

2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study
City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	137.1	97.6	97.2	.	.	.	14	8
Lakeside	0017	108.4	99.3	101.3	.	.	.	9	3
Nordland	0025	101.0	106.1	94.6	.	.	.	11	8
Shamrock	0030	100.5	97.6	98.3	.	.	.	16	11
Aitkin	0100	91.3	88.2	88.8	.	.	.	19	0
Hill City	0700	90.7	92.4	82.5	.	.	.	7	1

All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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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	105.1	97.9	101.0	.	.	.	13	12
Fleming	0009	111.1	100.5	105.1	.	.	.	7	6
Hazelton	0012	100.6	98.4	96.5	.	.	.	17	15
Nordland	0025	100.5	96.0	96.4	.	.	.	8	5
Shamrock	0030	101.2	92.6	96.9	17.5	.	1.04	43	37
Waukenabo	0036	85.5	78.6	86.3	.	.	.	8	7

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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	168.7	148.1	130.2	.	.	.	6	0

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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	73.1	70.8	88.3	.	.	.	10	7
Farm Island	0008	121.7	97.9	99.0	.	.	.	27	20
Fleming	0009	102.8	94.8	98.2	.	.	.	12	9
Glen	0010	91.9	91.3	93.2	.	.	.	10	4
Hazelton	0012	100.1	98.4	97.4	.	.	.	21	17
Lakeside	0017	102.4	95.5	97.2	.	.	.	14	7
Malmö	0022	102.5	97.0	105.4	.	.	.	9	4
Nordland	0025	100.8	104.7	95.3	.	.	.	19	13
Shamrock	0030	101.0	93.3	97.3	16.9	.	1.03	59	48
Wagner	0035	94.5	91.6	92.4	.	.	.	7	7
Waukenabo	0036	85.0	78.8	85.8	.	.	.	9	7
Wealthwood	0037	83.7	80.1	82.5	.	.	.	7	3
Workman	0040	104.3	95.8	81.3	.	.	.	6	5
Aitkin	0100	91.3	88.2	88.8	.	.	.	19	0
Hill City	0700	94.5	95.0	86.0	.	.	.	11	1

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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	168.7	148.1	130.2	.	.	.	6	0

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**Countywide Ratios by Property Type
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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)	100.3	90.8	92.8	15.2	.	1.02	145	51
03	Non-Commercial SRR	96.6	92.0	94.5	17.0	.	1.02	160	125
06	Commercial	158.3	108.5	131.5	.	.	.	9	0
90	Ag/RVL bare < 34.5 acres	104.1	101.1	95.4	.	.	.	28	0
91	Residential/SRR	98.4	91.6	93.7	16.2	.	1.02	305	176
92	RVL bare > 34.5	93.9	89.6	92.1	18.3	.	1.01	43	0
93	Ag/RVL bare > 34.5 acres	93.4	89.3	90.8	17.8	.	1.02	46	0
94	Commercial/Industrial	158.3	108.5	131.5	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	95.6	91.3	100.4	18.0	.	0.94	58	0

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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	99.8	99.8	99.0	6.2	.	1.00	40	40
Anoka	0100	94.1	93.4	93.8	6.0	.	1.00	173	173
Andover	0300	92.6	92.4	92.7	6.3	.	1.00	329	329
Centerville	0400	93.6	92.8	94.2	5.1	.	1.00	39	39
Columbia Heights	0500	91.9	90.1	91.3	8.9	.	1.01	222	222
Circle Pines	0600	92.7	92.8	92.8	5.7	.	1.00	72	72
Nowthen	0700	98.5	97.7	97.6	.	.	.	21	21
Fridley	0800	94.9	94.7	95.0	5.6	.	1.00	274	274
Lexington	0900	91.3	91.2	90.3	.	.	.	10	10
Coon Rapids	1000	93.7	93.3	94.1	5.2	.	1.00	713	713
Ramsey	1200	94.9	93.9	95.1	6.0	.	1.00	330	330
Lino Lakes	1300	93.2	93.3	93.4	5.9	.	1.00	190	190
East Bethel	1400	95.2	94.4	94.5	8.2	.	1.01	109	109
St. Francis	1600	93.0	93.0	92.8	5.4	.	1.00	95	95
Ham Lake	1700	93.1	93.2	94.1	6.6	.	1.00	105	105
Oak Grove	1800	95.8	95.8	94.8	6.4	.	1.01	54	54
Columbus	1900	96.8	97.6	95.5	8.2	.	1.01	36	36
Blaine	6200	93.5	93.2	94.0	5.6	.	0.99	818	818
Spring Lake Park	8700	92.4	90.7	91.7	6.3	.	1.01	82	82

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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
Fridley	0800	84.7	84.3	84.1	.	.	.	6	6

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City-Twp Name	City-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	111.4	92.1	95.7	.	.	.	6	6
Coon Rapids	1000	95.0	93.0	103.0	.	.	.	10	10

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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	86.1	88.8	84.4	.	.	.	8	8

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City-Twp Name	City-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	98.8	99.4	97.9	7.0	.	1.01	42	42
Anoka	0100	94.1	93.4	93.8	6.0	.	1.00	173	173
Andover	0300	92.6	92.4	92.7	6.3	.	1.00	329	329
Centerville	0400	93.6	92.8	94.2	5.1	.	1.00	39	39
Columbia Heights	0500	91.9	90.1	91.3	8.9	.	1.01	222	222
Circle Pines	0600	92.7	92.8	92.8	5.7	.	1.00	72	72
Nowthen	0700	98.5	97.7	97.6	.	.	.	21	21
Fridley	0800	94.9	94.7	95.0	5.6	.	1.00	274	274
Lexington	0900	91.3	91.2	90.3	.	.	.	10	10
Coon Rapids	1000	93.7	93.3	94.1	5.2	.	1.00	713	713
Ramsey	1200	94.9	93.9	95.1	6.0	.	1.00	330	330
Lino Lakes	1300	93.2	93.3	93.4	5.9	.	1.00	190	190
East Bethel	1400	95.2	94.4	94.5	8.2	.	1.01	109	109
St. Francis	1600	93.0	93.0	92.8	5.4	.	1.00	95	95
Ham Lake	1700	93.0	93.2	94.0	6.7	.	1.00	106	106
Oak Grove	1800	95.8	95.8	94.8	6.4	.	1.01	54	54
Columbus	1900	96.8	97.6	95.5	8.2	.	1.01	36	36
Blaine	6200	93.5	93.2	94.0	5.6	.	0.99	818	818
Spring Lake Park	8700	92.4	90.7	91.7	6.3	.	1.01	82	82

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City-Twp Name	City-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	111.4	92.1	95.7	.	.	.	6	6
Coon Rapids	1000	95.0	93.0	103.0	.	.	.	10	10
Blaine	6200	80.9	79.8	78.9	.	.	.	11	11

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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)	93.7	93.2	93.9	6.1	.	1.00	3,718	3,718
02	Apartments	89.6	85.4	90.5	.	.	.	19	19
06	Commercial	93.0	88.5	98.7	14.9	.	0.91	40	40
07	Industrial	91.2	90.3	93.5	.	.	.	18	18
91	Residential/SRR	93.7	93.2	93.9	6.1	.	1.00	3,721	3,721
93	Ag/RVL bare > 34.5 acres	78.3	72.7	79.7	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	84.7	81.9	85.4	.	.	.	10	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	91.5	92.6	91.1	.	.	.	8	8
Cormorant	0006	98.4	92.1	99.6	.	.	.	11	11
Detroit	0008	101.3	93.6	98.5	.	.	.	23	23
Erie	0009	90.0	88.7	90.0	.	.	.	12	12
Lake Eunice	0016	96.1	94.5	95.8	.	.	.	12	12
Lake View	0018	89.2	88.0	85.7	.	.	.	24	24
Richwood	0023	102.6	96.6	106.1	.	.	.	7	7
Detroit Lakes	0300	92.8	95.3	94.6	11.0	.	0.98	129	129
Frazee	0400	83.6	81.5	88.2	.	.	.	13	13
Lake Park	0500	96.1	95.5	92.4	.	.	.	11	11

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City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Cormorant	0006	101.0	91.3	103.6	.	.	.	8	8
Erie	0009	90.9	91.2	92.8	.	.	.	6	6
Lake Eunice	0016	95.1	89.0	92.4	.	.	.	19	19
Lake View	0018	106.0	100.7	98.4	.	.	.	12	12
Detroit Lakes	0300	89.1	88.1	92.1	.	.	.	22	22

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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	87.9	87.5	80.0	.	.	.	12	0

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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	91.5	92.6	91.1	.	.	.	8	8
Cormorant	0006	99.5	92.1	101.6	.	.	.	19	19
Detroit	0008	102.2	95.7	100.2	.	.	.	28	28
Erie	0009	90.3	88.7	90.9	.	.	.	18	18
Green Valley	0012	97.0	92.4	100.2	.	.	.	7	7
Holmesville	0015	103.7	98.7	100.5	.	.	.	6	6
Lake Eunice	0016	95.5	94.1	93.7	11.4	.	1.01	31	31
Lake View	0018	94.8	92.2	90.0	13.9	.	1.04	36	36
Osage	0020	97.2	91.2	89.4	.	.	.	10	10
Richwood	0023	102.6	96.6	106.1	.	.	.	7	7
Detroit Lakes	0300	92.3	94.7	94.1	11.5	.	0.98	151	151
Frazee	0400	83.6	81.5	88.2	.	.	.	13	13
Lake Park	0500	96.1	95.5	92.4	.	.	.	11	11

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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	87.9	87.5	80.0	.	.	.	12	0

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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)	94.2	93.6	94.1	12.4	.	1.00	298	298
03	Non-Commercial SRR	97.4	94.4	95.1	12.8	.	1.00	108	108
06	Commercial	90.5	88.3	83.4	.	.	.	19	0
90	Ag/RVL bare < 34.5 acres	79.6	72.2	76.3	.	.	.	16	0
91	Residential/SRR	95.0	93.8	94.4	12.5	.	1.00	406	406
92	RVL bare > 34.5	87.7	83.5	91.8	.	.	.	25	0
93	Ag/RVL bare > 34.5 acres	87.1	85.1	89.8	22.8	.	0.97	39	0
94	Commercial/Industrial	90.5	88.3	83.4	.	.	.	19	0
95	Ag/RVL improved > 34.5 acres	86.5	84.3	89.6	23.3	.	0.97	44	0

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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	101.5	95.5	98.1	.	.	.	30	30
Eckles	0010	93.6	95.9	95.2	.	.	.	21	21
Frohn	0011	92.2	90.4	94.8	.	.	.	9	9
Grant Valley	0012	91.7	87.2	93.4	.	.	.	26	26
Hines	0015	96.1	85.5	87.5	.	.	.	6	6
Liberty	0022	74.1	81.4	76.8	.	.	.	6	6
Northern	0027	91.8	90.0	91.6	10.2	.	1.00	66	66
Port Hope	0029	97.5	102.0	97.1	.	.	.	6	6
Turtle Lake	0040	101.3	98.7	97.8	.	.	.	21	21
Turtle River TWP	0041	102.2	97.0	103.3	.	.	.	13	13
Bemidji	0100	97.0	94.6	92.9	12.2	.	1.01	161	161
Blackduck	0200	99.6	98.1	98.0	.	.	.	6	6

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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	96.8	97.2	90.2	.	.	.	16	0

All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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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	101.0	95.0	97.6	.	.	.	31	31
Eckles	0010	93.6	95.9	95.2	.	.	.	21	21
Frohn	0011	93.8	90.7	95.4	.	.	.	12	12
Grant Valley	0012	91.7	87.2	93.4	.	.	.	26	26
Hines	0015	96.1	85.5	87.5	.	.	.	6	6
Liberty	0022	74.1	81.4	76.8	.	.	.	6	6
Northern	0027	91.7	90.0	91.1	10.4	.	1.01	69	69
Port Hope	0029	95.0	95.1	95.1	.	.	.	8	8
Ten Lake	0039	96.7	96.7	98.2	.	.	.	11	11
Turtle Lake	0040	102.1	98.9	98.9	.	.	.	24	24
Turtle River TWP	0041	100.7	97.0	102.4	.	.	.	15	15
Bemidji	0100	97.0	94.6	92.9	12.2	.	1.01	161	161
Blackduck	0200	99.6	98.1	98.0	.	.	.	6	6

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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	96.8	97.2	90.2	.	.	.	16	0

All sales adjusted for time and terms
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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)	95.7	93.3	93.7	11.6	.	1.00	405	405
03	Non-Commercial SRR	97.8	95.3	95.0	18.1	.	1.00	42	42
06	Commercial	88.6	96.8	81.9	.	.	.	23	0
91	Residential/SRR	95.9	93.4	93.8	12.2	.	1.00	447	447
92	RVL bare > 34.5	106.2	96.9	80.9	.	.	.	13	0
93	Ag/RVL bare > 34.5 acres	121.7	86.2	92.7	.	.	.	20	0
94	Commercial/Industrial	88.6	96.8	81.9	.	.	.	23	0
95	Ag/RVL improved > 34.5 acres	118.2	96.9	94.8	.	.	.	25	0

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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	102.7	96.7	98.6	.	.	.	6	6
Minden	0009	89.5	88.7	86.9	.	.	.	14	14
St. George	0010	88.1	87.3	88.1	.	.	.	13	12
Watab	0012	92.6	91.2	92.6	10.1	.	1.00	38	29
Foley	0200	85.1	82.7	84.8	10.5	.	1.00	45	45
Rice	0600	94.8	94.1	94.4	.	.	.	28	28
Sauk Rapids	0900	93.3	92.5	92.4	7.8	.	1.00	156	153
Sartell	8600	94.1	93.8	93.7	.	.	.	15	15
St. Cloud	9200	96.6	94.4	88.8	9.0	.	1.02	51	51

All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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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	102.7	96.7	98.6	.	.	.	6	6
Langola	0006	92.3	95.1	93.0	.	.	.	6	4
Minden	0009	89.5	88.7	86.9	.	.	.	14	14
St. George	0010	88.1	87.3	88.1	.	.	.	13	12
Watab	0012	92.3	91.1	92.5	10.2	.	1.00	39	29
Foley	0200	85.1	82.7	84.8	10.5	.	1.00	45	45
Rice	0600	94.8	94.1	94.4	.	.	.	28	28
Sauk Rapids	0900	93.3	92.5	92.4	7.8	.	1.00	156	153
Sartell	8600	94.1	93.8	93.7	.	.	.	15	15
St. Cloud	9200	96.6	94.4	88.8	9.0	.	1.02	51	51

All sales adjusted for time and terms
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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
Maywood	0008	93.3	96.2	97.2	.	.	.	6	0

All sales adjusted for time and terms
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**Countywide Ratios by Property Type
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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)	92.3	91.2	91.0	9.0	.	1.00	393	379
06	Commercial	66.9	68.1	65.1	.	.	.	8	0
90	Ag/RVL bare < 34.5 acres	87.8	82.5	75.3	.	.	.	11	0
91	Residential/SRR	92.3	91.2	91.0	9.0	.	1.00	396	380
92	RVL bare > 34.5	82.1	82.6	81.7	.	.	.	6	0
93	Ag/RVL bare > 34.5 acres	88.4	82.6	87.4	.	.	.	12	0
94	Commercial/Industrial	70.9	69.1	71.9	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	91.3	87.5	91.9	.	.	.	23	0

**All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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2018 Assessment Sales Ratio Study
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Selected Countywide Ratios with Largest Cities Removed:
Hennepin without Minneapolis, Ramsey without St. Paul
St. Louis without Duluth, Olmsted without Rochester
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead

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

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	91.7	91.1	91.3	9.0	.	1.00	342
Commercial	68.2	69.1	65.7	.	.	.	7
Ag/RVL bare < 34.5 acres	87.8	82.5	75.3	.	.	.	11
Residential/SRR	91.6	91.0	91.2	9.0	.	1.00	345
RVL bare > 34.5	82.1	82.6	81.7	.	.	.	6
Ag/RVL bare > 34.5 acres	88.4	82.6	87.4	.	.	.	12
Commercial/Industrial	72.5	71.9	73.0	.	.	.	8
Ag/RVL improved > 34.5 acres	91.3	87.5	91.9	.	.	.	23

All sales adjusted for time and terms
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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	94.7	91.7	92.9	.	.	.	6	0
Ortonville	0800	94.5	99.8	94.8	.	.	.	20	0

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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	94.7	91.7	92.9	.	.	.	6	0
Ortonville	0800	94.5	99.8	94.8	.	.	.	20	0

All sales adjusted for time and terms
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**Countywide Ratios by Property Type
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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	96.4	94.5	9.0	.	1.01	34	0
91	Residential/SRR	94.4	95.3	93.0	9.4	.	1.02	36	0
93	Ag/RVL bare > 34.5 acres	93.3	94.0	91.6	.	.	.	10	0
95	Ag/RVL improved > 34.5 acres	93.2	92.8	91.9	.	.	.	13	0

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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
Mankato TWP	0015	98.1	98.9	98.4	.	.	.	12	12
Rapidan	0019	99.4	101.0	100.9	.	.	.	7	7
South Bend	0021	110.5	104.6	108.9	.	.	.	9	9
Amboy	0100	102.1	90.6	99.7	.	.	.	7	7
Eagle Lake	0300	99.4	98.0	100.5	7.2	.	0.99	32	32
Good Thunder	0500	94.7	83.7	88.9	.	.	.	7	7
Lake Crystal	0700	99.4	95.3	95.0	9.7	.	1.02	45	45
Madison Lake	0800	91.0	91.8	88.7	.	.	.	17	17
Mankato	0900	96.3	94.6	95.7	7.5	.	1.00	382	382
Mapleton	1000	94.6	95.7	95.3	.	.	.	16	16
St. Clair	1300	99.5	93.5	96.0	.	.	.	11	11

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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	92.5	90.2	95.4	.	.	.	10	0

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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
Mankato TWP	0015	98.1	98.9	98.4	.	.	.	12	12
Rapidan	0019	99.4	101.0	100.9	.	.	.	7	7
South Bend	0021	110.5	104.6	108.9	.	.	.	9	9
Amboy	0100	102.1	90.6	99.7	.	.	.	7	7
Eagle Lake	0300	99.4	98.0	100.5	7.2	.	0.99	32	32
Good Thunder	0500	94.7	83.7	88.9	.	.	.	7	7
Lake Crystal	0700	99.4	95.3	95.0	9.7	.	1.02	45	45
Madison Lake	0800	91.0	91.8	88.7	.	.	.	17	17
Mankato	0900	96.3	94.6	95.7	7.5	.	1.00	382	382
Mapleton	1000	94.6	95.7	95.3	.	.	.	16	16
St. Clair	1300	99.5	93.5	96.0	.	.	.	11	11

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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
Sterling	0022	85.9	84.1	89.9	.	.	.	6	6

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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	92.5	90.2	95.4	.	.	.	10	0

All sales adjusted for time and terms
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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
Sterling	0022	94.6	87.2	92.3	.	.	.	7	7

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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)	96.8	94.7	95.6	8.4	.	1.00	585	585
06	Commercial	92.8	80.5	92.4	.	.	.	13	0
91	Residential/SRR	96.7	94.7	95.5	8.5	.	1.00	586	586
92	RVL bare > 34.5	92.2	84.5	96.3	.	.	.	8	8
93	Ag/RVL bare > 34.5 acres	96.4	93.4	95.3	14.0	.	0.99	44	44
94	Commercial/Industrial	94.0	80.5	93.1	.	.	.	15	0
95	Ag/RVL improved > 34.5 acres	97.8	93.8	95.8	14.6	.	1.00	46	46

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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
New Ulm	0600	96.3	95.9	94.7	8.6	.	1.01	167	167
Sleepy Eye	0800	97.2	97.5	95.2	9.7	.	1.02	39	0
Springfield	0900	99.5	96.7	94.1	.	.	.	14	0
Comfrey	6500	88.9	90.6	89.9	.	.	.	8	8

All sales adjusted for time and terms
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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	93.4	99.0	88.7	.	.	.	7	0

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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
New Ulm	0600	96.3	95.9	94.7	8.6	.	1.01	167	167
Sleepy Eye	0800	97.2	97.5	95.2	9.7	.	1.02	39	0
Springfield	0900	99.5	96.7	94.1	.	.	.	14	0
Comfrey	6500	88.9	90.6	89.9	.	.	.	8	8

All sales adjusted for time and terms
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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	86.0	84.6	73.0	.	.	.	10	0

All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	95.7	95.9	94.3	9.6	.	1.01	248	175
06	Commercial	79.2	76.6	80.7	.	.	.	10	0
91	Residential/SRR	95.7	95.9	94.3	9.6	.	1.01	248	175
93	Ag/RVL bare > 34.5 acres	95.4	97.3	96.4	.	.	.	12	12
94	Commercial/Industrial	76.8	70.0	70.8	.	.	.	15	0
95	Ag/RVL improved > 34.5 acres	96.1	97.8	97.8	.	.	.	13	13

**All sales adjusted for time and terms
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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
Moose Lake TWP	0014	93.9	92.2	92.0	.	.	.	10	8
Thomson TWP	0023	97.5	98.3	97.6	8.7	.	1.00	40	37
Twin Lakes	0024	88.7	89.7	88.6	.	.	.	18	14
Carlton	0400	92.6	92.3	92.9	.	.	.	6	6
Cloquet	0500	92.9	90.4	91.7	9.1	.	1.00	144	144
Moose Lake	1200	93.2	93.7	93.4	.	.	.	8	8
Scanlon	1500	98.1	96.3	100.5	.	.	.	12	12

All sales adjusted for time and terms
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9 month study
City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	102.9	99.7	100.6	.	.	.	6	0

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

2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study
City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	89.5	92.1	91.3	.	.	.	7	5
Eagle	0008	99.6	99.7	97.0	.	.	.	8	2
Moose Lake TWP	0014	96.6	92.2	92.8	.	.	.	12	10
Silver	0019	96.3	96.0	92.1	.	.	.	6	6
Thomson TWP	0023	97.5	98.3	97.6	8.7	.	1.00	40	37
Twin Lakes	0024	88.7	89.7	88.6	.	.	.	18	14
Carlton	0400	92.6	92.3	92.9	.	.	.	6	6
Cloquet	0500	92.9	90.4	91.7	9.1	.	1.00	144	144
Moose Lake	1200	93.2	93.7	93.4	.	.	.	8	8
Scanlon	1500	98.1	96.3	100.5	.	.	.	12	12

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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)	92.9	91.3	92.1	10.5	.	1.00	300	286
03	Non-Commercial SRR	100.8	97.7	98.9	.	.	.	23	10
90	Ag/RVL bare < 34.5 acres	90.2	82.6	80.0	.	.	.	12	0
91	Residential/SRR	93.5	91.5	92.4	10.9	.	1.01	323	296
92	RVL bare > 34.5	87.2	89.9	83.8	.	.	.	13	0
93	Ag/RVL bare > 34.5 acres	84.5	85.6	80.8	.	.	.	15	0
95	Ag/RVL improved > 34.5 acres	86.0	85.6	85.3	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from January 2018 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=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	99.4	95.3	96.7	.	.	.	7	7
Laketown	0008	97.4	94.6	97.9	.	.	.	11	11
Watertown TWP	0011	107.1	106.8	106.8	.	.	.	8	8
Carver	0200	95.3	94.4	94.3	7.0	.	1.00	85	85
Chaska	0400	93.5	93.4	92.8	8.2	.	1.01	339	339
Cologne	0500	98.1	96.8	97.6	6.1	.	1.00	35	35
Hamburg	0600	99.8	97.5	99.9	.	.	.	6	6
Mayer	0700	98.6	97.4	98.9	.	.	.	29	29
New Germany	0800	105.2	104.4	104.8	.	.	.	8	8
Norwood-Young America	0900	94.5	95.8	94.5	8.0	.	1.00	58	58
Victoria	1000	92.5	92.2	91.6	6.8	.	1.01	158	158
Waconia	1100	89.6	89.6	89.7	7.5	.	1.00	212	212
Watertown	1200	98.5	96.7	98.0	6.7	.	1.00	42	42
Chanhassen	6300	96.1	94.8	97.2	7.8	.	0.99	387	387

All sales adjusted for time and terms
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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	99.4	95.3	96.7	.	.	.	7	7
Laketown	0008	97.4	94.6	97.9	.	.	.	11	11
Watertown TWP	0011	107.1	106.8	106.8	.	.	.	8	8
Carver	0200	95.3	94.4	94.3	7.0	.	1.00	85	85
Chaska	0400	93.5	93.4	92.8	8.2	.	1.01	339	339
Cologne	0500	98.1	96.8	97.6	6.1	.	1.00	35	35
Hamburg	0600	99.8	97.5	99.9	.	.	.	6	6
Mayer	0700	98.6	97.4	98.9	.	.	.	29	29
New Germany	0800	105.2	104.4	104.8	.	.	.	8	8
Norwood-Young America	0900	94.5	95.8	94.5	8.0	.	1.00	58	58
Victoria	1000	92.5	92.2	91.6	6.8	.	1.01	158	158
Waconia	1100	89.6	89.6	89.7	7.5	.	1.00	212	212
Watertown	1200	98.5	96.7	98.0	6.7	.	1.00	42	42
Chanhassen	6300	96.1	94.8	97.2	7.8	.	0.99	387	387

