

Idaho Counties Final Ratio Study 2009



This ratio study was completed in March, 2009, and generally used sales which occurred between October 1, 2007 and September 30, 2008, to test 2008 assessments. Because of sample shortages in several counties and categories for which samples previously had been available, this time frame was expanded to include sales occurring several months on either side of the initial date parameters. This continues the practice of expanding samples to permit the most comprehensive ratio study to be conducted.

The 2008 study represents the second study completed using the procedures authorized under the revised provisions of property tax rule 131. Under these revisions, a maximum of only five primary categories are subject to initial testing. As was done previously, assessment level is tested with 90% confidence intervals. However, county reports contain a notation indicating any categories which would have failed to meet assessment level requirements using 80% confidence intervals. Categories failing tests based on 90% confidence intervals are subject to state equalization in 2009, unless 2009 values indicate acceptable level after completion of follow-up ratio studies. If 90% confidence intervals are in acceptable, categories not meeting assessment level standards based only on 80% confidence intervals will not be subject to state equalization until this test is failed in three ratio studies, with the 2008 study constituting the second study subject to this provision under the new primary category analysis system. In 2009, level in 10 categories in 9 counties did not meet 80% confidence interval based requirements. More complete procedural information is found in the 2007 - 2008 Idaho Ratio Study Manual.

The 2008 ratio study shows 11 primary categories in 7 counties that did not meet assessment level standards using 90% confidence intervals. These numbers indicate fewer categories in such status now than in 2007. This reduction may partially reflect the current market correction occurring in many places which has resulted in less upward pressure on assessed values. Prior to state board of equalization recommendations, follow-up studies will be done to test 2008 assessments in the categories that did not meet assessment level standards.

In 2008, only 1.3% of all categories tested failed general uniformity standards, while 59.7% failed vertical equity (price-related differential) standards. The minimal number of failures with respect to general uniformity standards reflects continued use of 90% confidence intervals around generally looser standards implemented in 2007. For the 2009 ratio study, the pre-2007 uniformity standards will be re-implemented with the caveat that a primary category will be deemed meeting uniformity standards unless the study indicates that the standards have not been met with at least 90% confidence. PRD results were similar in 2007 and 2008. Overall, therefore, uniformity is considered similar to that noted in the 2006 ratio study.

The number of categories studied this year was down slightly from the number studied in the 2007 ratio study. At least one primary category was studied in each county.

Analysis:

Statewide overall median levels of assessment were higher in 2008 for each primary category than in 2007. General uniformity statistics, based on CODs, tended to show slight improvement from 2007 to 2008. These results are somewhat logical extensions of the flattening property market experienced in many counties during the 2007 – 2008 period from which most sales were obtained.

The number of available sales declined substantially statewide and in most counties in all categories during this period. Despite this decrease, sample sizes generally were adequate and this is an indicator of probable representativeness of most samples. Although we cannot control underlying economic conditions which influence the potential volume of available sales, we often use expanded time frames to address diminished sample sizes and attempt to maintain as many analyses as possible. It is critical to continue to focus attention on the sample size issue to achieve the greatest possible representativeness. It is likely that this issue will be of increasing importance given the current slowing of market transactions.

Frequently, time adjustments were used in the 2008 ratio study to ensure that sales prices and assessed values both represented value as of January 1, 2008. Such adjustments tended to be less significant in 2008 because of market flattening in most areas.

Primary categories or counties with fewer than five sales are not formally tested. Detailed statistical reports, showing statistical information by county by category, include analyses of samples with fewer numbers of sales for informational purposes. These samples are not considered representative or meaningful indicators within counties, but may be included in statewide statistics.

Attached documents

The following documents are attached to this report to provide the user with both detailed statistical reports and a summary of the final 2008 Idaho ratio study:

1. Chart I summary of sales received;
2. Chart II summary of statistical results;
3. Chart 2007 - 2008 level by primary category;
4. Chart 2007 - 2008 uniformity by primary category;
5. Statewide statistics by county for each primary category.

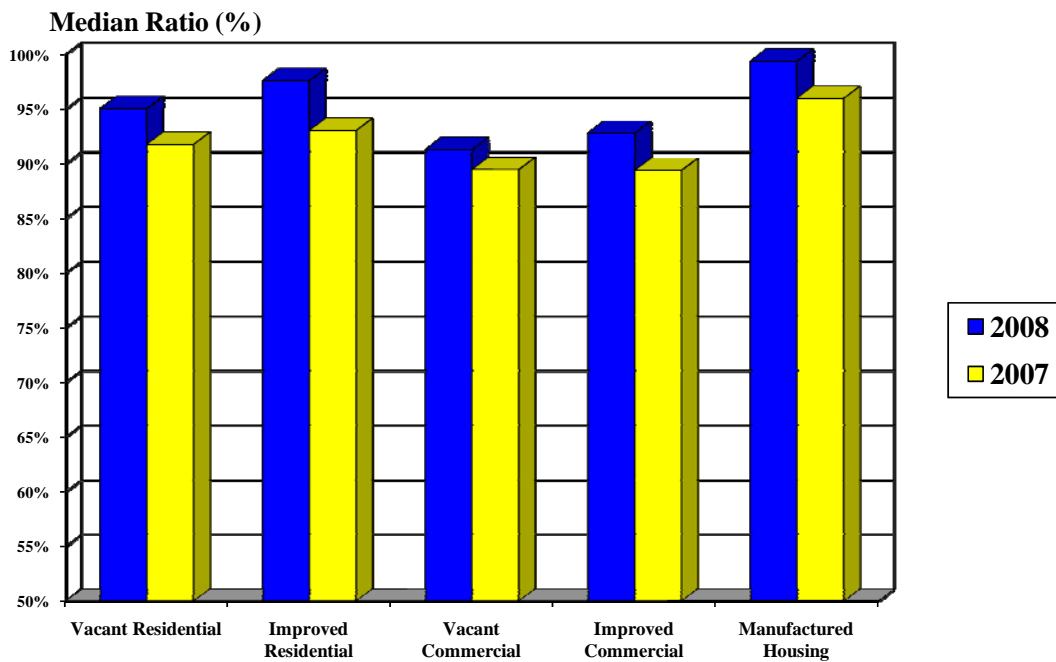
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Chart I					
2008 Ratio Study Summary					
Sales Received					
Category	Counties Studied	Totals		Changes 2007/2008:	
		2008	2007	Number	Percent
Residential:					
Improved	44	17,666	24,179	(6,513)	-26.9%
Unimproved	41	2,031	3,342	(1,311)	-39.2%
Commercial:					
Improved	32	547	718	(171)	-23.8%
Unimproved	15	152	208	(56)	-26.9%
Manufactured Homes:					
Manufactured Housing without land	28	875	921	(46)	-5.0%
Totals:	160	21,271	29,368	(8,097)	-27.6%

