2	17.7	23.3	1.07	54	0
95	Ag/RVL improved > 34.5 acres	97.9	96.0	90.2	16.6	22.0	1.07	79	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Pipestone co=59 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Edgerton	0100	96.1	93.8	93.4	.	.	.	17	17
Pipestone	0700	92.9	90.7	92.3	12.8	18.0	0.98	42	42

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Pipestone co=59 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Edgerton	0100	96.1	93.8	93.4	.	.	.	17	17
Pipestone	0700	92.9	90.7	92.3	12.8	18.0	0.98	42	42

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=59 county_nme=Pipestone

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.5	90.4	91.8	16.5	21.6	1.01	78	78
91	Residential/SRR	93.5	90.4	91.8	16.5	21.6	1.01	78	78
93	Ag/RVL bare > 34.5 acres	116.7	111.5	109.6	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	115.8	111.5	109.9	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Polk co=60 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Woodside	0059	86.5	81.0	86.6	.	.	.	6	0
Crookston	0400	98.1	94.7	93.9	12.9	15.9	1.01	61	0
East Grand Forks	0500	92.0	92.3	92.0	10.3	12.5	1.00	109	0
Erskine	0700	94.5	104.0	85.3	.	.	.	7	0
Fertile	0900	98.9	96.0	95.5	.	.	.	9	0
Fisher	1000	112.7	113.3	108.1	.	.	.	6	0
Fosston	1100	93.9	90.1	88.6	.	.	.	19	0
McIntosh	1600	80.6	75.6	77.1	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **282**

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

county_nme=Polk co=60 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Woodside	0059	101.3	102.8	102.1	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **283**

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

county_nme=Polk co=60 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Woodside	0059	96.4	96.9	97.3	.	.	.	18	0
Crookston	0400	98.1	94.7	93.9	12.9	15.9	1.01	61	0
East Grand Forks	0500	92.0	92.3	92.0	10.3	12.5	1.00	109	0
Erskine	0700	94.5	104.0	85.3	.	.	.	7	0
Fertile	0900	98.9	96.0	95.5	.	.	.	9	0
Fisher	1000	112.7	113.3	108.1	.	.	.	6	0
Fosston	1100	93.9	90.1	88.6	.	.	.	19	0
McIntosh	1600	80.6	75.6	77.1	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **284**

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

co=60 county_nme=Polk

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.5	91.9	90.9	13.2	16.8	1.01	274	0
03	Non-Commercial SRR	94.4	100.2	95.0	.	.	.	20	0
06	Commercial	90.8	90.6	90.5	.	.	.	8	0
90	Ag/RVL bare < 34.5 acres	105.5	93.3	103.8	.	.	.	6	0
91	Residential/SRR	93.5	92.1	91.4	13.4	17.3	1.01	294	0
93	Ag/RVL bare > 34.5 acres	107.2	107.9	110.6	15.5	20.0	0.95	32	0
94	Commercial/Industrial	90.8	90.6	90.5	.	.	.	8	0
95	Ag/RVL improved > 34.5 acres	106.6	105.9	110.2	15.8	20.0	0.95	33	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **285**

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

county_nme=Pope co=61 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Glenwood TWP	0007	93.7	93.8	93.4	.	.	.	6	4
Glenwood	0300	99.9	95.7	99.1	.	.	.	27	25
Starbuck	0800	99.2	97.5	98.2	.	.	.	18	15

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **286**

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

county_nme=Pope co=61 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Glenwood TWP	0007	93.1	92.8	92.4	.	.	.	7	4
Minnewaska	0013	93.9	92.2	93.7	.	.	.	9	4
Glenwood	0300	99.9	95.7	99.1	.	.	.	27	25
Starbuck	0800	99.2	97.5	98.2	.	.	.	18	15

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **287**

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

co=61 county_nme=Pope

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.8	94.8	95.5	10.4	14.8	1.00	83	69
03	Non-Commercial SRR	97.9	92.5	93.1	.	.	.	15	1
91	Residential/SRR	97.0	94.8	95.0	10.5	14.8	1.01	98	70
95	Ag/RVL improved > 34.5 acres	92.4	88.8	82.4	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **288**

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

county_nme=Ramsey co=62 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
White Bear TWP	0014	96.0	95.7	94.9	8.6	11.1	1.01	154	154
New Brighton	0100	93.1	91.9	93.2	9.8	11.9	0.99	217	217
North St. Paul	0200	92.0	91.9	91.7	8.9	10.9	1.00	119	119
Roseville	0400	94.8	94.1	94.1	7.9	10.1	1.00	346	346
Falcon Heights	0500	96.7	96.8	94.6	6.9	9.0	1.02	39	39
Lauderdale	0600	98.4	96.2	97.6	.	.	.	15	15
Arden Hills	0700	95.8	95.9	96.6	9.6	11.5	0.99	85	85
Little Canada	0800	95.6	94.0	95.4	9.8	13.0	0.99	88	88
North Oaks	1000	96.7	96.7	97.4	8.8	11.4	0.99	66	66
Maplewood	1100	96.4	97.0	96.6	6.2	8.1	1.00	365	365
Shoreview	1200	95.7	95.3	94.6	8.6	10.9	1.01	305	305
Vadnais Heights	1300	94.4	95.0	94.4	6.5	9.0	1.00	149	149
Mounds View	1700	93.4	92.5	92.4	9.8	12.3	1.00	98	98
St. Paul	8900	96.5	94.0	94.4	10.7	14.3	1.00	2,555	2,555
St. Anthony	9100	88.0	86.9	89.8	.	.	.	28	28
White Bear Lake	9400	96.7	95.0	95.0	9.1	11.6	1.01	255	255

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **289**

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

county_nme=Ramsey co=62 PT=02 PT_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	96.0	93.6	92.2	14.2	17.1	1.04	54	54

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Ramsey co=62 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Maplewood	1100	100.0	105.4	92.1	.	.	.	9	9
St. Paul	8900	96.1	100.2	86.1	15.2	19.5	1.12	58	60
White Bear Lake	9400	112.0	99.9	102.2	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Ramsey co=62 PT=07 PT_Description=Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Paul	8900	98.0	103.5	94.2	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Ramsey co=62 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
White Bear TWP	0014	96.0	95.7	94.9	8.6	11.1	1.01	154	154
New Brighton	0100	93.1	91.9	93.2	9.8	11.9	0.99	217	217
North St. Paul	0200	92.0	91.9	91.7	8.9	10.9	1.00	119	119
Roseville	0400	94.8	94.1	94.1	7.9	10.1	1.00	346	346
Falcon Heights	0500	96.7	96.8	94.6	6.9	9.0	1.02	39	39
Lauderdale	0600	98.4	96.2	97.6	.	.	.	15	15
Arden Hills	0700	95.8	95.9	96.6	9.6	11.5	0.99	85	85
Little Canada	0800	95.6	94.0	95.4	9.8	13.0	0.99	88	88
North Oaks	1000	96.7	96.7	97.4	8.8	11.4	0.99	66	66
Maplewood	1100	96.4	97.0	96.6	6.2	8.1	1.00	365	365
Shoreview	1200	95.7	95.3	94.6	8.6	10.9	1.01	305	305
Vadnais Heights	1300	94.4	95.0	94.4	6.5	9.0	1.00	149	149
Mounds View	1700	93.4	92.5	92.4	9.8	12.3	1.00	98	98
St. Paul	8900	96.5	94.0	94.4	10.7	14.3	1.00	2,555	2,555
St. Anthony	9100	88.0	86.9	89.8	.	.	.	28	28
White Bear Lake	9400	96.7	95.0	95.0	9.1	11.6	1.01	255	255

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Ramsey co=62 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
New Brighton	0100	87.1	80.0	70.4	.	.	.	7	7
Maplewood	1100	100.2	104.9	92.3	.	.	.	10	10
White Bear Lake	9400	111.1	100.4	104.0	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **294**

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

co=62 county_nme=Ramsey

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.8	94.4	94.6	9.6	12.7	1.00	4,886	4,886
02	Apartments	95.7	94.0	85.8	13.5	16.5	1.11	64	64
06	Commercial	99.2	101.1	87.2	16.7	22.3	1.13	92	94
07	Industrial	91.7	91.6	84.0	.	.	.	20	21
91	Residential/SRR	95.8	94.4	94.6	9.6	12.7	1.00	4,886	4,886

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2017 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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=62 County=Ramsey w/o First Class City

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	95.2	94.7	94.8	8.4	10.8	1.00	2,331
Apartments	94.0	95.2	80.2	.	.	.	10
Commercial	104.4	103.7	88.1	18.9	25.7	1.16	34
Industrial	85.3	81.0	80.4	.	.	.	10
Residential/SRR	95.2	94.7	94.8	8.4	10.8	1.00	2,331

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **296**

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

county_nme=Red Lake co=63 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Red Lake Falls	0600	130.8	119.3	113.7	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **297**

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

county_nme=Red Lake co=63 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Red Lake Falls	0600	130.8	119.3	113.7	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **298**

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

co=63 county_nme=Red Lake

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	103.4	93.3	85.5	.	.	.	19	0
91	Residential/SRR	103.4	93.3	85.5	.	.	.	19	0
93	Ag/RVL bare > 34.5 acres	119.3	99.1	105.1	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	118.0	103.0	105.4	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **299**