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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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	94.3	93.7	94.3	8.0	.	1.00	1,407	1,407
06	Commercial	98.5	91.7	98.1	.	.	.	12	12
91	Residential/SRR	94.3	93.7	94.3	8.0	.	1.00	1,407	1,407
93	Ag/RVL bare > 34.5 acres	103.1	104.0	100.7	.	.	.	6	0
94	Commercial/Industrial	98.3	93.9	97.0	.	.	.	15	15
95	Ag/RVL improved > 34.5 acres	103.1	104.0	100.7	.	.	.	6	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
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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
Crooked Lake	0012	97.1	87.1	94.2	.	.	.	8	8
Fairview	0015	93.8	94.4	94.0	.	.	.	10	10
Kego	0020	107.4	113.3	109.6	.	.	.	6	6
Pine River TWP	0032	104.3	101.2	98.3	.	.	.	16	16
Ponto Lake	0033	103.6	96.8	97.7	.	.	.	6	6
Powers	0035	97.6	92.9	98.7	.	.	.	9	9
Shingobee	0039	102.0	103.6	100.6	.	.	.	14	14
Sylvan	0042	91.7	92.1	90.9	.	.	.	24	24
Thunder Lake	0043	89.3	92.8	85.7	.	.	.	6	6
East Gull Lake	0500	96.0	95.7	93.0	.	.	.	15	15
Lake Shore	1200	97.6	97.4	89.8	.	.	.	19	19
Pine River	1600	88.7	85.1	87.4	.	.	.	10	10
Walker	2300	98.9	97.4	97.2	.	.	.	9	9

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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
Crooked Lake	0012	98.4	91.4	93.2	.	.	.	18	18
Fairview	0015	88.1	81.5	81.8	.	.	.	9	9
Hiram	0017	90.1	94.5	90.0	.	.	.	13	13
Kego	0020	101.4	95.2	99.0	.	.	.	13	13
Pine Lake	0031	83.6	77.3	76.3	.	.	.	7	7
Ponto Lake	0033	101.7	98.1	102.2	.	.	.	14	14
Powers	0035	93.9	87.6	96.8	.	.	.	13	13
Shingobee	0039	93.4	89.8	88.5	.	.	.	18	18
Sylvan	0042	96.8	99.2	97.6	.	.	.	14	14
Thunder Lake	0043	85.1	82.6	88.4	.	.	.	10	10
Turtle Lake	0046	77.6	79.7	76.0	.	.	.	9	9
Wabedo	0047	89.5	89.4	92.0	.	.	.	15	15
Woodrow	0052	94.8	95.1	92.7	.	.	.	13	13
East Gull Lake	0500	98.3	102.4	94.8	.	.	.	14	14
Lake Shore	1200	103.2	102.6	106.9	.	.	.	18	18

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Ratios reported only for jurisdictions with 6 sales or more

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
Shingobee	0039	74.1	81.0	84.7	.	.	.	6	0
Sylvan	0042	62.0	55.2	53.8	.	.	.	6	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	101.5	97.3	104.1	.	.	.	8	8
Birch Lake	0005	83.3	82.2	85.0	.	.	.	7	7
Crooked Lake	0012	98.0	90.1	93.5	.	.	.	26	26
Fairview	0015	91.1	86.4	87.3	.	.	.	19	19
Gould	0016	93.9	88.8	89.2	.	.	.	6	6
Hiram	0017	93.3	95.3	91.2	.	.	.	16	16
Kego	0020	103.3	98.5	103.0	.	.	.	19	19
Leech Lake	0022	86.6	85.9	87.5	.	.	.	8	8
Pike Bay	0030	82.4	82.9	82.9	.	.	.	7	7
Pine Lake	0031	86.3	83.1	80.3	.	.	.	10	10
Pine River TWP	0032	106.1	103.2	99.4	.	.	.	20	20
Ponto Lake	0033	102.2	97.7	101.1	.	.	.	20	20
Powers	0035	95.4	91.3	97.5	.	.	.	22	22
Shingobee	0039	97.2	95.9	92.3	.	.	.	32	32
Sylvan	0042	93.6	93.4	93.9	9.8	.	1.00	38	38
Thunder Lake	0043	86.7	83.8	87.3	.	.	.	16	16
Trelipe	0045	96.5	95.7	99.9	.	.	.	6	6
Turtle Lake	0046	83.3	82.3	79.7	.	.	.	14	14
Wabedo	0047	92.2	89.5	98.5	.	.	.	17	17
Wilson	0051	86.4	87.6	85.9	.	.	.	7	7
Woodrow	0052	95.7	95.4	93.2	.	.	.	14	14

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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
Backus	0200	101.6	102.3	105.7	.	.	.	7	7
East Gull Lake	0500	97.1	98.7	94.0	.	.	.	29	29
Lake Shore	1200	100.3	100.5	96.7	13.1	.	1.04	37	37
Pine River	1600	91.7	87.5	88.8	.	.	.	11	11
Remer	1900	99.7	101.6	99.5	.	.	.	7	7
Walker	2300	96.7	97.4	92.7	.	.	.	13	13

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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
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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	94.9	93.3	12.9	.	1.02	249	249
03	Non-Commercial SRR	94.3	91.8	91.9	13.7	.	1.02	276	276
06	Commercial	86.1	88.2	72.5	.	.	.	7	0
90	Ag/RVL bare < 34.5 acres	96.9	93.1	98.9	32.0	.	1.00	63	0
91	Residential/SRR	95.0	93.0	92.5	13.4	.	1.02	525	525
92	RVL bare > 34.5	95.4	95.4	93.5	.	.	.	29	0
93	Ag/RVL bare > 34.5 acres	96.4	94.8	93.2	18.2	.	1.02	34	0
94	Commercial/Industrial	83.5	86.0	75.1	.	.	.	10	2
95	Ag/RVL improved > 34.5 acres	95.3	93.3	93.0	17.1	.	1.01	43	0

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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	88.2	91.2	96.2	.	.	.	6	6
Clara City	0100	91.9	93.1	91.1	.	.	.	14	14
Montevideo	0600	98.2	97.1	93.7	10.8	.	1.03	66	66

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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	88.2	91.2	96.2	.	.	.	6	6
Clara City	0100	91.9	93.1	91.1	.	.	.	14	14
Montevideo	0600	98.2	97.1	93.7	10.8	.	1.03	66	66

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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward adjusted to Jan 2, 2018
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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)	95.0	96.3	92.3	10.7	.	1.02	103	98
91	Residential/SRR	95.0	96.3	92.3	10.7	.	1.02	103	98
93	Ag/RVL bare > 34.5 acres	99.8	98.1	96.4	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	99.8	98.1	96.4	.	.	.	9	0

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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	93.9	95.2	94.3	7.7	.	0.99	46	46
Fish Lake	0004	94.2	94.7	94.5	.	.	.	15	15
Franconia	0005	94.9	98.9	95.2	.	.	.	15	15
Lent	0006	96.2	94.9	95.8	.	.	.	20	20
Nessel	0007	94.3	96.6	94.4	.	.	.	16	16
Shafer TWP	0009	94.9	93.9	94.9	.	.	.	9	9
Center City	0200	96.9	94.2	97.4	.	.	.	10	10
Chisago City	0300	96.7	93.0	93.5	8.3	.	1.02	56	56
Lindstrom	0500	90.3	88.8	90.4	9.0	.	1.00	77	77
North Branch	0600	96.4	95.4	96.3	7.7	.	1.00	128	128
Rush City	0700	89.6	87.2	88.0	.	.	.	31	31
Shafer	0800	95.3	94.7	95.7	.	.	.	19	19
Stacy	0900	93.7	94.3	94.1	.	.	.	17	17
Taylor's Falls	1100	93.0	94.3	91.9	.	.	.	9	9
Wyoming	1200	95.2	93.1	95.4	8.3	.	1.00	82	82

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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	93.9	95.2	94.3	7.7	.	0.99	46	46
Fish Lake	0004	94.0	94.0	94.3	.	.	.	16	16
Franconia	0005	93.6	98.9	94.7	.	.	.	17	17
Lent	0006	96.2	94.9	95.8	.	.	.	20	20
Nessel	0007	93.9	95.0	94.0	.	.	.	17	17
Shafer TWP	0009	94.9	93.9	94.9	.	.	.	9	9
Center City	0200	96.9	94.2	97.4	.	.	.	10	10
Chisago City	0300	96.0	92.9	92.8	8.4	.	1.02	59	59
Lindstrom	0500	90.6	88.8	90.6	9.2	.	1.00	79	79
North Branch	0600	96.4	95.4	96.3	7.7	.	1.00	128	128
Rush City	0700	89.6	87.2	88.0	.	.	.	31	31
Shafer	0800	95.3	94.7	95.7	.	.	.	19	19
Stacy	0900	93.7	94.3	94.1	.	.	.	17	17
Taylors Falls	1100	93.0	94.3	91.9	.	.	.	9	9
Wyoming	1200	95.2	93.1	95.4	8.3	.	1.00	82	82

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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	94.5	93.7	94.3	8.2	.	1.00	570	570
03	Non-Commercial SRR	89.5	90.7	87.2	.	.	.	9	9
06	Commercial	101.7	101.8	107.0	.	.	.	8	0
90	Ag/RVL bare < 34.5 acres	94.8	92.3	87.0	.	.	.	19	0
91	Residential/SRR	94.4	93.7	94.2	8.3	.	1.00	579	579
93	Ag/RVL bare > 34.5 acres	97.3	97.9	94.9	.	.	.	9	0
94	Commercial/Industrial	100.4	100.4	96.4	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	95.8	97.5	94.3	.	.	.	15	0

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward adjusted to Jan 2, 2018
Ratios reported only for jurisdictions with 6 sales or more

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
Parke	0024	86.5	88.9	87.7	.	.	.	6	4
Barnesville	0300	91.9	91.9	92.5	7.1	.	1.00	45	45
Dilworth	0700	98.3	97.7	98.1	6.5	.	0.99	53	53
Glyndon	1100	96.2	95.8	98.5	.	.	.	14	14
Hawley	1200	93.1	91.1	93.5	9.3	.	1.00	32	32
Moorhead	1600	94.5	93.8	94.4	6.4	.	1.00	479	479
Sabin	1800	102.7	101.4	100.6	.	.	.	6	6

All sales adjusted for time and terms
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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=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	106.1	96.6	105.7	.	.	.	12	0

All sales adjusted for time and terms
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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	91.9	94.0	90.1	.	.	.	15	0

All sales adjusted for time and terms
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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=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
Parke	0024	86.5	88.9	87.7	.	.	.	6	4
Barnesville	0300	91.9	91.9	92.5	7.1	.	1.00	45	45
Dilworth	0700	98.3	97.7	98.1	6.5	.	0.99	53	53
Glyndon	1100	96.2	95.8	98.5	.	.	.	14	14
Hawley	1200	93.1	91.1	93.5	9.3	.	1.00	32	32
Moorhead	1600	94.5	93.8	94.4	6.4	.	1.00	479	479
Sabin	1800	102.7	101.4	100.6	.	.	.	6	6

All sales adjusted for time and terms
Based on sales from January 2018 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=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	91.9	94.0	90.1	.	.	.	15	0

All sales adjusted for time and terms
Based on sales from January 2018 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
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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)	94.2	93.7	94.1	7.1	.	1.00	685	682
02	Apartments	107.4	96.6	107.1	.	.	.	14	0
06	Commercial	88.7	91.7	86.5	.	.	.	17	0
91	Residential/SRR	94.2	93.7	94.1	7.1	.	1.00	685	682
93	Ag/RVL bare > 34.5 acres	100.7	99.1	95.7	.	.	.	22	0
94	Commercial/Industrial	88.7	91.7	86.5	.	.	.	17	0
95	Ag/RVL improved > 34.5 acres	101.4	98.0	96.0	.	.	.	25	0

**All sales adjusted for time and terms
Based on sales from January 2018 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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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

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	93.5	93.3	93.3	8.7	.	1.00	206
Residential/SRR	93.5	93.3	93.3	8.7	.	1.00	206
Ag/RVL bare > 34.5 acres	100.7	99.1	95.7	.	.	.	22
Ag/RVL improved > 34.5 acres	101.4	98.0	96.0	.	.	.	25

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	87.2	86.6	89.7	.	.	.	8	0
Bagley	0200	104.2	102.8	101.2	.	.	.	13	0
Clearbrook	0300	95.9	95.0	94.2	.	.	.	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 backward 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	90.8	77.5	86.0	.	.	.	6	0

All sales adjusted for time and terms
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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	87.2	86.6	89.7	.	.	.	8	0
Bagley	0200	104.2	102.8	101.2	.	.	.	13	0
Clearbrook	0300	95.9	95.0	94.2	.	.	.	9	0

All sales adjusted for time and terms
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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=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	90.8	77.5	86.0	.	.	.	6	0

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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)	94.8	95.9	91.4	13.3	.	1.03	59	0
03	Non-Commercial SRR	74.6	77.2	76.6	.	.	.	8	0
06	Commercial	90.8	77.5	86.0	.	.	.	6	0
90	Ag/RVL bare < 34.5 acres	82.4	80.0	86.7	.	.	.	6	0
91	Residential/SRR	92.4	92.4	89.5	14.1	.	1.03	67	0
92	RVL bare > 34.5	95.1	94.3	90.0	.	.	.	11	11
93	Ag/RVL bare > 34.5 acres	95.7	95.0	89.2	.	.	.	17	17
94	Commercial/Industrial	90.8	77.5	86.0	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	93.6	94.3	87.4	.	.	.	25	25

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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
Unorg. Range 1W	0091	94.5	88.3	100.8	.	.	.	7	7
Unorg. Range 1E	0092	81.6	82.9	82.1	.	.	.	7	7
Grand Marais	0100	95.9	95.5	96.2	.	.	.	13	13

All sales adjusted for time and terms
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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=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	87.7	88.1	88.1	.	.	.	8	8
Lutsen	0002	93.5	92.4	94.4	.	.	.	13	13
Schroeder	0009	85.2	92.8	86.0	.	.	.	7	7
Unorg. Range 1W	0091	97.0	94.7	94.5	.	.	.	10	10
Unorg. Range 3E	0094	100.2	95.9	94.4	.	.	.	8	8

All sales adjusted for time and terms
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City and Township Ratios by Property Type
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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	89.7	89.4	90.4	.	.	.	10	10
Lutsen	0002	93.8	92.6	95.2	.	.	.	18	18
Schroeder	0009	87.5	95.9	87.3	.	.	.	8	8
Unorg. Range 1W	0091	96.0	89.4	98.1	.	.	.	17	17
Unorg. Range 1E	0092	83.0	89.4	83.0	.	.	.	11	11
Unorg. Range 3E	0094	97.5	93.9	94.8	.	.	.	11	11
Grand Marais	0100	94.2	94.5	94.0	.	.	.	15	15

All sales adjusted for time and terms
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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	93.0	92.4	95.6	11.7	.	0.97	46	46
03	Non-Commercial SRR	95.0	92.8	95.1	13.0	.	0.99	59	59
90	Ag/RVL bare < 34.5 acres	101.3	101.6	90.2	.	.	.	11	0
91	Residential/SRR	94.1	92.8	95.4	12.5	.	0.99	105	105

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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	95.7	96.4	92.6	.	.	.	25	25
Westbrook	0600	72.3	64.1	70.6	.	.	.	6	6
Windom	0700	92.7	92.2	91.1	10.5	.	1.00	54	54

All sales adjusted for time and terms
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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	95.7	96.4	92.6	.	.	.	25	25
Westbrook	0600	72.3	64.1	70.6	.	.	.	6	6
Windom	0700	92.7	92.2	91.1	10.5	.	1.00	54	54

All sales adjusted for time and terms
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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	92.2	92.0	90.5	12.6	.	1.01	99	99
91	Residential/SRR	92.2	92.0	90.5	12.6	.	1.01	99	99
93	Ag/RVL bare > 34.5 acres	114.8	103.9	103.2	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	112.3	103.9	103.4	.	.	.	11	0

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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	95.1	100.2	92.8	.	.	.	12	12
Center	0003	97.6	96.4	101.1	.	.	.	12	12
Crow Wing	0004	91.9	94.8	94.1	.	.	.	22	22
Deerwood TWP	0007	88.7	88.7	90.6	.	.	.	8	8
Fort Ripley TWP	0010	99.3	99.5	100.1	.	.	.	12	12
Garrison TWP	0012	97.4	95.2	95.8	.	.	.	13	13
Ideal	0013	97.3	92.7	90.0	.	.	.	10	10
Irondale	0014	94.6	92.7	92.7	.	.	.	8	8
Lake Edward	0016	97.8	99.2	100.0	.	.	.	24	24
Long Lake	0018	119.6	115.8	111.5	.	.	.	6	6
Mission	0020	98.4	93.6	92.4	.	.	.	8	8
Nokay Lake	0021	99.8	101.2	97.9	.	.	.	9	9
Oak Lawn	0022	93.5	93.8	91.4	.	.	.	22	22
Unorg. 1st Assessment	0099	93.5	95.1	94.4	11.8	.	0.99	72	72
Baxter	0100	97.7	97.4	96.3	8.8	.	1.01	121	121
Brainerd	0200	97.4	95.6	96.9	10.1	.	1.00	187	187
Crosby	0300	104.2	99.9	100.6	.	.	.	24	24
Ironton	1100	90.3	88.6	85.6	.	.	.	10	10
Jenkins	1200	98.9	98.4	96.0	.	.	.	7	7
Nisswa	1600	91.3	90.7	90.5	10.7	.	1.00	31	31
Breezy Point	1900	95.4	95.9	96.5	7.9	.	0.99	43	43

All sales adjusted for time and terms
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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 backward 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
Pequot Lakes	2000	99.1	95.4	97.0	.	.	.	30	30
Emily	2400	94.2	90.8	91.8	.	.	.	16	16
Crosslake	2500	98.9	99.7	98.2	10.4	.	1.01	33	33

**All sales adjusted for time and terms
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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=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	96.2	96.9	96.5	.	.	.	15	15
Deerwood TWP	0007	90.1	95.2	90.5	.	.	.	7	7
Garrison TWP	0012	99.1	90.8	91.1	.	.	.	7	7
Ideal	0013	96.0	95.5	88.1	.	.	.	26	26
Lake Edward	0016	106.6	112.3	106.9	.	.	.	9	9
Mission	0020	83.6	83.7	86.5	.	.	.	16	16
Pelican	0023	99.6	96.2	98.8	.	.	.	6	6
Roosevelt	0027	109.4	102.3	97.8	.	.	.	9	9
Unorg. 1st Assessment	0099	97.4	95.1	100.3	.	.	.	16	16
Fifty Lakes	0700	106.8	101.7	100.9	.	.	.	18	18
Nisswa	1600	84.8	78.1	79.7	.	.	.	12	12
Breezy Point	1900	92.2	90.6	91.3	.	.	.	31	31
Pequot Lakes	2000	78.4	77.1	77.6	.	.	.	6	6
Emily	2400	79.5	76.8	76.5	.	.	.	9	9
Crosslake	2500	92.4	92.2	89.9	11.2	.	1.03	37	37

All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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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	95.7	100.2	94.8	.	.	.	27	27
Center	0003	96.0	95.7	98.3	.	.	.	16	16
Crow Wing	0004	91.9	94.8	94.1	.	.	.	22	22
Deerwood TWP	0007	89.4	90.0	90.5	.	.	.	15	15
Fort Ripley TWP	0010	97.1	99.4	97.5	.	.	.	15	15
Garrison TWP	0012	98.0	95.0	94.1	.	.	.	20	20
Ideal	0013	96.4	94.6	88.6	14.1	.	1.06	36	36
Irondale	0014	94.2	92.6	93.1	.	.	.	11	11
Jenkins TWP	0015	97.0	95.2	93.1	.	.	.	8	8
Lake Edward	0016	100.2	100.4	102.2	.	.	.	33	33
Long Lake	0018	116.9	115.0	114.6	.	.	.	11	11
Maple Grove	0019	99.9	104.4	99.4	.	.	.	7	7
Mission	0020	88.5	90.7	88.5	.	.	.	24	24
Nokay Lake	0021	99.8	101.2	97.9	.	.	.	9	9
Oak Lawn	0022	91.2	90.8	89.5	.	.	.	24	24
Pelican	0023	94.8	86.4	95.3	.	.	.	10	10
Roosevelt	0027	104.4	99.2	97.2	.	.	.	14	14
Ross Lake	0028	92.8	95.8	96.2	.	.	.	6	6
Unorg. 1st Assessment	0099	94.2	95.1	95.9	12.4	.	0.98	88	88
Baxter	0100	97.6	97.2	96.2	8.8	.	1.01	122	122
Brainerd	0200	97.2	95.5	96.7	10.2	.	1.00	189	189

All sales adjusted for time and terms
Based on sales from January 2018 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=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
Crosby	0300	104.2	99.9	100.6	.	.	.	24	24
Deerwood	0600	92.0	91.2	93.4	.	.	.	6	6
Fifty Lakes	0700	104.7	95.6	99.1	.	.	.	20	20
Ironton	1100	90.3	88.6	85.6	.	.	.	10	10
Jenkins	1200	93.9	94.8	93.9	.	.	.	8	8
Nisswa	1600	89.5	88.1	86.1	13.2	.	1.03	43	43
Breezy Point	1900	94.0	94.0	94.1	10.4	.	1.00	74	74
Pequot Lakes	2000	95.7	93.3	93.3	11.1	.	1.01	36	36
Emily	2400	88.9	85.0	85.4	.	.	.	25	25
Crosslake	2500	95.5	94.5	92.8	11.3	.	1.03	70	70

All sales adjusted for time and terms
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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)	96.7	95.9	95.6	11.0	.	1.01	785	785
02	Apartments	86.8	87.7	88.1	.	.	.	7	0
03	Non-Commercial SRR	93.8	92.7	90.4	14.9	.	1.03	274	274
06	Commercial	92.1	95.1	87.3	.	.	.	15	0
07	Industrial	79.2	75.2	80.7	.	.	.	6	0
90	Ag/RVL bare < 34.5 acres	79.0	77.2	74.0	.	.	.	20	0
91	Residential/SRR	96.0	95.1	93.6	12.1	.	1.02	1,059	1,059
92	RVL bare > 34.5	88.3	89.1	80.1	.	.	.	26	0
93	Ag/RVL bare > 34.5 acres	88.6	91.6	80.4	.	.	.	27	0
95	Ag/RVL improved > 34.5 acres	90.4	91.6	90.6	21.5	.	0.98	35	0

**All sales adjusted for time and terms
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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	97.7	98.6	95.8	.	.	.	11	11
Empire	0005	98.8	101.1	99.6	5.3	.	0.99	33	33
Marshan	0012	99.9	99.5	100.5	.	.	.	8	8
Randolph TWP	0015	98.9	100.4	97.2	.	.	.	8	5
Ravenna	0016	100.2	97.0	99.0	.	.	.	15	13
Vermillion TWP	0019	97.0	91.7	94.5	.	.	.	9	9
Farmington	0200	94.0	93.9	94.6	6.3	.	0.99	368	368
Inver Grove Heights	0500	95.1	93.5	95.7	6.9	.	0.99	369	369
Lakeville	0600	94.3	94.0	94.3	6.2	.	1.00	887	887
Rosemount	1000	94.4	93.7	94.6	5.9	.	1.00	325	325
South St. Paul	1100	92.7	91.1	92.3	9.5	.	1.00	319	319
Vermillion	1200	95.5	94.7	95.3	.	.	.	6	6
West St. Paul	1300	94.3	93.7	93.5	9.2	.	1.01	201	201
Lilydale	1400	94.0	94.7	93.6	.	.	.	16	16
Mendota Heights	1600	93.7	92.1	93.0	9.6	.	1.00	145	145
Sunfish Lake	1700	107.2	107.7	101.7	.	.	.	8	8
Burnsville	1800	95.3	94.2	95.3	6.8	.	1.00	822	822
Apple Valley	1900	94.6	94.3	94.8	6.8	.	1.00	775	775
Eagan	2000	94.9	94.6	95.6	6.8	.	0.99	821	821
Hastings	7500	94.0	94.1	94.2	6.8	.	1.00	326	326
Northfield	9700	95.9	94.3	96.2	.	.	.	20	20

All sales adjusted for time and terms
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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
Burnsville	1800	95.9	92.8	84.6	.	.	.	11	11
Eagan	2000	91.6	85.2	90.0	.	.	.	10	10
Hastings	7500	104.3	100.4	88.4	.	.	.	7	7

All sales adjusted for time and terms
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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

All sales adjusted for time and terms
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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	97.7	98.6	95.8	.	.	.	11	11
Empire	0005	98.8	101.1	99.6	5.3	.	0.99	33	33
Marshan	0012	99.9	99.5	100.5	.	.	.	8	8
Randolph TWP	0015	98.9	100.4	97.2	.	.	.	8	5
Ravenna	0016	100.2	97.0	99.0	.	.	.	15	13
Vermillion TWP	0019	97.0	91.7	94.5	.	.	.	9	9
Farmington	0200	94.0	93.9	94.6	6.3	.	0.99	368	368
Inver Grove Heights	0500	95.1	93.5	95.7	6.9	.	0.99	369	369
Lakeville	0600	94.3	94.0	94.3	6.2	.	1.00	887	887
Rosemount	1000	94.4	93.7	94.6	5.9	.	1.00	325	325
South St. Paul	1100	92.7	91.1	92.3	9.5	.	1.00	319	319
Vermillion	1200	95.5	94.7	95.3	.	.	.	6	6
West St. Paul	1300	94.3	93.7	93.5	9.2	.	1.01	201	201
Lilydale	1400	94.0	94.7	93.6	.	.	.	16	16
Mendota Heights	1600	93.7	92.1	93.0	9.6	.	1.00	145	145
Sunfish Lake	1700	107.2	107.7	101.7	.	.	.	8	8
Burnsville	1800	95.3	94.2	95.3	6.8	.	1.00	822	822
Apple Valley	1900	94.6	94.3	94.8	6.8	.	1.00	775	775
Eagan	2000	94.9	94.6	95.6	6.8	.	0.99	821	821
Hastings	7500	94.0	94.1	94.2	6.8	.	1.00	326	326
Northfield	9700	95.9	94.3	96.2	.	.	.	20	20

