

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Aitkin co=01 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Farm Island   | 0008          | 130.0      | 97.9         | 97.4            | .                      | .                     | .                            | 17              | 10                     |
| Fleming       | 0009          | 92.3       | 93.4         | 91.9            | .                      | .                     | .                            | 6               | 4                      |
| Hazelton      | 0012          | 88.6       | 94.4         | 90.2            | .                      | .                     | .                            | 7               | 2                      |
| Lakeside      | 0017          | 104.7      | 95.5         | 97.9            | .                      | .                     | .                            | 10              | 3                      |
| Nordland      | 0025          | 100.6      | 105.4        | 94.5            | .                      | .                     | .                            | 14              | 10                     |
| Shamrock      | 0030          | 97.6       | 90.7         | 94.3            | .                      | .                     | .                            | 25              | 16                     |
| Spencer       | 0032          | 91.2       | 87.4         | 87.7            | .                      | .                     | .                            | 6               | 0                      |
| Aitkin        | 0100          | 93.3       | 90.4         | 90.7            | .                      | .                     | .                            | 26              | 0                      |
| Hill City     | 0700          | 86.9       | 84.5         | 81.0            | .                      | .                     | .                            | 12              | 2                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

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**City and Township Ratios by Property Type  
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county\_nme=Aitkin co=01 PT=03 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Aitkin TWP    | 0001          | 61.4       | 51.0         | 77.7            | .                      | .                     | .                            | 6               | 6                      |
| Farm Island   | 0008          | 102.5      | 97.8         | 99.6            | .                      | .                     | .                            | 19              | 18                     |
| Fleming       | 0009          | 106.2      | 99.0         | 99.7            | .                      | .                     | .                            | 10              | 9                      |
| Glen          | 0010          | 91.4       | 90.5         | 92.0            | .                      | .                     | .                            | 9               | 6                      |
| Hazelton      | 0012          | 100.0      | 97.4         | 96.5            | .                      | .                     | .                            | 20              | 18                     |
| Lakeside      | 0017          | 86.0       | 84.0         | 87.9            | .                      | .                     | .                            | 7               | 6                      |
| Nordland      | 0025          | 98.5       | 96.0         | 97.1            | .                      | .                     | .                            | 10              | 6                      |
| Shamrock      | 0030          | 104.6      | 92.6         | 96.8            | 17.3                   | .                     | 1.04                         | 55              | 44                     |
| Wagner        | 0035          | 98.2       | 90.8         | 93.3            | .                      | .                     | .                            | 8               | 7                      |
| Waukenabo     | 0036          | 81.7       | 78.5         | 80.7            | .                      | .                     | .                            | 9               | 8                      |

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county\_nme=Aitkin co=01 PT=06 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Aitkin        | 0100          | 159.8      | 108.5        | 125.4           | .                      | .                     | .                            | 7               | 0                      |

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**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
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county\_nme=Aitkin co=01 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Aitkin TWP    | 0001          | 79.2       | 78.8         | 90.5            | .                      | .                     | .                            | 11              | 7                      |
| Ball Bluff    | 0002          | 91.4       | 94.9         | 92.9            | .                      | .                     | .                            | 7               | 5                      |
| Farm Island   | 0008          | 115.5      | 97.8         | 98.6            | 10.3                   | .                     | 1.01                         | 36              | 28                     |
| Fleming       | 0009          | 101.0      | 96.2         | 96.6            | .                      | .                     | .                            | 16              | 13                     |
| Glen          | 0010          | 91.9       | 91.3         | 93.1            | .                      | .                     | .                            | 14              | 8                      |
| Hazelton      | 0012          | 97.0       | 95.3         | 94.9            | .                      | .                     | .                            | 27              | 20                     |
| Jevne         | 0015          | 96.3       | 89.2         | 93.5            | .                      | .                     | .                            | 6               | 4                      |
| Lakeside      | 0017          | 97.0       | 86.4         | 92.5            | .                      | .                     | .                            | 17              | 9                      |
| Logan         | 0020          | 83.9       | 87.5         | 79.6            | .                      | .                     | .                            | 6               | 3                      |
| Malmo         | 0022          | 102.5      | 97.0         | 105.4           | .                      | .                     | .                            | 9               | 4                      |
| Nordland      | 0025          | 99.7       | 100.9        | 95.4            | .                      | .                     | .                            | 24              | 16                     |
| Shamrock      | 0030          | 102.4      | 92.1         | 96.0            | 16.7                   | .                     | 1.04                         | 80              | 60                     |
| Spencer       | 0032          | 91.2       | 87.4         | 87.7            | .                      | .                     | .                            | 6               | 0                      |
| Wagner        | 0035          | 94.4       | 90.1         | 91.2            | .                      | .                     | .                            | 11              | 10                     |
| Waukenabo     | 0036          | 82.6       | 79.7         | 81.8            | .                      | .                     | .                            | 12              | 8                      |
| Wealthwood    | 0037          | 85.6       | 81.4         | 85.2            | .                      | .                     | .                            | 8               | 4                      |
| Workman       | 0040          | 101.8      | 89.7         | 82.8            | .                      | .                     | .                            | 7               | 5                      |
| Aitkin        | 0100          | 93.3       | 90.4         | 90.7            | .                      | .                     | .                            | 26              | 0                      |
| Hill City     | 0700          | 90.4       | 90.9         | 83.5            | .                      | .                     | .                            | 16              | 2                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Aitkin co=01 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Aitkin        | 0100          | 159.8      | 108.5        | 125.4           | .                      | .                     | .                            | 7               | 0                      |

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**Based on sales from October 2017 through September 2018**  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
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co=01 county\_nme=Aitkin

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 98.1       | 90.0         | 91.6            | 14.7                   | .                     | 1.02                         | 191             | 67                     |
| 03 | Non-Commercial SRR              | 97.0       | 92.6         | 93.8            | 16.2                   | .                     | 1.02                         | 204             | 159                    |
| 06 | Commercial                      | 153.1      | 107.5        | 127.6           | .                      | .                     | .                            | 10              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 106.5      | 101.1        | 100.0           | 27.8                   | .                     | 1.03                         | 32              | 0                      |
| 91 | Residential/SRR                 | 97.5       | 91.5         | 92.8            | 15.5                   | .                     | 1.02                         | 395             | 226                    |
| 92 | RVL bare > 34.5                 | 95.6       | 90.0         | 95.7            | 19.1                   | .                     | 1.00                         | 57              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 94.9       | 89.7         | 94.2            | 18.6                   | .                     | 1.00                         | 61              | 0                      |
| 94 | Commercial/Industrial           | 153.1      | 107.5        | 127.6           | .                      | .                     | .                            | 10              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 96.8       | 92.5         | 101.6           | 18.6                   | .                     | 0.94                         | 78              | 0                      |

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

county\_nme=Anoka co=02 PT=01 Property=Residential (less than 4 units)

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Linwood          | 0010          | 98.0       | 99.0         | 97.3            | 7.3                    | .                     | 1.00                         | 49              | 49                     |
| Anoka            | 0100          | 94.7       | 94.0         | 93.7            | 5.7                    | .                     | 1.00                         | 213             | 214                    |
| Bethel           | 0200          | 85.1       | 84.7         | 86.7            | .                      | .                     | .                            | 7               | 7                      |
| Andover          | 0300          | 93.2       | 93.0         | 93.4            | 5.9                    | .                     | 1.00                         | 444             | 444                    |
| Centerville      | 0400          | 94.4       | 93.0         | 94.8            | 5.3                    | .                     | 1.00                         | 52              | 52                     |
| Columbia Heights | 0500          | 92.3       | 91.0         | 91.5            | 8.9                    | .                     | 1.01                         | 317             | 317                    |
| Circle Pines     | 0600          | 92.9       | 93.2         | 93.0            | 6.1                    | .                     | 1.00                         | 84              | 84                     |
| Nowthen          | 0700          | 98.3       | 97.7         | 97.4            | .                      | .                     | .                            | 26              | 26                     |
| Fridley          | 0800          | 95.4       | 94.9         | 95.3            | 5.8                    | .                     | 1.00                         | 350             | 350                    |
| Lexington        | 0900          | 93.9       | 91.5         | 92.5            | .                      | .                     | .                            | 16              | 16                     |
| Coon Rapids      | 1000          | 94.4       | 93.8         | 94.7            | 5.4                    | .                     | 1.00                         | 923             | 923                    |
| Ramsey           | 1200          | 95.7       | 94.8         | 96.0            | 5.9                    | .                     | 1.00                         | 417             | 417                    |
| Lino Lakes       | 1300          | 93.0       | 93.3         | 92.4            | 5.7                    | .                     | 1.00                         | 227             | 228                    |
| East Bethel      | 1400          | 95.4       | 95.2         | 94.8            | 8.2                    | .                     | 1.00                         | 152             | 152                    |
| St. Francis      | 1600          | 94.3       | 94.2         | 94.2            | 5.2                    | .                     | 1.00                         | 125             | 125                    |
| Ham Lake         | 1700          | 94.0       | 93.5         | 94.3            | 6.6                    | .                     | 1.01                         | 143             | 143                    |
| Oak Grove        | 1800          | 95.8       | 96.0         | 94.7            | 7.0                    | .                     | 1.01                         | 71              | 71                     |
| Columbus         | 1900          | 95.4       | 94.5         | 92.7            | 8.0                    | .                     | 1.03                         | 44              | 44                     |
| Blaine           | 6200          | 93.9       | 93.4         | 94.3            | 5.6                    | .                     | 1.00                         | 1,018           | 1,018                  |
| Spring Lake Park | 8700          | 93.0       | 91.7         | 92.3            | 6.3                    | .                     | 1.01                         | 106             | 106                    |

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county\_nme=Anoka co=02 PT=02 Property=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 |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Columbia Heights | 0500          | 79.5       | 81.4         | 83.1            | .                      | .                     | .                            | 6               | 6                      |
| Fridley          | 0800          | 86.7       | 89.9         | 92.0            | .                      | .                     | .                            | 8               | 8                      |

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county\_nme=Anoka co=02 PT=06 Property=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 |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Anoka            | 0100          | 107.9      | 95.5         | 96.0            | .                      | .                     | .                            | 8               | 8                      |
| Columbia Heights | 0500          | 85.9       | 85.4         | 87.4            | .                      | .                     | .                            | 6               | 6                      |
| Coon Rapids      | 1000          | 95.9       | 96.9         | 103.1           | .                      | .                     | .                            | 11              | 11                     |

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county\_nme=Anoka co=02 PT=07 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blaine        | 6200          | 88.3       | 88.9         | 86.4            | .                      | .                     | .                            | 9               | 9                      |

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county\_nme=Anoka co=02 PT=91 Property=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          | 97.2       | 96.2         | 96.5            | 7.8                    | .                     | 1.00                         | 51              | 51                     |
| Anoka            | 0100          | 94.7       | 94.0         | 93.7            | 5.7                    | .                     | 1.00                         | 213             | 214                    |
| Bethel           | 0200          | 85.1       | 84.7         | 86.7            | .                      | .                     | .                            | 7               | 7                      |
| Andover          | 0300          | 93.2       | 93.0         | 93.4            | 5.9                    | .                     | 1.00                         | 444             | 444                    |
| Centerville      | 0400          | 94.4       | 93.0         | 94.8            | 5.3                    | .                     | 1.00                         | 52              | 52                     |
| Columbia Heights | 0500          | 92.3       | 91.0         | 91.5            | 8.9                    | .                     | 1.01                         | 317             | 317                    |
| Circle Pines     | 0600          | 92.9       | 93.2         | 93.0            | 6.1                    | .                     | 1.00                         | 84              | 84                     |
| Nowthen          | 0700          | 98.3       | 97.7         | 97.4            | .                      | .                     | .                            | 26              | 26                     |
| Fridley          | 0800          | 95.4       | 94.9         | 95.3            | 5.8                    | .                     | 1.00                         | 350             | 350                    |
| Lexington        | 0900          | 93.9       | 91.5         | 92.5            | .                      | .                     | .                            | 16              | 16                     |
| Coon Rapids      | 1000          | 94.4       | 93.8         | 94.7            | 5.4                    | .                     | 1.00                         | 923             | 923                    |
| Ramsey           | 1200          | 95.7       | 94.8         | 96.0            | 5.9                    | .                     | 1.00                         | 417             | 417                    |
| Lino Lakes       | 1300          | 93.0       | 93.3         | 92.4            | 5.7                    | .                     | 1.00                         | 227             | 228                    |
| East Bethel      | 1400          | 95.4       | 95.2         | 94.8            | 8.2                    | .                     | 1.00                         | 152             | 152                    |
| St. Francis      | 1600          | 94.3       | 94.2         | 94.2            | 5.2                    | .                     | 1.00                         | 125             | 125                    |
| Ham Lake         | 1700          | 93.9       | 93.5         | 94.3            | 6.7                    | .                     | 1.00                         | 144             | 144                    |
| Oak Grove        | 1800          | 95.8       | 96.0         | 94.7            | 7.0                    | .                     | 1.01                         | 71              | 71                     |
| Columbus         | 1900          | 95.4       | 94.5         | 92.7            | 8.0                    | .                     | 1.03                         | 44              | 44                     |
| Blaine           | 6200          | 93.9       | 93.4         | 94.3            | 5.6                    | .                     | 1.00                         | 1,018           | 1,018                  |
| Spring Lake Park | 8700          | 93.0       | 91.7         | 92.3            | 6.3                    | .                     | 1.01                         | 106             | 106                    |

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county\_nme=Anoka co=02 PT=94 Property=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 |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Anoka            | 0100          | 106.6      | 96.4         | 98.3            | .                      | .                     | .                            | 10              | 10                     |
| Columbia Heights | 0500          | 85.9       | 85.4         | 87.4            | .                      | .                     | .                            | 6               | 6                      |
| Fridley          | 0800          | 93.0       | 93.8         | 98.8            | .                      | .                     | .                            | 6               | 6                      |
| Coon Rapids      | 1000          | 93.7       | 93.0         | 101.0           | .                      | .                     | .                            | 12              | 12                     |
| Blaine           | 6200          | 81.7       | 79.8         | 80.2            | .                      | .                     | .                            | 13              | 13                     |

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co=02 county\_nme=Anoka

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.2       | 93.7         | 94.2            | 6.1                    | .                     | 1.00                         | 4,786           | 4,788                  |
| 02 | Apartments                      | 91.4       | 88.3         | 94.3            | .                      | .                     | .                            | 25              | 25                     |
| 06 | Commercial                      | 92.5       | 89.0         | 98.6            | 15.0                   | .                     | 0.91                         | 45              | 45                     |
| 07 | Industrial                      | 93.2       | 96.7         | 92.4            | .                      | .                     | .                            | 25              | 25                     |
| 91 | Residential/SRR                 | 94.2       | 93.7         | 94.2            | 6.1                    | .                     | 1.00                         | 4,789           | 4,791                  |
| 93 | Ag/RVL bare > 34.5 acres        | 85.2       | 80.4         | 87.0            | .                      | .                     | .                            | 9               | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 88.9       | 83.7         | 89.1            | .                      | .                     | .                            | 12              | 1                      |

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county\_nme=Becker co=03 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Burlington    | 0003          | 92.3       | 91.5         | 92.3            | .                      | .                     | .                            | 11              | 11                     |
| Cormorant     | 0006          | 94.2       | 89.1         | 95.5            | .                      | .                     | .                            | 13              | 13                     |
| Detroit       | 0008          | 100.2      | 93.6         | 97.9            | .                      | .                     | .                            | 26              | 26                     |
| Erie          | 0009          | 87.7       | 88.5         | 88.5            | .                      | .                     | .                            | 13              | 13                     |
| Lake Eunice   | 0016          | 95.2       | 94.1         | 94.9            | .                      | .                     | .                            | 15              | 15                     |
| Lake View     | 0018          | 89.2       | 88.2         | 85.8            | .                      | .                     | .                            | 25              | 25                     |
| Osage         | 0020          | 105.3      | 107.2        | 102.0           | .                      | .                     | .                            | 9               | 9                      |
| Richwood      | 0023          | 102.6      | 96.6         | 106.1           | .                      | .                     | .                            | 7               | 7                      |
| Callaway      | 0200          | 98.4       | 98.3         | 103.0           | .                      | .                     | .                            | 6               | 6                      |
| Detroit Lakes | 0300          | 94.2       | 95.5         | 94.8            | 11.1                   | .                     | 0.99                         | 175             | 175                    |
| Frazee        | 0400          | 82.7       | 80.4         | 86.9            | .                      | .                     | .                            | 16              | 16                     |
| Lake Park     | 0500          | 113.8      | 95.5         | 93.7            | .                      | .                     | .                            | 13              | 13                     |

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**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Becker co=03 PT=03 Property=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          | 98.8       | 91.7         | 100.4           | .                      | .                     | .                            | 12              | 12                     |
| Erie           | 0009          | 90.9       | 91.2         | 92.8            | .                      | .                     | .                            | 6               | 6                      |
| Height Of Land | 0014          | 111.2      | 91.3         | 89.2            | .                      | .                     | .                            | 6               | 6                      |
| Lake Eunice    | 0016          | 94.0       | 91.5         | 91.6            | .                      | .                     | .                            | 26              | 26                     |
| Lake View      | 0018          | 104.9      | 100.9        | 97.0            | .                      | .                     | .                            | 15              | 15                     |
| Osage          | 0020          | 86.5       | 85.4         | 77.8            | .                      | .                     | .                            | 6               | 6                      |
| Detroit Lakes  | 0300          | 90.0       | 89.7         | 92.0            | .                      | .                     | .                            | 27              | 27                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
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county\_nme=Becker co=03 PT=06 Property=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          | 89.6       | 88.3         | 82.3            | .                      | .                     | .                            | 15              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
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county\_nme=Becker co=03 PT=91 Property=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          | 92.3       | 91.5         | 92.3            | .                      | .                     | .                            | 11              | 11                     |
| Cormorant      | 0006          | 96.4       | 89.1         | 98.3            | .                      | .                     | .                            | 25              | 25                     |
| Detroit        | 0008          | 101.2      | 95.0         | 99.6            | 11.5                   | .                     | 1.02                         | 31              | 31                     |
| Erie           | 0009          | 88.7       | 88.5         | 89.9            | .                      | .                     | .                            | 19              | 19                     |
| Green Valley   | 0012          | 101.9      | 99.8         | 102.1           | .                      | .                     | .                            | 8               | 8                      |
| Height Of Land | 0014          | 111.2      | 91.3         | 89.2            | .                      | .                     | .                            | 6               | 6                      |
| Holmesville    | 0015          | 102.1      | 97.3         | 99.6            | .                      | .                     | .                            | 8               | 8                      |
| Lake Eunice    | 0016          | 94.5       | 93.8         | 92.7            | 10.7                   | .                     | 1.01                         | 41              | 41                     |
| Lake View      | 0018          | 95.1       | 92.2         | 90.1            | 14.7                   | .                     | 1.05                         | 40              | 40                     |
| Osage          | 0020          | 97.7       | 91.3         | 89.6            | .                      | .                     | .                            | 15              | 15                     |
| Richwood       | 0023          | 102.6      | 96.6         | 106.1           | .                      | .                     | .                            | 7               | 7                      |
| Sugar Bush     | 0031          | 105.3      | 103.4        | 96.0            | .                      | .                     | .                            | 8               | 8                      |
| Two Inlets     | 0033          | 95.5       | 99.6         | 97.4            | .                      | .                     | .                            | 7               | 7                      |
| Callaway       | 0200          | 98.4       | 98.3         | 103.0           | .                      | .                     | .                            | 6               | 6                      |
| Detroit Lakes  | 0300          | 93.7       | 95.1         | 94.2            | 11.5                   | .                     | 0.99                         | 202             | 202                    |
| Frazee         | 0400          | 82.7       | 80.4         | 86.9            | .                      | .                     | .                            | 16              | 16                     |
| Lake Park      | 0500          | 113.8      | 95.5         | 93.7            | .                      | .                     | .                            | 13              | 13                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Becker co=03 PT=92 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Evergreen     | 0010          | 82.5       | 81.3         | 73.1            | .                      | .                     | .                            | 6               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Becker co=03 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Evergreen     | 0010          | 93.2       | 95.2         | 93.0            | .                      | .                     | .                            | 8               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Becker co=03 PT=94 Property=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          | 89.6       | 88.3         | 82.3            | .                      | .                     | .                            | 15              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Becker co=03 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Evergreen     | 0010          | 91.5       | 88.0         | 88.9            | .                      | .                     | .                            | 9               | 0                      |
| Green Valley  | 0012          | 98.6       | 94.0         | 103.8           | .                      | .                     | .                            | 6               | 0                      |

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**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=03 county\_nme=Becker

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.3       | 93.8         | 94.0            | 12.6                   | .                     | 1.00                         | 389             | 389                    |
| 03 | Non-Commercial SRR              | 98.0       | 94.6         | 95.5            | 13.9                   | .                     | 1.01                         | 137             | 137                    |
| 06 | Commercial                      | 91.5       | 91.0         | 85.1            | .                      | .                     | .                            | 23              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 83.4       | 73.4         | 75.2            | .                      | .                     | .                            | 20              | 0                      |
| 91 | Residential/SRR                 | 96.0       | 94.1         | 94.5            | 12.9                   | .                     | 1.00                         | 526             | 526                    |
| 92 | RVL bare > 34.5                 | 93.0       | 88.0         | 91.6            | 17.5                   | .                     | 0.98                         | 39              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 91.5       | 90.7         | 90.4            | 19.5                   | .                     | 0.99                         | 54              | 0                      |
| 94 | Commercial/Industrial           | 91.5       | 91.0         | 85.1            | .                      | .                     | .                            | 23              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 91.0       | 90.5         | 90.5            | 19.3                   | .                     | 0.99                         | 61              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Beltrami co=04 PT=01 Property=Residential (less than 4 units)

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bemidji TWP      | 0003          | 99.8       | 95.0         | 97.2            | 10.5                   | .                     | 1.00                         | 41              | 41                     |
| Durand           | 0009          | 93.7       | 92.4         | 89.9            | .                      | .                     | .                            | 7               | 7                      |
| Eckles           | 0010          | 94.1       | 95.9         | 95.7            | .                      | .                     | .                            | 29              | 29                     |
| Frohn            | 0011          | 95.1       | 90.4         | 98.0            | .                      | .                     | .                            | 11              | 11                     |
| Grant Valley     | 0012          | 92.5       | 93.6         | 94.7            | .                      | .                     | .                            | 31              | 31                     |
| Hines            | 0015          | 90.7       | 85.9         | 84.6            | .                      | .                     | .                            | 9               | 9                      |
| Lammers          | 0019          | 92.0       | 91.0         | 91.9            | .                      | .                     | .                            | 7               | 7                      |
| Liberty          | 0022          | 80.4       | 82.9         | 82.4            | .                      | .                     | .                            | 8               | 8                      |
| Northern         | 0027          | 91.4       | 89.9         | 91.0            | 10.0                   | .                     | 1.00                         | 80              | 80                     |
| Port Hope        | 0029          | 95.3       | 96.9         | 95.3            | .                      | .                     | .                            | 7               | 7                      |
| Ten Lake         | 0039          | 90.0       | 86.4         | 90.2            | .                      | .                     | .                            | 6               | 6                      |
| Turtle Lake      | 0040          | 100.3      | 98.7         | 97.0            | .                      | .                     | .                            | 25              | 25                     |
| Turtle River TWP | 0041          | 100.5      | 99.8         | 102.4           | .                      | .                     | .                            | 16              | 16                     |
| Bemidji          | 0100          | 96.4       | 94.3         | 93.1            | 13.2                   | .                     | 1.01                         | 209             | 209                    |
| Blackduck        | 0200          | 98.2       | 97.7         | 97.6            | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Beltrami co=04 PT=03 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ten Lake      | 0039          | 98.5       | 96.7         | 99.1            | .                      | .                     | .                            | 7               | 7                      |

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county\_nme=Beltrami co=04 PT=06 Property=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          | 92.6       | 93.8         | 87.4            | .                      | .                     | .                            | 21              | 0                      |

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county\_nme=Beltrami co=04 PT=91 Property=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          | 99.5       | 94.7         | 96.9            | 10.4                   | .                     | 1.00                         | 42              | 42                     |
| Durand           | 0009          | 93.7       | 92.4         | 89.9            | .                      | .                     | .                            | 7               | 7                      |
| Eckles           | 0010          | 94.1       | 95.9         | 95.7            | .                      | .                     | .                            | 29              | 29                     |
| Frohn            | 0011          | 95.3       | 90.4         | 97.3            | .                      | .                     | .                            | 15              | 15                     |
| Grant Valley     | 0012          | 92.5       | 93.6         | 94.7            | .                      | .                     | .                            | 31              | 31                     |
| Hagali           | 0013          | 91.5       | 91.3         | 93.7            | .                      | .                     | .                            | 6               | 6                      |
| Hines            | 0015          | 90.7       | 85.9         | 84.6            | .                      | .                     | .                            | 9               | 9                      |
| Lammers          | 0019          | 92.0       | 91.0         | 91.9            | .                      | .                     | .                            | 7               | 7                      |
| Liberty          | 0022          | 80.4       | 82.9         | 82.4            | .                      | .                     | .                            | 8               | 8                      |
| Moose Lake       | 0025          | 101.4      | 95.1         | 92.8            | .                      | .                     | .                            | 6               | 6                      |
| Northern         | 0027          | 91.4       | 90.0         | 90.5            | 10.2                   | .                     | 1.01                         | 83              | 83                     |
| Port Hope        | 0029          | 93.6       | 93.3         | 94.0            | .                      | .                     | .                            | 9               | 9                      |
| Ten Lake         | 0039          | 94.6       | 95.2         | 94.3            | .                      | .                     | .                            | 13              | 13                     |
| Turtle Lake      | 0040          | 101.1      | 98.9         | 98.0            | .                      | .                     | .                            | 28              | 28                     |
| Turtle River TWP | 0041          | 99.4       | 99.8         | 101.6           | .                      | .                     | .                            | 18              | 18                     |
| Bemidji          | 0100          | 96.4       | 94.3         | 93.1            | 13.2                   | .                     | 1.01                         | 209             | 209                    |
| Blackduck        | 0200          | 98.2       | 97.7         | 97.6            | .                      | .                     | .                            | 9               | 9                      |

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**Based on sales from October 2017 through September 2018**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Beltrami co=04 PT=94 Property=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          | 92.6       | 93.8         | 87.4            | .                      | .                     | .                            | 21              | 0                      |

All sales adjusted for time and terms  
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\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=04 county\_nme=Beltrami

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.4       | 93.4         | 93.5            | 12.1                   | .                     | 1.00                         | 529             | 529                    |
| 03 | Non-Commercial SRR              | 96.0       | 93.6         | 94.3            | 17.5                   | .                     | 1.00                         | 48              | 48                     |
| 06 | Commercial                      | 90.3       | 92.7         | 81.8            | .                      | .                     | .                            | 30              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 70.8       | 73.4         | 76.9            | .                      | .                     | .                            | 6               | 0                      |
| 91 | Residential/SRR                 | 95.4       | 93.4         | 93.6            | 12.5                   | .                     | 1.00                         | 577             | 577                    |
| 92 | RVL bare > 34.5                 | 103.2      | 97.6         | 84.1            | .                      | .                     | .                            | 18              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 112.9      | 90.9         | 92.2            | .                      | .                     | .                            | 27              | 1                      |
| 94 | Commercial/Industrial           | 90.3       | 92.7         | 81.8            | .                      | .                     | .                            | 30              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 109.7      | 96.9         | 94.3            | 35.8                   | .                     | 1.10                         | 37              | 1                      |

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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Benton co=05 PT=01 Property=Residential (less than 4 units)

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Granite Ledge   | 0005          | 100.3      | 98.3         | 96.3            | .                      | .                     | .                            | 9               | 9                      |
| Mayhew Lake     | 0007          | 85.7       | 83.4         | 85.2            | .                      | .                     | .                            | 6               | 6                      |
| Maywood         | 0008          | 94.4       | 96.5         | 97.4            | .                      | .                     | .                            | 6               | 6                      |
| Minden          | 0009          | 91.5       | 89.8         | 89.8            | .                      | .                     | .                            | 18              | 18                     |
| St. George      | 0010          | 90.1       | 87.7         | 89.8            | .                      | .                     | .                            | 16              | 15                     |
| Sauk Rapids TWP | 0011          | 90.9       | 88.8         | 89.6            | .                      | .                     | .                            | 6               | 5                      |
| Watab           | 0012          | 93.1       | 92.0         | 93.3            | 10.0                   | .                     | 1.00                         | 46              | 37                     |
| Foley           | 0200          | 85.6       | 83.0         | 85.4            | 10.7                   | .                     | 1.00                         | 50              | 50                     |
| Rice            | 0600          | 94.0       | 93.9         | 93.7            | 5.9                    | .                     | 1.00                         | 35              | 35                     |
| Sauk Rapids     | 0900          | 93.3       | 92.2         | 92.4            | 7.7                    | .                     | 1.00                         | 200             | 195                    |
| Sartell         | 8600          | 92.8       | 91.4         | 92.6            | .                      | .                     | .                            | 22              | 22                     |
| St. Cloud       | 9200          | 100.0      | 93.6         | 90.5            | 8.4                    | .                     | 1.02                         | 69              | 69                     |

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

county\_nme=Benton co=05 PT=91 Property=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 |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Granite Ledge   | 0005          | 100.3      | 98.3         | 96.3            | .                      | .                     | .                            | 9               | 9                      |
| Langola         | 0006          | 92.6       | 94.2         | 93.1            | .                      | .                     | .                            | 7               | 5                      |
| Mayhew Lake     | 0007          | 85.7       | 83.4         | 85.2            | .                      | .                     | .                            | 6               | 6                      |
| Maywood         | 0008          | 94.4       | 96.5         | 97.4            | .                      | .                     | .                            | 6               | 6                      |
| Minden          | 0009          | 91.5       | 89.8         | 89.8            | .                      | .                     | .                            | 18              | 18                     |
| St. George      | 0010          | 90.1       | 87.7         | 89.8            | .                      | .                     | .                            | 16              | 15                     |
| Sauk Rapids TWP | 0011          | 90.9       | 88.8         | 89.6            | .                      | .                     | .                            | 6               | 5                      |
| Watab           | 0012          | 93.3       | 92.0         | 93.4            | 10.4                   | .                     | 1.00                         | 48              | 37                     |
| Foley           | 0200          | 85.6       | 83.0         | 85.4            | 10.7                   | .                     | 1.00                         | 50              | 50                     |
| Rice            | 0600          | 94.0       | 93.9         | 93.7            | 5.9                    | .                     | 1.00                         | 35              | 35                     |
| Sauk Rapids     | 0900          | 93.3       | 92.2         | 92.4            | 7.7                    | .                     | 1.00                         | 200             | 195                    |
| Sartell         | 8600          | 92.8       | 91.4         | 92.6            | .                      | .                     | .                            | 22              | 22                     |
| St. Cloud       | 9200          | 100.0      | 93.6         | 90.5            | 8.4                    | .                     | 1.02                         | 69              | 69                     |

**All sales adjusted for time and terms**  
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**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Benton co=05 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Glendorado    | 0003          | 90.8       | 88.8         | 88.5            | .                      | .                     | .                            | 6               | 0                      |
| Maywood       | 0008          | 92.1       | 85.0         | 95.5            | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=05 county\_nme=Benton

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 93.2       | 91.7         | 91.6            | 8.8                    | .                     | 1.00                         | 502             | 485                    |
| 06 | Commercial                      | 64.9       | 68.1         | 61.9            | .                      | .                     | .                            | 10              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 95.0       | 86.8         | 88.6            | .                      | .                     | .                            | 14              | 0                      |
| 91 | Residential/SRR                 | 93.2       | 91.7         | 91.6            | 8.9                    | .                     | 1.00                         | 506             | 486                    |
| 92 | RVL bare > 34.5                 | 82.5       | 82.9         | 82.6            | .                      | .                     | .                            | 7               | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 88.1       | 82.9         | 87.0            | .                      | .                     | .                            | 13              | 0                      |
| 94 | Commercial/Industrial           | 68.4       | 69.1         | 67.8            | .                      | .                     | .                            | 11              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 91.4       | 87.3         | 92.2            | .                      | .                     | .                            | 26              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**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

| <b>Property</b>                 | <b>Mean ratio</b> | <b>Median ratio</b> | <b>Aggregate ratio</b> | <b>Coeff. of dispersion *</b> | <b>Coeff. of variation *</b> | <b>Price related differential *</b> | <b>Number of sales</b> |
|---------------------------------|-------------------|---------------------|------------------------|-------------------------------|------------------------------|-------------------------------------|------------------------|
| Residential (less than 4 units) | 92.2              | 91.4                | 91.7                   | 8.9                           | .                            | 1.00                                | 433                    |
| Commercial                      | 65.6              | 69.1                | 62.2                   | .                             | .                            | .                                   | 9                      |
| Ag/RVL bare < 34.5 acres        | 95.0              | 86.8                | 88.6                   | .                             | .                            | .                                   | 14                     |
| Residential/SRR                 | 92.2              | 91.4                | 91.7                   | 8.9                           | .                            | 1.00                                | 437                    |
| RVL bare > 34.5                 | 82.5              | 82.9                | 82.6                   | .                             | .                            | .                                   | 7                      |
| Ag/RVL bare > 34.5 acres        | 88.1              | 82.9                | 87.0                   | .                             | .                            | .                                   | 13                     |
| Commercial/Industrial           | 69.4              | 69.9                | 68.4                   | .                             | .                            | .                                   | 10                     |
| Ag/RVL improved > 34.5 acres    | 91.4              | 87.3                | 92.2                   | .                             | .                            | .                                   | 26                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Big Stone co=06 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Graceville    | 0500          | 94.8       | 92.9         | 93.1            | .                      | .                     | .                            | 7               | 0                      |
| Ortonville    | 0800          | 94.8       | 95.1         | 94.7            | 9.3                    | .                     | 1.00                         | 33              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Big Stone co=06 PT=91 Property=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          | 94.8       | 92.9         | 93.1            | .                      | .                     | .                            | 7               | 0                      |
| Ortonville    | 0800          | 94.8       | 95.1         | 94.7            | 9.3                    | .                     | 1.00                         | 33              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=06 county\_nme=Big Stone

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.2       | 95.1         | 94.5            | 7.9                    | .                     | 1.01                         | 48              | 0                      |
| 03 | Non-Commercial SRR              | 93.9       | 89.4         | 87.0            | .                      | .                     | .                            | 6               | 0                      |
| 91 | Residential/SRR                 | 95.1       | 95.0         | 93.3            | 8.1                    | .                     | 1.02                         | 54              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 90.9       | 91.4         | 89.3            | .                      | .                     | .                            | 13              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 93.1       | 92.3         | 91.1            | .                      | .                     | .                            | 17              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Blue Earth co=07 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Jamestown     | 0008          | 91.2       | 87.1         | 89.5            | .                      | .                     | .                            | 8               | 8                      |
| Lime          | 0011          | 98.7       | 99.3         | 92.6            | .                      | .                     | .                            | 6               | 6                      |
| Mankato TWP   | 0015          | 95.7       | 95.2         | 97.0            | .                      | .                     | .                            | 19              | 19                     |
| Rapidan       | 0019          | 99.4       | 101.0        | 100.9           | .                      | .                     | .                            | 7               | 7                      |
| South Bend    | 0021          | 106.7      | 102.1        | 103.0           | .                      | .                     | .                            | 11              | 11                     |
| Amboy         | 0100          | 100.1      | 92.1         | 96.8            | .                      | .                     | .                            | 10              | 10                     |
| Eagle Lake    | 0300          | 101.7      | 98.3         | 101.8           | 7.6                    | .                     | 0.99                         | 41              | 41                     |
| Good Thunder  | 0500          | 94.7       | 83.7         | 88.9            | .                      | .                     | .                            | 7               | 7                      |
| Lake Crystal  | 0700          | 98.9       | 95.5         | 95.1            | 9.3                    | .                     | 1.02                         | 54              | 54                     |
| Madison Lake  | 0800          | 92.6       | 91.8         | 90.5            | .                      | .                     | .                            | 23              | 23                     |
| Mankato       | 0900          | 96.3       | 94.9         | 95.7            | 7.3                    | .                     | 1.00                         | 482             | 482                    |
| Mapleton      | 1000          | 95.6       | 95.7         | 95.5            | .                      | .                     | .                            | 20              | 20                     |
| St. Clair     | 1300          | 103.9      | 98.7         | 99.9            | .                      | .                     | .                            | 15              | 15                     |
| Skyline       | 2500          | 91.6       | 90.2         | 91.8            | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Blue Earth co=07 PT=06 Property=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          | 95.7       | 100.0        | 96.6            | .                      | .                     | .                            | 11              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Blue Earth co=07 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Jamestown     | 0008          | 88.1       | 84.6         | 87.1            | .                      | .                     | .                            | 9               | 9                      |
| Lime          | 0011          | 98.7       | 99.3         | 92.6            | .                      | .                     | .                            | 6               | 6                      |
| Mankato TWP   | 0015          | 95.7       | 95.2         | 97.0            | .                      | .                     | .                            | 19              | 19                     |
| Rapidan       | 0019          | 99.4       | 101.0        | 100.9           | .                      | .                     | .                            | 7               | 7                      |
| South Bend    | 0021          | 106.7      | 102.1        | 103.0           | .                      | .                     | .                            | 11              | 11                     |
| Amboy         | 0100          | 100.1      | 92.1         | 96.8            | .                      | .                     | .                            | 10              | 10                     |
| Eagle Lake    | 0300          | 101.7      | 98.3         | 101.8           | 7.6                    | .                     | 0.99                         | 41              | 41                     |
| Good Thunder  | 0500          | 94.7       | 83.7         | 88.9            | .                      | .                     | .                            | 7               | 7                      |
| Lake Crystal  | 0700          | 98.9       | 95.5         | 95.1            | 9.3                    | .                     | 1.02                         | 54              | 54                     |
| Madison Lake  | 0800          | 92.6       | 91.8         | 90.5            | .                      | .                     | .                            | 23              | 23                     |
| Mankato       | 0900          | 96.3       | 94.9         | 95.7            | 7.3                    | .                     | 1.00                         | 482             | 482                    |
| Mapleton      | 1000          | 95.6       | 95.7         | 95.5            | .                      | .                     | .                            | 20              | 20                     |
| St. Clair     | 1300          | 103.9      | 98.7         | 99.9            | .                      | .                     | .                            | 15              | 15                     |
| Skyline       | 2500          | 91.6       | 90.2         | 91.8            | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Blue Earth co=07 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lincoln       | 0012          | 96.8       | 94.9         | 95.6            | .                      | .                     | .                            | 6               | 6                      |
| Sterling      | 0022          | 85.9       | 84.1         | 89.9            | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Blue Earth co=07 PT=94 Property=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          | 95.7       | 100.0        | 96.6            | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Blue Earth co=07 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lincoln       | 0012          | 96.8       | 94.9         | 95.6            | .                      | .                     | .                            | 6               | 6                      |
| Sterling      | 0022          | 94.6       | 87.2         | 92.3            | .                      | .                     | .                            | 7               | 7                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=07 county\_nme=Blue Earth

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 96.9       | 94.9         | 95.6            | 8.3                    | .                     | 1.00                         | 744             | 744                    |
| 02 | Apartments                      | 88.1       | 84.7         | 94.1            | .                      | .                     | .                            | 6               | 0                      |
| 06 | Commercial                      | 97.1       | 100.1        | 95.1            | .                      | .                     | .                            | 16              | 0                      |
| 91 | Residential/SRR                 | 96.9       | 94.9         | 95.6            | 8.3                    | .                     | 1.00                         | 746             | 746                    |
| 92 | RVL bare > 34.5                 | 91.0       | 84.5         | 95.3            | .                      | .                     | .                            | 10              | 10                     |
| 93 | Ag/RVL bare > 34.5 acres        | 95.0       | 91.5         | 95.0            | 14.2                   | .                     | 0.98                         | 54              | 54                     |
| 94 | Commercial/Industrial           | 96.7       | 100.0        | 95.3            | .                      | .                     | .                            | 19              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 96.6       | 93.5         | 96.6            | 15.1                   | .                     | 0.99                         | 57              | 57                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Brown co=08 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Milford       | 0010          | 93.0       | 92.4         | 92.1            | .                      | .                     | .                            | 6               | 0                      |
| New Ulm       | 0600          | 96.2       | 95.8         | 94.6            | 8.3                    | .                     | 1.01                         | 215             | 215                    |
| Sleepy Eye    | 0800          | 99.2       | 98.5         | 96.5            | 10.0                   | .                     | 1.02                         | 49              | 0                      |
| Springfield   | 0900          | 98.0       | 96.1         | 91.9            | .                      | .                     | .                            | 23              | 0                      |
| Comfrey       | 6500          | 88.9       | 90.6         | 89.9            | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Brown co=08 PT=06 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| New Ulm       | 0600          | 95.8       | 93.7         | 90.4            | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Brown co=08 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Milford       | 0010          | 93.0       | 92.4         | 92.1            | .                      | .                     | .                            | 6               | 0                      |
| New Ulm       | 0600          | 96.2       | 95.8         | 94.6            | 8.3                    | .                     | 1.01                         | 215             | 215                    |
| Sleepy Eye    | 0800          | 99.2       | 98.5         | 96.5            | 10.0                   | .                     | 1.02                         | 49              | 0                      |
| Springfield   | 0900          | 98.0       | 96.1         | 91.9            | .                      | .                     | .                            | 23              | 0                      |
| Comfrey       | 6500          | 88.9       | 90.6         | 89.9            | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Brown co=08 PT=94 Property=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          | 88.0       | 84.9         | 73.9            | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=08 county\_nme=Brown

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.9       | 96.0         | 94.2            | 9.4                    | .                     | 1.01                         | 320             | 223                    |
| 06 | Commercial                      | 82.9       | 83.9         | 83.5            | .                      | .                     | .                            | 15              | 0                      |
| 07 | Industrial                      | 71.4       | 68.2         | 66.1            | .                      | .                     | .                            | 6               | 0                      |
| 91 | Residential/SRR                 | 95.9       | 96.0         | 94.2            | 9.4                    | .                     | 1.01                         | 320             | 223                    |
| 93 | Ag/RVL bare > 34.5 acres        | 95.1       | 96.8         | 95.8            | .                      | .                     | .                            | 21              | 21                     |
| 95 | Ag/RVL improved > 34.5 acres    | 95.6       | 97.3         | 96.7            | .                      | .                     | .                            | 22              | 22                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Carlton co=09 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blackhoof      | 0005          | 92.6       | 94.0         | 94.0            | .                      | .                     | .                            | 6               | 4                      |
| Kalevala       | 0010          | 88.0       | 94.2         | 89.3            | .                      | .                     | .                            | 6               | 6                      |
| Moose Lake TWP | 0014          | 100.4      | 96.4         | 94.2            | .                      | .                     | .                            | 16              | 13                     |
| Perch Lake     | 0015          | 81.7       | 76.6         | 78.4            | .                      | .                     | .                            | 7               | 4                      |
| Sawyer         | 0018          | 90.8       | 87.4         | 87.0            | .                      | .                     | .                            | 6               | 5                      |
| Silver         | 0019          | 95.8       | 96.0         | 93.1            | .                      | .                     | .                            | 6               | 5                      |
| Thomson TWP    | 0023          | 96.8       | 97.3         | 96.6            | 9.3                    | .                     | 1.00                         | 59              | 54                     |
| Twin Lakes     | 0024          | 90.8       | 90.6         | 89.5            | .                      | .                     | .                            | 19              | 14                     |
| Carlton        | 0400          | 90.4       | 91.3         | 90.5            | .                      | .                     | .                            | 7               | 7                      |
| Cloquet        | 0500          | 93.3       | 91.1         | 91.7            | 9.4                    | .                     | 1.00                         | 190             | 191                    |
| Moose Lake     | 1200          | 101.7      | 91.0         | 93.5            | .                      | .                     | .                            | 16              | 16                     |
| Scanlon        | 1500          | 99.2       | 98.0         | 100.9           | .                      | .                     | .                            | 13              | 13                     |
| Wrenshall      | 1700          | 90.4       | 92.2         | 88.1            | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Carlton co=09 PT=03 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Eagle         | 0008          | 111.0      | 100.6        | 103.2           | .                      | .                     | .                            | 7               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Carlton co=09 PT=91 Property=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          | 94.5       | 93.7         | 94.3            | .                      | .                     | .                            | 10              | 6                      |
| Blackhoof      | 0005          | 92.6       | 94.0         | 94.0            | .                      | .                     | .                            | 6               | 4                      |
| Eagle          | 0008          | 106.3      | 100.6        | 99.2            | .                      | .                     | .                            | 9               | 2                      |
| Kalevala       | 0010          | 89.3       | 94.2         | 90.0            | .                      | .                     | .                            | 8               | 8                      |
| Moose Lake TWP | 0014          | 101.5      | 96.4         | 94.7            | .                      | .                     | .                            | 18              | 15                     |
| Perch Lake     | 0015          | 81.7       | 76.6         | 78.4            | .                      | .                     | .                            | 7               | 4                      |
| Sawyer         | 0018          | 90.8       | 87.4         | 87.0            | .                      | .                     | .                            | 6               | 5                      |
| Silver         | 0019          | 97.4       | 100.7        | 93.6            | .                      | .                     | .                            | 7               | 6                      |
| Thomson TWP    | 0023          | 96.8       | 97.3         | 96.6            | 9.3                    | .                     | 1.00                         | 59              | 54                     |
| Twin Lakes     | 0024          | 90.8       | 90.6         | 89.5            | .                      | .                     | .                            | 19              | 14                     |
| Carlton        | 0400          | 90.4       | 91.3         | 90.5            | .                      | .                     | .                            | 7               | 7                      |
| Cloquet        | 0500          | 93.3       | 91.1         | 91.7            | 9.4                    | .                     | 1.00                         | 190             | 191                    |
| Moose Lake     | 1200          | 101.7      | 91.0         | 93.5            | .                      | .                     | .                            | 16              | 16                     |
| Scanlon        | 1500          | 99.2       | 98.0         | 100.9           | .                      | .                     | .                            | 13              | 13                     |
| Wrenshall      | 1700          | 90.4       | 92.2         | 88.1            | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=09 county\_nme=Carlton

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 93.9       | 91.7         | 92.3            | 10.8                   | .                     | 1.01                         | 404             | 383                    |
| 03 | Non-Commercial SRR              | 103.1      | 98.9         | 100.1           | 14.4                   | .                     | 1.02                         | 31              | 12                     |
| 06 | Commercial                      | 99.1       | 97.2         | 95.0            | .                      | .                     | .                            | 7               | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 98.0       | 99.6         | 88.1            | .                      | .                     | .                            | 15              | 0                      |
| 91 | Residential/SRR                 | 94.6       | 92.2         | 92.7            | 11.2                   | .                     | 1.01                         | 435             | 395                    |
| 92 | RVL bare > 34.5                 | 84.1       | 85.6         | 81.7            | .                      | .                     | .                            | 21              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 82.5       | 84.8         | 80.0            | .                      | .                     | .                            | 23              | 0                      |
| 94 | Commercial/Industrial           | 99.1       | 97.2         | 95.0            | .                      | .                     | .                            | 7               | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 83.9       | 84.8         | 83.8            | .                      | .                     | .                            | 27              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Carver co=10 PT=01 Property=Residential (less than 4 units)

| City-Twp Name         | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Benton                | 0001          | 102.9      | 100.2        | 103.2           | .                      | .                     | .                            | 9               | 9                      |
| Dahlgren              | 0005          | 98.4       | 98.4         | 98.7            | .                      | .                     | .                            | 8               | 8                      |
| Laketown              | 0008          | 94.8       | 94.6         | 92.8            | .                      | .                     | .                            | 13              | 13                     |
| Waconia TWP           | 0010          | 83.5       | 85.9         | 82.3            | .                      | .                     | .                            | 7               | 7                      |
| Watertown TWP         | 0011          | 104.0      | 99.7         | 103.6           | .                      | .                     | .                            | 11              | 11                     |
| Carver                | 0200          | 95.6       | 94.9         | 94.7            | 6.4                    | .                     | 1.00                         | 104             | 104                    |
| Chaska                | 0400          | 94.0       | 94.0         | 93.7            | 7.8                    | .                     | 1.00                         | 451             | 451                    |
| Cologne               | 0500          | 99.0       | 97.4         | 98.4            | 6.4                    | .                     | 1.00                         | 45              | 45                     |
| Hamburg               | 0600          | 102.1      | 103.2        | 102.4           | .                      | .                     | .                            | 7               | 7                      |
| Mayer                 | 0700          | 99.0       | 98.2         | 99.5            | 9.6                    | .                     | 1.00                         | 38              | 38                     |
| New Germany           | 0800          | 104.3      | 103.1        | 103.9           | .                      | .                     | .                            | 11              | 11                     |
| Norwood-Young America | 0900          | 95.4       | 96.2         | 95.2            | 7.7                    | .                     | 1.00                         | 76              | 76                     |
| Victoria              | 1000          | 92.8       | 92.3         | 91.9            | 7.0                    | .                     | 1.01                         | 193             | 193                    |
| Waconia               | 1100          | 89.9       | 90.0         | 90.0            | 7.5                    | .                     | 1.00                         | 269             | 269                    |
| Watertown             | 1200          | 99.3       | 98.2         | 98.9            | 7.5                    | .                     | 1.01                         | 60              | 60                     |
| Chanhassen            | 6300          | 96.0       | 95.1         | 96.4            | 7.8                    | .                     | 0.99                         | 480             | 480                    |

