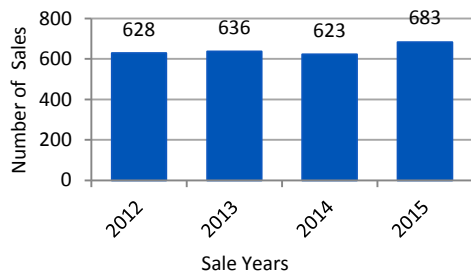


**Cornwall City**

**Based on an analysis**  
**of 2,570 sales:**



**Did the Assessments**  
**fall within the following**  
**acceptable ranges in IAAO**  
**Standards?**

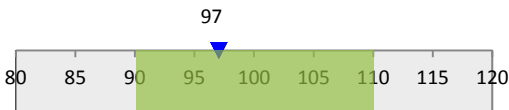
**The Quality Service**  
**Commissioner has reviewed**  
**the accuracy of assessments**  
**for your municipality.**



**Median ASR is 97%**  
**Meets IAAO Standard**

**Median ASR**

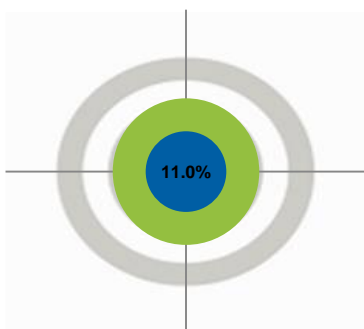
Measures Level of Assessment  
 Between 90% and 110%



**COD is 11%**  
**Meets IAAO Standard**

**Coefficient of Dispersion (COD)**

Measures Assessment Uniformity  
 Between 5% and 20%



### **What is an Assessment-to-Sales Ratio (ASR)**

We calculate ASRs for all of the properties sold in your municipality. If you recently bought your home, then your ASR is calculated using the purchase price you paid.

$$\frac{\text{Assessed Property Value}}{\text{Property's Sale Price}} \times 100 = \text{Assessment-to-Sale Ratio (ASR)}$$

### **What is a Median ASR?**

We look at all the ASRs in your municipality and sort them from the lowest to the highest. The number that's in the middle is called the Median ASR.

We check to make sure that your municipality's median ASR is within the IAAO standard's acceptable range. This tells us that there is an acceptable degree of accuracy between MPAC's assessed values and actual selling prices.

### **What is a Coefficient of Dispersion (COD)**

The COD measures the uniformity of assessments for properties that have sold in your municipality.

We check to make sure that your municipality's COD is within the IAAO standard's acceptable range for consistency.