All sales adjusted for time and terms
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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
South St. Paul	1100	118.0	100.5	117.8	.	.	.	7	7
Apple Valley	1900	92.0	92.3	84.2	.	.	.	6	6
Eagan	2000	86.4	79.9	75.0	.	.	.	13	13
Hastings	7500	102.5	100.4	89.4	.	.	.	9	9

All sales adjusted for time and terms
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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)	94.6	94.1	94.8	7.0	.	1.00	5,520	5,515
02	Apartments	95.0	100.4	96.5	.	.	.	11	11
06	Commercial	94.9	93.9	89.6	15.4	.	1.07	48	48
07	Industrial	92.7	81.4	78.0	.	.	.	18	18
91	Residential/SRR	94.6	94.1	94.8	7.0	.	1.00	5,520	5,515
93	Ag/RVL bare > 34.5 acres	87.0	88.4	86.4	.	.	.	13	0
95	Ag/RVL improved > 34.5 acres	88.9	88.7	85.1	.	.	.	16	0

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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	99.1	103.5	99.0	.	.	.	12	12
Wasioja	0011	106.1	98.0	100.5	.	.	.	6	6
Dodge Center	0200	94.1	94.9	95.7	.	.	.	28	28
Hayfield	0300	94.7	94.4	92.5	.	.	.	20	20
Kasson	0400	89.3	87.9	89.8	7.7	.	1.00	85	85
Mantorville	0500	94.7	94.8	96.3	.	.	.	6	6

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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	99.1	103.5	99.0	.	.	.	12	12
Wasioja	0011	106.1	98.0	100.5	.	.	.	6	6
Dodge Center	0200	94.1	94.9	95.7	.	.	.	28	28
Hayfield	0300	94.7	94.4	92.5	.	.	.	20	20
Kasson	0400	89.3	87.9	89.8	7.7	.	1.00	85	85
Mantorville	0500	94.7	94.8	96.3	.	.	.	6	6

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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)	91.7	90.4	92.3	10.3	.	0.99	179	179
91	Residential/SRR	91.7	90.4	92.3	10.3	.	0.99	179	179
93	Ag/RVL bare > 34.5 acres	89.4	87.8	87.5	.	.	.	22	22
95	Ag/RVL improved > 34.5 acres	89.7	88.7	87.6	.	.	.	23	23

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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	98.1	97.5	97.8	6.0	.	1.00	42	42
Carlos TWP	0004	100.5	100.5	100.7	.	.	.	25	25
Ida	0008	92.8	89.7	92.3	.	.	.	11	11
La Grand	0009	94.6	92.7	95.3	7.6	.	0.99	56	56
Lake Mary	0010	91.4	92.7	90.3	.	.	.	7	7
Miltona TWP	0014	95.8	96.6	94.2	.	.	.	11	11
Moe	0015	95.8	91.7	96.3	.	.	.	7	7
Alexandria	0100	96.3	97.0	95.5	7.7	.	1.01	130	130
Carlos	0300	96.4	96.0	96.4	.	.	.	12	12
Osakis	8200	94.2	94.4	95.5	.	.	.	14	14

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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	98.6	94.7	95.6	.	.	.	10	10
Leaf Valley	0011	99.2	98.4	100.2	.	.	.	6	6
Miltona TWP	0014	101.3	98.7	102.0	.	.	.	14	14
Alexandria	0100	91.4	88.1	90.5	.	.	.	9	9

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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	89.2	90.0	83.3	.	.	.	7	0

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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	98.0	97.5	97.6	5.9	.	1.00	44	44
Carlos TWP	0004	98.5	98.3	98.1	6.6	.	1.00	34	34
Hudson	0007	96.3	98.7	96.3	.	.	.	7	7
Ida	0008	95.5	92.6	93.8	.	.	.	21	21
La Grand	0009	94.2	92.6	95.0	7.8	.	0.99	59	59
Lake Mary	0010	90.6	91.7	89.7	.	.	.	8	8
Leaf Valley	0011	96.1	97.2	96.8	.	.	.	10	10
Miltona TWP	0014	98.9	97.5	98.7	.	.	.	25	25
Moe	0015	95.8	91.7	97.9	.	.	.	9	9
Alexandria	0100	95.9	96.3	94.9	7.9	.	1.01	139	139
Carlos	0300	96.4	96.0	96.4	.	.	.	12	12
Osakis	8200	94.2	94.4	95.5	.	.	.	14	14

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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	89.2	90.0	83.3	.	.	.	7	0

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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)	96.1	96.4	96.0	7.2	.	1.00	357	357
03	Non-Commercial SRR	96.4	93.5	95.8	8.8	.	1.00	66	66
06	Commercial	90.3	90.0	84.9	.	.	.	12	0
91	Residential/SRR	96.1	96.1	96.0	7.5	.	1.00	423	423
93	Ag/RVL bare > 34.5 acres	91.5	90.4	87.1	.	.	.	24	0
94	Commercial/Industrial	90.3	90.0	84.9	.	.	.	12	0
95	Ag/RVL improved > 34.5 acres	93.5	94.0	89.6	15.3	.	1.04	30	0

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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	92.1	93.0	88.9	.	.	.	29	29
Elmore	0500	90.3	85.9	76.1	.	.	.	7	7
Kiester	0900	96.3	98.8	97.5	.	.	.	7	7
Wells	1200	98.8	93.2	94.1	.	.	.	24	24
Winnebago	1300	107.7	98.2	101.0	.	.	.	12	12
Minnesota Lake	7300	82.4	79.1	79.7	.	.	.	11	11

All sales adjusted for time and terms
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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	92.1	93.0	88.9	.	.	.	29	29
Elmore	0500	90.3	85.9	76.1	.	.	.	7	7
Kiester	0900	96.3	98.8	97.5	.	.	.	7	7
Wells	1200	98.8	93.2	94.1	.	.	.	24	24
Winnebago	1300	107.7	98.2	101.0	.	.	.	12	12
Minnesota Lake	7300	82.4	79.1	79.7	.	.	.	11	11

All sales adjusted for time and terms
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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)	93.7	92.1	89.3	14.3	.	1.02	110	110
91	Residential/SRR	92.8	91.5	87.0	14.3	.	1.02	112	112
93	Ag/RVL bare > 34.5 acres	91.1	94.6	91.7	.	.	.	13	0
94	Commercial/Industrial	108.9	104.2	19.9	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	88.0	92.1	89.9	.	.	.	16	0

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Based on sales from January 2018 through September 2018
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**2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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
Fountain	0300	109.5	97.3	94.2	.	.	.	6	6
Harmony	0500	96.8	92.7	89.6	.	.	.	20	20
Lanesboro	0600	91.5	89.9	87.2	.	.	.	14	14
Mabel	0700	90.8	94.3	86.6	.	.	.	12	12
Preston	1000	97.8	96.0	90.7	.	.	.	16	16
Rushford	1200	88.9	88.7	90.4	.	.	.	19	19
Spring Valley	1300	88.3	83.3	84.3	17.5	.	1.04	34	34
Wykoff	1500	89.6	80.5	83.1	.	.	.	7	7
Chatfield	6400	85.2	80.7	82.9	.	.	.	17	17

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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
Fountain	0300	109.5	97.3	94.2	.	.	.	6	6
Harmony	0500	96.8	92.7	89.6	.	.	.	20	20
Lanesboro	0600	91.5	89.9	87.2	.	.	.	14	14
Mabel	0700	90.8	94.3	86.6	.	.	.	12	12
Preston	1000	97.8	96.0	90.7	.	.	.	16	16
Rushford	1200	90.4	92.1	91.2	.	.	.	20	20
Spring Valley	1300	88.3	83.3	84.3	17.5	.	1.04	34	34
Wykoff	1500	89.6	80.5	83.1	.	.	.	7	7
Chatfield	6400	85.2	80.7	82.9	.	.	.	17	17

All sales adjusted for time and terms
Based on sales from January 2018 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 backward adjusted to Jan 2, 2018
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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

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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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward adjusted to Jan 2, 2018
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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)	92.8	89.3	86.8	17.5	.	1.04	192	192
06	Commercial	132.7	130.6	107.4	.	.	.	11	0
90	Ag/RVL bare < 34.5 acres	87.1	86.9	84.8	.	.	.	12	0
91	Residential/SRR	92.8	89.9	86.7	17.7	.	1.04	197	197
92	RVL bare > 34.5	85.8	84.2	81.8	.	.	.	8	8
93	Ag/RVL bare > 34.5 acres	92.5	89.0	97.7	.	.	.	30	30
94	Commercial/Industrial	132.7	130.6	107.4	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	92.3	90.4	94.9	18.9	.	0.97	36	36

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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
Bancroft	0003	101.0	96.7	93.9	.	.	.	10	8
Albert Lea	0100	93.8	89.2	91.7	15.2	.	1.00	213	198
Alden	0200	100.3	91.0	93.0	.	.	.	10	9
Clarks Grove	0400	89.8	85.3	88.1	.	.	.	9	9
Emmons	0600	110.6	105.4	107.3	.	.	.	6	6
Geneva	0800	127.2	101.3	99.9	.	.	.	6	6
Glenville	0900	92.2	88.1	90.9	.	.	.	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
Final ratios reflect the 2018 EMV/sales price backward 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	100.6	85.9	55.3	.	.	.	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
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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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
Bancroft	0003	101.0	96.7	93.9	.	.	.	10	8
Albert Lea	0100	93.8	89.2	91.7	15.2	.	1.00	213	198
Alden	0200	100.3	91.0	93.0	.	.	.	10	9
Clarks Grove	0400	89.8	85.3	88.1	.	.	.	9	9
Emmons	0600	110.6	105.4	107.3	.	.	.	6	6
Geneva	0800	127.2	101.3	99.9	.	.	.	6	6
Glenville	0900	92.2	88.1	90.9	.	.	.	7	7

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	100.6	85.9	55.3	.	.	.	8	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 backward 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)	95.7	91.5	92.6	15.9	.	1.00	316	295
06	Commercial	89.7	82.4	56.1	.	.	.	13	0
91	Residential/SRR	95.7	91.5	92.6	15.9	.	1.00	316	295
93	Ag/RVL bare > 34.5 acres	94.8	90.7	91.9	.	.	.	23	0
94	Commercial/Industrial	83.0	66.8	55.9	.	.	.	15	0
95	Ag/RVL improved > 34.5 acres	94.9	90.7	92.0	.	.	.	25	0

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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 backward 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	99.5	96.3	100.4	.	.	.	19	15
Stanton	0017	95.4	98.8	94.7	.	.	.	9	9
Cannon Falls	0200	94.4	93.9	95.5	9.1	.	0.99	53	53
Goodhue	0500	96.1	92.1	97.1	.	.	.	22	22
Kenyon	0600	89.7	85.3	86.0	11.1	.	1.03	32	32
Red Wing	0800	100.7	99.0	100.0	8.6	.	0.99	192	192
Wanamingo	1200	94.5	91.2	93.1	.	.	.	18	18
Zumbrota	1400	94.6	92.3	94.0	9.7	.	1.00	48	48
Lake City	7700	98.3	97.6	98.1	.	.	.	14	9
Pine Island	9500	98.8	98.6	97.6	8.1	.	1.01	35	35

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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 backward 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	98.7	94.7	99.2	.	.	.	20	15
Stanton	0017	97.3	99.1	95.7	.	.	.	10	9
Cannon Falls	0200	94.4	93.9	95.5	9.1	.	0.99	53	53
Goodhue	0500	96.1	92.1	97.1	.	.	.	22	22
Kenyon	0600	89.7	85.3	86.0	11.1	.	1.03	32	32
Red Wing	0800	100.8	99.1	100.0	8.6	.	0.99	193	192
Wanamingo	1200	94.5	91.2	93.1	.	.	.	18	18
Zumbrota	1400	94.6	92.3	94.0	9.7	.	1.00	48	48
Lake City	7700	98.7	99.2	98.8	.	.	.	15	9
Pine Island	9500	98.8	98.6	97.6	8.1	.	1.01	35	35

**All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	97.2	95.6	96.8	9.4	.	1.00	486	475
06	Commercial	92.0	97.6	83.0	.	.	.	18	0
90	Ag/RVL bare < 34.5 acres	93.7	98.6	97.9	.	.	.	6	0
91	Residential/SRR	97.3	95.7	96.8	9.5	.	1.00	490	475
93	Ag/RVL bare > 34.5 acres	97.5	96.7	96.8	.	.	.	19	19
94	Commercial/Industrial	92.0	97.6	83.0	.	.	.	18	0
95	Ag/RVL improved > 34.5 acres	98.1	98.1	97.9	.	.	.	26	26

**All sales adjusted for time and terms
Based on sales from January 2018 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=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	96.0	97.3	93.3	.	.	.	17	16
Hoffman	0600	86.7	86.3	85.3	.	.	.	8	8

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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	88.1	83.5	84.7	.	.	.	8	0
Elbow Lake	0300	96.0	97.3	93.3	.	.	.	17	16
Hoffman	0600	86.7	86.3	85.3	.	.	.	8	8

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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	90.7	89.5	85.2	16.8	.	1.06	43	33
91	Residential/SRR	90.8	88.9	85.5	17.1	.	1.06	48	33
93	Ag/RVL bare > 34.5 acres	108.8	107.6	102.6	.	.	.	8	0
95	Ag/RVL improved > 34.5 acres	106.5	106.6	100.4	.	.	.	9	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 backward 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	96.2	93.7	94.2	8.4	.	1.01	280	280
Champlin	0200	94.2	94.4	94.6	5.3	.	1.00	254	254
Crystal	0300	92.8	91.9	92.5	6.8	.	1.00	277	277
Deephaven	0500	102.5	94.8	97.2	8.8	.	0.98	36	36
Edina	0700	94.7	94.4	95.7	8.8	.	0.99	639	639
Excelsior	0900	92.9	95.4	93.9	.	.	.	20	20
Golden Valley	1100	95.2	95.2	95.3	6.9	.	1.00	216	216
Hopkins	1400	92.9	93.9	95.0	8.3	.	0.97	145	145
Long Lake	1600	100.0	99.3	98.2	.	.	.	15	15
Loretto	1700	87.8	89.1	87.9	.	.	.	12	12
Maple Plain	1800	92.3	91.9	90.2	.	.	.	9	9
Minnetonka Beach	1900	104.7	91.1	110.1	.	.	.	11	11
Mound	2100	94.4	95.1	92.7	8.6	.	1.01	135	135
Osseo	2300	101.4	102.7	101.2	.	.	.	12	12
Richfield	2500	93.1	92.4	93.0	6.8	.	1.00	320	320
Robbinsdale	2600	90.7	90.4	90.9	7.1	.	1.00	152	152
Rogers	2800	94.0	94.6	94.0	5.6	.	1.00	138	138
St. Bonifacius	2900	92.6	92.2	91.8	5.6	.	1.00	36	36
St. Louis Park	3000	95.3	93.7	94.3	8.0	.	1.01	671	671
Spring Park	3200	96.8	96.3	93.2	.	.	.	8	8
Tonka Bay	3300	95.7	92.4	95.3	.	.	.	15	15

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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	93.4	94.7	87.3	9.4	.	1.07	58	58
Woodland	3700	98.2	97.6	101.0	.	.	.	6	6
Bloomington	4100	93.5	92.5	93.5	7.2	.	1.00	871	871
New Hope	4200	93.8	93.3	94.2	5.7	.	1.00	140	140
Maple Grove	4400	94.0	93.9	94.4	5.4	.	1.00	982	982
Medina	4500	98.2	98.9	100.6	6.7	.	0.97	72	72
Orono	4600	94.9	94.8	94.2	10.0	.	1.00	105	105
Plymouth	4700	95.2	94.9	95.4	6.1	.	1.00	967	967
Brooklyn Park	4900	94.1	93.1	94.0	8.2	.	0.99	905	905
Greenwood	5000	89.8	89.5	87.5	.	.	.	11	11
Minnetonka	5200	96.0	95.3	95.6	8.2	.	1.00	664	664
Shorewood	5300	94.9	93.9	93.8	7.9	.	1.01	104	104
Independence	5400	94.4	95.5	92.8	.	.	.	24	24
Greenfield	5500	92.7	91.3	93.3	8.5	.	0.99	32	32
Corcoran	5600	94.8	95.6	94.8	5.2	.	0.99	36	36
Minnetrista	5800	95.8	96.6	95.8	6.8	.	1.00	99	99
Eden Prairie	6000	95.5	94.7	96.0	6.1	.	0.99	925	925
Dayton	6600	94.8	94.1	94.0	7.5	.	1.01	40	40
Minneapolis	8800	95.9	95.5	96.5	10.2	.	0.99	3,907	3,910
St. Anthony	9100	94.9	93.6	94.5	7.4	.	1.00	54	54

All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	95.2	94.4	103.2	13.0	.	1.02	97	97

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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	92.0	92.4	92.8	.	.	.	8	8
Rogers	2800	92.0	91.4	92.0	.	.	.	10	10
Wayzata	3400	87.0	90.8	88.6	.	.	.	12	12
Bloomington	4100	93.7	93.9	93.6	.	.	.	10	10
Maple Grove	4400	95.8	94.1	97.0	.	.	.	17	17
Orono	4600	101.4	104.3	95.7	.	.	.	8	8

All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	93.5	96.8	95.9	.	.	.	8	8
St. Louis Park	3000	92.5	92.0	89.0	.	.	.	10	10
Maple Grove	4400	88.7	89.0	70.3	.	.	.	10	10
Plymouth	4700	97.7	102.4	97.9	.	.	.	8	8
Eden Prairie	6000	94.3	90.7	87.8	.	.	.	11	11
Minneapolis	8800	94.4	93.7	91.3	14.3	.	1.03	67	67

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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=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
Brooklyn Park	4900	101.5	106.6	104.9	.	.	.	8	8
Minneapolis	8800	94.1	95.6	86.6	.	.	.	6	6

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2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study
City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	96.2	93.7	94.2	8.4	.	1.01	280	280
Champlin	0200	94.2	94.4	94.5	5.3	.	1.00	262	262
Crystal	0300	92.9	91.9	92.5	6.8	.	1.00	278	278
Deephaven	0500	102.5	94.9	97.5	8.7	.	0.98	37	37
Edina	0700	94.7	94.4	95.7	8.8	.	0.99	642	642
Excelsior	0900	98.0	95.6	96.2	.	.	.	23	23
Golden Valley	1100	95.3	95.3	95.4	6.9	.	1.00	220	220
Hopkins	1400	92.9	93.9	95.0	8.3	.	0.97	145	145
Long Lake	1600	100.0	99.3	98.2	.	.	.	15	15
Loretto	1700	87.8	89.1	87.9	.	.	.	12	12
Maple Plain	1800	92.3	91.9	90.2	.	.	.	9	9
Minnetonka Beach	1900	104.7	91.1	110.1	.	.	.	11	11
Mound	2100	94.3	94.7	92.6	8.6	.	1.01	137	137
Osseo	2300	101.4	102.7	101.2	.	.	.	12	12
Richfield	2500	93.1	92.4	93.0	6.8	.	1.00	320	320
Robbinsdale	2600	91.0	90.7	91.2	7.3	.	1.00	155	155
Rogers	2800	93.9	94.1	93.9	5.6	.	1.00	148	148
St. Bonifacius	2900	92.6	92.2	91.8	5.6	.	1.00	36	36
St. Louis Park	3000	95.3	93.7	94.3	8.0	.	1.01	671	671
Spring Park	3200	96.8	96.3	93.2	.	.	.	8	8
Tonka Bay	3300	95.7	92.4	95.3	.	.	.	15	15

All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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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	92.3	94.7	87.7	9.8	.	1.04	70	70
Woodland	3700	98.2	97.6	101.0	.	.	.	6	6
Bloomington	4100	93.5	92.5	93.5	7.2	.	1.00	881	881
New Hope	4200	93.7	93.3	94.2	5.8	.	0.99	145	145
Maple Grove	4400	94.1	93.9	94.4	5.4	.	1.00	999	999
Medina	4500	98.3	99.2	100.7	6.6	.	0.97	75	75
Orono	4600	95.3	95.4	94.3	9.8	.	1.01	113	113
Plymouth	4700	95.2	94.9	95.4	6.1	.	1.00	967	967
Brooklyn Park	4900	94.1	93.1	94.0	8.2	.	0.99	906	906
Greenwood	5000	89.8	89.5	87.5	.	.	.	11	11
Minnetonka	5200	96.0	95.3	95.6	8.2	.	1.00	665	665
Shorewood	5300	94.9	93.9	93.8	7.9	.	1.01	104	104
Independence	5400	95.0	95.6	93.7	.	.	.	26	26
Greenfield	5500	92.7	91.2	93.3	8.2	.	0.99	33	33
Corcoran	5600	94.8	95.6	94.8	5.2	.	0.99	36	36
Minnetrista	5800	95.8	96.6	96.0	6.9	.	1.00	101	101
Eden Prairie	6000	95.5	94.7	96.0	6.1	.	0.99	925	925
Dayton	6600	94.8	94.1	94.0	7.5	.	1.01	40	40
Minneapolis	8800	95.9	95.5	96.5	10.2	.	0.99	3,907	3,910
St. Anthony	9100	94.9	93.6	94.5	7.2	.	1.00	55	55

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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
Edina	0700	95.2	97.3	96.8	.	.	.	9	9
St. Louis Park	3000	92.5	92.0	89.0	.	.	.	10	10
Bloomington	4100	91.1	99.2	77.6	.	.	.	7	7
Maple Grove	4400	89.1	89.0	77.0	.	.	.	14	14
Plymouth	4700	95.5	100.0	95.9	.	.	.	13	13
Brooklyn Park	4900	97.3	102.8	102.9	.	.	.	12	12
Eden Prairie	6000	95.4	90.8	102.7	.	.	.	14	14

All sales adjusted for time and terms
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**Countywide Ratios by Property Type
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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)	95.0	94.3	95.3	8.1	.	0.99	13,411	13,414
02	Apartments	95.2	95.5	92.6	11.8	.	1.06	129	129
03	Non-Commercial SRR	95.7	95.5	94.3	7.9	.	0.97	98	98
06	Commercial	93.2	93.3	91.0	14.1	.	1.02	153	153
07	Industrial	92.0	94.6	90.0	12.9	.	1.01	45	45
91	Residential/SRR	95.0	94.3	95.2	8.1	.	0.99	13,509	13,512

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

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

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	94.6	94.0	94.8	7.2	.	0.99	9,504
Apartments	94.9	96.5	87.9	.	.	.	32
Non-Commercial SRR	95.7	95.5	94.3	7.9	.	0.97	98
Commercial	92.3	93.3	90.5	13.9	.	0.99	86
Industrial	91.7	94.6	90.4	12.9	.	1.01	39
Residential/SRR	94.6	94.0	94.8	7.2	.	0.99	9,602

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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	90.7	91.5	89.0	.	.	.	12	12
Mound Prairie	0011	97.8	99.0	96.1	.	.	.	7	7
Brownsville	0100	96.3	102.9	86.1	.	.	.	9	5
Caledonia	0200	104.2	98.7	99.4	.	.	.	26	26
Hokah	0500	96.8	93.4	94.6	.	.	.	10	10
Houston	0600	79.3	72.7	78.4	.	.	.	15	15
Spring Grove	1000	98.7	92.0	91.9	.	.	.	20	20
La Crescent	9000	89.3	87.5	89.2	12.8	.	1.00	66	64

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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	90.7	91.5	89.0	.	.	.	12	12
Mound Prairie	0011	97.8	99.0	96.1	.	.	.	7	7
Brownsville	0100	96.3	102.9	86.1	.	.	.	9	5
Caledonia	0200	104.2	98.7	99.4	.	.	.	26	26
Hokah	0500	96.8	93.4	94.6	.	.	.	10	10
Houston	0600	79.3	72.7	78.4	.	.	.	15	15
Spring Grove	1000	98.7	92.0	91.9	.	.	.	20	20
La Crescent	9000	89.2	87.1	89.0	12.8	.	1.00	67	64

All sales adjusted for time and terms
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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	92.2	90.4	88.9	14.8	.	1.03	187	180
06	Commercial	84.2	79.7	75.4	.	.	.	6	0
90	Ag/RVL bare < 34.5 acres	85.4	81.5	81.9	.	.	.	6	0
91	Residential/SRR	92.2	90.4	89.0	14.8	.	1.03	189	181
92	RVL bare > 34.5	88.0	88.4	87.5	.	.	.	11	11
93	Ag/RVL bare > 34.5 acres	89.9	88.7	89.0	.	.	.	18	18
94	Commercial/Industrial	84.2	79.7	75.4	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	94.4	90.7	94.8	.	.	.	25	25