Chart II						
2008 Final Ratio Study: Summary of Results						
Category	Number of Counties	Number in Sample	Assessment Level:		Uniformity:	
			Median	Mean	COD	PRD
Residential:						
Improved	44	17,666	97.62	97.73	10.97	1.01
Unimproved	41	2,031	95.07	95.89	21.19	1.03
Commercial:						
Improved	32	547	92.82	89.88	19.10	1.01
Unimproved	15	152	91.31	87.88	21.35	1.00
Manufactured Housing:						
Manufactured Housing without land	28	875	99.40	104.03	23.79	1.10
Totals:	160	21,271				

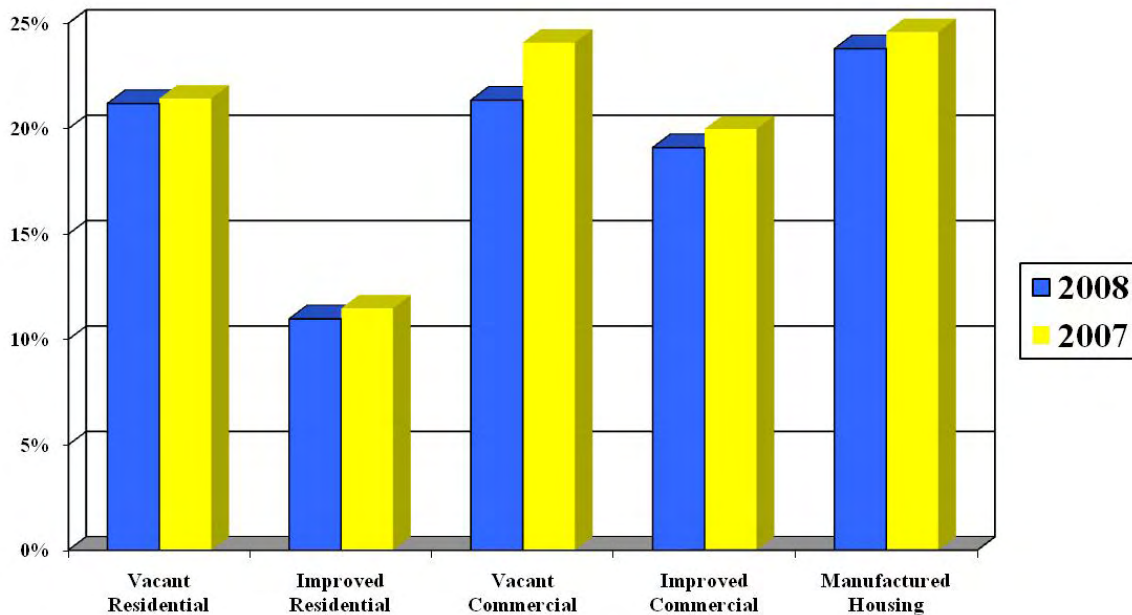
Note: 2008 number of counties shown based on those categories with at least five (5) sales.