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Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Carver co=10 PT=91 Property=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 |
|-----------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Benton                | 0001          | 102.9      | 100.2        | 103.2           | .                      | .                     | .                            | 9               | 9                      |
| Dahlgren              | 0005          | 98.4       | 98.4         | 98.7            | .                      | .                     | .                            | 8               | 8                      |
| Laketown              | 0008          | 94.8       | 94.6         | 92.8            | .                      | .                     | .                            | 13              | 13                     |
| Waconia TWP           | 0010          | 83.5       | 85.9         | 82.3            | .                      | .                     | .                            | 7               | 7                      |
| Watertown TWP         | 0011          | 104.0      | 99.7         | 103.6           | .                      | .                     | .                            | 11              | 11                     |
| Carver                | 0200          | 95.6       | 94.9         | 94.7            | 6.4                    | .                     | 1.00                         | 104             | 104                    |
| Chaska                | 0400          | 94.0       | 94.0         | 93.7            | 7.8                    | .                     | 1.00                         | 451             | 451                    |
| Cologne               | 0500          | 99.0       | 97.4         | 98.4            | 6.4                    | .                     | 1.00                         | 45              | 45                     |
| Hamburg               | 0600          | 102.1      | 103.2        | 102.4           | .                      | .                     | .                            | 7               | 7                      |
| Mayer                 | 0700          | 99.0       | 98.2         | 99.5            | 9.6                    | .                     | 1.00                         | 38              | 38                     |
| New Germany           | 0800          | 104.3      | 103.1        | 103.9           | .                      | .                     | .                            | 11              | 11                     |
| Norwood-Young America | 0900          | 95.4       | 96.2         | 95.2            | 7.7                    | .                     | 1.00                         | 76              | 76                     |
| Victoria              | 1000          | 92.8       | 92.3         | 91.9            | 7.0                    | .                     | 1.01                         | 193             | 193                    |
| Waconia               | 1100          | 89.9       | 90.0         | 90.0            | 7.5                    | .                     | 1.00                         | 269             | 269                    |
| Watertown             | 1200          | 99.3       | 98.2         | 98.9            | 7.5                    | .                     | 1.01                         | 60              | 60                     |
| Chanhassen            | 6300          | 96.0       | 95.1         | 96.4            | 7.8                    | .                     | 0.99                         | 480             | 480                    |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Carver co=10 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Chanhasen     | 6300          | 105.9      | 91.7         | 94.2            | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=10 county\_nme=Carver

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.6       | 94.1         | 94.4            | 7.9                    | .                     | 1.00                         | 1,801           | 1,801                  |
| 06 | Commercial                      | 110.9      | 89.5         | 86.1            | .                      | .                     | .                            | 17              | 17                     |
| 91 | Residential/SRR                 | 94.6       | 94.1         | 94.4            | 7.9                    | .                     | 1.00                         | 1,801           | 1,801                  |
| 93 | Ag/RVL bare > 34.5 acres        | 101.0      | 103.6        | 99.5            | .                      | .                     | .                            | 7               | 0                      |
| 94 | Commercial/Industrial           | 106.8      | 89.6         | 87.5            | .                      | .                     | .                            | 22              | 22                     |
| 95 | Ag/RVL improved > 34.5 acres    | 99.9       | 103.6        | 96.7            | .                      | .                     | .                            | 9               | 0                      |

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Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cass co=11 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Barclay        | 0002          | 98.8       | 99.9         | 99.8            | .                      | .                     | .                            | 7               | 7                      |
| Crooked Lake   | 0012          | 98.5       | 89.5         | 96.0            | .                      | .                     | .                            | 9               | 9                      |
| Fairview       | 0015          | 94.3       | 92.6         | 95.2            | .                      | .                     | .                            | 15              | 15                     |
| Kego           | 0020          | 101.5      | 97.1         | 103.3           | .                      | .                     | .                            | 10              | 10                     |
| Loon Lake      | 0024          | 88.8       | 87.9         | 90.1            | .                      | .                     | .                            | 6               | 6                      |
| May            | 0026          | 93.9       | 95.5         | 93.8            | .                      | .                     | .                            | 6               | 6                      |
| Pike Bay       | 0030          | 85.3       | 85.9         | 85.9            | .                      | .                     | .                            | 8               | 8                      |
| Pine River TWP | 0032          | 101.9      | 98.4         | 97.4            | .                      | .                     | .                            | 20              | 20                     |
| Ponto Lake     | 0033          | 103.7      | 97.8         | 98.6            | .                      | .                     | .                            | 7               | 7                      |
| Powers         | 0035          | 95.0       | 91.5         | 94.5            | .                      | .                     | .                            | 13              | 13                     |
| Shingobee      | 0039          | 101.2      | 103.6        | 99.9            | .                      | .                     | .                            | 18              | 18                     |
| Sylvan         | 0042          | 93.4       | 92.5         | 91.7            | 9.2                    | .                     | 1.02                         | 33              | 33                     |
| Thunder Lake   | 0043          | 89.3       | 92.8         | 85.7            | .                      | .                     | .                            | 6               | 6                      |
| Turtle Lake    | 0046          | 89.4       | 85.6         | 83.2            | .                      | .                     | .                            | 6               | 6                      |
| Wilson         | 0051          | 86.9       | 86.5         | 86.9            | .                      | .                     | .                            | 6               | 6                      |
| East Gull Lake | 0500          | 96.4       | 97.2         | 93.4            | .                      | .                     | .                            | 16              | 16                     |
| Lake Shore     | 1200          | 97.1       | 97.4         | 89.5            | .                      | .                     | .                            | 25              | 25                     |
| Pillager       | 1500          | 97.6       | 98.1         | 98.3            | .                      | .                     | .                            | 6               | 6                      |
| Pine River     | 1600          | 92.1       | 92.5         | 91.3            | .                      | .                     | .                            | 16              | 16                     |
| Walker         | 2300          | 101.1      | 103.8        | 98.1            | .                      | .                     | .                            | 11              | 11                     |

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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cass co=11 PT=03 Property=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          | 88.3       | 82.2         | 87.3            | .                      | .                     | .                            | 7               | 7                      |
| Crooked Lake   | 0012          | 103.7      | 92.0         | 94.3            | .                      | .                     | .                            | 19              | 19                     |
| Fairview       | 0015          | 90.6       | 81.9         | 85.3            | .                      | .                     | .                            | 11              | 11                     |
| Hiram          | 0017          | 92.2       | 96.7         | 91.6            | .                      | .                     | .                            | 16              | 16                     |
| Kego           | 0020          | 99.4       | 91.7         | 96.4            | .                      | .                     | .                            | 15              | 15                     |
| Leech Lake     | 0022          | 86.7       | 85.6         | 87.8            | .                      | .                     | .                            | 7               | 7                      |
| Pine Lake      | 0031          | 83.6       | 77.3         | 76.3            | .                      | .                     | .                            | 7               | 7                      |
| Ponto Lake     | 0033          | 101.5      | 98.7         | 102.2           | .                      | .                     | .                            | 18              | 18                     |
| Powers         | 0035          | 93.8       | 88.0         | 96.6            | .                      | .                     | .                            | 14              | 14                     |
| Shingobee      | 0039          | 94.7       | 92.8         | 90.2            | .                      | .                     | .                            | 21              | 21                     |
| Sylvan         | 0042          | 95.4       | 98.6         | 96.8            | .                      | .                     | .                            | 15              | 15                     |
| Thunder Lake   | 0043          | 89.8       | 89.7         | 89.2            | .                      | .                     | .                            | 14              | 14                     |
| Turtle Lake    | 0046          | 77.6       | 79.7         | 76.0            | .                      | .                     | .                            | 9               | 9                      |
| Wabedo         | 0047          | 91.2       | 90.7         | 91.6            | .                      | .                     | .                            | 22              | 22                     |
| Woodrow        | 0052          | 96.1       | 95.1         | 93.7            | .                      | .                     | .                            | 17              | 17                     |
| East Gull Lake | 0500          | 96.2       | 102.1        | 94.4            | .                      | .                     | .                            | 15              | 15                     |
| Lake Shore     | 1200          | 101.4      | 101.2        | 105.2           | .                      | .                     | .                            | 20              | 20                     |
| Walker         | 2300          | 91.8       | 93.5         | 88.6            | .                      | .                     | .                            | 7               | 7                      |

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county\_nme=Cass co=11 PT=90 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Birch Lake    | 0005          | 129.7      | 106.9        | 114.9           | .                      | .                     | .                            | 6               | 0                      |
| Shingobee     | 0039          | 68.7       | 72.8         | 82.6            | .                      | .                     | .                            | 9               | 0                      |
| Sylvan        | 0042          | 68.3       | 68.4         | 60.8            | .                      | .                     | .                            | 8               | 0                      |

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county\_nme=Cass co=11 PT=91 Property=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          | 100.3      | 96.4         | 102.3           | .                      | .                     | .                            | 10              | 10                     |
| Birch Lake     | 0005          | 87.4       | 82.2         | 87.1            | .                      | .                     | .                            | 11              | 11                     |
| Crooked Lake   | 0012          | 102.0      | 91.4         | 94.9            | .                      | .                     | .                            | 28              | 28                     |
| Fairview       | 0015          | 92.7       | 90.6         | 91.1            | .                      | .                     | .                            | 26              | 26                     |
| Gould          | 0016          | 93.9       | 88.8         | 89.2            | .                      | .                     | .                            | 6               | 6                      |
| Hiram          | 0017          | 96.4       | 97.4         | 94.6            | .                      | .                     | .                            | 20              | 20                     |
| Kego           | 0020          | 100.2      | 96.6         | 99.4            | .                      | .                     | .                            | 25              | 25                     |
| Leech Lake     | 0022          | 86.7       | 85.9         | 87.4            | .                      | .                     | .                            | 10              | 10                     |
| Loon Lake      | 0024          | 88.4       | 87.8         | 89.7            | .                      | .                     | .                            | 7               | 7                      |
| May            | 0026          | 97.3       | 97.7         | 97.5            | .                      | .                     | .                            | 8               | 8                      |
| Meadowbrook    | 0028          | 88.0       | 88.0         | 89.6            | .                      | .                     | .                            | 6               | 6                      |
| Pike Bay       | 0030          | 84.4       | 82.9         | 84.6            | .                      | .                     | .                            | 11              | 11                     |
| Pine Lake      | 0031          | 86.5       | 85.9         | 81.1            | .                      | .                     | .                            | 11              | 11                     |
| Pine River TWP | 0032          | 103.9      | 101.2        | 98.3            | .                      | .                     | .                            | 24              | 24                     |
| Ponto Lake     | 0033          | 102.1      | 98.5         | 101.4           | .                      | .                     | .                            | 25              | 25                     |
| Powers         | 0035          | 94.4       | 91.2         | 95.7            | .                      | .                     | .                            | 27              | 27                     |
| Shingobee      | 0039          | 97.7       | 97.7         | 93.7            | 11.1                   | .                     | 1.06                         | 39              | 39                     |
| Slater         | 0040          | 95.6       | 91.2         | 93.0            | .                      | .                     | .                            | 6               | 6                      |
| Sylvan         | 0042          | 94.0       | 93.1         | 93.7            | 9.6                    | .                     | 1.01                         | 48              | 48                     |
| Thunder Lake   | 0043          | 89.7       | 89.7         | 88.0            | .                      | .                     | .                            | 20              | 20                     |
| Trelipe        | 0045          | 100.6      | 97.7         | 102.6           | .                      | .                     | .                            | 8               | 8                      |

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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cass co=11 PT=91 Property=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 |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Turtle Lake    | 0046          | 82.4       | 79.7         | 79.4            | .                      | .                     | .                            | 15              | 15                     |
| Wabedo         | 0047          | 93.3       | 93.0         | 96.3            | .                      | .                     | .                            | 25              | 25                     |
| Wilson         | 0051          | 87.3       | 87.9         | 87.3            | .                      | .                     | .                            | 8               | 8                      |
| Woodrow        | 0052          | 95.7       | 93.6         | 92.5            | .                      | .                     | .                            | 20              | 20                     |
| Backus         | 0200          | 101.6      | 102.3        | 105.7           | .                      | .                     | .                            | 7               | 7                      |
| East Gull Lake | 0500          | 96.3       | 98.7         | 93.9            | 10.8                   | .                     | 1.03                         | 31              | 31                     |
| Longville      | 1000          | 99.0       | 93.0         | 96.2            | .                      | .                     | .                            | 6               | 6                      |
| Lake Shore     | 1200          | 99.0       | 98.2         | 94.6            | 13.4                   | .                     | 1.05                         | 45              | 45                     |
| Pillager       | 1500          | 97.6       | 98.1         | 98.3            | .                      | .                     | .                            | 6               | 6                      |
| Pine River     | 1600          | 93.9       | 92.9         | 92.1            | .                      | .                     | .                            | 17              | 17                     |
| Remer          | 1900          | 99.7       | 101.6        | 99.5            | .                      | .                     | .                            | 7               | 7                      |
| Walker         | 2300          | 97.5       | 95.9         | 93.2            | .                      | .                     | .                            | 18              | 18                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cass co=11 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| May           | 0026          | 92.7       | 97.6         | 95.3            | .                      | .                     | .                            | 6               | 0                      |
| McKinley      | 0027          | 108.9      | 109.9        | 110.9           | .                      | .                     | .                            | 6               | 0                      |
| Walden        | 0049          | 85.9       | 87.4         | 86.5            | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=11 county\_nme=Cass

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.7       | 94.6         | 93.4            | 12.3                   | .                     | 1.02                         | 330             | 330                    |
| 03 | Non-Commercial SRR              | 94.7       | 92.1         | 92.4            | 13.0                   | .                     | 1.01                         | 339             | 339                    |
| 06 | Commercial                      | 82.4       | 86.0         | 61.3            | .                      | .                     | .                            | 10              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 96.6       | 93.1         | 100.9           | 29.6                   | .                     | 0.97                         | 83              | 0                      |
| 91 | Residential/SRR                 | 95.2       | 93.2         | 92.9            | 12.7                   | .                     | 1.02                         | 669             | 669                    |
| 92 | RVL bare > 34.5                 | 96.9       | 95.0         | 95.2            | 16.6                   | .                     | 1.02                         | 42              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 96.4       | 94.0         | 93.7            | 17.0                   | .                     | 1.02                         | 50              | 0                      |
| 94 | Commercial/Industrial           | 81.4       | 83.2         | 64.7            | .                      | .                     | .                            | 14              | 2                      |
| 95 | Ag/RVL improved > 34.5 acres    | 95.2       | 93.5         | 93.2            | 16.2                   | .                     | 1.01                         | 64              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Chippewa co=12 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Sparta        | 0013          | 91.6       | 96.7         | 97.2            | .                      | .                     | .                            | 9               | 9                      |
| Clara City    | 0100          | 93.9       | 94.4         | 92.7            | .                      | .                     | .                            | 20              | 20                     |
| Montevideo    | 0600          | 97.2       | 96.9         | 94.4            | 10.3                   | .                     | 1.01                         | 82              | 82                     |
| Granite Falls | 7000          | 94.1       | 91.2         | 91.0            | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Chippewa co=12 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Sparta        | 0013          | 91.6       | 96.7         | 97.2            | .                      | .                     | .                            | 9               | 9                      |
| Clara City    | 0100          | 93.9       | 94.4         | 92.7            | .                      | .                     | .                            | 20              | 20                     |
| Montevideo    | 0600          | 97.2       | 96.9         | 94.4            | 10.3                   | .                     | 1.01                         | 82              | 82                     |
| Granite Falls | 7000          | 94.1       | 91.2         | 91.0            | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=12 county\_nme=Chippewa

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.1       | 96.0         | 93.4            | 9.9                    | .                     | 1.01                         | 137             | 128                    |
| 91 | Residential/SRR                 | 95.1       | 96.0         | 93.4            | 9.9                    | .                     | 1.01                         | 137             | 128                    |
| 93 | Ag/RVL bare > 34.5 acres        | 100.3      | 98.1         | 97.6            | .                      | .                     | .                            | 15              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 100.3      | 98.1         | 97.6            | .                      | .                     | .                            | 15              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Chisago co=13 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Amador        | 0001          | 92.4       | 96.7         | 94.3            | .                      | .                     | .                            | 8               | 8                      |
| Chisago Lake  | 0003          | 93.7       | 95.7         | 94.1            | 7.8                    | .                     | 0.99                         | 57              | 57                     |
| Fish Lake     | 0004          | 94.3       | 94.7         | 94.4            | .                      | .                     | .                            | 27              | 27                     |
| Franconia     | 0005          | 94.5       | 99.6         | 95.2            | .                      | .                     | .                            | 20              | 20                     |
| Lent          | 0006          | 96.0       | 95.2         | 95.4            | 6.1                    | .                     | 1.01                         | 31              | 31                     |
| Nessel        | 0007          | 94.3       | 97.6         | 93.5            | .                      | .                     | .                            | 21              | 21                     |
| Shafer TWP    | 0009          | 95.8       | 97.4         | 95.4            | .                      | .                     | .                            | 13              | 13                     |
| Sunrise       | 0010          | 97.2       | 97.0         | 97.9            | .                      | .                     | .                            | 7               | 7                      |
| Center City   | 0200          | 95.6       | 94.2         | 96.6            | .                      | .                     | .                            | 12              | 12                     |
| Chisago City  | 0300          | 96.9       | 93.4         | 94.0            | 8.1                    | .                     | 1.02                         | 66              | 66                     |
| Harris        | 0400          | 99.1       | 95.7         | 97.1            | .                      | .                     | .                            | 10              | 10                     |
| Lindstrom     | 0500          | 90.3       | 89.0         | 90.0            | 8.7                    | .                     | 1.00                         | 92              | 92                     |
| North Branch  | 0600          | 96.2       | 95.7         | 96.8            | 7.7                    | .                     | 1.00                         | 177             | 177                    |
| Rush City     | 0700          | 88.4       | 86.0         | 87.3            | 10.2                   | .                     | 1.00                         | 37              | 37                     |
| Shafer        | 0800          | 95.5       | 94.7         | 95.8            | .                      | .                     | .                            | 21              | 21                     |
| Stacy         | 0900          | 93.8       | 94.0         | 94.2            | .                      | .                     | .                            | 22              | 22                     |
| Taylors Falls | 1100          | 95.3       | 95.0         | 94.3            | .                      | .                     | .                            | 13              | 13                     |
| Wyoming       | 1200          | 95.9       | 94.8         | 95.9            | 7.9                    | .                     | 1.00                         | 106             | 106                    |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Chisago co=13 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Amador        | 0001          | 92.4       | 96.7         | 94.3            | .                      | .                     | .                            | 8               | 8                      |
| Chisago Lake  | 0003          | 93.7       | 95.7         | 94.1            | 7.8                    | .                     | 0.99                         | 57              | 57                     |
| Fish Lake     | 0004          | 94.2       | 94.0         | 94.3            | .                      | .                     | .                            | 28              | 28                     |
| Franconia     | 0005          | 93.5       | 99.6         | 94.8            | .                      | .                     | .                            | 22              | 22                     |
| Lent          | 0006          | 96.0       | 95.2         | 95.4            | 6.1                    | .                     | 1.01                         | 31              | 31                     |
| Nessel        | 0007          | 93.1       | 94.9         | 91.9            | .                      | .                     | .                            | 25              | 25                     |
| Shafer TWP    | 0009          | 95.8       | 97.4         | 95.4            | .                      | .                     | .                            | 13              | 13                     |
| Sunrise       | 0010          | 97.2       | 97.0         | 97.9            | .                      | .                     | .                            | 7               | 7                      |
| Center City   | 0200          | 95.6       | 94.2         | 96.6            | .                      | .                     | .                            | 12              | 12                     |
| Chisago City  | 0300          | 96.2       | 93.0         | 93.3            | 8.2                    | .                     | 1.02                         | 70              | 70                     |
| Harris        | 0400          | 99.1       | 95.7         | 97.1            | .                      | .                     | .                            | 10              | 10                     |
| Lindstrom     | 0500          | 90.6       | 89.0         | 90.2            | 8.9                    | .                     | 1.00                         | 94              | 94                     |
| North Branch  | 0600          | 96.2       | 95.7         | 96.8            | 7.7                    | .                     | 1.00                         | 177             | 177                    |
| Rush City     | 0700          | 88.4       | 86.0         | 87.3            | 10.2                   | .                     | 1.00                         | 37              | 37                     |
| Shafer        | 0800          | 95.5       | 94.7         | 95.8            | .                      | .                     | .                            | 21              | 21                     |
| Stacy         | 0900          | 93.8       | 94.0         | 94.2            | .                      | .                     | .                            | 22              | 22                     |
| Taylors Falls | 1100          | 95.3       | 95.0         | 94.3            | .                      | .                     | .                            | 13              | 13                     |
| Wyoming       | 1200          | 95.9       | 94.8         | 95.9            | 7.9                    | .                     | 1.00                         | 106             | 106                    |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=13 county\_nme=Chisago

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.6       | 94.1         | 94.6            | 8.2                    | .                     | 1.00                         | 744             | 744                    |
| 03 | Non-Commercial SRR              | 88.6       | 87.8         | 86.5            | .                      | .                     | .                            | 13              | 13                     |
| 06 | Commercial                      | 99.0       | 96.9         | 100.8           | .                      | .                     | .                            | 11              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 96.0       | 98.3         | 90.5            | .                      | .                     | .                            | 26              | 0                      |
| 91 | Residential/SRR                 | 94.5       | 94.0         | 94.4            | 8.3                    | .                     | 1.00                         | 757             | 757                    |
| 92 | RVL bare > 34.5                 | 96.3       | 97.9         | 95.5            | .                      | .                     | .                            | 9               | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 94.9       | 96.2         | 93.5            | .                      | .                     | .                            | 14              | 0                      |
| 94 | Commercial/Industrial           | 98.2       | 93.9         | 95.3            | .                      | .                     | .                            | 12              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 94.5       | 96.0         | 93.6            | .                      | .                     | .                            | 20              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
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county\_nme=Clay co=14 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Elkton        | 0005          | 91.5       | 86.6         | 88.6            | .                      | .                     | .                            | 6               | 6                      |
| Parke         | 0024          | 92.6       | 90.2         | 93.7            | .                      | .                     | .                            | 7               | 4                      |
| Barnesville   | 0300          | 96.7       | 92.2         | 94.4            | 7.4                    | .                     | 1.00                         | 51              | 51                     |
| Dilworth      | 0700          | 97.1       | 97.7         | 96.6            | 6.4                    | .                     | 1.00                         | 70              | 70                     |
| Glyndon       | 1100          | 97.1       | 97.7         | 99.2            | .                      | .                     | .                            | 18              | 18                     |
| Hawley        | 1200          | 92.7       | 90.9         | 93.1            | 9.6                    | .                     | 1.00                         | 35              | 35                     |
| Moorhead      | 1600          | 94.5       | 93.8         | 94.5            | 6.3                    | .                     | 1.00                         | 615             | 615                    |
| Sabin         | 1800          | 99.6       | 96.9         | 98.8            | .                      | .                     | .                            | 11              | 11                     |
| Ulen          | 1900          | 89.5       | 87.2         | 87.0            | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clay co=14 PT=02 Property=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          | 104.5      | 94.6         | 105.3           | .                      | .                     | .                            | 14              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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county\_nme=Clay co=14 PT=06 Property=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          | 92.3       | 94.0         | 94.3            | .                      | .                     | .                            | 19              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clay co=14 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Elkton        | 0005          | 91.5       | 86.6         | 88.6            | .                      | .                     | .                            | 6               | 6                      |
| Parke         | 0024          | 92.6       | 90.2         | 93.7            | .                      | .                     | .                            | 7               | 4                      |
| Barnesville   | 0300          | 96.7       | 92.2         | 94.4            | 7.4                    | .                     | 1.00                         | 51              | 51                     |
| Dilworth      | 0700          | 97.1       | 97.7         | 96.6            | 6.4                    | .                     | 1.00                         | 70              | 70                     |
| Glyndon       | 1100          | 97.1       | 97.7         | 99.2            | .                      | .                     | .                            | 18              | 18                     |
| Hawley        | 1200          | 92.7       | 90.9         | 93.1            | 9.6                    | .                     | 1.00                         | 35              | 35                     |
| Moorhead      | 1600          | 94.5       | 93.8         | 94.5            | 6.3                    | .                     | 1.00                         | 615             | 615                    |
| Sabin         | 1800          | 99.6       | 96.9         | 98.8            | .                      | .                     | .                            | 11              | 11                     |
| Ulen          | 1900          | 89.5       | 87.2         | 87.0            | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clay co=14 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Felton TWP    | 0007          | 88.3       | 88.1         | 87.0            | .                      | .                     | .                            | 6               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clay co=14 PT=94 Property=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          | 92.3       | 94.0         | 94.3            | .                      | .                     | .                            | 19              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clay co=14 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Felton TWP    | 0007          | 88.3       | 88.1         | 87.0            | .                      | .                     | .                            | 6               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=14 county\_nme=Clay

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.6       | 93.8         | 94.4            | 7.1                    | .                     | 1.00                         | 871             | 867                    |
| 02 | Apartments                      | 105.5      | 94.6         | 106.6           | .                      | .                     | .                            | 17              | 0                      |
| 06 | Commercial                      | 87.6       | 91.7         | 91.7            | .                      | .                     | .                            | 23              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 59.2       | 52.4         | 54.9            | .                      | .                     | .                            | 6               | 0                      |
| 91 | Residential/SRR                 | 94.6       | 93.8         | 94.4            | 7.1                    | .                     | 1.00                         | 871             | 867                    |
| 93 | Ag/RVL bare > 34.5 acres        | 103.9      | 99.1         | 99.8            | 14.5                   | .                     | 1.02                         | 35              | 0                      |
| 94 | Commercial/Industrial           | 85.4       | 91.0         | 89.6            | .                      | .                     | .                            | 24              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 104.2      | 98.7         | 99.6            | 15.3                   | .                     | 1.02                         | 38              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court**

**12 month study  
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

| <b>Property</b>                 | <b>Mean ratio</b> | <b>Median ratio</b> | <b>Aggregate ratio</b> | <b>Coeff. of dispersion *</b> | <b>Coeff. of variation *</b> | <b>Price related differential *</b> | <b>Number of sales</b> |
|---------------------------------|-------------------|---------------------|------------------------|-------------------------------|------------------------------|-------------------------------------|------------------------|
| Residential (less than 4 units) | 94.8              | 93.9                | 93.9                   | 9.0                           | .                            | 1.00                                | 256                    |
| Ag/RVL bare < 34.5 acres        | 59.2              | 52.4                | 54.9                   | .                             | .                            | .                                   | 6                      |
| Residential/SRR                 | 94.8              | 93.9                | 93.9                   | 9.0                           | .                            | 1.00                                | 256                    |
| Ag/RVL bare > 34.5 acres        | 103.9             | 99.1                | 99.8                   | 14.5                          | .                            | 1.02                                | 35                     |
| Ag/RVL improved > 34.5 acres    | 104.2             | 98.7                | 99.6                   | 15.3                          | .                            | 1.02                                | 38                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clearwater co=15 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Copley        | 0003          | 92.6       | 94.1         | 93.0            | .                      | .                     | .                            | 10              | 0                      |
| Bagley        | 0200          | 104.4      | 104.3        | 101.8           | .                      | .                     | .                            | 14              | 0                      |
| Clearbrook    | 0300          | 97.5       | 98.1         | 95.6            | .                      | .                     | .                            | 11              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clearwater co=15 PT=06 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bagley        | 0200          | 89.5       | 80.3         | 85.9            | .                      | .                     | .                            | 8               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios



**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clearwater co=15 PT=91 Property=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 |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Copley         | 0003          | 92.6       | 94.1         | 93.0            | .                      | .                     | .                            | 10              | 0                      |
| Holst          | 0009          | 91.6       | 93.2         | 90.1            | .                      | .                     | .                            | 6               | 0                      |
| La Prairie TWP | 0011          | 83.9       | 85.6         | 82.8            | .                      | .                     | .                            | 6               | 0                      |
| Bagley         | 0200          | 104.4      | 104.3        | 101.8           | .                      | .                     | .                            | 14              | 0                      |
| Clearbrook     | 0300          | 97.5       | 98.1         | 95.6            | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Clearwater co=15 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bagley        | 0200          | 89.5       | 80.3         | 85.9            | .                      | .                     | .                            | 8               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=15 county\_nme=Clearwater

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.1       | 96.4         | 90.8            | 12.6                   | .                     | 1.04                         | 80              | 0                      |
| 03 | Non-Commercial SRR              | 76.7       | 77.4         | 77.5            | .                      | .                     | .                            | 10              | 0                      |
| 06 | Commercial                      | 93.5       | 82.6         | 89.4            | .                      | .                     | .                            | 9               | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 95.3       | 89.2         | 89.8            | .                      | .                     | .                            | 8               | 0                      |
| 91 | Residential/SRR                 | 92.2       | 93.9         | 89.2            | 13.2                   | .                     | 1.04                         | 90              | 0                      |
| 92 | RVL bare > 34.5                 | 99.2       | 99.8         | 95.2            | .                      | .                     | .                            | 17              | 17                     |
| 93 | Ag/RVL bare > 34.5 acres        | 97.9       | 99.3         | 92.1            | .                      | .                     | .                            | 24              | 24                     |
| 94 | Commercial/Industrial           | 93.5       | 82.6         | 89.4            | .                      | .                     | .                            | 9               | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 95.3       | 96.9         | 89.4            | 13.1                   | .                     | 1.07                         | 34              | 34                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cook co=16 PT=01 Property=Residential (less than 4 units)

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lutsen          | 0002          | 93.5       | 95.6         | 95.4            | .                      | .                     | .                            | 6               | 6                      |
| Unorg. Range 1W | 0091          | 89.2       | 88.3         | 95.4            | .                      | .                     | .                            | 13              | 13                     |
| Unorg. Range 1E | 0092          | 83.5       | 86.2         | 84.1            | .                      | .                     | .                            | 8               | 8                      |
| Unorg. Range 2E | 0093          | 88.5       | 89.8         | 85.7            | .                      | .                     | .                            | 6               | 6                      |
| Grand Marais    | 0100          | 93.0       | 89.0         | 93.1            | .                      | .                     | .                            | 18              | 18                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cook co=16 PT=03 Property=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          | 89.5       | 89.4         | 90.3            | .                      | .                     | .                            | 12              | 12                     |
| Lutsen          | 0002          | 94.0       | 92.4         | 95.2            | .                      | .                     | .                            | 21              | 21                     |
| Schroeder       | 0009          | 85.2       | 92.8         | 86.0            | .                      | .                     | .                            | 7               | 7                      |
| Unorg. Range 1W | 0091          | 96.3       | 92.8         | 94.4            | .                      | .                     | .                            | 13              | 13                     |
| Unorg. Range 3E | 0094          | 97.2       | 93.0         | 93.3            | .                      | .                     | .                            | 10              | 10                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cook co=16 PT=91 Property=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          | 90.6       | 91.1         | 91.4            | .                      | .                     | .                            | 16              | 16                     |
| Lutsen          | 0002          | 93.9       | 92.8         | 95.3            | .                      | .                     | .                            | 27              | 27                     |
| Schroeder       | 0009          | 89.4       | 99.0         | 88.1            | .                      | .                     | .                            | 9               | 9                      |
| Unorg. Range 1W | 0091          | 92.7       | 90.7         | 95.0            | .                      | .                     | .                            | 26              | 26                     |
| Unorg. Range 1E | 0092          | 85.7       | 89.8         | 86.2            | .                      | .                     | .                            | 13              | 13                     |
| Unorg. Range 2E | 0093          | 88.5       | 89.8         | 85.7            | .                      | .                     | .                            | 6               | 6                      |
| Unorg. Range 3E | 0094          | 95.6       | 92.1         | 94.1            | .                      | .                     | .                            | 13              | 13                     |
| Unorg. Range 4E | 0095          | 106.4      | 112.5        | 111.2           | .                      | .                     | .                            | 6               | 6                      |
| Grand Marais    | 0100          | 91.6       | 88.2         | 91.5            | .                      | .                     | .                            | 22              | 22                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=16 county\_nme=Cook

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 91.0       | 90.1         | 93.2            | 11.1                   | .                     | 0.98                         | 65              | 65                     |
| 03 | Non-Commercial SRR              | 96.4       | 93.4         | 96.2            | 11.6                   | .                     | 0.99                         | 84              | 84                     |
| 90 | Ag/RVL bare < 34.5 acres        | 119.4      | 103.6        | 94.9            | .                      | .                     | .                            | 16              | 0                      |
| 91 | Residential/SRR                 | 94.0       | 92.4         | 94.8            | 11.5                   | .                     | 0.98                         | 149             | 149                    |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cottonwood co=17 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mountain Lake | 0400          | 95.4       | 96.4         | 93.4            | 15.2                   | .                     | 1.02                         | 33              | 33                     |
| Westbrook     | 0600          | 79.6       | 77.3         | 77.9            | .                      | .                     | .                            | 8               | 8                      |
| Windom        | 0700          | 96.2       | 92.5         | 92.8            | 10.6                   | .                     | 1.00                         | 73              | 73                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Cottonwood co=17 PT=91 Property=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          | 95.4       | 96.4         | 93.4            | 15.2                   | .                     | 1.02                         | 33              | 33                     |
| Westbrook     | 0600          | 79.6       | 77.3         | 77.9            | .                      | .                     | .                            | 8               | 8                      |
| Windom        | 0700          | 96.2       | 92.5         | 92.8            | 10.6                   | .                     | 1.00                         | 73              | 73                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=17 county\_nme=Cottonwood

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.4       | 92.4         | 91.8            | 13.2                   | .                     | 1.01                         | 134             | 134                    |
| 06 | Commercial                      | 79.1       | 75.5         | 71.0            | .                      | .                     | .                            | 7               | 0                      |
| 91 | Residential/SRR                 | 94.4       | 92.4         | 91.8            | 13.2                   | .                     | 1.01                         | 134             | 134                    |
| 93 | Ag/RVL bare > 34.5 acres        | 109.2      | 99.9         | 99.7            | .                      | .                     | .                            | 12              | 0                      |
| 94 | Commercial/Industrial           | 79.1       | 75.5         | 71.0            | .                      | .                     | .                            | 7               | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 108.0      | 99.9         | 100.4           | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Crow Wing co=18 PT=01 Property=Residential (less than 4 units)

| City-Twp Name         | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bay Lake              | 0002          | 93.3       | 96.4         | 90.8            | .                      | .                     | .                            | 16              | 16                     |
| Center                | 0003          | 104.9      | 100.2        | 104.6           | .                      | .                     | .                            | 15              | 15                     |
| Crow Wing             | 0004          | 96.2       | 95.6         | 95.1            | .                      | .                     | .                            | 30              | 30                     |
| Deerwood TWP          | 0007          | 90.4       | 90.0         | 92.4            | .                      | .                     | .                            | 13              | 13                     |
| Fort Ripley TWP       | 0010          | 99.6       | 99.5         | 99.4            | .                      | .                     | .                            | 14              | 14                     |
| Garrison TWP          | 0012          | 97.4       | 95.2         | 95.8            | .                      | .                     | .                            | 13              | 13                     |
| Ideal                 | 0013          | 95.8       | 92.7         | 91.7            | .                      | .                     | .                            | 15              | 15                     |
| Irondale              | 0014          | 94.7       | 96.0         | 93.0            | .                      | .                     | .                            | 9               | 9                      |
| Lake Edward           | 0016          | 97.0       | 98.5         | 100.6           | .                      | .                     | .                            | 33              | 33                     |
| Long Lake             | 0018          | 113.6      | 108.8        | 107.6           | .                      | .                     | .                            | 8               | 8                      |
| Mission               | 0020          | 100.0      | 98.8         | 95.0            | .                      | .                     | .                            | 13              | 13                     |
| Nokay Lake            | 0021          | 100.0      | 101.3        | 98.1            | .                      | .                     | .                            | 10              | 10                     |
| Oak Lawn              | 0022          | 92.7       | 90.8         | 90.4            | .                      | .                     | .                            | 28              | 28                     |
| Roosevelt             | 0027          | 91.9       | 93.4         | 94.0            | .                      | .                     | .                            | 7               | 7                      |
| Unorg. 1st Assessment | 0099          | 94.3       | 95.1         | 95.0            | 10.6                   | .                     | 0.99                         | 90              | 90                     |
| Baxter                | 0100          | 99.5       | 96.9         | 97.1            | 8.7                    | .                     | 1.01                         | 165             | 165                    |
| Brainerd              | 0200          | 97.3       | 94.9         | 96.6            | 9.9                    | .                     | 1.00                         | 234             | 234                    |
| Crosby                | 0300          | 104.4      | 100.5        | 100.1           | 18.9                   | .                     | 1.04                         | 32              | 32                     |
| Ironton               | 1100          | 90.3       | 88.6         | 85.6            | .                      | .                     | .                            | 10              | 10                     |
| Jenkins               | 1200          | 96.4       | 93.2         | 93.7            | .                      | .                     | .                            | 9               | 9                      |
| Nisswa                | 1600          | 90.4       | 90.6         | 89.8            | 9.8                    | .                     | 1.00                         | 39              | 39                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Crow Wing co=18 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Breezy Point  | 1900          | 94.7       | 95.9         | 96.0            | 8.5                    | .                     | 0.99                         | 55              | 55                     |
| Pequot Lakes  | 2000          | 97.3       | 95.3         | 95.4            | 9.9                    | .                     | 1.01                         | 39              | 39                     |
| Emily         | 2400          | 96.5       | 92.5         | 92.3            | .                      | .                     | .                            | 19              | 19                     |
| Crosslake     | 2500          | 99.0       | 100.2        | 98.2            | 9.6                    | .                     | 1.01                         | 44              | 44                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Crow Wing co=18 PT=03 Property=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          | 92.7       | 96.4         | 95.1            | .                      | .                     | .                            | 24              | 24                     |
| Center                | 0003          | 93.4       | 94.0         | 91.7            | .                      | .                     | .                            | 6               | 6                      |
| Deerwood TWP          | 0007          | 94.5       | 95.3         | 94.0            | .                      | .                     | .                            | 10              | 10                     |
| Garrison TWP          | 0012          | 97.4       | 91.7         | 90.1            | .                      | .                     | .                            | 10              | 10                     |
| Ideal                 | 0013          | 96.5       | 95.5         | 89.6            | 13.6                   | .                     | 1.05                         | 38              | 38                     |
| Jenkins TWP           | 0015          | 102.4      | 99.8         | 102.6           | .                      | .                     | .                            | 7               | 7                      |
| Lake Edward           | 0016          | 106.5      | 109.1        | 106.7           | .                      | .                     | .                            | 10              | 10                     |
| Long Lake             | 0018          | 111.6      | 110.7        | 113.3           | .                      | .                     | .                            | 7               | 7                      |
| Maple Grove           | 0019          | 99.9       | 100.2        | 99.0            | .                      | .                     | .                            | 8               | 8                      |
| Mission               | 0020          | 83.8       | 87.1         | 86.6            | .                      | .                     | .                            | 17              | 17                     |
| Pelican               | 0023          | 102.0      | 104.0        | 100.6           | .                      | .                     | .                            | 7               | 7                      |
| Roosevelt             | 0027          | 117.9      | 102.3        | 100.5           | .                      | .                     | .                            | 11              | 11                     |
| Ross Lake             | 0028          | 106.9      | 98.0         | 102.8           | .                      | .                     | .                            | 8               | 8                      |
| Unorg. 1st Assessment | 0099          | 96.3       | 94.0         | 99.2            | .                      | .                     | .                            | 20              | 20                     |
| Fifty Lakes           | 0700          | 102.6      | 94.7         | 97.3            | .                      | .                     | .                            | 23              | 23                     |
| Nisswa                | 1600          | 87.0       | 78.5         | 82.2            | .                      | .                     | .                            | 16              | 16                     |
| Breezy Point          | 1900          | 92.9       | 92.8         | 91.9            | 13.0                   | .                     | 1.02                         | 34              | 34                     |
| Pequot Lakes          | 2000          | 78.4       | 77.1         | 77.6            | .                      | .                     | .                            | 6               | 6                      |
| Emily                 | 2400          | 80.1       | 77.2         | 78.4            | .                      | .                     | .                            | 13              | 13                     |
| Crosslake             | 2500          | 93.1       | 92.4         | 90.5            | 11.8                   | .                     | 1.03                         | 52              | 52                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Crow Wing co=18 PT=91 Property=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          | 92.9       | 96.4         | 93.4            | 16.7                   | .                     | 0.99                         | 40              | 40                     |
| Center                | 0003          | 101.6      | 96.9         | 101.0           | .                      | .                     | .                            | 21              | 21                     |
| Crow Wing             | 0004          | 96.2       | 95.6         | 95.1            | .                      | .                     | .                            | 30              | 30                     |
| Deerwood TWP          | 0007          | 92.2       | 90.8         | 93.2            | .                      | .                     | .                            | 23              | 23                     |
| Fairfield             | 0009          | 94.6       | 96.6         | 96.3            | .                      | .                     | .                            | 7               | 7                      |
| Fort Ripley TWP       | 0010          | 98.9       | 99.5         | 98.6            | .                      | .                     | .                            | 18              | 18                     |
| Garrison TWP          | 0012          | 97.4       | 94.7         | 93.5            | .                      | .                     | .                            | 23              | 23                     |
| Ideal                 | 0013          | 96.3       | 94.2         | 90.2            | 14.4                   | .                     | 1.05                         | 53              | 53                     |
| Irondale              | 0014          | 94.4       | 94.3         | 93.3            | .                      | .                     | .                            | 12              | 12                     |
| Jenkins TWP           | 0015          | 100.3      | 97.6         | 99.2            | .                      | .                     | .                            | 12              | 12                     |
| Lake Edward           | 0016          | 99.2       | 98.9         | 102.4           | 13.2                   | .                     | 0.98                         | 43              | 43                     |
| Long Lake             | 0018          | 112.7      | 110.7        | 110.5           | .                      | .                     | .                            | 15              | 15                     |
| Maple Grove           | 0019          | 100.1      | 100.2        | 99.1            | .                      | .                     | .                            | 12              | 12                     |
| Mission               | 0020          | 90.8       | 91.5         | 90.1            | 14.4                   | .                     | 1.01                         | 30              | 30                     |
| Nokay Lake            | 0021          | 100.0      | 101.3        | 98.1            | .                      | .                     | .                            | 10              | 10                     |
| Oak Lawn              | 0022          | 90.9       | 88.5         | 89.1            | .                      | .                     | .                            | 30              | 30                     |
| Pelican               | 0023          | 96.8       | 88.5         | 96.7            | .                      | .                     | .                            | 11              | 11                     |
| Roosevelt             | 0027          | 107.8      | 100.2        | 97.8            | .                      | .                     | .                            | 18              | 18                     |
| Ross Lake             | 0028          | 109.6      | 99.9         | 106.2           | .                      | .                     | .                            | 12              | 12                     |
| Unorg. 1st Assessment | 0099          | 94.7       | 94.9         | 96.0            | 11.2                   | .                     | 0.98                         | 110             | 110                    |
| Baxter                | 0100          | 99.5       | 96.8         | 97.0            | 8.7                    | .                     | 1.01                         | 166             | 166                    |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Crow Wing co=18 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Brainerd      | 0200          | 97.2       | 94.6         | 96.4            | 9.9                    | .                     | 1.00                         | 236             | 236                    |
| Crosby        | 0300          | 104.4      | 100.5        | 100.1           | 18.9                   | .                     | 1.04                         | 32              | 32                     |
| Deerwood      | 0600          | 86.1       | 87.8         | 88.8            | .                      | .                     | .                            | 8               | 8                      |
| Fifty Lakes   | 0700          | 101.3      | 94.0         | 96.3            | .                      | .                     | .                            | 25              | 25                     |
| Ironton       | 1100          | 90.3       | 88.6         | 85.6            | .                      | .                     | .                            | 10              | 10                     |
| Jenkins       | 1200          | 92.6       | 92.2         | 92.1            | .                      | .                     | .                            | 10              | 10                     |
| Nisswa        | 1600          | 89.4       | 89.1         | 86.6            | 12.7                   | .                     | 1.03                         | 55              | 55                     |
| Breezy Point  | 1900          | 94.0       | 94.0         | 94.3            | 10.3                   | .                     | 1.00                         | 89              | 89                     |
| Pequot Lakes  | 2000          | 94.8       | 92.2         | 92.6            | 11.1                   | .                     | 1.01                         | 45              | 45                     |
| Emily         | 2400          | 89.8       | 84.8         | 85.7            | 15.6                   | .                     | 1.04                         | 32              | 32                     |
| Crosslake     | 2500          | 95.8       | 94.9         | 93.4            | 11.3                   | .                     | 1.02                         | 96              | 96                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Crow Wing co=18 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Crosby        | 0300          | 93.2       | 104.4        | 81.0            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=18 county\_nme=Crow Wing

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 97.1       | 95.5         | 95.7            | 11.0                   | .                     | 1.01                         | 1,013           | 1,013                  |
| 02 | Apartments                      | 86.8       | 87.7         | 88.1            | .                      | .                     | .                            | 7               | 0                      |
| 03 | Non-Commercial SRR              | 94.7       | 93.5         | 91.5            | 15.0                   | .                     | 1.02                         | 363             | 363                    |
| 06 | Commercial                      | 98.3       | 99.0         | 93.1            | .                      | .                     | .                            | 19              | 0                      |
| 07 | Industrial                      | 80.7       | 76.1         | 80.9            | .                      | .                     | .                            | 8               | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 82.5       | 78.1         | 77.8            | 24.4                   | .                     | 1.06                         | 30              | 0                      |
| 91 | Residential/SRR                 | 96.5       | 95.0         | 94.1            | 12.1                   | .                     | 1.02                         | 1,376           | 1,376                  |
| 92 | RVL bare > 34.5                 | 94.2       | 87.6         | 83.0            | 21.3                   | .                     | 1.05                         | 35              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 94.6       | 89.1         | 84.1            | 19.8                   | .                     | 1.05                         | 39              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 94.7       | 88.8         | 90.8            | 19.5                   | .                     | 0.98                         | 48              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dakota co=19 PT=01 Property=Residential (less than 4 units)

| City-Twp Name       | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Castle Rock         | 0002          | 93.1       | 90.9         | 90.4            | .                      | .                     | .                            | 14              | 14                     |
| Empire              | 0005          | 98.6       | 99.7         | 99.2            | 5.8                    | .                     | 0.99                         | 40              | 40                     |
| Marshan             | 0012          | 98.9       | 98.4         | 98.8            | .                      | .                     | .                            | 9               | 9                      |
| Nininger            | 0014          | 91.5       | 91.0         | 90.5            | .                      | .                     | .                            | 6               | 6                      |
| Randolph TWP        | 0015          | 97.8       | 99.8         | 96.5            | .                      | .                     | .                            | 9               | 6                      |
| Ravenna             | 0016          | 98.7       | 96.7         | 97.7            | .                      | .                     | .                            | 19              | 17                     |
| Vermillion TWP      | 0019          | 95.8       | 90.3         | 92.9            | .                      | .                     | .                            | 10              | 10                     |
| Farmington          | 0200          | 94.4       | 94.4         | 95.0            | 6.1                    | .                     | 0.99                         | 445             | 445                    |
| Hampton             | 0300          | 96.9       | 95.7         | 98.3            | .                      | .                     | .                            | 6               | 6                      |
| Inver Grove Heights | 0500          | 95.5       | 94.3         | 96.0            | 6.6                    | .                     | 0.99                         | 493             | 493                    |
| Lakeville           | 0600          | 94.6       | 94.2         | 94.6            | 6.0                    | .                     | 1.00                         | 1,134           | 1,134                  |
| Randolph            | 0900          | 96.6       | 96.3         | 96.5            | .                      | .                     | .                            | 7               | 7                      |
| Rosemount           | 1000          | 94.8       | 94.0         | 95.0            | 6.0                    | .                     | 1.00                         | 423             | 423                    |
| South St. Paul      | 1100          | 93.0       | 91.9         | 92.7            | 9.3                    | .                     | 1.00                         | 387             | 387                    |
| Vermillion          | 1200          | 94.3       | 94.4         | 93.8            | .                      | .                     | .                            | 9               | 9                      |
| West St. Paul       | 1300          | 94.7       | 94.2         | 93.8            | 9.0                    | .                     | 1.01                         | 269             | 269                    |
| Lilydale            | 1400          | 92.4       | 94.7         | 91.6            | .                      | .                     | .                            | 18              | 18                     |
| Mendota Heights     | 1600          | 94.3       | 93.0         | 93.2            | 9.5                    | .                     | 1.01                         | 193             | 193                    |
| Sunfish Lake        | 1700          | 107.2      | 106.9        | 103.0           | .                      | .                     | .                            | 11              | 11                     |
| Burnsville          | 1800          | 95.6       | 94.6         | 95.7            | 6.9                    | .                     | 1.00                         | 1,067           | 1,067                  |
| Apple Valley        | 1900          | 95.2       | 94.8         | 95.3            | 6.6                    | .                     | 1.00                         | 1,016           | 1,016                  |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dakota co=19 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Eagan         | 2000          | 95.5       | 94.9         | 96.0            | 6.8                    | .                     | 0.99                         | 1,039           | 1,039                  |
| Hastings      | 7500          | 94.6       | 94.2         | 94.7            | 6.7                    | .                     | 1.00                         | 418             | 418                    |
| Northfield    | 9700          | 94.8       | 94.7         | 94.9            | .                      | .                     | .                            | 30              | 30                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dakota co=19 PT=06 Property=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 |
|---------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Inver Grove Heights | 0500          | 96.1       | 99.1         | 102.1           | .                      | .                     | .                            | 7               | 7                      |
| Burnsville          | 1800          | 94.6       | 92.5         | 83.2            | .                      | .                     | .                            | 14              | 14                     |
| Eagan               | 2000          | 90.1       | 85.1         | 86.7            | .                      | .                     | .                            | 12              | 12                     |
| Hastings            | 7500          | 103.7      | 99.6         | 89.3            | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dakota co=19 PT=07 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Burnsville    | 1800          | 86.3       | 85.9         | 87.7            | .                      | .                     | .                            | 6               | 6                      |