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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
Helga	0011	93.1	92.6	95.4	.	.	.	15	15
Henrietta	0013	92.7	91.0	91.6	.	.	.	11	9
Lakeport	0019	90.3	89.7	90.2	.	.	.	6	4
Nevis TWP	0021	93.2	94.0	95.7	.	.	.	16	6
Straight River	0024	94.5	91.0	92.4	.	.	.	7	5
Todd	0026	97.7	97.7	96.1	.	.	.	20	11
Park Rapids	1300	108.1	90.9	93.6	13.8	.	1.02	51	48

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**City and Township Ratios by Property Type
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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	85.6	84.0	87.2	.	.	.	9	1
Crow Wing Lake	0006	93.5	92.6	90.9	.	.	.	7	2
Lake Emma	0016	104.9	103.8	107.4	.	.	.	19	2
Mantrap	0020	91.7	92.4	91.9	.	.	.	8	0
Nevis TWP	0021	90.5	85.7	92.6	.	.	.	17	1
Park Rapids	1300	101.7	92.9	105.2	.	.	.	11	1

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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	92.3	93.5	92.6	.	.	.	14	4
Crow Wing Lake	0006	93.6	91.8	90.8	.	.	.	10	2
Helga	0011	93.7	93.0	94.8	.	.	.	18	16
Henrietta	0013	98.5	100.4	101.4	.	.	.	15	10
Hubbard	0014	91.6	89.9	95.9	.	.	.	10	3
Lake Emma	0016	105.6	108.0	108.5	.	.	.	23	3
Lake George	0017	93.0	95.9	91.1	.	.	.	6	2
Lakeport	0019	90.9	89.8	89.4	.	.	.	11	4
Mantrap	0020	92.2	96.4	92.8	.	.	.	13	1
Nevis TWP	0021	91.8	92.1	94.3	16.0	.	0.97	33	7
Straight River	0024	93.9	91.0	92.5	.	.	.	9	5
Todd	0026	97.5	99.4	95.7	.	.	.	23	11
Park Rapids	1300	107.0	91.3	96.7	13.6	.	1.01	62	49

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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)	98.7	92.6	94.2	12.3	.	1.00	188	134
03	Non-Commercial SRR	95.4	92.6	96.1	16.4	.	0.99	111	13
90	Ag/RVL bare < 34.5 acres	91.8	90.7	92.5	.	.	.	6	0
91	Residential/SRR	97.5	92.6	95.0	13.8	.	1.00	299	147
92	RVL bare > 34.5	97.2	94.8	94.9	17.8	.	1.01	32	32
93	Ag/RVL bare > 34.5 acres	96.6	92.3	92.8	17.9	.	1.03	33	33
94	Commercial/Industrial	101.2	107.0	101.2	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	100.4	102.3	101.6	17.1	.	0.98	40	40

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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	102.3	101.4	102.7	.	.	.	17	17
Bradford	0002	92.8	92.6	92.5	.	.	.	29	29
Cambridge TWP	0003	103.9	100.6	102.9	.	.	.	18	18
Isanti TWP	0005	93.5	92.3	93.4	.	.	.	24	24
North Branch	0007	98.5	98.8	98.9	.	.	.	8	8
Spencer Brook	0009	107.0	98.3	98.9	.	.	.	11	11
Spring Vale	0010	99.3	101.7	100.6	.	.	.	18	18
Stanford	0012	86.8	87.4	89.1	.	.	.	15	15
Wyanett	0013	94.0	89.1	92.6	.	.	.	12	12
Cambridge	0200	91.9	91.4	92.6	8.8	.	1.00	118	118
Isanti	0500	90.0	90.8	90.7	6.3	.	1.00	119	119
Braham	6000	96.2	98.2	96.0	.	.	.	15	15

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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	100.5	105.5	99.0	.	.	.	6	6

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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	102.3	101.4	102.7	.	.	.	17	17
Bradford	0002	94.1	92.9	93.0	13.8	.	0.98	35	35
Cambridge TWP	0003	103.6	99.6	102.5	.	.	.	19	19
Isanti TWP	0005	93.1	92.3	93.1	.	.	.	25	25
North Branch	0007	98.5	98.8	98.9	.	.	.	8	8
Spencer Brook	0009	99.7	97.6	96.9	.	.	.	12	12
Spring Vale	0010	99.3	101.7	100.6	.	.	.	18	18
Stanford	0012	86.8	87.4	89.1	.	.	.	15	15
Wyanett	0013	93.0	89.1	91.9	.	.	.	14	14
Cambridge	0200	91.9	91.4	92.6	8.8	.	1.00	118	118
Isanti	0500	90.0	90.8	90.7	6.3	.	1.00	119	119
Braham	6000	96.2	98.2	96.0	.	.	.	15	15

All sales adjusted for time and terms
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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)	93.2	92.6	93.7	8.9	.	0.99	419	419
03	Non-Commercial SRR	88.8	93.9	90.2	.	.	.	11	11
06	Commercial	90.5	93.6	95.0	.	.	.	6	0
90	Ag/RVL bare < 34.5 acres	70.8	77.4	63.8	.	.	.	11	0
91	Residential/SRR	93.1	92.6	93.7	9.3	.	0.99	430	430
92	RVL bare > 34.5	90.9	94.5	91.1	.	.	.	10	0
93	Ag/RVL bare > 34.5 acres	90.9	94.5	91.1	.	.	.	10	0
94	Commercial/Industrial	87.4	90.1	80.5	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	94.2	99.7	96.1	.	.	.	14	0

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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	99.1	102.4	96.0	.	.	.	6	6
Blackberry	0008	142.1	129.7	120.7	.	.	.	7	7
Greenway	0017	116.2	117.7	110.2	.	.	.	6	6
Harris	0018	97.3	94.0	94.6	14.7	.	1.02	39	39
Lone Pine	0024	96.9	92.2	94.0	.	.	.	12	12
Nashwauk TWP	0029	95.2	88.9	93.8	.	.	.	6	6
Trout Lake	0038	86.7	86.4	88.1	.	.	.	7	7
Unorg. 54-26	0064	95.1	95.1	97.2	.	.	.	9	9
Unorg. 56-26	0068	107.3	92.7	91.8	.	.	.	9	9
Unorg. 57-26	0070	88.8	88.0	91.4	.	.	.	6	6
Bovey	0600	83.2	86.3	84.3	.	.	.	10	10
Cohasset	0900	95.8	95.4	95.5	11.4	.	1.00	31	31
Coleraine	1000	93.1	91.8	93.6	.	.	.	23	23
Deer River	1300	88.4	86.9	87.7	.	.	.	7	7
Grand Rapids	1600	99.2	95.2	96.1	12.4	.	1.01	119	119
La prairie	2100	96.3	92.1	94.8	.	.	.	7	7
Nashwauk	2600	98.4	86.1	93.5	.	.	.	13	13

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

2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study
City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	97.1	95.7	94.8	.	.	.	8	8
Marcell	0025	105.8	92.2	103.6	.	.	.	7	7

All sales adjusted for time and terms
Based on sales from January 2018 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 backward adjusted to Jan 2, 2018
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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	90.5	86.3	88.4	.	.	.	11	11
Balsam	0004	94.7	95.7	94.2	.	.	.	10	10
Blackbery	0008	142.1	129.7	120.7	.	.	.	7	7
Greenway	0017	114.6	114.3	107.6	.	.	.	8	8
Harris	0018	97.1	96.0	94.4	13.5	.	1.02	43	43
Lake Jessie	0021	96.1	101.2	88.2	.	.	.	8	8
Lone Pine	0024	97.8	95.1	95.0	.	.	.	14	14
Marcell	0025	98.4	89.1	93.5	.	.	.	10	10
Nashwauk TWP	0029	108.4	91.8	109.0	.	.	.	7	7
Trout Lake	0038	89.3	86.4	93.6	.	.	.	8	8
Unorg. 54-26	0064	96.5	96.3	97.9	.	.	.	10	10
Unorg. 56-26	0068	102.9	95.4	93.0	.	.	.	14	14
Unorg. 57-26	0070	99.4	93.9	100.2	.	.	.	11	11
Bovey	0600	83.2	86.3	84.3	.	.	.	10	10
Cohasset	0900	97.8	95.5	96.4	11.5	.	1.00	33	33
Coleraine	1000	93.1	91.8	93.6	.	.	.	23	23
Deer River	1300	88.4	86.9	87.7	.	.	.	7	7
Grand Rapids	1600	99.2	95.2	96.1	12.4	.	1.01	119	119
La prairie	2100	96.3	92.1	94.8	.	.	.	7	7
Nashwauk	2600	98.4	86.1	93.5	.	.	.	13	13
Taconite	3500	95.1	95.0	94.5	.	.	.	8	8

**All sales adjusted for time and terms
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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)	97.1	92.8	94.5	13.9	.	1.01	403	402
03	Non-Commercial SRR	103.4	102.1	101.7	15.9	.	1.00	88	88
90	Ag/RVL bare < 34.5 acres	152.7	117.6	131.1	.	.	.	37	0
91	Residential/SRR	98.2	94.7	95.6	14.6	.	1.01	491	490
92	RVL bare > 34.5	113.8	93.4	107.0	.	.	.	22	1
93	Ag/RVL bare > 34.5 acres	114.3	94.1	108.0	.	.	.	23	1
94	Commercial/Industrial	90.3	87.3	86.3	.	.	.	6	2
95	Ag/RVL improved > 34.5 acres	110.6	93.5	101.2	.	.	.	30	1

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

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Jackson	0300	99.1	94.1	97.5	.	.	.	25	25
Lakefield	0400	100.9	103.3	97.2	.	.	.	16	16

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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
Jackson	0300	99.1	94.1	97.5	.	.	.	25	25
Lakefield	0400	100.9	103.3	97.2	.	.	.	16	16

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
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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)	96.3	92.2	92.8	14.7	.	1.01	65	65
91	Residential/SRR	96.3	92.2	92.8	14.7	.	1.01	65	65
93	Ag/RVL bare > 34.5 acres	98.6	98.3	98.3	.	.	.	10	10
95	Ag/RVL improved > 34.5 acres	98.6	98.3	98.3	.	.	.	10	10

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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=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	92.2	90.5	89.3	.	.	.	22	13
Brunswick	0003	89.9	88.7	88.1	.	.	.	14	13
Comfort	0004	98.8	92.0	94.2	.	.	.	6	6
Knife Lake	0010	90.8	86.4	90.5	.	.	.	10	9
Peace	0012	95.4	92.6	87.5	.	.	.	10	6
Whited	0015	91.3	96.5	94.5	.	.	.	6	6
Mora	0200	99.8	97.3	95.3	11.2	.	1.01	42	41

**All sales adjusted for time and terms
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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=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	91.8	90.5	89.4	.	.	.	24	14
Brunswick	0003	90.4	92.1	88.7	.	.	.	15	13
Comfort	0004	99.8	97.6	95.5	.	.	.	8	6
Kanabec	0009	93.5	95.1	92.4	.	.	.	6	6
Knife Lake	0010	87.4	86.3	86.4	.	.	.	14	9
Peace	0012	97.0	92.9	92.3	.	.	.	13	7
Whited	0015	92.3	96.5	95.2	.	.	.	8	6
Mora	0200	99.8	97.3	95.3	11.2	.	1.01	42	41

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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	93.9	92.6	91.1	12.5	.	1.01	140	121
03	Non-Commercial SRR	91.0	88.1	89.3	.	.	.	24	7
90	Ag/RVL bare < 34.5 acres	100.9	100.7	99.0	.	.	.	13	0
91	Residential/SRR	93.5	91.8	90.9	12.8	.	1.01	164	128
92	RVL bare > 34.5	84.1	90.0	68.5	.	.	.	15	0
93	Ag/RVL bare > 34.5 acres	85.4	89.5	69.1	.	.	.	20	0
95	Ag/RVL improved > 34.5 acres	89.8	89.5	81.7	22.1	.	1.10	30	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=Kandiyohi co=34 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Dovre	0004	97.2	95.4	98.1	.	.	.	21	13
Green Lake	0009	94.7	92.5	96.1	.	.	.	9	5
New London TWP	0018	92.0	90.6	92.4	5.9	.	0.99	31	21
Atwater	0100	101.2	100.7	100.9	.	.	.	11	11
New London	0600	92.3	93.2	92.3	.	.	.	17	15
Raymond	0900	94.4	96.3	92.5	.	.	.	6	6
Spicer	1200	96.3	94.5	95.5	.	.	.	10	9
Willmar	1500	93.6	93.3	93.5	8.0	.	1.00	182	176

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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=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
Harrison	0010	96.7	94.8	96.3	.	.	.	6	0
Irving	0012	103.5	101.0	101.8	.	.	.	7	3
Lake Andrew	0014	98.6	96.1	98.3	.	.	.	9	2
New London TWP	0018	97.3	86.4	104.9	.	.	.	7	2

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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	93.8	93.1	93.4	.	.	.	6	2
Dovre	0004	96.3	95.6	96.7	.	.	.	26	13
Green Lake	0009	95.6	93.1	95.4	.	.	.	14	5
Harrison	0010	98.8	101.2	99.7	.	.	.	8	0
Irving	0012	101.4	98.9	100.2	.	.	.	11	5
Lake Andrew	0014	99.2	95.6	96.6	.	.	.	14	3
New London TWP	0018	93.0	90.4	95.2	7.6	.	0.97	38	23
Atwater	0100	101.2	100.7	100.9	.	.	.	11	11
New London	0600	92.3	93.2	92.3	.	.	.	17	15
Raymond	0900	94.4	96.3	92.5	.	.	.	6	6
Spicer	1200	95.9	94.0	95.0	.	.	.	12	9
Willmar	1500	93.6	93.3	93.5	8.0	.	1.00	182	176

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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	99.8	96.8	92.0	.	.	.	6	0

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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward adjusted to Jan 2, 2018
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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)	94.3	93.4	94.4	7.8	.	1.00	337	293
02	Apartments	92.8	79.0	71.1	.	.	.	6	0
03	Non-Commercial SRR	98.2	95.9	98.2	9.2	.	1.00	46	7
06	Commercial	98.1	93.1	95.3	.	.	.	8	0
91	Residential/SRR	94.8	93.5	95.1	8.0	.	1.00	383	300
93	Ag/RVL bare > 34.5 acres	96.1	96.7	96.9	.	.	.	16	0
94	Commercial/Industrial	96.4	92.7	91.7	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	96.3	96.6	96.8	.	.	.	19	0

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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	118.7	108.7	95.6	.	.	.	13	13

All sales adjusted for time and terms
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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	118.7	108.7	95.6	.	.	.	13	13

All sales adjusted for time and terms
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**Countywide Ratios by Property Type
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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)	103.4	94.2	93.9	.	.	.	29	29
91	Residential/SRR	103.4	94.2	93.9	.	.	.	29	29
93	Ag/RVL bare > 34.5 acres	90.1	87.9	82.3	.	.	.	18	0
95	Ag/RVL improved > 34.5 acres	90.5	89.4	82.6	.	.	.	22	0

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**City and Township Ratios by Property Type
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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	98.2	93.5	96.3	.	.	.	20	0
International Falls	1100	96.7	91.4	92.1	14.8	.	1.03	54	0
Littlefork	1300	94.1	86.8	85.1	.	.	.	7	0

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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	105.1	96.3	102.1	.	.	.	13	0

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**City and Township Ratios by Property Type
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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	100.9	95.1	99.0	17.5	.	1.01	33	0
Unorg. #0098	0098	104.0	99.5	102.5	.	.	.	10	0
International Falls	1100	96.7	91.4	92.1	14.8	.	1.03	54	0
Littlefork	1300	94.1	86.8	85.1	.	.	.	7	0

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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	123.2	95.4	102.4	.	.	.	8	0

All sales adjusted for time and terms
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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. #0098	0098	113.4	96.5	95.4	.	.	.	12	0

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**City and Township Ratios by Property Type
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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	106.6	91.2	94.9	.	.	.	6	0
Unorg. #0098	0098	109.9	94.5	92.9	.	.	.	14	0

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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	97.4	93.3	93.0	15.6	.	1.02	93	0
03	Non-Commercial SRR	100.4	96.0	100.9	.	.	.	20	0
91	Residential/SRR	97.9	93.8	94.9	15.5	.	1.01	113	0
92	RVL bare > 34.5	103.5	88.1	91.7	.	.	.	14	0
93	Ag/RVL bare > 34.5 acres	103.4	88.5	91.7	.	.	.	21	0
95	Ag/RVL improved > 34.5 acres	100.9	90.9	90.6	.	.	.	26	0

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**City and Township Ratios by Property Type
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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	92.0	94.3	87.6	.	.	.	16	0
Madison	0500	104.1	99.7	97.4	.	.	.	20	0

**All sales adjusted for time and terms
Based on sales from January 2018 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=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	92.0	94.3	87.6	.	.	.	16	0
Madison	0500	104.1	99.7	97.4	.	.	.	20	0

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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)	98.3	97.8	92.2	11.0	.	1.04	51	0
91	Residential/SRR	98.3	97.8	92.2	11.0	.	1.04	51	0
93	Ag/RVL bare > 34.5 acres	100.0	100.0	98.9	.	.	.	12	0
95	Ag/RVL improved > 34.5 acres	101.2	104.1	99.3	.	.	.	13	0

**All sales adjusted for time and terms
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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=01 Property=Residential (less than 4 units)

City-Twp Name	City-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	99.9	99.6	101.6	.	.	.	6	6
Fall Lake	0003	96.6	102.1	96.1	.	.	.	7	1
Silver Creek	0004	86.5	82.3	86.9	.	.	.	16	13
Unorg. #2	0098	99.1	97.3	95.6	.	.	.	24	17
Two Harbors	0900	91.1	92.0	90.9	11.2	.	1.00	33	33
Silver Bay	1000	91.3	85.2	83.7	19.2	.	1.06	44	44

**All sales adjusted for time and terms
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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	85.8	80.5	91.5	.	.	.	9	3
Silver Creek	0004	75.6	80.1	78.0	.	.	.	6	1

All sales adjusted for time and terms
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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	90.5	89.2	86.3	.	.	.	6	0

All sales adjusted for time and terms
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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	104.6	100.9	108.7	.	.	.	10	8
Fall Lake	0003	90.5	90.4	93.6	.	.	.	16	4
Silver Creek	0004	83.5	81.1	84.4	.	.	.	22	14
Unorg. #2	0098	97.8	96.7	95.5	.	.	.	28	19
Two Harbors	0900	92.2	92.6	92.6	11.9	.	1.00	34	33
Silver Bay	1000	91.3	85.2	83.7	19.2	.	1.06	44	44

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
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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)	93.7	92.1	92.3	14.9	.	1.00	136	120
03	Non-Commercial SRR	90.4	90.1	92.6	.	.	.	29	10
90	Ag/RVL bare < 34.5 acres	86.7	88.3	84.4	.	.	.	18	0
91	Residential/SRR	93.2	91.8	92.3	15.4	.	1.00	165	130
92	RVL bare > 34.5	120.1	104.4	119.1	.	.	.	6	0
93	Ag/RVL bare > 34.5 acres	120.1	104.4	119.1	.	.	.	6	0
95	Ag/RVL improved > 34.5 acres	120.1	104.4	119.1	.	.	.	6	0

**All sales adjusted for time and terms
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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	102.7	98.6	98.8	.	.	.	10	9

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**City and Township Ratios by Property Type
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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
Wheeler	0020	96.2	93.7	97.8	.	.	.	8	6
Baudette	0100	101.6	92.4	97.8	.	.	.	11	9

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**Countywide Ratios by Property Type
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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)	98.6	92.4	94.6	.	.	.	23	20
03	Non-Commercial SRR	91.6	90.5	88.4	.	.	.	23	9
91	Residential/SRR	95.1	90.9	90.9	13.8	.	1.02	46	29
92	RVL bare > 34.5	83.8	83.2	76.3	.	.	.	11	0
93	Ag/RVL bare > 34.5 acres	84.1	83.2	75.7	.	.	.	13	0
95	Ag/RVL improved > 34.5 acres	84.1	83.2	75.7	.	.	.	13	0

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**City and Township Ratios by Property Type
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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
Elysian TWP	0004	89.5	90.4	88.6	.	.	.	13	13
Kasota TWP	0005	96.8	95.0	96.3	.	.	.	9	9
Lanesburgh	0007	89.3	91.8	89.1	.	.	.	14	14
Washington	0013	86.4	83.6	85.0	.	.	.	17	17
Cleveland	0100	100.4	100.5	100.4	.	.	.	11	11
Kasota	0400	99.9	94.5	99.7	.	.	.	7	7
Le Center	0600	98.0	90.3	92.8	.	.	.	23	23
Le Sueur	0700	88.7	87.6	87.2	5.9	.	1.01	48	48
Montgomery	0800	93.9	91.1	92.5	7.5	.	1.01	42	42
Waterville	1100	93.3	89.9	92.4	.	.	.	24	24
Elysian	6800	95.0	94.7	93.2	.	.	.	7	7
New Prague	8000	93.7	93.6	93.4	6.8	.	1.00	44	44

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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=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	104.5	100.8	104.6	.	.	.	7	7
Washington	0013	105.3	103.0	101.3	.	.	.	7	7
Waterville TWP	0014	99.4	102.7	99.9	.	.	.	6	6

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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	92.7	87.8	93.0	.	.	.	6	6
Elysian TWP	0004	94.7	91.7	92.5	.	.	.	20	20
Kasota TWP	0005	92.9	92.4	92.8	.	.	.	11	11
Lanesburgh	0007	89.3	91.8	89.1	.	.	.	14	14
Washington	0013	91.9	86.8	88.0	.	.	.	24	24
Waterville TWP	0014	98.7	98.7	99.3	.	.	.	9	9
Cleveland	0100	100.4	100.5	100.4	.	.	.	11	11
Kasota	0400	99.9	94.5	99.7	.	.	.	7	7
Le Center	0600	98.0	90.3	92.8	.	.	.	23	23
Le Sueur	0700	88.7	87.6	87.2	5.9	.	1.01	48	48
Montgomery	0800	93.9	91.1	92.5	7.5	.	1.01	42	42
Waterville	1100	95.1	91.5	94.7	.	.	.	26	26
Elysian	6800	100.7	94.7	97.8	.	.	.	9	9
New Prague	8000	93.7	93.6	93.4	6.8	.	1.00	44	44

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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)	93.1	90.9	91.0	8.9	.	1.01	281	281
03	Non-Commercial SRR	102.3	100.8	99.6	.	.	.	27	27
06	Commercial	86.2	83.5	99.0	.	.	.	11	0
90	Ag/RVL bare < 34.5 acres	102.4	90.3	74.2	.	.	.	11	0
91	Residential/SRR	93.9	91.3	91.8	9.6	.	1.01	308	308
93	Ag/RVL bare > 34.5 acres	103.5	95.6	99.5	.	.	.	11	11
94	Commercial/Industrial	86.2	83.5	99.0	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	99.9	93.5	94.9	.	.	.	14	14

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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	87.7	85.2	86.6	.	.	.	13	0
Ivanhoe	0300	85.7	84.9	85.0	.	.	.	7	0
Lake Benton	0400	99.1	92.7	99.9	.	.	.	11	0
Tyler	0500	98.3	93.5	95.0	.	.	.	17	0

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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
Hendricks	0200	89.3	87.6	88.5	.	.	.	16	0
Ivanhoe	0300	85.7	84.9	85.0	.	.	.	7	0
Lake Benton	0400	99.1	92.7	99.9	.	.	.	11	0
Tyler	0500	98.3	93.5	95.0	.	.	.	17	0

All sales adjusted for time and terms
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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)	93.1	90.9	91.8	16.3	.	1.03	57	0
03	Non-Commercial SRR	91.4	91.5	87.0	.	.	.	10	0
06	Commercial	83.0	74.3	78.3	.	.	.	7	0
91	Residential/SRR	92.9	90.9	90.5	15.6	.	1.04	67	0
93	Ag/RVL bare > 34.5 acres	83.8	83.9	83.9	.	.	.	15	0
94	Commercial/Industrial	83.0	74.3	78.3	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	83.8	83.9	83.9	.	.	.	15	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=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	81.7	82.0	83.7	.	.	.	7	7
Cottonwood	0400	91.3	92.1	91.1	.	.	.	15	15
Lynd	0900	85.4	82.0	86.8	.	.	.	6	6
Marshall	1000	94.6	93.2	93.9	10.0	.	1.01	121	121
Minneota	1100	98.6	89.6	94.3	.	.	.	15	15
Tracy	1400	90.4	93.0	86.6	.	.	.	18	18

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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	81.7	82.0	83.7	.	.	.	7	7
Cottonwood	0400	91.3	92.1	91.1	.	.	.	15	15
Lynd	0900	85.4	82.0	86.8	.	.	.	6	6
Marshall	1000	94.6	93.2	93.9	10.0	.	1.01	121	121
Minneota	1100	98.6	89.6	94.3	.	.	.	15	15
Tracy	1400	90.4	93.0	86.6	.	.	.	18	18

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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)	92.1	91.4	91.3	11.1	.	1.00	210	210
06	Commercial	90.3	92.9	83.2	.	.	.	8	0
91	Residential/SRR	92.1	91.4	91.3	11.1	.	1.00	210	210
93	Ag/RVL bare > 34.5 acres	108.1	109.5	107.9	.	.	.	10	10
94	Commercial/Industrial	92.1	96.0	85.7	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	110.2	110.6	112.2	.	.	.	11	11

