

2002 ASSESSMENT SALES RATIO STUDY
 SALES ANALYSIS FOR THE MINNESOTA TAX COURT AND THE STATE BOARD OF EQUALIZATION
 WITH ADJUSTMENTS FOR TIME AND TERMS

CITY AND TOWNSHIP RATIOS BY PROPERTY TYPE

TWELVE MONTH STUDY

BASED ON SALES FROM OCTOBER 2001 THROUGH SEPTEMBER 2002

SOURCE: AL02WK29 CREATED JUNE 12, 2003

----- COUNTY NAME=PENNINGTON CO=57 PT=01 PROPERTY TYPE=' RESIDENTIAL' -----

MCD	CITY-TOWN NAME	MEAN RATIO	MEDIAN RATIO	AGGREGATE RATIO	COEFF. OF DISPERSION	COEFF. OF VARIATION	PRICE RELATED DIFFERENTIAL	NUMBER OF SALES	SALES WITH TIME TRENDS
TOWN OF	GOODRIDGE	26.8	26.8	26.8	0.0	0.0	1.00	1	0
TOWN OF	HIGHLANDING	66.2	66.2	66.2	0.0	0.0	1.00	1	0
TOWN OF	MAYFIELD	120.8	120.8	120.8	0.0	0.0	1.00	1	0
TOWN OF	NORDEN	101.2	83.5	79.7	36.3	49.5	1.27	4	0
TOWN OF	NORTH	86.7	83.3	79.6	16.2	23.6	1.09	3	0
TOWN OF	NUMEDAL	70.0	73.4	71.0	12.1	18.6	0.99	4	0
TOWN OF	POLK CENTRE	55.8	55.8	55.8	0.0	0.0	1.00	1	0
TOWN OF	RIVER FALLS	116.8	116.8	116.8	0.0	0.0	1.00	1	0
TOWN OF	ROCKSBURY	102.7	87.6	85.7	33.2	40.5	1.20	9	0
TOWN OF	SANDERS	63.4	63.4	63.4	0.0	0.0	1.00	1	0
TOWN OF	SMILEY	104.9	104.9	104.9	0.0	0.0	1.00	1	0
CITY OF	GOODRIDGE	138.3	138.3	138.3	0.0	0.0	1.00	1	0
CITY OF	ST HILAIRE	85.9	89.8	86.9	13.5	20.4	0.99	9	0
CITY OF	THIEF RIVER FALLS	90.9	85.1	83.8	20.0	32.9	1.09	132	0

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TWELVE MONTH STUDY

BASED ON SALES FROM OCTOBER 2001 THROUGH SEPTEMBER 2002

SOURCE: AL02WK29 CREATED JUNE 12, 2003

----- COUNTY NAME=PENNINGTON CO=57 PT=45 PROPERTY TYPE=' AGRICULTURAL' -----

MCD	CITY-TOWN NAME	MEAN RATIO	MEDIAN RATIO	AGGREGATE RATIO	COEFF. OF DISPERSION	COEFF. OF VARIATION	PRICE RELATED DIFFERENTIAL	NUMBER OF SALES	SALES WITH TIME TRENDS
TOWN OF	BRAY	124.0	124.0	124.0	0.0	0.0	1.00	1	0
TOWN OF	CLOVER LEAF	81.9	81.9	81.9	0.0	0.0	1.00	1	0
TOWN OF	GOODRIDGE	80.9	80.9	80.9	0.0	0.0	1.00	1	0
TOWN OF	HIGHLANDING	92.8	92.8	92.8	13.1	18.5	1.00	2	0
TOWN OF	KRATKA	119.7	119.7	116.7	17.6	24.8	1.03	2	0
TOWN OF	NORDEN	82.2	82.2	78.8	12.3	17.4	1.04	2	0
TOWN OF	POLK CENTRE	111.8	111.8	111.8	0.0	0.0	1.00	1	0
TOWN OF	RIVER FALLS	92.1	92.1	92.1	0.0	0.0	1.00	1	0
TOWN OF	ROCKSBURY	79.9	79.9	79.9	0.0	0.0	1.00	1	0
TOWN OF	SILVERTON	63.5	65.0	74.3	37.0	56.8	0.85	3	0
TOWN OF	SMILEY	99.4	99.4	99.4	0.0	0.0	1.00	1	0
TOWN OF	STAR	66.5	66.5	65.2	15.6	22.1	1.02	2	0

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TWELVE MONTH STUDY

BASED ON SALES FROM OCTOBER 2001 THROUGH SEPTEMBER 2002

SOURCE: ALO2WK29 CREATED JUNE 12, 2003

----- COUNTY NAME=PENNINGTON CO=57 PT=46 PROPERTY TYPE=' COMMERCIAL/INDUSTRIAL' -----

MCD	CITY-TOWN NAME	MEAN RATIO	MEDIAN RATIO	AGGREGATE RATIO	COEFF. OF DISPERSION	COEFF. OF VARIATION	PRICE RELATED DIFFERENTIAL	NUMBER OF SALES	SALES WITH TIME TRENDS
CITY OF	THIEF RIV FALLS	88.8	97.0	81.3	23.5	39.3	1.09	3	0