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**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dakota co=19 PT=91 Property=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          | 93.1       | 90.9         | 90.4            | .                      | .                     | .                            | 14              | 14                     |
| Empire              | 0005          | 98.6       | 99.7         | 99.2            | 5.8                    | .                     | 0.99                         | 40              | 40                     |
| Marshan             | 0012          | 98.9       | 98.4         | 98.8            | .                      | .                     | .                            | 9               | 9                      |
| Nininger            | 0014          | 91.5       | 91.0         | 90.5            | .                      | .                     | .                            | 6               | 6                      |
| Randolph TWP        | 0015          | 97.8       | 99.8         | 96.5            | .                      | .                     | .                            | 9               | 6                      |
| Ravenna             | 0016          | 98.7       | 96.7         | 97.7            | .                      | .                     | .                            | 19              | 17                     |
| Vermillion TWP      | 0019          | 95.8       | 90.3         | 92.9            | .                      | .                     | .                            | 10              | 10                     |
| Farmington          | 0200          | 94.4       | 94.4         | 95.0            | 6.1                    | .                     | 0.99                         | 445             | 445                    |
| Hampton             | 0300          | 96.9       | 95.7         | 98.3            | .                      | .                     | .                            | 6               | 6                      |
| Inver Grove Heights | 0500          | 95.5       | 94.3         | 96.0            | 6.6                    | .                     | 0.99                         | 493             | 493                    |
| Lakeville           | 0600          | 94.6       | 94.2         | 94.6            | 6.0                    | .                     | 1.00                         | 1,134           | 1,134                  |
| Randolph            | 0900          | 96.6       | 96.3         | 96.5            | .                      | .                     | .                            | 7               | 7                      |
| Rosemount           | 1000          | 94.8       | 94.0         | 95.0            | 6.0                    | .                     | 1.00                         | 423             | 423                    |
| South St. Paul      | 1100          | 93.0       | 91.9         | 92.7            | 9.3                    | .                     | 1.00                         | 387             | 387                    |
| Vermillion          | 1200          | 94.3       | 94.4         | 93.8            | .                      | .                     | .                            | 9               | 9                      |
| West St. Paul       | 1300          | 94.7       | 94.2         | 93.8            | 9.0                    | .                     | 1.01                         | 269             | 269                    |
| Lilydale            | 1400          | 92.4       | 94.7         | 91.6            | .                      | .                     | .                            | 18              | 18                     |
| Mendota Heights     | 1600          | 94.3       | 93.0         | 93.2            | 9.5                    | .                     | 1.01                         | 193             | 193                    |
| Sunfish Lake        | 1700          | 107.2      | 106.9        | 103.0           | .                      | .                     | .                            | 11              | 11                     |
| Burnsville          | 1800          | 95.6       | 94.6         | 95.7            | 6.9                    | .                     | 1.00                         | 1,067           | 1,067                  |
| Apple Valley        | 1900          | 95.2       | 94.8         | 95.3            | 6.6                    | .                     | 1.00                         | 1,016           | 1,016                  |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dakota co=19 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Eagan         | 2000          | 95.5       | 94.9         | 96.0            | 6.8                    | .                     | 0.99                         | 1,039           | 1,039                  |
| Hastings      | 7500          | 94.6       | 94.2         | 94.7            | 6.7                    | .                     | 1.00                         | 418             | 418                    |
| Northfield    | 9700          | 94.8       | 94.7         | 94.9            | .                      | .                     | .                            | 30              | 30                     |

**All sales adjusted for time and terms  
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**2018 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dakota co=19 PT=94 Property=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 |
|---------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Inver Grove Heights | 0500          | 96.1       | 99.1         | 102.1           | .                      | .                     | .                            | 7               | 7                      |
| South St. Paul      | 1100          | 116.5      | 103.0        | 116.8           | .                      | .                     | .                            | 8               | 8                      |
| Apple Valley        | 1900          | 92.0       | 92.3         | 84.2            | .                      | .                     | .                            | 6               | 6                      |
| Eagan               | 2000          | 85.9       | 79.9         | 75.9            | .                      | .                     | .                            | 15              | 15                     |
| Hastings            | 7500          | 102.1      | 99.6         | 90.1            | .                      | .                     | .                            | 10              | 10                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=19 county\_nme=Dakota

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.0       | 94.4         | 95.1            | 6.9                    | .                     | 1.00                         | 7,098           | 7,093                  |
| 02 | Apartments                      | 94.3       | 97.7         | 97.8            | .                      | .                     | .                            | 15              | 15                     |
| 06 | Commercial                      | 95.8       | 95.6         | 90.4            | 14.6                   | .                     | 1.06                         | 63              | 63                     |
| 07 | Industrial                      | 92.5       | 81.4         | 79.0            | .                      | .                     | .                            | 19              | 19                     |
| 91 | Residential/SRR                 | 95.0       | 94.4         | 95.1            | 6.9                    | .                     | 1.00                         | 7,098           | 7,093                  |
| 93 | Ag/RVL bare > 34.5 acres        | 84.0       | 87.7         | 83.7            | .                      | .                     | .                            | 15              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 89.7       | 88.4         | 85.8            | .                      | .                     | .                            | 19              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dodge co=20 PT=01 Property=Residential (less than 4 units)

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mantorville TWP | 0007          | 98.6       | 101.0        | 98.3            | .                      | .                     | .                            | 17              | 17                     |
| Wasioja         | 0011          | 102.2      | 95.8         | 98.2            | .                      | .                     | .                            | 8               | 8                      |
| Claremont       | 0100          | 86.1       | 86.5         | 81.9            | .                      | .                     | .                            | 8               | 8                      |
| Dodge Center    | 0200          | 94.2       | 94.3         | 95.3            | 8.1                    | .                     | 0.99                         | 42              | 42                     |
| Hayfield        | 0300          | 95.1       | 96.2         | 93.1            | .                      | .                     | .                            | 25              | 25                     |
| Kasson          | 0400          | 89.9       | 88.3         | 89.8            | 7.9                    | .                     | 1.00                         | 112             | 112                    |
| Mantorville     | 0500          | 92.0       | 88.7         | 94.2            | .                      | .                     | .                            | 8               | 8                      |
| West Concord    | 0600          | 81.3       | 79.5         | 78.7            | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dodge co=20 PT=91 Property=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          | 98.6       | 101.0        | 98.3            | .                      | .                     | .                            | 17              | 17                     |
| Wasioja         | 0011          | 102.2      | 95.8         | 98.2            | .                      | .                     | .                            | 8               | 8                      |
| Claremont       | 0100          | 86.1       | 86.5         | 81.9            | .                      | .                     | .                            | 8               | 8                      |
| Dodge Center    | 0200          | 94.2       | 94.3         | 95.3            | 8.1                    | .                     | 0.99                         | 42              | 42                     |
| Hayfield        | 0300          | 95.1       | 96.2         | 93.1            | .                      | .                     | .                            | 25              | 25                     |
| Kasson          | 0400          | 89.9       | 88.3         | 89.8            | 7.9                    | .                     | 1.00                         | 112             | 112                    |
| Mantorville     | 0500          | 92.0       | 88.7         | 94.2            | .                      | .                     | .                            | 8               | 8                      |
| West Concord    | 0600          | 81.3       | 79.5         | 78.7            | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dodge co=20 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ashland       | 0001          | 79.0       | 81.5         | 79.3            | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Dodge co=20 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ashland       | 0001          | 79.0       | 81.5         | 79.3            | .                      | .                     | .                            | 7               | 7                      |
| Ellington     | 0005          | 90.9       | 90.8         | 88.4            | .                      | .                     | .                            | 6               | 6                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=20 county\_nme=Dodge

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 91.9       | 90.9         | 92.0            | 9.6                    | .                     | 0.99                         | 250             | 250                    |
| 91 | Residential/SRR                 | 91.9       | 90.9         | 92.0            | 9.6                    | .                     | 0.99                         | 250             | 250                    |
| 93 | Ag/RVL bare > 34.5 acres        | 89.4       | 87.8         | 87.8            | .                      | .                     | .                            | 30              | 30                     |
| 95 | Ag/RVL improved > 34.5 acres    | 89.7       | 88.7         | 87.9            | 8.9                    | .                     | 1.01                         | 31              | 31                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Douglas co=21 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Alexandria TWP | 0001          | 97.7       | 97.8         | 97.6            | 5.6                    | .                     | 1.00                         | 54              | 54                     |
| Carlos TWP     | 0004          | 99.8       | 99.5         | 100.2           | 5.1                    | .                     | 1.00                         | 32              | 32                     |
| Hudson         | 0007          | 92.8       | 93.8         | 91.6            | .                      | .                     | .                            | 6               | 6                      |
| Ida            | 0008          | 93.3       | 92.6         | 93.3            | .                      | .                     | .                            | 15              | 15                     |
| La Grand       | 0009          | 94.8       | 93.8         | 95.3            | 7.1                    | .                     | 1.00                         | 69              | 69                     |
| Lake Mary      | 0010          | 92.7       | 92.8         | 91.4            | .                      | .                     | .                            | 12              | 12                     |
| Miltona TWP    | 0014          | 95.8       | 96.6         | 94.2            | .                      | .                     | .                            | 11              | 11                     |
| Moe            | 0015          | 95.8       | 91.7         | 96.3            | .                      | .                     | .                            | 7               | 7                      |
| Alexandria     | 0100          | 96.2       | 96.8         | 95.9            | 7.7                    | .                     | 1.00                         | 173             | 173                    |
| Carlos         | 0300          | 95.7       | 95.1         | 95.6            | .                      | .                     | .                            | 14              | 14                     |
| Garfield       | 0600          | 90.8       | 90.3         | 91.1            | .                      | .                     | .                            | 6               | 6                      |
| Osakis         | 8200          | 94.6       | 96.5         | 95.7            | .                      | .                     | .                            | 18              | 18                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Douglas co=21 PT=03 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Carlos TWP    | 0004          | 92.7       | 92.2         | 91.9            | .                      | .                     | .                            | 9               | 9                      |
| Ida           | 0008          | 97.2       | 94.7         | 94.1            | .                      | .                     | .                            | 12              | 12                     |
| Leaf Valley   | 0011          | 99.8       | 98.8         | 100.6           | .                      | .                     | .                            | 7               | 7                      |
| Miltona TWP   | 0014          | 100.4      | 97.5         | 100.7           | .                      | .                     | .                            | 15              | 15                     |
| Osakis TWP    | 0017          | 99.1       | 96.5         | 95.5            | .                      | .                     | .                            | 6               | 6                      |
| Alexandria    | 0100          | 93.0       | 89.7         | 91.5            | .                      | .                     | .                            | 13              | 13                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Douglas co=21 PT=06 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Alexandria    | 0100          | 90.1       | 93.1         | 86.5            | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Douglas co=21 PT=91 Property=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          | 97.7       | 97.8         | 97.5            | 5.5                    | .                     | 1.00                         | 57              | 57                     |
| Carlos TWP     | 0004          | 98.3       | 97.9         | 98.1            | 6.0                    | .                     | 1.00                         | 41              | 41                     |
| Holmes City    | 0006          | 93.0       | 98.1         | 92.8            | .                      | .                     | .                            | 6               | 6                      |
| Hudson         | 0007          | 95.5       | 98.4         | 94.2            | .                      | .                     | .                            | 8               | 8                      |
| Ida            | 0008          | 95.0       | 92.6         | 93.6            | .                      | .                     | .                            | 27              | 27                     |
| La Grand       | 0009          | 94.5       | 93.3         | 95.0            | 7.5                    | .                     | 1.00                         | 74              | 74                     |
| Lake Mary      | 0010          | 92.1       | 92.7         | 90.9            | .                      | .                     | .                            | 13              | 13                     |
| Leaf Valley    | 0011          | 96.7       | 97.2         | 97.3            | .                      | .                     | .                            | 12              | 12                     |
| Miltona TWP    | 0014          | 98.5       | 97.1         | 98.1            | .                      | .                     | .                            | 26              | 26                     |
| Moe            | 0015          | 96.8       | 93.8         | 98.4            | .                      | .                     | .                            | 10              | 10                     |
| Osakis TWP     | 0017          | 99.1       | 96.5         | 95.5            | .                      | .                     | .                            | 6               | 6                      |
| Alexandria     | 0100          | 95.9       | 96.5         | 95.4            | 7.9                    | .                     | 1.01                         | 186             | 186                    |
| Carlos         | 0300          | 95.7       | 95.1         | 95.6            | .                      | .                     | .                            | 14              | 14                     |
| Garfield       | 0600          | 90.8       | 90.3         | 91.1            | .                      | .                     | .                            | 6               | 6                      |
| Osakis         | 8200          | 94.6       | 96.5         | 95.7            | .                      | .                     | .                            | 18              | 18                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Douglas co=21 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Alexandria    | 0100          | 90.1       | 93.1         | 86.5            | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=21 county\_nme=Douglas

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 96.0       | 96.4         | 96.0            | 6.9                    | .                     | 1.00                         | 461             | 461                    |
| 03 | Non-Commercial SRR              | 96.4       | 94.4         | 95.8            | 8.6                    | .                     | 1.00                         | 82              | 82                     |
| 06 | Commercial                      | 90.7       | 90.0         | 87.1            | .                      | .                     | .                            | 13              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 76.5       | 78.5         | 84.6            | .                      | .                     | .                            | 6               | 0                      |
| 91 | Residential/SRR                 | 96.1       | 96.3         | 96.0            | 7.1                    | .                     | 1.00                         | 543             | 543                    |
| 93 | Ag/RVL bare > 34.5 acres        | 90.9       | 88.2         | 86.2            | .                      | .                     | .                            | 25              | 0                      |
| 94 | Commercial/Industrial           | 90.7       | 90.0         | 87.1            | .                      | .                     | .                            | 13              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 93.5       | 94.2         | 90.3            | 14.3                   | .                     | 1.04                         | 35              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Faribault co=22 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blue Earth     | 0100          | 96.0       | 95.8         | 91.9            | 12.1                   | .                     | 1.04                         | 41              | 41                     |
| Elmore         | 0500          | 88.7       | 81.7         | 76.4            | .                      | .                     | .                            | 8               | 8                      |
| Kiester        | 0900          | 96.5       | 93.0         | 92.8            | .                      | .                     | .                            | 10              | 10                     |
| Wells          | 1200          | 103.1      | 94.8         | 94.8            | .                      | .                     | .                            | 32              | 32                     |
| Winnebago      | 1300          | 107.1      | 98.2         | 101.8           | .                      | .                     | .                            | 14              | 14                     |
| Minnesota Lake | 7300          | 82.1       | 79.1         | 79.8            | .                      | .                     | .                            | 13              | 13                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Faribault co=22 PT=91 Property=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          | 96.0       | 95.8         | 91.9            | 12.1                   | .                     | 1.04                         | 41              | 41                     |
| Elmore         | 0500          | 88.7       | 81.7         | 76.4            | .                      | .                     | .                            | 8               | 8                      |
| Kiester        | 0900          | 96.5       | 93.0         | 92.8            | .                      | .                     | .                            | 10              | 10                     |
| Wells          | 1200          | 103.1      | 94.8         | 94.8            | .                      | .                     | .                            | 32              | 32                     |
| Winnebago      | 1300          | 107.1      | 98.2         | 101.8           | .                      | .                     | .                            | 14              | 14                     |
| Minnesota Lake | 7300          | 82.1       | 79.1         | 79.8            | .                      | .                     | .                            | 13              | 13                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=22 county\_nme=Faribault

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.8       | 92.9         | 89.9            | 14.3                   | .                     | 1.02                         | 148             | 148                    |
| 91 | Residential/SRR                 | 95.1       | 92.9         | 88.1            | 14.4                   | .                     | 1.02                         | 150             | 150                    |
| 93 | Ag/RVL bare > 34.5 acres        | 99.8       | 94.6         | 93.5            | .                      | .                     | .                            | 25              | 0                      |
| 94 | Commercial/Industrial           | 108.3      | 104.4        | 24.7            | .                      | .                     | .                            | 7               | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 96.8       | 92.6         | 92.2            | .                      | .                     | .                            | 29              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Fillmore co=23 PT=01 Property=Residential (less than 4 units)

| City-Twp Name     | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Spring Valley TWP | 0021          | 113.0      | 122.4        | 106.4           | .                      | .                     | .                            | 7               | 7                      |
| Canton            | 0100          | 126.5      | 108.5        | 93.9            | .                      | .                     | .                            | 9               | 9                      |
| Fountain          | 0300          | 104.8      | 93.5         | 91.2            | .                      | .                     | .                            | 7               | 7                      |
| Harmony           | 0500          | 101.1      | 92.3         | 90.3            | .                      | .                     | .                            | 25              | 25                     |
| Lanesboro         | 0600          | 90.6       | 89.4         | 87.7            | .                      | .                     | .                            | 22              | 22                     |
| Mabel             | 0700          | 94.0       | 96.5         | 89.6            | .                      | .                     | .                            | 14              | 14                     |
| Preston           | 1000          | 94.8       | 95.3         | 89.5            | .                      | .                     | .                            | 21              | 21                     |
| Rushford          | 1200          | 90.2       | 88.7         | 90.3            | .                      | .                     | .                            | 29              | 29                     |
| Spring Valley     | 1300          | 90.7       | 88.4         | 86.3            | 15.6                   | .                     | 1.03                         | 45              | 45                     |
| Wykoff            | 1500          | 89.6       | 80.5         | 83.1            | .                      | .                     | .                            | 7               | 7                      |
| Chatfield         | 6400          | 87.1       | 88.2         | 84.9            | .                      | .                     | .                            | 22              | 22                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Fillmore co=23 PT=91 Property=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 |
|-------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Spring Valley TWP | 0021          | 113.0      | 122.4        | 106.4           | .                      | .                     | .                            | 7               | 7                      |
| Canton            | 0100          | 126.5      | 108.5        | 93.9            | .                      | .                     | .                            | 9               | 9                      |
| Fountain          | 0300          | 104.8      | 93.5         | 91.2            | .                      | .                     | .                            | 7               | 7                      |
| Harmony           | 0500          | 101.1      | 92.3         | 90.3            | .                      | .                     | .                            | 25              | 25                     |
| Lanesboro         | 0600          | 90.6       | 89.4         | 87.7            | .                      | .                     | .                            | 22              | 22                     |
| Mabel             | 0700          | 94.0       | 96.5         | 89.6            | .                      | .                     | .                            | 14              | 14                     |
| Preston           | 1000          | 94.8       | 95.3         | 89.5            | .                      | .                     | .                            | 21              | 21                     |
| Rushford          | 1200          | 91.1       | 89.4         | 90.9            | 13.3                   | .                     | 1.00                         | 30              | 30                     |
| Spring Valley     | 1300          | 90.7       | 88.4         | 86.3            | 15.6                   | .                     | 1.03                         | 45              | 45                     |
| Wykoff            | 1500          | 89.6       | 80.5         | 83.1            | .                      | .                     | .                            | 7               | 7                      |
| Chatfield         | 6400          | 87.1       | 88.2         | 84.9            | .                      | .                     | .                            | 22              | 22                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Fillmore co=23 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Norway        | 0017          | 95.2       | 93.5         | 101.1           | .                      | .                     | .                            | 6               | 6                      |
| York          | 0023          | 95.7       | 89.5         | 101.4           | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Fillmore co=23 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bloomfield    | 0004          | 100.3      | 92.7         | 100.6           | .                      | .                     | .                            | 6               | 6                      |
| Norway        | 0017          | 101.8      | 104.7        | 112.2           | .                      | .                     | .                            | 7               | 7                      |
| York          | 0023          | 94.7       | 88.3         | 100.2           | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=23 county\_nme=Fillmore

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.1       | 89.5         | 87.6            | 17.2                   | .                     | 1.04                         | 253             | 253                    |
| 03 | Non-Commercial SRR              | 80.5       | 81.7         | 79.9            | .                      | .                     | .                            | 9               | 9                      |
| 06 | Commercial                      | 115.9      | 99.7         | 100.0           | .                      | .                     | .                            | 15              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 82.8       | 86.5         | 83.1            | .                      | .                     | .                            | 15              | 0                      |
| 91 | Residential/SRR                 | 93.6       | 88.8         | 87.3            | 17.6                   | .                     | 1.04                         | 262             | 262                    |
| 92 | RVL bare > 34.5                 | 88.7       | 88.3         | 85.2            | .                      | .                     | .                            | 11              | 11                     |
| 93 | Ag/RVL bare > 34.5 acres        | 94.8       | 90.9         | 97.9            | 16.4                   | .                     | 0.96                         | 45              | 45                     |
| 94 | Commercial/Industrial           | 115.9      | 99.7         | 100.0           | .                      | .                     | .                            | 15              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 95.9       | 94.4         | 97.9            | 16.9                   | .                     | 0.97                         | 58              | 58                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Freeborn co=24 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Albert Lea TWP | 0001          | 103.6      | 102.7        | 96.2            | .                      | .                     | .                            | 8               | 7                      |
| Bancroft       | 0003          | 96.5       | 94.6         | 91.7            | .                      | .                     | .                            | 13              | 11                     |
| Geneva TWP     | 0008          | 97.8       | 101.0        | 93.2            | .                      | .                     | .                            | 10              | 10                     |
| Pickerel Lake  | 0018          | 102.6      | 101.2        | 100.6           | .                      | .                     | .                            | 6               | 4                      |
| Albert Lea     | 0100          | 94.5       | 89.8         | 91.6            | 15.6                   | .                     | 1.00                         | 300             | 280                    |
| Alden          | 0200          | 100.8      | 92.7         | 94.6            | .                      | .                     | .                            | 12              | 11                     |
| Clarks Grove   | 0400          | 89.9       | 85.3         | 88.2            | .                      | .                     | .                            | 11              | 11                     |
| Emmons         | 0600          | 108.0      | 101.2        | 105.2           | .                      | .                     | .                            | 8               | 8                      |
| Geneva         | 0800          | 127.2      | 101.3        | 99.9            | .                      | .                     | .                            | 6               | 6                      |
| Glenville      | 0900          | 94.4       | 94.3         | 94.3            | .                      | .                     | .                            | 12              | 12                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Freeborn co=24 PT=06 Property=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          | 100.1      | 88.0         | 57.4            | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Freeborn co=24 PT=91 Property=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 |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Albert Lea TWP | 0001          | 103.6      | 102.7        | 96.2            | .                      | .                     | .                            | 8               | 7                      |
| Bancroft       | 0003          | 96.5       | 94.6         | 91.7            | .                      | .                     | .                            | 13              | 11                     |
| Geneva TWP     | 0008          | 97.8       | 101.0        | 93.2            | .                      | .                     | .                            | 10              | 10                     |
| Pickerel Lake  | 0018          | 102.6      | 101.2        | 100.6           | .                      | .                     | .                            | 6               | 4                      |
| Albert Lea     | 0100          | 94.5       | 89.8         | 91.6            | 15.6                   | .                     | 1.00                         | 300             | 280                    |
| Alden          | 0200          | 100.8      | 92.7         | 94.6            | .                      | .                     | .                            | 12              | 11                     |
| Clarks Grove   | 0400          | 89.9       | 85.3         | 88.2            | .                      | .                     | .                            | 11              | 11                     |
| Emmons         | 0600          | 108.0      | 101.2        | 105.2           | .                      | .                     | .                            | 8               | 8                      |
| Geneva         | 0800          | 127.2      | 101.3        | 99.9            | .                      | .                     | .                            | 6               | 6                      |
| Glenville      | 0900          | 94.4       | 94.3         | 94.3            | .                      | .                     | .                            | 12              | 12                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Freeborn co=24 PT=94 Property=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          | 100.1      | 88.0         | 57.4            | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=24 county\_nme=Freeborn

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.9       | 91.5         | 92.7            | 16.4                   | .                     | 1.01                         | 436             | 409                    |
| 06 | Commercial                      | 91.9       | 82.9         | 58.0            | .                      | .                     | .                            | 17              | 0                      |
| 91 | Residential/SRR                 | 95.9       | 91.5         | 92.7            | 16.4                   | .                     | 1.01                         | 436             | 409                    |
| 93 | Ag/RVL bare > 34.5 acres        | 97.0       | 97.7         | 94.1            | 11.1                   | .                     | 1.03                         | 33              | 0                      |
| 94 | Commercial/Industrial           | 86.4       | 82.4         | 57.8            | .                      | .                     | .                            | 19              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 97.6       | 100.1        | 94.7            | 10.7                   | .                     | 1.03                         | 37              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Goodhue co=25 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Florence      | 0008          | 99.4       | 96.4         | 100.2           | .                      | .                     | .                            | 20              | 16                     |
| Leon          | 0013          | 97.7       | 96.0         | 95.8            | .                      | .                     | .                            | 7               | 7                      |
| Stanton       | 0017          | 95.0       | 95.5         | 94.4            | .                      | .                     | .                            | 10              | 9                      |
| Wacouta       | 0019          | 89.9       | 91.2         | 92.4            | .                      | .                     | .                            | 7               | 4                      |
| Cannon Falls  | 0200          | 94.2       | 95.2         | 95.2            | 8.7                    | .                     | 0.99                         | 68              | 68                     |
| Goodhue       | 0500          | 95.7       | 92.2         | 96.7            | .                      | .                     | .                            | 29              | 29                     |
| Kenyon        | 0600          | 89.2       | 85.3         | 86.0            | 11.2                   | .                     | 1.02                         | 40              | 40                     |
| Red Wing      | 0800          | 100.8      | 99.3         | 100.1           | 8.9                    | .                     | 0.99                         | 238             | 238                    |
| Wanamingo     | 1200          | 92.7       | 90.2         | 91.8            | .                      | .                     | .                            | 28              | 28                     |
| Zumbrota      | 1400          | 94.1       | 92.8         | 93.9            | 8.8                    | .                     | 1.00                         | 67              | 67                     |
| Lake City     | 7700          | 99.3       | 99.2         | 99.0            | .                      | .                     | .                            | 19              | 12                     |
| Pine Island   | 9500          | 96.5       | 94.9         | 95.6            | 8.2                    | .                     | 1.01                         | 47              | 47                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Goodhue co=25 PT=06 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Red Wing      | 0800          | 93.6       | 95.3         | 88.1            | .                      | .                     | .                            | 7               | 0                      |
| Zumbrota      | 1400          | 80.8       | 80.0         | 73.7            | .                      | .                     | .                            | 6               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Goodhue co=25 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Florence      | 0008          | 98.6       | 96.3         | 99.1            | .                      | .                     | .                            | 21              | 16                     |
| Leon          | 0013          | 97.7       | 96.0         | 95.8            | .                      | .                     | .                            | 7               | 7                      |
| Stanton       | 0017          | 96.8       | 98.8         | 95.3            | .                      | .                     | .                            | 11              | 9                      |
| Wacouta       | 0019          | 89.9       | 91.2         | 92.4            | .                      | .                     | .                            | 7               | 4                      |
| Cannon Falls  | 0200          | 94.2       | 95.2         | 95.2            | 8.7                    | .                     | 0.99                         | 68              | 68                     |
| Goodhue       | 0500          | 95.7       | 92.2         | 96.7            | .                      | .                     | .                            | 29              | 29                     |
| Kenyon        | 0600          | 89.2       | 85.3         | 86.0            | 11.2                   | .                     | 1.02                         | 40              | 40                     |
| Red Wing      | 0800          | 100.8      | 99.4         | 100.1           | 8.9                    | .                     | 0.99                         | 239             | 238                    |
| Wanamingo     | 1200          | 92.7       | 90.2         | 91.8            | .                      | .                     | .                            | 28              | 28                     |
| Zumbrota      | 1400          | 94.1       | 92.8         | 93.9            | 8.8                    | .                     | 1.00                         | 67              | 67                     |
| Lake City     | 7700          | 100.4      | 99.5         | 100.1           | .                      | .                     | .                            | 21              | 12                     |
| Pine Island   | 9500          | 96.5       | 94.9         | 95.6            | 8.2                    | .                     | 1.01                         | 47              | 47                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Goodhue co=25 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Zumbrota TWP  | 0023          | 103.5      | 103.0        | 103.6           | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Goodhue co=25 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Red Wing      | 0800          | 93.6       | 95.3         | 88.1            | .                      | .                     | .                            | 7               | 0                      |
| Zumbrota      | 1400          | 80.8       | 80.0         | 73.7            | .                      | .                     | .                            | 6               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Goodhue co=25 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Zumbrota TWP  | 0023          | 103.5      | 103.0        | 103.6           | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=25 county\_nme=Goodhue

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 96.8       | 95.4         | 96.3            | 9.3                    | .                     | 1.00                         | 629             | 614                    |
| 06 | Commercial                      | 88.7       | 94.6         | 80.9            | 18.5                   | .                     | 1.10                         | 32              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 314.2      | 102.7        | 147.2           | .                      | .                     | .                            | 13              | 0                      |
| 91 | Residential/SRR                 | 96.9       | 95.5         | 96.3            | 9.4                    | .                     | 1.00                         | 634             | 614                    |
| 92 | RVL bare > 34.5                 | 95.8       | 94.3         | 99.4            | .                      | .                     | .                            | 8               | 8                      |
| 93 | Ag/RVL bare > 34.5 acres        | 100.7      | 100.3        | 99.7            | .                      | .                     | .                            | 28              | 28                     |
| 94 | Commercial/Industrial           | 88.7       | 94.6         | 80.9            | 18.5                   | .                     | 1.10                         | 32              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 101.7      | 101.5        | 101.0           | 9.3                    | .                     | 0.99                         | 38              | 38                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Grant co=26 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Elbow Lake    | 0300          | 92.7       | 91.9         | 90.6            | .                      | .                     | .                            | 22              | 21                     |
| Hoffman       | 0600          | 86.9       | 88.4         | 86.0            | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Grant co=26 PT=03 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Pelican Lake  | 0012          | 89.8       | 86.8         | 86.5            | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Grant co=26 PT=91 Property=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          | 88.0       | 85.9         | 85.0            | .                      | .                     | .                            | 11              | 0                      |
| Elbow Lake    | 0300          | 92.7       | 91.9         | 90.6            | .                      | .                     | .                            | 22              | 21                     |
| Hoffman       | 0600          | 86.9       | 88.4         | 86.0            | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=26 county\_nme=Grant

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 89.9       | 88.4         | 86.3            | 17.8                   | .                     | 1.04                         | 59              | 48                     |
| 03 | Non-Commercial SRR              | 89.8       | 86.8         | 86.5            | .                      | .                     | .                            | 8               | 0                      |
| 91 | Residential/SRR                 | 89.9       | 88.4         | 86.4            | 17.1                   | .                     | 1.04                         | 67              | 48                     |
| 93 | Ag/RVL bare > 34.5 acres        | 107.0      | 105.3        | 101.6           | .                      | .                     | .                            | 10              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 105.3      | 104.0        | 100.2           | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=01 Property=Residential (less than 4 units)

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Brooklyn Center  | 0100          | 96.3       | 94.3         | 94.7            | 8.0                    | .                     | 1.01                         | 375             | 375                    |
| Champlin         | 0200          | 95.0       | 95.0         | 95.3            | 5.3                    | .                     | 1.00                         | 331             | 331                    |
| Crystal          | 0300          | 93.6       | 93.1         | 93.3            | 6.8                    | .                     | 1.00                         | 371             | 371                    |
| Deephaven        | 0500          | 101.0      | 96.5         | 95.9            | 7.7                    | .                     | 1.00                         | 47              | 47                     |
| Edina            | 0700          | 95.4       | 95.5         | 96.1            | 8.1                    | .                     | 0.99                         | 843             | 843                    |
| Excelsior        | 0900          | 93.4       | 95.6         | 90.3            | .                      | .                     | .                            | 25              | 25                     |
| Golden Valley    | 1100          | 95.9       | 95.3         | 96.1            | 6.8                    | .                     | 1.00                         | 286             | 286                    |
| Hopkins          | 1400          | 93.9       | 94.2         | 95.0            | 8.2                    | .                     | 0.98                         | 207             | 207                    |
| Long Lake        | 1600          | 100.9      | 98.9         | 99.7            | .                      | .                     | .                            | 22              | 22                     |
| Loretto          | 1700          | 89.7       | 90.7         | 89.3            | .                      | .                     | .                            | 15              | 15                     |
| Maple Plain      | 1800          | 93.3       | 92.0         | 92.0            | .                      | .                     | .                            | 15              | 15                     |
| Minnetonka Beach | 1900          | 105.2      | 94.4         | 110.2           | .                      | .                     | .                            | 12              | 12                     |
| Mound            | 2100          | 94.5       | 95.0         | 92.2            | 8.3                    | .                     | 1.01                         | 192             | 192                    |
| Osseo            | 2300          | 98.7       | 98.0         | 98.5            | .                      | .                     | .                            | 20              | 20                     |
| Richfield        | 2500          | 94.2       | 93.8         | 94.0            | 7.0                    | .                     | 1.00                         | 451             | 451                    |
| Robbinsdale      | 2600          | 91.2       | 91.1         | 91.2            | 7.1                    | .                     | 1.00                         | 219             | 219                    |
| Rogers           | 2800          | 94.9       | 95.1         | 94.9            | 5.5                    | .                     | 1.00                         | 171             | 171                    |
| St. Bonifacius   | 2900          | 93.1       | 92.9         | 92.3            | 5.6                    | .                     | 1.00                         | 43              | 43                     |
| St. Louis Park   | 3000          | 95.8       | 94.6         | 95.0            | 7.8                    | .                     | 1.00                         | 853             | 853                    |
| Spring Park      | 3200          | 97.4       | 98.7         | 95.2            | .                      | .                     | .                            | 14              | 14                     |
| Tonka Bay        | 3300          | 95.0       | 93.3         | 93.0            | .                      | .                     | .                            | 18              | 18                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Wayzata       | 3400          | 94.6       | 95.5         | 90.1            | 9.0                    | .                     | 1.04                         | 74              | 74                     |
| Woodland      | 3700          | 97.7       | 95.9         | 100.0           | .                      | .                     | .                            | 7               | 7                      |
| Bloomington   | 4100          | 94.7       | 94.1         | 94.6            | 7.1                    | .                     | 1.00                         | 1,111           | 1,111                  |
| New Hope      | 4200          | 94.4       | 93.6         | 94.4            | 5.7                    | .                     | 0.99                         | 201             | 202                    |
| Maple Grove   | 4400          | 94.6       | 94.5         | 94.7            | 5.3                    | .                     | 1.00                         | 1,247           | 1,247                  |
| Medina        | 4500          | 98.5       | 99.2         | 99.8            | 5.9                    | .                     | 0.98                         | 95              | 95                     |
| Orono         | 4600          | 95.5       | 95.5         | 94.7            | 8.6                    | .                     | 1.01                         | 139             | 139                    |
| Plymouth      | 4700          | 95.5       | 95.3         | 95.7            | 5.9                    | .                     | 1.00                         | 1,210           | 1,210                  |
| Brooklyn Park | 4900          | 94.4       | 93.8         | 94.5            | 8.0                    | .                     | 0.99                         | 1,212           | 1,212                  |
| Greenwood     | 5000          | 89.8       | 89.5         | 87.5            | .                      | .                     | .                            | 11              | 11                     |
| Minnetonka    | 5200          | 96.3       | 95.8         | 95.9            | 7.6                    | .                     | 1.00                         | 848             | 848                    |
| Shorewood     | 5300          | 95.5       | 95.0         | 95.1            | 7.6                    | .                     | 1.00                         | 134             | 134                    |
| Independence  | 5400          | 95.3       | 96.8         | 93.5            | 7.9                    | .                     | 1.01                         | 34              | 34                     |
| Greenfield    | 5500          | 93.1       | 91.5         | 93.5            | 8.4                    | .                     | 1.00                         | 38              | 38                     |
| Corcoran      | 5600          | 95.2       | 95.3         | 95.3            | 4.8                    | .                     | 0.99                         | 46              | 46                     |
| Minnetrista   | 5800          | 96.5       | 97.0         | 96.3            | 6.3                    | .                     | 1.00                         | 127             | 127                    |
| Eden Prairie  | 6000          | 95.7       | 95.3         | 96.1            | 5.9                    | .                     | 0.99                         | 1,190           | 1,190                  |
| Dayton        | 6600          | 94.0       | 93.7         | 93.1            | 7.1                    | .                     | 1.01                         | 48              | 48                     |
| Minneapolis   | 8800          | 96.4       | 96.1         | 96.8            | 10.1                   | .                     | 0.99                         | 5,093           | 5,097                  |
| St. Anthony   | 9100          | 95.7       | 95.3         | 95.2            | 6.9                    | .                     | 1.01                         | 75              | 75                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=02 Property=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. Louis Park | 3000          | 94.6       | 94.3         | 94.4            | .                      | .                     | .                            | 6               | 6                      |
| Minneapolis    | 8800          | 95.3       | 95.7         | 100.2           | 11.6                   | .                     | 1.02                         | 116             | 116                    |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=03 Property=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          | 91.4       | 91.4         | 91.8            | .                      | .                     | .                            | 11              | 11                     |
| Rogers        | 2800          | 92.0       | 91.4         | 92.0            | .                      | .                     | .                            | 10              | 10                     |
| Wayzata       | 3400          | 87.7       | 96.4         | 88.9            | .                      | .                     | .                            | 13              | 13                     |
| Bloomington   | 4100          | 94.8       | 91.3         | 93.5            | .                      | .                     | .                            | 13              | 13                     |
| Maple Grove   | 4400          | 95.3       | 94.0         | 96.6            | .                      | .                     | .                            | 22              | 22                     |
| Orono         | 4600          | 101.1      | 101.8        | 97.8            | .                      | .                     | .                            | 11              | 11                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=06 Property=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          | 94.4       | 96.8         | 95.7            | .                      | .                     | .                            | 10              | 10                     |
| Richfield      | 2500          | 95.8       | 95.2         | 94.4            | .                      | .                     | .                            | 8               | 8                      |
| St. Louis Park | 3000          | 92.9       | 93.9         | 90.7            | .                      | .                     | .                            | 14              | 14                     |
| Bloomington    | 4100          | 102.2      | 99.8         | 94.2            | .                      | .                     | .                            | 6               | 6                      |
| Maple Grove    | 4400          | 89.6       | 92.1         | 77.7            | .                      | .                     | .                            | 14              | 14                     |
| Plymouth       | 4700          | 98.1       | 101.6        | 97.9            | .                      | .                     | .                            | 9               | 9                      |
| Minnnetonka    | 5200          | 93.8       | 97.7         | 90.7            | .                      | .                     | .                            | 9               | 9                      |
| Eden Prairie   | 6000          | 93.2       | 90.8         | 91.6            | .                      | .                     | .                            | 14              | 14                     |
| Minneapolis    | 8800          | 94.0       | 94.2         | 91.9            | 14.2                   | .                     | 1.02                         | 82              | 82                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=07 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bloomington   | 4100          | 89.8       | 96.4         | 80.5            | .                      | .                     | .                            | 9               | 9                      |
| Plymouth      | 4700          | 92.6       | 92.7         | 86.5            | .                      | .                     | .                            | 6               | 6                      |
| Brooklyn Park | 4900          | 98.8       | 103.2        | 97.0            | .                      | .                     | .                            | 9               | 9                      |
| Minneapolis   | 8800          | 94.1       | 94.7         | 87.4            | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=91 Property=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          | 96.3       | 94.3         | 94.7            | 8.0                    | .                     | 1.01                         | 375             | 375                    |
| Champlin         | 0200          | 94.9       | 94.9         | 95.2            | 5.3                    | .                     | 1.00                         | 342             | 342                    |
| Crystal          | 0300          | 93.7       | 93.1         | 93.3            | 6.8                    | .                     | 1.00                         | 372             | 372                    |
| Deephaven        | 0500          | 101.0      | 96.6         | 96.2            | 7.7                    | .                     | 1.00                         | 48              | 48                     |
| Edina            | 0700          | 95.4       | 95.5         | 96.1            | 8.1                    | .                     | 0.99                         | 846             | 846                    |
| Excelsior        | 0900          | 97.5       | 95.8         | 92.2            | .                      | .                     | .                            | 28              | 28                     |
| Golden Valley    | 1100          | 96.0       | 95.4         | 96.1            | 6.7                    | .                     | 1.00                         | 291             | 291                    |
| Hopkins          | 1400          | 93.9       | 94.2         | 95.0            | 8.2                    | .                     | 0.98                         | 207             | 207                    |
| Long Lake        | 1600          | 100.9      | 98.9         | 99.7            | .                      | .                     | .                            | 22              | 22                     |
| Loretto          | 1700          | 89.7       | 90.7         | 89.3            | .                      | .                     | .                            | 15              | 15                     |
| Maple Plain      | 1800          | 93.3       | 92.0         | 92.0            | .                      | .                     | .                            | 15              | 15                     |
| Minnetonka Beach | 1900          | 105.2      | 94.4         | 110.2           | .                      | .                     | .                            | 12              | 12                     |
| Mound            | 2100          | 94.4       | 94.7         | 92.0            | 8.3                    | .                     | 1.02                         | 195             | 195                    |
| Osseo            | 2300          | 98.7       | 98.0         | 98.5            | .                      | .                     | .                            | 20              | 20                     |
| Richfield        | 2500          | 94.2       | 93.8         | 94.0            | 7.0                    | .                     | 1.00                         | 452             | 452                    |
| Robbinsdale      | 2600          | 91.5       | 91.2         | 91.5            | 7.2                    | .                     | 1.00                         | 223             | 223                    |
| Rogers           | 2800          | 94.7       | 95.0         | 94.8            | 5.5                    | .                     | 1.00                         | 181             | 181                    |
| St. Bonifacius   | 2900          | 93.1       | 92.9         | 92.3            | 5.6                    | .                     | 1.00                         | 43              | 43                     |
| St. Louis Park   | 3000          | 95.8       | 94.6         | 95.0            | 7.8                    | .                     | 1.00                         | 853             | 853                    |
| Spring Park      | 3200          | 97.4       | 98.7         | 95.2            | .                      | .                     | .                            | 14              | 14                     |
| Tonka Bay        | 3300          | 95.0       | 93.3         | 93.0            | .                      | .                     | .                            | 18              | 18                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Wayzata       | 3400          | 93.6       | 95.8         | 89.8            | 9.3                    | .                     | 1.03                         | 87              | 87                     |
| Woodland      | 3700          | 97.7       | 95.9         | 100.0           | .                      | .                     | .                            | 7               | 7                      |
| Bloomington   | 4100          | 94.7       | 94.1         | 94.6            | 7.1                    | .                     | 1.00                         | 1,124           | 1,124                  |
| New Hope      | 4200          | 94.3       | 93.5         | 94.4            | 5.7                    | .                     | 0.99                         | 206             | 207                    |
| Maple Grove   | 4400          | 94.6       | 94.5         | 94.8            | 5.3                    | .                     | 1.00                         | 1,269           | 1,269                  |
| Medina        | 4500          | 98.5       | 99.3         | 99.9            | 5.9                    | .                     | 0.98                         | 98              | 98                     |
| Orono         | 4600          | 95.9       | 96.3         | 95.0            | 8.5                    | .                     | 1.01                         | 150             | 150                    |
| Plymouth      | 4700          | 95.5       | 95.3         | 95.7            | 5.9                    | .                     | 1.00                         | 1,210           | 1,210                  |
| Brooklyn Park | 4900          | 94.4       | 93.8         | 94.4            | 8.0                    | .                     | 0.99                         | 1,214           | 1,214                  |
| Greenwood     | 5000          | 89.8       | 89.5         | 87.5            | .                      | .                     | .                            | 11              | 11                     |
| Minnetonka    | 5200          | 96.4       | 95.8         | 95.9            | 7.6                    | .                     | 1.00                         | 849             | 849                    |
| Shorewood     | 5300          | 95.5       | 95.0         | 95.1            | 7.6                    | .                     | 1.00                         | 134             | 134                    |
| Independence  | 5400          | 95.6       | 96.8         | 94.2            | 7.9                    | .                     | 1.01                         | 36              | 36                     |
| Greenfield    | 5500          | 93.1       | 91.3         | 93.5            | 8.1                    | .                     | 1.00                         | 39              | 39                     |
| Corcoran      | 5600          | 95.2       | 95.3         | 95.3            | 4.8                    | .                     | 0.99                         | 46              | 46                     |
| Minnetrista   | 5800          | 96.5       | 97.0         | 96.4            | 6.4                    | .                     | 1.00                         | 129             | 129                    |
| Eden Prairie  | 6000          | 95.7       | 95.3         | 96.1            | 5.9                    | .                     | 0.99                         | 1,190           | 1,190                  |
| Dayton        | 6600          | 94.0       | 93.7         | 93.1            | 7.1                    | .                     | 1.01                         | 48              | 48                     |
| Minneapolis   | 8800          | 96.4       | 96.1         | 96.8            | 10.1                   | .                     | 0.99                         | 5,093           | 5,097                  |
| St. Anthony   | 9100          | 95.7       | 95.3         | 95.1            | 6.9                    | .                     | 1.01                         | 76              | 76                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=94 Property=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          | 76.2       | 75.5         | 71.0            | .                      | .                     | .                            | 6               | 6                      |
| Edina           | 0700          | 96.4       | 99.2         | 96.6            | .                      | .                     | .                            | 13              | 13                     |
| Golden Valley   | 1100          | 96.1       | 97.1         | 97.6            | .                      | .                     | .                            | 7               | 7                      |
| Richfield       | 2500          | 95.7       | 95.0         | 94.5            | .                      | .                     | .                            | 9               | 9                      |
| St. Louis Park  | 3000          | 93.0       | 94.2         | 92.8            | .                      | .                     | .                            | 15              | 15                     |
| New Hope        | 4200          | 87.5       | 87.3         | 85.2            | .                      | .                     | .                            | 7               | 7                      |
| Maple Grove     | 4400          | 89.9       | 93.2         | 80.8            | .                      | .                     | .                            | 19              | 19                     |
| Brooklyn Park   | 4900          | 94.6       | 100.0        | 96.7            | .                      | .                     | .                            | 14              | 14                     |
| Minnetonka      | 5200          | 93.8       | 96.6         | 91.9            | .                      | .                     | .                            | 12              | 12                     |
| Eden Prairie    | 6000          | 94.2       | 91.0         | 97.9            | .                      | .                     | .                            | 18              | 18                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hennepin co=27 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Corcoran      | 5600          | 111.8      | 106.7        | 106.1           | .                      | .                     | .                            | 7               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=27 county\_nme=Hennepin

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.5       | 95.0         | 95.6            | 7.9                    | .                     | 0.99                         | 17,480          | 17,485                 |
| 02 | Apartments                      | 95.1       | 95.7         | 92.5            | 10.6                   | .                     | 1.05                         | 156             | 156                    |
| 03 | Non-Commercial SRR              | 95.4       | 96.0         | 94.5            | 7.7                    | .                     | 0.97                         | 118             | 118                    |
| 06 | Commercial                      | 93.4       | 94.6         | 91.9            | 11.8                   | .                     | 1.01                         | 215             | 215                    |
| 07 | Industrial                      | 92.9       | 94.7         | 91.2            | 9.7                    | .                     | 1.01                         | 64              | 64                     |
| 90 | Ag/RVL bare < 34.5 acres        | 97.2       | 89.2         | 94.4            | .                      | .                     | .                            | 8               | 0                      |
| 91 | Residential/SRR                 | 95.5       | 95.0         | 95.6            | 7.9                    | .                     | 0.99                         | 17,598          | 17,603                 |
| 93 | Ag/RVL bare > 34.5 acres        | 131.1      | 126.0        | 117.7           | .                      | .                     | .                            | 6               | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 123.6      | 110.9        | 115.9           | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**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

| Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales |
|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|
| Residential (less than 4 units) | 95.1       | 94.7         | 95.2            | 7.0                    | .                     | 0.99                         | 12,387          |
| Apartments                      | 94.7       | 95.8         | 88.4            | 7.2                    | .                     | 1.07                         | 40              |
| Non-Commercial SRR              | 95.4       | 96.0         | 94.5            | 7.7                    | .                     | 0.97                         | 118             |
| Commercial                      | 93.0       | 94.6         | 91.8            | 10.1                   | .                     | 1.00                         | 133             |
| Industrial                      | 92.7       | 94.6         | 91.4            | 9.5                    | .                     | 1.01                         | 57              |
| Ag/RVL bare < 34.5 acres        | 97.2       | 89.2         | 94.4            | .                      | .                     | .                            | 8               |
| Residential/SRR                 | 95.1       | 94.7         | 95.2            | 7.0                    | .                     | 0.99                         | 12,505          |
| Ag/RVL bare > 34.5 acres        | 131.1      | 126.0        | 117.7           | .                      | .                     | .                            | 6               |
| Ag/RVL improved > 34.5 acres    | 123.6      | 110.9        | 115.9           | .                      | .                     | .                            | 10              |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Houston co=28 PT=01 Property=Residential (less than 4 units)

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| La Crescent TWP | 0008          | 90.8       | 91.8         | 89.3            | .                      | .                     | .                            | 14              | 14                     |
| Mound Prairie   | 0011          | 99.9       | 99.0         | 98.3            | .                      | .                     | .                            | 9               | 9                      |
| Brownsville     | 0100          | 98.5       | 102.7        | 89.3            | .                      | .                     | .                            | 12              | 8                      |
| Caledonia       | 0200          | 105.6      | 98.3         | 100.1           | 16.3                   | .                     | 1.05                         | 35              | 35                     |
| Hokah           | 0500          | 97.4       | 97.1         | 94.6            | .                      | .                     | .                            | 14              | 14                     |
| Houston         | 0600          | 87.7       | 77.2         | 79.3            | .                      | .                     | .                            | 18              | 18                     |
| Spring Grove    | 1000          | 95.1       | 90.8         | 89.0            | .                      | .                     | .                            | 25              | 24                     |
| La Crescent     | 9000          | 89.7       | 89.6         | 89.7            | 12.4                   | .                     | 1.00                         | 92              | 89                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Houston co=28 PT=91 Property=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 |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| La Crescent TWP | 0008          | 90.8       | 91.8         | 89.3            | .                      | .                     | .                            | 14              | 14                     |
| Mound Prairie   | 0011          | 99.9       | 99.0         | 98.3            | .                      | .                     | .                            | 9               | 9                      |
| Brownsville     | 0100          | 98.5       | 102.7        | 89.3            | .                      | .                     | .                            | 12              | 8                      |
| Caledonia       | 0200          | 105.6      | 98.3         | 100.1           | 16.3                   | .                     | 1.05                         | 35              | 35                     |
| Hokah           | 0500          | 97.4       | 97.1         | 94.6            | .                      | .                     | .                            | 14              | 14                     |
| Houston         | 0600          | 87.7       | 77.2         | 79.3            | .                      | .                     | .                            | 18              | 18                     |
| Spring Grove    | 1000          | 95.1       | 90.8         | 89.0            | .                      | .                     | .                            | 25              | 24                     |
| La Crescent     | 9000          | 89.6       | 89.6         | 89.6            | 12.4                   | .                     | 1.00                         | 93              | 89                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=28 county\_nme=Houston