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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=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	102.3	97.7	100.4	.	.	.	6	6
Hutchinson TWP	0008	91.0	93.5	89.6	.	.	.	11	11
Brownnton	0200	81.0	80.2	79.0	.	.	.	9	9
Glencoe	0300	97.0	94.2	95.5	9.2	.	1.00	62	62
Hutchinson	0400	95.3	93.1	93.9	9.4	.	1.01	242	242
Lester Prairie	0500	95.3	97.6	95.6	.	.	.	23	23
Silver Lake	0800	92.1	92.3	92.8	.	.	.	13	13
Stewart	0900	102.8	96.5	99.6	.	.	.	7	7
Winsted	1000	107.4	102.9	104.3	.	.	.	29	29

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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	102.3	97.7	100.4	.	.	.	6	6
Hutchinson TWP	0008	91.0	93.5	89.6	.	.	.	11	11
Brownnton	0200	81.0	80.2	79.0	.	.	.	9	9
Glencoe	0300	97.0	94.2	95.5	9.2	.	1.00	62	62
Hutchinson	0400	95.3	93.1	93.9	9.4	.	1.01	242	242
Lester Prairie	0500	95.3	97.6	95.6	.	.	.	23	23
Silver Lake	0800	92.1	92.3	92.8	.	.	.	13	13
Stewart	0900	102.8	96.5	99.6	.	.	.	7	7
Winsted	1000	107.4	102.9	104.3	.	.	.	29	29

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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)	95.8	93.5	93.6	10.0	.	1.01	429	430
02	Apartments	67.6	66.1	65.0	.	.	.	6	0
06	Commercial	93.3	93.1	88.7	.	.	.	14	0
91	Residential/SRR	95.8	93.5	93.6	10.0	.	1.01	429	430
93	Ag/RVL bare > 34.5 acres	88.2	90.5	87.3	.	.	.	8	0
94	Commercial/Industrial	93.1	89.4	91.3	.	.	.	19	0
95	Ag/RVL improved > 34.5 acres	94.4	93.7	92.6	.	.	.	12	0

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

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

**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	101.6	101.5	102.6	.	.	.	10	0
Mahnomen	0300	98.5	98.0	95.9	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	101.6	101.5	102.6	.	.	.	10	0
Mahnomen	0300	98.5	98.0	95.9	.	.	.	14	0

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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)	103.2	99.8	95.2	15.4	.	1.02	42	0
91	Residential/SRR	103.2	99.8	95.2	15.4	.	1.02	42	0
92	RVL bare > 34.5	116.4	101.8	101.0	.	.	.	6	6
93	Ag/RVL bare > 34.5 acres	96.8	90.8	70.9	.	.	.	10	10
95	Ag/RVL improved > 34.5 acres	96.0	88.3	71.7	.	.	.	11	11

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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
Warren	1500	97.7	91.5	94.1	.	.	.	11	0

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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
Warren	1500	97.7	91.5	94.1	.	.	.	11	0

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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)	93.5	90.2	88.2	10.3	.	1.01	51	0
91	Residential/SRR	93.4	90.3	88.3	10.0	.	1.01	52	0
93	Ag/RVL bare > 34.5 acres	87.1	91.3	86.6	14.0	.	1.02	40	0
95	Ag/RVL improved > 34.5 acres	88.0	92.7	87.5	13.4	.	1.02	43	0

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	89.8	89.0	88.5	11.1	.	1.01	107	93
Sherburn	0900	98.1	94.2	90.0	.	.	.	10	0
Truman	1200	97.9	100.7	96.6	.	.	.	9	0
Welcome	1300	84.6	77.8	76.0	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	103.8	107.2	109.1	.	.	.	6	0

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	89.8	89.0	88.5	11.1	.	1.01	107	93
Sherburn	0900	98.1	94.2	90.0	.	.	.	10	0
Truman	1200	97.9	100.7	96.6	.	.	.	9	0
Welcome	1300	84.6	77.8	76.0	.	.	.	6	0

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	95.7	103.2	103.5	.	.	.	7	0

All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	92.4	91.0	89.9	13.6	.	1.03	153	93
06	Commercial	96.9	103.2	106.0	.	.	.	7	0
91	Residential/SRR	92.4	91.1	90.0	13.5	.	1.03	154	93
93	Ag/RVL bare > 34.5 acres	106.7	103.9	102.8	.	.	.	28	0
94	Commercial/Industrial	90.7	93.5	101.0	.	.	.	8	0
95	Ag/RVL improved > 34.5 acres	106.7	103.9	102.8	.	.	.	28	0

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	84.3	80.0	83.5	.	.	.	10	10
Darwin TWP	0006	83.7	84.2	87.1	.	.	.	8	8
Dassel TWP	0007	95.0	87.6	93.8	.	.	.	11	11
Ellsworth	0008	73.9	82.3	78.0	.	.	.	6	6
Forest Prairie	0010	82.9	81.2	84.5	.	.	.	8	8
Greenleaf	0011	94.3	88.4	98.5	.	.	.	8	8
Kingston TWP	0013	89.1	92.2	89.9	.	.	.	6	6
Litchfield TWP	0014	95.8	95.3	95.0	.	.	.	10	10
Darwin	0400	113.6	95.1	102.0	.	.	.	6	6
Dassel	0500	84.0	83.5	83.4	.	.	.	9	9
Grove City	0700	91.2	92.6	89.4	.	.	.	8	8
Litchfield	0800	94.8	93.6	94.1	8.7	.	1.00	72	72
Watkins	0900	101.5	101.1	100.8	.	.	.	11	11
Eden Valley	6700	110.6	110.7	104.2	.	.	.	6	6

**All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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

All sales adjusted for time and terms
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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=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	84.3	80.0	83.5	.	.	.	10	10
Darwin TWP	0006	83.7	84.2	87.1	.	.	.	8	8
Dassel TWP	0007	91.8	87.6	91.2	.	.	.	17	17
Ellsworth	0008	76.8	82.0	78.5	.	.	.	13	13
Forest Prairie	0010	85.3	82.4	84.9	.	.	.	11	11
Greenleaf	0011	93.2	86.6	97.0	.	.	.	9	9
Kingston TWP	0013	95.4	95.5	98.2	.	.	.	11	11
Litchfield TWP	0014	98.9	97.8	97.4	.	.	.	12	12
Darwin	0400	113.6	95.1	102.0	.	.	.	6	6
Dassel	0500	84.0	83.5	83.4	.	.	.	9	9
Grove City	0700	91.2	92.6	89.4	.	.	.	8	8
Litchfield	0800	94.8	93.6	94.1	8.7	.	1.00	72	72
Watkins	0900	101.5	101.1	100.8	.	.	.	11	11
Eden Valley	6700	110.6	110.7	104.2	.	.	.	6	6

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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)	93.0	92.3	90.9	11.4	.	1.01	197	197
03	Non-Commercial SRR	90.5	90.1	91.1	.	.	.	24	24
06	Commercial	75.6	71.4	50.2	.	.	.	8	0
90	Ag/RVL bare < 34.5 acres	93.4	94.8	92.6	.	.	.	7	0
91	Residential/SRR	92.7	91.7	91.0	11.8	.	1.01	221	221
93	Ag/RVL bare > 34.5 acres	105.8	100.0	101.7	.	.	.	9	0
94	Commercial/Industrial	75.6	71.4	50.2	.	.	.	8	0
95	Ag/RVL improved > 34.5 acres	99.8	98.5	95.9	.	.	.	17	0

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	92.0	92.3	85.9	.	.	.	15	13
Borgholm	0002	107.3	107.9	107.9	.	.	.	12	12
East Side	0005	91.2	88.3	88.0	.	.	.	8	6
Greenbush	0006	92.7	89.7	89.0	.	.	.	16	15
Kathio	0009	88.5	86.8	76.1	.	.	.	6	4
Milaca TWP	0011	95.7	94.4	94.0	.	.	.	16	16
Milo	0012	99.3	100.5	98.3	.	.	.	15	12
Page	0015	101.6	101.3	100.2	.	.	.	12	10
Princeton TWP	0016	91.3	91.3	90.9	9.5	.	1.01	30	27
South Harbor	0017	97.5	87.5	80.0	.	.	.	12	8
Foreston	0200	104.4	95.3	95.6	.	.	.	12	12
Isle	0300	93.5	96.4	95.1	.	.	.	13	11
Milaca	0500	89.7	88.7	90.0	12.2	.	1.00	42	42
Onamia	0600	108.8	109.5	98.5	.	.	.	13	11
Princeton	9600	90.6	87.5	89.9	11.2	.	1.00	85	85

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	113.9	100.7	105.2	.	.	.	16	5
Kathio	0009	107.2	103.8	99.6	.	.	.	23	13
South Harbor	0017	92.0	95.0	89.5	.	.	.	15	2

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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	92.0	92.3	85.9	.	.	.	15	13
Borgholm	0002	107.3	107.9	107.9	.	.	.	12	12
East Side	0005	106.3	99.5	98.9	.	.	.	24	11
Greenbush	0006	92.7	89.7	89.0	.	.	.	16	15
Kathio	0009	103.3	100.6	93.1	.	.	.	29	17
Milaca TWP	0011	96.6	96.3	94.5	.	.	.	17	16
Milo	0012	101.8	101.2	98.9	.	.	.	16	12
Page	0015	101.8	101.8	100.8	.	.	.	13	10
Princeton TWP	0016	91.3	91.3	90.9	9.5	.	1.01	30	27
South Harbor	0017	94.4	94.7	84.6	.	.	.	27	10
Foreston	0200	104.4	95.3	95.6	.	.	.	12	12
Isle	0300	88.5	91.7	90.0	.	.	.	17	14
Milaca	0500	89.7	88.7	90.0	12.2	.	1.00	42	42
Onamia	0600	110.2	111.8	99.7	.	.	.	14	12
Princeton	9600	90.6	87.5	89.9	11.2	.	1.00	85	85

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 backward 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
Borgholm	0002	104.0	91.9	99.3	.	.	.	6	0
Milo	0012	107.5	96.0	102.1	.	.	.	7	0
Page	0015	87.2	89.6	83.7	.	.	.	9	0

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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	94.4	92.0	91.2	13.8	.	1.03	318	293
03	Non-Commercial SRR	105.4	99.5	98.5	16.5	.	1.03	67	28
06	Commercial	94.1	98.0	81.8	.	.	.	14	0
90	Ag/RVL bare < 34.5 acres	84.9	91.1	77.6	.	.	.	16	0
91	Residential/SRR	96.3	92.9	92.3	14.5	.	1.03	385	321
92	RVL bare > 34.5	96.8	100.5	93.6	.	.	.	15	0
93	Ag/RVL bare > 34.5 acres	98.7	100.9	95.7	.	.	.	26	0
94	Commercial/Industrial	94.1	98.0	81.8	.	.	.	14	0
95	Ag/RVL improved > 34.5 acres	96.4	94.5	90.5	19.1	.	1.07	49	0

**All sales adjusted for time and terms
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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=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	94.0	89.1	97.0	.	.	.	8	8
Little Falls TWP	0016	85.5	83.5	83.6	.	.	.	13	13
Scandia Valley	0029	94.6	99.0	90.8	.	.	.	14	14
Little Falls	1000	95.2	91.6	92.7	12.3	.	1.02	116	116
Pierz	1200	99.1	101.3	100.9	.	.	.	7	7
Randall	1300	99.4	97.1	92.4	.	.	.	9	9
Royalton	1400	90.2	87.8	89.9	.	.	.	13	13
Sobieski	1500	85.7	84.5	84.3	.	.	.	8	8
Upsala	1700	94.4	91.5	92.5	.	.	.	7	7
Motley	7900	95.9	83.6	86.0	.	.	.	10	10

All sales adjusted for time and terms
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City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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
Scandia Valley	0029	95.2	88.3	88.8	.	.	.	18	18

All sales adjusted for time and terms
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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	94.0	89.1	97.0	.	.	.	8	8
Cushing	0008	85.3	84.0	84.9	.	.	.	6	6
Little Falls TWP	0016	85.5	83.5	83.6	.	.	.	13	13
Richardson	0026	104.1	99.1	98.9	.	.	.	6	6
Scandia Valley	0029	95.0	91.2	89.6	.	.	.	32	32
Little Falls	1000	95.2	91.6	92.7	12.3	.	1.02	116	116
Pierz	1200	99.1	101.3	100.9	.	.	.	7	7
Randall	1300	99.4	97.1	92.4	.	.	.	9	9
Royalton	1400	90.2	87.8	89.9	.	.	.	13	13
Sobieski	1500	85.7	84.5	84.3	.	.	.	8	8
Upsala	1700	94.4	91.5	92.5	.	.	.	7	7
Motley	7900	95.9	83.6	86.0	.	.	.	10	10

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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)	93.4	90.9	91.1	12.4	.	1.01	281	281
03	Non-Commercial SRR	94.3	88.3	89.4	.	.	.	29	29
90	Ag/RVL bare < 34.5 acres	101.5	95.4	88.2	.	.	.	7	0
91	Residential/SRR	93.5	90.8	90.9	12.6	.	1.01	310	310
92	RVL bare > 34.5	103.3	103.3	91.1	.	.	.	8	0
93	Ag/RVL bare > 34.5 acres	99.4	101.8	89.8	.	.	.	16	0
94	Commercial/Industrial	72.6	70.5	65.6	.	.	.	6	2
95	Ag/RVL improved > 34.5 acres	98.0	101.8	91.6	14.3	.	1.07	30	0

**All sales adjusted for time and terms
Based on sales from January 2018 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=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	88.1	76.2	86.3	.	.	.	6	6
Adams	0100	101.2	100.1	94.8	.	.	.	10	10
Austin	0200	98.0	95.0	94.9	11.5	.	1.01	281	281
Brownsdale	0300	92.6	100.4	93.8	.	.	.	7	7
Grand Meadow	0600	123.3	112.8	109.9	.	.	.	7	7
Le Roy	0800	101.4	103.7	96.9	.	.	.	11	11
Lyle	0900	97.4	91.9	92.3	.	.	.	7	7

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

2018 Assessment Sales Ratio Study
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Final ratios reflect the 2018 EMV/sales price backward 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	88.1	76.2	86.3	.	.	.	6	6
Adams	0100	101.2	100.1	94.8	.	.	.	10	10
Austin	0200	98.0	95.0	94.9	11.5	.	1.01	281	281
Brownsdale	0300	92.6	100.4	93.8	.	.	.	7	7
Grand Meadow	0600	123.3	112.8	109.9	.	.	.	7	7
Le Roy	0800	101.4	103.7	96.9	.	.	.	11	11
Lyle	0900	97.4	91.9	92.3	.	.	.	7	7

All sales adjusted for time and terms
Based on sales from January 2018 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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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	93.5	96.4	87.9	.	.	.	7	0

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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)	97.8	95.1	94.3	12.2	.	1.02	359	359
06	Commercial	110.0	96.4	89.8	.	.	.	7	0
91	Residential/SRR	97.8	95.1	94.3	12.2	.	1.02	359	359
93	Ag/RVL bare > 34.5 acres	91.0	90.1	90.2	.	.	.	29	0
94	Commercial/Industrial	102.6	96.4	88.7	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	90.7	89.6	90.1	10.5	.	1.01	32	0

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	95.0	90.6	92.5	.	.	.	15	1
Slayton	1000	92.6	84.9	86.8	.	.	.	18	0

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

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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	90.3	87.2	89.0	.	.	.	8	8
Fulda	0500	95.0	90.6	92.5	.	.	.	15	1
Slayton	1000	92.6	84.9	86.8	.	.	.	18	0

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	87.5	13.5	.	1.04	54	5
03	Non-Commercial SRR	92.7	88.3	93.4	.	.	.	12	12
91	Residential/SRR	92.4	87.5	89.2	14.3	.	1.02	66	17
93	Ag/RVL bare > 34.5 acres	96.8	97.1	95.4	.	.	.	8	8
95	Ag/RVL improved > 34.5 acres	103.9	98.5	101.3	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	98.7	98.4	97.1	.	.	.	7	7
Courtland	0100	98.5	99.0	99.5	.	.	.	9	9
Nicollet	0400	94.0	94.3	94.6	.	.	.	14	14
St. Peter	0600	95.6	94.4	94.7	10.1	.	1.01	103	103
North Mankato	8800	96.4	94.5	95.7	7.6	.	1.00	186	186

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

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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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 January 2018 through September 2018
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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	98.7	98.4	97.1	.	.	.	7	7
Courtland	0100	98.5	99.0	99.5	.	.	.	9	9
Nicollet	0400	94.0	94.3	94.6	.	.	.	14	14
St. Peter	0600	95.6	94.4	94.7	10.1	.	1.01	103	103
North Mankato	8800	96.4	94.5	95.7	7.6	.	1.00	186	186

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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 January 2018 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 backward 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)	95.7	94.4	94.8	8.3	.	1.01	337	337
06	Commercial	89.4	95.1	87.0	.	.	.	12	0
91	Residential/SRR	95.7	94.4	94.8	8.3	.	1.01	337	337
93	Ag/RVL bare > 34.5 acres	95.9	95.5	97.7	.	.	.	10	10
94	Commercial/Industrial	89.4	95.1	87.0	.	.	.	12	0
95	Ag/RVL improved > 34.5 acres	95.8	94.9	97.5	.	.	.	11	11

**All sales adjusted for time and terms
Based on sales from January 2018 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=Nobles co=53 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Adrian	0100	97.5	99.6	92.7	.	.	.	12	12
Worthington	1300	99.0	98.2	98.0	12.4	.	0.99	112	112

All sales adjusted for time and terms
Based on sales from January 2018 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=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
Adrian	0100	97.5	99.6	92.7	.	.	.	12	12
Worthington	1300	99.0	98.2	98.0	12.4	.	0.99	112	112

All sales adjusted for time and terms
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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	96.5	94.9	94.9	14.4	.	1.00	168	168
06	Commercial	91.8	90.8	91.0	.	.	.	6	0
91	Residential/SRR	96.5	94.9	94.9	14.4	.	1.00	168	168
93	Ag/RVL bare > 34.5 acres	99.1	99.9	98.1	.	.	.	17	17
94	Commercial/Industrial	86.9	88.2	89.8	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	99.3	100.1	98.1	.	.	.	18	18

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	108.9	103.4	101.7	.	.	.	21	0
Twin Valley	1100	106.7	104.4	102.8	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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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	108.9	103.4	101.7	.	.	.	21	0
Twin Valley	1100	106.7	104.4	102.8	.	.	.	8	0

All sales adjusted for time and terms
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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward adjusted to Jan 2, 2018
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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)	106.7	98.8	96.4	20.7	.	1.06	52	0
91	Residential/SRR	106.7	98.8	96.4	20.7	.	1.06	52	0
93	Ag/RVL bare > 34.5 acres	85.9	92.9	80.6	.	.	.	17	0
95	Ag/RVL improved > 34.5 acres	84.4	87.0	79.6	.	.	.	22	0

**All sales adjusted for time and terms
Based on sales from January 2018 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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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	97.3	96.9	99.0	.	.	.	16	16
Haverhill	0007	100.0	99.2	100.9	.	.	.	11	11
Kalmar	0008	96.1	90.3	94.9	.	.	.	9	9
Marion	0009	89.9	91.0	89.7	.	.	.	27	27
Oronoco TWP	0012	101.5	97.0	95.0	.	.	.	9	9
Pleasant Grove	0013	96.2	100.4	92.2	.	.	.	6	6
Rochester TWP	0015	92.0	91.8	87.9	.	.	.	16	16
Byron	0100	91.4	90.6	90.3	6.1	.	1.00	70	70
Dover	0500	92.4	88.3	93.2	.	.	.	9	9
Eyota	0600	101.3	91.2	96.0	.	.	.	26	26
Rochester	0800	92.6	92.1	92.4	7.0	.	1.00	1,587	1,587
Stewartville	1000	95.5	93.1	93.6	6.2	.	1.00	60	60
Oronoco	1200	96.8	97.0	95.2	.	.	.	16	16
Chatfield	6400	99.2	92.7	97.9	.	.	.	20	20
Pine Island	9500	96.9	96.1	97.6	.	.	.	10	10

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	82.5	84.0	77.7	.	.	.	30	30

All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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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	88.3	88.7	85.8	16.9	.	1.03	38	0

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

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Final ratios reflect the 2018 EMV/sales price backward 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	97.3	96.9	99.0	.	.	.	16	16
Haverhill	0007	100.0	99.2	100.9	.	.	.	11	11
Kalmar	0008	96.1	90.3	94.9	.	.	.	9	9
Marion	0009	89.9	91.0	89.7	.	.	.	27	27
Oronoco TWP	0012	101.5	97.0	95.0	.	.	.	9	9
Pleasant Grove	0013	96.2	100.4	92.2	.	.	.	6	6
Rochester TWP	0015	92.0	91.8	87.9	.	.	.	16	16
Byron	0100	91.4	90.6	90.3	6.1	.	1.00	70	70
Dover	0500	92.4	88.3	93.2	.	.	.	9	9
Eyota	0600	101.3	91.2	96.0	.	.	.	26	26
Rochester	0800	92.6	92.1	92.4	7.0	.	1.00	1,587	1,587
Stewartville	1000	95.5	93.1	93.6	6.2	.	1.00	60	60
Oronoco	1200	96.8	97.0	95.2	.	.	.	16	16
Chatfield	6400	99.2	92.7	97.9	.	.	.	20	20
Pine Island	9500	96.9	96.1	97.6	.	.	.	10	10

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

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City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	88.8	88.7	85.9	16.7	.	1.03	40	0

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

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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	93.0	92.1	92.5	7.2	.	1.00	1,907	1,907
02	Apartments	82.5	84.0	77.7	.	.	.	30	30
06	Commercial	94.6	88.8	88.0	19.5	.	1.04	50	0
91	Residential/SRR	93.0	92.1	92.5	7.2	.	1.00	1,907	1,907
93	Ag/RVL bare > 34.5 acres	98.4	101.9	99.2	.	.	.	14	14
94	Commercial/Industrial	94.8	88.8	88.1	19.2	.	1.04	52	0
95	Ag/RVL improved > 34.5 acres	100.9	102.2	100.7	.	.	.	21	21

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

**2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 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

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	94.9	92.3	92.9	8.4	.	1.00	320
Commercial	114.7	89.8	107.8	.	.	.	12
Residential/SRR	94.9	92.3	92.9	8.4	.	1.00	320
Ag/RVL bare > 34.5 acres	98.4	101.9	99.2	.	.	.	14
Commercial/Industrial	114.7	89.8	107.8	.	.	.	12
Ag/RVL improved > 34.5 acres	100.9	102.2	100.7	.	.	.	21

**All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study
City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	110.1	104.4	112.6	.	.	.	6	6
Aurdal	0003	93.3	95.0	94.4	.	.	.	11	11
Dunn	0017	89.1	81.4	91.9	.	.	.	11	11
Edna	0020	98.0	94.2	91.7	.	.	.	8	8
Everts	0025	96.3	92.9	94.5	.	.	.	9	9
Girard	0029	93.1	98.1	90.6	.	.	.	10	10
Lida	0037	101.1	99.8	99.4	.	.	.	8	8
Ottertail TWP	0046	86.5	84.2	89.6	.	.	.	12	12
Otto	0047	88.1	86.8	89.5	.	.	.	7	7
Perham TWP	0051	101.9	98.9	97.7	.	.	.	11	11
Pine Lake	0052	96.2	91.4	94.9	.	.	.	7	7
Rush Lake	0053	92.7	94.3	89.6	.	.	.	7	7
Scambler	0055	82.0	79.6	83.3	.	.	.	6	6
Sverdrup	0057	97.5	101.6	94.2	.	.	.	7	7
Battle Lake	0200	98.6	98.9	101.7	.	.	.	8	8
Fergus Falls	1300	97.9	95.0	94.4	13.5	.	1.02	201	201
Henning	1400	115.1	105.1	114.0	.	.	.	12	12
New York Mills	1600	109.5	94.2	96.8	.	.	.	12	12
Ottertail	1700	89.9	88.0	89.2	.	.	.	12	12
Parkers Prairie	1800	98.5	96.0	97.5	.	.	.	19	19

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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
Pelican Rapids	1900	105.0	98.4	95.4	.	.	.	14	14
Perham	2000	95.5	95.1	94.9	10.4	.	1.01	38	38

**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 backward 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	90.3	92.2	92.8	.	.	.	6	6
Dora	0016	82.6	78.1	81.5	.	.	.	6	6
Dunn	0017	99.1	85.8	92.2	.	.	.	12	12
Everts	0025	103.3	95.7	99.9	.	.	.	7	7
Hobart	0032	88.4	84.3	90.5	.	.	.	8	8
Lida	0037	96.0	93.6	93.1	.	.	.	20	20
Maine	0038	102.4	104.2	102.5	.	.	.	6	6
Ottertail TWP	0046	83.7	87.6	88.7	.	.	.	8	8
Rush Lake	0053	93.3	92.2	92.4	.	.	.	6	6
Scambler	0055	93.0	85.2	96.7	.	.	.	11	11

**All sales adjusted for time and terms
Based on sales from January 2018 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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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	64.5	64.5	58.4	.	.	.	8	0