2007 - 2008 Ratio Study Level



Based on median ratio using all sales in each category

2008 Ratio Study Uniformity



Lower COD equal better uniformity

2008 Statewide Ratio Study Results - Vacant Residential Properties

<u>County</u>	<u>Sales Count</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Weighted Mean Ratio</u>	<u>Price Related Differential</u>	<u>Coefficient of Dispersion (COD)</u>	<u>Coefficient of Variation (COV)</u>	<u>Probability of 90/110% Actual Mean</u>	<u>Mean Lower Confidence Interval (90%)</u>
ADA	339	41,495,900	40,012,883	108.42%	103.11%	105.80%	103.71%	1.05	17.42%	22.40%	88.69%	106.25%
ADAMS	16	1,494,167	1,849,761	84.03%	83.64%	80.63%	80.78%	1.04	24.26%	28.40%	16.62%	73.57%
BANNOCK	94	4,014,082	5,183,298	80.48%	86.73%	76.43%	77.44%	1.04	22.06%	28.94%	0.00%	76.53%
BEARLAKE	46	3,613,430	4,460,320	88.11%	90.13%	85.29%	81.01%	1.09	18.27%	24.77%	27.76%	82.81%
BENEWAH	32	1,978,512	2,110,739	86.63%	76.69%	81.78%	93.74%	0.92	31.23%	34.66%	26.11%	77.90%
BINGHAM	13	374,892	367,391	104.03%	105.41%	102.94%	102.04%	1.02	11.96%	15.02%	89.96%	96.31%
BLAINE	27	15,407,400	15,873,138	100.08%	100.47%	99.11%	97.07%	1.03	10.31%	14.23%	99.88%	95.40%
BOISE	55	4,165,720	5,035,294	85.49%	82.52%	81.38%	82.73%	1.03	24.90%	31.01%	10.20%	79.61%
BONNER	225	36,207,419	39,454,309	99.51%	96.00%	93.71%	91.77%	1.08	26.38%	36.76%	99.99%	95.50%
BONNEVILLE	53	2,669,751	2,918,363	90.84%	88.32%	89.50%	91.48%	0.99	12.85%	17.76%	64.43%	87.19%
BOUNDARY	41	2,918,750	3,117,540	99.30%	90.47%	94.49%	93.62%	1.06	26.33%	31.54%	95.70%	91.25%
BUTTE												
CAMAS	8	346,560	396,491	93.13%	88.62%	90.56%	87.41%	1.07	17.79%	27.40%	57.87%	76.04%
CANYON	98	6,233,800	6,326,368	102.45%	99.31%	100.43%	98.54%	1.04	15.74%	20.25%	99.99%	99.01%
CARIBOU												
CASSIA	22	758,682	938,625	89.06%	88.85%	86.54%	80.83%	1.10	14.45%	22.25%	41.28%	81.79%
CLARK												
CLEARWATER	9	369,344	352,011	103.43%	85.70%	96.47%	104.92%	0.99	38.68%	39.36%	50.37%	78.18%
CUSTER	37	2,072,970	2,769,129	83.64%	78.31%	78.16%	74.86%	1.12	32.40%	36.01%	9.85%	75.50%
ELMORE	39	1,835,437	2,321,526	84.66%	91.69%	82.46%	79.06%	1.07	15.05%	21.08%	3.07%	79.96%
FRANKLIN	10	390,100	439,780	96.04%	89.69%	92.88%	88.70%	1.08	19.98%	28.71%	67.50%	80.06%
FREMONT	61	4,196,740	4,282,310	95.52%	96.26%	92.98%	98.00%	0.97	16.86%	23.01%	97.50%	90.89%
GEM	15	1,526,000	1,687,722	93.31%	91.12%	92.28%	90.42%	1.03	12.52%	15.19%	80.93%	86.86%
GOODING	8	325,500	377,300	85.91%	89.21%	84.95%	86.27%	1.00	10.48%	15.35%	20.41%	77.08%
IDAHO	37	1,687,771	1,849,510	104.29%	94.38%	98.91%	91.26%	1.14	26.48%	35.92%	81.36%	94.16%
JEFFERSON	68	2,115,170	2,618,818	85.05%	89.69%	82.59%	80.77%	1.05	14.90%	21.76%	1.36%	81.36%
JEROME	22	825,080	937,830	89.45%	98.47%	84.80%	87.98%	1.02	23.13%	31.16%	46.21%	79.22%
KOOTENAI	104	15,123,980	16,403,722	98.31%	99.47%	95.18%	92.20%	1.07	17.73%	24.06%	99.98%	94.49%
LATAH	17	939,270	1,186,250	84.36%	80.70%	81.05%	79.18%	1.07	23.98%	30.08%	18.63%	73.62%
LEMHI	38	1,170,852	1,410,419	94.85%	92.02%	91.42%	83.01%	1.14	21.18%	25.74%	88.88%	88.34%
LEWIS	6	252,500	303,250	80.57%	83.59%	75.13%	83.26%	0.97	23.35%	36.61%	20.53%	56.31%
LINCOLN	11	260,420	346,500	75.14%	76.90%	73.16%	75.16%	1.00	17.86%	23.88%	1.03%	65.34%
MADISON	32	1,266,164	1,733,100	75.67%	78.78%	72.70%	73.06%	1.04	21.12%	28.12%	0.00%	69.48%
MINIDOKA	21	481,135	558,224	87.55%	78.79%	83.95%	86.19%	1.02	24.37%	32.01%	34.57%	77.00%
NEZPERCE	75	4,383,903	4,808,184	93.46%	96.43%	91.11%	91.18%	1.02	15.99%	22.38%	92.36%	89.48%
ONEIDA	8	245,072	290,500	81.51%	82.37%	80.58%	84.36%	0.97	12.90%	16.12%	5.50%	72.71%
OWYHEE	24	1,983,935	2,124,850	105.36%	96.60%	97.91%	93.37%	1.13	31.43%	40.13%	65.79%	90.56%
PAYETTE	15	579,660	650,054	91.79%	100.00%	83.55%	89.17%	1.03	26.58%	39.18%	53.99%	75.44%
POWER	5	89,750	101,608	88.26%	91.27%	86.86%	88.33%	1.00	11.69%	18.96%	39.20%	72.31%
SHOSHONE	26	2,714,065	3,062,788	84.59%	84.45%	80.09%	88.61%	0.95	20.03%	29.33%	13.84%	76.28%
TETON	108	17,057,848	18,062,748	101.97%	100.00%	97.81%	94.44%	1.08	20.23%	26.87%	99.90%	97.63%
TWINFALLS	60	2,986,933	3,819,408	81.49%	81.57%	79.07%	78.20%	1.04	20.69%	23.93%	0.00%	77.34%
VALLEY	88	15,232,580	15,719,603	103.87%	102.17%	100.41%	96.90%	1.07	21.38%	25.66%	98.46%	99.20%
WASHINGTON	18	765,160	866,662	88.21%	86.14%	84.55%	88.29%	1.00	22.87%	28.31%	38.15%	77.97%