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 93.2       | 91.0         | 89.3            | 14.9                   | .                     | 1.03                         | 254             | 245                    |
| 06 | Commercial                      | 83.7       | 76.0         | 73.2            | .                      | .                     | .                            | 11              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 95.4       | 98.0         | 89.7            | .                      | .                     | .                            | 10              | 0                      |
| 91 | Residential/SRR                 | 93.2       | 91.0         | 89.4            | 14.9                   | .                     | 1.03                         | 257             | 247                    |
| 92 | RVL bare > 34.5                 | 91.0       | 96.0         | 91.7            | .                      | .                     | .                            | 15              | 15                     |
| 93 | Ag/RVL bare > 34.5 acres        | 94.1       | 96.0         | 93.0            | .                      | .                     | .                            | 24              | 24                     |
| 94 | Commercial/Industrial           | 83.7       | 76.0         | 73.2            | .                      | .                     | .                            | 11              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 97.3       | 97.2         | 97.3            | 16.6                   | .                     | 1.00                         | 33              | 33                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hubbard co=29 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arago          | 0002          | 98.5       | 97.8         | 94.9            | .                      | .                     | .                            | 8               | 4                      |
| Farden         | 0007          | 90.4       | 96.3         | 86.5            | .                      | .                     | .                            | 9               | 7                      |
| Guthrie        | 0009          | 100.1      | 102.4        | 101.7           | .                      | .                     | .                            | 6               | 5                      |
| Helga          | 0011          | 92.6       | 91.8         | 95.0            | .                      | .                     | .                            | 16              | 16                     |
| Henrietta      | 0013          | 92.7       | 90.3         | 91.5            | .                      | .                     | .                            | 14              | 11                     |
| Hubbard        | 0014          | 87.4       | 89.7         | 88.1            | .                      | .                     | .                            | 9               | 3                      |
| Lake Emma      | 0016          | 113.4      | 115.7        | 117.9           | .                      | .                     | .                            | 6               | 1                      |
| Lake George    | 0017          | 95.6       | 98.4         | 93.9            | .                      | .                     | .                            | 6               | 3                      |
| Lakeport       | 0019          | 89.9       | 89.7         | 92.1            | .                      | .                     | .                            | 10              | 7                      |
| Mantrap        | 0020          | 91.7       | 96.4         | 90.4            | .                      | .                     | .                            | 7               | 2                      |
| Nevis TWP      | 0021          | 93.1       | 93.3         | 96.1            | .                      | .                     | .                            | 19              | 7                      |
| Straight River | 0024          | 93.2       | 87.5         | 91.4            | .                      | .                     | .                            | 8               | 6                      |
| Todd           | 0026          | 96.3       | 93.2         | 95.5            | .                      | .                     | .                            | 26              | 17                     |
| Nevis          | 1200          | 84.7       | 82.9         | 84.7            | .                      | .                     | .                            | 6               | 6                      |
| Park Rapids    | 1300          | 106.9      | 92.5         | 93.7            | 14.6                   | .                     | 1.04                         | 68              | 63                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hubbard co=29 PT=03 Property=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          | 83.4       | 80.6         | 86.6            | .                      | .                     | .                            | 10              | 2                      |
| Crow Wing Lake | 0006          | 93.5       | 92.6         | 90.9            | .                      | .                     | .                            | 7               | 2                      |
| Hubbard        | 0014          | 96.9       | 101.0        | 100.2           | .                      | .                     | .                            | 10              | 1                      |
| Lake Emma      | 0016          | 105.1      | 103.2        | 108.5           | .                      | .                     | .                            | 24              | 2                      |
| Lakeport       | 0019          | 92.9       | 96.2         | 90.6            | .                      | .                     | .                            | 6               | 0                      |
| Mantrap        | 0020          | 91.7       | 92.4         | 91.9            | .                      | .                     | .                            | 8               | 0                      |
| Nevis TWP      | 0021          | 91.1       | 87.3         | 92.9            | .                      | .                     | .                            | 22              | 1                      |
| Park Rapids    | 1300          | 101.7      | 92.9         | 105.2           | .                      | .                     | .                            | 11              | 1                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hubbard co=29 PT=91 Property=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 |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arago          | 0002          | 90.1       | 93.4         | 90.5            | .                      | .                     | .                            | 18              | 6                      |
| Crow Wing Lake | 0006          | 91.4       | 91.1         | 88.1            | .                      | .                     | .                            | 11              | 2                      |
| Farden         | 0007          | 85.9       | 75.2         | 81.6            | .                      | .                     | .                            | 11              | 7                      |
| Guthrie        | 0009          | 100.1      | 102.4        | 101.7           | .                      | .                     | .                            | 6               | 5                      |
| Hart Lake      | 0010          | 92.4       | 88.9         | 86.9            | .                      | .                     | .                            | 6               | 2                      |
| Helga          | 0011          | 93.2       | 92.6         | 94.5            | .                      | .                     | .                            | 19              | 17                     |
| Henrietta      | 0013          | 95.2       | 91.8         | 98.4            | .                      | .                     | .                            | 19              | 13                     |
| Hubbard        | 0014          | 92.4       | 90.2         | 93.5            | .                      | .                     | .                            | 19              | 4                      |
| Lake Alice     | 0015          | 84.1       | 77.5         | 85.0            | .                      | .                     | .                            | 7               | 2                      |
| Lake Emma      | 0016          | 106.7      | 110.0        | 110.3           | .                      | .                     | .                            | 30              | 3                      |
| Lake George    | 0017          | 93.8       | 98.0         | 91.8            | .                      | .                     | .                            | 7               | 3                      |
| Lakeport       | 0019          | 91.0       | 89.8         | 91.6            | .                      | .                     | .                            | 16              | 7                      |
| Mantrap        | 0020          | 91.7       | 96.4         | 91.1            | .                      | .                     | .                            | 15              | 2                      |
| Nevis TWP      | 0021          | 92.0       | 92.1         | 94.5            | 16.5                   | .                     | 0.97                         | 41              | 8                      |
| Straight River | 0024          | 92.9       | 87.5         | 91.6            | .                      | .                     | .                            | 10              | 6                      |
| Todd           | 0026          | 96.3       | 93.8         | 95.2            | .                      | .                     | .                            | 29              | 17                     |
| Akeley         | 0100          | 92.0       | 88.6         | 86.3            | .                      | .                     | .                            | 7               | 4                      |
| Nevis          | 1200          | 87.0       | 84.4         | 86.8            | .                      | .                     | .                            | 7               | 6                      |
| Park Rapids    | 1300          | 106.1      | 92.9         | 96.1            | 14.4                   | .                     | 1.03                         | 79              | 64                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Hubbard co=29 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Farden        | 0007          | 89.9       | 89.0         | 85.0            | .                      | .                     | .                            | 6               | 6                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
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county\_nme=Hubbard co=29 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Farden        | 0007          | 93.2       | 101.4        | 95.0            | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms**  
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**2018 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=29 county\_nme=Hubbard

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 98.2       | 92.6         | 93.9            | 12.8                   | .                     | 1.01                         | 251             | 180                    |
| 03 | Non-Commercial SRR              | 94.7       | 92.6         | 96.5            | 16.6                   | .                     | 0.98                         | 137             | 16                     |
| 06 | Commercial                      | 91.5       | 87.3         | 97.7            | .                      | .                     | .                            | 8               | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 96.8       | 92.6         | 93.5            | .                      | .                     | .                            | 15              | 0                      |
| 91 | Residential/SRR                 | 96.9       | 92.6         | 95.0            | 14.2                   | .                     | 1.00                         | 388             | 196                    |
| 92 | RVL bare > 34.5                 | 97.7       | 99.8         | 95.0            | 15.5                   | .                     | 1.01                         | 46              | 46                     |
| 93 | Ag/RVL bare > 34.5 acres        | 97.3       | 99.2         | 93.5            | 15.7                   | .                     | 1.02                         | 47              | 47                     |
| 94 | Commercial/Industrial           | 93.8       | 97.9         | 98.8            | .                      | .                     | .                            | 10              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 100.1      | 101.5        | 100.2           | 15.6                   | .                     | 0.98                         | 54              | 54                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Isanti co=30 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Athens        | 0001          | 99.4       | 101.0        | 94.8            | .                      | .                     | .                            | 28              | 29                     |
| Bradford      | 0002          | 91.9       | 91.9         | 92.8            | 11.2                   | .                     | 0.99                         | 42              | 42                     |
| Cambridge TWP | 0003          | 106.4      | 100.6        | 102.8           | .                      | .                     | .                            | 28              | 28                     |
| Dalbo         | 0004          | 86.2       | 84.0         | 85.6            | .                      | .                     | .                            | 6               | 6                      |
| Isanti TWP    | 0005          | 94.1       | 92.3         | 94.4            | 8.5                    | .                     | 1.00                         | 33              | 33                     |
| North Branch  | 0007          | 99.3       | 97.1         | 98.5            | .                      | .                     | .                            | 11              | 11                     |
| Oxford        | 0008          | 89.5       | 92.2         | 90.2            | .                      | .                     | .                            | 7               | 7                      |
| Spencer Brook | 0009          | 101.0      | 96.5         | 96.8            | .                      | .                     | .                            | 18              | 18                     |
| Spring Vale   | 0010          | 98.6       | 100.8        | 99.9            | .                      | .                     | .                            | 20              | 20                     |
| Stanchfield   | 0011          | 90.5       | 89.1         | 89.0            | .                      | .                     | .                            | 6               | 6                      |
| Stanford      | 0012          | 89.0       | 87.7         | 91.2            | .                      | .                     | .                            | 23              | 23                     |
| Wyanett       | 0013          | 93.9       | 89.0         | 92.5            | .                      | .                     | .                            | 17              | 17                     |
| Cambridge     | 0200          | 92.2       | 91.9         | 92.9            | 8.7                    | .                     | 0.99                         | 159             | 159                    |
| Isanti        | 0500          | 90.5       | 90.9         | 90.9            | 6.1                    | .                     | 1.00                         | 165             | 165                    |
| Braham        | 6000          | 95.6       | 94.0         | 95.2            | .                      | .                     | .                            | 24              | 24                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Isanti co=30 PT=03 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bradford      | 0002          | 96.1       | 93.9         | 92.5            | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Isanti co=30 PT=06 Property=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          | 94.3       | 93.6         | 92.7            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Isanti co=30 PT=91 Property=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          | 99.4       | 101.0        | 94.8            | .                      | .                     | .                            | 28              | 29                     |
| Bradford      | 0002          | 92.5       | 92.6         | 92.7            | 13.2                   | .                     | 0.98                         | 49              | 49                     |
| Cambridge TWP | 0003          | 106.1      | 99.6         | 102.6           | .                      | .                     | .                            | 29              | 29                     |
| Dalbo         | 0004          | 86.2       | 84.0         | 85.6            | .                      | .                     | .                            | 6               | 6                      |
| Isanti TWP    | 0005          | 93.8       | 92.3         | 94.2            | 8.5                    | .                     | 1.00                         | 34              | 34                     |
| North Branch  | 0007          | 99.3       | 97.1         | 98.5            | .                      | .                     | .                            | 11              | 11                     |
| Oxford        | 0008          | 89.5       | 92.2         | 90.2            | .                      | .                     | .                            | 7               | 7                      |
| Spencer Brook | 0009          | 96.7       | 96.2         | 95.6            | .                      | .                     | .                            | 19              | 19                     |
| Spring Vale   | 0010          | 98.6       | 100.8        | 99.9            | .                      | .                     | .                            | 20              | 20                     |
| Stanchfield   | 0011          | 90.5       | 89.1         | 89.0            | .                      | .                     | .                            | 6               | 6                      |
| Stanford      | 0012          | 89.0       | 87.7         | 91.2            | .                      | .                     | .                            | 23              | 23                     |
| Wyanett       | 0013          | 93.2       | 89.0         | 92.0            | .                      | .                     | .                            | 19              | 19                     |
| Cambridge     | 0200          | 92.2       | 91.9         | 92.9            | 8.7                    | .                     | 0.99                         | 159             | 159                    |
| Isanti        | 0500          | 90.5       | 90.9         | 90.9            | 6.1                    | .                     | 1.00                         | 165             | 165                    |
| Braham        | 6000          | 95.6       | 94.0         | 95.2            | .                      | .                     | .                            | 24              | 24                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Isanti co=30 PT=94 Property=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          | 90.6       | 90.1         | 80.5            | .                      | .                     | .                            | 7               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=30 county\_nme=Isanti

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 93.4       | 92.4         | 93.5            | 8.7                    | .                     | 0.99                         | 592             | 593                    |
| 03 | Non-Commercial SRR              | 87.2       | 91.1         | 88.6            | .                      | .                     | .                            | 12              | 12                     |
| 06 | Commercial                      | 91.5       | 97.0         | 92.5            | .                      | .                     | .                            | 11              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 69.4       | 77.4         | 63.6            | .                      | .                     | .                            | 13              | 0                      |
| 91 | Residential/SRR                 | 93.2       | 92.4         | 93.4            | 9.0                    | .                     | 0.99                         | 604             | 605                    |
| 92 | RVL bare > 34.5                 | 90.5       | 89.9         | 90.9            | .                      | .                     | .                            | 11              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 90.5       | 89.9         | 90.9            | .                      | .                     | .                            | 11              | 0                      |
| 94 | Commercial/Industrial           | 89.6       | 93.6         | 82.7            | .                      | .                     | .                            | 12              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 94.7       | 99.7         | 97.5            | .                      | .                     | .                            | 16              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=itasca co=31 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arbo          | 0002          | 99.6       | 99.6         | 95.1            | .                      | .                     | .                            | 9               | 9                      |
| Blackberry    | 0008          | 135.5      | 129.7        | 117.1           | .                      | .                     | .                            | 9               | 9                      |
| Greenway      | 0017          | 118.7      | 111.1        | 107.6           | .                      | .                     | .                            | 11              | 11                     |
| Harris        | 0018          | 95.5       | 93.0         | 93.5            | 14.8                   | .                     | 1.01                         | 54              | 54                     |
| Lone Pine     | 0024          | 98.7       | 92.4         | 95.8            | .                      | .                     | .                            | 13              | 13                     |
| Nashwauk TWP  | 0029          | 101.2      | 99.5         | 99.4            | .                      | .                     | .                            | 10              | 10                     |
| Trout Lake    | 0038          | 94.3       | 88.3         | 90.6            | .                      | .                     | .                            | 10              | 10                     |
| Unorg. 54-26  | 0064          | 102.3      | 97.9         | 101.2           | .                      | .                     | .                            | 19              | 19                     |
| Unorg. 56-26  | 0068          | 101.8      | 90.2         | 90.8            | .                      | .                     | .                            | 13              | 13                     |
| Unorg. 57-26  | 0070          | 93.4       | 92.9         | 95.8            | .                      | .                     | .                            | 12              | 12                     |
| Bovey         | 0600          | 86.2       | 87.0         | 85.6            | .                      | .                     | .                            | 14              | 14                     |
| Cohasset      | 0900          | 95.4       | 94.6         | 95.2            | 11.2                   | .                     | 1.00                         | 33              | 33                     |
| Coleraine     | 1000          | 95.8       | 92.2         | 96.2            | 10.7                   | .                     | 1.00                         | 31              | 31                     |
| Deer River    | 1300          | 92.3       | 89.5         | 93.5            | .                      | .                     | .                            | 10              | 10                     |
| Grand Rapids  | 1600          | 99.1       | 95.2         | 96.1            | 13.4                   | .                     | 1.01                         | 162             | 162                    |
| Keewatin      | 2000          | 102.5      | 75.5         | 85.6            | .                      | .                     | .                            | 7               | 7                      |
| La prairie    | 2100          | 93.6       | 92.1         | 92.0            | .                      | .                     | .                            | 9               | 9                      |
| Marble        | 2300          | 100.3      | 80.3         | 89.8            | .                      | .                     | .                            | 6               | 6                      |
| Nashwauk      | 2600          | 99.5       | 94.8         | 95.6            | .                      | .                     | .                            | 19              | 19                     |
| Taconite      | 3500          | 95.5       | 91.1         | 90.5            | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Itasca co=31 PT=03 Property=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          | 96.5       | 95.7         | 93.9            | .                      | .                     | .                            | 10              | 10                     |
| Harris        | 0018          | 94.6       | 96.0         | 92.9            | .                      | .                     | .                            | 6               | 6                      |
| Marcell       | 0025          | 102.8      | 92.2         | 99.6            | .                      | .                     | .                            | 9               | 9                      |
| Unorg. 56-26  | 0068          | 96.3       | 103.7        | 98.4            | .                      | .                     | .                            | 6               | 6                      |
| Unorg. 57-26  | 0070          | 108.4      | 115.5        | 107.1           | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Itasca co=31 PT=91 Property=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          | 92.7       | 91.4         | 89.3            | .                      | .                     | .                            | 14              | 14                     |
| Balsam         | 0004          | 91.6       | 90.0         | 89.4            | .                      | .                     | .                            | 15              | 15                     |
| Bigfork TWP    | 0007          | 96.9       | 92.9         | 92.5            | .                      | .                     | .                            | 7               | 7                      |
| Blackberry     | 0008          | 135.5      | 129.7        | 117.1           | .                      | .                     | .                            | 9               | 9                      |
| Deer River TWP | 0011          | 98.8       | 99.6         | 101.4           | .                      | .                     | .                            | 6               | 6                      |
| Feeley         | 0012          | 87.5       | 79.2         | 85.0            | .                      | .                     | .                            | 6               | 6                      |
| Goodland       | 0014          | 98.2       | 87.2         | 86.0            | .                      | .                     | .                            | 8               | 8                      |
| Greenway       | 0017          | 117.3      | 111.1        | 106.7           | .                      | .                     | .                            | 13              | 13                     |
| Harris         | 0018          | 95.4       | 94.6         | 93.4            | 13.4                   | .                     | 1.01                         | 60              | 60                     |
| Lake Jessie    | 0021          | 97.1       | 101.5        | 91.3            | .                      | .                     | .                            | 9               | 9                      |
| Lone Pine      | 0024          | 99.3       | 97.9         | 96.5            | .                      | .                     | .                            | 15              | 15                     |
| Marcell        | 0025          | 97.6       | 90.6         | 93.2            | .                      | .                     | .                            | 13              | 13                     |
| Nashwauk TWP   | 0029          | 109.0      | 107.3        | 108.3           | .                      | .                     | .                            | 11              | 11                     |
| Trout Lake     | 0038          | 95.5       | 90.2         | 94.4            | .                      | .                     | .                            | 11              | 11                     |
| Unorg. 54-26   | 0064          | 101.2      | 97.7         | 100.1           | .                      | .                     | .                            | 22              | 22                     |
| Unorg. 56-26   | 0068          | 100.1      | 95.0         | 92.7            | .                      | .                     | .                            | 19              | 19                     |
| Unorg. 57-26   | 0070          | 98.4       | 94.6         | 99.0            | .                      | .                     | .                            | 18              | 18                     |
| Bovey          | 0600          | 86.2       | 87.0         | 85.6            | .                      | .                     | .                            | 14              | 14                     |
| Cohasset       | 0900          | 97.4       | 95.4         | 96.1            | 11.2                   | .                     | 1.00                         | 35              | 35                     |
| Coleraine      | 1000          | 95.8       | 92.2         | 96.2            | 10.7                   | .                     | 1.00                         | 31              | 31                     |
| Deer River     | 1300          | 92.3       | 89.5         | 93.5            | .                      | .                     | .                            | 10              | 10                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Itasca co=31 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Grand Rapids  | 1600          | 99.1       | 95.2         | 96.1            | 13.4                   | .                     | 1.01                         | 162             | 162                    |
| Keewatin      | 2000          | 102.5      | 75.5         | 85.6            | .                      | .                     | .                            | 7               | 7                      |
| La prairie    | 2100          | 93.6       | 92.1         | 92.0            | .                      | .                     | .                            | 9               | 9                      |
| Marble        | 2300          | 100.3      | 80.3         | 89.8            | .                      | .                     | .                            | 6               | 6                      |
| Nashwauk      | 2600          | 99.5       | 94.8         | 95.6            | .                      | .                     | .                            | 19              | 19                     |
| Taconite      | 3500          | 100.8      | 96.8         | 95.0            | .                      | .                     | .                            | 11              | 11                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=31 county\_nme=Itasca

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 97.8       | 93.8         | 94.8            | 14.5                   | .                     | 1.01                         | 562             | 561                    |
| 03 | Non-Commercial SRR              | 102.8      | 101.7        | 100.6           | 15.7                   | .                     | 1.01                         | 114             | 114                    |
| 06 | Commercial                      | 84.0       | 86.6         | 84.0            | .                      | .                     | .                            | 7               | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 148.6      | 123.5        | 135.0           | 27.7                   | .                     | 1.03                         | 51              | 0                      |
| 91 | Residential/SRR                 | 98.6       | 95.1         | 95.7            | 14.8                   | .                     | 1.01                         | 676             | 675                    |
| 92 | RVL bare > 34.5                 | 111.6      | 94.5         | 106.1           | .                      | .                     | .                            | 27              | 1                      |
| 93 | Ag/RVL bare > 34.5 acres        | 112.1      | 95.0         | 107.0           | .                      | .                     | .                            | 28              | 1                      |
| 94 | Commercial/Industrial           | 85.7       | 86.6         | 83.8            | .                      | .                     | .                            | 9               | 2                      |
| 95 | Ag/RVL improved > 34.5 acres    | 107.3      | 94.3         | 97.6            | 15.1                   | .                     | 1.04                         | 40              | 1                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Jackson co=32 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Heron Lake    | 0200          | 90.6       | 89.5         | 87.1            | .                      | .                     | .                            | 6               | 6                      |
| Jackson       | 0300          | 101.2      | 99.3         | 99.7            | 11.9                   | .                     | 1.00                         | 38              | 38                     |
| Lakefield     | 0400          | 100.3      | 98.1         | 96.5            | .                      | .                     | .                            | 21              | 21                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Jackson co=32 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Heron Lake    | 0200          | 90.6       | 89.5         | 87.1            | .                      | .                     | .                            | 6               | 6                      |
| Jackson       | 0300          | 101.2      | 99.3         | 99.7            | 11.9                   | .                     | 1.00                         | 38              | 38                     |
| Lakefield     | 0400          | 100.3      | 98.1         | 96.5            | .                      | .                     | .                            | 21              | 21                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=32 county\_nme=Jackson

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 97.3       | 95.7         | 94.1            | 13.5                   | .                     | 1.01                         | 89              | 89                     |
| 91 | Residential/SRR                 | 97.3       | 95.7         | 94.1            | 13.5                   | .                     | 1.01                         | 89              | 89                     |
| 93 | Ag/RVL bare > 34.5 acres        | 98.0       | 95.0         | 94.0            | .                      | .                     | .                            | 20              | 20                     |
| 95 | Ag/RVL improved > 34.5 acres    | 98.0       | 95.0         | 94.0            | .                      | .                     | .                            | 20              | 20                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Kanabec co=33 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arthur        | 0002          | 92.5       | 90.9         | 90.4            | .                      | .                     | .                            | 26              | 15                     |
| Brunswick     | 0003          | 90.9       | 92.1         | 89.1            | .                      | .                     | .                            | 15              | 14                     |
| Comfort       | 0004          | 95.0       | 88.6         | 91.0            | .                      | .                     | .                            | 8               | 8                      |
| Kanabec       | 0009          | 95.0       | 94.6         | 96.8            | .                      | .                     | .                            | 7               | 7                      |
| Knife Lake    | 0010          | 91.7       | 89.6         | 91.3            | .                      | .                     | .                            | 16              | 13                     |
| Peace         | 0012          | 93.8       | 92.4         | 87.1            | .                      | .                     | .                            | 13              | 9                      |
| Whited        | 0015          | 97.1       | 103.7        | 99.1            | .                      | .                     | .                            | 8               | 8                      |
| Mora          | 0200          | 98.6       | 96.5         | 94.9            | 10.1                   | .                     | 1.01                         | 54              | 53                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Kanabec co=33 PT=91 Property=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          | 92.2       | 90.9         | 90.4            | .                      | .                     | .                            | 28              | 16                     |
| Brunswick     | 0003          | 91.2       | 94.4         | 89.5            | .                      | .                     | .                            | 16              | 14                     |
| Comfort       | 0004          | 96.6       | 92.0         | 92.3            | .                      | .                     | .                            | 10              | 8                      |
| Ford          | 0005          | 98.7       | 95.3         | 94.6            | .                      | .                     | .                            | 6               | 2                      |
| Hillman       | 0008          | 100.9      | 101.1        | 95.7            | .                      | .                     | .                            | 7               | 7                      |
| Kanabec       | 0009          | 95.7       | 94.6         | 96.6            | .                      | .                     | .                            | 9               | 9                      |
| Knife Lake    | 0010          | 89.2       | 88.4         | 88.1            | .                      | .                     | .                            | 20              | 13                     |
| Peace         | 0012          | 97.2       | 92.9         | 91.6            | .                      | .                     | .                            | 17              | 11                     |
| Whited        | 0015          | 96.7       | 103.7        | 99.1            | .                      | .                     | .                            | 10              | 8                      |
| Mora          | 0200          | 98.6       | 96.5         | 94.9            | 10.1                   | .                     | 1.01                         | 54              | 53                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Kanabec co=33 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hillman       | 0008          | 72.4       | 78.8         | 49.8            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Kanabec co=33 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hillman       | 0008          | 72.4       | 78.8         | 49.8            | .                      | .                     | .                            | 6               | 0                      |
| Kanabec       | 0009          | 100.2      | 98.0         | 99.8            | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=33 county\_nme=Kanabec

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.1       | 92.9         | 92.0            | 12.4                   | .                     | 1.01                         | 180             | 157                    |
| 03 | Non-Commercial SRR              | 93.6       | 88.1         | 89.4            | .                      | .                     | .                            | 28              | 9                      |
| 90 | Ag/RVL bare < 34.5 acres        | 100.9      | 100.7        | 99.0            | .                      | .                     | .                            | 13              | 0                      |
| 91 | Residential/SRR                 | 94.0       | 92.2         | 91.7            | 12.7                   | .                     | 1.01                         | 208             | 166                    |
| 92 | RVL bare > 34.5                 | 86.4       | 95.3         | 73.7            | .                      | .                     | .                            | 23              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 87.3       | 93.9         | 72.9            | 21.3                   | .                     | 1.20                         | 29              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 91.1       | 95.3         | 83.8            | 20.1                   | .                     | 1.09                         | 41              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Kandiyohi co=34 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Colfax         | 0003          | 93.4       | 93.1         | 93.0            | .                      | .                     | .                            | 6               | 2                      |
| Dovre          | 0004          | 98.8       | 97.5         | 99.8            | 7.9                    | .                     | 0.99                         | 32              | 18                     |
| Green Lake     | 0009          | 95.1       | 93.3         | 96.4            | .                      | .                     | .                            | 10              | 5                      |
| Lake Andrew    | 0014          | 99.2       | 95.0         | 95.3            | .                      | .                     | .                            | 7               | 2                      |
| New London TWP | 0018          | 94.7       | 91.1         | 94.5            | 8.8                    | .                     | 1.00                         | 39              | 23                     |
| Atwater        | 0100          | 101.0      | 100.7        | 100.7           | .                      | .                     | .                            | 13              | 13                     |
| Kandiyohi      | 0400          | 92.2       | 93.2         | 91.5            | .                      | .                     | .                            | 7               | 7                      |
| New London     | 0600          | 92.1       | 92.9         | 92.1            | .                      | .                     | .                            | 20              | 18                     |
| Prinsburg      | 0800          | 94.5       | 93.4         | 89.7            | .                      | .                     | .                            | 7               | 7                      |
| Raymond        | 0900          | 96.5       | 96.5         | 93.9            | .                      | .                     | .                            | 11              | 11                     |
| Spicer         | 1200          | 97.3       | 96.3         | 96.3            | .                      | .                     | .                            | 17              | 16                     |
| Willmar        | 1500          | 93.9       | 93.1         | 93.9            | 7.7                    | .                     | 1.00                         | 242             | 234                    |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Kandiyohi co=34 PT=03 Property=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 |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Green Lake     | 0009          | 98.9       | 100.1        | 97.7            | .                      | .                     | .                            | 6               | 0                      |
| Harrison       | 0010          | 96.7       | 94.8         | 96.3            | .                      | .                     | .                            | 6               | 0                      |
| Irving         | 0012          | 102.3      | 100.0        | 100.7           | .                      | .                     | .                            | 8               | 3                      |
| Lake Andrew    | 0014          | 96.6       | 95.0         | 95.9            | .                      | .                     | .                            | 10              | 2                      |
| New London TWP | 0018          | 97.3       | 86.4         | 104.9           | .                      | .                     | .                            | 7               | 2                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
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county\_nme=Kandiyohi co=34 PT=06 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Willmar       | 1500          | 100.7      | 96.8         | 93.2            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Kandiyohi co=34 PT=91 Property=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 |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Colfax         | 0003          | 93.0       | 93.1         | 92.7            | .                      | .                     | .                            | 7               | 2                      |
| Dovre          | 0004          | 98.0       | 97.0         | 98.6            | 7.5                    | .                     | 0.99                         | 37              | 18                     |
| Fahlun         | 0007          | 99.5       | 101.5        | 98.3            | .                      | .                     | .                            | 7               | 1                      |
| Green Lake     | 0009          | 96.5       | 93.9         | 97.0            | .                      | .                     | .                            | 16              | 5                      |
| Harrison       | 0010          | 98.8       | 101.2        | 99.7            | .                      | .                     | .                            | 8               | 0                      |
| Irving         | 0012          | 100.9      | 98.9         | 99.8            | .                      | .                     | .                            | 13              | 6                      |
| Lake Andrew    | 0014          | 97.7       | 95.0         | 95.6            | .                      | .                     | .                            | 17              | 4                      |
| New London TWP | 0018          | 95.1       | 90.9         | 96.5            | 9.7                    | .                     | 0.98                         | 46              | 25                     |
| Atwater        | 0100          | 101.0      | 100.7        | 100.7           | .                      | .                     | .                            | 13              | 13                     |
| Kandiyohi      | 0400          | 92.2       | 93.2         | 91.5            | .                      | .                     | .                            | 7               | 7                      |
| New London     | 0600          | 92.1       | 92.9         | 92.1            | .                      | .                     | .                            | 20              | 18                     |
| Prinsburg      | 0800          | 94.5       | 93.4         | 89.7            | .                      | .                     | .                            | 7               | 7                      |
| Raymond        | 0900          | 96.5       | 96.5         | 93.9            | .                      | .                     | .                            | 11              | 11                     |
| Spicer         | 1200          | 97.7       | 95.6         | 97.5            | .                      | .                     | .                            | 20              | 16                     |
| Willmar        | 1500          | 93.9       | 93.1         | 93.9            | 7.7                    | .                     | 1.00                         | 242             | 234                    |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Kandiyohi co=34 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Willmar       | 1500          | 99.1       | 96.8         | 91.9            | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=34 county\_nme=Kandiyohi

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.8       | 93.6         | 95.0            | 7.8                    | .                     | 1.00                         | 457             | 394                    |
| 02 | Apartments                      | 92.6       | 91.7         | 71.7            | .                      | .                     | .                            | 7               | 0                      |
| 03 | Non-Commercial SRR              | 98.4       | 96.1         | 98.6            | 9.5                    | .                     | 1.00                         | 51              | 7                      |
| 06 | Commercial                      | 97.0       | 92.7         | 92.7            | .                      | .                     | .                            | 9               | 0                      |
| 91 | Residential/SRR                 | 95.1       | 93.8         | 95.5            | 8.0                    | .                     | 0.99                         | 508             | 401                    |
| 93 | Ag/RVL bare > 34.5 acres        | 97.6       | 96.9         | 98.7            | .                      | .                     | .                            | 24              | 0                      |
| 94 | Commercial/Industrial           | 96.5       | 92.7         | 91.7            | .                      | .                     | .                            | 11              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 97.8       | 96.9         | 98.6            | .                      | .                     | .                            | 28              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Kittson co=35 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hallock       | 0300          | 116.2      | 101.3        | 94.7            | .                      | .                     | .                            | 14              | 14                     |
| Karlstad      | 0600          | 102.2      | 108.3        | 114.9           | .                      | .                     | .                            | 7               | 7                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Kittson co=35 PT=91 Property=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          | 116.2      | 101.3        | 94.7            | .                      | .                     | .                            | 14              | 14                     |
| Karlstad      | 0600          | 102.2      | 108.3        | 114.9           | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=35 county\_nme=Kittson

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 102.6      | 94.8         | 94.3            | 32.0                   | .                     | 1.09                         | 36              | 36                     |
| 91 | Residential/SRR                 | 102.6      | 94.8         | 94.3            | 32.0                   | .                     | 1.09                         | 36              | 36                     |
| 92 | RVL bare > 34.5                 | 112.8      | 105.0        | 96.8            | .                      | .                     | .                            | 6               | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 96.5       | 92.3         | 83.0            | .                      | .                     | .                            | 19              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 96.0       | 92.3         | 84.0            | .                      | .                     | .                            | 25              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Koochiching co=36 PT=01 Property=Residential (less than 4 units)

| City-Twp Name       | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Unorg. #0096        | 0096          | 95.7       | 93.5         | 95.4            | .                      | .                     | .                            | 28              | 0                      |
| Unorg. #0098        | 0098          | 112.2      | 108.0        | 106.0           | .                      | .                     | .                            | 7               | 0                      |
| International Falls | 1100          | 94.9       | 91.0         | 91.0            | 15.0                   | .                     | 1.03                         | 77              | 0                      |
| Littlefork          | 1300          | 96.6       | 93.8         | 89.9            | .                      | .                     | .                            | 8               | 0                      |
| Ranier              | 2000          | 92.9       | 92.3         | 85.1            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Koochiching co=36 PT=03 Property=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          | 103.5      | 96.3         | 100.8           | .                      | .                     | .                            | 15              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Koochiching co=36 PT=91 Property=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          | 98.4       | 95.1         | 97.7            | 16.1                   | .                     | 1.00                         | 43              | 0                      |
| Unorg. #0097        | 0097          | 100.9      | 95.2         | 101.7           | .                      | .                     | .                            | 7               | 0                      |
| Unorg. #0098        | 0098          | 103.7      | 99.5         | 102.3           | .                      | .                     | .                            | 12              | 0                      |
| International Falls | 1100          | 94.9       | 91.0         | 91.0            | 15.0                   | .                     | 1.03                         | 77              | 0                      |
| Littlefork          | 1300          | 96.6       | 93.8         | 89.9            | .                      | .                     | .                            | 8               | 0                      |
| Ranier              | 2000          | 92.9       | 92.3         | 85.1            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Koochiching co=36 PT=92 Property=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. #0098  | 0098          | 120.5      | 97.5         | 102.1           | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Koochiching co=36 PT=93 Property=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. #0097  | 0097          | 114.1      | 97.0         | 112.6           | .                      | .                     | .                            | 7               | 0                      |
| Unorg. #0098  | 0098          | 112.3      | 97.5         | 95.6            | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Koochiching co=36 PT=95 Property=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. #0097  | 0097          | 108.6      | 94.7         | 99.6            | .                      | .                     | .                            | 9               | 0                      |
| Unorg. #0098  | 0098          | 109.2      | 95.5         | 93.2            | .                      | .                     | .                            | 15              | 0                      |

**All sales adjusted for time and terms  
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\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=36 county\_nme=Koochiching

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 96.3       | 94.1         | 93.3            | 15.0                   | .                     | 1.02                         | 133             | 0                      |
| 03 | Non-Commercial SRR              | 99.8       | 96.0         | 99.9            | .                      | .                     | .                            | 22              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 96.9       | 98.8         | 87.2            | .                      | .                     | .                            | 10              | 0                      |
| 91 | Residential/SRR                 | 96.8       | 94.4         | 94.6            | 15.0                   | .                     | 1.01                         | 155             | 0                      |
| 92 | RVL bare > 34.5                 | 102.4      | 88.5         | 95.3            | .                      | .                     | .                            | 19              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 103.0      | 93.3         | 94.5            | .                      | .                     | .                            | 27              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 101.0      | 93.4         | 92.6            | .                      | .                     | .                            | 32              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lac Qui Parle co=37 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Dawson        | 0300          | 91.0       | 92.1         | 87.0            | .                      | .                     | .                            | 19              | 0                      |
| Madison       | 0500          | 103.2      | 99.8         | 97.8            | .                      | .                     | .                            | 25              | 0                      |

All sales adjusted for time and terms  
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\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lac Qui Parle co=37 PT=91 Property=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          | 91.0       | 92.1         | 87.0            | .                      | .                     | .                            | 19              | 0                      |
| Madison       | 0500          | 103.2      | 99.8         | 97.8            | .                      | .                     | .                            | 25              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lac Qui Parle co=37 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Yellow Bank   | 0022          | 96.2       | 98.0         | 95.1            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lac Qui Parle co=37 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Yellow Bank   | 0022          | 96.2       | 98.0         | 95.1            | .                      | .                     | .                            | 6               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=37 county\_nme=Lac Qui Parle

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 97.9       | 97.5         | 93.1            | 11.4                   | .                     | 1.02                         | 66              | 0                      |
| 91 | Residential/SRR                 | 97.9       | 97.5         | 93.1            | 11.4                   | .                     | 1.02                         | 66              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 101.0      | 100.3        | 99.0            | .                      | .                     | .                            | 19              | 0                      |
| 94 | Commercial/Industrial           | 96.0       | 93.4         | 103.8           | .                      | .                     | .                            | 6               | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 101.7      | 100.5        | 99.2            | .                      | .                     | .                            | 20              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake co=38 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Beaver Bay TWP | 0001          | 104.3      | 100.9        | 108.8           | .                      | .                     | .                            | 11              | 9                      |
| Fall Lake      | 0003          | 98.3       | 106.1        | 98.2            | .                      | .                     | .                            | 8               | 1                      |
| Silver Creek   | 0004          | 88.1       | 87.0         | 87.8            | .                      | .                     | .                            | 20              | 17                     |
| Unorg. #2      | 0098          | 99.0       | 98.2         | 96.3            | .                      | .                     | .                            | 30              | 22                     |
| Two Harbors    | 0900          | 91.2       | 92.0         | 90.4            | 11.1                   | .                     | 1.00                         | 51              | 51                     |
| Silver Bay     | 1000          | 91.8       | 85.4         | 84.0            | 18.3                   | .                     | 1.05                         | 48              | 48                     |

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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake co=38 PT=03 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Fall Lake     | 0003          | 90.8       | 90.1         | 93.1            | .                      | .                     | .                            | 15              | 5                      |
| Silver Creek  | 0004          | 81.4       | 81.1         | 80.7            | .                      | .                     | .                            | 11              | 2                      |
| Unorg. #2     | 0098          | 89.1       | 90.6         | 91.9            | .                      | .                     | .                            | 8               | 6                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake co=38 PT=90 Property=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          | 108.5      | 96.4         | 101.7           | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake co=38 PT=91 Property=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          | 106.3      | 101.0        | 111.0           | .                      | .                     | .                            | 15              | 11                     |
| Fall Lake      | 0003          | 93.4       | 91.7         | 95.1            | .                      | .                     | .                            | 23              | 6                      |
| Silver Creek   | 0004          | 85.7       | 86.3         | 85.0            | 15.2                   | .                     | 1.01                         | 31              | 19                     |
| Stony River    | 0005          | 97.7       | 89.7         | 93.7            | .                      | .                     | .                            | 8               | 2                      |
| Unorg. #2      | 0098          | 96.9       | 97.3         | 95.8            | 12.7                   | .                     | 1.00                         | 38              | 28                     |
| Unorg. #1      | 0099          | 96.4       | 95.3         | 88.7            | .                      | .                     | .                            | 6               | 4                      |
| Two Harbors    | 0900          | 91.9       | 92.4         | 91.5            | 11.7                   | .                     | 1.00                         | 52              | 51                     |
| Silver Bay     | 1000          | 91.8       | 85.4         | 84.0            | 18.3                   | .                     | 1.05                         | 48              | 48                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=38 county\_nme=Lake

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.3       | 92.6         | 93.4            | 14.7                   | .                     | 0.99                         | 176             | 155                    |
| 03 | Non-Commercial SRR              | 90.7       | 90.2         | 90.9            | 16.2                   | .                     | 0.99                         | 50              | 18                     |
| 90 | Ag/RVL bare < 34.5 acres        | 96.5       | 94.3         | 91.9            | .                      | .                     | .                            | 26              | 0                      |
| 91 | Residential/SRR                 | 93.5       | 91.9         | 92.8            | 15.1                   | .                     | 0.99                         | 226             | 173                    |
| 92 | RVL bare > 34.5                 | 115.4      | 104.4        | 112.4           | .                      | .                     | .                            | 8               | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 115.4      | 104.4        | 112.4           | .                      | .                     | .                            | 8               | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 115.4      | 104.4        | 112.4           | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake of the Woods co=39 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Baudette      | 0100          | 110.1      | 92.0         | 100.5           | .                      | .                     | .                            | 17              | 16                     |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake of the Woods co=39 PT=03 Property=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          | 95.4       | 97.3         | 91.7            | .                      | .                     | .                            | 6               | 1                      |
| Wheeler       | 0020          | 91.9       | 89.1         | 96.7            | .                      | .                     | .                            | 6               | 4                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lake of the Woods co=39 PT=91 Property=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          | 94.4       | 91.3         | 91.1            | .                      | .                     | .                            | 7               | 2                      |
| Baudette TWP  | 0002          | 91.2       | 77.9         | 80.8            | .                      | .                     | .                            | 7               | 2                      |
| Wheeler       | 0020          | 93.1       | 92.0         | 95.8            | .                      | .                     | .                            | 11              | 9                      |
| Baudette      | 0100          | 109.0      | 91.4         | 99.8            | .                      | .                     | .                            | 18              | 16                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=39 county\_nme=Lake of the Woods

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 99.5       | 88.9         | 92.6            | 9.0                    | .                     | 1.01                         | 39              | 35                     |
| 03 | Non-Commercial SRR              | 88.7       | 90.3         | 86.5            | .                      | .                     | .                            | 29              | 11                     |
| 91 | Residential/SRR                 | 94.9       | 89.6         | 89.6            | 12.7                   | .                     | 1.01                         | 68              | 46                     |
| 92 | RVL bare > 34.5                 | 87.6       | 84.9         | 80.8            | .                      | .                     | .                            | 14              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 85.9       | 83.2         | 72.6            | .                      | .                     | .                            | 17              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 85.9       | 84.5         | 73.8            | .                      | .                     | .                            | 18              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Le Sueur co=40 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cleveland TWP | 0001          | 96.0       | 92.4         | 95.8            | .                      | .                     | .                            | 7               | 7                      |
| Elysian TWP   | 0004          | 88.8       | 88.5         | 87.9            | .                      | .                     | .                            | 14              | 14                     |
| Kasota TWP    | 0005          | 98.4       | 95.3         | 97.4            | .                      | .                     | .                            | 12              | 12                     |
| Lanesburgh    | 0007          | 88.8       | 90.4         | 88.5            | .                      | .                     | .                            | 19              | 19                     |
| Washington    | 0013          | 86.7       | 85.3         | 85.6            | .                      | .                     | .                            | 21              | 21                     |
| Cleveland     | 0100          | 99.5       | 98.2         | 99.7            | .                      | .                     | .                            | 14              | 14                     |
| Kasota        | 0400          | 99.4       | 95.4         | 99.0            | .                      | .                     | .                            | 8               | 8                      |
| Le Center     | 0600          | 97.1       | 90.4         | 92.9            | .                      | .                     | .                            | 28              | 28                     |
| Le Sueur      | 0700          | 88.9       | 87.7         | 87.9            | 6.1                    | .                     | 1.01                         | 62              | 62                     |
| Montgomery    | 0800          | 93.9       | 92.7         | 92.8            | 7.5                    | .                     | 1.01                         | 62              | 62                     |
| Waterville    | 1100          | 92.1       | 89.7         | 91.2            | .                      | .                     | .                            | 29              | 29                     |
| Elysian       | 6800          | 96.8       | 94.9         | 93.8            | .                      | .                     | .                            | 12              | 12                     |
| New Prague    | 8000          | 93.7       | 93.8         | 93.3            | 6.8                    | .                     | 1.00                         | 57              | 57                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Le Sueur co=40 PT=03 Property=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          | 99.3       | 99.6         | 99.3            | .                      | .                     | .                            | 10              | 10                     |
| Washington     | 0013          | 100.5      | 100.2        | 91.3            | .                      | .                     | .                            | 9               | 9                      |
| Waterville TWP | 0014          | 99.3       | 99.1         | 99.8            | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Le Sueur co=40 PT=91 Property=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          | 93.2       | 91.6         | 93.1            | .                      | .                     | .                            | 8               | 8                      |
| Elysian TWP    | 0004          | 93.2       | 91.5         | 91.3            | .                      | .                     | .                            | 24              | 24                     |
| Kasota TWP     | 0005          | 94.3       | 93.4         | 93.6            | .                      | .                     | .                            | 15              | 15                     |
| Lanesburgh     | 0007          | 88.8       | 90.4         | 88.5            | .                      | .                     | .                            | 19              | 19                     |
| Washington     | 0013          | 90.8       | 87.0         | 86.8            | .                      | .                     | .                            | 30              | 30                     |
| Waterville TWP | 0014          | 96.5       | 98.7         | 94.7            | .                      | .                     | .                            | 11              | 11                     |
| Cleveland      | 0100          | 99.5       | 98.2         | 99.7            | .                      | .                     | .                            | 14              | 14                     |
| Kasota         | 0400          | 99.4       | 95.4         | 99.0            | .                      | .                     | .                            | 8               | 8                      |
| Le Center      | 0600          | 97.1       | 90.4         | 92.9            | .                      | .                     | .                            | 28              | 28                     |
| Le Sueur       | 0700          | 88.9       | 87.7         | 87.9            | 6.1                    | .                     | 1.01                         | 62              | 62                     |
| Montgomery     | 0800          | 93.9       | 92.7         | 92.8            | 7.5                    | .                     | 1.01                         | 62              | 62                     |
| Waterville     | 1100          | 93.7       | 90.1         | 93.1            | 12.2                   | .                     | 1.00                         | 31              | 31                     |
| Elysian        | 6800          | 100.3      | 95.1         | 97.1            | .                      | .                     | .                            | 15              | 15                     |
| New Prague     | 8000          | 93.7       | 93.8         | 93.3            | 6.8                    | .                     | 1.00                         | 57              | 57                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=40 county\_nme=Le Sueur

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 92.9       | 91.3         | 91.1            | 8.8                    | .                     | 1.01                         | 367             | 367                    |
| 03 | Non-Commercial SRR              | 99.1       | 98.9         | 95.1            | 13.0                   | .                     | 1.04                         | 36              | 36                     |
| 06 | Commercial                      | 85.6       | 81.5         | 97.8            | .                      | .                     | .                            | 12              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 102.4      | 90.3         | 74.2            | .                      | .                     | .                            | 11              | 0                      |
| 91 | Residential/SRR                 | 93.5       | 91.8         | 91.5            | 9.4                    | .                     | 1.01                         | 403             | 403                    |
| 93 | Ag/RVL bare > 34.5 acres        | 104.4      | 98.0         | 99.0            | .                      | .                     | .                            | 17              | 17                     |
| 94 | Commercial/Industrial           | 85.6       | 81.5         | 97.8            | .                      | .                     | .                            | 12              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 102.0      | 95.6         | 96.5            | .                      | .                     | .                            | 21              | 21                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lincoln co=41 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hendricks     | 0200          | 87.8       | 85.7         | 86.7            | .                      | .                     | .                            | 14              | 0                      |
| Ivanhoe       | 0300          | 87.6       | 84.9         | 87.1            | .                      | .                     | .                            | 11              | 0                      |
| Lake Benton   | 0400          | 100.6      | 105.9        | 101.2           | .                      | .                     | .                            | 15              | 0                      |
| Tyler         | 0500          | 98.9       | 93.7         | 95.3            | .                      | .                     | .                            | 18              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lincoln co=41 PT=91 Property=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 Benton TWP | 0008          | 84.7       | 90.4         | 83.2            | .                      | .                     | .                            | 7               | 0                      |
| Hendricks       | 0200          | 89.3       | 89.1         | 88.5            | .                      | .                     | .                            | 17              | 0                      |
| Ivanhoe         | 0300          | 87.6       | 84.9         | 87.1            | .                      | .                     | .                            | 11              | 0                      |
| Lake Benton     | 0400          | 100.6      | 105.9        | 101.2           | .                      | .                     | .                            | 15              | 0                      |
| Tyler           | 0500          | 98.9       | 93.7         | 95.3            | .                      | .                     | .                            | 18              | 0                      |

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Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=41 county\_nme=Lincoln

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 93.3       | 91.0         | 92.1            | 16.2                   | .                     | 1.02                         | 72              | 0                      |
| 03 | Non-Commercial SRR              | 92.1       | 91.5         | 88.0            | .                      | .                     | .                            | 12              | 0                      |
| 06 | Commercial                      | 86.8       | 79.6         | 79.4            | .                      | .                     | .                            | 8               | 0                      |
| 91 | Residential/SRR                 | 93.1       | 91.0         | 91.0            | 15.5                   | .                     | 1.03                         | 84              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 91.4       | 85.1         | 88.1            | .                      | .                     | .                            | 19              | 0                      |
| 94 | Commercial/Industrial           | 86.8       | 79.6         | 79.4            | .                      | .                     | .                            | 8               | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 96.1       | 85.5         | 89.0            | .                      | .                     | .                            | 20              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lyon co=42 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Balaton       | 0200          | 80.2       | 82.7         | 80.1            | .                      | .                     | .                            | 10              | 10                     |
| Cottonwood    | 0400          | 88.5       | 84.2         | 88.3            | .                      | .                     | .                            | 20              | 20                     |
| Lynd          | 0900          | 83.4       | 81.6         | 86.0            | .                      | .                     | .                            | 7               | 7                      |
| Marshall      | 1000          | 94.5       | 92.5         | 93.7            | 9.6                    | .                     | 1.01                         | 154             | 154                    |
| Minneota      | 1100          | 97.8       | 91.7         | 94.3            | .                      | .                     | .                            | 22              | 22                     |
| Tracy         | 1400          | 90.6       | 91.9         | 87.3            | .                      | .                     | .                            | 26              | 26                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lyon co=42 PT=06 Property=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          | 92.9       | 98.4         | 83.3            | .                      | .                     | .                            | 6               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lyon co=42 PT=91 Property=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          | 80.2       | 82.7         | 80.1            | .                      | .                     | .                            | 10              | 10                     |
| Cottonwood    | 0400          | 88.5       | 84.2         | 88.3            | .                      | .                     | .                            | 20              | 20                     |
| Lynd          | 0900          | 83.4       | 81.6         | 86.0            | .                      | .                     | .                            | 7               | 7                      |
| Marshall      | 1000          | 94.5       | 92.5         | 93.7            | 9.6                    | .                     | 1.01                         | 154             | 154                    |
| Minneota      | 1100          | 97.8       | 91.7         | 94.3            | .                      | .                     | .                            | 22              | 22                     |
| Tracy         | 1400          | 90.6       | 91.9         | 87.3            | .                      | .                     | .                            | 26              | 26                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Lyon co=42 PT=94 Property=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          | 92.9       | 98.4         | 83.3            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=42 county\_nme=Lyon