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

county_nme=Redwood co=64 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lamberton	0400	97.1	103.6	96.3	.	.	.	11	11
Morgan	0700	86.5	87.8	86.1	.	.	.	8	8
Redwood Falls	0900	97.0	97.3	92.7	12.8	16.0	1.03	69	69
Wabasso	1400	99.2	93.0	99.5	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **300**

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

county_nme=Redwood co=64 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lamberton	0400	97.1	103.6	96.3	.	.	.	11	11
Morgan	0700	86.5	87.8	86.1	.	.	.	8	8
Redwood Falls	0900	97.0	97.3	92.7	12.8	16.0	1.03	69	69
Wabasso	1400	99.2	93.0	99.5	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **301**

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

co=64 county_nme=Redwood

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.9	97.0	93.4	13.2	16.4	1.02	131	131
06	Commercial	86.4	92.0	85.7	.	.	.	11	0
91	Residential/SRR	96.9	97.0	93.4	13.2	16.4	1.02	131	131
93	Ag/RVL bare > 34.5 acres	96.1	95.8	87.6	.	.	.	17	17
94	Commercial/Industrial	86.4	92.0	85.7	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	96.1	95.8	87.6	.	.	.	17	17

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **302**

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

county_nme=Renville co=65 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bird Island	0100	90.0	89.8	88.3	.	.	.	10	10
Buffalo Lake	0200	103.2	103.5	102.6	.	.	.	7	7
Fairfax	0400	99.6	94.4	100.7	.	.	.	12	12
Hector	0600	101.0	105.1	100.3	.	.	.	7	7
Olivia	0800	98.0	98.1	95.3	.	.	.	17	17
Renville	0900	104.3	105.8	98.5	.	.	.	15	15
Sacred Heart	1000	105.4	112.0	99.3	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **303**

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

county_nme=Renville co=65 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bird Island	0100	90.0	89.8	88.3	.	.	.	10	10
Buffalo Lake	0200	103.2	103.5	102.6	.	.	.	7	7
Fairfax	0400	99.6	94.4	100.7	.	.	.	12	12
Hector	0600	101.0	105.1	100.3	.	.	.	7	7
Olivia	0800	98.0	98.1	95.3	.	.	.	17	17
Renville	0900	104.3	105.8	98.5	.	.	.	15	15
Sacred Heart	1000	105.4	112.0	99.3	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **304**

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

co=65 county_nme=Renville

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.9	97.4	94.7	11.4	14.3	1.03	99	98
91	Residential/SRR	97.9	97.4	94.7	11.4	14.3	1.03	99	98
93	Ag/RVL bare > 34.5 acres	98.1	98.8	99.7	.	.	.	30	30
95	Ag/RVL improved > 34.5 acres	98.1	98.8	99.7	.	.	.	30	30

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 305

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

county_nme=Rice co=66 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bridgewater	0001	86.8	84.0	87.0	.	.	.	13	13
Cannon City	0002	89.1	86.8	90.5	.	.	.	9	9
Erin	0003	80.5	80.5	80.1	.	.	.	6	6
Forest	0004	93.7	89.9	95.5	.	.	.	11	11
Shieldsville	0008	94.7	93.0	94.5	.	.	.	16	16
Walcott	0009	100.3	106.6	102.0	.	.	.	7	7
Warsaw	0010	87.1	86.7	88.1	.	.	.	17	17
Webster	0011	95.9	94.0	95.5	.	.	.	12	12
Wells	0012	90.0	89.8	90.2	.	.	.	22	22
Wheatland	0013	112.4	86.9	89.1	.	.	.	6	6
Dundas	0200	91.3	89.1	88.7	.	.	.	19	19
Faribault	0300	95.6	90.3	92.3	12.3	15.4	0.99	283	283
Lonsdale	0400	90.9	90.0	91.2	9.1	11.2	1.00	73	73
Morristown	0500	100.1	91.9	93.2	.	.	.	10	10
Northfield	9700	91.9	90.3	91.1	9.1	11.3	0.99	198	198

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **306**

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

county_nme=Rice co=66 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Northfield	9700	110.2	111.0	107.9	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 307

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

county_nme=Rice co=66 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Bridgewater	0001	86.8	84.0	87.0	.	.	.	13	13
Cannon City	0002	89.1	86.8	90.5	.	.	.	9	9
Erin	0003	86.0	87.2	82.8	.	.	.	7	7
Forest	0004	93.7	89.9	95.5	.	.	.	11	11
Shieldsville	0008	94.7	93.0	94.5	.	.	.	16	16
Walcott	0009	100.3	106.6	102.0	.	.	.	7	7
Warsaw	0010	87.1	86.7	88.1	.	.	.	17	17
Webster	0011	95.9	94.0	95.5	.	.	.	12	12
Wells	0012	90.5	89.8	89.8	.	.	.	26	26
Wheatland	0013	112.4	86.9	89.1	.	.	.	6	6
Dundas	0200	91.3	89.1	88.7	.	.	.	19	19
Faribault	0300	95.6	90.3	92.3	12.3	15.4	0.99	283	283
Lonsdale	0400	90.9	90.0	91.2	9.1	11.2	1.00	73	73
Morristown	0500	100.1	91.9	93.2	.	.	.	10	10
Northfield	9700	91.9	90.3	91.1	9.1	11.3	0.99	198	198

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **308**

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

county_nme=Rice co=66 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Northfield	9700	110.2	111.0	107.9	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **309**

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

county_nme=Rice co=66 PT=95 PT_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Erin	0003	99.2	97.0	99.0	.	.	.	7	0
Webster	0011	86.2	86.4	88.1	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=66 county_nme=Rice

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.6	90.0	91.5	11.1	14.0	0.99	718	718
03	Non-Commercial SRR	111.9	112.1	93.9	.	.	.	6	6
06	Commercial	89.9	91.4	67.0	.	.	.	19	0
91	Residential/SRR	93.7	90.1	91.5	11.2	14.1	0.99	724	724
92	RVL bare > 34.5	91.8	82.2	86.0	.	.	.	9	0
93	Ag/RVL bare > 34.5 acres	98.5	96.9	96.7	.	.	.	24	0
94	Commercial/Industrial	89.9	91.4	67.0	.	.	.	19	0
95	Ag/RVL improved > 34.5 acres	100.6	97.4	99.1	19.8	23.8	1.02	34	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Rock co=67 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hills	0500	93.4	92.6	88.6	.	.	.	14	14
Luverne	0900	89.0	85.5	86.8	12.2	15.7	1.01	64	64

All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
*** Indicates calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created FINAL

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

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

county_nme=Rock co=67 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hills	0500	93.4	92.6	88.6	.	.	.	14	14
Luverne	0900	89.0	85.5	86.8	12.2	15.7	1.01	64	64

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=67 county_nme=Rock

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.3	90.3	88.1	13.7	18.4	1.02	97	97
91	Residential/SRR	92.3	90.3	88.1	13.7	18.4	1.02	97	97
93	Ag/RVL bare > 34.5 acres	102.5	98.2	102.6	.	.	.	8	8
95	Ag/RVL improved > 34.5 acres	106.7	100.7	104.9	.	.	.	9	8

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **314**

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

county_nme=Roseau co=68 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jadis	0015	95.0	92.6	100.9	.	.	.	6	0
Spruce	0031	108.8	108.5	105.8	.	.	.	6	0
Lake	0035	101.0	95.8	97.2	.	.	.	19	0
Greenbush	0200	113.2	96.6	93.5	.	.	.	14	0
Roseau	0900	100.3	93.8	90.8	.	.	.	29	0
Warroad	1600	93.7	92.1	90.7	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Roseau co=68 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jadis	0015	95.0	92.6	100.9	.	.	.	6	0
Spruce	0031	108.8	108.5	105.8	.	.	.	6	0
Lake	0035	97.6	94.3	94.2	.	.	.	24	0
Greenbush	0200	113.2	96.6	93.5	.	.	.	14	0
Roseau	0900	100.3	93.8	90.8	.	.	.	29	0
Warroad	1600	93.7	92.1	90.7	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2017 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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13:19 Wednesday, June 27, 2018 **316**

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

co=68 county_nme=Roseau

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	99.6	93.8	94.0	15.9	28.1	1.02	117	0
90	Ag/RVL bare < 34.5 acres	90.7	88.7	81.4	.	.	.	8	0
91	Residential/SRR	99.0	93.5	93.6	16.2	28.1	1.02	122	0
92	RVL bare > 34.5	117.9	116.6	117.7	.	.	.	8	0
93	Ag/RVL bare > 34.5 acres	96.8	94.3	87.9	.	.	.	30	0
95	Ag/RVL improved > 34.5 acres	98.1	96.2	92.1	18.2	23.1	1.05	39	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=St Louis co=69 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Breitung	0012	94.4	73.5	84.0	.	.	.	7	7
Brevator	0013	90.5	91.2	90.3	.	.	.	6	6
Canosia	0014	95.5	92.0	93.7	.	.	.	14	14
Cotton	0019	94.9	86.8	94.0	.	.	.	6	6
Duluth TWP	0021	102.3	99.7	100.9	.	.	.	17	17
Embarrass	0024	100.5	100.0	100.9	.	.	.	6	6
Fayal	0026	101.4	98.4	100.1	.	.	.	19	19
Gnesen	0032	98.4	92.7	97.1	.	.	.	9	9
Grand Lake	0033	94.9	91.6	93.0	.	.	.	16	16
Lakewood	0040	83.6	84.0	83.0	.	.	.	16	16
Midway	0047	102.3	95.5	99.1	.	.	.	10	10
Morse	0050	99.4	94.6	89.3	.	.	.	9	9
Solway	0063	84.3	86.1	85.4	.	.	.	18	18
White	0071	123.5	108.7	114.7	.	.	.	13	13
Greenwood	0074	101.9	94.6	99.2	.	.	.	9	9
Unorg. 08 - Mount Iron	0093	103.3	99.2	102.6	.	.	.	6	6
Aurora	0600	104.7	96.8	94.9	.	.	.	16	16
Biwabik	0900	96.4	86.6	84.3	.	.	.	14	14
Chisholm	1800	98.5	98.9	97.2	.	.	.	29	29
Ely	2500	96.0	92.2	90.7	17.3	23.6	1.04	41	41