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	100.2	98.6	101.9	.	.	.	12	12
Aurdal	0003	96.4	95.2	97.0	.	.	.	15	15
Clitherall TWP	0010	93.9	92.1	93.3	.	.	.	9	9
Corliss	0012	94.2	95.1	93.0	.	.	.	7	7
Dead Lake	0014	100.8	97.5	99.9	.	.	.	7	7
Dora	0016	86.7	83.3	88.2	.	.	.	11	11
Dunn	0017	94.3	84.4	92.1	.	.	.	23	23
Edna	0020	93.4	92.0	90.6	.	.	.	11	11
Elizabeth TWP	0022	90.1	95.7	91.0	.	.	.	6	6
Everts	0025	99.4	95.4	96.4	.	.	.	16	16
Girard	0029	91.6	96.7	88.4	.	.	.	13	13
Hobart	0032	95.5	85.0	92.2	.	.	.	11	11
Lida	0037	97.4	95.8	95.4	.	.	.	28	28
Maine	0038	100.9	101.9	102.2	.	.	.	11	11
Ottertail TWP	0046	85.4	86.8	89.3	.	.	.	20	20
Otto	0047	90.3	89.0	94.4	.	.	.	10	10
Pelican	0050	85.3	80.6	83.9	.	.	.	7	7
Perham TWP	0051	101.0	98.1	96.9	.	.	.	12	12
Pine Lake	0052	95.3	94.8	94.5	.	.	.	11	11
Rush Lake	0053	92.9	93.2	91.1	.	.	.	13	13
Scambler	0055	89.1	82.6	92.4	.	.	.	17	17

**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 backward 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
Star Lake	0056	106.2	109.8	108.7	.	.	.	9	9
Sverdrup	0057	93.8	93.1	91.8	.	.	.	11	11
Tordenskjold	0058	114.3	101.2	111.4	.	.	.	7	7
Battle Lake	0200	96.5	92.4	99.2	.	.	.	11	11
Fergus Falls	1300	98.0	95.0	94.4	13.5	.	1.02	202	202
Henning	1400	115.1	105.1	114.0	.	.	.	12	12
New York Mills	1600	109.5	94.2	96.8	.	.	.	12	12
Ottertail	1700	90.9	90.2	89.8	.	.	.	14	14
Parkers Prairie	1800	98.5	96.0	97.5	.	.	.	19	19
Pelican Rapids	1900	105.0	98.4	95.4	.	.	.	14	14
Perham	2000	95.5	95.1	94.9	10.4	.	1.01	38	38
Vergas	2300	92.1	96.5	96.8	.	.	.	6	6

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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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	64.5	64.5	58.4	.	.	.	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
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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	98.2	95.1	94.4	13.6	.	1.01	570	570
02	Apartments	92.9	84.3	98.5	.	.	.	9	0
03	Non-Commercial SRR	94.5	91.8	93.3	12.9	.	1.01	155	155
06	Commercial	80.7	73.1	67.4	.	.	.	21	0
90	Ag/RVL bare < 34.5 acres	113.8	90.3	110.1	.	.	.	18	0
91	Residential/SRR	97.4	94.3	94.1	13.5	.	1.01	725	725
92	RVL bare > 34.5	99.0	97.6	96.9	.	.	.	29	0
93	Ag/RVL bare > 34.5 acres	100.6	98.8	98.9	15.2	.	1.02	55	0
94	Commercial/Industrial	80.7	73.1	67.4	.	.	.	21	0
95	Ag/RVL improved > 34.5 acres	101.1	98.8	100.0	16.8	.	1.01	74	1

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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 backward 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	100.5	100.5	100.7	.	.	.	6	0
Rocksbury	0016	104.8	106.4	104.3	.	.	.	12	0
Thief River Falls	0600	98.3	93.3	92.9	13.8	.	1.01	90	0

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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 backward 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	100.5	100.5	100.7	.	.	.	6	0
Rocksbury	0016	104.8	106.4	104.3	.	.	.	12	0
Thief River Falls	0600	98.3	93.3	92.9	13.8	.	1.01	90	0

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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 backward 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)	99.0	93.7	94.6	13.7	.	1.00	119	0
91	Residential/SRR	99.0	93.7	94.7	14.0	.	1.00	121	0
92	RVL bare > 34.5	115.3	135.2	119.3	.	.	.	7	0
93	Ag/RVL bare > 34.5 acres	130.6	103.6	106.3	.	.	.	25	0
95	Ag/RVL improved > 34.5 acres	131.4	105.8	113.0	.	.	.	28	0

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2018 Assessment Sales Ratio Study
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City and Township Ratios by Property Type
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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
Pine City TWP	0028	85.7	86.9	84.4	.	.	.	11	11
Pokegama	0030	90.4	88.5	89.1	.	.	.	19	19
Windemere	0036	98.0	97.0	96.2	.	.	.	25	25
Askov	0100	95.4	92.4	94.1	.	.	.	6	6
Hinckley	1200	93.3	94.8	92.0	.	.	.	15	15
Pine City	1700	87.4	87.4	87.2	12.0	.	1.00	43	43
Sandstone	2100	92.1	91.9	85.6	.	.	.	13	13
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	91.8	83.8	89.2	.	.	.	14	14

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 backward 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
Pine Lake	0029	88.2	88.4	88.2	.	.	.	6	6
Pokegama	0030	95.2	92.6	90.8	.	.	.	14	14
Windemere	0036	100.7	102.6	102.3	.	.	.	16	16

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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 backward 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	100.2	97.8	90.3	.	.	.	6	6
Barry	0003	96.6	94.4	101.1	.	.	.	7	7
Bremen	0006	99.2	99.7	98.5	.	.	.	6	6
Kettle River	0020	92.2	88.5	89.5	.	.	.	6	6
Munch	0022	91.7	84.0	90.9	.	.	.	8	8
Nickerson	0023	98.3	94.5	100.2	.	.	.	6	6
Pine City TWP	0028	87.7	85.5	83.2	.	.	.	16	16
Pine Lake	0029	88.3	89.1	88.4	.	.	.	7	7
Pokegama	0030	92.4	90.0	89.7	10.2	.	1.02	33	33
Royalton	0032	71.7	72.4	75.4	.	.	.	6	6
Windemere	0036	99.1	98.2	97.9	12.8	.	1.01	41	41
Askov	0100	95.4	92.4	94.1	.	.	.	6	6
Hinckley	1200	93.3	94.8	92.0	.	.	.	15	15
Pine City	1700	87.4	87.4	87.2	12.0	.	1.00	43	43
Sandstone	2100	92.1	91.9	85.6	.	.	.	13	13
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	91.8	83.8	89.2	.	.	.	14	14

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Sales Analysis for the Minnesota Tax Court
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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	91.7	90.3	90.5	13.0	.	1.01	228	228
03	Non-Commercial SRR	92.4	90.5	91.6	14.8	.	1.00	89	89
06	Commercial	107.2	102.2	107.9	.	.	.	10	0
90	Ag/RVL bare < 34.5 acres	87.6	82.9	85.0	.	.	.	25	0
91	Residential/SRR	91.9	90.4	90.7	13.5	.	1.01	317	317
92	RVL bare > 34.5	93.6	86.1	87.8	19.9	.	1.07	45	0
93	Ag/RVL bare > 34.5 acres	93.9	88.1	88.3	19.2	.	1.06	49	0
94	Commercial/Industrial	107.2	102.2	107.9	.	.	.	10	0
95	Ag/RVL improved > 34.5 acres	95.8	90.7	94.6	19.0	.	1.01	60	0

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City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	90.2	90.2	86.1	.	.	.	17	17
Pipestone	0700	97.0	95.6	91.4	13.4	.	1.01	46	46

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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	90.2	90.2	86.1	.	.	.	17	17
Pipestone	0700	97.0	95.6	91.4	13.4	.	1.01	46	46

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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	93.5	91.0	89.4	15.1	.	1.02	79	79
91	Residential/SRR	93.5	91.0	89.4	15.1	.	1.02	79	79
93	Ag/RVL bare > 34.5 acres	85.3	89.2	87.3	.	.	.	9	9
95	Ag/RVL improved > 34.5 acres	85.3	89.2	87.3	.	.	.	9	9

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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=Polk co=60 PT=01 Property=Residential (less than 4 units)

City-Twp Name	City-Twp Code	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales	Sales with time trends
Crookston	0400	98.5	96.7	96.2	11.8	.	1.00	65	0
East Grand Forks	0500	98.7	98.9	99.3	8.7	.	0.99	96	96
Fertile	0900	92.1	91.9	91.1	.	.	.	9	9
Fosston	1100	102.9	97.4	95.8	.	.	.	23	23
McIntosh	1600	102.3	101.3	101.8	.	.	.	9	9

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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	100.5	101.4	99.6	.	.	.	8	8
Woodside	0059	99.4	89.5	96.5	.	.	.	14	14

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

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

**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	98.9	101.4	98.7	.	.	.	10	10
Woodside	0059	98.8	88.5	94.1	.	.	.	19	19
Crookston	0400	98.5	96.7	96.2	11.8	.	1.00	65	0
East Grand Forks	0500	98.7	98.9	99.3	8.7	.	0.99	96	96
Fertile	0900	92.1	91.9	91.1	.	.	.	9	9
Fosston	1100	102.9	97.4	95.8	.	.	.	23	23
McIntosh	1600	102.3	101.3	101.8	.	.	.	9	9

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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)	97.7	96.1	95.4	12.8	.	1.00	267	202
03	Non-Commercial SRR	95.4	94.5	96.2	.	.	.	28	28
06	Commercial	121.0	78.0	134.0	.	.	.	9	0
91	Residential/SRR	97.5	96.1	95.5	13.0	.	1.00	295	230
92	RVL bare > 34.5	96.7	96.2	87.3	.	.	.	6	0
93	Ag/RVL bare > 34.5 acres	99.3	99.3	96.8	12.9	.	1.02	46	0
94	Commercial/Industrial	115.5	78.0	126.0	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	97.8	99.3	95.7	13.9	.	1.02	50	0

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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
Glenwood	0300	100.6	99.5	97.9	.	.	.	30	29
Starbuck	0800	100.7	99.5	97.2	.	.	.	23	22

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	102.7	95.0	100.8	.	.	.	13	3
Leven	0012	96.5	95.3	95.6	.	.	.	6	1
Minnewaska	0013	98.9	99.0	98.9	.	.	.	6	1
White Bear Lake	0020	96.6	98.2	97.6	.	.	.	6	3
Glenwood	0300	100.6	99.5	97.9	.	.	.	30	29
Starbuck	0800	101.4	99.7	99.0	.	.	.	24	22

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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)	99.0	98.6	95.2	9.6	.	1.03	87	66
03	Non-Commercial SRR	102.3	96.5	101.0	.	.	.	17	1
91	Residential/SRR	99.5	98.5	96.5	9.7	.	1.02	104	67
93	Ag/RVL bare > 34.5 acres	98.5	95.3	94.9	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	99.7	99.9	98.7	.	.	.	13	0

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	94.1	94.4	93.9	6.5	.	1.00	113	113
New Brighton	0100	92.7	93.1	92.4	9.0	.	1.01	194	194
North St. Paul	0200	89.7	87.9	89.3	9.0	.	1.00	94	94
Roseville	0400	94.3	93.8	94.3	7.1	.	1.00	298	298
Falcon Heights	0500	93.3	92.8	93.0	7.8	.	1.00	34	34
Lauderdale	0600	96.8	96.2	95.9	.	.	.	19	19
Arden Hills	0700	99.3	95.7	95.1	8.3	.	1.00	78	78
Little Canada	0800	94.1	92.0	94.5	8.2	.	0.99	97	97
North Oaks	1000	98.2	97.9	99.5	10.2	.	1.00	55	49
Maplewood	1100	95.4	94.8	94.9	7.4	.	1.00	386	386
Shoreview	1200	93.8	93.5	93.7	6.8	.	1.00	309	309
Vadnais Heights	1300	93.9	92.0	94.5	7.6	.	0.99	172	172
Mounds View	1700	93.1	92.9	92.8	7.2	.	1.00	74	74
Gem Lake	1800	90.9	91.7	94.1	.	.	.	7	7
St. Paul	8900	92.8	93.2	93.1	10.2	.	0.99	2,522	2,522
St. Anthony	9100	95.0	95.0	95.7	.	.	.	30	29
White Bear Lake	9400	95.2	94.7	93.1	8.7	.	1.01	282	282

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	99.7	100.0	95.9	14.4	.	1.03	51	51

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 backward adjusted to Jan 2, 2018
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	96.3	95.7	86.8	16.7	.	1.11	63	63

**All sales adjusted for time and terms
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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=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
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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 backward 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	94.1	94.4	93.9	6.5	.	1.00	113	113
New Brighton	0100	92.7	93.1	92.4	9.0	.	1.01	194	194
North St. Paul	0200	89.7	87.9	89.3	9.0	.	1.00	94	94
Roseville	0400	94.3	93.8	94.3	7.1	.	1.00	298	298
Falcon Heights	0500	93.3	92.8	93.0	7.8	.	1.00	34	34
Lauderdale	0600	96.8	96.2	95.9	.	.	.	19	19
Arden Hills	0700	99.3	95.7	95.1	8.3	.	1.00	78	78
Little Canada	0800	94.1	92.0	94.5	8.2	.	0.99	97	97
North Oaks	1000	98.2	97.9	99.5	10.2	.	1.00	55	49
Maplewood	1100	95.4	94.8	94.9	7.4	.	1.00	386	386
Shoreview	1200	93.8	93.5	93.7	6.8	.	1.00	309	309
Vadnais Heights	1300	93.9	92.0	94.5	7.6	.	0.99	172	172
Mounds View	1700	93.1	92.9	92.8	7.2	.	1.00	74	74
Gem Lake	1800	90.9	91.7	94.1	.	.	.	7	7
St. Paul	8900	92.8	93.2	93.1	10.2	.	0.99	2,522	2,522
St. Anthony	9100	95.0	95.0	95.7	.	.	.	30	29
White Bear Lake	9400	95.2	94.7	93.1	8.7	.	1.01	282	282

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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
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	91.1	92.7	87.1	.	.	.	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
9 month study**

**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	93.6	93.5	93.6	9.1	.	1.00	4,769	4,762
02	Apartments	103.0	100.9	102.0	15.2	.	1.01	68	68
06	Commercial	97.5	96.3	91.0	14.3	.	1.08	89	89
07	Industrial	93.6	93.9	96.2	.	.	.	23	23
91	Residential/SRR	93.6	93.5	93.6	9.1	.	1.00	4,769	4,762

**All sales adjusted for time and terms
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**2018 Assessment Sales Ratio Study
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**Selected Countywide Ratios with Largest Cities Removed:
Hennepin without Minneapolis, Ramsey without St. Paul
St. Louis without Duluth, Olmsted without Rochester
Benton, Sherburne and Stearns without St Cloud, Clay without Moorhead**

co=62 County=Ramsey 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	93.8	94.2	7.8	.	1.00	2,247
Apartments	112.8	106.9	108.1	.	.	.	17
Commercial	100.4	99.8	100.0	.	.	.	26
Industrial	94.8	96.2	94.8	.	.	.	12
Residential/SRR	94.4	93.8	94.2	7.8	.	1.00	2,247

**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 backward 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	94.4	92.3	90.8	.	.	.	10	0

**All sales adjusted for time and terms
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City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	94.4	92.3	90.8	.	.	.	10	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 backward 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)	84.2	89.1	83.5	.	.	.	17	0
91	Residential/SRR	84.2	89.1	83.5	.	.	.	17	0
93	Ag/RVL bare > 34.5 acres	94.0	93.1	87.0	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	89.5	92.2	83.0	.	.	.	10	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 backward 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	90.1	85.6	88.8	.	.	.	9	9
Milroy	0600	99.2	97.6	99.6	.	.	.	6	6
Morgan	0700	108.3	104.3	105.8	.	.	.	18	18
Redwood Falls	0900	100.8	96.9	96.1	12.0	.	1.02	64	64
Wabasso	1400	110.5	101.4	103.1	.	.	.	10	10

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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 backward 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	90.1	85.6	88.8	.	.	.	9	9
Milroy	0600	99.2	97.6	99.6	.	.	.	6	6
Morgan	0700	108.3	104.3	105.8	.	.	.	18	18
Redwood Falls	0900	100.8	96.9	96.1	12.0	.	1.02	64	64
Wabasso	1400	110.5	101.4	103.1	.	.	.	10	10

**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 backward 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

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2018 Assessment Sales Ratio Study
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City and Township Ratios by Property Type
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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 January 2018 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 backward 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)	99.5	97.3	95.3	12.3	.	1.03	143	143
06	Commercial	92.8	87.6	87.1	.	.	.	14	0
91	Residential/SRR	99.5	97.3	95.3	12.3	.	1.03	143	143
93	Ag/RVL bare > 34.5 acres	94.9	93.8	93.0	.	.	.	23	0
94	Commercial/Industrial	93.6	93.1	89.4	.	.	.	15	0
95	Ag/RVL improved > 34.5 acres	93.9	93.3	91.9	.	.	.	25	0

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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	101.8	100.8	96.9	.	.	.	10	10
Buffalo Lake	0200	111.2	109.9	103.4	.	.	.	7	7
Danube	0300	92.0	92.1	87.4	.	.	.	7	7
Fairfax	0400	100.7	98.7	96.5	.	.	.	10	10
Olivia	0800	85.9	87.3	83.8	.	.	.	20	20
Renville	0900	96.8	98.3	95.7	.	.	.	11	11

**All sales adjusted for time and terms
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Final ratios reflect the 2018 EMV/sales price backward 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	101.8	100.8	96.9	.	.	.	10	10
Buffalo Lake	0200	111.2	109.9	103.4	.	.	.	7	7
Danube	0300	92.0	92.1	87.4	.	.	.	7	7
Fairfax	0400	100.7	98.7	96.5	.	.	.	10	10
Olivia	0800	85.9	87.3	83.8	.	.	.	20	20
Renville	0900	96.8	98.3	95.7	.	.	.	11	11

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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)	94.4	94.7	90.0	14.3	.	1.05	89	89
91	Residential/SRR	94.1	94.3	89.6	14.3	.	1.05	90	89
93	Ag/RVL bare > 34.5 acres	96.0	96.6	95.7	9.1	.	1.00	38	0
95	Ag/RVL improved > 34.5 acres	96.0	96.6	95.7	9.1	.	1.00	38	0

**All sales adjusted for time and terms
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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	101.4	101.4	99.9	.	.	.	17	17
Cannon City	0002	93.8	92.8	91.7	.	.	.	9	9
Forest	0004	100.5	104.1	99.4	.	.	.	11	11
Northfield TWP	0006	105.2	100.9	104.8	.	.	.	6	6
Shieldsville	0008	95.1	91.2	92.7	.	.	.	11	11
Warsaw	0010	87.8	86.9	89.3	.	.	.	10	10
Webster	0011	94.1	92.7	94.0	.	.	.	18	18
Wells	0012	89.9	85.1	88.8	.	.	.	18	18
Wheatland	0013	77.7	76.4	77.9	.	.	.	6	6
Dundas	0200	87.8	88.7	87.2	.	.	.	26	26
Faribault	0300	89.6	88.2	89.7	11.5	.	0.99	233	233
Lonsdale	0400	92.3	90.5	91.9	6.0	.	1.00	98	98
Morristown	0500	90.7	87.1	87.4	.	.	.	11	11
Northfield	9700	91.8	89.9	90.8	10.0	.	1.00	162	162

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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	101.4	101.4	99.9	.	.	.	17	17
Cannon City	0002	93.8	92.8	91.7	.	.	.	9	9
Forest	0004	100.5	104.1	99.4	.	.	.	11	11
Northfield TWP	0006	105.2	100.9	104.8	.	.	.	6	6
Shieldsville	0008	95.4	91.7	93.1	.	.	.	12	12
Warsaw	0010	87.8	86.9	89.3	.	.	.	10	10
Webster	0011	94.1	92.7	94.0	.	.	.	18	18
Wells	0012	93.2	85.4	88.3	.	.	.	23	23
Wheatland	0013	77.7	76.4	77.9	.	.	.	6	6
Dundas	0200	87.8	88.7	87.2	.	.	.	26	26
Faribault	0300	89.6	88.2	89.7	11.5	.	0.99	233	233
Lonsdale	0400	92.3	90.5	91.9	6.0	.	1.00	98	98
Morristown	0500	90.7	87.1	87.4	.	.	.	11	11
Northfield	9700	91.8	89.9	90.8	10.0	.	1.00	162	162

All sales adjusted for time and terms
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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)	91.2	89.5	91.1	10.5	.	1.00	657	657
03	Non-Commercial SRR	105.8	96.8	94.8	.	.	.	7	7
06	Commercial	122.6	81.4	87.0	.	.	.	10	0
91	Residential/SRR	91.4	89.6	91.1	10.5	.	1.00	664	664
92	RVL bare > 34.5	87.3	88.2	68.3	.	.	.	6	6
93	Ag/RVL bare > 34.5 acres	89.5	85.7	81.0	.	.	.	19	19
94	Commercial/Industrial	122.6	81.4	87.0	.	.	.	10	0
95	Ag/RVL improved > 34.5 acres	92.1	87.6	83.5	.	.	.	22	22

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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	95.7	93.4	91.6	13.9	.	1.02	72	72

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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	95.7	93.4	91.6	13.9	.	1.02	72	72

All sales adjusted for time and terms
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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)	94.1	91.3	89.1	14.1	.	1.03	91	91
91	Residential/SRR	94.1	91.3	89.1	14.1	.	1.03	91	91
93	Ag/RVL bare > 34.5 acres	100.8	101.7	100.3	.	.	.	22	22
95	Ag/RVL improved > 34.5 acres	100.8	101.7	100.3	.	.	.	22	22

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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
Moranville	0021	102.0	106.6	97.7	.	.	.	9	9
Ross	0028	77.8	73.7	77.4	.	.	.	6	6
Lake	0035	95.5	95.4	89.7	.	.	.	21	21
Greenbush	0200	82.5	83.7	83.7	.	.	.	9	9
Roseau	0900	91.3	89.6	88.6	12.1	.	1.01	33	33
Warroad	1600	93.1	92.8	92.1	.	.	.	13	13

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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
Moranville	0021	108.5	106.9	98.7	.	.	.	10	10
Ross	0028	77.8	73.7	77.4	.	.	.	6	6
Lake	0035	94.5	94.7	89.6	.	.	.	25	25
Greenbush	0200	82.5	83.7	83.7	.	.	.	9	9
Roseau	0900	91.3	89.6	88.6	12.1	.	1.01	33	33
Warroad	1600	93.1	92.8	92.1	.	.	.	13	13

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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	94.5	89.8	88.3	.	.	.	6	6

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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
Poplar Grove	0026	98.9	90.1	99.7	.	.	.	7	7

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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)	93.0	92.0	90.1	12.0	.	1.02	121	121
90	Ag/RVL bare < 34.5 acres	83.5	86.6	85.8	.	.	.	8	0
91	Residential/SRR	93.5	91.9	90.1	12.4	.	1.02	126	126
92	RVL bare > 34.5	100.0	99.7	94.6	.	.	.	11	11
93	Ag/RVL bare > 34.5 acres	100.4	96.6	87.7	.	.	.	29	29
95	Ag/RVL improved > 34.5 acres	100.8	96.6	90.0	20.8	.	1.12	39	39

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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	100.5	96.5	101.5	.	.	.	7	7
Biwabik TWP	0011	100.0	100.0	96.6	.	.	.	10	5
Breitung	0012	86.6	82.9	89.7	.	.	.	9	5
Brevator	0013	94.9	96.6	94.6	.	.	.	6	6
Canosia	0014	90.4	89.4	89.9	.	.	.	12	10
Duluth TWP	0021	98.9	94.3	99.6	.	.	.	15	15
Fayal	0026	105.1	95.1	96.2	.	.	.	13	11
Gnesen	0032	88.6	85.5	88.4	.	.	.	11	9
Grand Lake	0033	96.3	91.8	98.5	.	.	.	18	11
Lakewood	0040	100.3	99.3	100.3	.	.	.	16	16
Midway	0047	94.8	87.4	85.7	.	.	.	9	9
Morse	0050	84.3	79.1	82.5	.	.	.	8	6
Solway	0063	90.9	90.9	90.9	.	.	.	16	16
White	0071	96.6	93.5	92.7	.	.	.	16	15
Greenwood	0074	96.4	96.7	98.5	.	.	.	10	1
Unorg. 06 - Biwabik	0091	92.5	92.4	91.8	.	.	.	8	2
Unorg. 07 - B&B Island	0092	103.9	104.1	101.0	.	.	.	9	3
Unorg. 08 - Mount Iron	0093	98.7	94.7	98.9	.	.	.	11	6
Aurora	0600	96.6	89.2	90.1	.	.	.	24	24
Biwabik	0900	104.0	97.9	97.5	.	.	.	11	11
Buhl	1300	112.1	113.1	109.1	.	.	.	6	6

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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
Chisholm	1800	91.9	92.2	90.4	.	.	.	24	24
Ely	2500	97.6	99.3	94.1	12.1	.	1.03	49	49
Eveleth	2700	97.8	96.7	96.3	.	.	.	20	20
Gilbert	3500	95.4	83.2	92.5	.	.	.	15	15
Hermantown	3600	91.8	90.9	92.1	10.3	.	1.00	96	96
Hibbing	3800	97.6	95.3	95.4	14.4	.	1.01	151	150
Mountain Iron	5400	102.4	97.5	95.7	.	.	.	19	18
Proctor	5900	92.7	88.4	90.8	14.7	.	1.01	41	41
Rice Lake	6100	92.2	90.1	93.3	12.0	.	0.98	32	31
Tower	6800	88.3	85.1	86.8	.	.	.	9	9
Virginia	6900	90.9	87.9	88.1	16.8	.	1.01	90	90
Hoyt Lakes	7200	110.5	93.8	98.2	.	.	.	30	29
Babbitt	7300	93.6	85.7	86.3	.	.	.	28	28
Duluth	9000	92.1	90.0	90.0	11.0	.	1.01	917	897