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 91.6       | 91.1         | 90.8            | 11.0                   | .                     | 1.00                         | 279             | 279                    |
| 06 | Commercial                      | 91.6       | 96.0         | 84.0            | .                      | .                     | .                            | 11              | 0                      |
| 91 | Residential/SRR                 | 91.6       | 91.1         | 90.8            | 11.0                   | .                     | 1.00                         | 279             | 279                    |
| 93 | Ag/RVL bare > 34.5 acres        | 104.3      | 104.0        | 104.3           | .                      | .                     | .                            | 13              | 13                     |
| 94 | Commercial/Industrial           | 92.9       | 96.8         | 86.3            | .                      | .                     | .                            | 12              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 106.2      | 106.2        | 108.2           | .                      | .                     | .                            | 14              | 14                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mcleod co=43 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Acoma          | 0001          | 99.3       | 94.1         | 97.8            | .                      | .                     | .                            | 8               | 8                      |
| Hutchinson TWP | 0008          | 100.1      | 95.1         | 92.1            | .                      | .                     | .                            | 15              | 15                     |
| Brownnton      | 0200          | 84.5       | 85.2         | 81.6            | .                      | .                     | .                            | 12              | 12                     |
| Glencoe        | 0300          | 96.0       | 93.4         | 94.8            | 8.8                    | .                     | 1.00                         | 80              | 80                     |
| Hutchinson     | 0400          | 95.3       | 92.8         | 94.1            | 9.2                    | .                     | 1.00                         | 302             | 302                    |
| Lester Prairie | 0500          | 97.8       | 98.2         | 97.9            | 10.6                   | .                     | 0.99                         | 31              | 31                     |
| Silver Lake    | 0800          | 90.7       | 87.6         | 91.1            | .                      | .                     | .                            | 15              | 15                     |
| Stewart        | 0900          | 100.1      | 91.5         | 96.6            | .                      | .                     | .                            | 8               | 8                      |
| Winsted        | 1000          | 104.0      | 99.2         | 102.4           | 10.5                   | .                     | 1.00                         | 41              | 41                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mcleod co=43 PT=06 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Glencoe       | 0300          | 74.1       | 74.3         | 76.2            | .                      | .                     | .                            | 6               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios



**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mcleod co=43 PT=91 Property=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          | 99.3       | 94.1         | 97.8            | .                      | .                     | .                            | 8               | 8                      |
| Hutchinson TWP | 0008          | 98.7       | 94.3         | 91.5            | .                      | .                     | .                            | 16              | 16                     |
| Brownnton      | 0200          | 84.5       | 85.2         | 81.6            | .                      | .                     | .                            | 12              | 12                     |
| Glencoe        | 0300          | 96.0       | 93.4         | 94.8            | 8.8                    | .                     | 1.00                         | 80              | 80                     |
| Hutchinson     | 0400          | 95.3       | 92.8         | 94.1            | 9.2                    | .                     | 1.00                         | 302             | 302                    |
| Lester Prairie | 0500          | 97.8       | 98.2         | 97.9            | 10.6                   | .                     | 0.99                         | 31              | 31                     |
| Silver Lake    | 0800          | 90.7       | 87.6         | 91.1            | .                      | .                     | .                            | 15              | 15                     |
| Stewart        | 0900          | 100.1      | 91.5         | 96.6            | .                      | .                     | .                            | 8               | 8                      |
| Winsted        | 1000          | 104.0      | 99.2         | 102.4           | 10.5                   | .                     | 1.00                         | 41              | 41                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mcleod co=43 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Glencoe       | 0300          | 74.1       | 74.3         | 76.2            | .                      | .                     | .                            | 6               | 0                      |
| Hutchinson    | 0400          | 95.1       | 90.8         | 95.2            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=43 county\_nme=Mcleod

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 96.1       | 93.1         | 94.0            | 9.9                    | .                     | 1.01                         | 546             | 547                    |
| 02 | Apartments                      | 67.6       | 66.1         | 65.0            | .                      | .                     | .                            | 6               | 0                      |
| 06 | Commercial                      | 91.1       | 86.9         | 87.5            | .                      | .                     | .                            | 17              | 0                      |
| 07 | Industrial                      | 103.8      | 93.0         | 94.8            | .                      | .                     | .                            | 7               | 0                      |
| 91 | Residential/SRR                 | 96.0       | 93.1         | 93.9            | 9.9                    | .                     | 1.01                         | 548             | 549                    |
| 93 | Ag/RVL bare > 34.5 acres        | 85.2       | 86.1         | 84.7            | .                      | .                     | .                            | 13              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 96.8       | 92.0         | 92.6            | .                      | .                     | .                            | 22              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mahnomen co=44 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Island Lake   | 0007          | 98.3       | 97.7         | 100.2           | .                      | .                     | .                            | 12              | 0                      |
| Pembina       | 0012          | 101.6      | 101.8        | 100.8           | .                      | .                     | .                            | 6               | 0                      |
| Mahnomen      | 0300          | 108.9      | 101.6        | 103.4           | .                      | .                     | .                            | 20              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mahnomen co=44 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Island Lake   | 0007          | 98.3       | 97.7         | 100.2           | .                      | .                     | .                            | 12              | 0                      |
| Pembina       | 0012          | 101.6      | 101.8        | 100.8           | .                      | .                     | .                            | 6               | 0                      |
| Mahnomen      | 0300          | 108.9      | 101.6        | 103.4           | .                      | .                     | .                            | 20              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=44 county\_nme=Mahnomen

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 103.3      | 98.3         | 94.3            | 18.4                   | .                     | 1.03                         | 56              | 0                      |
| 91 | Residential/SRR                 | 103.3      | 98.3         | 94.3            | 18.4                   | .                     | 1.03                         | 56              | 0                      |
| 92 | RVL bare > 34.5                 | 116.8      | 104.4        | 102.8           | .                      | .                     | .                            | 11              | 11                     |
| 93 | Ag/RVL bare > 34.5 acres        | 98.5       | 86.7         | 76.4            | .                      | .                     | .                            | 19              | 19                     |
| 95 | Ag/RVL improved > 34.5 acres    | 98.0       | 88.3         | 77.3            | .                      | .                     | .                            | 21              | 21                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Marshall co=45 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Newfolden     | 0800          | 95.9       | 93.0         | 89.0            | .                      | .                     | .                            | 8               | 0                      |
| Stephen       | 1200          | 92.6       | 87.3         | 85.0            | .                      | .                     | .                            | 6               | 0                      |
| Warren        | 1500          | 109.9      | 95.8         | 95.8            | .                      | .                     | .                            | 18              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Marshall co=45 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Newfolden     | 0800          | 95.9       | 93.0         | 89.0            | .                      | .                     | .                            | 8               | 0                      |
| Stephen       | 1200          | 92.6       | 87.3         | 85.0            | .                      | .                     | .                            | 6               | 0                      |
| Warren        | 1500          | 109.9      | 95.8         | 95.8            | .                      | .                     | .                            | 18              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Marshall co=45 PT=93 Property=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          | 94.7       | 94.6         | 97.3            | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Marshall co=45 PT=95 Property=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          | 94.7       | 94.6         | 97.3            | .                      | .                     | .                            | 8               | 0                      |
| New Solum     | 0032          | 99.2       | 105.3        | 104.4           | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=45 county\_nme=Marshall

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 97.0       | 90.7         | 89.4            | 11.2                   | .                     | 1.02                         | 74              | 0                      |
| 91 | Residential/SRR                 | 96.8       | 90.6         | 89.3            | 10.9                   | .                     | 1.02                         | 76              | 0                      |
| 92 | RVL bare > 34.5                 | 90.0       | 93.0         | 83.4            | .                      | .                     | .                            | 11              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 89.2       | 93.1         | 88.2            | 12.1                   | .                     | 1.02                         | 56              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 91.2       | 93.8         | 89.5            | 12.6                   | .                     | 1.03                         | 62              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Martin co=46 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Fairmont      | 0300          | 90.5       | 90.7         | 88.2            | 11.3                   | .                     | 1.01                         | 142             | 120                    |
| Sherburn      | 0900          | 98.1       | 94.2         | 90.0            | .                      | .                     | .                            | 10              | 0                      |
| Truman        | 1200          | 96.7       | 100.7        | 95.4            | .                      | .                     | .                            | 11              | 0                      |
| Welcome       | 1300          | 91.1       | 83.5         | 82.6            | .                      | .                     | .                            | 10              | 0                      |
| Trimont       | 1400          | 101.5      | 98.4         | 98.1            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Martin co=46 PT=06 Property=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          | 95.4       | 93.5         | 99.1            | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Martin co=46 PT=91 Property=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          | 90.5       | 90.7         | 88.2            | 11.3                   | .                     | 1.01                         | 142             | 120                    |
| Sherburn      | 0900          | 98.1       | 94.2         | 90.0            | .                      | .                     | .                            | 10              | 0                      |
| Truman        | 1200          | 96.7       | 100.7        | 95.4            | .                      | .                     | .                            | 11              | 0                      |
| Welcome       | 1300          | 91.1       | 83.5         | 82.6            | .                      | .                     | .                            | 10              | 0                      |
| Trimont       | 1400          | 101.5      | 98.4         | 98.1            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Martin co=46 PT=94 Property=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          | 91.0       | 83.7         | 96.7            | .                      | .                     | .                            | 11              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=46 county\_nme=Martin

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 93.5       | 92.2         | 89.9            | 13.6                   | .                     | 1.03                         | 209             | 120                    |
| 06 | Commercial                      | 91.8       | 83.7         | 97.9            | .                      | .                     | .                            | 11              | 0                      |
| 91 | Residential/SRR                 | 93.4       | 92.2         | 89.9            | 13.6                   | .                     | 1.03                         | 211             | 120                    |
| 93 | Ag/RVL bare > 34.5 acres        | 104.7      | 102.1        | 100.4           | 10.9                   | .                     | 1.04                         | 35              | 0                      |
| 94 | Commercial/Industrial           | 88.0       | 82.5         | 95.6            | .                      | .                     | .                            | 12              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 104.7      | 102.1        | 100.4           | 10.9                   | .                     | 1.04                         | 35              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Meeker co=47 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Collinwood     | 0003          | 84.4       | 83.1         | 83.6            | .                      | .                     | .                            | 11              | 11                     |
| Darwin TWP     | 0006          | 84.0       | 86.7         | 87.0            | .                      | .                     | .                            | 9               | 9                      |
| Dassel TWP     | 0007          | 92.9       | 86.9         | 92.3            | .                      | .                     | .                            | 14              | 14                     |
| Ellsworth      | 0008          | 82.4       | 95.3         | 84.9            | .                      | .                     | .                            | 9               | 9                      |
| Forest Prairie | 0010          | 86.3       | 83.6         | 86.8            | .                      | .                     | .                            | 11              | 11                     |
| Greenleaf      | 0011          | 88.7       | 87.0         | 89.0            | .                      | .                     | .                            | 14              | 14                     |
| Kingston TWP   | 0013          | 87.8       | 91.7         | 88.4            | .                      | .                     | .                            | 8               | 8                      |
| Litchfield TWP | 0014          | 94.7       | 93.5         | 93.4            | .                      | .                     | .                            | 12              | 12                     |
| Darwin         | 0400          | 110.6      | 94.8         | 99.2            | .                      | .                     | .                            | 7               | 7                      |
| Dassel         | 0500          | 83.2       | 83.5         | 82.5            | .                      | .                     | .                            | 13              | 13                     |
| Grove City     | 0700          | 90.2       | 90.8         | 88.2            | .                      | .                     | .                            | 9               | 9                      |
| Litchfield     | 0800          | 95.1       | 93.6         | 94.7            | 8.5                    | .                     | 1.00                         | 94              | 94                     |
| Watkins        | 0900          | 99.0       | 97.3         | 98.3            | .                      | .                     | .                            | 13              | 13                     |
| Eden Valley    | 6700          | 107.8      | 110.7        | 103.0           | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Meeker co=47 PT=03 Property=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          | 85.9       | 86.2         | 85.0            | .                      | .                     | .                            | 6               | 6                      |
| Ellsworth     | 0008          | 79.2       | 77.2         | 79.2            | .                      | .                     | .                            | 7               | 7                      |
| Kingston TWP  | 0013          | 101.9      | 98.7         | 105.1           | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Meeker co=47 PT=91 Property=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          | 84.9       | 83.9         | 84.1            | .                      | .                     | .                            | 12              | 12                     |
| Darwin TWP     | 0006          | 84.0       | 86.7         | 87.0            | .                      | .                     | .                            | 9               | 9                      |
| Dassel TWP     | 0007          | 90.8       | 86.9         | 90.4            | .                      | .                     | .                            | 20              | 20                     |
| Ellsworth      | 0008          | 81.0       | 85.2         | 83.1            | .                      | .                     | .                            | 16              | 16                     |
| Forest Prairie | 0010          | 88.0       | 84.1         | 87.1            | .                      | .                     | .                            | 15              | 15                     |
| Greenleaf      | 0011          | 89.1       | 87.0         | 89.8            | .                      | .                     | .                            | 16              | 16                     |
| Kingston TWP   | 0013          | 93.9       | 95.0         | 96.3            | .                      | .                     | .                            | 14              | 14                     |
| Litchfield TWP | 0014          | 97.5       | 95.3         | 95.4            | .                      | .                     | .                            | 14              | 14                     |
| Darwin         | 0400          | 110.6      | 94.8         | 99.2            | .                      | .                     | .                            | 7               | 7                      |
| Dassel         | 0500          | 83.2       | 83.5         | 82.5            | .                      | .                     | .                            | 13              | 13                     |
| Grove City     | 0700          | 90.2       | 90.8         | 88.2            | .                      | .                     | .                            | 9               | 9                      |
| Litchfield     | 0800          | 95.1       | 93.6         | 94.7            | 8.5                    | .                     | 1.00                         | 94              | 94                     |
| Watkins        | 0900          | 99.0       | 97.3         | 98.3            | .                      | .                     | .                            | 13              | 13                     |
| Eden Valley    | 6700          | 107.8      | 110.7        | 103.0           | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=47 county\_nme=Meeker

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 92.6       | 91.9         | 90.6            | 11.0                   | .                     | 1.01                         | 257             | 257                    |
| 03 | Non-Commercial SRR              | 91.7       | 90.7         | 92.2            | .                      | .                     | .                            | 29              | 29                     |
| 06 | Commercial                      | 74.7       | 71.0         | 50.8            | .                      | .                     | .                            | 9               | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 102.3      | 94.3         | 98.5            | .                      | .                     | .                            | 10              | 0                      |
| 91 | Residential/SRR                 | 92.5       | 91.8         | 90.8            | 11.2                   | .                     | 1.01                         | 286             | 286                    |
| 93 | Ag/RVL bare > 34.5 acres        | 99.7       | 92.0         | 90.9            | .                      | .                     | .                            | 13              | 0                      |
| 94 | Commercial/Industrial           | 74.7       | 71.0         | 50.8            | .                      | .                     | .                            | 9               | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 97.2       | 93.8         | 90.9            | .                      | .                     | .                            | 21              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mille Lacs co=48 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bogus Brook   | 0001          | 93.4       | 92.4         | 87.8            | .                      | .                     | .                            | 16              | 14                     |
| Borgholm      | 0002          | 102.1      | 104.5        | 101.5           | .                      | .                     | .                            | 21              | 21                     |
| East Side     | 0005          | 101.8      | 111.0        | 99.7            | .                      | .                     | .                            | 12              | 7                      |
| Greenbush     | 0006          | 98.3       | 94.3         | 93.6            | .                      | .                     | .                            | 20              | 18                     |
| Kathio        | 0009          | 136.5      | 98.6         | 91.6            | .                      | .                     | .                            | 12              | 9                      |
| Milaca TWP    | 0011          | 93.2       | 92.3         | 91.8            | .                      | .                     | .                            | 22              | 20                     |
| Milo          | 0012          | 99.9       | 101.2        | 99.4            | .                      | .                     | .                            | 18              | 15                     |
| Page          | 0015          | 105.8      | 101.8        | 103.6           | .                      | .                     | .                            | 13              | 10                     |
| Princeton TWP | 0016          | 93.0       | 91.9         | 92.3            | 10.6                   | .                     | 1.01                         | 40              | 37                     |
| South Harbor  | 0017          | 96.1       | 88.8         | 81.7            | .                      | .                     | .                            | 15              | 10                     |
| Foreston      | 0200          | 102.5      | 94.8         | 95.4            | .                      | .                     | .                            | 15              | 15                     |
| Isle          | 0300          | 103.5      | 93.7         | 95.9            | .                      | .                     | .                            | 17              | 15                     |
| Milaca        | 0500          | 91.3       | 90.0         | 90.6            | 12.3                   | .                     | 1.01                         | 57              | 57                     |
| Onamia        | 0600          | 104.0      | 100.2        | 95.4            | .                      | .                     | .                            | 16              | 13                     |
| Princeton     | 9600          | 91.6       | 88.4         | 90.5            | 10.9                   | .                     | 1.00                         | 105             | 105                    |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
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**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mille Lacs co=48 PT=03 Property=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          | 107.0      | 99.5         | 102.6           | .                      | .                     | .                            | 22              | 6                      |
| Kathio        | 0009          | 107.6      | 104.0        | 100.2           | .                      | .                     | .                            | 24              | 13                     |
| South Harbor  | 0017          | 99.7       | 95.0         | 92.9            | .                      | .                     | .                            | 23              | 3                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mille Lacs co=48 PT=91 Property=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          | 93.4       | 92.4         | 87.8            | .                      | .                     | .                            | 16              | 14                     |
| Borgholm      | 0002          | 102.1      | 104.5        | 101.5           | .                      | .                     | .                            | 21              | 21                     |
| East Side     | 0005          | 105.2      | 100.7        | 101.5           | 17.9                   | .                     | 1.00                         | 34              | 13                     |
| Greenbush     | 0006          | 98.3       | 94.3         | 93.6            | .                      | .                     | .                            | 20              | 18                     |
| Kathio        | 0009          | 117.2      | 103.5        | 97.1            | 20.1                   | .                     | 1.09                         | 36              | 22                     |
| Milaca TWP    | 0011          | 94.0       | 92.4         | 92.2            | .                      | .                     | .                            | 23              | 20                     |
| Milo          | 0012          | 102.0      | 102.0        | 99.9            | .                      | .                     | .                            | 19              | 15                     |
| Page          | 0015          | 105.7      | 102.9        | 103.7           | .                      | .                     | .                            | 14              | 10                     |
| Princeton TWP | 0016          | 93.0       | 91.9         | 92.3            | 10.6                   | .                     | 1.01                         | 40              | 37                     |
| South Harbor  | 0017          | 98.3       | 94.5         | 87.8            | 12.5                   | .                     | 1.08                         | 38              | 13                     |
| Foreston      | 0200          | 102.5      | 94.8         | 95.4            | .                      | .                     | .                            | 15              | 15                     |
| Isle          | 0300          | 97.6       | 90.1         | 91.3            | .                      | .                     | .                            | 21              | 18                     |
| Milaca        | 0500          | 91.3       | 90.0         | 90.6            | 12.3                   | .                     | 1.01                         | 57              | 57                     |
| Onamia        | 0600          | 105.5      | 101.2        | 96.5            | .                      | .                     | .                            | 17              | 14                     |
| Princeton     | 9600          | 91.6       | 88.4         | 90.5            | 10.9                   | .                     | 1.00                         | 105             | 105                    |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mille Lacs co=48 PT=93 Property=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          | 78.4       | 71.5         | 74.9            | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mille Lacs co=48 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bogus Brook   | 0001          | 82.1       | 86.9         | 85.5            | .                      | .                     | .                            | 6               | 0                      |
| Borgholm      | 0002          | 99.0       | 91.3         | 97.2            | .                      | .                     | .                            | 8               | 0                      |
| Greenbush     | 0006          | 90.8       | 93.6         | 83.4            | .                      | .                     | .                            | 6               | 0                      |
| Milo          | 0012          | 103.6      | 96.0         | 99.6            | .                      | .                     | .                            | 9               | 0                      |
| Page          | 0015          | 85.1       | 89.6         | 82.4            | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=48 county\_nme=Mille Lacs

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 96.7       | 92.6         | 92.5            | 13.8                   | .                     | 1.02                         | 417             | 380                    |
| 03 | Non-Commercial SRR              | 106.9      | 99.6         | 99.0            | 17.2                   | .                     | 1.02                         | 84              | 31                     |
| 06 | Commercial                      | 94.1       | 98.0         | 81.8            | .                      | .                     | .                            | 14              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 81.8       | 86.3         | 75.8            | .                      | .                     | .                            | 21              | 0                      |
| 91 | Residential/SRR                 | 98.4       | 93.1         | 93.5            | 14.5                   | .                     | 1.02                         | 501             | 411                    |
| 92 | RVL bare > 34.5                 | 99.5       | 90.0         | 87.3            | .                      | .                     | .                            | 24              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 98.7       | 94.7         | 88.9            | 22.2                   | .                     | 1.05                         | 38              | 0                      |
| 94 | Commercial/Industrial           | 94.1       | 98.0         | 81.8            | .                      | .                     | .                            | 14              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 97.5       | 94.5         | 90.1            | 19.1                   | .                     | 1.05                         | 69              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Morrison co=49 PT=01 Property=Residential (less than 4 units)

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bellevue         | 0003          | 94.2       | 93.8         | 96.7            | .                      | .                     | .                            | 10              | 10                     |
| Cushing          | 0008          | 89.9       | 98.2         | 88.1            | .                      | .                     | .                            | 7               | 7                      |
| Little Falls TWP | 0016          | 91.8       | 93.9         | 89.9            | .                      | .                     | .                            | 20              | 20                     |
| Pike Creek       | 0022          | 93.4       | 92.2         | 91.9            | .                      | .                     | .                            | 8               | 8                      |
| Scandia Valley   | 0029          | 99.5       | 102.4        | 98.2            | .                      | .                     | .                            | 18              | 18                     |
| Buckman          | 0200          | 104.5      | 103.4        | 103.7           | .                      | .                     | .                            | 6               | 6                      |
| Flensburg        | 0400          | 91.7       | 83.3         | 84.6            | .                      | .                     | .                            | 7               | 7                      |
| Little Falls     | 1000          | 95.5       | 91.7         | 92.7            | 11.8                   | .                     | 1.02                         | 144             | 144                    |
| Pierz            | 1200          | 97.0       | 96.8         | 98.4            | .                      | .                     | .                            | 11              | 11                     |
| Randall          | 1300          | 101.4      | 99.2         | 94.5            | .                      | .                     | .                            | 12              | 12                     |
| Royalton         | 1400          | 94.1       | 92.4         | 92.9            | .                      | .                     | .                            | 19              | 19                     |
| Sobieski         | 1500          | 85.6       | 84.4         | 84.3            | .                      | .                     | .                            | 9               | 9                      |
| Upsala           | 1700          | 88.4       | 86.1         | 88.1            | .                      | .                     | .                            | 12              | 12                     |
| Motley           | 7900          | 96.2       | 89.7         | 88.3            | .                      | .                     | .                            | 12              | 12                     |

**All sales adjusted for time and terms**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Morrison co=49 PT=03 Property=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 |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Pulaski        | 0024          | 75.3       | 67.4         | 76.1            | .                      | .                     | .                            | 7               | 7                      |
| Scandia Valley | 0029          | 88.6       | 83.6         | 84.5            | .                      | .                     | .                            | 23              | 23                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Morrison co=49 PT=91 Property=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 |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bellevue         | 0003          | 94.2       | 93.8         | 96.7            | .                      | .                     | .                            | 10              | 10                     |
| Cushing          | 0008          | 89.4       | 92.2         | 87.9            | .                      | .                     | .                            | 8               | 8                      |
| Little Falls TWP | 0016          | 91.8       | 93.9         | 89.9            | .                      | .                     | .                            | 20              | 20                     |
| Pike Creek       | 0022          | 93.4       | 92.2         | 91.9            | .                      | .                     | .                            | 8               | 8                      |
| Pulaski          | 0024          | 75.3       | 67.4         | 76.1            | .                      | .                     | .                            | 7               | 7                      |
| Richardson       | 0026          | 109.0      | 106.1        | 105.1           | .                      | .                     | .                            | 8               | 8                      |
| Scandia Valley   | 0029          | 93.4       | 89.8         | 90.1            | 14.4                   | .                     | 1.03                         | 41              | 41                     |
| Buckman          | 0200          | 104.5      | 103.4        | 103.7           | .                      | .                     | .                            | 6               | 6                      |
| Flensburg        | 0400          | 91.7       | 83.3         | 84.6            | .                      | .                     | .                            | 7               | 7                      |
| Little Falls     | 1000          | 95.5       | 91.7         | 92.7            | 11.8                   | .                     | 1.02                         | 144             | 144                    |
| Pierz            | 1200          | 97.0       | 96.8         | 98.4            | .                      | .                     | .                            | 11              | 11                     |
| Randall          | 1300          | 101.4      | 99.2         | 94.5            | .                      | .                     | .                            | 12              | 12                     |
| Royalton         | 1400          | 94.1       | 92.4         | 92.9            | .                      | .                     | .                            | 19              | 19                     |
| Sobieski         | 1500          | 85.6       | 84.4         | 84.3            | .                      | .                     | .                            | 9               | 9                      |
| Upsala           | 1700          | 88.4       | 86.1         | 88.1            | .                      | .                     | .                            | 12              | 12                     |
| Motley           | 7900          | 96.2       | 89.7         | 88.3            | .                      | .                     | .                            | 12              | 12                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Morrison co=49 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Mount Morris  | 0019          | 98.9       | 101.5        | 86.3            | .                      | .                     | .                            | 6               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=49 county\_nme=Morrison

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.6       | 92.3         | 92.6            | 12.1                   | .                     | 1.01                         | 369             | 369                    |
| 03 | Non-Commercial SRR              | 89.9       | 86.0         | 85.5            | 16.6                   | .                     | 1.03                         | 37              | 37                     |
| 06 | Commercial                      | 80.7       | 80.8         | 84.3            | .                      | .                     | .                            | 6               | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 104.2      | 99.7         | 92.1            | .                      | .                     | .                            | 8               | 0                      |
| 91 | Residential/SRR                 | 94.1       | 91.9         | 91.7            | 12.5                   | .                     | 1.02                         | 406             | 406                    |
| 92 | RVL bare > 34.5                 | 100.4      | 97.8         | 94.3            | .                      | .                     | .                            | 12              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 97.1       | 95.7         | 91.3            | .                      | .                     | .                            | 25              | 0                      |
| 94 | Commercial/Industrial           | 76.8       | 71.7         | 68.5            | .                      | .                     | .                            | 8               | 2                      |
| 95 | Ag/RVL improved > 34.5 acres    | 97.0       | 95.7         | 91.7            | 15.6                   | .                     | 1.05                         | 47              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mower co=50 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Austin TWP    | 0002          | 97.8       | 93.2         | 94.6            | .                      | .                     | .                            | 9               | 9                      |
| Adams         | 0100          | 101.2      | 101.0        | 95.7            | .                      | .                     | .                            | 12              | 12                     |
| Austin        | 0200          | 98.3       | 95.3         | 95.5            | 11.4                   | .                     | 1.01                         | 374             | 374                    |
| Brownsdale    | 0300          | 97.4       | 100.4        | 96.2            | .                      | .                     | .                            | 10              | 10                     |
| Grand Meadow  | 0600          | 117.5      | 109.2        | 107.2           | .                      | .                     | .                            | 9               | 9                      |
| Le Roy        | 0800          | 101.1      | 103.5        | 97.0            | .                      | .                     | .                            | 12              | 12                     |
| Lyle          | 0900          | 94.4       | 91.9         | 91.4            | .                      | .                     | .                            | 9               | 9                      |

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Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mower co=50 PT=06 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Austin        | 0200          | 102.9      | 102.5        | 106.9           | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mower co=50 PT=91 Property=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          | 97.8       | 93.2         | 94.6            | .                      | .                     | .                            | 9               | 9                      |
| Adams         | 0100          | 101.2      | 101.0        | 95.7            | .                      | .                     | .                            | 12              | 12                     |
| Austin        | 0200          | 98.3       | 95.3         | 95.5            | 11.4                   | .                     | 1.01                         | 374             | 374                    |
| Brownsdale    | 0300          | 97.4       | 100.4        | 96.2            | .                      | .                     | .                            | 10              | 10                     |
| Grand Meadow  | 0600          | 117.5      | 109.2        | 107.2           | .                      | .                     | .                            | 9               | 9                      |
| Le Roy        | 0800          | 101.1      | 103.5        | 97.0            | .                      | .                     | .                            | 12              | 12                     |
| Lyle          | 0900          | 94.4       | 91.9         | 91.4            | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Mower co=50 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Austin        | 0200          | 97.2       | 100.0        | 100.1           | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=50 county\_nme=Mower

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 98.2       | 95.5         | 95.0            | 12.0                   | .                     | 1.01                         | 477             | 477                    |
| 06 | Commercial                      | 108.2      | 99.4         | 106.3           | .                      | .                     | .                            | 10              | 0                      |
| 91 | Residential/SRR                 | 98.2       | 95.5         | 95.0            | 12.0                   | .                     | 1.01                         | 477             | 477                    |
| 93 | Ag/RVL bare > 34.5 acres        | 92.0       | 91.6         | 90.5            | 11.3                   | .                     | 1.02                         | 39              | 0                      |
| 94 | Commercial/Industrial           | 103.0      | 98.2         | 100.0           | .                      | .                     | .                            | 12              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 91.7       | 91.5         | 90.4            | 11.2                   | .                     | 1.01                         | 42              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Murray co=51 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Fulda         | 0500          | 93.3       | 90.6         | 91.7            | .                      | .                     | .                            | 23              | 1                      |
| Slayton       | 1000          | 94.2       | 84.9         | 89.1            | .                      | .                     | .                            | 28              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Murray co=51 PT=03 Property=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          | 85.3       | 87.2         | 88.5            | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Murray co=51 PT=91 Property=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          | 87.3       | 85.1         | 87.4            | .                      | .                     | .                            | 9               | 9                      |
| Mason         | 0015          | 102.6      | 103.3        | 95.3            | .                      | .                     | .                            | 6               | 4                      |
| Fulda         | 0500          | 93.3       | 90.6         | 91.7            | .                      | .                     | .                            | 23              | 1                      |
| Slayton       | 1000          | 94.2       | 84.9         | 89.1            | .                      | .                     | .                            | 28              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Murray co=51 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lime Lake     | 0013          | 99.0       | 99.8         | 99.6            | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Murray co=51 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lime Lake     | 0013          | 99.0       | 99.8         | 99.6            | .                      | .                     | .                            | 6               | 6                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=51 county\_nme=Murray

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 92.4       | 86.9         | 88.1            | 13.3                   | .                     | 1.02                         | 80              | 5                      |
| 03 | Non-Commercial SRR              | 92.3       | 89.3         | 94.1            | .                      | .                     | .                            | 15              | 15                     |
| 91 | Residential/SRR                 | 92.4       | 87.7         | 89.7            | 14.3                   | .                     | 1.01                         | 95              | 20                     |
| 93 | Ag/RVL bare > 34.5 acres        | 97.8       | 98.5         | 97.0            | .                      | .                     | .                            | 15              | 15                     |
| 95 | Ag/RVL improved > 34.5 acres    | 101.8      | 99.7         | 100.2           | .                      | .                     | .                            | 16              | 16                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Nicollet co=52 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Belgrade      | 0001          | 99.6       | 100.4        | 97.9            | .                      | .                     | .                            | 8               | 8                      |
| Oshawa        | 0010          | 87.0       | 86.6         | 86.5            | .                      | .                     | .                            | 7               | 7                      |
| Courtland     | 0100          | 98.5       | 99.0         | 99.5            | .                      | .                     | .                            | 9               | 9                      |
| Nicollet      | 0400          | 93.4       | 93.3         | 93.7            | .                      | .                     | .                            | 16              | 16                     |
| St. Peter     | 0600          | 96.8       | 95.6         | 95.7            | 9.5                    | .                     | 1.01                         | 136             | 136                    |
| North Mankato | 8800          | 96.4       | 95.4         | 95.8            | 7.4                    | .                     | 1.00                         | 228             | 228                    |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Nicollet co=52 PT=06 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| North Mankato | 8800          | 101.7      | 95.7         | 99.9            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Nicollet co=52 PT=91 Property=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          | 99.6       | 100.4        | 97.9            | .                      | .                     | .                            | 8               | 8                      |
| Oshawa        | 0010          | 87.0       | 86.6         | 86.5            | .                      | .                     | .                            | 7               | 7                      |
| Courtland     | 0100          | 98.5       | 99.0         | 99.5            | .                      | .                     | .                            | 9               | 9                      |
| Nicollet      | 0400          | 93.4       | 93.3         | 93.7            | .                      | .                     | .                            | 16              | 16                     |
| St. Peter     | 0600          | 96.8       | 95.6         | 95.7            | 9.5                    | .                     | 1.01                         | 136             | 136                    |
| North Mankato | 8800          | 96.4       | 95.4         | 95.8            | 7.4                    | .                     | 1.00                         | 228             | 228                    |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Nicollet co=52 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| North Mankato | 8800          | 101.7      | 95.7         | 99.9            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=52 county\_nme=Nicollet

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 96.1       | 95.2         | 95.2            | 8.0                    | .                     | 1.01                         | 420             | 420                    |
| 06 | Commercial                      | 89.4       | 95.1         | 87.0            | .                      | .                     | .                            | 12              | 0                      |
| 91 | Residential/SRR                 | 96.1       | 95.2         | 95.2            | 8.0                    | .                     | 1.01                         | 420             | 420                    |
| 93 | Ag/RVL bare > 34.5 acres        | 103.5      | 96.9         | 102.3           | .                      | .                     | .                            | 19              | 19                     |
| 94 | Commercial/Industrial           | 89.4       | 95.1         | 87.0            | .                      | .                     | .                            | 12              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 103.1      | 96.6         | 101.9           | .                      | .                     | .                            | 20              | 20                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Nobles co=53 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Leota         | 0010          | 91.6       | 86.3         | 80.8            | .                      | .                     | .                            | 6               | 6                      |
| Adrian        | 0100          | 101.0      | 103.5        | 93.6            | .                      | .                     | .                            | 17              | 17                     |
| Brewster      | 0300          | 103.6      | 101.7        | 101.4           | .                      | .                     | .                            | 7               | 7                      |
| Rushmore      | 1100          | 83.5       | 80.4         | 86.8            | .                      | .                     | .                            | 6               | 6                      |
| Worthington   | 1300          | 99.5       | 98.9         | 98.5            | 12.9                   | .                     | 0.99                         | 145             | 145                    |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Nobles co=53 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Leota         | 0010          | 91.6       | 86.3         | 80.8            | .                      | .                     | .                            | 6               | 6                      |
| Adrian        | 0100          | 101.0      | 103.5        | 93.6            | .                      | .                     | .                            | 17              | 17                     |
| Brewster      | 0300          | 103.6      | 101.7        | 101.4           | .                      | .                     | .                            | 7               | 7                      |
| Rushmore      | 1100          | 83.5       | 80.4         | 86.8            | .                      | .                     | .                            | 6               | 6                      |
| Worthington   | 1300          | 99.5       | 98.9         | 98.5            | 12.9                   | .                     | 0.99                         | 145             | 145                    |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=53 county\_nme=Nobles

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 97.6       | 96.4         | 95.7            | 14.6                   | .                     | 1.00                         | 216             | 216                    |
| 06 | Commercial                      | 91.8       | 90.8         | 91.0            | .                      | .                     | .                            | 6               | 0                      |
| 91 | Residential/SRR                 | 97.6       | 96.4         | 95.7            | 14.6                   | .                     | 1.00                         | 216             | 216                    |
| 93 | Ag/RVL bare > 34.5 acres        | 101.4      | 100.1        | 101.3           | .                      | .                     | .                            | 24              | 24                     |
| 94 | Commercial/Industrial           | 86.9       | 88.2         | 89.8            | .                      | .                     | .                            | 7               | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 101.5      | 100.2        | 101.3           | .                      | .                     | .                            | 25              | 25                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Norman co=54 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ada           | 0100          | 109.7      | 104.0        | 102.5           | .                      | .                     | .                            | 30              | 0                      |
| Halstad       | 0500          | 87.1       | 89.6         | 79.8            | .                      | .                     | .                            | 8               | 0                      |
| Twin Valley   | 1100          | 101.9      | 103.1        | 98.7            | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Norman co=54 PT=91 Property=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          | 109.7      | 104.0        | 102.5           | .                      | .                     | .                            | 30              | 0                      |
| Halstad       | 0500          | 87.1       | 89.6         | 79.8            | .                      | .                     | .                            | 8               | 0                      |
| Twin Valley   | 1100          | 101.9      | 103.1        | 98.7            | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=54 county\_nme=Norman

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 103.1      | 94.9         | 93.2            | 22.0                   | .                     | 1.06                         | 74              | 0                      |
| 91 | Residential/SRR                 | 103.1      | 94.9         | 93.2            | 22.0                   | .                     | 1.06                         | 74              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 88.3       | 95.5         | 83.1            | .                      | .                     | .                            | 23              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 86.7       | 92.5         | 81.4            | .                      | .                     | .                            | 28              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Olmsted co=55 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cascade        | 0001          | 98.2       | 98.9         | 99.1            | .                      | .                     | .                            | 22              | 22                     |
| Haverhill      | 0007          | 97.8       | 99.2         | 98.7            | .                      | .                     | .                            | 17              | 17                     |
| Kalmar         | 0008          | 96.5       | 90.8         | 95.3            | .                      | .                     | .                            | 11              | 11                     |
| Marion         | 0009          | 95.1       | 92.4         | 93.5            | 9.8                    | .                     | 1.00                         | 37              | 37                     |
| New Haven      | 0010          | 96.0       | 93.1         | 94.9            | .                      | .                     | .                            | 6               | 6                      |
| Oronoco TWP    | 0012          | 100.0      | 96.8         | 95.7            | .                      | .                     | .                            | 14              | 14                     |
| Pleasant Grove | 0013          | 95.8       | 95.4         | 92.4            | .                      | .                     | .                            | 7               | 7                      |
| Rochester TWP  | 0015          | 93.4       | 92.2         | 90.1            | .                      | .                     | .                            | 26              | 26                     |
| Byron          | 0100          | 91.5       | 91.1         | 90.6            | 6.3                    | .                     | 1.00                         | 89              | 89                     |
| Dover          | 0500          | 93.8       | 91.0         | 94.3            | .                      | .                     | .                            | 13              | 13                     |
| Eyota          | 0600          | 98.7       | 90.7         | 94.8            | .                      | .                     | .                            | 35              | 35                     |
| Rochester      | 0800          | 93.1       | 92.6         | 92.8            | 7.0                    | .                     | 1.00                         | 2,019           | 2,019                  |
| Stewartville   | 1000          | 95.3       | 92.7         | 93.5            | 6.2                    | .                     | 1.00                         | 72              | 72                     |
| Oronoco        | 1200          | 95.8       | 94.5         | 94.2            | .                      | .                     | .                            | 19              | 19                     |
| Chatfield      | 6400          | 99.3       | 94.2         | 98.1            | .                      | .                     | .                            | 25              | 25                     |
| Pine Island    | 9500          | 99.5       | 97.4         | 99.4            | .                      | .                     | .                            | 15              | 15                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Olmsted co=55 PT=02 Property=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          | 83.8       | 84.9         | 79.7            | 12.9                   | .                     | 1.05                         | 37              | 37                     |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Olmsted co=55 PT=06 Property=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          | 93.7       | 93.8         | 86.8            | 16.3                   | .                     | 1.03                         | 45              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios



**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Olmsted co=55 PT=91 Property=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          | 98.2       | 98.9         | 99.1            | .                      | .                     | .                            | 22              | 22                     |
| Haverhill      | 0007          | 97.8       | 99.2         | 98.7            | .                      | .                     | .                            | 17              | 17                     |
| Kalmar         | 0008          | 96.5       | 90.8         | 95.3            | .                      | .                     | .                            | 11              | 11                     |
| Marion         | 0009          | 95.1       | 92.4         | 93.5            | 9.8                    | .                     | 1.00                         | 37              | 37                     |
| New Haven      | 0010          | 96.0       | 93.1         | 94.9            | .                      | .                     | .                            | 6               | 6                      |
| Oronoco TWP    | 0012          | 100.0      | 96.8         | 95.7            | .                      | .                     | .                            | 14              | 14                     |
| Pleasant Grove | 0013          | 95.8       | 95.4         | 92.4            | .                      | .                     | .                            | 7               | 7                      |
| Rochester TWP  | 0015          | 93.4       | 92.2         | 90.1            | .                      | .                     | .                            | 26              | 26                     |
| Byron          | 0100          | 91.5       | 91.1         | 90.6            | 6.3                    | .                     | 1.00                         | 89              | 89                     |
| Dover          | 0500          | 93.8       | 91.0         | 94.3            | .                      | .                     | .                            | 13              | 13                     |
| Eyota          | 0600          | 98.7       | 90.7         | 94.8            | .                      | .                     | .                            | 35              | 35                     |
| Rochester      | 0800          | 93.1       | 92.6         | 92.8            | 7.0                    | .                     | 1.00                         | 2,019           | 2,019                  |
| Stewartville   | 1000          | 95.3       | 92.7         | 93.5            | 6.2                    | .                     | 1.00                         | 72              | 72                     |
| Oronoco        | 1200          | 95.8       | 94.5         | 94.2            | .                      | .                     | .                            | 19              | 19                     |
| Chatfield      | 6400          | 99.3       | 94.2         | 98.1            | .                      | .                     | .                            | 25              | 25                     |
| Pine Island    | 9500          | 99.5       | 97.4         | 99.4            | .                      | .                     | .                            | 15              | 15                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Olmsted co=55 PT=94 Property=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          | 94.0       | 94.4         | 86.9            | 15.9                   | .                     | 1.03                         | 48              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=55 county\_nme=Olmsted

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 93.5       | 92.7         | 92.9            | 7.2                    | .                     | 1.00                         | 2,442           | 2,442                  |
| 02 | Apartments                      | 84.5       | 85.7         | 79.9            | 12.9                   | .                     | 1.05                         | 38              | 37                     |
| 06 | Commercial                      | 97.6       | 91.0         | 88.9            | 18.1                   | .                     | 1.04                         | 61              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 88.1       | 82.7         | 77.1            | .                      | .                     | .                            | 7               | 0                      |
| 91 | Residential/SRR                 | 93.5       | 92.7         | 92.9            | 7.2                    | .                     | 1.00                         | 2,442           | 2,442                  |
| 93 | Ag/RVL bare > 34.5 acres        | 97.6       | 99.7         | 97.5            | .                      | .                     | .                            | 22              | 22                     |
| 94 | Commercial/Industrial           | 97.7       | 91.9         | 89.0            | 17.7                   | .                     | 1.04                         | 64              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 99.7       | 101.6        | 99.3            | .                      | .                     | .                            | 30              | 30                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**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

| <b>Property</b>                 | <b>Mean ratio</b> | <b>Median ratio</b> | <b>Aggregate ratio</b> | <b>Coeff. of dispersion *</b> | <b>Coeff. of variation *</b> | <b>Price related differential *</b> | <b>Number of sales</b> |
|---------------------------------|-------------------|---------------------|------------------------|-------------------------------|------------------------------|-------------------------------------|------------------------|
| Residential (less than 4 units) | 95.3              | 93.1                | 93.5                   | 8.0                           | .                            | 1.00                                | 423                    |
| Commercial                      | 108.8             | 90.1                | 105.1                  | .                             | .                            | .                                   | 16                     |
| Ag/RVL bare < 34.5 acres        | 88.1              | 82.7                | 77.1                   | .                             | .                            | .                                   | 7                      |
| Residential/SRR                 | 95.3              | 93.1                | 93.5                   | 8.0                           | .                            | 1.00                                | 423                    |
| Ag/RVL bare > 34.5 acres        | 97.6              | 99.7                | 97.5                   | .                             | .                            | .                                   | 22                     |
| Commercial/Industrial           | 108.8             | 90.1                | 105.1                  | .                             | .                            | .                                   | 16                     |
| Ag/RVL improved > 34.5 acres    | 99.7              | 101.6               | 99.3                   | .                             | .                            | .                                   | 30                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Amor           | 0002          | 113.3      | 107.8        | 117.4           | .                      | .                     | .                            | 9               | 9                      |
| Aurdal         | 0003          | 95.5       | 96.6         | 95.8            | .                      | .                     | .                            | 22              | 22                     |
| Buse           | 0006          | 101.9      | 94.1         | 98.8            | .                      | .                     | .                            | 9               | 9                      |
| Clitherall TWP | 0010          | 91.8       | 91.6         | 90.6            | .                      | .                     | .                            | 6               | 6                      |
| Dora           | 0016          | 97.5       | 103.5        | 97.2            | .                      | .                     | .                            | 6               | 6                      |
| Dunn           | 0017          | 89.8       | 87.2         | 91.8            | .                      | .                     | .                            | 13              | 13                     |
| Edna           | 0020          | 98.0       | 94.2         | 91.7            | .                      | .                     | .                            | 8               | 8                      |
| Elizabeth TWP  | 0022          | 98.0       | 97.4         | 97.6            | .                      | .                     | .                            | 6               | 6                      |
| Everts         | 0025          | 96.4       | 95.1         | 94.9            | .                      | .                     | .                            | 10              | 10                     |
| Girard         | 0029          | 93.1       | 98.1         | 90.6            | .                      | .                     | .                            | 10              | 10                     |
| Lida           | 0037          | 100.1      | 99.7         | 98.9            | .                      | .                     | .                            | 11              | 11                     |
| Maine          | 0038          | 97.0       | 97.7         | 97.1            | .                      | .                     | .                            | 8               | 8                      |
| Ottertail TWP  | 0046          | 90.6       | 86.1         | 91.4            | .                      | .                     | .                            | 15              | 15                     |
| Otto           | 0047          | 88.1       | 86.8         | 89.5            | .                      | .                     | .                            | 7               | 7                      |
| Pelican        | 0050          | 87.3       | 80.6         | 84.9            | .                      | .                     | .                            | 7               | 7                      |
| Perham TWP     | 0051          | 101.8      | 99.4         | 97.9            | .                      | .                     | .                            | 12              | 12                     |
| Pine Lake      | 0052          | 96.3       | 94.4         | 95.1            | .                      | .                     | .                            | 8               | 8                      |
| Rush Lake      | 0053          | 92.7       | 94.3         | 89.6            | .                      | .                     | .                            | 7               | 7                      |
| Scambler       | 0055          | 83.5       | 80.1         | 85.8            | .                      | .                     | .                            | 7               | 7                      |
| Star Lake      | 0056          | 115.1      | 112.3        | 116.9           | .                      | .                     | .                            | 6               | 6                      |
| Sverdrup       | 0057          | 94.9       | 101.0        | 93.0            | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=01 Property=Residential (less than 4 units)