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=St Louis co=69 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Eveleth	2700	93.0	92.9	89.4	.	.	.	20	20
Gilbert	3500	95.7	90.4	93.6	.	.	.	19	19
Hermantown	3600	90.5	90.7	90.8	10.8	13.7	1.00	90	90
Hibbing	3800	96.3	96.1	93.6	13.2	16.5	1.03	119	119
Mountain Iron	5400	99.0	95.6	98.9	.	.	.	13	13
Proctor	5900	102.8	101.4	99.5	12.9	16.0	1.02	42	42
Rice Lake	6100	90.1	88.6	91.0	9.4	12.2	0.99	35	35
Tower	6800	94.7	92.1	86.6	.	.	.	6	6
Virginia	6900	103.9	96.7	95.9	14.8	18.5	1.03	79	79
Hoyt Lakes	7200	100.7	97.3	93.5	.	.	.	24	24
Babbitt	7300	96.9	89.4	86.4	.	.	.	18	18
Duluth	9000	93.2	90.8	91.9	11.6	14.7	1.00	895	895

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **319**

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

county_nme=St Louis co=69 PT=02 PT_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	86.5	89.0	65.8	.	.	.	17	17

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=St Louis co=69 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Beatty	0010	89.8	90.4	92.2	.	.	.	15	15
Breitung	0012	70.2	63.7	64.9	.	.	.	8	8
Fayal	0026	107.0	100.9	102.3	.	.	.	11	11
Morse	0050	94.6	92.9	97.2	.	.	.	8	8
Greenwood	0074	101.0	93.6	90.8	.	.	.	17	17
Unorg. 04 - Whiteface	0089	94.8	96.8	93.9	.	.	.	6	6
Unorg. 10 - Lake Verm	0095	96.0	98.3	92.8	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=St Louis co=69 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	92.1	88.3	77.5	.	.	.	27	0

All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
*** Indicates calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created FINAL

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

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

county_nme=St Louis co=69 PT=90 PT_Description=Ag/RVL bare < 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hermantown	3600	52.4	56.5	57.3	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **323**

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

county_nme=St Louis co=69 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Ault	0007	88.7	89.5	89.6	.	.	.	6	6
Balkan	0008	100.2	99.5	101.2	.	.	.	6	6
Beatty	0010	90.2	90.8	91.8	.	.	.	18	18
Biwabik TWP	0011	89.4	89.9	82.4	.	.	.	7	7
Breitung	0012	81.5	67.3	68.8	.	.	.	15	15
Brevator	0013	90.5	91.2	90.3	.	.	.	6	6
Canosia	0014	95.5	92.0	93.7	.	.	.	14	14
Colvin	0018	107.4	94.4	101.2	.	.	.	6	6
Cotton	0019	88.5	86.5	85.8	.	.	.	9	9
Duluth TWP	0021	102.0	98.9	100.9	.	.	.	18	18
Ellsburg	0022	90.1	93.3	90.0	.	.	.	7	7
Embarrass	0024	100.5	100.0	100.9	.	.	.	6	6
Fayal	0026	103.5	99.6	100.8	.	.	.	30	30
Gnesen	0032	99.0	92.7	97.2	.	.	.	11	11
Grand Lake	0033	95.3	91.6	93.0	.	.	.	20	20
Lakewood	0040	83.6	84.0	83.0	.	.	.	16	16
Midway	0047	102.3	95.5	99.1	.	.	.	10	10
Morse	0050	97.1	94.6	92.7	.	.	.	17	17
Solway	0063	84.3	86.1	85.4	.	.	.	18	18
White	0071	122.6	110.3	114.6	.	.	.	14	14

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=St Louis co=69 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Greenwood	0074	101.3	94.1	94.1	.	.	.	26	26
Eagles Nest	0077	85.1	82.1	78.1	.	.	.	6	6
Unorg. 04 - Whiteface	0089	90.4	94.4	88.2	.	.	.	7	7
Unorg. 07 - B&B Island	0092	135.3	105.6	120.0	.	.	.	6	6
Unorg. 08 - Mount Iron	0093	103.3	99.2	102.6	.	.	.	6	6
Unorg. 10 - Lake Verm	0095	99.7	100.0	100.2	.	.	.	11	11
Unorg. 11 - Orr-Leiding	0096	84.2	83.1	80.7	.	.	.	6	6
Aurora	0600	104.7	96.8	94.9	.	.	.	16	16
Biwabik	0900	94.7	84.8	84.0	.	.	.	18	18
Chisholm	1800	98.5	98.9	97.2	.	.	.	29	29
Ely	2500	96.0	92.2	90.7	17.3	23.6	1.04	41	41
Eveleth	2700	93.0	92.9	89.4	.	.	.	20	20
Gilbert	3500	95.7	90.4	93.6	.	.	.	19	19
Hermantown	3600	90.5	90.7	90.8	10.8	13.7	1.00	90	90
Hibbing	3800	96.3	96.1	93.6	13.2	16.5	1.03	119	119
Mountain Iron	5400	99.0	95.6	98.9	.	.	.	13	13
Proctor	5900	102.8	101.4	99.5	12.9	16.0	1.02	42	42
Rice Lake	6100	90.1	88.6	91.0	9.4	12.2	0.99	35	35
Tower	6800	93.1	83.6	85.4	.	.	.	7	7
Virginia	6900	103.9	96.7	95.9	14.8	18.5	1.03	79	79

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=St Louis co=69 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Hoyt Lakes	7200	100.7	97.3	93.5	.	.	.	24	24
Babbitt	7300	96.9	89.4	86.4	.	.	.	18	18
Duluth	9000	93.2	90.7	91.8	11.6	14.7	1.00	896	896

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **326**

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

county_nme=St Louis co=69 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Duluth	9000	92.1	88.3	77.5	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 327

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

co=69 county_nme=St Louis

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.0	92.2	92.4	13.0	16.9	1.01	1,772	1,772
02	Apartments	86.8	85.3	48.8	.	.	.	20	20
03	Non-Commercial SRR	94.8	91.3	89.0	16.4	22.0	1.04	155	155
06	Commercial	99.1	88.7	78.9	29.7	47.6	1.21	51	0
90	Ag/RVL bare < 34.5 acres	87.6	85.4	83.0	34.8	43.1	1.04	70	0
91	Residential/SRR	95.0	92.2	92.1	13.3	17.3	1.01	1,927	1,927
92	RVL bare > 34.5	113.0	94.5	92.4	24.7	35.2	1.07	63	0
93	Ag/RVL bare > 34.5 acres	113.0	94.5	92.4	24.7	35.2	1.07	63	0
94	Commercial/Industrial	99.0	90.3	79.0	28.6	46.7	1.20	53	0
95	Ag/RVL improved > 34.5 acres	110.5	92.2	91.0	22.6	33.2	1.06	71	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2017 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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=69 County=St Louis w/o First Class City

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	96.8	94.0	93.2	14.2	18.5	1.02	877
Non-Commercial SRR	95.1	91.6	89.4	16.4	22.0	1.04	154
Commercial	107.0	91.5	85.7	.	.	.	24
Ag/RVL bare < 34.5 acres	88.6	85.7	83.9	35.1	42.8	1.04	67
Residential/SRR	96.5	93.6	92.5	14.6	19.0	1.03	1,031
RVL bare > 34.5	113.0	94.5	92.4	24.7	35.2	1.07	63
Ag/RVL bare > 34.5 acres	113.0	94.5	92.4	24.7	35.2	1.07	63
Commercial/Industrial	106.3	91.7	86.2	.	.	.	26
Ag/RVL improved > 34.5 acres	110.5	92.2	91.0	22.6	33.2	1.06	71

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **329**

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

county_nme=Scott co=70 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cedar Lake	0003	91.0	92.5	91.1	.	.	.	17	17
Credit River	0004	97.1	91.3	94.8	12.0	16.2	1.01	58	58
Helena	0007	98.3	92.0	98.8	.	.	.	8	8
Louisville	0009	99.7	99.9	99.2	.	.	.	8	8
New Market	0010	93.1	91.6	93.5	11.0	13.0	0.99	31	31
Sand Creek	0012	97.8	92.9	93.2	.	.	.	11	11
Spring Lake	0013	92.2	88.0	90.9	8.2	12.4	0.99	37	37
Belle Plaine	0100	97.2	94.2	94.9	8.0	10.3	1.00	127	127
Jordan	0400	91.0	92.7	91.6	7.7	10.6	0.99	72	72
Elko New Market	0600	92.9	91.3	92.8	7.2	8.8	1.00	68	68
Prior Lake	0800	93.1	92.2	93.7	9.0	11.3	0.99	442	442
Savage	0900	92.1	91.2	91.9	6.4	8.1	0.99	443	443
Shakopee	1000	93.6	93.1	92.8	6.7	8.5	1.00	609	609
New Prague	8000	94.4	92.8	93.6	8.4	11.2	0.99	65	65