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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	90.1	87.5	83.0	.	.	.	15	0

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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	98.7	96.7	95.9	.	.	.	11	2
Morse	0050	96.4	89.0	101.5	.	.	.	6	3
Greenwood	0074	94.3	96.5	95.2	.	.	.	15	2

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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
Virginia	6900	97.5	101.9	80.5	.	.	.	8	0
Duluth	9000	87.0	89.8	80.3	.	.	.	22	0

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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	101.6	86.7	83.4	.	.	.	9	0

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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
Balkan	0008	100.7	99.6	101.5	.	.	.	8	7
Beatty	0010	96.0	96.7	95.2	.	.	.	15	2
Biwabik TWP	0011	100.0	100.0	96.6	.	.	.	10	5
Breitung	0012	89.8	85.4	90.3	.	.	.	12	6
Brevator	0013	99.1	98.5	95.9	.	.	.	7	7
Canosia	0014	88.7	82.2	88.4	.	.	.	13	10
Cotton	0019	91.7	95.0	87.9	.	.	.	8	8
Duluth TWP	0021	98.9	94.3	99.6	.	.	.	15	15
Ellsburg	0022	94.0	97.5	89.6	.	.	.	8	8
Fayal	0026	105.1	96.7	97.1	.	.	.	16	12
Gnesen	0032	89.9	86.4	90.2	.	.	.	12	9
Grand Lake	0033	92.3	89.8	95.2	.	.	.	22	12
Lakewood	0040	103.9	102.5	101.1	.	.	.	17	17
Midway	0047	94.8	87.4	85.7	.	.	.	9	9
Morse	0050	89.5	83.9	88.8	.	.	.	14	9
Solway	0063	90.9	90.9	90.9	.	.	.	16	16
White	0071	95.0	93.2	91.7	.	.	.	17	16
Greenwood	0074	95.1	96.5	96.6	.	.	.	25	3
Eagles Nest	0077	87.2	80.7	85.8	.	.	.	6	1
Unorg. 05 - Central Lakes	0090	95.5	72.3	73.6	.	.	.	8	8
Unorg. 06 - Biwabik	0091	89.8	92.4	90.2	.	.	.	10	2

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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
Unorg. 07 - B&B Island	0092	103.9	102.4	99.1	.	.	.	12	6
Unorg. 08 - Mount Iron	0093	97.5	90.0	98.1	.	.	.	12	6
Unorg. 10 - Lake Verm	0095	83.4	81.3	78.7	.	.	.	6	1
Aurora	0600	96.6	89.2	90.1	.	.	.	24	24
Biwabik	0900	96.5	89.7	83.5	.	.	.	16	11
Buhl	1300	112.1	113.1	109.1	.	.	.	6	6
Chisholm	1800	91.9	92.2	90.4	.	.	.	24	24
Ely	2500	97.6	99.3	94.1	12.1	.	1.03	49	49
Eveleth	2700	97.8	96.7	96.3	.	.	.	20	20
Gilbert	3500	95.4	83.2	92.5	.	.	.	15	15
Hermantown	3600	91.8	90.9	92.1	10.3	.	1.00	96	96
Hibbing	3800	97.9	95.5	95.5	14.5	.	1.01	152	151
Mountain Iron	5400	105.7	98.6	98.4	.	.	.	20	18
Proctor	5900	92.7	88.4	90.8	14.7	.	1.01	41	41
Rice Lake	6100	92.2	90.1	93.3	12.0	.	0.98	32	31
Tower	6800	88.3	85.1	86.8	.	.	.	9	9
Virginia	6900	90.9	87.9	88.1	16.8	.	1.01	90	90
Hoyt Lakes	7200	110.5	93.8	98.2	.	.	.	30	29
Babbitt	7300	93.6	85.7	86.3	.	.	.	28	28
Duluth	9000	92.0	90.0	89.9	11.0	.	1.01	919	898

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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
Virginia	6900	111.5	113.2	89.4	.	.	.	9	0
Duluth	9000	85.5	86.8	79.9	.	.	.	23	0

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Based on sales from January 2018 through September 2018
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**2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study**

**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	93.7	90.9	91.2	12.4	.	1.01	1,884	1,792
02	Apartments	99.2	91.0	88.8	.	.	.	22	0
03	Non-Commercial SRR	95.8	93.6	90.3	17.5	.	1.04	148	74
06	Commercial	87.9	90.5	81.2	23.0	.	1.08	50	0
90	Ag/RVL bare < 34.5 acres	91.9	85.7	80.8	29.7	.	1.07	84	0
91	Residential/SRR	93.8	91.0	91.1	12.7	.	1.01	2,032	1,866
92	RVL bare > 34.5	93.1	89.9	80.1	21.6	.	1.15	86	0
93	Ag/RVL bare > 34.5 acres	92.7	89.0	80.0	21.7	.	1.14	87	0
94	Commercial/Industrial	89.7	90.4	81.3	25.2	.	1.11	53	0
95	Ag/RVL improved > 34.5 acres	91.1	88.2	78.9	22.5	.	1.14	91	1

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

**2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 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

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	95.2	91.9	92.5	13.6	.	1.01	967
Apartments	118.6	105.8	123.0	.	.	.	7
Non-Commercial SRR	96.3	94.6	91.5	17.4	.	1.03	146
Commercial	88.6	90.5	84.0	.	.	.	28
Ag/RVL bare < 34.5 acres	91.9	85.7	80.8	29.7	.	1.07	84
Residential/SRR	95.3	92.2	92.4	14.0	.	1.01	1,113
RVL bare > 34.5	93.1	89.9	80.1	21.6	.	1.15	86
Ag/RVL bare > 34.5 acres	92.7	89.0	80.0	21.7	.	1.14	87
Commercial/Industrial	92.9	90.5	85.7	.	.	.	30
Ag/RVL improved > 34.5 acres	91.1	88.2	78.9	22.5	.	1.14	91

**All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study
City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	98.0	94.7	97.8	10.9	.	1.00	32	32
Credit River	0004	98.8	98.3	99.4	6.2	.	0.99	43	43
Helena	0007	93.4	87.6	87.6	.	.	.	10	10
Jackson	0008	95.5	96.1	95.6	.	.	.	6	6
Louisville	0009	96.5	98.2	95.6	.	.	.	9	9
New Market	0010	94.0	92.7	93.2	10.9	.	1.01	39	39
St. Lawrence	0011	93.9	93.3	94.3	.	.	.	6	6
Sand Creek	0012	105.9	104.8	103.0	.	.	.	9	9
Spring Lake	0013	94.8	98.1	94.6	.	.	.	22	22
Belle Plaine	0100	92.1	92.8	92.0	7.7	.	1.00	101	101
Jordan	0400	93.7	93.5	94.5	6.1	.	0.99	60	60
Elko New Market	0600	93.8	92.5	93.5	7.0	.	1.00	72	72
Prior Lake	0800	93.6	92.9	93.5	7.7	.	1.00	393	393
Savage	0900	93.1	92.7	93.1	5.8	.	1.00	417	417
Shakopee	1000	92.8	92.3	93.1	6.9	.	1.00	566	566
New Prague	8000	94.2	93.6	94.1	7.6	.	0.99	66	66

All sales adjusted for time and terms
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2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study
City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	114.0	99.4	116.6	.	.	.	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
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City and Township Ratios by Property Type
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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	98.0	94.7	97.8	10.9	.	1.00	32	32
Credit River	0004	98.8	98.3	99.4	6.2	.	0.99	43	43
Helena	0007	93.8	90.0	88.2	.	.	.	11	11
Jackson	0008	95.5	96.1	95.6	.	.	.	6	6
Louisville	0009	96.5	98.2	95.6	.	.	.	9	9
New Market	0010	94.0	92.7	93.2	10.9	.	1.01	39	39
St. Lawrence	0011	93.9	93.3	94.3	.	.	.	6	6
Sand Creek	0012	105.9	104.8	103.0	.	.	.	9	9
Spring Lake	0013	94.8	98.1	94.6	.	.	.	22	22
Belle Plaine	0100	92.1	92.8	92.0	7.7	.	1.00	101	101
Jordan	0400	93.7	93.5	94.5	6.1	.	0.99	60	60
Elko New Market	0600	93.8	92.5	93.5	7.0	.	1.00	72	72
Prior Lake	0800	93.5	92.9	93.4	7.8	.	1.00	394	394
Savage	0900	93.1	92.7	93.1	5.8	.	1.00	417	417
Shakopee	1000	92.8	92.3	93.1	6.9	.	1.00	566	566
New Prague	8000	94.2	93.6	94.1	7.6	.	0.99	66	66

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	103.0	92.6	90.6	.	.	.	10	10

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

**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	93.5	92.8	93.7	7.2	.	1.00	1,856	1,856
02	Apartments	85.9	87.5	87.2	.	.	.	8	8
06	Commercial	100.2	93.8	90.6	.	.	.	16	16
07	Industrial	92.7	86.4	84.8	.	.	.	9	9
90	Ag/RVL bare < 34.5 acres	78.6	73.6	78.0	.	.	.	15	0
91	Residential/SRR	93.5	92.8	93.7	7.2	.	1.00	1,858	1,858
93	Ag/RVL bare > 34.5 acres	95.5	95.5	79.4	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	97.4	95.5	82.9	.	.	.	13	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 backward 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	91.8	91.2	92.4	5.8	.	0.99	54	54
Becker TWP	0002	95.7	95.6	95.6	5.2	.	1.00	48	48
Big Lake TWP	0003	92.7	91.5	92.0	6.7	.	1.00	79	79
Blue Hill	0004	94.2	95.2	94.5	.	.	.	27	27
Clear Lake TWP	0005	88.7	90.7	88.5	.	.	.	12	12
Haven	0007	94.6	92.5	93.4	.	.	.	15	15
Livonia	0008	92.6	93.5	92.8	7.8	.	1.00	48	48
Orrock	0009	91.8	91.2	90.8	8.1	.	1.01	41	41
Palmer	0010	94.5	93.9	94.5	.	.	.	16	16
Santiago	0011	94.2	92.2	95.0	.	.	.	18	18
Becker	0100	96.0	94.4	96.5	6.5	.	1.00	86	86
Big Lake	0200	92.2	91.9	92.3	5.0	.	1.00	174	174
Clear Lake	0300	90.5	92.3	90.5	.	.	.	12	12
Elk River	0400	93.5	92.6	94.0	6.0	.	0.99	296	296
Zimmerman	0500	91.7	92.0	91.6	6.3	.	1.00	94	94
St. Cloud	9200	94.0	90.4	91.9	7.0	.	1.00	47	46

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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 backward 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	91.5	89.3	89.8	.	.	.	10	10

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2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study
City and Township Ratios by Property Type
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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	91.7	91.0	92.3	5.8	.	0.99	55	55
Becker TWP	0002	95.7	95.6	95.6	5.2	.	1.00	48	48
Big Lake TWP	0003	92.5	91.4	92.0	6.8	.	1.00	80	80
Blue Hill	0004	94.2	95.2	94.5	.	.	.	27	27
Clear Lake TWP	0005	88.7	90.7	88.5	.	.	.	12	12
Haven	0007	94.6	92.5	93.4	.	.	.	15	15
Livonia	0008	92.6	93.5	92.8	7.8	.	1.00	48	48
Orrock	0009	91.9	92.8	90.9	7.9	.	1.01	43	43
Palmer	0010	93.3	90.7	93.0	.	.	.	26	26
Santiago	0011	94.2	92.2	95.0	.	.	.	18	18
Becker	0100	96.0	94.4	96.5	6.5	.	1.00	86	86
Big Lake	0200	92.2	91.9	92.3	5.0	.	1.00	174	174
Clear Lake	0300	90.5	92.3	90.5	.	.	.	12	12
Elk River	0400	93.5	92.6	94.0	6.0	.	0.99	296	296
Zimmerman	0500	91.6	91.8	91.5	6.4	.	1.00	95	95
St. Cloud	9200	94.0	90.4	91.9	7.0	.	1.00	47	46

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

**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward adjusted to Jan 2, 2018
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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)	93.2	92.6	93.2	6.3	.	1.00	1,069	1,068
03	Non-Commercial SRR	90.2	89.2	89.1	.	.	.	15	15
06	Commercial	84.9	84.6	86.7	.	.	.	15	0
91	Residential/SRR	93.1	92.5	93.1	6.3	.	1.00	1,084	1,083
94	Commercial/Industrial	85.2	84.9	85.9	.	.	.	18	0
95	Ag/RVL improved > 34.5 acres	80.0	86.1	84.3	.	.	.	8	0

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**2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 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

Property	Mean ratio	Median ratio	Aggregate ratio	Coeff. of dispersion *	Coeff. of variation *	Price related differential *	Number of sales
Residential (less than 4 units)	93.1	92.6	93.2	6.2	.	1.00	1,022
Non-Commercial SRR	90.2	89.2	89.1	.	.	.	15
Commercial	84.9	84.6	86.7	.	.	.	15
Residential/SRR	93.1	92.6	93.2	6.2	.	1.00	1,037
Commercial/Industrial	85.2	84.9	85.9	.	.	.	18
Ag/RVL improved > 34.5 acres	80.0	86.1	84.3	.	.	.	8

**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 backward 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	98.0	92.2	92.3	.	.	.	6	6
Arlington	0100	97.5	94.7	93.9	14.0	.	1.01	34	34
Gaylord	0200	86.7	81.7	80.5	.	.	.	19	19
Gibbon	0300	119.0	111.3	111.8	.	.	.	8	8
Green Isle	0400	95.7	91.7	93.7	.	.	.	12	12
Henderson	0500	113.4	98.2	100.7	.	.	.	15	15
Winthrop	0700	99.3	92.9	93.5	.	.	.	14	14

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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 backward 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	98.0	92.2	92.3	.	.	.	6	6
Arlington	0100	97.5	94.7	93.9	14.0	.	1.01	34	34
Gaylord	0200	86.7	81.7	80.5	.	.	.	19	19
Gibbon	0300	119.0	111.3	111.8	.	.	.	8	8
Green Isle	0400	95.7	91.7	93.7	.	.	.	12	12
Henderson	0500	113.4	98.2	100.7	.	.	.	15	15
Winthrop	0700	99.3	92.9	93.5	.	.	.	14	14

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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

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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

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**2018 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
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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)	97.1	89.8	90.0	17.3	.	1.04	129	129
06	Commercial	83.3	64.9	62.1	.	.	.	8	0
91	Residential/SRR	96.7	89.8	89.6	17.2	.	1.04	131	131
93	Ag/RVL bare > 34.5 acres	91.4	92.0	91.9	.	.	.	26	26
94	Commercial/Industrial	81.7	69.2	62.4	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	93.7	92.8	94.2	.	.	.	29	29

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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	92.3	94.1	92.3	.	.	.	11	11
Brockway	0004	89.4	88.7	88.4	.	.	.	7	7
Collegeville	0005	87.4	84.3	90.9	.	.	.	6	6
Eden Lake	0008	104.7	103.7	101.5	.	.	.	15	15
Fair Haven	0009	86.7	86.5	80.2	.	.	.	14	14
LeSauk	0017	92.9	91.8	92.8	.	.	.	11	11
Lynden	0019	83.2	81.4	81.1	.	.	.	14	14
Maine Prairie	0020	94.7	91.1	90.0	.	.	.	11	11
Munson	0023	84.5	81.0	86.7	.	.	.	15	15
Paynesville TWP	0026	93.7	92.7	95.0	.	.	.	13	13
St. Joseph TWP	0031	96.7	96.8	93.8	.	.	.	8	8
St. Wendel	0033	92.5	89.1	92.0	.	.	.	10	10
Wakefield	0036	93.3	93.1	93.3	.	.	.	28	28
Albany	0100	95.2	96.3	94.4	7.1	.	1.01	32	32
Avon	0200	92.8	93.9	93.2	.	.	.	23	23
Belgrade	0300	93.0	94.4	93.8	.	.	.	12	12
Brooten	0400	100.2	103.3	98.7	.	.	.	9	9
Cold Spring	0500	96.1	95.0	95.8	7.3	.	1.00	54	54
Freeport	1000	101.6	102.0	100.1	.	.	.	9	9
Holdingford	1300	94.0	92.7	92.7	.	.	.	11	11
Kimball	1400	95.1	87.6	92.7	.	.	.	16	16

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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
Melrose	1700	96.0	95.1	95.1	10.7	.	1.01	37	37
New Munich	1800	104.1	104.4	99.9	.	.	.	6	6
Paynesville	1900	95.6	94.3	95.3	10.5	.	1.00	40	40
Richmond	2100	90.4	91.1	90.6	.	.	.	16	16
Rockville	2200	91.7	91.8	90.3	.	.	.	20	20
St. Joseph	2600	93.0	93.5	92.9	5.8	.	1.00	91	91
St. Stephen	2900	99.9	102.6	99.0	.	.	.	7	7
Sauk Centre	3100	94.6	94.6	95.0	9.6	.	0.99	42	42
Waite Park	3300	99.6	99.7	98.7	7.2	.	1.01	79	79
St. Augusta	3400	95.8	95.6	96.1	7.4	.	1.00	42	42
Sartell	8600	93.5	92.9	93.0	7.0	.	1.00	199	199
St. Cloud	9200	92.4	91.5	91.9	7.8	.	1.00	694	693

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

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

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	99.1	90.3	93.2	.	.	.	13	0

All sales adjusted for time and terms
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2018 Assessment Sales Ratio Study
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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	102.5	101.8	100.9	.	.	.	18	18
Munson	0023	95.2	85.4	87.1	.	.	.	7	7

All sales adjusted for time and terms
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2018 Assessment Sales Ratio Study
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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	91.9	92.5	90.0	.	.	.	6	0
St. Cloud	9200	104.9	92.9	86.9	.	.	.	18	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 backward 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	92.6	94.2	92.5	.	.	.	14	14
Brockway	0004	89.4	88.7	88.4	.	.	.	7	7
Collegeville	0005	90.9	85.2	92.6	.	.	.	8	8
Eden Lake	0008	103.5	102.5	101.3	9.4	.	1.01	33	33
Fair Haven	0009	86.9	87.8	82.3	.	.	.	19	19
LeSauk	0017	92.9	91.8	92.8	.	.	.	11	11
Lynden	0019	85.4	81.7	81.7	.	.	.	15	15
Maine Prairie	0020	96.9	93.1	91.5	.	.	.	14	14
Millwood	0022	96.9	95.8	96.3	.	.	.	8	8
Munson	0023	87.9	85.4	86.8	.	.	.	22	22
Paynesville TWP	0026	98.5	96.5	99.2	.	.	.	18	18
St. Joseph TWP	0031	96.7	96.8	93.8	.	.	.	8	8
St. Wendel	0033	92.5	89.1	92.0	.	.	.	10	10
Sauk Centre TWP	0034	94.8	93.0	94.7	.	.	.	8	8
Wakefield	0036	93.4	94.5	93.1	10.2	.	1.00	33	33
Albany	0100	95.2	96.3	94.4	7.1	.	1.01	32	32
Avon	0200	92.5	93.7	92.9	.	.	.	24	24
Belgrade	0300	93.0	94.4	93.8	.	.	.	12	12
Brooten	0400	100.2	103.3	98.7	.	.	.	9	9
Cold Spring	0500	96.1	95.0	95.8	7.3	.	1.00	54	54
Freeport	1000	101.6	102.0	100.1	.	.	.	9	9

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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
Holdingford	1300	94.0	92.7	92.7	.	.	.	11	11
Kimball	1400	95.1	87.6	92.7	.	.	.	16	16
Melrose	1700	96.0	95.1	95.1	10.7	.	1.01	37	37
New Munich	1800	104.1	104.4	99.9	.	.	.	6	6
Paynesville	1900	95.6	94.3	95.3	10.5	.	1.00	40	40
Richmond	2100	90.4	91.1	90.6	.	.	.	16	16
Rockville	2200	91.1	89.9	89.9	.	.	.	22	22
St. Joseph	2600	93.0	93.5	92.9	5.8	.	1.00	91	91
St. Stephen	2900	99.9	102.6	99.0	.	.	.	7	7
Sauk Centre	3100	95.1	95.0	95.6	9.8	.	0.99	43	43
Waite Park	3300	99.6	99.7	98.7	7.2	.	1.01	79	79
St. Augusta	3400	95.8	95.6	96.1	7.4	.	1.00	42	42
Sartell	8600	93.5	92.9	93.0	7.0	.	1.00	199	199
St. Cloud	9200	92.4	91.5	91.9	7.8	.	1.00	694	693

All sales adjusted for time and terms
Based on sales from January 2018 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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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	91.9	92.5	90.0	.	.	.	6	0
St. Cloud	9200	104.9	92.9	86.9	.	.	.	18	0

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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 backward 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	92.6	95.3	97.8	.	.	.	6	0

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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 backward adjusted to Jan 2, 2018
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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)	93.5	92.9	92.8	8.2	.	1.00	1,656	1,655
02	Apartments	97.4	90.8	93.3	.	.	.	16	0
03	Non-Commercial SRR	99.2	97.3	96.1	12.6	.	1.02	60	60
06	Commercial	102.0	96.3	87.5	12.2	.	1.10	38	0
90	Ag/RVL bare < 34.5 acres	93.0	97.5	72.5	.	.	.	10	0
91	Residential/SRR	93.7	92.9	92.9	8.4	.	1.00	1,716	1,715
93	Ag/RVL bare > 34.5 acres	101.0	104.6	106.0	.	.	.	18	0
94	Commercial/Industrial	101.7	96.3	87.6	11.8	.	1.10	40	0
95	Ag/RVL improved > 34.5 acres	101.1	104.6	102.6	.	.	.	28	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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**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	93.2	8.3	.	1.01	962
Non-Commercial SRR	99.2	97.3	96.1	12.6	.	1.02	60
Commercial	99.4	97.8	88.5	.	.	.	20
Ag/RVL bare < 34.5 acres	93.0	97.5	72.5	.	.	.	10
Residential/SRR	94.7	94.1	93.4	8.6	.	1.01	1,022
Ag/RVL bare > 34.5 acres	101.0	104.6	106.0	.	.	.	18
Commercial/Industrial	99.1	97.8	88.8	.	.	.	22
Ag/RVL improved > 34.5 acres	101.1	104.6	102.6	.	.	.	28

**All sales adjusted for time and terms
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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	99.8	96.8	104.3	.	.	.	6	6
Medford	0500	101.1	99.3	100.1	.	.	.	15	15
Owatonna	0700	91.6	91.1	92.0	8.4	.	0.99	308	308
Blooming Prairie	7100	94.2	92.1	92.4	9.5	.	1.00	35	35

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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	98.8	95.4	95.1	.	.	.	7	0

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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward adjusted to Jan 2, 2018
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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	99.8	96.8	104.3	.	.	.	6	6
Medford	0500	101.1	99.3	100.1	.	.	.	15	15
Owatonna	0700	91.6	91.1	92.0	8.4	.	0.99	308	308
Blooming Prairie	7100	94.2	92.1	92.4	9.5	.	1.00	35	35

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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	91.5	91.7	92.3	.	.	.	6	0

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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	98.0	95.4	95.2	.	.	.	9	0

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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	91.5	91.7	92.3	.	.	.	6	0

All sales adjusted for time and terms
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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward adjusted to Jan 2, 2018
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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)	92.5	91.9	92.7	8.7	.	1.00	395	395
06	Commercial	98.8	95.4	95.1	.	.	.	7	0
91	Residential/SRR	92.5	92.0	92.7	8.7	.	1.00	396	396
93	Ag/RVL bare > 34.5 acres	100.1	94.5	100.1	.	.	.	14	0
94	Commercial/Industrial	98.0	95.4	95.2	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	101.2	95.2	102.4	.	.	.	18	0

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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	94.5	94.7	93.3	8.8	.	1.01	42	42

All sales adjusted for time and terms
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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	94.5	94.7	93.3	8.8	.	1.01	42	42

All sales adjusted for time and terms
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**Countywide Ratios by Property Type
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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)	95.9	94.9	93.8	9.7	.	1.01	56	56
91	Residential/SRR	95.9	94.9	93.8	9.7	.	1.01	56	56

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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	92.4	85.8	83.7	.	.	.	11	0
Benson	0200	97.1	96.7	94.3	13.0	.	1.03	30	0
Kerkhoven	0700	90.1	95.9	83.7	.	.	.	9	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=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	92.4	85.8	83.7	.	.	.	11	0
Benson	0200	97.1	96.7	94.3	13.0	.	1.03	30	0
Kerkhoven	0700	90.1	95.9	83.7	.	.	.	9	0

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**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward adjusted to Jan 2, 2018
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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)	96.0	88.7	95.3	18.8	.	1.00	63	0
91	Residential/SRR	96.0	88.7	95.3	18.8	.	1.00	63	0
93	Ag/RVL bare > 34.5 acres	107.6	109.1	104.5	.	.	.	16	0
95	Ag/RVL improved > 34.5 acres	107.8	110.4	104.6	.	.	.	17	0

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Final ratios reflect the 2018 EMV/sales price backward 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	92.6	92.1	93.2	.	.	.	7	4
Fawn Lake	0008	108.7	110.4	106.4	.	.	.	6	5
Kandota	0014	88.4	90.5	90.2	.	.	.	7	3
Long Prairie TWP	0018	92.1	91.4	92.3	.	.	.	6	4
Staples TWP	0022	87.5	83.0	85.9	.	.	.	6	6
Browerville	0200	104.3	106.6	102.4	.	.	.	11	11
Eagle Bend	0500	98.2	95.7	100.1	.	.	.	7	7
Long Prairie	0900	96.7	96.2	97.2	12.3	.	0.99	35	35
Staples	9300	93.6	88.7	89.9	.	.	.	23	23