STATEWIDE	2,031	202,556,404	217,128,324	95.89%	95.07%	91.91%	93.29%	1.03	21.19%	28.72%	Approx.100%	94.88%
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2008 Statewide Ratio Study Results - Vacant Residential Properties

<u>County</u>	<u>Mean Upper Confidence Interval (90%)</u>	<u>Median Lower Confidence Interval (90%)</u>	<u>Median Upper Confidence Interval (90%)</u>	<u>Weighted Mean Lower Confidence Interval (90%)</u>	<u>Weighted Mean Upper Confidence Interval (90%)</u>	<u>Distribution</u>	<u>Average Sale Price or Value (\$)</u>
ADA	110.59%	101.95%	104.95%	100.59%	106.82%	Non-Normal	118,032
ADAMS	94.49%	65.61%	103.17%	64.31%	97.24%	Normal	115,610
BANNOCK	84.43%	80.45%	91.81%	72.55%	82.33%	Normal	55,141
BEARLAKE	93.40%	84.43%	96.78%	74.40%	87.63%	Normal	96,963
BENEWAH	95.36%	70.93%	92.15%	74.91%	112.56%	Normal	65,961
BINGHAM	111.75%	87.58%	114.18%	94.63%	109.45%	Normal	28,261
BLAINE	104.75%	94.74%	101.93%	87.51%	106.62%	Normal	587,894
BOISE	91.37%	77.30%	91.10%	76.51%	88.95%	Normal	91,551
BONNER	103.52%	91.70%	100.00%	86.26%	97.28%	Non-Normal	175,352
BONNEVILLE	94.48%	86.59%	90.76%	87.99%	94.97%	Non-Normal	55,063
BOUNDARY	107.34%	84.14%	97.41%	87.16%	100.09%	Normal	76,038
BUTTE							
CAMAS	110.23%	77.46%	101.62%	77.48%	97.33%	Normal	49,561
CANYON	105.90%	96.78%	102.43%	94.82%	102.25%	Non-Normal	64,555
CARIBOU							
CASSIA	96.33%	86.11%	94.29%	70.37%	91.29%	Normal	42,665
CLARK							
CLEARWATER	128.67%	68.02%	151.93%	80.43%	129.41%	Normal	39,112
CUSTER	91.78%	70.16%	96.53%	62.80%	86.92%	Normal	74,841
ELMORE	89.37%	82.34%	96.29%	72.32%	85.81%	Normal	59,526
FRANKLIN	112.02%	76.22%	105.20%	75.40%	102.01%	Normal	43,978
FREMONT	100.15%	92.22%	98.98%	92.21%	103.79%	Normal	70,202
GEM	99.76%	87.20%	102.25%	84.24%	96.59%	Normal	112,515
GOODING	94.74%	69.25%	97.28%	79.43%	93.11%	Normal	47,163
IDAHO	114.42%	86.90%	101.32%	82.38%	100.13%	Non-Normal	49,987
JEFFERSON	88.74%	86.15%	92.40%	74.15%	87.39%	Non-Normal	38,512
JEROME	99.67%	70.65%	105.82%	75.30%	100.65%	Normal	42,629
KOOTENAI	102.13%	96.24%	102.30%	86.54%	97.86%	Non-Normal	157,728
LATAH	95.11%	68.52%	97.78%	69.38%	88.98%	Normal	69,779
LEMHI	101.37%	86.77%	106.01%	70.79%	95.24%	Normal	37,116
LEWIS	104.83%	47.02%	111.05%	71.59%	94.94%	Normal	50,542
LINCOLN	84.95%	57.08%	83.34%	63.22%	87.09%	Normal	31,500
MADISON	81.85%	66.30%	83.00%	66.38%	79.74%	Normal	54,159
MINIDOKA	98.10%	74.46%	96.03%	77.85%	94.53%	Non-Normal	26,582
NEZPERCE	97.43%	90.11%	100.00%	87.56%	94.79%	Normal	64,109
ONEIDA	90.32%	66.68%	92.67%	75.98%	92.74%	Normal	36,313
OWYHEE	120.15%	84.49%	116.97%	82.14%	104.60%	Normal	88,535
PAYETTE	108.14%	66.35%	106.13%	77.36%	100.98%	Normal	43,337
POWER	104.22%	64.78%	106.01%	71.87%	104.79%	Normal	20,322
SHOSHONE	92.90%	81.50%	93.32%	79.10%	98.12%	Normal	117,800
TETON	106.30%	100.00%	103.24%	88.94%	99.94%	Non-Normal	167,248
TWINFALLS	85.63%	72.62%	93.21%	73.01%	83.40%	Normal	63,657
VALLEY	108.55%	94.29%	107.74%	90.76%	103.04%	Normal	178,632
WASHINGTON	98.45%	73.25%	102.92%	77.44%	99.14%	Normal	48,148
STATEWIDE	96.89%	94.46%	96.15%	91.74%	94.83%	Non-Normal	106,907