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **330**

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

county_nme=Scott co=70 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Savage	0900	96.1	95.7	99.1	.	.	.	7	7
Shakopee	1000	90.7	93.4	99.5	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Scott co=70 PT=07 PT_Description=Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jackson	0008	90.4	90.4	90.5	.	.	.	8	8

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Scott co=70 PT=90 PT_Description=Ag/RVL bare < 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
New Market	0010	86.8	86.7	82.8	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Scott co=70 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cedar Lake	0003	91.0	92.5	91.1	.	.	.	17	17
Credit River	0004	97.1	91.3	94.8	12.0	16.2	1.01	58	58
Helena	0007	98.3	92.0	98.8	.	.	.	8	8
Louisville	0009	99.7	99.9	99.2	.	.	.	8	8
New Market	0010	93.1	91.6	93.5	11.0	13.0	0.99	31	31
Sand Creek	0012	97.8	92.9	93.2	.	.	.	11	11
Spring Lake	0013	92.2	88.0	90.9	8.2	12.4	0.99	37	37
Belle Plaine	0100	97.2	94.2	94.9	8.0	10.3	1.00	127	127
Jordan	0400	91.0	92.7	91.6	7.7	10.6	0.99	72	72
Elko New Market	0600	92.9	91.3	92.8	7.2	8.8	1.00	68	68
Prior Lake	0800	93.1	92.3	93.8	9.0	11.3	0.99	444	444
Savage	0900	92.1	91.2	91.9	6.4	8.1	0.99	443	443
Shakopee	1000	93.6	93.1	92.8	6.7	8.5	1.00	609	609
New Prague	8000	94.4	92.8	93.6	8.4	11.2	0.99	65	65

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

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

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

county_nme=Scott co=70 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jackson	0008	90.4	90.4	90.5	.	.	.	8	8
Savage	0900	98.8	98.2	101.7	.	.	.	8	8
Shakopee	1000	86.5	93.2	86.2	.	.	.	9	9

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

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

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

co=70 county_nme=Scott

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.4	92.4	93.1	7.7	9.9	1.00	2,004	2,004
02	Apartments	98.4	91.8	97.8	.	.	.	7	7
06	Commercial	95.5	94.5	99.5	.	.	.	17	17
07	Industrial	89.2	90.4	70.5	.	.	.	15	15
90	Ag/RVL bare < 34.5 acres	93.8	82.6	73.4	.	.	.	24	0
91	Residential/SRR	93.4	92.4	93.1	7.7	9.9	1.00	2,006	2,006
93	Ag/RVL bare > 34.5 acres	97.3	95.1	98.7	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	104.4	104.9	101.6	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Sherburne co=71 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baldwin	0001	93.2	93.0	93.0	7.1	9.3	1.00	41	41
Becker TWP	0002	92.4	92.1	92.5	6.5	8.5	1.00	54	54
Big Lake TWP	0003	91.9	90.0	91.8	8.0	10.8	1.00	82	82
Blue Hill	0004	91.7	90.5	90.9	.	.	.	20	20
Clear Lake TWP	0005	98.7	93.0	93.6	.	.	.	16	16
Haven	0007	97.9	95.6	94.4	.	.	.	16	16
Livonia	0008	89.8	89.9	89.9	7.6	9.4	1.00	60	60
Orrock	0009	91.2	92.1	91.2	.	.	.	27	27
Palmer	0010	99.0	92.5	96.2	8.9	10.7	1.01	38	38
Santiago	0011	91.1	91.1	90.2	.	.	.	15	15
Becker	0100	96.9	95.0	96.4	5.2	6.7	1.00	76	76
Big Lake	0200	92.2	91.3	92.1	5.1	7.7	1.00	202	202
Clear Lake	0300	91.2	93.8	91.2	.	.	.	11	11
Elk River	0400	91.5	92.2	89.9	6.9	8.8	1.00	334	334
Zimmerman	0500	92.5	92.6	92.8	6.5	8.3	1.00	100	100
St. Cloud	9200	91.6	88.3	88.7	8.0	9.7	1.02	51	51

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Sherburne co=71 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Palmer	0010	94.1	94.0	93.6	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Sherburne co=71 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baldwin	0001	93.2	93.0	93.0	7.1	9.3	1.00	41	41
Becker TWP	0002	92.4	92.1	92.5	6.5	8.5	1.00	54	54
Big Lake TWP	0003	93.6	90.6	92.1	8.0	10.8	1.00	84	84
Blue Hill	0004	90.3	89.8	90.1	.	.	.	22	22
Clear Lake TWP	0005	99.2	93.4	94.5	.	.	.	19	19
Haven	0007	97.9	95.6	94.4	.	.	.	16	16
Livonia	0008	89.8	89.9	89.9	7.6	9.4	1.00	60	60
Orrock	0009	90.9	92.1	91.0	.	.	.	29	29
Palmer	0010	98.0	92.6	95.8	9.2	11.4	1.01	47	47
Santiago	0011	91.1	91.1	90.2	.	.	.	15	15
Becker	0100	96.9	95.0	96.4	5.2	6.7	1.00	76	76
Big Lake	0200	92.2	91.3	92.1	5.1	7.7	1.00	202	202
Clear Lake	0300	91.2	93.8	91.2	.	.	.	11	11
Elk River	0400	91.5	92.2	89.9	6.9	8.8	1.00	334	334
Zimmerman	0500	92.6	92.6	92.9	6.6	8.4	1.00	101	101
St. Cloud	9200	91.6	88.3	88.7	8.0	9.7	1.02	51	51

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **339**

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

co=71 county_nme=Sherburne

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.6	92.1	91.7	6.7	8.8	1.00	1,147	1,147
03	Non-Commercial SRR	101.0	96.6	94.7	.	.	.	19	19
06	Commercial	101.3	97.8	100.1	.	.	.	9	0
91	Residential/SRR	92.7	92.1	91.7	6.8	8.9	1.00	1,166	1,166
94	Commercial/Industrial	99.6	96.8	95.1	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=71 County=Sherburne w/o First Class City

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	92.6	92.3	91.8	6.6	8.8	1.00	1,096
Non-Commercial SRR	101.0	96.6	94.7	.	.	.	19
Commercial	104.0	104.4	108.4	.	.	.	8
Residential/SRR	92.8	92.3	91.8	6.7	8.8	1.00	1,115
Commercial/Industrial	101.8	97.8	98.8	.	.	.	9

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Sibley co=72 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arlington	0100	100.7	101.6	101.2	.	.	.	17	17
Gaylord	0200	99.8	93.8	95.9	.	.	.	29	29
Gibbon	0300	93.6	90.7	83.5	.	.	.	14	14
Green Isle	0400	88.0	84.0	87.3	.	.	.	9	9
Henderson	0500	92.6	90.6	91.0	.	.	.	14	14
Winthrop	0700	97.7	91.3	86.5	.	.	.	16	16

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Sibley co=72 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Arlington	0100	100.7	101.6	101.2	.	.	.	17	17
Gaylord	0200	99.8	93.8	95.9	.	.	.	29	29
Gibbon	0300	93.6	90.7	83.5	.	.	.	14	14
Green Isle	0400	88.0	84.0	87.3	.	.	.	9	9
Henderson	0500	92.6	90.6	91.0	.	.	.	14	14
Winthrop	0700	97.7	91.3	86.5	.	.	.	16	16

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **343**

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

co=72 county_nme=Sibley

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.5	91.7	91.4	15.2	18.9	1.02	129	129
06	Commercial	112.8	98.8	90.7	.	.	.	8	0
91	Residential/SRR	96.5	91.7	91.4	15.2	18.9	1.02	129	129
93	Ag/RVL bare > 34.5 acres	85.9	83.8	84.9	.	.	.	10	0
94	Commercial/Industrial	108.8	92.7	81.5	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	87.2	83.8	86.6	.	.	.	12	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **344**

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

county_nme=Stearns co=73 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Avon TWP	0003	92.6	95.0	92.7	.	.	.	10	10
Brockway	0004	101.8	97.6	102.9	.	.	.	17	17
Collegeville	0005	97.3	98.5	95.6	.	.	.	11	11
Eden Lake	0008	93.3	93.6	92.2	.	.	.	12	12
Fair Haven	0009	86.4	83.9	82.2	.	.	.	8	8
Holding	0013	97.9	100.9	96.4	.	.	.	7	7
LeSauk	0017	92.7	90.7	90.5	.	.	.	13	13
Lynden	0019	103.9	100.2	99.2	.	.	.	13	13
Maine Prairie	0020	91.5	90.0	90.5	.	.	.	12	12
Munson	0023	93.8	94.7	91.4	.	.	.	14	14
Paynesville TWP	0026	93.3	95.6	92.3	.	.	.	12	12
St. Wendel	0033	89.6	90.2	87.0	.	.	.	13	13
Sauk Centre TWP	0034	87.2	87.6	88.6	.	.	.	7	7
Wakefield	0036	93.3	89.5	92.9	.	.	.	18	18
Albany	0100	90.2	89.7	89.5	6.7	8.4	1.00	33	33
Avon	0200	92.9	92.7	92.4	.	.	.	18	18
Belgrade	0300	108.8	95.7	101.3	.	.	.	8	8
Brooten	0400	93.3	96.0	87.5	.	.	.	8	8
Cold Spring	0500	92.1	90.3	91.3	7.7	9.8	1.01	50	50
Freeport	1000	95.4	94.0	94.0	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Stearns co=73 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Kimball	1400	97.9	98.0	98.1	.	.	.	10	10
Melrose	1700	94.1	91.9	93.1	.	.	.	25	25
Paynesville	1900	90.1	90.3	89.3	7.9	10.2	1.01	41	41
Richmond	2100	94.3	94.0	93.5	.	.	.	12	12
Rockville	2200	92.0	91.5	93.0	.	.	.	12	12
St. Joseph	2600	93.2	93.2	93.4	6.6	8.1	1.00	69	69
St. Stephen	2900	100.5	102.8	98.0	.	.	.	7	7
Sauk Centre	3100	96.1	93.6	94.2	8.0	10.4	1.00	45	45
Waite Park	3300	93.5	92.5	92.7	6.6	7.9	1.00	61	61
St. Augusta	3400	94.2	91.3	93.3	.	.	.	27	27
Sartell	8600	94.8	94.6	94.4	6.9	8.7	1.00	210	210
St. Cloud	9200	92.4	90.6	91.0	6.8	8.7	1.00	598	597