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Tordenskjold    | 0058          | 105.9      | 92.7         | 100.3           | .                      | .                     | .                            | 9               | 9                      |
| Battle Lake     | 0200          | 103.2      | 105.4        | 105.2           | .                      | .                     | .                            | 13              | 13                     |
| Fergus Falls    | 1300          | 98.0       | 95.2         | 94.8            | 13.2                   | .                     | 1.02                         | 265             | 265                    |
| Henning         | 1400          | 117.1      | 107.5        | 111.7           | .                      | .                     | .                            | 17              | 17                     |
| New York Mills  | 1600          | 103.9      | 92.0         | 95.6            | .                      | .                     | .                            | 19              | 19                     |
| Ottertail       | 1700          | 96.3       | 93.5         | 92.3            | .                      | .                     | .                            | 14              | 14                     |
| Parkers Prairie | 1800          | 103.1      | 95.8         | 97.6            | .                      | .                     | .                            | 22              | 22                     |
| Pelican Rapids  | 1900          | 102.7      | 97.7         | 95.5            | .                      | .                     | .                            | 21              | 21                     |
| Perham          | 2000          | 93.7       | 94.2         | 93.4            | 10.8                   | .                     | 1.00                         | 50              | 50                     |
| Vergas          | 2300          | 84.6       | 94.9         | 87.9            | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=03 Property=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 |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Amor           | 0002          | 93.1       | 94.7         | 94.6            | .                      | .                     | .                            | 9               | 9                      |
| Aurdal         | 0003          | 98.7       | 95.6         | 100.1           | .                      | .                     | .                            | 6               | 6                      |
| Clitherall TWP | 0010          | 88.6       | 92.0         | 85.0            | .                      | .                     | .                            | 7               | 7                      |
| Dora           | 0016          | 84.7       | 83.2         | 83.1            | .                      | .                     | .                            | 8               | 8                      |
| Dunn           | 0017          | 98.7       | 91.5         | 93.8            | .                      | .                     | .                            | 17              | 17                     |
| Everts         | 0025          | 98.6       | 95.1         | 95.0            | .                      | .                     | .                            | 9               | 9                      |
| Hobart         | 0032          | 88.4       | 84.3         | 90.5            | .                      | .                     | .                            | 8               | 8                      |
| Lida           | 0037          | 94.5       | 92.5         | 92.0            | .                      | .                     | .                            | 21              | 21                     |
| Maine          | 0038          | 99.9       | 101.9        | 98.9            | .                      | .                     | .                            | 7               | 7                      |
| Ottertail TWP  | 0046          | 83.5       | 87.6         | 83.4            | .                      | .                     | .                            | 13              | 13                     |
| Rush Lake      | 0053          | 90.1       | 92.2         | 90.5            | .                      | .                     | .                            | 8               | 8                      |
| Scambler       | 0055          | 91.2       | 83.9         | 94.6            | .                      | .                     | .                            | 12              | 12                     |
| Star Lake      | 0056          | 95.2       | 93.5         | 95.6            | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=06 Property=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          | 91.5       | 73.1         | 60.6            | .                      | .                     | .                            | 11              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=91 Property=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          | 103.2      | 101.2        | 105.3           | .                      | .                     | .                            | 18              | 18                     |
| Aurdal         | 0003          | 96.2       | 95.9         | 96.5            | .                      | .                     | .                            | 28              | 28                     |
| Buse           | 0006          | 101.9      | 94.1         | 98.8            | .                      | .                     | .                            | 9               | 9                      |
| Candor         | 0008          | 99.8       | 95.5         | 102.7           | .                      | .                     | .                            | 8               | 8                      |
| Clitherall TWP | 0010          | 90.1       | 92.0         | 87.5            | .                      | .                     | .                            | 13              | 13                     |
| Corliss        | 0012          | 94.2       | 95.1         | 93.0            | .                      | .                     | .                            | 7               | 7                      |
| Dane Prairie   | 0013          | 98.4       | 91.0         | 95.3            | .                      | .                     | .                            | 8               | 8                      |
| Dead Lake      | 0014          | 100.4      | 97.9         | 99.5            | .                      | .                     | .                            | 8               | 8                      |
| Dora           | 0016          | 90.2       | 88.0         | 90.2            | .                      | .                     | .                            | 14              | 14                     |
| Dunn           | 0017          | 94.8       | 89.3         | 93.0            | .                      | .                     | .                            | 30              | 30                     |
| Edna           | 0020          | 90.8       | 89.7         | 89.2            | .                      | .                     | .                            | 12              | 12                     |
| Elizabeth TWP  | 0022          | 92.8       | 96.5         | 94.1            | .                      | .                     | .                            | 9               | 9                      |
| Everts         | 0025          | 97.4       | 95.1         | 94.9            | .                      | .                     | .                            | 19              | 19                     |
| Girard         | 0029          | 91.2       | 94.7         | 88.4            | .                      | .                     | .                            | 15              | 15                     |
| Hobart         | 0032          | 95.7       | 86.0         | 92.4            | .                      | .                     | .                            | 12              | 12                     |
| Leaf Lake      | 0035          | 99.8       | 105.9        | 100.1           | .                      | .                     | .                            | 8               | 8                      |
| Lida           | 0037          | 96.4       | 95.8         | 94.9            | 13.8                   | .                     | 1.01                         | 32              | 32                     |
| Maine          | 0038          | 98.3       | 101.3        | 98.1            | .                      | .                     | .                            | 15              | 15                     |
| Ottertail TWP  | 0046          | 87.3       | 86.8         | 88.2            | .                      | .                     | .                            | 28              | 28                     |
| Otto           | 0047          | 90.3       | 89.0         | 94.4            | .                      | .                     | .                            | 10              | 10                     |
| Pelican        | 0050          | 85.0       | 80.6         | 83.8            | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=91 Property=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 |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Perham TWP      | 0051          | 101.0      | 98.9         | 97.1            | .                      | .                     | .                            | 13              | 13                     |
| Pine Lake       | 0052          | 96.1       | 94.8         | 95.0            | .                      | .                     | .                            | 13              | 13                     |
| Rush Lake       | 0053          | 91.3       | 93.2         | 90.1            | .                      | .                     | .                            | 15              | 15                     |
| Scambler        | 0055          | 88.3       | 82.6         | 91.3            | .                      | .                     | .                            | 19              | 19                     |
| Star Lake       | 0056          | 104.4      | 108.2        | 107.1           | .                      | .                     | .                            | 13              | 13                     |
| Sverdrup        | 0057          | 92.3       | 88.7         | 91.1            | .                      | .                     | .                            | 14              | 14                     |
| Tordenskjold    | 0058          | 111.9      | 100.3        | 103.9           | .                      | .                     | .                            | 12              | 12                     |
| Battle Lake     | 0200          | 100.9      | 102.7        | 102.9           | .                      | .                     | .                            | 16              | 16                     |
| Fergus Falls    | 1300          | 98.1       | 95.2         | 94.9            | 13.1                   | .                     | 1.02                         | 266             | 266                    |
| Henning         | 1400          | 117.1      | 107.5        | 111.7           | .                      | .                     | .                            | 17              | 17                     |
| New York Mills  | 1600          | 103.9      | 92.0         | 95.6            | .                      | .                     | .                            | 19              | 19                     |
| Ottertail       | 1700          | 96.3       | 95.0         | 92.4            | .                      | .                     | .                            | 16              | 16                     |
| Parkers Prairie | 1800          | 103.1      | 95.8         | 97.6            | .                      | .                     | .                            | 22              | 22                     |
| Pelican Rapids  | 1900          | 102.7      | 97.7         | 95.5            | .                      | .                     | .                            | 21              | 21                     |
| Perham          | 2000          | 93.7       | 94.2         | 93.4            | 10.8                   | .                     | 1.00                         | 50              | 50                     |
| Vergas          | 2300          | 93.3       | 96.8         | 97.0            | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Otter Tail co=56 PT=94 Property=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          | 91.5       | 73.1         | 60.6            | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
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**City and Township Ratios by Property Type**  
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county\_nme=Otter Tail co=56 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lida          | 0037          | 87.0       | 80.7         | 81.5            | .                      | .                     | .                            | 6               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=56 county\_nme=Otter Tail

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 98.7       | 95.5         | 95.1            | 13.3                   | .                     | 1.01                         | 749             | 749                    |
| 02 | Apartments                      | 93.6       | 86.5         | 98.7            | .                      | .                     | .                            | 10              | 0                      |
| 03 | Non-Commercial SRR              | 93.6       | 91.7         | 92.1            | 13.5                   | .                     | 1.01                         | 201             | 201                    |
| 06 | Commercial                      | 92.8       | 80.1         | 70.4            | .                      | .                     | .                            | 27              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 111.6      | 90.3         | 103.7           | .                      | .                     | .                            | 22              | 0                      |
| 91 | Residential/SRR                 | 97.6       | 94.6         | 94.2            | 13.5                   | .                     | 1.02                         | 950             | 950                    |
| 92 | RVL bare > 34.5                 | 98.6       | 96.4         | 96.5            | 14.1                   | .                     | 1.02                         | 35              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 100.4      | 98.8         | 98.6            | 15.0                   | .                     | 1.02                         | 67              | 0                      |
| 94 | Commercial/Industrial           | 91.9       | 80.1         | 70.6            | .                      | .                     | .                            | 29              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 100.3      | 98.1         | 98.7            | 16.3                   | .                     | 1.02                         | 97              | 1                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pennington co=57 PT=01 Property=Residential (less than 4 units)

| City-Twp Name     | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| North             | 0011          | 99.1       | 98.6         | 101.0           | .                      | .                     | .                            | 9               | 0                      |
| Rocksbury         | 0016          | 103.9      | 105.3        | 103.5           | .                      | .                     | .                            | 13              | 0                      |
| Thief River Falls | 0600          | 97.5       | 93.2         | 92.9            | 14.1                   | .                     | 1.01                         | 127             | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pennington co=57 PT=91 Property=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 |
|-------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Norden            | 0010          | 87.8       | 89.0         | 93.0            | .                      | .                     | .                            | 6               | 0                      |
| North             | 0011          | 99.1       | 98.6         | 101.0           | .                      | .                     | .                            | 9               | 0                      |
| Rocksbury         | 0016          | 103.9      | 105.3        | 103.5           | .                      | .                     | .                            | 13              | 0                      |
| Thief River Falls | 0600          | 97.5       | 93.2         | 92.9            | 14.1                   | .                     | 1.01                         | 127             | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=57 county\_nme=Pennington

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 97.7       | 93.1         | 93.9            | 14.1                   | .                     | 1.01                         | 164             | 0                      |
| 91 | Residential/SRR                 | 97.7       | 93.1         | 94.0            | 14.3                   | .                     | 1.01                         | 166             | 0                      |
| 92 | RVL bare > 34.5                 | 104.0      | 115.4        | 96.0            | .                      | .                     | .                            | 8               | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 123.8      | 101.5        | 99.9            | .                      | .                     | .                            | 28              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 123.2      | 102.1        | 105.5           | 14.8                   | .                     | 1.01                         | 33              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pine co=58 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arlone        | 0001          | 92.0       | 84.5         | 85.1            | .                      | .                     | .                            | 6               | 6                      |
| Mission Creek | 0021          | 95.4       | 97.7         | 92.3            | .                      | .                     | .                            | 7               | 7                      |
| Pine City TWP | 0028          | 88.5       | 87.1         | 86.0            | .                      | .                     | .                            | 16              | 16                     |
| Pokegama      | 0030          | 90.7       | 88.5         | 89.8            | 10.3                   | .                     | 1.01                         | 33              | 33                     |
| Royalton      | 0032          | 88.3       | 87.1         | 83.0            | .                      | .                     | .                            | 9               | 9                      |
| Windemere     | 0036          | 96.4       | 93.9         | 94.1            | 11.1                   | .                     | 1.02                         | 31              | 31                     |
| Askov         | 0100          | 95.0       | 92.8         | 93.8            | .                      | .                     | .                            | 7               | 7                      |
| Finlayson     | 0900          | 96.3       | 94.3         | 96.0            | .                      | .                     | .                            | 6               | 6                      |
| Hinckley      | 1200          | 93.3       | 94.8         | 93.0            | .                      | .                     | .                            | 19              | 19                     |
| Pine City     | 1700          | 88.5       | 87.4         | 88.5            | 13.0                   | .                     | 1.00                         | 56              | 56                     |
| Sandstone     | 2100          | 95.3       | 94.2         | 89.4            | .                      | .                     | .                            | 20              | 20                     |
| Sturgeon Lake | 2200          | 90.2       | 91.5         | 88.0            | .                      | .                     | .                            | 8               | 8                      |
| Willow River  | 2300          | 94.4       | 94.3         | 89.4            | .                      | .                     | .                            | 8               | 8                      |
| Rock Creek    | 2400          | 91.7       | 85.2         | 89.5            | .                      | .                     | .                            | 17              | 17                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pine co=58 PT=03 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arna          | 0002          | 90.1       | 90.9         | 86.3            | .                      | .                     | .                            | 6               | 6                      |
| Chengwatana   | 0009          | 92.5       | 96.0         | 93.1            | .                      | .                     | .                            | 6               | 6                      |
| Nickerson     | 0023          | 90.5       | 88.4         | 88.2            | .                      | .                     | .                            | 6               | 6                      |
| Pine City TWP | 0028          | 91.9       | 86.5         | 83.4            | .                      | .                     | .                            | 7               | 7                      |
| Pine Lake     | 0029          | 86.8       | 88.4         | 87.0            | .                      | .                     | .                            | 8               | 8                      |
| Pokegama      | 0030          | 95.4       | 94.2         | 91.9            | .                      | .                     | .                            | 15              | 15                     |
| Windemere     | 0036          | 100.7      | 101.8        | 102.1           | .                      | .                     | .                            | 17              | 17                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pine co=58 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arlone        | 0001          | 96.5       | 91.9         | 86.3            | .                      | .                     | .                            | 7               | 7                      |
| Arna          | 0002          | 93.3       | 90.9         | 88.6            | .                      | .                     | .                            | 8               | 8                      |
| Barry         | 0003          | 97.4       | 98.5         | 101.2           | .                      | .                     | .                            | 8               | 8                      |
| Bremen        | 0006          | 97.1       | 99.7         | 98.4            | .                      | .                     | .                            | 8               | 8                      |
| Chengwatana   | 0009          | 90.4       | 91.3         | 90.2            | .                      | .                     | .                            | 8               | 8                      |
| Hinckley TWP  | 0017          | 90.0       | 92.2         | 88.5            | .                      | .                     | .                            | 6               | 6                      |
| Kettle River  | 0020          | 91.0       | 88.5         | 90.0            | .                      | .                     | .                            | 8               | 8                      |
| Mission Creek | 0021          | 95.4       | 97.7         | 92.3            | .                      | .                     | .                            | 7               | 7                      |
| Munch         | 0022          | 93.1       | 88.0         | 92.9            | .                      | .                     | .                            | 9               | 9                      |
| Nickerson     | 0023          | 94.8       | 92.2         | 94.0            | .                      | .                     | .                            | 8               | 8                      |
| Pine City TWP | 0028          | 89.6       | 86.9         | 85.4            | .                      | .                     | .                            | 23              | 23                     |
| Pine Lake     | 0029          | 87.8       | 89.6         | 88.0            | .                      | .                     | .                            | 10              | 10                     |
| Pokegama      | 0030          | 92.1       | 90.2         | 90.3            | 10.7                   | .                     | 1.01                         | 48              | 48                     |
| Royalton      | 0032          | 87.0       | 87.1         | 82.6            | .                      | .                     | .                            | 11              | 11                     |
| Sandstone TWP | 0033          | 100.8      | 97.2         | 98.4            | .                      | .                     | .                            | 7               | 7                      |
| Windemere     | 0036          | 97.9       | 96.9         | 96.0            | 12.5                   | .                     | 1.02                         | 48              | 48                     |
| Askov         | 0100          | 95.0       | 92.8         | 93.8            | .                      | .                     | .                            | 7               | 7                      |
| Finlayson     | 0900          | 96.3       | 94.3         | 96.0            | .                      | .                     | .                            | 6               | 6                      |
| Hinckley      | 1200          | 93.3       | 94.8         | 93.0            | .                      | .                     | .                            | 19              | 19                     |
| Pine City     | 1700          | 88.2       | 87.4         | 88.1            | 13.1                   | .                     | 1.00                         | 57              | 57                     |
| Sandstone     | 2100          | 95.3       | 94.2         | 89.4            | .                      | .                     | .                            | 20              | 20                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pine co=58 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Sturgeon Lake | 2200          | 90.2       | 91.5         | 88.0            | .                      | .                     | .                            | 8               | 8                      |
| Willow River  | 2300          | 94.4       | 94.3         | 89.4            | .                      | .                     | .                            | 8               | 8                      |
| Rock Creek    | 2400          | 91.7       | 85.2         | 89.5            | .                      | .                     | .                            | 17              | 17                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pine co=58 PT=92 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Pokegama      | 0030          | 119.4      | 105.0        | 94.7            | .                      | .                     | .                            | 6               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pine co=58 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hinckley TWP  | 0017          | 96.0       | 97.4         | 98.0            | .                      | .                     | .                            | 6               | 0                      |
| Pokegama      | 0030          | 119.4      | 105.0        | 94.7            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pine co=58 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hinckley TWP  | 0017          | 96.0       | 97.4         | 98.0            | .                      | .                     | .                            | 6               | 0                      |
| Mission Creek | 0021          | 89.7       | 90.1         | 88.0            | .                      | .                     | .                            | 6               | 0                      |
| Pokegama      | 0030          | 114.8      | 107.0        | 102.3           | .                      | .                     | .                            | 10              | 0                      |
| Royalton      | 0032          | 103.1      | 99.7         | 100.7           | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=58 county\_nme=Pine

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 92.6       | 91.2         | 90.9            | 13.1                   | .                     | 1.02                         | 305             | 305                    |
| 03 | Non-Commercial SRR              | 92.4       | 90.8         | 91.6            | 14.6                   | .                     | 1.01                         | 117             | 117                    |
| 06 | Commercial                      | 104.3      | 101.6        | 107.5           | .                      | .                     | .                            | 11              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 87.9       | 82.5         | 84.3            | 20.8                   | .                     | 1.04                         | 32              | 0                      |
| 91 | Residential/SRR                 | 92.6       | 91.1         | 91.0            | 13.5                   | .                     | 1.01                         | 422             | 422                    |
| 92 | RVL bare > 34.5                 | 96.9       | 93.7         | 92.6            | 18.5                   | .                     | 1.04                         | 64              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 96.9       | 93.9         | 92.9            | 17.9                   | .                     | 1.04                         | 69              | 0                      |
| 94 | Commercial/Industrial           | 104.3      | 101.6        | 107.5           | .                      | .                     | .                            | 11              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 97.8       | 94.2         | 96.1            | 17.4                   | .                     | 1.02                         | 86              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pipestone co=59 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Edgerton      | 0100          | 93.0       | 90.6         | 88.8            | .                      | .                     | .                            | 22              | 22                     |
| Pipestone     | 0700          | 98.0       | 95.6         | 92.5            | 13.3                   | .                     | 1.01                         | 58              | 58                     |
| Jasper        | 7600          | 80.0       | 79.4         | 83.8            | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pipestone co=59 PT=91 Property=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          | 93.0       | 90.6         | 88.8            | .                      | .                     | .                            | 22              | 22                     |
| Pipestone     | 0700          | 98.0       | 95.6         | 92.5            | 13.3                   | .                     | 1.01                         | 58              | 58                     |
| Jasper        | 7600          | 80.0       | 79.4         | 83.8            | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=59 county\_nme=Pipestone

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.9       | 91.8         | 90.7            | 14.6                   | .                     | 1.02                         | 101             | 101                    |
| 91 | Residential/SRR                 | 94.9       | 91.8         | 90.7            | 14.6                   | .                     | 1.02                         | 101             | 101                    |
| 93 | Ag/RVL bare > 34.5 acres        | 89.1       | 90.7         | 90.4            | .                      | .                     | .                            | 14              | 14                     |
| 95 | Ag/RVL improved > 34.5 acres    | 89.1       | 90.7         | 90.4            | .                      | .                     | .                            | 14              | 14                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Polk co=60 PT=01 Property=Residential (less than 4 units)

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Woodside         | 0059          | 98.0       | 87.5         | 91.6            | .                      | .                     | .                            | 6               | 6                      |
| Crookston        | 0400          | 100.4      | 98.0         | 97.2            | 12.3                   | .                     | 1.00                         | 83              | 0                      |
| East Grand Forks | 0500          | 100.0      | 99.5         | 100.0           | 9.5                    | .                     | 1.00                         | 119             | 119                    |
| Fertile          | 0900          | 93.4       | 92.5         | 92.7            | .                      | .                     | .                            | 12              | 12                     |
| Fosston          | 1100          | 104.3      | 98.2         | 95.2            | .                      | .                     | .                            | 26              | 26                     |
| McIntosh         | 1600          | 105.6      | 103.3        | 105.0           | .                      | .                     | .                            | 11              | 11                     |

**All sales adjusted for time and terms**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Polk co=60 PT=03 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Godfrey       | 0022          | 97.1       | 97.8         | 96.9            | .                      | .                     | .                            | 10              | 10                     |
| Woodside      | 0059          | 97.4       | 90.5         | 94.4            | .                      | .                     | .                            | 17              | 17                     |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Polk co=60 PT=91 Property=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 |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Godfrey          | 0022          | 96.4       | 97.8         | 96.3            | .                      | .                     | .                            | 12              | 12                     |
| Knute            | 0036          | 72.4       | 76.9         | 73.4            | .                      | .                     | .                            | 6               | 6                      |
| Woodside         | 0059          | 97.6       | 89.3         | 93.6            | .                      | .                     | .                            | 23              | 23                     |
| Crookston        | 0400          | 100.4      | 98.0         | 97.2            | 12.3                   | .                     | 1.00                         | 83              | 0                      |
| East Grand Forks | 0500          | 100.0      | 99.5         | 100.0           | 9.5                    | .                     | 1.00                         | 119             | 119                    |
| Fertile          | 0900          | 93.4       | 92.5         | 92.7            | .                      | .                     | .                            | 12              | 12                     |
| Fosston          | 1100          | 104.3      | 98.2         | 95.2            | .                      | .                     | .                            | 26              | 26                     |
| McIntosh         | 1600          | 105.6      | 103.3        | 105.0           | .                      | .                     | .                            | 11              | 11                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Polk co=60 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hammond       | 0026          | 99.7       | 97.6         | 97.3            | .                      | .                     | .                            | 6               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Polk co=60 PT=94 Property=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 |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| East Grand Forks | 0500          | 77.1       | 66.0         | 67.2            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Polk co=60 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Columbia      | 0010          | 97.3       | 102.9        | 81.3            | .                      | .                     | .                            | 6               | 0                      |
| Hammond       | 0026          | 99.7       | 97.6         | 97.3            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=60 county\_nme=Polk

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 98.9       | 97.2         | 96.3            | 13.4                   | .                     | 1.00                         | 336             | 253                    |
| 03 | Non-Commercial SRR              | 93.4       | 91.6         | 93.8            | 15.3                   | .                     | 0.97                         | 34              | 34                     |
| 06 | Commercial                      | 113.0      | 86.9         | 96.3            | .                      | .                     | .                            | 14              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 115.4      | 102.7        | 101.4           | .                      | .                     | .                            | 6               | 0                      |
| 91 | Residential/SRR                 | 98.4       | 96.7         | 96.0            | 13.7                   | .                     | 1.00                         | 370             | 287                    |
| 92 | RVL bare > 34.5                 | 99.5       | 105.0        | 90.7            | .                      | .                     | .                            | 9               | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 101.1      | 99.5         | 97.8            | 11.6                   | .                     | 1.01                         | 69              | 0                      |
| 94 | Commercial/Industrial           | 111.6      | 95.8         | 96.7            | .                      | .                     | .                            | 17              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 99.6       | 99.5         | 96.9            | 12.4                   | .                     | 1.01                         | 75              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pope co=61 PT=01 Property=Residential (less than 4 units)

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Glenwood TWP    | 0007          | 98.5       | 96.8         | 98.5            | .                      | .                     | .                            | 10              | 3                      |
| White Bear Lake | 0020          | 95.6       | 91.6         | 94.5            | .                      | .                     | .                            | 6               | 4                      |
| Glenwood        | 0300          | 101.5      | 100.3        | 99.3            | 8.8                    | .                     | 1.00                         | 38              | 37                     |
| Starbuck        | 0800          | 101.3      | 99.8         | 98.0            | .                      | .                     | .                            | 27              | 26                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Pope co=61 PT=91 Property=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          | 102.6      | 97.8         | 100.9           | .                      | .                     | .                            | 14              | 3                      |
| Leven           | 0012          | 95.8       | 96.7         | 93.8            | .                      | .                     | .                            | 9               | 1                      |
| Minnewaska      | 0013          | 96.3       | 96.3         | 97.1            | .                      | .                     | .                            | 8               | 2                      |
| White Bear Lake | 0020          | 98.6       | 98.6         | 98.6            | .                      | .                     | .                            | 9               | 5                      |
| Glenwood        | 0300          | 101.5      | 100.3        | 99.3            | 8.8                    | .                     | 1.00                         | 38              | 37                     |
| Starbuck        | 0800          | 101.9      | 99.9         | 99.5            | .                      | .                     | .                            | 28              | 26                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=61 county\_nme=Pope

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 99.1       | 98.6         | 95.3            | 10.6                   | .                     | 1.03                         | 106             | 83                     |
| 03 | Non-Commercial SRR              | 100.5      | 97.2         | 99.8            | .                      | .                     | .                            | 22              | 1                      |
| 91 | Residential/SRR                 | 99.3       | 98.5         | 96.3            | 10.5                   | .                     | 1.02                         | 128             | 84                     |
| 93 | Ag/RVL bare > 34.5 acres        | 108.4      | 105.0        | 104.1           | .                      | .                     | .                            | 12              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 105.4      | 104.6        | 103.7           | .                      | .                     | .                            | 17              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Ramsey co=62 PT=01 Property=Residential (less than 4 units)

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| White Bear TWP  | 0014          | 95.3       | 95.2         | 94.8            | 6.8                    | .                     | 1.00                         | 156             | 156                    |
| New Brighton    | 0100          | 93.9       | 95.0         | 93.4            | 8.6                    | .                     | 1.01                         | 266             | 266                    |
| North St. Paul  | 0200          | 90.8       | 90.3         | 90.4            | 8.6                    | .                     | 1.00                         | 115             | 115                    |
| Roseville       | 0400          | 94.6       | 94.5         | 94.6            | 6.8                    | .                     | 1.00                         | 397             | 397                    |
| Falcon Heights  | 0500          | 94.3       | 93.0         | 93.8            | 8.0                    | .                     | 1.01                         | 49              | 49                     |
| Lauderdale      | 0600          | 97.0       | 96.2         | 96.3            | .                      | .                     | .                            | 25              | 25                     |
| Arden Hills     | 0700          | 97.9       | 95.8         | 94.2            | 7.9                    | .                     | 1.01                         | 103             | 103                    |
| Little Canada   | 0800          | 94.3       | 93.1         | 94.5            | 8.0                    | .                     | 0.99                         | 145             | 145                    |
| North Oaks      | 1000          | 97.6       | 97.7         | 98.4            | 9.3                    | .                     | 1.00                         | 79              | 71                     |
| Maplewood       | 1100          | 95.9       | 95.4         | 95.5            | 6.9                    | .                     | 1.00                         | 499             | 499                    |
| Shoreview       | 1200          | 94.7       | 94.7         | 94.6            | 6.4                    | .                     | 1.00                         | 414             | 414                    |
| Vadnais Heights | 1300          | 94.5       | 93.6         | 95.1            | 7.5                    | .                     | 0.99                         | 216             | 216                    |
| Mounds View     | 1700          | 94.9       | 94.9         | 94.4            | 7.3                    | .                     | 1.00                         | 93              | 93                     |
| Gem Lake        | 1800          | 91.3       | 92.0         | 94.1            | .                      | .                     | .                            | 8               | 8                      |
| St. Paul        | 8900          | 93.8       | 94.0         | 93.8            | 9.5                    | .                     | 1.00                         | 3,254           | 3,254                  |
| St. Anthony     | 9100          | 94.0       | 94.8         | 94.1            | 7.4                    | .                     | 1.00                         | 42              | 40                     |
| White Bear Lake | 9400          | 95.5       | 94.7         | 93.7            | 8.3                    | .                     | 1.01                         | 345             | 345                    |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Ramsey co=62 PT=02 Property=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          | 99.2       | 98.2         | 98.3            | 12.4                   | .                     | 1.01                         | 74              | 75                     |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
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**City and Township Ratios by Property Type**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Ramsey co=62 PT=06 Property=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 Canada   | 0800          | 101.9      | 100.3        | 95.7            | .                      | .                     | .                            | 7               | 7                      |
| Vadnais Heights | 1300          | 99.5       | 99.7         | 100.7           | .                      | .                     | .                            | 6               | 6                      |
| St. Paul        | 8900          | 95.6       | 94.8         | 86.9            | 16.4                   | .                     | 1.10                         | 80              | 80                     |
| White Bear Lake | 9400          | 95.2       | 97.6         | 88.0            | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Ramsey co=62 PT=07 Property=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          | 92.4       | 85.7         | 99.3            | .                      | .                     | .                            | 11              | 11                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Ramsey co=62 PT=91 Property=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          | 95.3       | 95.2         | 94.8            | 6.8                    | .                     | 1.00                         | 156             | 156                    |
| New Brighton    | 0100          | 93.9       | 95.0         | 93.4            | 8.6                    | .                     | 1.01                         | 266             | 266                    |
| North St. Paul  | 0200          | 90.8       | 90.3         | 90.4            | 8.6                    | .                     | 1.00                         | 115             | 115                    |
| Roseville       | 0400          | 94.6       | 94.5         | 94.6            | 6.8                    | .                     | 1.00                         | 397             | 397                    |
| Falcon Heights  | 0500          | 94.3       | 93.0         | 93.8            | 8.0                    | .                     | 1.01                         | 49              | 49                     |
| Lauderdale      | 0600          | 97.0       | 96.2         | 96.3            | .                      | .                     | .                            | 25              | 25                     |
| Arden Hills     | 0700          | 97.9       | 95.8         | 94.2            | 7.9                    | .                     | 1.01                         | 103             | 103                    |
| Little Canada   | 0800          | 94.3       | 93.1         | 94.5            | 8.0                    | .                     | 0.99                         | 145             | 145                    |
| North Oaks      | 1000          | 97.6       | 97.7         | 98.4            | 9.3                    | .                     | 1.00                         | 79              | 71                     |
| Maplewood       | 1100          | 95.9       | 95.4         | 95.5            | 6.9                    | .                     | 1.00                         | 499             | 499                    |
| Shoreview       | 1200          | 94.7       | 94.7         | 94.6            | 6.4                    | .                     | 1.00                         | 414             | 414                    |
| Vadnais Heights | 1300          | 94.5       | 93.6         | 95.1            | 7.5                    | .                     | 0.99                         | 216             | 216                    |
| Mounds View     | 1700          | 94.9       | 94.9         | 94.4            | 7.3                    | .                     | 1.00                         | 93              | 93                     |
| Gem Lake        | 1800          | 91.3       | 92.0         | 94.1            | .                      | .                     | .                            | 8               | 8                      |
| St. Paul        | 8900          | 93.8       | 94.0         | 93.8            | 9.5                    | .                     | 1.00                         | 3,254           | 3,254                  |
| St. Anthony     | 9100          | 94.0       | 94.8         | 94.1            | 7.4                    | .                     | 1.00                         | 42              | 40                     |
| White Bear Lake | 9400          | 95.5       | 94.7         | 93.7            | 8.3                    | .                     | 1.01                         | 345             | 345                    |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Ramsey co=62 PT=94 Property=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 |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Arden Hills     | 0700          | 98.8       | 94.0         | 100.8           | .                      | .                     | .                            | 6               | 6                      |
| Little Canada   | 0800          | 102.4      | 103.3        | 100.9           | .                      | .                     | .                            | 8               | 8                      |
| Vadnais Heights | 1300          | 97.4       | 95.2         | 95.1            | .                      | .                     | .                            | 9               | 9                      |
| White Bear Lake | 9400          | 93.2       | 93.8         | 86.0            | .                      | .                     | .                            | 11              | 11                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=62 county\_nme=Ramsey

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.3       | 94.3         | 94.3            | 8.5                    | .                     | 1.00                         | 6,211           | 6,201                  |
| 02 | Apartments                      | 101.4      | 99.0         | 101.6           | 13.1                   | .                     | 1.00                         | 96              | 97                     |
| 06 | Commercial                      | 96.3       | 95.7         | 88.7            | 14.1                   | .                     | 1.08                         | 113             | 113                    |
| 07 | Industrial                      | 95.0       | 97.8         | 97.1            | .                      | .                     | .                            | 27              | 27                     |
| 91 | Residential/SRR                 | 94.3       | 94.3         | 94.3            | 8.5                    | .                     | 1.00                         | 6,211           | 6,201                  |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court**

**12 month study  
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

| <b>Property</b>                 | <b>Mean ratio</b> | <b>Median ratio</b> | <b>Aggregate ratio</b> | <b>Coeff. of dispersion *</b> | <b>Coeff. of variation *</b> | <b>Price related differential *</b> | <b>Number of sales</b> |
|---------------------------------|-------------------|---------------------|------------------------|-------------------------------|------------------------------|-------------------------------------|------------------------|
| Residential (less than 4 units) | 95.0              | 94.7                | 94.7                   | 7.5                           | .                            | 1.00                                | 2,957                  |
| Apartments                      | 109.1             | 101.4               | 106.9                  | .                             | .                            | .                                   | 22                     |
| Commercial                      | 98.0              | 99.2                | 91.5                   | 8.4                           | .                            | 1.05                                | 33                     |
| Industrial                      | 96.9              | 98.1                | 96.3                   | .                             | .                            | .                                   | 16                     |
| Residential/SRR                 | 95.0              | 94.7                | 94.7                   | 7.5                           | .                            | 1.00                                | 2,957                  |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Red Lake co=63 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Red Lake Falls | 0600          | 92.7       | 89.4         | 89.8            | .                      | .                     | .                            | 15              | 0                      |

**All sales adjusted for time and terms**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Red Lake co=63 PT=91 Property=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          | 92.7       | 89.4         | 89.8            | .                      | .                     | .                            | 15              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=63 county\_nme=Red Lake

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 85.1       | 86.5         | 84.1            | .                      | .                     | .                            | 24              | 0                      |
| 91 | Residential/SRR                 | 85.1       | 86.5         | 84.1            | .                      | .                     | .                            | 24              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 101.9      | 93.1         | 99.1            | .                      | .                     | .                            | 10              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 93.6       | 92.9         | 87.2            | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Redwood co=64 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lamberton     | 0400          | 93.2       | 88.7         | 91.5            | .                      | .                     | .                            | 10              | 10                     |
| Milroy        | 0600          | 100.5      | 97.6         | 100.2           | .                      | .                     | .                            | 8               | 8                      |
| Morgan        | 0700          | 110.1      | 104.6        | 107.6           | .                      | .                     | .                            | 19              | 19                     |
| Redwood Falls | 0900          | 99.7       | 96.6         | 95.7            | 10.9                   | .                     | 1.02                         | 82              | 82                     |
| Sanborn       | 1100          | 91.7       | 92.7         | 90.0            | .                      | .                     | .                            | 6               | 6                      |
| Wabasso       | 1400          | 115.0      | 101.9        | 105.5           | .                      | .                     | .                            | 11              | 11                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Redwood co=64 PT=91 Property=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          | 93.2       | 88.7         | 91.5            | .                      | .                     | .                            | 10              | 10                     |
| Milroy        | 0600          | 100.5      | 97.6         | 100.2           | .                      | .                     | .                            | 8               | 8                      |
| Morgan        | 0700          | 110.1      | 104.6        | 107.6           | .                      | .                     | .                            | 19              | 19                     |
| Redwood Falls | 0900          | 99.7       | 96.6         | 95.7            | 10.9                   | .                     | 1.02                         | 82              | 82                     |
| Sanborn       | 1100          | 91.7       | 92.7         | 90.0            | .                      | .                     | .                            | 6               | 6                      |
| Wabasso       | 1400          | 115.0      | 101.9        | 105.5           | .                      | .                     | .                            | 11              | 11                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Redwood co=64 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Kintire       | 0008          | 95.8       | 97.5         | 93.9            | .                      | .                     | .                            | 6               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Redwood co=64 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Kintire       | 0008          | 95.8       | 97.5         | 93.9            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=64 county\_nme=Redwood

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 99.6       | 97.3         | 95.4            | 11.7                   | .                     | 1.03                         | 181             | 181                    |
| 06 | Commercial                      | 91.7       | 82.1         | 86.8            | .                      | .                     | .                            | 15              | 0                      |
| 91 | Residential/SRR                 | 99.6       | 97.3         | 95.4            | 11.7                   | .                     | 1.03                         | 181             | 181                    |
| 93 | Ag/RVL bare > 34.5 acres        | 97.2       | 95.1         | 94.5            | 7.6                    | .                     | 1.01                         | 38              | 0                      |
| 94 | Commercial/Industrial           | 92.6       | 87.6         | 89.1            | .                      | .                     | .                            | 16              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 96.5       | 94.7         | 93.5            | 7.9                    | .                     | 1.01                         | 40              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Renville co=65 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bird Island   | 0100          | 100.7      | 100.3        | 96.1            | .                      | .                     | .                            | 12              | 12                     |
| Buffalo Lake  | 0200          | 107.9      | 104.9        | 101.8           | .                      | .                     | .                            | 8               | 8                      |
| Danube        | 0300          | 95.3       | 92.3         | 92.1            | .                      | .                     | .                            | 9               | 9                      |
| Fairfax       | 0400          | 97.8       | 96.2         | 93.0            | .                      | .                     | .                            | 17              | 17                     |
| Hector        | 0600          | 102.5      | 103.1        | 101.3           | .                      | .                     | .                            | 8               | 8                      |
| Olivia        | 0800          | 86.2       | 87.3         | 84.2            | .                      | .                     | .                            | 22              | 22                     |
| Renville      | 0900          | 97.0       | 98.9         | 95.0            | .                      | .                     | .                            | 16              | 16                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Renville co=65 PT=91 Property=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          | 100.7      | 100.3        | 96.1            | .                      | .                     | .                            | 12              | 12                     |
| Buffalo Lake  | 0200          | 107.9      | 104.9        | 101.8           | .                      | .                     | .                            | 8               | 8                      |
| Danube        | 0300          | 95.3       | 92.3         | 92.1            | .                      | .                     | .                            | 9               | 9                      |
| Fairfax       | 0400          | 97.8       | 96.2         | 93.0            | .                      | .                     | .                            | 17              | 17                     |
| Hector        | 0600          | 102.5      | 103.1        | 101.3           | .                      | .                     | .                            | 8               | 8                      |
| Olivia        | 0800          | 86.2       | 87.3         | 84.2            | .                      | .                     | .                            | 22              | 22                     |
| Renville      | 0900          | 97.0       | 98.9         | 95.0            | .                      | .                     | .                            | 16              | 16                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=65 county\_nme=Renville

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.7       | 95.9         | 90.4            | 13.2                   | .                     | 1.05                         | 114             | 114                    |
| 06 | Commercial                      | 96.3       | 94.8         | 90.6            | .                      | .                     | .                            | 6               | 0                      |
| 91 | Residential/SRR                 | 94.5       | 95.8         | 90.1            | 13.2                   | .                     | 1.05                         | 115             | 114                    |
| 93 | Ag/RVL bare > 34.5 acres        | 96.1       | 95.7         | 95.6            | 9.2                    | .                     | 1.00                         | 48              | 0                      |
| 94 | Commercial/Industrial           | 96.3       | 94.8         | 90.6            | .                      | .                     | .                            | 6               | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 96.1       | 95.7         | 95.6            | 9.2                    | .                     | 1.00                         | 48              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rice co=66 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bridgewater    | 0001          | 101.5      | 99.4         | 100.2           | .                      | .                     | .                            | 25              | 25                     |
| Cannon City    | 0002          | 97.1       | 94.0         | 94.3            | .                      | .                     | .                            | 14              | 14                     |
| Erin           | 0003          | 94.1       | 91.9         | 93.9            | .                      | .                     | .                            | 6               | 6                      |
| Forest         | 0004          | 98.1       | 98.7         | 97.0            | .                      | .                     | .                            | 14              | 14                     |
| Northfield TWP | 0006          | 105.0      | 101.7        | 104.7           | .                      | .                     | .                            | 7               | 7                      |
| Shieldsville   | 0008          | 97.9       | 93.8         | 95.6            | .                      | .                     | .                            | 16              | 16                     |
| Warsaw         | 0010          | 89.0       | 86.9         | 91.1            | .                      | .                     | .                            | 11              | 11                     |
| Webster        | 0011          | 97.1       | 93.8         | 94.3            | .                      | .                     | .                            | 21              | 21                     |
| Wells          | 0012          | 90.3       | 86.3         | 89.2            | .                      | .                     | .                            | 23              | 23                     |
| Wheatland      | 0013          | 80.4       | 76.6         | 79.2            | .                      | .                     | .                            | 7               | 7                      |
| Dundas         | 0200          | 88.1       | 89.0         | 87.5            | 6.8                    | .                     | 1.01                         | 37              | 37                     |
| Faribault      | 0300          | 89.8       | 88.4         | 89.6            | 11.6                   | .                     | 1.00                         | 322             | 322                    |
| Lonsdale       | 0400          | 92.5       | 90.7         | 92.2            | 6.5                    | .                     | 1.00                         | 117             | 117                    |
| Morristown     | 0500          | 93.9       | 90.3         | 90.8            | .                      | .                     | .                            | 13              | 13                     |
| Northfield     | 9700          | 91.2       | 90.0         | 90.5            | 9.4                    | .                     | 1.00                         | 216             | 216                    |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rice co=66 PT=06 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Faribault     | 0300          | 87.2       | 82.2         | 88.6            | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rice co=66 PT=91 Property=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          | 101.5      | 99.4         | 100.2           | .                      | .                     | .                            | 25              | 25                     |
| Cannon City    | 0002          | 97.1       | 94.0         | 94.3            | .                      | .                     | .                            | 14              | 14                     |
| Erin           | 0003          | 97.3       | 98.1         | 98.0            | .                      | .                     | .                            | 7               | 7                      |
| Forest         | 0004          | 98.1       | 98.7         | 97.0            | .                      | .                     | .                            | 14              | 14                     |
| Northfield TWP | 0006          | 105.0      | 101.7        | 104.7           | .                      | .                     | .                            | 7               | 7                      |
| Shieldsville   | 0008          | 99.1       | 96.6         | 96.0            | .                      | .                     | .                            | 18              | 18                     |
| Warsaw         | 0010          | 89.0       | 86.9         | 91.1            | .                      | .                     | .                            | 11              | 11                     |
| Webster        | 0011          | 97.1       | 93.8         | 94.3            | .                      | .                     | .                            | 21              | 21                     |
| Wells          | 0012          | 92.9       | 86.2         | 88.7            | .                      | .                     | .                            | 28              | 28                     |
| Wheatland      | 0013          | 80.4       | 76.6         | 79.2            | .                      | .                     | .                            | 7               | 7                      |
| Dundas         | 0200          | 88.1       | 89.0         | 87.5            | 6.8                    | .                     | 1.01                         | 37              | 37                     |
| Faribault      | 0300          | 89.8       | 88.4         | 89.6            | 11.6                   | .                     | 1.00                         | 322             | 322                    |
| Lonsdale       | 0400          | 92.5       | 90.7         | 92.2            | 6.5                    | .                     | 1.00                         | 117             | 117                    |
| Morristown     | 0500          | 93.9       | 90.3         | 90.8            | .                      | .                     | .                            | 13              | 13                     |
| Northfield     | 9700          | 91.2       | 90.0         | 90.5            | 9.4                    | .                     | 1.00                         | 216             | 216                    |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rice co=66 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Faribault     | 0300          | 87.2       | 82.2         | 88.6            | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rice co=66 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Webster       | 0011          | 96.0       | 92.0         | 95.5            | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=66 county\_nme=Rice

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 91.3       | 89.8         | 91.1            | 10.5                   | .                     | 1.00                         | 870             | 870                    |
| 03 | Non-Commercial SRR              | 107.3      | 98.1         | 95.7            | .                      | .                     | .                            | 8               | 8                      |
| 06 | Commercial                      | 114.8      | 85.3         | 88.8            | .                      | .                     | .                            | 16              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 92.0       | 95.4         | 79.9            | .                      | .                     | .                            | 12              | 0                      |
| 91 | Residential/SRR                 | 91.5       | 89.9         | 91.1            | 10.5                   | .                     | 1.00                         | 878             | 878                    |
| 92 | RVL bare > 34.5                 | 86.7       | 84.9         | 70.0            | .                      | .                     | .                            | 7               | 7                      |
| 93 | Ag/RVL bare > 34.5 acres        | 94.9       | 87.2         | 85.2            | .                      | .                     | .                            | 28              | 28                     |
| 94 | Commercial/Industrial           | 114.8      | 85.3         | 88.8            | .                      | .                     | .                            | 16              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 101.7      | 90.0         | 89.9            | 18.4                   | .                     | 1.05                         | 35              | 35                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rock co=67 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Luverne       | 0900          | 95.4       | 93.2         | 92.0            | 12.8                   | .                     | 1.02                         | 93              | 93                     |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rock co=67 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Luverne       | 0900          | 95.4       | 93.2         | 92.0            | 12.8                   | .                     | 1.02                         | 93              | 93                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rock co=67 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Kanaranzi     | 0005          | 94.3       | 95.9         | 98.6            | .                      | .                     | .                            | 6               | 6                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rock co=67 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Kanaranzi     | 0005          | 94.3       | 95.9         | 98.6            | .                      | .                     | .                            | 6               | 6                      |
| Springwater   | 0011          | 109.4      | 105.7        | 111.8           | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=67 county\_nme=Rock

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 93.8       | 91.9         | 89.5            | 13.6                   | .                     | 1.02                         | 122             | 122                    |
| 06 | Commercial                      | 92.6       | 93.3         | 91.7            | .                      | .                     | .                            | 6               | 0                      |
| 91 | Residential/SRR                 | 93.8       | 91.9         | 89.5            | 13.6                   | .                     | 1.02                         | 122             | 122                    |
| 93 | Ag/RVL bare > 34.5 acres        | 96.8       | 96.8         | 91.8            | .                      | .                     | .                            | 28              | 28                     |
| 94 | Commercial/Industrial           | 92.6       | 93.3         | 91.7            | .                      | .                     | .                            | 6               | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 96.8       | 96.9         | 91.9            | .                      | .                     | .                            | 29              | 29                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Roseau co=68 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Jadis         | 0015          | 94.0       | 92.7         | 90.9            | .                      | .                     | .                            | 9               | 9                      |
| Moranville    | 0021          | 102.2      | 105.5        | 98.5            | .                      | .                     | .                            | 10              | 10                     |
| Ross          | 0028          | 81.2       | 79.1         | 80.6            | .                      | .                     | .                            | 7               | 7                      |
| Spruce        | 0031          | 99.6       | 100.7        | 99.6            | .                      | .                     | .                            | 6               | 6                      |
| Lake          | 0035          | 95.4       | 95.0         | 90.7            | .                      | .                     | .                            | 26              | 26                     |
| Greenbush     | 0200          | 82.9       | 83.7         | 83.1            | .                      | .                     | .                            | 11              | 11                     |
| Roseau        | 0900          | 90.5       | 89.6         | 88.2            | 11.3                   | .                     | 1.01                         | 41              | 41                     |
| Warroad       | 1600          | 97.9       | 95.0         | 95.9            | .                      | .                     | .                            | 20              | 20                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Roseau co=68 PT=91 Property=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          | 94.0       | 92.7         | 90.9            | .                      | .                     | .                            | 9               | 9                      |
| Moranville    | 0021          | 108.2      | 106.6        | 99.4            | .                      | .                     | .                            | 11              | 11                     |
| Ross          | 0028          | 81.2       | 79.1         | 80.6            | .                      | .                     | .                            | 7               | 7                      |
| Spruce        | 0031          | 99.6       | 100.7        | 99.6            | .                      | .                     | .                            | 6               | 6                      |
| Lake          | 0035          | 95.5       | 94.7         | 91.0            | .                      | .                     | .                            | 31              | 31                     |
| Greenbush     | 0200          | 82.9       | 83.7         | 83.1            | .                      | .                     | .                            | 11              | 11                     |
| Roseau        | 0900          | 90.5       | 89.6         | 88.2            | 11.3                   | .                     | 1.01                         | 41              | 41                     |
| Warroad       | 1600          | 97.9       | 95.0         | 95.9            | .                      | .                     | .                            | 20              | 20                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Roseau co=68 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Poplar Grove  | 0026          | 90.7       | 89.5         | 86.5            | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Roseau co=68 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Moranville    | 0021          | 78.3       | 76.5         | 70.9            | .                      | .                     | .                            | 6               | 6                      |
| Poplar Grove  | 0026          | 95.0       | 89.8         | 97.7            | .                      | .                     | .                            | 8               | 8                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=68 county\_nme=Roseau