2008 Statewide Ratio Study results - Improved Residential Properties

<u>County</u>	<u>Sales Count</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Weighted Mean Ratio</u>	<u>Price Related Differential</u>	<u>Coefficient of Dispersion (COD)</u>	<u>Coefficient of Variation (COV)</u>	<u>Probability of 90/110% Actual Mean</u>	<u>Mean Lower Confidence Interval (90%)</u>
ADA	6,331	1,638,622,728	1,634,333,969	101.35%	100.54%	100.68%	100.26%	1.01	8.25%	11.60%	Approx.100%	101.11%
ADAMS	25	3,056,692	3,709,006	87.41%	81.88%	85.16%	82.41%	1.06	18.19%	24.54%	27.61%	80.07%
BANNOCK	1,114	156,102,197	170,518,264	92.82%	93.26%	91.73%	91.55%	1.01	10.94%	15.71%	Approx.100%	92.10%
BEARLAKE	65	9,326,480	9,234,788	100.88%	102.76%	98.33%	100.99%	1.00	16.14%	21.11%	99.98%	96.53%
BENEWAH	48	5,314,840	6,113,862	90.96%	88.07%	87.68%	86.93%	1.05	22.20%	27.29%	60.26%	85.07%
BINGHAM	126	16,066,458	17,186,459	94.09%	93.32%	93.34%	93.48%	1.01	10.04%	12.60%	99.99%	92.35%
BLAINE	170	132,710,759	141,473,783	96.48%	98.30%	95.59%	93.81%	1.03	9.40%	13.19%	Approx.100%	94.87%
BOISE	82	16,663,165	19,286,628	90.66%	88.26%	88.01%	86.40%	1.05	18.81%	26.90%	59.48%	86.23%
BONNER	453	138,407,534	147,897,370	101.29%	96.57%	97.21%	93.58%	1.08	21.13%	32.58%	Approx.100%	98.74%
BONNEVILLE	723	127,399,151	131,064,723	97.12%	97.89%	95.82%	97.20%	1.00	11.68%	16.46%	Approx.100%	96.15%
BOUNDARY	80	12,613,205	13,679,929	93.80%	91.87%	91.04%	92.20%	1.02	17.67%	25.65%	92.07%	89.38%
BUTTE	16	728,070	1,029,900	69.02%	69.76%	66.36%	70.69%	0.98	22.47%	28.19%	0.03%	60.49%
CAMAS	7	758,050	847,795	104.13%	90.10%	97.74%	89.41%	1.16	30.46%	41.80%	42.15%	72.16%
CANYON	2,343	394,166,690	405,898,908	98.47%	97.92%	97.63%	97.11%	1.01	9.45%	13.72%	Approx.100%	98.01%
CARIBOU	49	4,576,119	4,747,882	100.40%	99.01%	97.73%	96.38%	1.04	18.79%	22.67%	99.75%	95.05%
CASSIA	221	23,903,004	26,867,180	92.82%	89.87%	90.60%	88.97%	1.04	17.08%	23.32%	97.32%	90.43%
CLARK	6	353,090	455,750	77.75%	76.98%	73.81%	77.47%	1.00	25.06%	33.63%	13.69%	56.24%
CLEARWATER	62	5,921,839	6,918,718	86.50%	85.38%	83.23%	85.59%	1.01	20.75%	26.36%	11.31%	81.73%
CUSTER	38	4,751,080	5,734,500	85.80%	78.14%	82.85%	82.85%	1.04	23.79%	26.62%	12.71%	79.71%
ELMORE	333	51,083,032	55,277,036	91.75%	92.32%	90.95%	92.41%	0.99	9.44%	12.90%	99.65%	90.69%
FRANKLIN	64	8,790,897	9,070,507	97.08%	98.64%	96.23%	96.92%	1.00	9.50%	13.24%	Approx.100%	94.44%
FREMONT	101	18,347,930	20,884,813	88.34%	85.49%	85.72%	87.85%	1.01	19.52%	25.02%	22.36%	84.72%
GEM	167	28,722,770	28,815,763	101.22%	100.18%	100.23%	99.68%	1.02	11.09%	14.01%	Approx.100%	99.41%
GOODING	74	8,087,163	9,231,147	89.74%	92.64%	88.67%	87.61%	1.02	11.81%	15.21%	43.25%	87.13%
IDAHO	78	10,237,393	11,284,554	94.21%	91.57%	92.66%	90.72%	1.04	13.89%	19.39%	97.88%	90.81%
JEFFERSON	234	36,714,787	41,183,764	90.14%	90.24%	89.05%	89.15%	1.01	11.34%	16.40%	55.57%	88.55%
JEROME	94	12,666,900	13,898,118	91.36%	90.77%	89.80%	91.14%	1.00	14.97%	18.65%	77.94%	88.47%
KOOTENAI	2,041	515,726,773	550,225,009	96.47%	95.23%	95.53%	93.73%	1.03	9.80%	14.36%	Approx.100%	95.96%
LATAH	181	32,076,662	35,356,102	91.78%	91.85%	90.30%	90.72%	1.01	12.53%	17.53%	93.06%	89.81%
LEMHI	85	12,671,742	13,574,739	94.38%	96.16%	92.95%	93.35%	1.01	13.15%	17.03%	99.40%	91.51%
LEWIS	49	4,214,460	4,503,974	95.39%	91.05%	91.14%	93.57%	1.02	23.87%	30.46%	90.13%	88.56%
LINCOLN	22	2,118,420	2,911,968	77.40%	74.56%	74.52%	72.75%	1.06	22.18%	28.38%	0.69%	69.34%
MADISON	80	13,433,606	15,321,356	87.77%	84.84%	86.02%	87.68%	1.00	15.27%	20.42%	13.14%	84.47%
MINIDOKA	136	13,440,719	14,030,423	97.35%	97.55%	96.19%	95.80%	1.02	12.10%	15.39%	Approx.100%	95.23%
NEZPERCE	477	79,005,518	84,161,576	95.00%	93.91%	93.95%	93.87%	1.01	11.05%	15.21%	Approx.100%	93.91%
ONEIDA	24	1,853,243	1,978,604	96.70%	101.65%	95.61%	93.66%	1.03	11.94%	14.94%	98.36%	91.65%
OWYHEE	76	12,484,427	12,441,201	100.53%	102.28%	97.53%	100.35%	1.00	16.93%	23.21%	99.98%	96.13%
PAYETTE	196	29,448,670	32,159,751	91.87%	91.02%	91.12%	91.57%	1.00	9.64%	12.86%	98.68%	90.49%
POWER	33	3,249,790	3,313,406	99.50%	98.97%	97.86%	98.08%	1.01	12.35%	18.23%	99.84%	94.30%
SHOSHONE	139	18,526,472	20,171,334	92.65%	94.07%	89.90%	91.85%	1.01	17.33%	23.71%	92.22%	89.59%
TETON	56	15,281,532	17,623,117	86.63%	89.38%	84.66%	86.71%	1.00	15.70%	20.43%	7.64%	82.74%
TWINFALLS	733	111,706,818	118,330,573	85.21%	95.79%	93.74%	94.40%	1.01	12.73%	17.58%	Approx.100%	94.19%
VALLEY	160	61,125,570	58,683,528	107.86%	106.88%	105.62%	104.16%	1.04	15.82%	20.17%	89.44%	105.03%
WASHINGTON	74	9,734,870	10,124,381	100.76%	98.54%	99.43%	96.15%	1.05	12.42%	16.37%	Approx.100%	97.61%
STATEWIDE	17,666	\$3,802,191,315	\$393,311,332	97.73%	97.62%	96.53%	96.66%	1.01	10.97%	15.96%	Approx.100%	97.54%