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Stearns co=73 PT=02 PT_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	86.4	88.4	85.9	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Stearns co=73 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Eden Lake	0008	96.9	97.5	97.2	.	.	.	10	10
Munson	0023	95.4	95.7	93.8	.	.	.	10	10

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Stearns co=73 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	89.3	87.7	92.3	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Stearns co=73 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Avon TWP	0003	91.7	93.8	91.6	.	.	.	11	11
Brockway	0004	101.8	97.6	102.9	.	.	.	17	17
Collegeville	0005	97.1	96.7	95.6	.	.	.	12	12
Eden Lake	0008	94.9	96.1	93.9	.	.	.	22	22
Fair Haven	0009	86.7	84.5	84.1	.	.	.	13	13
Holding	0013	102.0	103.1	97.9	.	.	.	8	8
LeSauk	0017	92.7	90.7	90.5	.	.	.	13	13
Lynden	0019	103.9	100.2	99.2	.	.	.	13	13
Maine Prairie	0020	91.4	90.1	90.6	.	.	.	17	17
Munson	0023	94.5	95.4	92.3	.	.	.	24	24
Paynesville TWP	0026	94.4	94.9	94.3	.	.	.	17	17
St. Wendel	0033	90.8	90.4	87.7	.	.	.	14	14
Sauk Centre TWP	0034	87.2	87.6	88.6	.	.	.	7	7
Wakefield	0036	93.1	89.8	92.9	.	.	.	22	22
Albany	0100	90.2	89.7	89.5	6.7	8.4	1.00	33	33
Avon	0200	92.9	92.7	92.4	.	.	.	18	18
Belgrade	0300	108.3	96.2	101.5	.	.	.	9	9
Brooten	0400	93.3	96.0	87.5	.	.	.	8	8
Cold Spring	0500	92.1	90.3	91.3	7.7	9.8	1.01	50	50
Freeport	1000	95.4	94.0	94.0	.	.	.	13	13

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Stearns co=73 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Kimball	1400	97.9	98.0	98.1	.	.	.	10	10
Melrose	1700	94.1	91.9	93.1	.	.	.	25	25
Paynesville	1900	90.1	90.3	89.3	7.9	10.2	1.01	41	41
Richmond	2100	94.3	94.0	93.5	.	.	.	12	12
Rockville	2200	92.9	92.7	93.7	.	.	.	13	13
St. Joseph	2600	93.2	93.2	93.4	6.6	8.1	1.00	69	69
St. Stephen	2900	100.5	102.8	98.0	.	.	.	7	7
Sauk Centre	3100	96.1	93.6	94.2	8.0	10.4	1.00	45	45
Waite Park	3300	93.5	92.5	92.7	6.6	7.9	1.00	61	61
St. Augusta	3400	94.2	91.3	93.3	.	.	.	27	27
Sartell	8600	94.8	94.6	94.4	6.9	8.7	1.00	210	210
St. Cloud	9200	92.4	90.6	91.0	6.8	8.7	1.00	598	597

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Stearns co=73 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
St. Cloud	9200	89.3	87.7	92.3	.	.	.	21	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=73 county_nme=Stearns

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.2	91.9	92.3	7.5	9.5	1.00	1,455	1,454
02	Apartments	89.3	89.9	88.0	.	.	.	13	0
03	Non-Commercial SRR	95.3	95.1	94.0	10.1	13.1	1.01	45	45
06	Commercial	91.3	90.4	91.6	14.1	17.7	1.00	42	0
90	Ag/RVL bare < 34.5 acres	90.7	89.1	78.6	.	.	.	19	0
91	Residential/SRR	93.3	92.0	92.4	7.6	9.7	1.00	1,500	1,499
92	RVL bare > 34.5	91.2	92.2	97.6	.	.	.	8	0
93	Ag/RVL bare > 34.5 acres	91.3	91.0	93.7	.	.	.	16	0
94	Commercial/Industrial	91.2	89.8	91.5	13.8	17.4	1.00	43	0
95	Ag/RVL improved > 34.5 acres	94.2	93.6	95.1	10.7	15.4	0.99	36	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2017 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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**Selected Countywide Ratios with Largest Cities Removed:
Hennepin without Minneapolis, Ramsey without St. Paul
St. Louis without Duluth, Olmsted without Rochester
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

co=73 County=Stearns w/o First Class City

PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	93.9	93.0	93.1	7.9	10.0	1.00	857
Apartments	92.6	90.8	89.3	.	.	.	6
Non-Commercial SRR	95.3	95.1	94.0	10.1	13.1	1.01	45
Commercial	93.3	92.1	90.6	.	.	.	21
Ag/RVL bare < 34.5 acres	90.7	89.1	78.6	.	.	.	19
Residential/SRR	93.9	93.0	93.1	8.0	10.1	1.00	902
RVL bare > 34.5	91.2	92.2	97.6	.	.	.	8
Ag/RVL bare > 34.5 acres	91.3	91.0	93.7	.	.	.	16
Commercial/Industrial	93.1	91.6	90.4	.	.	.	22
Ag/RVL improved > 34.5 acres	94.2	93.6	95.1	10.7	15.4	0.99	36

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Steele co=74 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Medford	0500	88.3	89.2	88.4	.	.	.	15	15
Owatonna	0700	92.6	91.8	92.7	8.3	10.9	1.00	322	322
Blooming Prairie	7100	97.3	93.3	91.8	.	.	.	18	18

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Steele co=74 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Owatonna	0700	90.9	89.8	79.3	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Steele co=74 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Medford	0500	88.3	89.2	88.4	.	.	.	15	15
Owatonna	0700	92.6	91.8	92.7	8.3	10.9	1.00	322	322
Blooming Prairie	7100	97.3	93.3	91.8	.	.	.	18	18

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Steele co=74 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Owatonna	0700	89.5	89.8	78.2	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=74 county_nme=Steele

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.5	91.8	92.2	8.6	11.5	1.00	379	379
06	Commercial	91.4	92.7	80.1	.	.	.	13	0
91	Residential/SRR	92.5	91.7	92.1	8.6	11.5	1.00	382	382
93	Ag/RVL bare > 34.5 acres	98.1	96.6	94.6	.	.	.	10	0
94	Commercial/Industrial	93.2	93.2	84.2	.	.	.	16	0
95	Ag/RVL improved > 34.5 acres	98.1	96.6	94.6	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Stevens co=75 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Morris	0500	97.8	97.0	96.0	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Stevens co=75 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Morris	0500	97.8	97.0	96.0	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=75 county_nme=Stevens

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.8	97.0	95.7	.	.	.	32	0
91	Residential/SRR	96.8	97.0	95.7	.	.	.	32	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **362**

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

county_nme=Swift co=76 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Appleton	0100	94.2	100.3	92.5	.	.	.	7	0
Benson	0200	100.1	95.5	100.2	.	.	.	20	0
Kerkhoven	0700	95.4	98.5	91.9	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **363**

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

county_nme=Swift co=76 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Appleton	0100	94.2	100.3	92.5	.	.	.	7	0
Benson	0200	100.1	95.5	100.2	.	.	.	20	0
Kerkhoven	0700	95.4	98.5	91.9	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **364**

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

co=76 county_nme=Swift

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.7	93.7	91.8	16.7	20.4	1.03	44	0
91	Residential/SRR	94.7	93.7	91.8	16.7	20.4	1.03	44	0
93	Ag/RVL bare > 34.5 acres	98.1	96.9	96.8	.	.	.	8	0
95	Ag/RVL improved > 34.5 acres	99.1	97.8	97.5	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 365

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

county_nme=Todd co=77 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birchdale	0003	97.3	91.7	92.4	.	.	.	12	4
Fawn Lake	0008	89.4	92.3	89.7	.	.	.	6	6
Grey Eagle TWP	0011	90.7	97.4	94.6	.	.	.	6	3
Bertha	0100	97.3	100.8	96.8	.	.	.	6	6
Browerville	0200	75.5	72.9	73.0	.	.	.	13	13
Clarissa	0400	96.7	100.7	94.4	.	.	.	7	7
Eagle Bend	0500	90.9	92.0	90.6	.	.	.	6	6
Long Prairie	0900	92.3	89.7	88.0	.	.	.	27	27
Staples	9300	94.7	95.8	93.3	.	.	.	22	22