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COUNTYWIDE RATIOS BY PROPERTY TYPE

TWELVE MONTH STUDY

BASED ON SALES FROM OCTOBER 2001 THROUGH SEPTEMBER 2002

SOURCE: ALO2WK29 CREATED JUNE 12, 2003

----- CO=57 COUNTY NAME=PENNINGTON -----

PT	PROPERTY TYPE	MEAN RATIO	MEDI AN RATIO	AGGREGATE RATIO	COEFF. OF DI SPERSI ON	COEFF. OF VARIATI ON	PRICE RELATED DI FFERENTIAL	NUMBER OF SALES	SALES WITH TIME TRENDS
01	RESIDENTIAL	90.7	85.0	83.3	21.7	33.7	1.09	169	0
45	AGRI CULTURAL	87.9	87.0	85.3	21.9	29.2	1.03	18	0
46	COMMERCIAL/INDUSTRIAL	88.8	97.0	81.3	23.5	39.3	1.09	3	0

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NINE MONTH STUDY

BASED ON SALES FROM JANUARY 2002 THROUGH SEPTEMBER 2002

SOURCE: ALO2WK29 CREATED JUNE 12, 2003

----- COUNTY NAME=PENNINGTON CO=57 PT=01 PROPERTY TYPE=' RESIDENTIAL' -----

MCD	CITY-TOWN NAME	MEAN RATIO	MEDIAN RATIO	AGGREGATE RATIO	COEFF. OF DISPERSION	COEFF. OF VARIATION	PRICE RELATED DIFFERENTIAL	NUMBER OF SALES	SALES WITH TIME TRENDS
TOWN OF	MAYFIELD	120.8	120.8	120.8	0.0	0.0	1.00	1	0
TOWN OF	NORDEN	105.5	78.7	78.8	47.3	57.3	1.34	3	0
TOWN OF	NORTH	96.0	96.0	91.8	13.2	18.7	1.05	2	0
TOWN OF	NUMEDAL	67.9	70.6	69.0	14.0	22.2	0.98	3	0
TOWN OF	POLK CENTRE	55.8	55.8	55.8	0.0	0.0	1.00	1	0
TOWN OF	RIVER FALLS	116.8	116.8	116.8	0.0	0.0	1.00	1	0
TOWN OF	ROCKSBURY	94.5	83.6	85.2	27.0	38.0	1.11	8	0
TOWN OF	SANDERS	63.4	63.4	63.4	0.0	0.0	1.00	1	0
TOWN OF	SMILEY	104.9	104.9	104.9	0.0	0.0	1.00	1	0
CITY OF	ST HILAIRE	85.0	88.3	86.3	15.0	21.8	0.98	8	0
CITY OF	THIEF RIV FALLS	91.2	84.8	82.8	22.2	36.6	1.10	101	0

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MCD	CITY-TOWN NAME	MEAN RATIO	MEDI AN RATIO	AGGREGATE RATIO	COEFF. OF DI SPERSION	COEFF. OF VARI ATION	PRI CE RELATED DI FFERENTI AL	NUMBER OF SALES	SALES WI TH TIME TRENDS
TOWN OF	GOODRI DGE	80.9	80.9	80.9	0.0	0.0	1.00	1	0
TOWN OF	HI GHLANDI NG	104.9	104.9	104.9	0.0	0.0	1.00	1	0
TOWN OF	KRATKA	119.7	119.7	116.7	17.6	24.8	1.03	2	0
TOWN OF	NORDEN	72.1	72.1	72.1	0.0	0.0	1.00	1	0
TOWN OF	RIVER FALLS	92.1	92.1	92.1	0.0	0.0	1.00	1	0
TOWN OF	ROCKSBURY	79.9	79.9	79.9	0.0	0.0	1.00	1	0
TOWN OF	SI LVERTON	45.9	45.9	60.8	41.8	59.1	0.75	2	0
TOWN OF	STAR	66.5	66.5	65.2	15.6	22.1	1.02	2	0

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MCD	CITY-TOWN NAME	MEAN RATIO	MEDIAN RATIO	AGGREGATE RATIO	COEFF. OF DISPERSION	COEFF. OF VARIATION	PRICE RELATED DIFFERENTIAL	NUMBER OF SALES	SALES WITH TIME TRENDS
CITY OF	THIEF RIV FALLS	73.8	73.8	65.7	31.4	44.4	1.12	2	0

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01	RESIDENTIAL	90.9	84.1	83.0	23.1	35.9	1.10	130	0
45	AGRICULTURAL	81.3	79.9	78.0	25.1	35.8	1.04	11	0
46	COMMERCIAL/INDUSTRIAL	73.8	73.8	65.7	31.4	44.4	1.12	2	0