2008 Statewide Ratio Study results - Improved Residential Properties

<u>County</u>	<u>Mean Upper Confidence Interval (90%)</u>	<u>Median Lower Confidence Interval (90%)</u>	<u>Median Upper Confidence Interval (90%)</u>	<u>Weighted Mean Lower Confidence Interval (90%)</u>	<u>Weighted Mean Upper Confidence Interval (90%)</u>	<u>Distribution</u>	<u>Average Sale Price or Value (\$)</u>
ADA	101.60%	100.33%	100.73%	99.92%	100.61%	Non-Normal	\$258,148
ADAMS	94.75%	78.00%	91.87%	75.72%	89.11%	Non-Normal	\$148,360
BANNOCK	93.53%	92.23%	93.79%	90.85%	92.24%	Non-Normal	\$153,068
BEARLAKE	105.22%	96.70%	109.48%	95.83%	106.16%	Normal	\$142,074
BENEWAH	96.85%	81.28%	92.54%	81.40%	92.46%	Normal	\$127,372
BINGHAM	95.82%	90.81%	95.79%	91.86%	95.10%	Non-Normal	\$136,400
BLAINE	98.08%	96.99%	99.44%	91.67%	95.94%	Non-Normal	\$832,199
BOISE	95.09%	84.01%	92.50%	82.56%	90.24%	Non-Normal	\$235,203
BONNER	103.84%	94.22%	98.58%	90.86%	96.31%	Non-Normal	\$326,484
BONNEVILLE	98.10%	96.93%	98.59%	96.08%	98.33%	Non-Normal	\$181,279
BOUNDARY	98.22%	88.75%	94.73%	88.36%	96.04%	Non-Normal	\$170,999
BUTTE	77.55%	53.26%	82.04%	61.65%	79.73%	Normal	\$64,369
CAMAS	136.09%	69.54%	143.45%	71.02%	107.81%	Normal	\$121,114
CANYON	98.93%	97.43%	98.39%	96.64%	97.58%	Non-Normal	\$173,239
CARIBOU	105.75%	93.54%	109.32%	91.14%	101.62%	Normal	\$96,896
CASSIA	95.22%	88.25%	93.32%	86.90%	91.04%	Non-Normal	\$121,571
CLARK	99.26%	47.91%	108.23%	58.50%	96.45%	Normal	\$75,958
CLEARWATER	91.26%	82.93%	93.67%	81.05%	90.13%	Normal	\$111,592
CUSTER	91.90%	74.87%	94.19%	75.45%	90.25%	Normal	\$150,908
ELMORE	92.82%	91.68%	93.30%	91.34%	93.48%	Non-Normal	\$165,997
FRANKLIN	99.72%	98.09%	100.01%	94.19%	99.64%	Normal	\$141,727
FREMONT	91.96%	82.78%	89.82%	81.86%	93.85%	Non-Normal	\$206,780
GEM	103.03%	98.72%	102.97%	97.76%	101.60%	Non-Normal	\$172,549
GOODING	92.35%	89.27%	93.87%	84.50%	90.71%	Normal	\$124,745
IDAHO	97.62%	88.41%	94.84%	88.01%	93.43%	Non-Normal	\$144,674
JEFFERSON	91.73%	87.93%	92.37%	87.64%	90.66%	Non-Normal	\$175,999
JEROME	94.25%	86.09%	93.41%	88.39%	93.90%	Normal	\$147,852
KOOTENAI	96.97%	94.85%	95.63%	92.52%	94.94%	Non-Normal	\$269,586
LATAH	93.75%	90.06%	93.05%	88.76%	92.69%	Non-Normal	\$195,338
LEMHI	97.25%	92.43%	98.44%	90.33%	96.36%	Normal	\$159,703
LEWIS	102.22%	84.93%	97.48%	87.36%	99.78%	Normal	\$91,918
LINCOLN	85.47%	69.05%	85.44%	66.39%	79.11%	Normal	\$132,362
MADISON	91.06%	82.53%	88.92%	84.55%	90.80%	Non-Normal	\$191,517
MINIDOKA	99.46%	94.29%	100.52%	93.79%	97.80%	Non-Normal	\$103,165
NEZPERCE	96.09%	92.49%	95.39%	92.65%	95.10%	Non-Normal	\$176,439
ONEIDA	101.76%	86.85%	105.07%	88.09%	99.24%	Normal	\$82,442
OWYHEE	104.94%	98.60%	107.07%	96.03%	104.66%	Normal	\$163,700
PAYETTE	93.26%	89.89%	92.74%	90.10%	93.04%	Non-Normal	\$164,080
POWER	104.69%	95.48%	103.01%	94.00%	102.16%	Normal	\$100,406
SHOSHONE	95.72%	90.98%	95.90%	88.31%	95.39%	Non-Normal	\$145,118
TETON	90.52%	84.39%	93.11%	82.84%	90.59%	Normal	\$314,699
TWINFALLS	96.23%	94.63%	96.87%	93.32%	95.49%	Non-Normal	\$161,433
VALLEY	110.68%	103.44%	110.85%	99.00%	109.33%	Non-Normal	\$366,772
WASHINGTON	103.91%	95.76%	101.59%	92.98%	99.33%	Normal	\$136,816
STATEWIDE	97.93%	97.44%	97.82%	96.36%	96.96%	Non-Normal	\$222,666