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **366**

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

county_nme=Todd co=77 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birchdale	0003	96.1	95.2	95.7	.	.	.	6	0
Gordon	0010	88.7	91.6	88.2	.	.	.	8	1
Leslie	0015	81.7	84.0	82.8	.	.	.	10	1

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 367

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

county_nme=Todd co=77 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Birchdale	0003	96.9	93.9	93.4	.	.	.	18	4
Burnhamville	0006	88.2	90.3	82.7	.	.	.	7	2
Fawn Lake	0008	89.8	91.3	90.1	.	.	.	9	8
Gordon	0010	90.5	93.2	90.9	.	.	.	10	2
Grey Eagle TWP	0011	102.1	100.6	102.6	.	.	.	10	3
Kandota	0014	104.0	102.3	104.9	.	.	.	7	3
Leslie	0015	82.1	84.4	83.1	.	.	.	13	2
Turtle Creek	0024	103.0	94.9	98.8	.	.	.	6	0
Bertha	0100	97.3	100.8	96.8	.	.	.	6	6
Browerville	0200	75.5	72.9	73.0	.	.	.	13	13
Clarissa	0400	96.7	100.7	94.4	.	.	.	7	7
Eagle Bend	0500	90.9	92.0	90.6	.	.	.	6	6
Long Prairie	0900	92.3	89.7	88.0	.	.	.	27	27
Staples	9300	94.7	95.8	93.3	.	.	.	22	22

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **368**

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

county_nme=Todd co=77 PT=95 PT_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Gordon	0010	100.8	91.0	95.3	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **369**

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

co=77 county_nme=Todd

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.4	90.8	92.0	14.8	18.6	1.00	161	137
03	Non-Commercial SRR	96.4	92.4	92.9	13.4	18.6	1.02	49	9
06	Commercial	88.2	88.9	86.0	.	.	.	11	0
90	Ag/RVL bare < 34.5 acres	90.4	85.5	83.0	.	.	.	8	0
91	Residential/SRR	93.3	91.3	92.2	14.5	18.6	1.01	210	146
92	RVL bare > 34.5	92.4	91.2	90.9	.	.	.	18	0
93	Ag/RVL bare > 34.5 acres	96.7	94.4	91.8	15.8	19.2	1.03	41	0
94	Commercial/Industrial	88.2	88.9	86.0	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	98.7	96.0	95.3	15.1	18.4	1.02	66	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **370**

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

county_nme=Traverse co=78 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wheaton	0500	101.5	97.6	93.6	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Traverse co=78 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wheaton	0500	101.3	98.7	94.8	.	.	.	11	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=78 county_nme=Traverse

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.8	98.9	88.5	.	.	.	17	0
91	Residential/SRR	97.5	98.4	90.5	.	.	.	20	0
93	Ag/RVL bare > 34.5 acres	91.7	93.3	91.6	.	.	.	8	0
95	Ag/RVL improved > 34.5 acres	91.6	92.4	91.4	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 373

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

county_nme=Wabasha co=79 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Greenfield	0005	97.6	99.1	95.4	.	.	.	24	24
Mazeppa TWP	0009	90.9	77.7	78.2	.	.	.	9	9
Pepin	0013	96.6	100.4	96.0	.	.	.	6	6
Elgin	0100	94.7	95.2	93.5	.	.	.	17	17
Mazeppa	0500	87.3	86.5	85.1	.	.	.	6	6
Plainview	0800	89.5	88.6	89.4	9.5	12.0	1.00	47	47
Wabasha	1100	94.0	93.7	92.6	9.9	12.4	1.02	38	38
Lake City	7700	94.9	94.8	94.2	10.3	13.7	0.99	62	62

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **374**

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

county_nme=Wabasha co=79 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake City	7700	96.7	100.5	98.3	.	.	.	7	7

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

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

13:19 Wednesday, June 27, 2018 375

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

county_nme=Wabasha co=79 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Greenfield	0005	96.6	97.0	94.1	.	.	.	25	25
Mazeppa TWP	0009	89.0	77.7	78.4	.	.	.	11	11
Pepin	0013	96.6	100.4	96.0	.	.	.	6	6
Elgin	0100	94.7	95.2	93.5	.	.	.	17	17
Mazeppa	0500	87.3	86.5	85.1	.	.	.	6	6
Plainview	0800	89.5	88.6	89.4	9.5	12.0	1.00	47	47
Wabasha	1100	93.7	93.6	92.5	10.0	12.5	1.01	39	39
Lake City	7700	95.1	95.0	94.8	10.0	13.2	0.99	69	69

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 376

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

co=79 county_nme=Wabasha

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.1	92.6	91.5	11.9	15.0	1.02	241	241
03	Non-Commercial SRR	88.7	87.7	90.5	.	.	.	12	12
06	Commercial	104.7	96.7	99.9	.	.	.	14	0
91	Residential/SRR	93.8	92.1	91.5	12.0	14.9	1.02	253	253
93	Ag/RVL bare > 34.5 acres	86.3	84.8	87.0	.	.	.	11	0
94	Commercial/Industrial	103.8	96.7	95.8	.	.	.	16	0
95	Ag/RVL improved > 34.5 acres	86.1	84.8	86.5	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 377

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

county_nme=Wadena co=80 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blueberry	0002	96.2	83.1	87.6	.	.	.	7	6
Wadena TWP	0014	86.9	86.7	86.8	.	.	.	6	6
Menahga	0200	91.2	94.1	93.0	.	.	.	20	20
Wadena	9500	92.4	91.9	91.5	11.9	15.2	0.99	40	40

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **378**

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

county_nme=Wadena co=80 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Blueberry	0002	92.4	82.9	85.3	.	.	.	8	7
Wadena TWP	0014	86.9	86.7	86.8	.	.	.	6	6
Menahga	0200	91.2	94.1	93.0	.	.	.	20	20
Wadena	9500	92.4	91.9	91.5	11.9	15.2	0.99	40	40

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **379**

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

county_nme=Wadena co=80 PT=95 PT_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Thomastown	0013	95.8	92.2	97.4	.	.	.	6	0
Wing River	0015	105.7	95.9	104.9	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **380**

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

co=80 county_nme=Wadena

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.1	92.1	92.0	12.4	16.5	1.00	110	103
91	Residential/SRR	92.5	91.3	91.3	12.6	16.6	1.00	115	107
92	RVL bare > 34.5	87.2	86.2	85.6	.	.	.	23	0
93	Ag/RVL bare > 34.5 acres	91.6	86.3	88.9	.	.	.	26	0
95	Ag/RVL improved > 34.5 acres	95.2	90.7	95.3	19.4	24.1	0.99	35	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **381**

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

county_nme=Waseca co=81 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Otisco	0008	94.9	95.8	91.0	.	.	.	6	6
Woodville	0012	96.9	94.1	94.7	.	.	.	10	9
Janesville	0200	90.1	87.4	87.2	8.0	10.4	1.01	44	44
New Richland	0400	94.0	97.0	90.2	.	.	.	13	13
Waseca	0800	95.5	94.3	93.0	10.1	12.9	1.02	110	107

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **382**

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

county_nme=Waseca co=81 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Otisco	0008	94.9	95.8	91.0	.	.	.	6	6
Woodville	0012	96.9	94.1	94.7	.	.	.	10	9
Janesville	0200	90.1	87.4	87.2	8.0	10.4	1.01	44	44
New Richland	0400	94.0	97.0	90.2	.	.	.	13	13
Waseca	0800	95.5	94.3	93.0	10.1	12.9	1.02	110	107

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **383**

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

co=81 county_nme=Waseca

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.3	90.8	90.7	10.9	13.9	1.02	203	197
91	Residential/SRR	93.3	90.8	90.6	10.9	13.8	1.02	206	197
93	Ag/RVL bare > 34.5 acres	91.0	86.8	92.6	.	.	.	10	0
95	Ag/RVL improved > 34.5 acres	91.0	86.8	92.6	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Washington co=82 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baytown	0002	100.7	99.1	100.5	.	.	.	18	18
Denmark	0004	95.1	93.3	96.8	.	.	.	17	17
May	0009	99.3	98.6	97.8	.	.	.	20	20
Stillwater TWP	0014	101.5	99.8	102.4	.	.	.	15	15
West Lakeland	0017	97.5	97.9	96.4	7.5	10.4	1.01	36	36
Afton	0100	98.5	97.4	99.3	.	.	.	25	25
Bayport	0200	95.8	95.5	98.1	10.2	15.0	0.98	30	30
Birchwood	0300	97.0	88.0	91.1	.	.	.	9	9
Scandia	0400	95.1	92.7	95.0	.	.	.	30	30
Dellwood	0500	99.1	99.2	100.4	.	.	.	14	14
Forest Lake	0600	95.4	93.5	96.1	7.3	9.0	1.00	235	235
Hugo	0700	95.3	95.3	95.5	4.9	6.3	1.00	300	300
Lake Elmo	0800	93.6	93.9	93.5	6.2	7.8	1.00	99	99
Mahtomedi	1000	99.4	98.9	100.0	7.3	9.9	0.99	85	85
Marine-On-St. Croix	1100	96.0	98.1	90.7	.	.	.	11	11
Newport	1200	98.0	96.4	97.2	.	.	.	27	27
St. Paul Park	1300	101.1	94.1	97.0	7.4	9.0	1.01	42	42
Stillwater	1500	94.6	94.5	94.1	7.0	9.0	1.00	236	236
Oak Park Heights	1700	94.3	95.4	93.8	8.8	11.7	1.00	49	49
Lakeland	1900	91.0	90.1	89.6	.	.	.	18	18