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 93.3       | 92.5         | 90.6            | 11.2                   | .                     | 1.01                         | 156             | 156                    |
| 03 | Non-Commercial SRR              | 108.2      | 96.1         | 96.7            | .                      | .                     | .                            | 7               | 7                      |
| 06 | Commercial                      | 103.5      | 100.1        | 93.1            | .                      | .                     | .                            | 6               | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 83.5       | 86.6         | 85.8            | .                      | .                     | .                            | 8               | 0                      |
| 91 | Residential/SRR                 | 93.9       | 92.7         | 90.8            | 11.7                   | .                     | 1.02                         | 163             | 163                    |
| 92 | RVL bare > 34.5                 | 96.7       | 96.6         | 94.0            | .                      | .                     | .                            | 17              | 17                     |
| 93 | Ag/RVL bare > 34.5 acres        | 99.6       | 96.3         | 83.6            | 19.2                   | .                     | 1.18                         | 46              | 46                     |
| 94 | Commercial/Industrial           | 103.5      | 100.1        | 93.1            | .                      | .                     | .                            | 6               | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 101.4      | 96.6         | 87.2            | 22.1                   | .                     | 1.15                         | 63              | 63                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=01 Property=Residential (less than 4 units)

| City-Twp Name             | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Balkan                    | 0008          | 98.5       | 94.6         | 99.2            | .                      | .                     | .                            | 10              | 8                      |
| Beatty                    | 0010          | 98.6       | 94.6         | 104.8           | .                      | .                     | .                            | 9               | 3                      |
| Biwabik TWP               | 0011          | 100.0      | 100.0        | 96.6            | .                      | .                     | .                            | 10              | 5                      |
| Breitung                  | 0012          | 88.1       | 85.1         | 90.0            | .                      | .                     | .                            | 11              | 7                      |
| Brevator                  | 0013          | 94.2       | 94.8         | 94.0            | .                      | .                     | .                            | 7               | 7                      |
| Canosia                   | 0014          | 92.3       | 86.4         | 90.5            | .                      | .                     | .                            | 19              | 15                     |
| Culver                    | 0020          | 71.3       | 73.8         | 70.7            | .                      | .                     | .                            | 6               | 6                      |
| Duluth TWP                | 0021          | 95.7       | 93.7         | 95.8            | .                      | .                     | .                            | 19              | 19                     |
| Fayal                     | 0026          | 103.9      | 96.3         | 97.6            | .                      | .                     | .                            | 23              | 18                     |
| Fredenberg                | 0030          | 92.1       | 92.3         | 92.2            | .                      | .                     | .                            | 6               | 4                      |
| Gnesen                    | 0032          | 88.6       | 85.5         | 88.4            | .                      | .                     | .                            | 11              | 9                      |
| Grand Lake                | 0033          | 96.0       | 91.7         | 96.9            | .                      | .                     | .                            | 26              | 16                     |
| Industrial                | 0037          | 92.4       | 98.6         | 97.6            | .                      | .                     | .                            | 7               | 7                      |
| Lakewood                  | 0040          | 101.2      | 99.3         | 100.3           | .                      | .                     | .                            | 18              | 18                     |
| Midway                    | 0047          | 94.8       | 87.4         | 86.8            | .                      | .                     | .                            | 11              | 11                     |
| Morse                     | 0050          | 88.5       | 89.4         | 87.2            | .                      | .                     | .                            | 13              | 9                      |
| Solway                    | 0063          | 90.9       | 92.7         | 91.1            | .                      | .                     | .                            | 20              | 20                     |
| White                     | 0071          | 94.3       | 93.2         | 91.1            | .                      | .                     | .                            | 21              | 19                     |
| Greenwood                 | 0074          | 94.7       | 95.9         | 97.7            | .                      | .                     | .                            | 13              | 1                      |
| Unorg. 05 - Central Lakes | 0090          | 110.5      | 93.5         | 88.4            | .                      | .                     | .                            | 6               | 6                      |
| Unorg. 06 - Biwabik       | 0091          | 92.5       | 92.4         | 91.8            | .                      | .                     | .                            | 8               | 2                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=01 Property=Residential (less than 4 units)

| City-Twp Name          | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Unorg. 07 - B&B Island | 0092          | 103.3      | 104.1        | 101.1           | .                      | .                     | .                            | 13              | 5                      |
| Unorg. 08 - Mount Iron | 0093          | 97.9       | 94.7         | 97.8            | .                      | .                     | .                            | 13              | 7                      |
| Aurora                 | 0600          | 95.5       | 90.4         | 89.1            | .                      | .                     | .                            | 29              | 29                     |
| Biwabik                | 0900          | 103.3      | 97.9         | 96.5            | .                      | .                     | .                            | 15              | 14                     |
| Buhl                   | 1300          | 115.5      | 117.0        | 111.1           | .                      | .                     | .                            | 7               | 7                      |
| Chisholm               | 1800          | 95.9       | 92.2         | 91.3            | 13.7                   | .                     | 1.04                         | 34              | 34                     |
| Ely                    | 2500          | 97.4       | 97.7         | 94.0            | 11.3                   | .                     | 1.03                         | 67              | 67                     |
| Eveleth                | 2700          | 96.1       | 95.9         | 94.9            | .                      | .                     | .                            | 26              | 26                     |
| Floodwood              | 2900          | 92.9       | 84.6         | 93.6            | .                      | .                     | .                            | 7               | 7                      |
| Gilbert                | 3500          | 95.3       | 86.0         | 92.9            | .                      | .                     | .                            | 19              | 19                     |
| Hermantown             | 3600          | 91.9       | 91.2         | 92.1            | 10.6                   | .                     | 1.00                         | 107             | 107                    |
| Hibbing                | 3800          | 98.5       | 95.8         | 95.2            | 14.1                   | .                     | 1.02                         | 194             | 193                    |
| Mountain Iron          | 5400          | 100.3      | 95.3         | 94.6            | .                      | .                     | .                            | 23              | 22                     |
| Proctor                | 5900          | 92.1       | 88.2         | 90.6            | 14.1                   | .                     | 1.01                         | 48              | 48                     |
| Rice Lake              | 6100          | 92.3       | 90.1         | 93.5            | 11.2                   | .                     | 0.98                         | 42              | 41                     |
| Tower                  | 6800          | 89.9       | 87.5         | 88.9            | .                      | .                     | .                            | 11              | 11                     |
| Virginia               | 6900          | 90.7       | 88.1         | 87.9            | 16.7                   | .                     | 1.01                         | 109             | 109                    |
| Hoyt Lakes             | 7200          | 107.5      | 93.1         | 96.8            | .                      | .                     | .                            | 35              | 34                     |
| Babbitt                | 7300          | 91.4       | 85.0         | 84.9            | 12.3                   | .                     | 1.04                         | 35              | 35                     |
| Duluth                 | 9000          | 92.8       | 90.6         | 90.8            | 11.1                   | .                     | 1.01                         | 1,186           | 1,163                  |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=02 Property=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          | 85.0       | 78.0         | 82.8            | .                      | .                     | .                            | 21              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=03 Property=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          | 92.9       | 96.4         | 99.0            | .                      | .                     | .                            | 14              | 2                      |
| Breitung              | 0012          | 103.3      | 84.2         | 92.4            | .                      | .                     | .                            | 7               | 1                      |
| Ellsburg              | 0022          | 105.3      | 106.0        | 96.2            | .                      | .                     | .                            | 6               | 6                      |
| Morse                 | 0050          | 93.5       | 90.2         | 95.9            | .                      | .                     | .                            | 9               | 3                      |
| Greenwood             | 0074          | 93.8       | 96.6         | 94.1            | .                      | .                     | .                            | 20              | 2                      |
| Crane Lake            | 0079          | 95.4       | 86.7         | 94.4            | .                      | .                     | .                            | 6               | 1                      |
| Unorg. 10 - Lake Verm | 0095          | 82.1       | 81.3         | 78.3            | .                      | .                     | .                            | 6               | 0                      |
| Biwabik               | 0900          | 78.8       | 77.3         | 76.2            | .                      | .                     | .                            | 8               | 0                      |

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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=06 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ely           | 2500          | 87.1       | 94.2         | 87.7            | .                      | .                     | .                            | 6               | 0                      |
| Hermantown    | 3600          | 83.0       | 94.9         | 81.4            | .                      | .                     | .                            | 7               | 0                      |
| Virginia      | 6900          | 91.7       | 89.5         | 78.6            | .                      | .                     | .                            | 12              | 0                      |
| Duluth        | 9000          | 87.9       | 86.8         | 75.4            | .                      | .                     | .                            | 29              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=90 Property=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 |
|------------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Duluth TWP             | 0021          | 93.5       | 81.3         | 76.9            | .                      | .                     | .                            | 11              | 0                      |
| Lakewood               | 0040          | 76.3       | 51.0         | 52.5            | .                      | .                     | .                            | 6               | 0                      |
| Unorg. 07 - B&B Island | 0092          | 151.8      | 162.8        | 127.5           | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Alborn        | 0002          | 92.8       | 70.8         | 82.1            | .                      | .                     | .                            | 7               | 7                      |
| Balkan        | 0008          | 98.5       | 94.6         | 99.2            | .                      | .                     | .                            | 12              | 9                      |
| Beatty        | 0010          | 95.1       | 96.0         | 101.6           | .                      | .                     | .                            | 23              | 5                      |
| Biwabik TWP   | 0011          | 100.0      | 100.0        | 96.6            | .                      | .                     | .                            | 10              | 5                      |
| Breitung      | 0012          | 94.0       | 84.7         | 90.9            | .                      | .                     | .                            | 18              | 8                      |
| Brevator      | 0013          | 92.8       | 94.8         | 92.8            | .                      | .                     | .                            | 9               | 9                      |
| Canosia       | 0014          | 91.1       | 85.0         | 89.5            | .                      | .                     | .                            | 20              | 15                     |
| Cedar Valley  | 0015          | 90.7       | 87.0         | 78.8            | .                      | .                     | .                            | 6               | 6                      |
| Cotton        | 0019          | 91.7       | 95.0         | 87.9            | .                      | .                     | .                            | 8               | 8                      |
| Culver        | 0020          | 71.3       | 73.8         | 70.7            | .                      | .                     | .                            | 6               | 6                      |
| Duluth TWP    | 0021          | 95.7       | 93.7         | 95.8            | .                      | .                     | .                            | 19              | 19                     |
| Ellsburg      | 0022          | 98.0       | 97.8         | 90.9            | .                      | .                     | .                            | 9               | 9                      |
| Fayal         | 0026          | 103.2      | 97.7         | 97.3            | .                      | .                     | .                            | 28              | 19                     |
| Fredenberg    | 0030          | 102.4      | 93.3         | 94.6            | .                      | .                     | .                            | 8               | 4                      |
| Gnesen        | 0032          | 89.9       | 86.4         | 90.2            | .                      | .                     | .                            | 12              | 9                      |
| Grand Lake    | 0033          | 93.1       | 89.8         | 94.7            | .                      | .                     | .                            | 30              | 17                     |
| Industrial    | 0037          | 92.4       | 98.6         | 97.6            | .                      | .                     | .                            | 7               | 7                      |
| Lakewood      | 0040          | 104.4      | 102.5        | 101.1           | .                      | .                     | .                            | 19              | 19                     |
| Midway        | 0047          | 94.8       | 87.4         | 86.8            | .                      | .                     | .                            | 11              | 11                     |
| Morse         | 0050          | 90.6       | 89.4         | 90.2            | .                      | .                     | .                            | 22              | 12                     |
| Solway        | 0063          | 90.9       | 92.7         | 91.1            | .                      | .                     | .                            | 20              | 20                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=91 Property=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 |
|---------------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Vermilion Lake            | 0069          | 115.5      | 112.3        | 99.3            | .                      | .                     | .                            | 8               | 4                      |
| White                     | 0071          | 93.2       | 91.9         | 90.5            | .                      | .                     | .                            | 22              | 20                     |
| Greenwood                 | 0074          | 94.1       | 96.5         | 95.7            | 9.5                    | .                     | 0.99                         | 33              | 3                      |
| Pequaywan                 | 0075          | 94.4       | 89.6         | 95.8            | .                      | .                     | .                            | 6               | 6                      |
| North Star                | 0076          | 88.5       | 79.7         | 81.5            | .                      | .                     | .                            | 6               | 1                      |
| Eagles Nest               | 0077          | 80.6       | 74.2         | 78.9            | .                      | .                     | .                            | 9               | 1                      |
| Crane Lake                | 0079          | 95.4       | 86.7         | 94.4            | .                      | .                     | .                            | 6               | 1                      |
| Unorg. 05 - Central Lakes | 0090          | 97.7       | 90.3         | 81.5            | .                      | .                     | .                            | 11              | 11                     |
| Unorg. 06 - Biwabik       | 0091          | 89.8       | 92.4         | 90.2            | .                      | .                     | .                            | 10              | 2                      |
| Unorg. 07 - B&B Island    | 0092          | 103.5      | 104.1        | 100.2           | .                      | .                     | .                            | 17              | 8                      |
| Unorg. 08 - Mount Iron    | 0093          | 96.9       | 91.1         | 97.2            | .                      | .                     | .                            | 14              | 7                      |
| Unorg. 09 - Balkan        | 0094          | 86.0       | 88.6         | 87.5            | .                      | .                     | .                            | 6               | 0                      |
| Unorg. 10 - Lake Verm     | 0095          | 79.8       | 76.0         | 76.8            | .                      | .                     | .                            | 7               | 1                      |
| Aurora                    | 0600          | 95.5       | 90.4         | 89.1            | .                      | .                     | .                            | 29              | 29                     |
| Biwabik                   | 0900          | 94.8       | 89.3         | 83.1            | .                      | .                     | .                            | 23              | 14                     |
| Buhl                      | 1300          | 115.5      | 117.0        | 111.1           | .                      | .                     | .                            | 7               | 7                      |
| Chisholm                  | 1800          | 95.9       | 92.2         | 91.3            | 13.7                   | .                     | 1.04                         | 34              | 34                     |
| Ely                       | 2500          | 97.4       | 97.7         | 94.0            | 11.3                   | .                     | 1.03                         | 67              | 67                     |
| Eveleth                   | 2700          | 96.1       | 95.9         | 94.9            | .                      | .                     | .                            | 26              | 26                     |
| Floodwood                 | 2900          | 92.9       | 84.6         | 93.6            | .                      | .                     | .                            | 7               | 7                      |
| Gilbert                   | 3500          | 95.3       | 86.0         | 92.9            | .                      | .                     | .                            | 19              | 19                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Hermantown    | 3600          | 91.9       | 91.2         | 92.1            | 10.6                   | .                     | 1.00                         | 107             | 107                    |
| Hibbing       | 3800          | 98.7       | 95.9         | 95.3            | 14.2                   | .                     | 1.02                         | 195             | 194                    |
| Mountain Iron | 5400          | 103.2      | 96.3         | 96.9            | .                      | .                     | .                            | 24              | 22                     |
| Proctor       | 5900          | 92.1       | 88.2         | 90.6            | 14.1                   | .                     | 1.01                         | 48              | 48                     |
| Rice Lake     | 6100          | 92.3       | 90.1         | 93.5            | 11.2                   | .                     | 0.98                         | 42              | 41                     |
| Tower         | 6800          | 89.9       | 87.5         | 88.9            | .                      | .                     | .                            | 11              | 11                     |
| Virginia      | 6900          | 90.7       | 88.1         | 87.9            | 16.7                   | .                     | 1.01                         | 109             | 109                    |
| Hoyt Lakes    | 7200          | 107.5      | 93.1         | 96.8            | .                      | .                     | .                            | 35              | 34                     |
| Babbitt       | 7300          | 91.5       | 85.7         | 85.3            | 12.3                   | .                     | 1.04                         | 36              | 36                     |
| Duluth        | 9000          | 92.8       | 90.6         | 90.7            | 11.1                   | .                     | 1.01                         | 1,188           | 1,164                  |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=92 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Morse         | 0050          | 123.6      | 119.4        | 114.2           | .                      | .                     | .                            | 7               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Morse         | 0050          | 123.6      | 119.4        | 114.2           | .                      | .                     | .                            | 7               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Ely           | 2500          | 87.1       | 94.2         | 87.7            | .                      | .                     | .                            | 6               | 0                      |
| Hermantown    | 3600          | 83.0       | 94.9         | 81.4            | .                      | .                     | .                            | 7               | 0                      |
| Virginia      | 6900          | 101.5      | 90.5         | 84.4            | .                      | .                     | .                            | 14              | 0                      |
| Duluth        | 9000          | 86.7       | 83.4         | 75.2            | .                      | .                     | .                            | 30              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St Louis co=69 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Morse         | 0050          | 123.6      | 119.4        | 114.2           | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=69 county\_nme=St Louis

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.0       | 91.5         | 91.6            | 12.4                   | .                     | 1.01                         | 2,416           | 2,293                  |
| 02 | Apartments                      | 92.3       | 89.9         | 86.9            | .                      | .                     | .                            | 30              | 0                      |
| 03 | Non-Commercial SRR              | 95.0       | 91.8         | 90.7            | 17.1                   | .                     | 1.03                         | 188             | 87                     |
| 06 | Commercial                      | 87.9       | 88.6         | 77.9            | 23.5                   | .                     | 1.13                         | 73              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 90.3       | 85.8         | 80.5            | 30.6                   | .                     | 1.07                         | 105             | 0                      |
| 91 | Residential/SRR                 | 94.1       | 91.5         | 91.6            | 12.7                   | .                     | 1.01                         | 2,604           | 2,380                  |
| 92 | RVL bare > 34.5                 | 93.1       | 88.2         | 81.5            | 22.1                   | .                     | 1.13                         | 119             | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 92.9       | 88.0         | 81.5            | 22.2                   | .                     | 1.13                         | 120             | 0                      |
| 94 | Commercial/Industrial           | 89.3       | 88.6         | 78.1            | 24.6                   | .                     | 1.15                         | 77              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 91.7       | 87.4         | 80.4            | 22.8                   | .                     | 1.13                         | 124             | 1                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**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

| <b>Property</b>                 | <b>Mean ratio</b> | <b>Median ratio</b> | <b>Aggregate ratio</b> | <b>Coeff. of dispersion *</b> | <b>Coeff. of variation *</b> | <b>Price related differential *</b> | <b>Number of sales</b> |
|---------------------------------|-------------------|---------------------|------------------------|-------------------------------|------------------------------|-------------------------------------|------------------------|
| Residential (less than 4 units) | 95.2              | 92.6                | 92.6                   | 13.5                          | .                            | 1.01                                | 1,230                  |
| Apartments                      | 109.4             | 99.3                | 116.1                  | .                             | .                            | .                                   | 9                      |
| Non-Commercial SRR              | 95.4              | 92.2                | 91.6                   | 17.0                          | .                            | 1.03                                | 186                    |
| Commercial                      | 87.9              | 89.5                | 84.4                   | 20.1                          | .                            | 1.04                                | 44                     |
| Ag/RVL bare < 34.5 acres        | 90.3              | 85.8                | 80.5                   | 30.6                          | .                            | 1.07                                | 105                    |
| Residential/SRR                 | 95.2              | 92.5                | 92.4                   | 14.0                          | .                            | 1.01                                | 1,416                  |
| RVL bare > 34.5                 | 93.1              | 88.2                | 81.5                   | 22.1                          | .                            | 1.13                                | 119                    |
| Ag/RVL bare > 34.5 acres        | 92.9              | 88.0                | 81.5                   | 22.2                          | .                            | 1.13                                | 120                    |
| Commercial/Industrial           | 90.9              | 90.4                | 85.5                   | 22.2                          | .                            | 1.06                                | 47                     |
| Ag/RVL improved > 34.5 acres    | 91.7              | 87.4                | 80.4                   | 22.8                          | .                            | 1.13                                | 124                    |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Scott co=70 PT=01 Property=Residential (less than 4 units)

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cedar Lake      | 0003          | 98.8       | 95.8         | 97.8            | 10.7                   | .                     | 1.01                         | 43              | 43                     |
| Credit River    | 0004          | 99.2       | 98.3         | 98.7            | 6.7                    | .                     | 0.99                         | 61              | 61                     |
| Helena          | 0007          | 94.4       | 90.0         | 88.4            | .                      | .                     | .                            | 11              | 11                     |
| Jackson         | 0008          | 94.6       | 94.5         | 94.9            | .                      | .                     | .                            | 8               | 8                      |
| Louisville      | 0009          | 97.8       | 99.2         | 96.9            | .                      | .                     | .                            | 12              | 12                     |
| New Market      | 0010          | 95.3       | 95.2         | 93.9            | 10.3                   | .                     | 1.01                         | 47              | 47                     |
| St. Lawrence    | 0011          | 93.9       | 93.3         | 94.3            | .                      | .                     | .                            | 6               | 6                      |
| Sand Creek      | 0012          | 102.7      | 99.5         | 101.6           | .                      | .                     | .                            | 16              | 16                     |
| Spring Lake     | 0013          | 97.3       | 100.4        | 96.8            | .                      | .                     | .                            | 28              | 28                     |
| Belle Plaine    | 0100          | 92.9       | 93.5         | 92.9            | 7.5                    | .                     | 1.00                         | 134             | 134                    |
| Jordan          | 0400          | 93.6       | 93.6         | 94.2            | 5.9                    | .                     | 0.99                         | 80              | 80                     |
| Elko New Market | 0600          | 94.7       | 93.0         | 94.0            | 7.1                    | .                     | 1.01                         | 88              | 88                     |
| Prior Lake      | 0800          | 94.6       | 93.4         | 94.1            | 7.6                    | .                     | 1.00                         | 480             | 480                    |
| Savage          | 0900          | 94.0       | 93.7         | 94.0            | 5.6                    | .                     | 1.00                         | 548             | 548                    |
| Shakopee        | 1000          | 93.3       | 92.6         | 93.4            | 7.0                    | .                     | 1.00                         | 725             | 725                    |
| New Prague      | 8000          | 94.7       | 94.4         | 94.6            | 7.8                    | .                     | 0.99                         | 80              | 80                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Scott co=70 PT=06 Property=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          | 106.2      | 93.6         | 94.9            | .                      | .                     | .                            | 9               | 9                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Scott co=70 PT=91 Property=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          | 98.8       | 95.8         | 97.8            | 10.7                   | .                     | 1.01                         | 43              | 43                     |
| Credit River    | 0004          | 99.2       | 98.3         | 98.7            | 6.7                    | .                     | 0.99                         | 61              | 61                     |
| Helena          | 0007          | 94.7       | 91.1         | 88.9            | .                      | .                     | .                            | 12              | 12                     |
| Jackson         | 0008          | 94.6       | 94.5         | 94.9            | .                      | .                     | .                            | 8               | 8                      |
| Louisville      | 0009          | 97.8       | 99.2         | 96.9            | .                      | .                     | .                            | 12              | 12                     |
| New Market      | 0010          | 95.3       | 95.2         | 93.9            | 10.3                   | .                     | 1.01                         | 47              | 47                     |
| St. Lawrence    | 0011          | 93.9       | 93.3         | 94.3            | .                      | .                     | .                            | 6               | 6                      |
| Sand Creek      | 0012          | 102.7      | 99.5         | 101.6           | .                      | .                     | .                            | 16              | 16                     |
| Spring Lake     | 0013          | 97.3       | 100.4        | 96.8            | .                      | .                     | .                            | 28              | 28                     |
| Belle Plaine    | 0100          | 92.9       | 93.5         | 92.9            | 7.5                    | .                     | 1.00                         | 134             | 134                    |
| Jordan          | 0400          | 93.6       | 93.6         | 94.2            | 5.9                    | .                     | 0.99                         | 80              | 80                     |
| Elko New Market | 0600          | 94.7       | 93.0         | 94.0            | 7.1                    | .                     | 1.01                         | 88              | 88                     |
| Prior Lake      | 0800          | 94.5       | 93.3         | 94.0            | 7.6                    | .                     | 1.00                         | 481             | 481                    |
| Savage          | 0900          | 94.0       | 93.7         | 94.0            | 5.6                    | .                     | 1.00                         | 548             | 548                    |
| Shakopee        | 1000          | 93.3       | 92.6         | 93.4            | 7.0                    | .                     | 1.00                         | 725             | 725                    |
| New Prague      | 8000          | 94.7       | 94.4         | 94.6            | 7.8                    | .                     | 0.99                         | 80              | 80                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Scott co=70 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Savage        | 0900          | 100.0      | 92.6         | 89.7            | .                      | .                     | .                            | 14              | 14                     |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=70 county\_nme=Scott

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.2       | 93.6         | 94.3            | 7.1                    | .                     | 1.00                         | 2,372           | 2,372                  |
| 02 | Apartments                      | 86.1       | 88.0         | 87.6            | .                      | .                     | .                            | 9               | 9                      |
| 06 | Commercial                      | 99.7       | 93.8         | 90.9            | .                      | .                     | .                            | 26              | 26                     |
| 07 | Industrial                      | 90.2       | 86.4         | 74.3            | .                      | .                     | .                            | 11              | 11                     |
| 90 | Ag/RVL bare < 34.5 acres        | 85.8       | 74.2         | 86.9            | .                      | .                     | .                            | 18              | 0                      |
| 91 | Residential/SRR                 | 94.2       | 93.6         | 94.3            | 7.1                    | .                     | 1.00                         | 2,374           | 2,374                  |
| 93 | Ag/RVL bare > 34.5 acres        | 94.1       | 95.5         | 79.6            | .                      | .                     | .                            | 13              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 95.9       | 95.5         | 82.7            | .                      | .                     | .                            | 15              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Sherburne co=71 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Baldwin        | 0001          | 92.3       | 92.2         | 92.3            | 5.8                    | .                     | 1.00                         | 78              | 78                     |
| Becker TWP     | 0002          | 95.5       | 95.5         | 95.4            | 5.2                    | .                     | 1.00                         | 61              | 61                     |
| Big Lake TWP   | 0003          | 92.9       | 91.7         | 92.2            | 6.3                    | .                     | 1.00                         | 95              | 95                     |
| Blue Hill      | 0004          | 94.8       | 95.5         | 94.9            | 5.9                    | .                     | 1.00                         | 34              | 34                     |
| Clear Lake TWP | 0005          | 90.3       | 93.4         | 89.9            | .                      | .                     | .                            | 17              | 17                     |
| Haven          | 0007          | 94.8       | 92.5         | 93.6            | .                      | .                     | .                            | 17              | 17                     |
| Livonia        | 0008          | 92.9       | 93.5         | 93.2            | 7.5                    | .                     | 1.00                         | 60              | 60                     |
| Orrock         | 0009          | 92.0       | 92.8         | 91.0            | 7.7                    | .                     | 1.01                         | 45              | 45                     |
| Palmer         | 0010          | 94.2       | 93.9         | 94.3            | .                      | .                     | .                            | 22              | 22                     |
| Santiago       | 0011          | 92.4       | 91.4         | 92.9            | .                      | .                     | .                            | 23              | 23                     |
| Becker         | 0100          | 96.4       | 94.7         | 96.7            | 6.1                    | .                     | 1.00                         | 111             | 111                    |
| Big Lake       | 0200          | 92.8       | 92.6         | 92.7            | 5.1                    | .                     | 1.00                         | 227             | 227                    |
| Clear Lake     | 0300          | 91.0       | 92.7         | 90.9            | .                      | .                     | .                            | 13              | 13                     |
| Elk River      | 0400          | 93.9       | 93.2         | 94.3            | 5.9                    | .                     | 1.00                         | 399             | 399                    |
| Zimmerman      | 0500          | 92.4       | 92.6         | 92.3            | 6.1                    | .                     | 1.00                         | 120             | 120                    |
| St. Cloud      | 9200          | 93.5       | 90.4         | 91.7            | 6.8                    | .                     | 1.00                         | 59              | 58                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Sherburne co=71 PT=03 Property=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          | 91.3       | 89.3         | 89.4            | .                      | .                     | .                            | 12              | 12                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Sherburne co=71 PT=91 Property=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          | 92.2       | 91.7         | 92.3            | 5.8                    | .                     | 1.00                         | 79              | 79                     |
| Becker TWP     | 0002          | 95.5       | 95.5         | 95.4            | 5.2                    | .                     | 1.00                         | 61              | 61                     |
| Big Lake TWP   | 0003          | 92.8       | 91.7         | 92.2            | 6.3                    | .                     | 1.00                         | 96              | 96                     |
| Blue Hill      | 0004          | 94.8       | 95.5         | 94.9            | 5.9                    | .                     | 1.00                         | 34              | 34                     |
| Clear Lake TWP | 0005          | 90.3       | 93.4         | 89.9            | .                      | .                     | .                            | 17              | 17                     |
| Haven          | 0007          | 94.8       | 92.5         | 93.6            | .                      | .                     | .                            | 17              | 17                     |
| Livonia        | 0008          | 92.9       | 93.5         | 93.2            | 7.5                    | .                     | 1.00                         | 60              | 60                     |
| Orrock         | 0009          | 92.1       | 92.8         | 91.1            | 7.5                    | .                     | 1.01                         | 47              | 47                     |
| Palmer         | 0010          | 93.2       | 91.0         | 92.8            | 6.4                    | .                     | 1.00                         | 34              | 34                     |
| Santiago       | 0011          | 92.4       | 91.4         | 92.9            | .                      | .                     | .                            | 23              | 23                     |
| Becker         | 0100          | 96.4       | 94.7         | 96.7            | 6.1                    | .                     | 1.00                         | 111             | 111                    |
| Big Lake       | 0200          | 92.8       | 92.6         | 92.7            | 5.1                    | .                     | 1.00                         | 227             | 227                    |
| Clear Lake     | 0300          | 91.0       | 92.7         | 90.9            | .                      | .                     | .                            | 13              | 13                     |
| Elk River      | 0400          | 93.9       | 93.2         | 94.3            | 5.9                    | .                     | 1.00                         | 399             | 399                    |
| Zimmerman      | 0500          | 92.3       | 92.4         | 92.3            | 6.2                    | .                     | 1.00                         | 121             | 121                    |
| St. Cloud      | 9200          | 93.5       | 90.4         | 91.7            | 6.8                    | .                     | 1.00                         | 59              | 58                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=71 county\_nme=Sherburne

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 93.5       | 93.0         | 93.5            | 6.1                    | .                     | 1.00                         | 1,383           | 1,382                  |
| 03 | Non-Commercial SRR              | 90.2       | 89.2         | 88.9            | .                      | .                     | .                            | 17              | 17                     |
| 06 | Commercial                      | 87.3       | 87.6         | 88.5            | .                      | .                     | .                            | 19              | 0                      |
| 91 | Residential/SRR                 | 93.5       | 93.0         | 93.4            | 6.1                    | .                     | 1.00                         | 1,400           | 1,399                  |
| 92 | RVL bare > 34.5                 | 81.5       | 87.4         | 81.9            | .                      | .                     | .                            | 6               | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 79.6       | 85.5         | 79.9            | .                      | .                     | .                            | 7               | 0                      |
| 94 | Commercial/Industrial           | 87.3       | 87.6         | 87.6            | .                      | .                     | .                            | 22              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 87.0       | 88.0         | 93.1            | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court**

**12 month study  
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

| <b>Property</b>                 | <b>Mean ratio</b> | <b>Median ratio</b> | <b>Aggregate ratio</b> | <b>Coeff. of dispersion *</b> | <b>Coeff. of variation *</b> | <b>Price related differential *</b> | <b>Number of sales</b> |
|---------------------------------|-------------------|---------------------|------------------------|-------------------------------|------------------------------|-------------------------------------|------------------------|
| Residential (less than 4 units) | 93.5              | 93.1                | 93.5                   | 6.1                           | .                            | 1.00                                | 1,324                  |
| Non-Commercial SRR              | 90.2              | 89.2                | 88.9                   | .                             | .                            | .                                   | 17                     |
| Commercial                      | 87.3              | 87.6                | 88.5                   | .                             | .                            | .                                   | 19                     |
| Residential/SRR                 | 93.5              | 93.0                | 93.5                   | 6.1                           | .                            | 1.00                                | 1,341                  |
| RVL bare > 34.5                 | 81.5              | 87.4                | 81.9                   | .                             | .                            | .                                   | 6                      |
| Ag/RVL bare > 34.5 acres        | 79.6              | 85.5                | 79.9                   | .                             | .                            | .                                   | 7                      |
| Commercial/Industrial           | 87.3              | 87.6                | 87.6                   | .                             | .                            | .                                   | 22                     |
| Ag/RVL improved > 34.5 acres    | 87.0              | 88.0                | 93.1                   | .                             | .                            | .                                   | 12                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Sibley co=72 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Henderson TWP | 0009          | 92.8       | 89.3         | 88.8            | .                      | .                     | .                            | 10              | 10                     |
| Arlington     | 0100          | 95.9       | 94.5         | 93.0            | 13.4                   | .                     | 1.01                         | 46              | 46                     |
| Gaylord       | 0200          | 90.1       | 84.1         | 83.7            | .                      | .                     | .                            | 27              | 27                     |
| Gibbon        | 0300          | 104.7      | 86.1         | 97.8            | .                      | .                     | .                            | 13              | 13                     |
| Green Isle    | 0400          | 97.0       | 92.8         | 95.6            | .                      | .                     | .                            | 14              | 14                     |
| Henderson     | 0500          | 113.6      | 102.3        | 102.8           | .                      | .                     | .                            | 19              | 19                     |
| Winthrop      | 0700          | 95.8       | 91.6         | 91.6            | .                      | .                     | .                            | 21              | 21                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Sibley co=72 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Henderson TWP | 0009          | 92.8       | 89.3         | 88.8            | .                      | .                     | .                            | 10              | 10                     |
| Arlington     | 0100          | 95.9       | 94.5         | 93.0            | 13.4                   | .                     | 1.01                         | 46              | 46                     |
| Gaylord       | 0200          | 90.1       | 84.1         | 83.7            | .                      | .                     | .                            | 27              | 27                     |
| Gibbon        | 0300          | 104.7      | 86.1         | 97.8            | .                      | .                     | .                            | 13              | 13                     |
| Green Isle    | 0400          | 97.0       | 92.8         | 95.6            | .                      | .                     | .                            | 14              | 14                     |
| Henderson     | 0500          | 113.6      | 102.3        | 102.8           | .                      | .                     | .                            | 19              | 19                     |
| Winthrop      | 0700          | 95.8       | 91.6         | 91.6            | .                      | .                     | .                            | 21              | 21                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Sibley co=72 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cornish       | 0004          | 92.4       | 91.8         | 91.2            | .                      | .                     | .                            | 6               | 6                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Sibley co=72 PT=95 Property=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 |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Cornish        | 0004          | 92.4       | 91.8         | 91.2            | .                      | .                     | .                            | 6               | 6                      |
| Green Isle TWP | 0008          | 98.4       | 99.7         | 97.2            | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=72 county\_nme=Sibley

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.5       | 89.8         | 89.8            | 16.0                   | .                     | 1.03                         | 183             | 183                    |
| 06 | Commercial                      | 78.2       | 64.9         | 60.4            | .                      | .                     | .                            | 10              | 0                      |
| 91 | Residential/SRR                 | 95.2       | 89.8         | 89.6            | 16.0                   | .                     | 1.03                         | 185             | 185                    |
| 93 | Ag/RVL bare > 34.5 acres        | 91.5       | 92.0         | 91.0            | 9.2                    | .                     | 1.00                         | 32              | 32                     |
| 94 | Commercial/Industrial           | 77.4       | 69.2         | 60.7            | .                      | .                     | .                            | 11              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 93.5       | 92.8         | 93.3            | 11.4                   | .                     | 1.00                         | 37              | 37                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=01 Property=Residential (less than 4 units)

| City-Twp Name   | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|-----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Avon TWP        | 0003          | 92.5       | 94.2         | 92.2            | .                      | .                     | .                            | 14              | 14                     |
| Brockway        | 0004          | 89.5       | 89.5         | 88.5            | .                      | .                     | .                            | 8               | 8                      |
| Collegeville    | 0005          | 85.7       | 83.2         | 88.5            | .                      | .                     | .                            | 7               | 7                      |
| Eden Lake       | 0008          | 101.3      | 96.2         | 99.1            | .                      | .                     | .                            | 19              | 19                     |
| Fair Haven      | 0009          | 87.9       | 87.8         | 82.7            | .                      | .                     | .                            | 17              | 17                     |
| LeSauk          | 0017          | 95.0       | 91.8         | 93.6            | .                      | .                     | .                            | 15              | 15                     |
| Lynden          | 0019          | 84.1       | 82.2         | 82.8            | .                      | .                     | .                            | 21              | 21                     |
| Maine Prairie   | 0020          | 96.3       | 91.3         | 92.7            | .                      | .                     | .                            | 13              | 13                     |
| Melrose TWP     | 0021          | 84.8       | 84.8         | 81.8            | .                      | .                     | .                            | 6               | 6                      |
| Millwood        | 0022          | 92.8       | 92.5         | 92.1            | .                      | .                     | .                            | 8               | 8                      |
| Munson          | 0023          | 85.5       | 91.2         | 87.5            | .                      | .                     | .                            | 17              | 17                     |
| Paynesville TWP | 0026          | 97.1       | 98.5         | 97.3            | .                      | .                     | .                            | 17              | 17                     |
| St. Joseph TWP  | 0031          | 96.7       | 96.8         | 93.8            | .                      | .                     | .                            | 8               | 8                      |
| St. Wendel      | 0033          | 92.4       | 89.1         | 91.7            | .                      | .                     | .                            | 14              | 14                     |
| Sauk Centre TWP | 0034          | 90.9       | 92.1         | 92.2            | .                      | .                     | .                            | 7               | 7                      |
| Wakefield       | 0036          | 94.1       | 94.9         | 93.6            | 9.8                    | .                     | 1.00                         | 38              | 38                     |
| Albany          | 0100          | 96.0       | 97.2         | 94.9            | 7.1                    | .                     | 1.01                         | 43              | 43                     |
| Avon            | 0200          | 93.0       | 93.9         | 93.2            | .                      | .                     | .                            | 25              | 25                     |
| Belgrade        | 0300          | 95.0       | 94.8         | 95.3            | .                      | .                     | .                            | 15              | 15                     |
| Brooten         | 0400          | 100.3      | 103.3        | 99.1            | .                      | .                     | .                            | 11              | 11                     |
| Cold Spring     | 0500          | 95.9       | 94.2         | 95.5            | 7.1                    | .                     | 1.00                         | 81              | 81                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Freeport      | 1000          | 97.0       | 97.1         | 96.0            | .                      | .                     | .                            | 14              | 14                     |
| Holdingford   | 1300          | 92.2       | 91.9         | 91.7            | .                      | .                     | .                            | 15              | 15                     |
| Kimball       | 1400          | 93.8       | 88.3         | 92.2            | .                      | .                     | .                            | 24              | 24                     |
| Melrose       | 1700          | 97.0       | 96.3         | 95.6            | 10.6                   | .                     | 1.01                         | 50              | 50                     |
| New Munich    | 1800          | 102.2      | 103.6        | 98.5            | .                      | .                     | .                            | 7               | 7                      |
| Paynesville   | 1900          | 95.3       | 94.3         | 94.9            | 10.4                   | .                     | 1.00                         | 48              | 48                     |
| Richmond      | 2100          | 91.8       | 92.6         | 92.1            | .                      | .                     | .                            | 21              | 21                     |
| Rockville     | 2200          | 91.3       | 89.8         | 90.2            | .                      | .                     | .                            | 22              | 22                     |
| St. Joseph    | 2600          | 93.3       | 93.6         | 93.0            | 6.2                    | .                     | 1.00                         | 104             | 104                    |
| St. Stephen   | 2900          | 96.5       | 89.9         | 95.5            | .                      | .                     | .                            | 13              | 13                     |
| Sauk Centre   | 3100          | 95.7       | 96.0         | 96.0            | 9.0                    | .                     | 0.99                         | 59              | 59                     |
| Waite Park    | 3300          | 100.2      | 99.8         | 99.2            | 6.9                    | .                     | 1.01                         | 92              | 92                     |
| St. Augusta   | 3400          | 96.2       | 97.5         | 96.6            | 7.0                    | .                     | 1.00                         | 48              | 48                     |
| Sartell       | 8600          | 93.7       | 93.0         | 93.3            | 6.8                    | .                     | 1.00                         | 240             | 240                    |
| St. Cloud     | 9200          | 92.8       | 91.8         | 92.3            | 7.6                    | .                     | 1.00                         | 882             | 879                    |

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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
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**City and Township Ratios by Property Type**  
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county\_nme=Stearns co=73 PT=02 Property=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          | 98.2       | 90.3         | 93.6            | .                      | .                     | .                            | 15              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=03 Property=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          | 102.1      | 101.8        | 100.6           | .                      | .                     | .                            | 20              | 20                     |
| Fair Haven      | 0009          | 87.8       | 89.2         | 88.5            | .                      | .                     | .                            | 6               | 6                      |
| Munson          | 0023          | 95.5       | 85.4         | 87.9            | .                      | .                     | .                            | 10              | 10                     |
| Paynesville TWP | 0026          | 105.2      | 96.0         | 103.6           | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=06 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Waite Park    | 3300          | 91.0       | 92.9         | 89.8            | .                      | .                     | .                            | 9               | 0                      |
| St. Cloud     | 9200          | 102.9      | 94.1         | 87.4            | .                      | .                     | .                            | 22              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=91 Property=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          | 92.7       | 94.4         | 92.4            | .                      | .                     | .                            | 17              | 17                     |
| Brockway        | 0004          | 89.5       | 89.5         | 88.5            | .                      | .                     | .                            | 8               | 8                      |
| Collegeville    | 0005          | 89.2       | 85.0         | 90.5            | .                      | .                     | .                            | 9               | 9                      |
| Eden Lake       | 0008          | 101.7      | 99.6         | 99.8            | 9.9                    | .                     | 1.01                         | 39              | 39                     |
| Fair Haven      | 0009          | 87.8       | 88.2         | 84.1            | .                      | .                     | .                            | 23              | 23                     |
| LeSauk          | 0017          | 95.0       | 91.8         | 93.6            | .                      | .                     | .                            | 15              | 15                     |
| Lynden          | 0019          | 85.5       | 82.5         | 83.2            | .                      | .                     | .                            | 22              | 22                     |
| Maine Prairie   | 0020          | 97.9       | 95.6         | 93.7            | .                      | .                     | .                            | 16              | 16                     |
| Melrose TWP     | 0021          | 90.2       | 87.4         | 84.2            | .                      | .                     | .                            | 7               | 7                      |
| Millwood        | 0022          | 93.4       | 93.7         | 92.9            | .                      | .                     | .                            | 12              | 12                     |
| Munson          | 0023          | 89.2       | 85.4         | 87.6            | .                      | .                     | .                            | 27              | 27                     |
| Paynesville TWP | 0026          | 99.5       | 97.8         | 99.3            | .                      | .                     | .                            | 24              | 24                     |
| St. Joseph TWP  | 0031          | 96.7       | 96.8         | 93.8            | .                      | .                     | .                            | 8               | 8                      |
| St. Wendel      | 0033          | 92.4       | 89.1         | 91.7            | .                      | .                     | .                            | 14              | 14                     |
| Sauk Centre TWP | 0034          | 92.0       | 92.5         | 92.2            | .                      | .                     | .                            | 10              | 10                     |
| Wakefield       | 0036          | 94.1       | 94.6         | 93.4            | 10.1                   | .                     | 1.00                         | 43              | 43                     |
| Albany          | 0100          | 96.0       | 97.2         | 94.9            | 7.1                    | .                     | 1.01                         | 43              | 43                     |
| Avon            | 0200          | 92.7       | 93.7         | 93.0            | .                      | .                     | .                            | 26              | 26                     |
| Belgrade        | 0300          | 95.0       | 94.8         | 95.3            | .                      | .                     | .                            | 15              | 15                     |
| Brooten         | 0400          | 100.3      | 103.3        | 99.1            | .                      | .                     | .                            | 11              | 11                     |
| Cold Spring     | 0500          | 95.9       | 94.2         | 95.5            | 7.1                    | .                     | 1.00                         | 81              | 81                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Freeport      | 1000          | 97.0       | 97.1         | 96.0            | .                      | .                     | .                            | 14              | 14                     |
| Holdingford   | 1300          | 92.2       | 91.9         | 91.7            | .                      | .                     | .                            | 15              | 15                     |
| Kimball       | 1400          | 93.8       | 88.3         | 92.2            | .                      | .                     | .                            | 24              | 24                     |
| Melrose       | 1700          | 97.0       | 96.3         | 95.6            | 10.6                   | .                     | 1.01                         | 50              | 50                     |
| New Munich    | 1800          | 102.2      | 103.6        | 98.5            | .                      | .                     | .                            | 7               | 7                      |
| Paynesville   | 1900          | 95.3       | 94.3         | 94.9            | 10.4                   | .                     | 1.00                         | 48              | 48                     |
| Richmond      | 2100          | 91.8       | 92.6         | 92.1            | .                      | .                     | .                            | 21              | 21                     |
| Rockville     | 2200          | 90.9       | 88.9         | 89.8            | .                      | .                     | .                            | 24              | 24                     |
| St. Joseph    | 2600          | 93.3       | 93.6         | 93.0            | 6.2                    | .                     | 1.00                         | 104             | 104                    |
| St. Stephen   | 2900          | 96.5       | 89.9         | 95.5            | .                      | .                     | .                            | 13              | 13                     |
| Sauk Centre   | 3100          | 96.0       | 96.1         | 96.4            | 9.2                    | .                     | 0.99                         | 60              | 60                     |
| Waite Park    | 3300          | 100.2      | 99.8         | 99.2            | 6.9                    | .                     | 1.01                         | 92              | 92                     |
| St. Augusta   | 3400          | 96.5       | 97.9         | 96.6            | 7.0                    | .                     | 1.00                         | 49              | 49                     |
| Sartell       | 8600          | 93.7       | 93.0         | 93.3            | 6.8                    | .                     | 1.00                         | 240             | 240                    |
| St. Cloud     | 9200          | 92.8       | 91.8         | 92.3            | 7.6                    | .                     | 1.00                         | 882             | 879                    |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Maine Prairie | 0020          | 96.2       | 105.5        | 104.4           | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Waite Park    | 3300          | 91.0       | 92.9         | 89.8            | .                      | .                     | .                            | 9               | 0                      |
| St. Cloud     | 9200          | 102.9      | 94.1         | 87.4            | .                      | .                     | .                            | 22              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stearns co=73 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Maine Prairie | 0020          | 94.7       | 104.8        | 98.7            | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=73 county\_nme=Stearns

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 93.7       | 93.0         | 92.9            | 8.1                    | .                     | 1.00                         | 2,093           | 2,090                  |
| 02 | Apartments                      | 97.0       | 91.9         | 93.6            | .                      | .                     | .                            | 23              | 0                      |
| 03 | Non-Commercial SRR              | 98.8       | 96.9         | 95.8            | 12.3                   | .                     | 1.02                         | 70              | 70                     |
| 06 | Commercial                      | 100.9      | 97.0         | 87.3            | 11.1                   | .                     | 1.10                         | 50              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 119.8      | 95.6         | 105.8           | .                      | .                     | .                            | 15              | 0                      |
| 91 | Residential/SRR                 | 93.9       | 93.0         | 93.0            | 8.3                    | .                     | 1.00                         | 2,163           | 2,160                  |
| 92 | RVL bare > 34.5                 | 85.9       | 86.3         | 85.4            | .                      | .                     | .                            | 8               | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 97.4       | 99.2         | 101.9           | .                      | .                     | .                            | 28              | 0                      |
| 94 | Commercial/Industrial           | 100.6      | 96.5         | 87.4            | 10.7                   | .                     | 1.10                         | 53              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 98.4       | 99.5         | 100.5           | 13.4                   | .                     | 0.97                         | 41              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**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

| Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales |
|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|
| Residential (less than 4 units) | 94.4       | 93.7         | 93.3            | 8.4                    | .                     | 1.01                         | 1,211           |
| Apartments                      | 95.0       | 92.9         | 93.8            | .                      | .                     | .                            | 8               |
| Non-Commercial SRR              | 98.8       | 96.9         | 95.8            | 12.3                   | .                     | 1.02                         | 70              |
| Commercial                      | 99.4       | 98.3         | 87.0            | .                      | .                     | .                            | 28              |
| Ag/RVL bare < 34.5 acres        | 119.8      | 95.6         | 105.8           | .                      | .                     | .                            | 15              |
| Residential/SRR                 | 94.7       | 93.9         | 93.4            | 8.6                    | .                     | 1.01                         | 1,281           |
| RVL bare > 34.5                 | 85.9       | 86.3         | 85.4            | .                      | .                     | .                            | 8               |
| Ag/RVL bare > 34.5 acres        | 97.4       | 99.2         | 101.9           | .                      | .                     | .                            | 28              |
| Commercial/Industrial           | 98.9       | 97.5         | 87.3            | 7.8                    | .                     | 1.11                         | 31              |
| Ag/RVL improved > 34.5 acres    | 98.4       | 99.5         | 100.5           | 13.4                   | .                     | 0.97                         | 41              |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Steele co=74 PT=01 Property=Residential (less than 4 units)

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Somerset         | 0012          | 95.2       | 95.4         | 95.7            | .                      | .                     | .                            | 6               | 6                      |
| Ellendale        | 0300          | 98.9       | 96.8         | 101.6           | .                      | .                     | .                            | 8               | 8                      |
| Medford          | 0500          | 101.3      | 99.3         | 100.7           | .                      | .                     | .                            | 21              | 21                     |
| Owatonna         | 0700          | 92.0       | 91.6         | 92.4            | 7.9                    | .                     | 0.99                         | 379             | 379                    |
| Blooming Prairie | 7100          | 94.2       | 92.4         | 92.3            | 9.3                    | .                     | 1.00                         | 38              | 38                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Steele co=74 PT=06 Property=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          | 98.5       | 95.9         | 95.4            | .                      | .                     | .                            | 8               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Steele co=74 PT=91 Property=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 |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Somerset         | 0012          | 95.2       | 95.4         | 95.7            | .                      | .                     | .                            | 6               | 6                      |
| Ellendale        | 0300          | 98.9       | 96.8         | 101.6           | .                      | .                     | .                            | 8               | 8                      |
| Medford          | 0500          | 101.3      | 99.3         | 100.7           | .                      | .                     | .                            | 21              | 21                     |
| Owatonna         | 0700          | 92.0       | 91.6         | 92.4            | 7.9                    | .                     | 0.99                         | 379             | 379                    |
| Blooming Prairie | 7100          | 94.2       | 92.4         | 92.3            | 9.3                    | .                     | 1.00                         | 38              | 38                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Steele co=74 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lemond        | 0007          | 90.7       | 91.6         | 91.1            | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Steele co=74 PT=94 Property=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          | 97.0       | 95.9         | 91.0            | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Steele co=74 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lemond        | 0007          | 90.7       | 91.6         | 91.1            | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=74 county\_nme=Steele

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 92.8       | 92.3         | 92.8            | 8.1                    | .                     | 0.99                         | 484             | 484                    |
| 06 | Commercial                      | 98.5       | 95.9         | 95.4            | .                      | .                     | .                            | 8               | 0                      |
| 91 | Residential/SRR                 | 92.8       | 92.3         | 92.8            | 8.1                    | .                     | 0.99                         | 485             | 485                    |
| 93 | Ag/RVL bare > 34.5 acres        | 99.0       | 94.5         | 98.8            | .                      | .                     | .                            | 16              | 0                      |
| 94 | Commercial/Industrial           | 96.1       | 95.4         | 91.0            | .                      | .                     | .                            | 13              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 100.7      | 96.4         | 101.7           | .                      | .                     | .                            | 21              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stevens co=75 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Morris        | 0500          | 95.8       | 95.2         | 94.4            | 9.3                    | .                     | 1.01                         | 46              | 46                     |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Stevens co=75 PT=91 Property=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          | 95.8       | 95.2         | 94.4            | 9.3                    | .                     | 1.01                         | 46              | 46                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=75 county\_nme=Stevens

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 96.6       | 95.0         | 95.0            | 9.8                    | .                     | 1.01                         | 63              | 63                     |
| 91 | Residential/SRR                 | 96.6       | 95.0         | 95.0            | 9.8                    | .                     | 1.01                         | 63              | 63                     |
| 95 | Ag/RVL improved > 34.5 acres    | 104.1      | 98.1         | 92.1            | .                      | .                     | .                            | 6               | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Swift co=76 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Appleton      | 0100          | 90.3       | 85.8         | 81.9            | .                      | .                     | .                            | 15              | 0                      |
| Benson        | 0200          | 97.7       | 96.7         | 94.5            | 14.3                   | .                     | 1.03                         | 34              | 0                      |
| Kerkhoven     | 0700          | 89.9       | 95.9         | 84.8            | .                      | .                     | .                            | 11              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Swift co=76 PT=91 Property=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          | 90.3       | 85.8         | 81.9            | .                      | .                     | .                            | 15              | 0                      |
| Benson        | 0200          | 97.7       | 96.7         | 94.5            | 14.3                   | .                     | 1.03                         | 34              | 0                      |
| Kerkhoven     | 0700          | 89.9       | 95.9         | 84.8            | .                      | .                     | .                            | 11              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=76 county\_nme=Swift