2008 Statewide Ratio Study Results - Manufactured Housing on Leased Land

<u>County</u>	<u>Sales Count</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Weighted Mean Ratio</u>	<u>Price Related Differential</u>	<u>Coefficient of Dispersion (COD)</u>	<u>Coefficient of Variation (COV)</u>	<u>Probability of 90/110% Actual Mean</u>	<u>Mean Lower Confidence Interval (90%)</u>
ADA	159	4,894,481	5,352,002	103.12%	96.04%	97.63%	91.45%	1.13	25.91%	35.64%	99.09%	98.33%
ADAMS	5	155,709	156,013	119.73%	101.03%	112.44%	99.81%	1.20	34.76%	40.50%	21.71%	73.49%
BANNOCK	16	306,125	310,800	104.50%	103.76%	101.12%	98.50%	1.06	21.92%	25.94%	76.04%	92.62%
BEARLAKE												
BENEWAH	23	1,013,624	909,685	121.73%	119.90%	115.25%	111.43%	1.09	26.63%	34.11%	9.40%	106.86%
BINGHAM	8	100,900	104,600	96.37%	98.75%	95.99%	96.46%	1.00	7.31%	9.33%	95.55%	90.34%
BLAINE	7	89,699	85,000	153.25%	144.60%	140.91%	105.53%	1.45	32.33%	46.66%	5.14%	100.74%
BOISE												
BONNER	24	1,029,382	1,052,799	106.25%	101.70%	102.94%	9778.00%	1.09	18.24%	25.84%	74.10%	96.64%
BONNEVILLE	23	499,468	526,989	102.73%	98.50%	99.86%	94.78%	1.08	18.55%	24.54%	89.77%	93.71%
BOUNDARY	13	521,420	530,336	103.61%	100.40%	102.29%	98.32%	1.05	11.55%	17.76%	87.25%	94.52%
BUTTE												
CAMAS												
CANYON	133	3,205,200	3,187,440	109.82%	102.27%	105.60%	100.56%	1.09	22.88%	29.66%	52.79%	105.18%
CARIBOU	7	35,066	35,100	108.98%	90.57%	97.91%	99.90%	1.09	41.42%	53.22%	30.78%	66.39%
CASSIA	6	141,943	143,200	107.18%	104.82%	106.03%	99.12%	1.08	11.13%	16.28%	61.51%	92.82%
CLARK												
CLEARWATER	8	98,438	107,050	116.88%	89.60%	104.29%	91.96%	1.27	44.76%	56.02%	24.56%	73.01%
CUSTER												
ELMORE	17	299,910	331,270	99.97%	102.13%	91.22%	90.53%	1.10	32.80%	43.26%	64.54%	81.65%
FRANKLIN												
FREMONT												
GEM	19	382,980	393,607	103.10%	102.76%	101.87%	97.30%	1.06	12.50%	15.89%	95.72%	96.58%
GOODING	7	134,117	176,000	86.41%	85.51%	85.05%	76.20%	1.13	15.98%	19.30%	29.02%	74.17%
IDAHO	25	855,396	829,609	113.90%	99.62%	105.48%	103.11%	1.10	32.04%	43.11%	33.60%	97.10%
JEFFERSON	10	90,160	96,200	90.08%	99.29%	86.47%	93.72%	0.96	17.29%	26.07%	49.17%	76.47%
JEROME	5	33,470	29,500	132.35%	113.46%	124.09%	113.46%	1.17	35.03%	39.31%	12.41%	82.74%
KOOTENAI	156	5,056,761	5,364,371	97.21%	95.70%	94.92%	94.27%	1.03	17.38%	21.79%	Approx.100%	94.42%
LATAH	68	1,352,846	1,470,547	101.98%	99.37%	97.73%	92.00%	1.11	22.14%	29.20%	98.66%	96.04%
LEMHI												
LEWIS												
LINCOLN												
MADISON	14	250,694	285,900	91.86%	94.38%	87.70%	87.69%	1.05	22.93%	29.42%	58.68%	79.07%
MINIDOKA	14	254,370	231,345	131.57%	136.04%	12.51%	109.95%	1.20	20.03%	28.81%	2.58%	113.63%
NEZPERCE	52	1,979,397	2,220,946	93.26%	93.96%	89.66%	89.12%	1.05	22.04%	27.24%	82.12%	87.46%
ONEIDA												
OWYHEE	1	5,193	2,500									
PAYETTE	7	123,880	155,400	87.67%	95.80%	83.92%	79.72%	1.10	23.01%	31.49%	37.71%	67.39%
POWER												
SHOSHONE	10	286,415	287,930	108.41%	104.66%	103.04%	99.47%	1.09	29.78%	33.81%	47.97%	87.16%
TETON												
TWINFALLS	32	730,893	822,625	99.19%	100.95%	91.21%	88.85%	1.12	31.09%	38.50%	85.94%	88.08%
VALLEY	1	11,720	7,500									
WASHINGTON	5	77,530	76,300	104.67%	105.88%	104.00%	101.61%	1.03	8.71%	12.88%	75.03%	91.81%