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Washington co=82 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake St. Croix Beach	2000	92.2	90.6	91.7	.	.	.	17	17
Cottage Grove	2200	94.6	94.0	94.4	5.7	7.3	1.00	417	418
Woodbury	2500	95.2	94.8	95.4	5.4	6.9	0.99	1,005	1,008
Oakdale	2600	95.3	94.7	94.9	6.6	8.4	1.00	341	341
Grant	2700	99.9	96.6	98.4	8.1	9.8	1.00	37	37

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **386**

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

county_nme=Washington co=82 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Stillwater	1500	101.6	96.3	105.3	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **387**

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

county_nme=Washington co=82 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Baytown	0002	100.7	99.1	100.5	.	.	.	18	18
Denmark	0004	95.1	93.3	96.8	.	.	.	17	17
May	0009	100.1	98.7	98.5	.	.	.	21	21
Stillwater TWP	0014	101.5	99.8	102.4	.	.	.	15	15
West Lakeland	0017	97.5	97.9	96.4	7.5	10.4	1.01	36	36
Afton	0100	98.5	97.4	99.3	.	.	.	25	25
Bayport	0200	95.8	95.8	98.0	9.9	14.7	0.98	31	31
Birchwood	0300	97.0	88.0	91.1	.	.	.	9	9
Scandia	0400	94.0	92.2	94.2	.	.	.	31	31
Dellwood	0500	99.1	99.2	100.4	.	.	.	14	14
Forest Lake	0600	95.4	93.5	96.1	7.3	9.0	1.00	235	235
Hugo	0700	95.3	95.3	95.5	4.9	6.3	1.00	300	300
Lake Elmo	0800	93.6	93.9	93.5	6.2	7.8	1.00	99	99
Mahtomedi	1000	99.4	98.9	100.0	7.3	9.9	0.99	85	85
Marine-On-St. Croix	1100	96.0	98.1	90.7	.	.	.	11	11
Newport	1200	98.0	96.4	97.2	.	.	.	27	27
St. Paul Park	1300	101.1	94.1	97.0	7.4	9.0	1.01	42	42
Stillwater	1500	94.6	94.5	94.1	7.0	9.0	1.00	236	236
Oak Park Heights	1700	94.3	95.4	93.8	8.8	11.7	1.00	49	49
Lakeland	1900	91.0	90.1	89.6	.	.	.	18	18

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Washington co=82 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Lake St. Croix Beach	2000	92.8	91.5	92.1	.	.	.	18	18
Cottage Grove	2200	94.6	94.0	94.4	5.7	7.3	1.00	417	418
Woodbury	2500	95.2	94.8	95.4	5.4	6.9	0.99	1,005	1,008
Oakdale	2600	95.3	94.7	94.9	6.6	8.4	1.00	341	341
Grant	2700	99.9	96.6	98.4	8.1	9.8	1.00	37	37

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Washington co=82 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Stillwater	1500	101.6	96.3	105.3	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=82 county_nme=Washington

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	95.5	94.7	95.5	6.4	8.3	1.00	3,151	3,155
06	Commercial	99.2	96.1	101.4	.	.	.	25	25
90	Ag/RVL bare < 34.5 acres	92.9	93.7	77.0	.	.	.	11	0
91	Residential/SRR	95.5	94.7	95.5	6.4	8.3	1.00	3,155	3,159
94	Commercial/Industrial	98.3	96.1	100.9	.	.	.	28	25

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **391**

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

county_nme=Watonwan co=83 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Madelia	0500	114.1	112.7	115.5	.	.	.	16	0
St. James	0800	96.2	93.7	89.5	13.1	17.8	1.00	36	36

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **392**

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

county_nme=Watonwan co=83 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Madelia	0500	114.1	112.7	115.5	.	.	.	16	0
St. James	0800	96.2	93.7	89.5	13.1	17.8	1.00	36	36

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=83 county_nme=Watonwan

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	101.2	97.0	94.3	16.3	22.2	1.02	69	36
91	Residential/SRR	101.0	95.6	94.2	16.2	22.1	1.02	70	36

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **394**

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

county_nme=Wilkin co=84 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Breckenridge	0100	93.5	92.3	91.4	10.6	13.3	1.02	35	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Wilkin co=84 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Breckenridge	0100	93.5	92.3	91.4	10.6	13.3	1.02	35	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=84 county_nme=Wilkin

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	94.0	91.6	91.9	10.2	12.8	1.02	47	0
91	Residential/SRR	94.0	91.6	91.9	10.2	12.8	1.02	47	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Winona co=85 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Homer	0006	95.4	97.1	94.9	.	.	.	7	7
Richmond	0011	96.4	96.8	96.9	.	.	.	7	7
Wilson	0018	98.9	100.6	100.6	.	.	.	10	10
Goodview	0500	96.1	96.3	96.3	9.6	12.6	1.00	45	45
Lewiston	0700	89.7	90.0	90.1	.	.	.	14	14
Rollingstone	0900	99.6	102.6	98.8	.	.	.	9	9
St. Charles	1000	91.7	91.5	91.3	11.5	15.1	1.00	49	49
Stockton	1100	103.8	99.0	100.2	.	.	.	9	9
Winona	1300	97.7	96.6	96.6	10.3	13.2	1.00	256	256

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **398**

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

county_nme=Winona co=85 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Winona	1300	75.3	77.7	57.8	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **399**

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

county_nme=Winona co=85 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Homer	0006	95.4	97.1	94.9	.	.	.	7	7
Richmond	0011	98.6	98.4	98.2	.	.	.	8	8
Wilson	0018	98.9	100.6	100.6	.	.	.	10	10
Goodview	0500	96.1	96.3	96.3	9.6	12.6	1.00	45	45
Lewiston	0700	89.7	90.0	90.1	.	.	.	14	14
Rollingstone	0900	99.6	102.6	98.8	.	.	.	9	9
St. Charles	1000	91.7	91.5	91.3	11.5	15.1	1.00	49	49
Stockton	1100	103.8	99.0	100.2	.	.	.	9	9
Winona	1300	97.7	96.6	96.6	10.3	13.2	1.00	256	256

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **400**

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

county_nme=Winona co=85 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Winona	1300	75.3	77.7	57.8	.	.	.	9	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Winona co=85 PT=95 PT_Description=Ag/RVL improved > 34.5 acres

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Wilson	0018	88.9	95.2	93.3	.	.	.	7	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

**2017 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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13:19 Wednesday, June 27, 2018 **402**

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

co=85 county_nme=Winona

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	97.2	96.9	96.5	10.0	13.0	1.00	449	449
06	Commercial	79.0	80.1	68.3	.	.	.	12	0
90	Ag/RVL bare < 34.5 acres	121.8	111.5	98.2	.	.	.	9	0
91	Residential/SRR	97.2	97.0	96.5	10.1	13.0	1.00	450	450
92	RVL bare > 34.5	83.1	83.6	88.4	.	.	.	6	0
93	Ag/RVL bare > 34.5 acres	97.4	98.8	99.9	.	.	.	17	0
94	Commercial/Industrial	76.2	77.7	67.2	.	.	.	13	0
95	Ag/RVL improved > 34.5 acres	96.5	98.5	99.6	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **403**

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

county_nme=Wright co=86 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Buffalo TWP	0002	95.3	95.9	96.5	.	.	.	10	10
Chatham	0003	96.5	95.8	96.5	.	.	.	7	7
Clearwater TWP	0004	97.9	99.0	97.6	.	.	.	11	11
Cokato TWP	0005	82.6	78.9	82.9	.	.	.	7	7
Corinna	0006	94.6	96.8	91.9	.	.	.	21	21
Franklin	0008	100.6	100.7	100.8	.	.	.	22	22
Maple Lake TWP	0010	95.9	99.3	95.4	.	.	.	13	13
Monticello TWP	0013	93.1	92.3	93.6	.	.	.	23	23
Rockford TWP	0015	93.8	92.6	92.5	.	.	.	18	18
Silver Creek	0016	98.4	98.8	97.9	.	.	.	10	10
Southside	0017	96.9	97.3	98.2	.	.	.	10	10
Stockholm	0018	87.8	86.0	88.7	.	.	.	7	7
Victor	0019	94.0	100.6	91.3	.	.	.	7	7
Albertville	0100	94.2	94.1	94.4	6.0	7.6	1.00	117	117
Annandale	0200	96.0	95.7	96.1	5.9	7.6	1.00	33	33
Buffalo	0300	92.9	93.0	93.0	6.2	8.3	1.00	212	212
Cokato	0500	92.5	93.9	92.2	.	.	.	25	25
Delano	0600	97.5	96.8	97.6	4.8	6.1	1.00	55	55
Howard Lake	1000	100.7	99.9	101.7	.	.	.	7	7
Maple Lake	1100	93.8	95.1	93.9	.	.	.	29	29

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **404**

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

county_nme=Wright co=86 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Monticello	1200	94.0	94.2	93.9	4.8	6.1	1.00	200	200
Montrose	1300	92.5	93.1	92.3	5.9	7.2	1.00	73	73
St. Michael	1600	93.4	93.2	93.5	6.0	7.8	1.00	239	239
Waverly	1800	92.1	93.0	92.2	.	.	.	22	22
Otsego	1900	93.2	93.4	92.9	5.5	7.1	1.00	322	322
Clearwater	7200	100.6	99.5	100.5	.	.	.	22	22
Hanover	7400	94.1	93.2	94.5	5.4	7.3	1.00	40	40
Rockford	8300	94.1	93.8	94.4	6.5	8.0	1.00	42	42