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.8       | 92.3         | 94.1            | 18.4                   | .                     | 1.01                         | 82              | 0                      |
| 91 | Residential/SRR                 | 95.8       | 92.3         | 94.1            | 18.4                   | .                     | 1.01                         | 82              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 101.8      | 101.5        | 98.1            | .                      | .                     | .                            | 24              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 102.2      | 104.3        | 98.4            | .                      | .                     | .                            | 26              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Todd co=77 PT=01 Property=Residential (less than 4 units)

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Birchdale        | 0003          | 86.3       | 83.1         | 85.2            | .                      | .                     | .                            | 8               | 3                      |
| Burnhamville     | 0006          | 95.6       | 95.5         | 96.3            | .                      | .                     | .                            | 10              | 6                      |
| Fawn Lake        | 0008          | 104.7      | 107.8        | 102.1           | .                      | .                     | .                            | 7               | 6                      |
| Hartford         | 0012          | 90.2       | 85.6         | 86.6            | .                      | .                     | .                            | 6               | 6                      |
| Kandota          | 0014          | 92.2       | 91.5         | 93.0            | .                      | .                     | .                            | 10              | 6                      |
| Long Prairie TWP | 0018          | 92.1       | 91.4         | 92.3            | .                      | .                     | .                            | 6               | 4                      |
| Round Prairie    | 0021          | 68.5       | 68.5         | 70.9            | .                      | .                     | .                            | 6               | 6                      |
| Staples TWP      | 0022          | 90.0       | 83.0         | 85.1            | .                      | .                     | .                            | 8               | 8                      |
| Ward             | 0026          | 125.0      | 131.4        | 113.7           | .                      | .                     | .                            | 6               | 5                      |
| Browerville      | 0200          | 103.3      | 104.1        | 101.9           | .                      | .                     | .                            | 14              | 14                     |
| Clarissa         | 0400          | 84.5       | 79.7         | 87.1            | .                      | .                     | .                            | 7               | 7                      |
| Eagle Bend       | 0500          | 108.0      | 97.5         | 110.2           | .                      | .                     | .                            | 9               | 9                      |
| Long Prairie     | 0900          | 95.2       | 95.1         | 95.8            | 11.6                   | .                     | 1.00                         | 45              | 45                     |
| Staples          | 9300          | 94.0       | 87.5         | 88.9            | .                      | .                     | .                            | 32              | 32                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Todd co=77 PT=03 Property=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 |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Burnhamville   | 0006          | 93.0       | 82.6         | 94.8            | .                      | .                     | .                            | 7               | 0                      |
| Gordon         | 0010          | 88.8       | 84.2         | 86.4            | .                      | .                     | .                            | 8               | 0                      |
| Grey Eagle TWP | 0011          | 95.5       | 95.4         | 94.0            | .                      | .                     | .                            | 6               | 0                      |
| Leslie         | 0015          | 91.0       | 93.2         | 91.1            | .                      | .                     | .                            | 10              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
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**City and Township Ratios by Property Type**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Todd co=77 PT=91 Property=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          | 91.4       | 93.8         | 87.9            | .                      | .                     | .                            | 11              | 3                      |
| Burnhamville     | 0006          | 94.5       | 94.7         | 95.8            | .                      | .                     | .                            | 17              | 6                      |
| Fawn Lake        | 0008          | 101.2      | 102.0        | 99.3            | .                      | .                     | .                            | 11              | 7                      |
| Gordon           | 0010          | 93.1       | 90.9         | 91.9            | .                      | .                     | .                            | 13              | 2                      |
| Grey Eagle TWP   | 0011          | 92.5       | 92.4         | 88.7            | .                      | .                     | .                            | 11              | 3                      |
| Hartford         | 0012          | 90.2       | 85.6         | 86.6            | .                      | .                     | .                            | 6               | 6                      |
| Kandota          | 0014          | 92.2       | 91.5         | 93.0            | .                      | .                     | .                            | 10              | 6                      |
| Leslie           | 0015          | 89.5       | 91.4         | 90.0            | .                      | .                     | .                            | 11              | 1                      |
| Long Prairie TWP | 0018          | 90.7       | 89.3         | 91.5            | .                      | .                     | .                            | 7               | 5                      |
| Moran            | 0019          | 111.5      | 98.5         | 100.0           | .                      | .                     | .                            | 6               | 6                      |
| Round Prairie    | 0021          | 73.8       | 74.3         | 77.0            | .                      | .                     | .                            | 7               | 6                      |
| Staples TWP      | 0022          | 90.0       | 83.0         | 85.1            | .                      | .                     | .                            | 8               | 8                      |
| Villard          | 0025          | 85.2       | 88.0         | 85.9            | .                      | .                     | .                            | 6               | 4                      |
| Ward             | 0026          | 125.0      | 131.4        | 113.7           | .                      | .                     | .                            | 6               | 5                      |
| Browerville      | 0200          | 103.3      | 104.1        | 101.9           | .                      | .                     | .                            | 14              | 14                     |
| Clarissa         | 0400          | 84.5       | 79.7         | 87.1            | .                      | .                     | .                            | 7               | 7                      |
| Eagle Bend       | 0500          | 108.0      | 97.5         | 110.2           | .                      | .                     | .                            | 9               | 9                      |
| Long Prairie     | 0900          | 95.2       | 95.1         | 95.8            | 11.6                   | .                     | 1.00                         | 45              | 45                     |
| Staples          | 9300          | 94.0       | 87.5         | 88.9            | .                      | .                     | .                            | 32              | 32                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Todd co=77 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Bertha TWP    | 0002          | 95.4       | 101.1        | 93.9            | .                      | .                     | .                            | 6               | 6                      |
| Germania      | 0009          | 88.2       | 86.1         | 72.8            | .                      | .                     | .                            | 7               | 7                      |
| Leslie        | 0015          | 80.6       | 84.5         | 73.1            | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=77 county\_nme=Todd

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.3       | 93.4         | 92.1            | 13.7                   | .                     | 1.02                         | 244             | 219                    |
| 03 | Non-Commercial SRR              | 92.1       | 91.6         | 91.9            | 13.6                   | .                     | 1.00                         | 50              | 9                      |
| 06 | Commercial                      | 96.7       | 91.2         | 92.1            | .                      | .                     | .                            | 12              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 89.2       | 82.9         | 86.1            | .                      | .                     | .                            | 13              | 0                      |
| 91 | Residential/SRR                 | 94.7       | 92.6         | 92.0            | 13.7                   | .                     | 1.02                         | 294             | 228                    |
| 92 | RVL bare > 34.5                 | 87.2       | 79.9         | 80.1            | 14.8                   | .                     | 1.05                         | 37              | 37                     |
| 93 | Ag/RVL bare > 34.5 acres        | 86.6       | 84.2         | 77.3            | 16.2                   | .                     | 1.06                         | 57              | 57                     |
| 94 | Commercial/Industrial           | 96.7       | 91.2         | 92.1            | .                      | .                     | .                            | 12              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 88.5       | 87.9         | 83.0            | 16.3                   | .                     | 1.03                         | 91              | 91                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Traverse co=78 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Wheaton       | 0500          | 88.8       | 82.7         | 87.4            | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Traverse co=78 PT=91 Property=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          | 88.8       | 82.7         | 87.4            | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=78 county\_nme=Traverse

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 92.3       | 93.5         | 90.3            | .                      | .                     | .                            | 16              | 0                      |
| 91 | Residential/SRR                 | 94.4       | 95.2         | 92.4            | .                      | .                     | .                            | 18              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 94.6       | 88.0         | 93.8            | .                      | .                     | .                            | 12              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 94.6       | 88.0         | 93.8            | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wabasha co=79 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Elgin TWP     | 0002          | 92.0       | 95.1         | 90.5            | .                      | .                     | .                            | 6               | 6                      |
| Greenfield    | 0005          | 93.0       | 90.6         | 90.7            | .                      | .                     | .                            | 27              | 27                     |
| Elgin         | 0100          | 93.1       | 94.7         | 94.0            | .                      | .                     | .                            | 14              | 14                     |
| Kellogg       | 0300          | 95.9       | 94.3         | 92.6            | .                      | .                     | .                            | 8               | 8                      |
| Mazeppa       | 0500          | 93.0       | 96.3         | 91.6            | .                      | .                     | .                            | 8               | 8                      |
| Plainview     | 0800          | 91.0       | 88.7         | 90.5            | 9.4                    | .                     | 1.00                         | 57              | 57                     |
| Wabasha       | 1100          | 93.6       | 94.1         | 90.3            | 10.4                   | .                     | 1.04                         | 38              | 38                     |
| Lake City     | 7700          | 95.1       | 92.9         | 92.2            | 11.4                   | .                     | 1.01                         | 95              | 95                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wabasha co=79 PT=06 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lake City     | 7700          | 100.8      | 103.6        | 79.8            | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wabasha co=79 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Elgin TWP     | 0002          | 92.0       | 95.1         | 90.5            | .                      | .                     | .                            | 6               | 6                      |
| Greenfield    | 0005          | 91.8       | 87.7         | 89.0            | .                      | .                     | .                            | 31              | 31                     |
| Elgin         | 0100          | 93.1       | 94.7         | 94.0            | .                      | .                     | .                            | 14              | 14                     |
| Kellogg       | 0300          | 95.9       | 94.3         | 92.6            | .                      | .                     | .                            | 8               | 8                      |
| Mazeppa       | 0500          | 93.0       | 96.3         | 91.6            | .                      | .                     | .                            | 8               | 8                      |
| Plainview     | 0800          | 91.0       | 88.7         | 90.5            | 9.4                    | .                     | 1.00                         | 57              | 57                     |
| Wabasha       | 1100          | 93.1       | 93.3         | 89.8            | 10.6                   | .                     | 1.04                         | 39              | 39                     |
| Lake City     | 7700          | 95.3       | 93.0         | 92.5            | 11.6                   | .                     | 1.00                         | 98              | 98                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wabasha co=79 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lake City     | 7700          | 97.8       | 95.6         | 80.2            | .                      | .                     | .                            | 10              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=79 county\_nme=Wabasha

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 92.5       | 91.3         | 90.3            | 11.4                   | .                     | 1.01                         | 281             | 281                    |
| 03 | Non-Commercial SRR              | 91.5       | 90.0         | 86.6            | .                      | .                     | .                            | 12              | 12                     |
| 06 | Commercial                      | 98.4       | 98.0         | 81.6            | .                      | .                     | .                            | 12              | 0                      |
| 91 | Residential/SRR                 | 92.5       | 91.3         | 90.2            | 11.6                   | .                     | 1.02                         | 293             | 293                    |
| 94 | Commercial/Industrial           | 96.8       | 96.2         | 81.8            | .                      | .                     | .                            | 15              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 108.5      | 105.2        | 110.8           | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wadena co=80 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Blueberry     | 0002          | 96.0       | 101.2        | 94.5            | .                      | .                     | .                            | 10              | 6                      |
| Thomastown    | 0013          | 88.0       | 83.2         | 85.5            | .                      | .                     | .                            | 7               | 4                      |
| Menahga       | 0200          | 94.3       | 98.0         | 93.6            | .                      | .                     | .                            | 28              | 27                     |
| Sebeka        | 0400          | 113.0      | 108.7        | 104.5           | .                      | .                     | .                            | 12              | 12                     |
| Verndale      | 0500          | 90.8       | 91.7         | 84.7            | .                      | .                     | .                            | 10              | 10                     |
| Staples       | 9300          | 98.2       | 94.0         | 96.6            | .                      | .                     | .                            | 15              | 15                     |
| Wadena        | 9500          | 97.4       | 93.3         | 94.8            | 13.7                   | .                     | 0.99                         | 63              | 63                     |

**All sales adjusted for time and terms**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wadena co=80 PT=91 Property=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          | 93.6       | 97.3         | 92.4            | .                      | .                     | .                            | 12              | 6                      |
| Thomastown    | 0013          | 88.0       | 85.6         | 86.0            | .                      | .                     | .                            | 8               | 4                      |
| Menahga       | 0200          | 94.3       | 98.0         | 93.6            | .                      | .                     | .                            | 28              | 27                     |
| Sebeka        | 0400          | 113.0      | 108.7        | 104.5           | .                      | .                     | .                            | 12              | 12                     |
| Verndale      | 0500          | 90.8       | 91.7         | 84.7            | .                      | .                     | .                            | 10              | 10                     |
| Staples       | 9300          | 98.2       | 94.0         | 96.6            | .                      | .                     | .                            | 15              | 15                     |
| Wadena        | 9500          | 97.4       | 93.3         | 94.8            | 13.7                   | .                     | 0.99                         | 63              | 63                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wadena co=80 PT=92 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Huntersville  | 0004          | 102.6      | 95.5         | 105.1           | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wadena co=80 PT=93 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Huntersville  | 0004          | 102.6      | 95.5         | 105.1           | .                      | .                     | .                            | 7               | 7                      |

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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wadena co=80 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Huntersville  | 0004          | 102.6      | 95.5         | 105.1           | .                      | .                     | .                            | 7               | 7                      |
| Lyons         | 0006          | 108.7      | 108.5        | 107.2           | .                      | .                     | .                            | 6               | 6                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=80 county\_nme=Wadena

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 96.5       | 94.8         | 93.4            | 12.5                   | .                     | 1.02                         | 182             | 170                    |
| 03 | Non-Commercial SRR              | 95.8       | 89.7         | 93.7            | .                      | .                     | .                            | 6               | 2                      |
| 90 | Ag/RVL bare < 34.5 acres        | 108.0      | 95.8         | 107.2           | .                      | .                     | .                            | 11              | 1                      |
| 91 | Residential/SRR                 | 96.5       | 94.5         | 93.4            | 12.6                   | .                     | 1.02                         | 188             | 172                    |
| 92 | RVL bare > 34.5                 | 95.3       | 96.2         | 90.1            | 14.3                   | .                     | 1.06                         | 38              | 40                     |
| 93 | Ag/RVL bare > 34.5 acres        | 98.3       | 96.9         | 93.1            | 14.3                   | .                     | 1.06                         | 45              | 47                     |
| 95 | Ag/RVL improved > 34.5 acres    | 98.9       | 98.0         | 95.9            | 14.1                   | .                     | 1.03                         | 53              | 55                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Waseca co=81 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Woodville     | 0012          | 90.6       | 88.1         | 91.0            | .                      | .                     | .                            | 14              | 14                     |
| Janesville    | 0200          | 100.0      | 92.7         | 93.3            | 8.3                    | .                     | 1.00                         | 47              | 47                     |
| New Richland  | 0400          | 94.6       | 87.9         | 89.4            | .                      | .                     | .                            | 22              | 22                     |
| Waldorf       | 0700          | 80.0       | 71.7         | 73.0            | .                      | .                     | .                            | 11              | 11                     |
| Waseca        | 0800          | 94.5       | 89.9         | 90.9            | 11.9                   | .                     | 1.00                         | 137             | 137                    |

**All sales adjusted for time and terms**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Waseca co=81 PT=06 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Waseca        | 0800          | 112.3      | 112.9        | 106.7           | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Waseca co=81 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Woodville     | 0012          | 90.6       | 88.1         | 91.0            | .                      | .                     | .                            | 14              | 14                     |
| Janesville    | 0200          | 100.0      | 92.7         | 93.3            | 8.3                    | .                     | 1.00                         | 47              | 47                     |
| New Richland  | 0400          | 94.6       | 87.9         | 89.4            | .                      | .                     | .                            | 22              | 22                     |
| Waldorf       | 0700          | 80.0       | 71.7         | 73.0            | .                      | .                     | .                            | 11              | 11                     |
| Waseca        | 0800          | 94.5       | 89.9         | 90.9            | 11.9                   | .                     | 1.00                         | 137             | 137                    |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Waseca co=81 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Waseca        | 0800          | 112.3      | 112.9        | 106.7           | .                      | .                     | .                            | 7               | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=81 county\_nme=Waseca

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.3       | 89.9         | 90.7            | 11.3                   | .                     | 1.00                         | 248             | 248                    |
| 06 | Commercial                      | 99.3       | 99.1         | 100.5           | .                      | .                     | .                            | 10              | 0                      |
| 91 | Residential/SRR                 | 94.3       | 89.9         | 90.6            | 11.3                   | .                     | 1.00                         | 249             | 249                    |
| 93 | Ag/RVL bare > 34.5 acres        | 94.8       | 98.9         | 90.3            | .                      | .                     | .                            | 13              | 0                      |
| 94 | Commercial/Industrial           | 99.3       | 99.1         | 100.5           | .                      | .                     | .                            | 10              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 94.3       | 97.3         | 90.1            | .                      | .                     | .                            | 14              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Washington co=82 PT=01 Property=Residential (less than 4 units)

| City-Twp Name       | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Baytown             | 0002          | 96.3       | 97.0         | 96.8            | .                      | .                     | .                            | 26              | 26                     |
| Denmark             | 0004          | 94.3       | 91.0         | 94.8            | .                      | .                     | .                            | 12              | 10                     |
| May                 | 0009          | 97.5       | 94.9         | 97.6            | 8.3                    | .                     | 1.01                         | 39              | 32                     |
| Stillwater TWP      | 0014          | 88.5       | 88.0         | 87.2            | .                      | .                     | .                            | 16              | 14                     |
| West Lakeland       | 0017          | 94.4       | 93.8         | 93.1            | 8.0                    | .                     | 1.01                         | 32              | 32                     |
| Afton               | 0100          | 93.0       | 90.7         | 93.1            | 7.4                    | .                     | 1.01                         | 34              | 33                     |
| Bayport             | 0200          | 94.5       | 94.9         | 92.2            | .                      | .                     | .                            | 29              | 27                     |
| Birchwood           | 0300          | 94.6       | 93.0         | 95.1            | .                      | .                     | .                            | 9               | 8                      |
| Scandia             | 0400          | 95.3       | 92.9         | 94.1            | 7.9                    | .                     | 1.01                         | 42              | 37                     |
| Dellwood            | 0500          | 100.9      | 104.0        | 103.0           | .                      | .                     | .                            | 15              | 12                     |
| Forest Lake         | 0600          | 97.3       | 96.3         | 97.5            | 5.9                    | .                     | 1.00                         | 254             | 222                    |
| Hugo                | 0700          | 96.2       | 95.9         | 95.8            | 4.4                    | .                     | 1.00                         | 348             | 347                    |
| Lake Elmo           | 0800          | 94.5       | 93.5         | 94.8            | 7.0                    | .                     | 1.00                         | 105             | 100                    |
| Mahtomedi           | 1000          | 96.5       | 96.5         | 94.2            | 7.7                    | .                     | 1.01                         | 107             | 101                    |
| Marine-On-St. Croix | 1100          | 96.6       | 92.7         | 95.6            | .                      | .                     | .                            | 14              | 11                     |
| Newport             | 1200          | 94.5       | 94.1         | 92.9            | 9.4                    | .                     | 1.02                         | 37              | 32                     |
| St. Paul Park       | 1300          | 92.5       | 91.8         | 92.3            | 7.0                    | .                     | 1.00                         | 84              | 84                     |
| Stillwater          | 1500          | 94.6       | 94.6         | 93.3            | 6.0                    | .                     | 1.01                         | 320             | 319                    |
| Willernie           | 1600          | 87.1       | 86.4         | 86.3            | .                      | .                     | .                            | 8               | 8                      |
| Oak Park Heights    | 1700          | 96.0       | 95.6         | 94.3            | 8.4                    | .                     | 1.02                         | 65              | 65                     |
| Lakeland            | 1900          | 105.3      | 105.7        | 102.7           | .                      | .                     | .                            | 25              | 21                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Washington co=82 PT=01 Property=Residential (less than 4 units)

| City-Twp Name        | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Lake St. Croix Beach | 2000          | 96.8       | 96.0         | 96.2            | .                      | .                     | .                            | 12              | 12                     |
| Pine Springs         | 2100          | 99.3       | 102.3        | 96.6            | .                      | .                     | .                            | 6               | 6                      |
| Cottage Grove        | 2200          | 96.6       | 96.1         | 96.3            | 5.5                    | .                     | 1.00                         | 513             | 512                    |
| Woodbury             | 2500          | 96.1       | 95.8         | 96.1            | 5.2                    | .                     | 1.00                         | 1,248           | 1,248                  |
| Oakdale              | 2600          | 95.8       | 95.3         | 95.3            | 6.5                    | .                     | 1.00                         | 452             | 452                    |
| Grant                | 2700          | 95.0       | 94.8         | 92.9            | 11.5                   | .                     | 1.01                         | 43              | 43                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Washington co=82 PT=91 Property=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          | 96.3       | 97.0         | 96.8            | .                      | .                     | .                            | 26              | 26                     |
| Denmark             | 0004          | 94.3       | 91.0         | 94.8            | .                      | .                     | .                            | 12              | 10                     |
| May                 | 0009          | 97.6       | 95.0         | 97.7            | 8.2                    | .                     | 1.01                         | 40              | 32                     |
| Stillwater TWP      | 0014          | 88.5       | 88.0         | 87.2            | .                      | .                     | .                            | 16              | 14                     |
| West Lakeland       | 0017          | 94.4       | 93.8         | 93.1            | 8.0                    | .                     | 1.01                         | 32              | 32                     |
| Afton               | 0100          | 92.7       | 90.6         | 92.8            | 7.4                    | .                     | 1.01                         | 35              | 34                     |
| Bayport             | 0200          | 94.5       | 94.9         | 92.2            | .                      | .                     | .                            | 29              | 27                     |
| Birchwood           | 0300          | 94.6       | 93.0         | 95.1            | .                      | .                     | .                            | 9               | 8                      |
| Scandia             | 0400          | 95.0       | 92.9         | 93.7            | 7.9                    | .                     | 1.02                         | 43              | 37                     |
| Dellwood            | 0500          | 100.9      | 104.0        | 103.0           | .                      | .                     | .                            | 15              | 12                     |
| Forest Lake         | 0600          | 97.3       | 96.3         | 97.5            | 5.9                    | .                     | 1.00                         | 254             | 222                    |
| Hugo                | 0700          | 96.2       | 95.9         | 95.8            | 4.4                    | .                     | 1.00                         | 348             | 347                    |
| Lake Elmo           | 0800          | 94.5       | 93.5         | 94.8            | 7.0                    | .                     | 1.00                         | 105             | 100                    |
| Mahtomedi           | 1000          | 96.5       | 96.5         | 94.2            | 7.7                    | .                     | 1.01                         | 107             | 101                    |
| Marine-On-St. Croix | 1100          | 96.6       | 92.7         | 95.6            | .                      | .                     | .                            | 14              | 11                     |
| Newport             | 1200          | 94.5       | 94.1         | 92.9            | 9.4                    | .                     | 1.02                         | 37              | 32                     |
| St. Paul Park       | 1300          | 92.5       | 91.8         | 92.3            | 7.0                    | .                     | 1.00                         | 84              | 84                     |
| Stillwater          | 1500          | 94.6       | 94.6         | 93.3            | 6.0                    | .                     | 1.01                         | 320             | 319                    |
| Willernie           | 1600          | 87.1       | 86.4         | 86.3            | .                      | .                     | .                            | 8               | 8                      |
| Oak Park Heights    | 1700          | 96.0       | 95.6         | 94.3            | 8.4                    | .                     | 1.02                         | 65              | 65                     |
| Lakeland            | 1900          | 105.3      | 105.7        | 102.7           | .                      | .                     | .                            | 25              | 21                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Washington co=82 PT=91 Property=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          | 96.8       | 96.0         | 96.2            | .                      | .                     | .                            | 12              | 12                     |
| Pine Springs         | 2100          | 99.3       | 102.3        | 96.6            | .                      | .                     | .                            | 6               | 6                      |
| Cottage Grove        | 2200          | 96.6       | 96.1         | 96.3            | 5.5                    | .                     | 1.00                         | 513             | 512                    |
| Woodbury             | 2500          | 96.1       | 95.8         | 96.1            | 5.2                    | .                     | 1.00                         | 1,248           | 1,248                  |
| Oakdale              | 2600          | 95.8       | 95.3         | 95.3            | 6.5                    | .                     | 1.00                         | 452             | 452                    |
| Grant                | 2700          | 95.0       | 94.8         | 92.9            | 11.5                   | .                     | 1.01                         | 43              | 43                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Washington co=82 PT=94 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Woodbury      | 2500          | 85.1       | 87.4         | 85.5            | .                      | .                     | .                            | 6               | 6                      |
| Oakdale       | 2600          | 103.3      | 103.1        | 98.0            | .                      | .                     | .                            | 8               | 8                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=82 county\_nme=Washington

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.9       | 95.5         | 95.5            | 6.1                    | .                     | 1.00                         | 3,905           | 3,821                  |
| 02 | Apartments                      | 91.4       | 92.6         | 96.7            | .                      | .                     | .                            | 13              | 13                     |
| 06 | Commercial                      | 102.2      | 99.1         | 94.1            | .                      | .                     | .                            | 27              | 27                     |
| 07 | Industrial                      | 99.0       | 100.9        | 98.9            | .                      | .                     | .                            | 10              | 10                     |
| 91 | Residential/SRR                 | 95.9       | 95.5         | 95.5            | 6.1                    | .                     | 1.00                         | 3,908           | 3,822                  |
| 95 | Ag/RVL improved > 34.5 acres    | 107.3      | 96.5         | 103.7           | .                      | .                     | .                            | 9               | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Watonwan co=83 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Long Lake     | 0005          | 82.3       | 86.7         | 83.9            | .                      | .                     | .                            | 6               | 0                      |
| Madelia       | 0500          | 95.9       | 92.5         | 88.8            | .                      | .                     | .                            | 29              | 0                      |
| St. James     | 0800          | 96.8       | 95.9         | 92.7            | 14.1                   | .                     | 1.03                         | 57              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Watonwan co=83 PT=91 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Long Lake     | 0005          | 79.0       | 82.8         | 80.6            | .                      | .                     | .                            | 7               | 0                      |
| Madelia       | 0500          | 95.9       | 92.5         | 88.8            | .                      | .                     | .                            | 29              | 0                      |
| St. James     | 0800          | 96.8       | 95.9         | 92.7            | 14.1                   | .                     | 1.03                         | 57              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=83 county\_nme=Watonwan

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 97.9       | 95.2         | 91.7            | 16.3                   | .                     | 1.06                         | 120             | 0                      |
| 91 | Residential/SRR                 | 97.6       | 95.0         | 91.1            | 16.5                   | .                     | 1.06                         | 121             | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 101.5      | 83.1         | 85.6            | .                      | .                     | .                            | 19              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 101.5      | 83.1         | 85.6            | .                      | .                     | .                            | 19              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wilkin co=84 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Breckenridge  | 0100          | 94.7       | 91.6         | 94.1            | 11.5                   | .                     | 1.01                         | 44              | 44                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wilkin co=84 PT=91 Property=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          | 94.7       | 91.6         | 94.1            | 11.5                   | .                     | 1.01                         | 44              | 44                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=84 county\_nme=Wilkin

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 93.3       | 90.6         | 92.5            | 11.9                   | .                     | 1.01                         | 59              | 59                     |
| 91 | Residential/SRR                 | 93.3       | 90.6         | 92.5            | 11.9                   | .                     | 1.01                         | 59              | 59                     |
| 93 | Ag/RVL bare > 34.5 acres        | 100.5      | 103.5        | 99.4            | .                      | .                     | .                            | 13              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 100.5      | 103.5        | 99.4            | .                      | .                     | .                            | 13              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Winona co=85 PT=01 Property=Residential (less than 4 units)

| City-Twp Name    | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|------------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Homer            | 0006          | 95.6       | 93.6         | 95.2            | .                      | .                     | .                            | 19              | 19                     |
| Richmond         | 0011          | 107.9      | 111.1        | 104.0           | .                      | .                     | .                            | 7               | 7                      |
| Rollingstone TWP | 0012          | 97.4       | 98.8         | 96.8            | .                      | .                     | .                            | 6               | 6                      |
| Altura           | 0100          | 101.3      | 99.0         | 100.8           | .                      | .                     | .                            | 6               | 6                      |
| Goodview         | 0500          | 93.7       | 92.4         | 93.2            | 9.0                    | .                     | 1.00                         | 48              | 48                     |
| Lewiston         | 0700          | 99.6       | 99.5         | 98.2            | .                      | .                     | .                            | 12              | 12                     |
| Rollingstone     | 0900          | 97.0       | 92.6         | 95.0            | .                      | .                     | .                            | 12              | 12                     |
| St. Charles      | 1000          | 91.1       | 87.4         | 90.1            | 8.5                    | .                     | 0.99                         | 41              | 41                     |
| Stockton         | 1100          | 94.1       | 93.6         | 94.9            | .                      | .                     | .                            | 10              | 10                     |
| Winona           | 1300          | 96.0       | 96.1         | 93.9            | 9.5                    | .                     | 1.01                         | 360             | 360                    |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Winona co=85 PT=06 Property=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          | 99.7       | 104.0        | 81.7            | .                      | .                     | .                            | 12              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Winona co=85 PT=91 Property=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          | 95.6       | 93.6         | 95.2            | .                      | .                     | .                            | 19              | 19                     |
| Richmond         | 0011          | 107.9      | 111.1        | 104.0           | .                      | .                     | .                            | 7               | 7                      |
| Rollingstone TWP | 0012          | 97.4       | 98.8         | 96.8            | .                      | .                     | .                            | 6               | 6                      |
| Altura           | 0100          | 101.3      | 99.0         | 100.8           | .                      | .                     | .                            | 6               | 6                      |
| Goodview         | 0500          | 93.7       | 92.4         | 93.2            | 9.0                    | .                     | 1.00                         | 48              | 48                     |
| Lewiston         | 0700          | 99.6       | 99.5         | 98.2            | .                      | .                     | .                            | 12              | 12                     |
| Rollingstone     | 0900          | 97.0       | 92.6         | 95.0            | .                      | .                     | .                            | 12              | 12                     |
| St. Charles      | 1000          | 91.1       | 87.4         | 90.1            | 8.5                    | .                     | 0.99                         | 41              | 41                     |
| Stockton         | 1100          | 94.1       | 93.6         | 94.9            | .                      | .                     | .                            | 10              | 10                     |
| Winona           | 1300          | 96.0       | 96.1         | 93.9            | 9.5                    | .                     | 1.01                         | 360             | 360                    |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Winona co=85 PT=94 Property=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          | 99.7       | 104.0        | 81.7            | .                      | .                     | .                            | 12              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=85 county\_nme=Winona

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.7       | 95.0         | 93.7            | 9.7                    | .                     | 1.01                         | 561             | 561                    |
| 06 | Commercial                      | 100.5      | 100.5        | 85.1            | .                      | .                     | .                            | 20              | 0                      |
| 91 | Residential/SRR                 | 95.7       | 95.0         | 93.8            | 9.7                    | .                     | 1.01                         | 562             | 561                    |
| 92 | RVL bare > 34.5                 | 79.5       | 79.8         | 79.7            | .                      | .                     | .                            | 7               | 7                      |
| 93 | Ag/RVL bare > 34.5 acres        | 90.6       | 86.7         | 91.1            | .                      | .                     | .                            | 20              | 20                     |
| 94 | Commercial/Industrial           | 100.5      | 100.5        | 85.1            | .                      | .                     | .                            | 20              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 91.0       | 87.6         | 92.7            | .                      | .                     | .                            | 29              | 29                     |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wright co=86 PT=01 Property=Residential (less than 4 units)

| City-Twp Name  | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Albion         | 0001          | 96.7       | 96.2         | 97.3            | .                      | .                     | .                            | 11              | 11                     |
| Buffalo TWP    | 0002          | 93.6       | 96.6         | 93.7            | .                      | .                     | .                            | 18              | 18                     |
| Chatham        | 0003          | 93.4       | 96.2         | 93.7            | .                      | .                     | .                            | 8               | 8                      |
| Clearwater TWP | 0004          | 98.8       | 97.9         | 98.1            | .                      | .                     | .                            | 11              | 11                     |
| Cokato TWP     | 0005          | 90.6       | 88.7         | 91.4            | .                      | .                     | .                            | 7               | 7                      |
| Corinna        | 0006          | 96.7       | 98.5         | 96.3            | .                      | .                     | .                            | 25              | 25                     |
| Franklin       | 0008          | 96.1       | 95.7         | 96.7            | .                      | .                     | .                            | 23              | 23                     |
| French Lake    | 0009          | 93.6       | 92.8         | 94.5            | .                      | .                     | .                            | 10              | 10                     |
| Maple Lake TWP | 0010          | 92.1       | 92.3         | 92.8            | .                      | .                     | .                            | 24              | 24                     |
| Marysville     | 0011          | 98.3       | 102.1        | 97.6            | .                      | .                     | .                            | 10              | 10                     |
| Monticello TWP | 0013          | 92.5       | 91.3         | 92.3            | .                      | .                     | .                            | 28              | 28                     |
| Rockford TWP   | 0015          | 93.6       | 92.8         | 92.5            | .                      | .                     | .                            | 32              | 32                     |
| Silver Creek   | 0016          | 99.2       | 98.1         | 99.2            | .                      | .                     | .                            | 16              | 16                     |
| Southside      | 0017          | 96.3       | 94.1         | 97.9            | .                      | .                     | .                            | 13              | 13                     |
| Stockholm      | 0018          | 94.0       | 95.1         | 96.4            | .                      | .                     | .                            | 6               | 6                      |
| Woodland       | 0020          | 100.9      | 98.2         | 99.6            | .                      | .                     | .                            | 6               | 6                      |
| Albertville    | 0100          | 96.7       | 96.4         | 96.7            | 6.3                    | .                     | 1.00                         | 133             | 133                    |
| Annandale      | 0200          | 93.6       | 93.1         | 93.8            | 8.3                    | .                     | 1.00                         | 45              | 45                     |
| Buffalo        | 0300          | 93.3       | 93.5         | 93.7            | 6.6                    | .                     | 1.00                         | 270             | 270                    |
| Cokato         | 0500          | 91.4       | 89.8         | 92.2            | .                      | .                     | .                            | 20              | 20                     |
| Delano         | 0600          | 97.6       | 97.8         | 98.2            | 4.1                    | .                     | 0.99                         | 78              | 78                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wright co=86 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Howard Lake   | 1000          | 95.6       | 94.9         | 96.0            | .                      | .                     | .                            | 26              | 26                     |
| Maple Lake    | 1100          | 97.1       | 94.5         | 96.9            | .                      | .                     | .                            | 30              | 30                     |
| Monticello    | 1200          | 93.8       | 93.2         | 93.9            | 5.9                    | .                     | 1.00                         | 217             | 217                    |
| Montrose      | 1300          | 93.9       | 93.2         | 94.0            | 4.9                    | .                     | 1.00                         | 91              | 91                     |
| St. Michael   | 1600          | 94.3       | 94.2         | 94.2            | 6.3                    | .                     | 1.00                         | 287             | 287                    |
| Waverly       | 1800          | 95.7       | 96.4         | 94.7            | 7.1                    | .                     | 1.01                         | 43              | 43                     |
| Otsego        | 1900          | 94.8       | 95.0         | 95.1            | 6.2                    | .                     | 1.00                         | 320             | 320                    |
| Clearwater    | 7200          | 96.8       | 98.4         | 97.0            | .                      | .                     | .                            | 28              | 28                     |
| Hanover       | 7400          | 91.9       | 91.5         | 91.9            | 5.7                    | .                     | 1.00                         | 32              | 32                     |
| Rockford      | 8300          | 94.2       | 95.4         | 94.7            | 6.0                    | .                     | 0.99                         | 39              | 39                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wright co=86 PT=03 Property=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          | 98.4       | 97.8         | 96.6            | .                      | .                     | .                            | 18              | 18                     |
| Southside     | 0017          | 97.6       | 97.4         | 96.3            | .                      | .                     | .                            | 21              | 21                     |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wright co=86 PT=91 Property=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          | 94.2       | 92.6         | 95.8            | .                      | .                     | .                            | 13              | 13                     |
| Buffalo TWP    | 0002          | 93.6       | 96.6         | 93.7            | .                      | .                     | .                            | 18              | 18                     |
| Chatham        | 0003          | 93.4       | 96.2         | 93.7            | .                      | .                     | .                            | 8               | 8                      |
| Clearwater TWP | 0004          | 99.7       | 102.4        | 98.4            | .                      | .                     | .                            | 16              | 16                     |
| Cokato TWP     | 0005          | 88.7       | 86.6         | 90.3            | .                      | .                     | .                            | 8               | 8                      |
| Corinna        | 0006          | 97.4       | 98.5         | 96.4            | 6.8                    | .                     | 0.99                         | 43              | 43                     |
| Franklin       | 0008          | 96.1       | 95.7         | 96.7            | .                      | .                     | .                            | 23              | 23                     |
| French Lake    | 0009          | 95.0       | 95.6         | 95.3            | .                      | .                     | .                            | 15              | 15                     |
| Maple Lake TWP | 0010          | 91.5       | 91.3         | 92.1            | .                      | .                     | .                            | 29              | 29                     |
| Marysville     | 0011          | 98.3       | 102.1        | 97.6            | .                      | .                     | .                            | 10              | 10                     |
| Monticello TWP | 0013          | 92.5       | 91.5         | 92.3            | .                      | .                     | .                            | 29              | 29                     |
| Rockford TWP   | 0015          | 93.9       | 93.0         | 92.7            | .                      | .                     | .                            | 33              | 33                     |
| Silver Creek   | 0016          | 99.2       | 98.1         | 99.2            | .                      | .                     | .                            | 16              | 16                     |
| Southside      | 0017          | 97.1       | 95.4         | 96.9            | 8.4                    | .                     | 1.01                         | 34              | 34                     |
| Stockholm      | 0018          | 94.0       | 95.1         | 96.4            | .                      | .                     | .                            | 6               | 6                      |
| Woodland       | 0020          | 100.9      | 98.2         | 99.6            | .                      | .                     | .                            | 6               | 6                      |
| Albertville    | 0100          | 96.7       | 96.4         | 96.7            | 6.3                    | .                     | 1.00                         | 133             | 133                    |
| Annandale      | 0200          | 93.6       | 93.1         | 93.8            | 8.3                    | .                     | 1.00                         | 45              | 45                     |
| Buffalo        | 0300          | 93.3       | 93.5         | 93.7            | 6.6                    | .                     | 1.00                         | 271             | 271                    |
| Cokato         | 0500          | 91.4       | 89.8         | 92.2            | .                      | .                     | .                            | 20              | 20                     |
| Delano         | 0600          | 97.6       | 97.8         | 98.2            | 4.1                    | .                     | 0.99                         | 78              | 78                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wright co=86 PT=91 Property=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          | 95.7       | 95.5         | 96.3            | .                      | .                     | .                            | 27              | 27                     |
| Maple Lake    | 1100          | 97.1       | 94.5         | 96.9            | .                      | .                     | .                            | 30              | 30                     |
| Monticello    | 1200          | 93.8       | 93.2         | 93.9            | 5.9                    | .                     | 1.00                         | 217             | 217                    |
| Montrose      | 1300          | 93.9       | 93.2         | 94.0            | 4.9                    | .                     | 1.00                         | 91              | 91                     |
| St. Michael   | 1600          | 94.3       | 94.2         | 94.2            | 6.3                    | .                     | 1.00                         | 287             | 287                    |
| Waverly       | 1800          | 94.4       | 96.1         | 93.5            | 7.8                    | .                     | 1.01                         | 46              | 46                     |
| Otsego        | 1900          | 94.8       | 95.0         | 95.1            | 6.2                    | .                     | 1.00                         | 320             | 320                    |
| Clearwater    | 7200          | 96.8       | 98.4         | 97.0            | .                      | .                     | .                            | 28              | 28                     |
| Hanover       | 7400          | 91.9       | 91.5         | 91.9            | 5.7                    | .                     | 1.00                         | 32              | 32                     |
| Rockford      | 8300          | 94.2       | 95.4         | 94.7            | 6.0                    | .                     | 0.99                         | 39              | 39                     |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 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 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Wright co=86 PT=95 Property=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 |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Middleville   | 0012          | 97.0       | 95.4         | 95.3            | .                      | .                     | .                            | 7               | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=86 county\_nme=Wright

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 94.6       | 94.5         | 94.8            | 6.5                    | .                     | 1.00                         | 1,912           | 1,912                  |
| 03 | Non-Commercial SRR              | 95.3       | 95.5         | 95.0            | 9.0                    | .                     | 1.00                         | 66              | 66                     |
| 06 | Commercial                      | 93.3       | 90.0         | 91.2            | .                      | .                     | .                            | 21              | 0                      |
| 90 | Ag/RVL bare < 34.5 acres        | 95.2       | 94.8         | 88.2            | .                      | .                     | .                            | 18              | 0                      |
| 91 | Residential/SRR                 | 94.6       | 94.5         | 94.8            | 6.5                    | .                     | 1.00                         | 1,978           | 1,978                  |
| 92 | RVL bare > 34.5                 | 100.1      | 98.8         | 93.2            | .                      | .                     | .                            | 11              | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 99.5       | 98.6         | 94.0            | .                      | .                     | .                            | 18              | 0                      |
| 94 | Commercial/Industrial           | 90.9       | 88.3         | 88.8            | .                      | .                     | .                            | 24              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 102.4      | 99.5         | 100.0           | 8.0                    | .                     | 1.01                         | 31              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Yellow Medicine co=87 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| Canby         | 0200          | 99.6       | 100.2        | 98.8            | .                      | .                     | .                            | 20              | 0                      |
| Clarkfield    | 0300          | 79.3       | 75.2         | 76.5            | .                      | .                     | .                            | 11              | 0                      |
| Wood Lake     | 1100          | 101.4      | 99.9         | 99.5            | .                      | .                     | .                            | 8               | 0                      |
| Granite Falls | 7000          | 99.1       | 99.8         | 99.8            | 13.0                   | .                     | 0.99                         | 39              | 0                      |

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county\_nme=Yellow Medicine co=87 PT=91 Property=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          | 99.6       | 100.2        | 98.8            | .                      | .                     | .                            | 20              | 0                      |
| Clarkfield    | 0300          | 79.3       | 75.2         | 76.5            | .                      | .                     | .                            | 11              | 0                      |
| Wood Lake     | 1100          | 101.4      | 99.9         | 99.5            | .                      | .                     | .                            | 8               | 0                      |
| Granite Falls | 7000          | 99.1       | 99.8         | 99.8            | 13.0                   | .                     | 0.99                         | 39              | 0                      |

**All sales adjusted for time and terms**  
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**2018 Assessment Sales Ratio Study  
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**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=87 county\_nme=Yellow Medicine

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 95.9       | 96.0         | 95.1            | 14.0                   | .                     | 1.01                         | 102             | 0                      |
| 91 | Residential/SRR                 | 95.9       | 96.0         | 95.1            | 14.0                   | .                     | 1.01                         | 102             | 0                      |
| 93 | Ag/RVL bare > 34.5 acres        | 97.5       | 97.4         | 95.8            | 7.5                    | .                     | 1.02                         | 34              | 0                      |
| 95 | Ag/RVL improved > 34.5 acres    | 97.3       | 97.0         | 95.7            | 7.6                    | .                     | 1.02                         | 35              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Minneapolis co=88 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
|               | 8800          | 96.4       | 96.1         | 96.8            | 10.1                   | .                     | 0.99                         | 5,093           | 5,097                  |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
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**2018 Assessment Sales Ratio Study**  
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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Minneapolis co=88 PT=02 Property=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          | 95.3       | 95.7         | 100.2           | 11.6                   | .                     | 1.02                         | 116             | 116                    |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Minneapolis co=88 PT=06 Property=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          | 94.0       | 94.2         | 91.9            | 14.2                   | .                     | 1.02                         | 82              | 82                     |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

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**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Minneapolis co=88 PT=07 Property=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          | 94.1       | 94.7         | 87.4            | .                      | .                     | .                            | 7               | 7                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
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**2018 Assessment Sales Ratio Study**  
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**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Minneapolis co=88 PT=91 Property=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          | 96.4       | 96.1         | 96.8            | 10.1                   | .                     | 0.99                         | 5,093           | 5,097                  |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=88 county\_nme=Minneapolis

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 96.4       | 96.1         | 96.8            | 10.1                   | .                     | 0.99                         | 5,093           | 5,097                  |
| 02 | Apartments                      | 95.3       | 95.7         | 100.2           | 11.6                   | .                     | 1.02                         | 116             | 116                    |
| 06 | Commercial                      | 94.0       | 94.2         | 91.9            | 14.2                   | .                     | 1.02                         | 82              | 82                     |
| 07 | Industrial                      | 94.1       | 94.7         | 87.4            | .                      | .                     | .                            | 7               | 7                      |
| 91 | Residential/SRR                 | 96.4       | 96.1         | 96.8            | 10.1                   | .                     | 0.99                         | 5,093           | 5,097                  |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Duluth co=90 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
|               | 9000          | 92.8       | 90.6         | 90.8            | 11.1                   | .                     | 1.01                         | 1,186           | 1,163                  |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**City and Township Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Duluth co=90 PT=02 Property=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          | 85.0       | 78.0         | 82.8            | .                      | .                     | .                            | 21              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Duluth co=90 PT=06 Property=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          | 87.9       | 86.8         | 75.4            | .                      | .                     | .                            | 29              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Duluth co=90 PT=91 Property=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          | 92.8       | 90.6         | 90.7            | 11.1                   | .                     | 1.01                         | 1,188           | 1,164                  |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Duluth co=90 PT=94 Property=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          | 86.7       | 83.4         | 75.2            | .                      | .                     | .                            | 30              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=90 county\_nme=Duluth

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 92.8       | 90.6         | 90.8            | 11.1                   | .                     | 1.01                         | 1,186           | 1,163                  |
| 02 | Apartments                      | 85.0       | 78.0         | 82.8            | .                      | .                     | .                            | 21              | 0                      |
| 06 | Commercial                      | 87.9       | 86.8         | 75.4            | .                      | .                     | .                            | 29              | 0                      |
| 91 | Residential/SRR                 | 92.8       | 90.6         | 90.7            | 11.1                   | .                     | 1.01                         | 1,188           | 1,164                  |
| 94 | Commercial/Industrial           | 86.7       | 83.4         | 75.2            | .                      | .                     | .                            | 30              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rochester co=91 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
|               | 0800          | 93.1       | 92.6         | 92.8            | 7.0                    | .                     | 1.00                         | 2,019           | 2,019                  |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rochester co=91 PT=02 Property=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          | 83.8       | 84.9         | 79.7            | 12.9                   | .                     | 1.05                         | 37              | 37                     |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios



**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rochester co=91 PT=06 Property=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          | 93.7       | 93.8         | 86.8            | 16.3                   | .                     | 1.03                         | 45              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rochester co=91 PT=91 Property=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          | 93.1       | 92.6         | 92.8            | 7.0                    | .                     | 1.00                         | 2,019           | 2,019                  |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=Rochester co=91 PT=94 Property=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          | 94.0       | 94.4         | 86.9            | 15.9                   | .                     | 1.03                         | 48              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=91 county\_nme=Rochester

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 93.1       | 92.6         | 92.8            | 7.0                    | .                     | 1.00                         | 2,019           | 2,019                  |
| 02 | Apartments                      | 83.8       | 84.9         | 79.7            | 12.9                   | .                     | 1.05                         | 37              | 37                     |
| 06 | Commercial                      | 93.7       | 93.8         | 86.8            | 16.3                   | .                     | 1.03                         | 45              | 0                      |
| 91 | Residential/SRR                 | 93.1       | 92.6         | 92.8            | 7.0                    | .                     | 1.00                         | 2,019           | 2,019                  |
| 94 | Commercial/Industrial           | 94.0       | 94.4         | 86.9            | 15.9                   | .                     | 1.03                         | 48              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St. Cloud co=92 PT=01 Property=Residential (less than 4 units)

| City-Twp Name | City-Twp Code | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|---------------|---------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
|               | 9200          | 93.3       | 91.8         | 92.1            | 7.6                    | .                     | 1.00                         | 1,010           | 1,006                  |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St. Cloud co=92 PT=02 Property=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          | 94.9       | 87.8         | 84.6            | .                      | .                     | .                            | 18              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St. Cloud co=92 PT=06 Property=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          | 100.9      | 92.8         | 87.1            | .                      | .                     | .                            | 23              | 0                      |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**

**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St. Cloud co=92 PT=91 Property=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          | 93.3       | 91.8         | 92.1            | 7.6                    | .                     | 1.00                         | 1,010           | 1,006                  |

**All sales adjusted for time and terms**  
**Based on sales from October 2017 through September 2018**  
**\* Indicates calculations were done without extreme ratios**



**2018 Assessment Sales Ratio Study**  
**Sales Analysis for the Minnesota Tax Court**  
**12 month study**  
**City and Township Ratios by Property Type**  
**Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018**  
**Ratios reported only for jurisdictions with 6 sales or more**

county\_nme=St. Cloud co=92 PT=94 Property=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          | 100.9      | 92.8         | 87.1            | .                      | .                     | .                            | 23              | 0                      |

All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios

**2018 Assessment Sales Ratio Study  
Sales Analysis for the Minnesota Tax Court  
12 month study**

**Countywide Ratios by Property Type  
Final ratios reflect the 2018 EMV/sales price adjusted to Jan 2, 2018  
Ratios reported only for jurisdictions with 6 sales or more**

co=92 county\_nme=St. Cloud

| PT | Property                        | Mean ratio | Median ratio | Aggregate ratio | Coeff. of dispersion * | Coeff. of variation * | Price related differential * | Number of sales | Sales with time trends |
|----|---------------------------------|------------|--------------|-----------------|------------------------|-----------------------|------------------------------|-----------------|------------------------|
| 01 | Residential (less than 4 units) | 93.3       | 91.8         | 92.1            | 7.6                    | .                     | 1.00                         | 1,010           | 1,006                  |
| 02 | Apartments                      | 94.9       | 87.8         | 84.6            | .                      | .                     | .                            | 18              | 0                      |
| 06 | Commercial                      | 100.9      | 92.8         | 87.1            | .                      | .                     | .                            | 23              | 0                      |
| 91 | Residential/SRR                 | 93.3       | 91.8         | 92.1            | 7.6                    | .                     | 1.00                         | 1,010           | 1,006                  |
| 94 | Commercial/Industrial           | 100.9      | 92.8         | 87.1            | .                      | .                     | .                            | 23              | 0                      |

**All sales adjusted for time and terms  
Based on sales from October 2017 through September 2018  
\* Indicates calculations were done without extreme ratios**