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 backward 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	85.9	77.1	91.6	.	.	.	6	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	88.0	90.9	88.8	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from January 2018 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 backward adjusted to Jan 2, 2018
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	91.0	90.1	87.1	.	.	.	10	3
Burnhamville	0006	89.5	89.5	92.4	.	.	.	13	4
Fawn Lake	0008	102.3	102.0	100.4	.	.	.	9	6
Gordon	0010	93.1	90.9	91.9	.	.	.	13	2
Grey Eagle TWP	0011	91.9	92.2	88.4	.	.	.	10	2
Kandota	0014	88.4	90.5	90.2	.	.	.	7	3
Leslie	0015	88.0	90.9	88.8	.	.	.	8	0
Long Prairie TWP	0018	90.7	89.3	91.5	.	.	.	7	5
Staples TWP	0022	87.5	83.0	85.9	.	.	.	6	6
Browerville	0200	104.3	106.6	102.4	.	.	.	11	11
Eagle Bend	0500	98.2	95.7	100.1	.	.	.	7	7
Long Prairie	0900	96.7	96.2	97.2	12.3	.	0.99	35	35
Staples	9300	93.6	88.7	89.9	.	.	.	23	23

**All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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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
Germania	0009	93.5	86.4	87.8	.	.	.	6	6

All sales adjusted for time and terms
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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)	94.6	93.4	91.5	13.5	.	1.02	189	168
03	Non-Commercial SRR	89.2	87.6	89.8	14.1	.	0.99	42	8
06	Commercial	89.1	88.6	79.3	.	.	.	7	0
90	Ag/RVL bare < 34.5 acres	88.9	83.0	83.6	.	.	.	9	0
91	Residential/SRR	93.6	92.0	91.1	13.6	.	1.02	231	176
92	RVL bare > 34.5	87.0	81.8	79.8	.	.	.	26	26
93	Ag/RVL bare > 34.5 acres	88.7	86.1	82.9	13.1	.	1.04	40	40
94	Commercial/Industrial	89.1	88.6	79.3	.	.	.	7	0
95	Ag/RVL improved > 34.5 acres	90.3	88.6	87.7	13.0	.	1.01	65	65

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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	89.3	82.7	88.0	.	.	.	9	0

All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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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	89.3	82.7	88.0	.	.	.	9	0

All sales adjusted for time and terms
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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)	93.9	95.2	91.7	.	.	.	12	0
91	Residential/SRR	95.1	95.5	92.9	.	.	.	13	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
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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
Greenfield	0005	96.0	92.4	92.3	.	.	.	19	19
Elgin	0100	92.9	96.5	94.8	.	.	.	8	8
Kellogg	0300	99.3	96.9	96.7	.	.	.	6	6
Mazeppa	0500	91.2	91.8	86.8	.	.	.	6	6
Plainview	0800	88.9	88.4	89.1	8.5	.	1.00	42	42
Wabasha	1100	94.6	95.2	92.5	9.8	.	1.02	32	32
Lake City	7700	95.2	91.9	92.1	12.4	.	1.01	75	75

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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
Greenfield	0005	94.2	92.0	89.7	.	.	.	22	22
Elgin	0100	92.9	96.5	94.8	.	.	.	8	8
Kellogg	0300	99.3	96.9	96.7	.	.	.	6	6
Mazeppa	0500	91.2	91.8	86.8	.	.	.	6	6
Plainview	0800	88.9	88.4	89.1	8.5	.	1.00	42	42
Wabasha	1100	94.1	95.1	91.8	10.1	.	1.03	33	33
Lake City	7700	95.4	92.3	92.4	12.6	.	1.00	78	78

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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	106.5	95.6	117.4	.	.	.	8	0

All sales adjusted for time and terms
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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	91.5	90.3	11.4	.	1.01	216	216
03	Non-Commercial SRR	94.2	96.9	88.3	.	.	.	10	10
06	Commercial	109.9	99.7	114.4	.	.	.	9	0
91	Residential/SRR	92.6	91.6	90.2	11.7	.	1.01	226	226
94	Commercial/Industrial	105.1	98.0	113.2	.	.	.	12	0

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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	94.8	100.8	93.7	.	.	.	9	5
Thomastown	0013	88.0	83.2	85.5	.	.	.	7	4
Menahga	0200	93.9	97.2	92.8	.	.	.	24	23
Sebeka	0400	114.7	106.7	103.8	.	.	.	7	7
Verndale	0500	84.4	83.0	81.6	.	.	.	7	7
Staples	9300	99.0	92.8	97.4	.	.	.	10	10
Wadena	9500	97.1	92.9	94.7	14.2	.	0.99	48	48

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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	92.4	97.3	91.6	.	.	.	10	5
Thomastown	0013	88.0	85.6	86.0	.	.	.	8	4
Menahga	0200	93.9	97.2	92.8	.	.	.	24	23
Sebeka	0400	114.7	106.7	103.8	.	.	.	7	7
Verndale	0500	84.4	83.0	81.6	.	.	.	7	7
Staples	9300	99.0	92.8	97.4	.	.	.	10	10
Wadena	9500	97.1	92.9	94.7	14.2	.	0.99	48	48

All sales adjusted for time and terms
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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)	96.0	94.5	93.4	12.5	.	1.01	144	132
90	Ag/RVL bare < 34.5 acres	113.8	100.9	111.5	.	.	.	9	1
91	Residential/SRR	96.0	94.3	93.4	12.7	.	1.01	149	134
92	RVL bare > 34.5	94.6	96.9	88.1	.	.	.	27	29
93	Ag/RVL bare > 34.5 acres	99.0	98.0	92.5	14.0	.	1.07	33	35
95	Ag/RVL improved > 34.5 acres	99.6	101.7	95.0	12.6	.	1.05	37	39

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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	90.9	86.3	91.0	.	.	.	8	8
Janesville	0200	102.4	92.6	93.7	.	.	.	32	32
New Richland	0400	96.9	90.5	91.6	.	.	.	16	16
Waldorf	0700	83.9	83.8	76.4	.	.	.	9	9
Waseca	0800	94.9	91.2	90.9	11.8	.	1.00	103	103

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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	110.0	109.3	104.3	.	.	.	6	0

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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	90.9	86.3	91.0	.	.	.	8	8
Janesville	0200	102.4	92.6	93.7	.	.	.	32	32
New Richland	0400	96.9	90.5	91.6	.	.	.	16	16
Waldorf	0700	83.9	83.8	76.4	.	.	.	9	9
Waseca	0800	94.9	91.2	90.9	11.8	.	1.00	103	103

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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	110.0	109.3	104.3	.	.	.	6	0

All sales adjusted for time and terms
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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)	95.3	90.5	90.8	11.4	.	1.00	181	181
06	Commercial	96.3	92.4	97.9	.	.	.	9	0
91	Residential/SRR	95.2	90.5	90.7	11.5	.	1.00	182	182
93	Ag/RVL bare > 34.5 acres	94.4	97.3	94.6	.	.	.	6	0
94	Commercial/Industrial	96.3	92.4	97.9	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	94.4	97.3	94.6	.	.	.	6	0

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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	96.9	97.3	97.5	.	.	.	23	23
Denmark	0004	90.0	89.1	89.7	.	.	.	6	5
May	0009	96.9	94.9	96.4	.	.	.	29	24
Stillwater TWP	0014	87.9	87.9	86.5	.	.	.	15	13
West Lakeland	0017	93.7	93.4	92.1	.	.	.	26	26
Afton	0100	91.7	89.5	92.0	.	.	.	28	27
Bayport	0200	93.8	94.2	91.0	.	.	.	23	21
Birchwood	0300	96.7	95.6	97.0	.	.	.	6	5
Scandia	0400	95.5	92.9	94.0	8.4	.	1.02	35	32
Dellwood	0500	102.2	104.3	104.8	.	.	.	12	9
Forest Lake	0600	96.6	95.4	96.6	5.8	.	1.00	205	181
Hugo	0700	95.6	95.1	95.3	4.2	.	1.00	275	275
Lake Elmo	0800	93.6	91.6	94.1	7.1	.	1.00	86	81
Mahtomedi	1000	96.8	96.3	94.0	8.3	.	1.02	92	88
Marine-On-St. Croix	1100	97.5	96.8	96.2	.	.	.	13	10
Newport	1200	93.8	92.3	92.0	.	.	.	26	21
St. Paul Park	1300	92.0	91.1	91.8	7.1	.	1.00	63	63
Stillwater	1500	94.3	94.3	93.0	6.1	.	1.01	243	242
Willernie	1600	88.6	88.1	88.1	.	.	.	6	6
Oak Park Heights	1700	95.9	94.7	94.6	8.0	.	1.01	43	43
Lakeland	1900	106.5	104.0	105.7	.	.	.	14	14

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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	96.4	98.2	96.5	.	.	.	9	9
Cottage Grove	2200	96.0	95.2	95.8	5.5	.	1.00	407	406
Woodbury	2500	95.7	95.6	95.8	5.2	.	1.00	984	984
Oakdale	2600	95.1	94.6	94.9	6.5	.	1.00	339	339
Grant	2700	91.0	92.0	88.9	10.2	.	1.01	32	32

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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	96.9	97.3	97.5	.	.	.	23	23
Denmark	0004	90.0	89.1	89.7	.	.	.	6	5
May	0009	97.0	95.0	96.5	.	.	.	30	24
Stillwater TWP	0014	87.9	87.9	86.5	.	.	.	15	13
West Lakeland	0017	93.7	93.4	92.1	.	.	.	26	26
Afton	0100	91.5	88.8	91.8	.	.	.	29	28
Bayport	0200	93.8	94.2	91.0	.	.	.	23	21
Birchwood	0300	96.7	95.6	97.0	.	.	.	6	5
Scandia	0400	95.2	92.8	93.4	8.4	.	1.02	36	32
Dellwood	0500	102.2	104.3	104.8	.	.	.	12	9
Forest Lake	0600	96.6	95.4	96.6	5.8	.	1.00	205	181
Hugo	0700	95.6	95.1	95.3	4.2	.	1.00	275	275
Lake Elmo	0800	93.6	91.6	94.1	7.1	.	1.00	86	81
Mahtomedi	1000	96.8	96.3	94.0	8.3	.	1.02	92	88
Marine-On-St. Croix	1100	97.5	96.8	96.2	.	.	.	13	10
Newport	1200	93.8	92.3	92.0	.	.	.	26	21
St. Paul Park	1300	92.0	91.1	91.8	7.1	.	1.00	63	63
Stillwater	1500	94.3	94.3	93.0	6.1	.	1.01	243	242
Willernie	1600	88.6	88.1	88.1	.	.	.	6	6
Oak Park Heights	1700	95.9	94.7	94.6	8.0	.	1.01	43	43
Lakeland	1900	106.5	104.0	105.7	.	.	.	14	14

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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	96.4	98.2	96.5	.	.	.	9	9
Cottage Grove	2200	96.0	95.2	95.8	5.5	.	1.00	407	406
Woodbury	2500	95.7	95.6	95.8	5.2	.	1.00	984	984
Oakdale	2600	95.1	94.6	94.9	6.5	.	1.00	339	339
Grant	2700	91.0	92.0	88.9	10.2	.	1.01	32	32

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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
Oakdale	2600	103.4	104.6	96.1	.	.	.	6	6

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**Countywide Ratios by Property Type
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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)	95.4	94.9	95.0	6.1	.	1.00	3,050	2,987
02	Apartments	89.7	90.3	98.0	.	.	.	9	9
06	Commercial	102.8	102.7	93.9	.	.	.	23	23
07	Industrial	97.1	97.4	96.6	.	.	.	6	6
91	Residential/SRR	95.4	94.9	95.0	6.1	.	1.00	3,053	2,988
95	Ag/RVL improved > 34.5 acres	109.5	98.0	105.0	.	.	.	8	0

**All sales adjusted for time and terms
Based on sales from January 2018 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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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
Madelia	0500	95.6	92.6	86.9	.	.	.	22	0
St. James	0800	98.4	97.0	94.4	14.2	.	1.03	48	0

**All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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**City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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
Madelia	0500	95.6	92.6	86.9	.	.	.	22	0
St. James	0800	98.4	97.0	94.4	14.2	.	1.03	48	0

**All sales adjusted for time and terms
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**Countywide Ratios by Property Type
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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)	98.1	95.0	91.4	16.9	.	1.06	93	0
91	Residential/SRR	98.1	95.0	91.4	16.9	.	1.06	93	0
93	Ag/RVL bare > 34.5 acres	119.2	90.7	90.3	.	.	.	10	0
95	Ag/RVL improved > 34.5 acres	119.2	90.7	90.3	.	.	.	10	0

**All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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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	94.3	90.1	94.1	12.6	.	1.00	34	34

All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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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	94.3	90.1	94.1	12.6	.	1.00	34	34

All sales adjusted for time and terms
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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)	93.8	90.6	93.8	12.5	.	1.00	43	43
91	Residential/SRR	93.8	90.6	93.8	12.5	.	1.00	43	43
93	Ag/RVL bare > 34.5 acres	105.0	104.1	105.3	.	.	.	9	0
95	Ag/RVL improved > 34.5 acres	105.0	104.1	105.3	.	.	.	9	0

**All sales adjusted for time and terms
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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=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	97.5	95.6	96.4	.	.	.	14	14
Goodview	0500	95.4	92.5	94.6	9.0	.	1.01	39	39
Lewiston	0700	102.4	103.0	100.6	.	.	.	10	10
Rollingstone	0900	97.8	94.2	95.8	.	.	.	11	11
St. Charles	1000	91.0	87.8	90.6	9.2	.	0.99	31	31
Stockton	1100	96.3	97.4	98.5	.	.	.	8	8
Winona	1300	95.4	96.0	93.3	10.1	.	1.02	270	270

**All sales adjusted for time and terms
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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	98.0	101.3	74.0	.	.	.	8	0

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**City and Township Ratios by Property Type
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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	97.5	95.6	96.4	.	.	.	14	14
Goodview	0500	95.4	92.5	94.6	9.0	.	1.01	39	39
Lewiston	0700	102.4	103.0	100.6	.	.	.	10	10
Rollingstone	0900	97.8	94.2	95.8	.	.	.	11	11
St. Charles	1000	91.0	87.8	90.6	9.2	.	0.99	31	31
Stockton	1100	96.3	97.4	98.5	.	.	.	8	8
Winona	1300	95.4	96.0	93.3	10.1	.	1.02	270	270

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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	98.0	101.3	74.0	.	.	.	8	0

All sales adjusted for time and terms
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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)	95.5	94.6	93.5	10.2	.	1.01	425	425
06	Commercial	103.4	104.9	78.4	.	.	.	11	0
91	Residential/SRR	95.5	94.6	93.5	10.2	.	1.01	425	425
93	Ag/RVL bare > 34.5 acres	93.2	87.4	92.7	.	.	.	14	14
94	Commercial/Industrial	103.4	104.9	78.4	.	.	.	11	0
95	Ag/RVL improved > 34.5 acres	93.0	87.4	94.5	.	.	.	20	20

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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
Buffalo TWP	0002	93.3	97.1	93.6	.	.	.	15	15
Chatham	0003	92.9	96.0	92.9	.	.	.	7	7
Clearwater TWP	0004	101.6	102.5	99.9	.	.	.	9	9
Corinna	0006	95.8	98.5	95.3	.	.	.	19	19
Franklin	0008	96.4	95.7	97.7	.	.	.	19	19
French Lake	0009	94.5	95.7	94.9	.	.	.	9	9
Maple Lake TWP	0010	90.7	91.3	91.9	.	.	.	18	18
Marysville	0011	94.7	96.9	95.2	.	.	.	7	7
Monticello TWP	0013	93.2	91.9	92.8	.	.	.	19	19
Rockford TWP	0015	94.2	93.6	92.8	.	.	.	25	25
Silver Creek	0016	99.1	98.1	99.1	.	.	.	14	14
Southside	0017	96.0	94.1	96.2	.	.	.	9	9
Albertville	0100	95.8	95.0	95.8	6.2	.	1.00	100	100
Annandale	0200	93.4	92.5	93.4	8.4	.	1.00	32	32
Buffalo	0300	93.4	93.8	94.0	6.7	.	0.99	227	227
Cokato	0500	90.2	89.4	91.4	.	.	.	17	17
Delano	0600	97.5	97.5	98.2	4.4	.	0.99	65	65
Howard Lake	1000	96.4	94.9	96.8	.	.	.	18	18
Maple Lake	1100	96.8	94.0	96.8	.	.	.	21	21
Monticello	1200	93.3	93.0	93.4	5.8	.	1.00	167	167
Montrose	1300	93.6	93.2	93.6	4.5	.	1.00	75	75

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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=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
St. Michael	1600	93.9	93.8	93.6	6.3	.	1.00	216	216
Waverly	1800	94.8	95.4	93.9	6.9	.	1.01	33	33
Otsego	1900	93.9	94.0	94.5	6.3	.	1.00	260	260
Clearwater	7200	97.4	98.5	97.6	.	.	.	23	23
Hanover	7400	91.9	91.5	91.9	.	.	.	28	28
Rockford	8300	93.3	93.9	93.8	6.3	.	0.99	30	30

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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	98.0	98.7	94.3	.	.	.	13	13
Southside	0017	98.2	98.7	96.9	.	.	.	20	20

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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	92.9	.	.	.	6	6
Buffalo TWP	0002	93.3	97.1	93.6	.	.	.	15	15
Chatham	0003	92.9	96.0	92.9	.	.	.	7	7
Clearwater TWP	0004	100.6	102.4	98.7	.	.	.	12	12
Corinna	0006	96.7	98.6	94.9	.	.	.	32	32
Franklin	0008	96.4	95.7	97.7	.	.	.	19	19
French Lake	0009	95.7	95.6	95.6	.	.	.	14	14
Maple Lake TWP	0010	90.3	91.3	91.4	.	.	.	21	21
Marysville	0011	94.7	96.9	95.2	.	.	.	7	7
Monticello TWP	0013	93.1	91.9	92.7	.	.	.	20	20
Rockford TWP	0015	94.5	93.8	92.9	.	.	.	26	26
Silver Creek	0016	99.1	98.1	99.1	.	.	.	14	14
Southside	0017	97.5	96.7	96.7	.	.	.	29	29
Albertville	0100	95.8	95.0	95.8	6.2	.	1.00	100	100
Annandale	0200	93.4	92.5	93.4	8.4	.	1.00	32	32
Buffalo	0300	93.4	93.8	93.9	6.7	.	0.99	228	228
Cokato	0500	90.2	89.4	91.4	.	.	.	17	17
Delano	0600	97.5	97.5	98.2	4.4	.	0.99	65	65
Howard Lake	1000	96.6	95.5	97.1	.	.	.	19	19
Maple Lake	1100	96.8	94.0	96.8	.	.	.	21	21
Monticello	1200	93.3	93.0	93.4	5.8	.	1.00	167	167

All sales adjusted for time and terms
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**City and Township Ratios by Property Type
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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
Montrose	1300	93.6	93.2	93.6	4.5	.	1.00	75	75
St. Michael	1600	93.9	93.8	93.6	6.3	.	1.00	216	216
Waverly	1800	92.8	94.4	92.2	7.8	.	1.01	35	35
Otsego	1900	93.9	94.0	94.5	6.3	.	1.00	260	260
Clearwater	7200	97.4	98.5	97.6	.	.	.	23	23
Hanover	7400	91.9	91.5	91.9	.	.	.	28	28
Rockford	8300	93.3	93.9	93.8	6.3	.	0.99	30	30

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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)	94.2	94.1	94.4	6.5	.	1.00	1,501	1,501
03	Non-Commercial SRR	95.2	95.6	94.6	8.9	.	1.00	53	53
06	Commercial	96.0	90.9	92.6	.	.	.	16	0
90	Ag/RVL bare < 34.5 acres	87.8	96.0	83.4	.	.	.	13	0
91	Residential/SRR	94.2	94.1	94.4	6.6	.	1.00	1,554	1,554
92	RVL bare > 34.5	99.6	101.3	90.0	.	.	.	6	0
93	Ag/RVL bare > 34.5 acres	98.2	98.4	91.5	.	.	.	11	0
94	Commercial/Industrial	94.6	88.3	90.8	.	.	.	18	0
95	Ag/RVL improved > 34.5 acres	103.5	99.4	100.3	.	.	.	20	0

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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	98.7	100.2	100.2	.	.	.	14	0
Clarkfield	0300	77.5	75.2	75.2	.	.	.	7	0
Wood Lake	1100	101.4	99.9	99.5	.	.	.	8	0
Granite Falls	7000	99.1	98.6	100.9	.	.	.	28	0

All sales adjusted for time and terms
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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	98.7	100.2	100.2	.	.	.	14	0
Clarkfield	0300	77.5	75.2	75.2	.	.	.	7	0
Wood Lake	1100	101.4	99.9	99.5	.	.	.	8	0
Granite Falls	7000	99.1	98.6	100.9	.	.	.	28	0

All sales adjusted for time and terms
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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)	95.7	95.0	95.4	15.1	.	1.00	71	0
91	Residential/SRR	95.7	95.0	95.4	15.1	.	1.00	71	0
93	Ag/RVL bare > 34.5 acres	97.4	98.1	94.8	.	.	.	20	0
95	Ag/RVL improved > 34.5 acres	97.0	97.9	94.7	.	.	.	21	0

**All sales adjusted for time and terms
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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	95.9	95.5	96.5	10.2	.	0.99	3,907	3,910

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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	95.2	94.4	103.2	13.0	.	1.02	97	97

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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	94.4	93.7	91.3	14.3	.	1.03	67	67

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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	95.6	86.6	.	.	.	6	6

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

2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
9 month study
City and Township Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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	95.9	95.5	96.5	10.2	.	0.99	3,907	3,910

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

**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	95.9	95.5	96.5	10.2	.	0.99	3,907	3,910
02	Apartments	95.2	94.4	103.2	13.0	.	1.02	97	97
06	Commercial	94.4	93.7	91.3	14.3	.	1.03	67	67
07	Industrial	94.1	95.6	86.6	.	.	.	6	6
91	Residential/SRR	95.9	95.5	96.5	10.2	.	0.99	3,907	3,910

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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	92.1	90.0	90.0	11.0	.	1.01	917	897

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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	90.1	87.5	83.0	.	.	.	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 backward adjusted to Jan 2, 2018
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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	87.0	89.8	80.3	.	.	.	22	0

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2018 Assessment Sales Ratio Study
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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	92.0	90.0	89.9	11.0	.	1.01	919	898

All sales adjusted for time and terms
Based on sales from January 2018 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 backward 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	85.5	86.8	79.9	.	.	.	23	0

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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 backward adjusted to Jan 2, 2018
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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)	92.1	90.0	90.0	11.0	.	1.01	917	897
02	Apartments	90.1	87.5	83.0	.	.	.	15	0
06	Commercial	87.0	89.8	80.3	.	.	.	22	0
91	Residential/SRR	92.0	90.0	89.9	11.0	.	1.01	919	898
94	Commercial/Industrial	85.5	86.8	79.9	.	.	.	23	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
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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	92.6	92.1	92.4	7.0	.	1.00	1,587	1,587

All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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2018 Assessment Sales Ratio Study
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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	82.5	84.0	77.7	.	.	.	30	30

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2018 Assessment Sales Ratio Study
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City and Township Ratios by Property Type
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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	88.3	88.7	85.8	16.9	.	1.03	38	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
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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	92.6	92.1	92.4	7.0	.	1.00	1,587	1,587

All sales adjusted for time and terms
Based on sales from January 2018 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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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	88.8	88.7	85.9	16.7	.	1.03	40	0

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

**Countywide Ratios by Property Type
Final ratios reflect the 2018 EMV/sales price backward 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)	92.6	92.1	92.4	7.0	.	1.00	1,587	1,587
02	Apartments	82.5	84.0	77.7	.	.	.	30	30
06	Commercial	88.3	88.7	85.8	16.9	.	1.03	38	0
91	Residential/SRR	92.6	92.1	92.4	7.0	.	1.00	1,587	1,587
94	Commercial/Industrial	88.8	88.7	85.9	16.7	.	1.03	40	0

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2018 Assessment Sales Ratio Study
Sales Analysis for the Minnesota Tax Court
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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	92.7	91.5	91.7	7.9	.	1.00	792	790

All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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2018 Assessment Sales Ratio Study
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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	95.3	87.8	83.8	.	.	.	16	0

All sales adjusted for time and terms
Based on sales from January 2018 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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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	102.4	90.4	86.5	.	.	.	19	0

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City and Township Ratios by Property Type
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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	92.7	91.5	91.7	7.9	.	1.00	792	790

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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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	102.4	90.4	86.5	.	.	.	19	0

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**2018 Assessment Sales Ratio Study
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**Countywide Ratios by Property Type
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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)	92.7	91.5	91.7	7.9	.	1.00	792	790
02	Apartments	95.3	87.8	83.8	.	.	.	16	0
06	Commercial	102.4	90.4	86.5	.	.	.	19	0
91	Residential/SRR	92.7	91.5	91.7	7.9	.	1.00	792	790
94	Commercial/Industrial	102.4	90.4	86.5	.	.	.	19	0

**All sales adjusted for time and terms
Based on sales from January 2018 through September 2018
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