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **405**

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

county_nme=Wright co=86 PT=03 PT_Description=Non-Commercial SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Corinna	0006	97.5	98.2	93.2	.	.	.	16	16
Southside	0017	88.2	85.3	91.6	.	.	.	14	14

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Wright co=86 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Albion	0001	90.9	91.9	90.6	.	.	.	6	6
Buffalo TWP	0002	95.3	95.9	96.5	.	.	.	10	10
Chatham	0003	96.5	95.8	96.5	.	.	.	7	7
Clearwater TWP	0004	95.8	97.5	95.1	.	.	.	16	16
Cokato TWP	0005	82.6	78.9	82.9	.	.	.	7	7
Corinna	0006	95.9	97.0	92.4	6.2	7.9	1.00	37	37
Franklin	0008	100.6	100.7	100.8	.	.	.	22	22
French Lake	0009	100.8	100.0	99.9	.	.	.	9	9
Maple Lake TWP	0010	94.8	99.4	94.5	.	.	.	18	18
Monticello TWP	0013	93.1	92.3	93.6	.	.	.	23	23
Rockford TWP	0015	93.8	92.6	92.5	.	.	.	18	18
Silver Creek	0016	97.2	98.0	96.9	.	.	.	13	13
Southside	0017	91.8	94.3	94.7	.	.	.	24	24
Stockholm	0018	88.6	90.3	89.0	.	.	.	8	8
Victor	0019	94.0	100.6	91.3	.	.	.	7	7
Albertville	0100	94.2	94.1	94.4	6.0	7.6	1.00	117	117
Annandale	0200	96.0	95.7	96.1	5.9	7.6	1.00	33	33
Buffalo	0300	92.9	93.0	93.0	6.2	8.3	1.00	212	212
Cokato	0500	92.5	93.9	92.2	.	.	.	25	25
Delano	0600	97.5	96.8	97.6	4.8	6.1	1.00	55	55

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 407

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

county_nme=Wright co=86 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Howard Lake	1000	100.7	99.9	101.7	.	.	.	7	7
Maple Lake	1100	93.8	95.1	93.9	.	.	.	29	29
Monticello	1200	94.0	94.2	93.9	4.8	6.1	1.00	200	200
Montrose	1300	92.5	93.1	92.3	5.9	7.2	1.00	73	73
St. Michael	1600	93.3	93.2	93.4	6.0	7.9	1.00	240	240
Waverly	1800	91.4	92.9	91.5	.	.	.	23	23
Otsego	1900	93.2	93.4	92.9	5.5	7.1	1.00	322	322
Clearwater	7200	100.6	99.5	100.5	.	.	.	22	22
Hanover	7400	94.1	93.2	94.5	5.4	7.3	1.00	40	40
Rockford	8300	94.1	93.8	94.4	6.5	8.0	1.00	42	42

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=86 county_nme=Wright

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.9	93.9	93.9	6.2	8.2	1.00	1,624	1,624
02	Apartments	88.1	82.0	92.0	.	.	.	9	0
03	Non-Commercial SRR	92.8	93.9	92.3	10.8	14.4	0.99	52	52
06	Commercial	85.0	91.1	81.6	.	.	.	11	0
90	Ag/RVL bare < 34.5 acres	84.9	77.3	100.6	.	.	.	13	0
91	Residential/SRR	93.8	93.9	93.9	6.4	8.4	1.00	1,676	1,676
92	RVL bare > 34.5	84.6	87.6	89.3	.	.	.	6	0
93	Ag/RVL bare > 34.5 acres	97.5	94.0	97.5	.	.	.	12	0
94	Commercial/Industrial	85.4	91.1	82.8	.	.	.	13	0
95	Ag/RVL improved > 34.5 acres	100.3	98.8	98.8	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Yellow Medicine co=87 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Canby	0200	103.7	104.0	99.8	.	.	.	18	0
Granite Falls	7000	95.4	91.2	93.9	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Yellow Medicine co=87 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Canby	0200	103.7	104.0	99.8	.	.	.	18	0
Granite Falls	7000	95.4	91.2	93.9	.	.	.	16	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=87 county_nme=Yellow Medicine

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.4	95.9	92.0	11.7	14.7	1.03	59	0
91	Residential/SRR	96.4	95.9	92.0	11.7	14.7	1.03	59	0
93	Ag/RVL bare > 34.5 acres	100.4	101.4	97.9	.	.	.	14	0
95	Ag/RVL improved > 34.5 acres	99.5	101.2	97.4	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **412**

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

county_nme=Minneapolis co=88 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	8800	96.3	93.5	93.5	10.1	13.0	1.00	4,225	4,237

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **413**

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

county_nme=Minneapolis co=88 PT=02 PT_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	8800	102.8	95.8	95.0	10.0	12.3	1.01	78	78

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Minneapolis co=88 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	8800	90.2	89.2	69.6	17.9	20.7	1.28	67	67

All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
*** Indicates calculations were done without extreme ratios**
source: RUNDATA.RATIO_TXCT created FINAL

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

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

county_nme=Minneapolis co=88 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	8800	96.3	93.5	93.5	10.1	13.0	1.00	4,225	4,237

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **416**

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

county_nme=Minneapolis co=88 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	8800	89.8	87.9	70.3	18.4	21.0	1.27	72	72

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=88 county_nme=Minneapolis

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	96.3	93.5	93.5	10.1	13.0	1.00	4,225	4,237
02	Apartments	102.8	95.8	95.0	10.0	12.3	1.01	78	78
06	Commercial	90.2	89.2	69.6	17.9	20.7	1.28	67	67
91	Residential/SRR	96.3	93.5	93.5	10.1	13.0	1.00	4,225	4,237
94	Commercial/Industrial	89.8	87.9	70.3	18.4	21.0	1.27	72	72

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Duluth co=90 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9000	93.2	90.8	91.9	11.6	14.7	1.00	895	895

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Duluth co=90 PT=02 PT_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9000	86.5	89.0	65.8	.	.	.	17	17

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
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source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Duluth co=90 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9000	92.1	88.3	77.5	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Duluth co=90 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9000	93.2	90.7	91.8	11.6	14.7	1.00	896	896

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
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source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Duluth co=90 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9000	92.1	88.3	77.5	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

co=90 county_nme=Duluth

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	93.2	90.8	91.9	11.6	14.7	1.00	895	895
02	Apartments	86.5	89.0	65.8	.	.	.	17	17
06	Commercial	92.1	88.3	77.5	.	.	.	27	0
91	Residential/SRR	93.2	90.7	91.8	11.6	14.7	1.00	896	896
94	Commercial/Industrial	92.1	88.3	77.5	.	.	.	27	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 424

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

county_nme=Rochester co=91 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	0800	91.9	91.4	92.1	7.4	9.5	0.99	1,591	1,591

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 425

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

county_nme=Rochester co=91 PT=02 PT_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	0800	82.1	85.9	79.3	.	.	.	24	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=Rochester co=91 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	0800	86.4	83.6	85.4	.	.	.	31	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Rochester co=91 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	0800	91.9	91.4	92.1	7.4	9.5	0.99	1,591	1,591

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

county_nme=Rochester co=91 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	0800	86.5	84.2	85.4	.	.	.	32	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

co=91 county_nme=Rochester

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	91.9	91.4	92.1	7.4	9.5	0.99	1,591	1,591
02	Apartments	82.1	85.9	79.3	.	.	.	24	0
06	Commercial	86.4	83.6	85.4	.	.	.	31	0
91	Residential/SRR	91.9	91.4	92.1	7.4	9.5	0.99	1,591	1,591
94	Commercial/Industrial	86.5	84.2	85.4	.	.	.	32	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **430**

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

county_nme=St. Cloud co=92 PT=01 PT_Description=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9200	92.1	90.5	90.7	6.9	8.8	1.00	683	682

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

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

county_nme=St. Cloud co=92 PT=02 PT_Description=Apartments

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9200	87.1	89.2	86.4	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **432**

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

county_nme=St. Cloud co=92 PT=06 PT_Description=Commercial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9200	88.1	87.1	92.4	.	.	.	25	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **433**

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

county_nme=St. Cloud co=92 PT=91 PT_Description=Residential/SRR

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9200	92.1	90.5	90.7	6.9	8.8	1.00	683	682

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 **434**

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

county_nme=St. Cloud co=92 PT=94 PT_Description=Commercial/Industrial

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
	9200	88.1	87.1	92.4	.	.	.	25	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**

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

13:19 Wednesday, June 27, 2018 435

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

co=92 county_nme=St. Cloud

PT	PT_Description	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
01	Residential (less than 4 units)	92.1	90.5	90.7	6.9	8.8	1.00	683	682
02	Apartments	87.1	89.2	86.4	.	.	.	8	0
06	Commercial	88.1	87.1	92.4	.	.	.	25	0
91	Residential/SRR	92.1	90.5	90.7	6.9	8.8	1.00	683	682
94	Commercial/Industrial	88.1	87.1	92.4	.	.	.	25	0

**All sales adjusted for time and terms
Based on sales from January 2017 through September 2017
* Indicates calculations were done without extreme ratios
source: RUNDATA.RATIO_TXCT created FINAL**