STATEWIDE	875	24,017,187	25,282,563	104.03%	99.40%	99.21%	95.00%	1.10	23.79%	32.16%	Approx.100%	102.17%
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2008 Statewide Ratio Study Results - Manufactured Housing on Leased Land

<u>County</u>	<u>Mean Upper Confidence Interval (90%)</u>	<u>Median Lower Confidence Interval (90%)</u>	<u>Median Upper Confidence Interval (90%)</u>	<u>Weighted Mean Lower Confidence Interval (90%)</u>	<u>Weighted Mean Upper Confidence Interval (90%)</u>	<u>Distribution</u>	<u>Average Sale Price or Value (\$)</u>
ADA	107.92%	92.56%	98.80%	87.34%	95.56%	Non-Normal	33,660
ADAMS	165.97%	73.91%	186.22%	86.90%	112.71%	Normal	31,203
BANNOCK	116.38%	83.62%	121.01%	86.67%	110.33%	Normal	19,425
BEARLAKE							
BENEWAH	136.59%	100.03%	125.76%	97.60%	125.25%	Normal	39,552
BINGHAM	102.39%	87.28%	103.36%	88.36%	104.57%	Normal	13,075
BLAINE	205.76%	103.44%	208.65%	62.33%	148.73%	Normal	12,143
BOISE							
BONNER	115.85%	97.29%	108.13%	89.96%	105.59%	Normal	43,867
BONNEVILLE	111.76%	88.77%	107.86%	87.12%	102.43%	Normal	22,913
BOUNDARY	112.71%	94.78%	110.01%	90.71%	105.93%	Non-Normal	40,795
BUTTE							
CAMAS							
CANYON	114.47%	99.69%	106.24%	97.15%	103.96%	Non-Normal	23,966
CARIBOU	151.57%	70.56%	159.57%	66.18%	133.63%	Normal	5,014
CASSIA	121.54%	89.87%	127.78%	89.79%	108.46%	Normal	23,867
CLARK							
CLEARWATER	160.74%	75.23%	181.40%	63.78%	120.13%	Normal	13,381
CUSTER							
ELMORE	118.28%	73.76%	113.95%	71.75%	109.31%	Normal	19,486
FRANKLIN							
FREMONT							
GEM	109.62%	92.52%	106.23%	89.68%	104.92%	Normal	20,716
GOODING	98.66%	70.75%	102.83%	66.54%	85.86%	Normal	25,143
IDAHO	130.71%	91.29%	108.83%	96.68%	109.54%	Non-Normal	33,184
JEFFERSON	103.69%	75.57%	107.03%	80.74%	106.70%	Normal	9,620
JEROME	181.95%	77.03%	193.02%	78.05%	148.86%	Normal	5,900
KOOTENAI	100.00%	91.62%	99.38%	91.46%	97.07%	Non-Normal	34,387
LATAH	107.92%	94.28%	102.98%	85.36%	98.63%	Non-Normal	21,626
LEMHI							
LEWIS							
LINCOLN							
MADISON	104.66%	74.37%	111.33%	74.36%	101.01%	Normal	20,421
MINIDOKA	149.51%	119.73%	159.84%	81.78%	138.13%	Normal	16,525
NEZPERCE	99.05%	86.26%	99.15%	84.21%	94.04%	Normal	42,710
ONEIDA							
OWYHEE						Normal	2,500
PAYETTE	107.94%	60.56%	109.38%	59.78%	99.65%	Normal	22,200
POWER							
SHOSHONE	129.66%	76.26%	128.86%	81.33%	117.62%	Normal	28,793
TETON							
TWINFALLS	110.29%	80.60%	112.21%	80.00%	97.70%	Normal	25,707
VALLEY							
WASHINGTON	117.52%	91.75%	123.30%	91.79%	111.43%	Normal	15,260
STATEWIDE	105.89%	97.30%	100.40%	93.42%	96.57%	Non-Normal	28,894

2008 Statewide Ratio Study Results - Vacant Commercial Properties

<u>County</u>	<u>Sales Count</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Weighted Mean Ratio</u>	<u>Price Related Differential</u>	<u>Coefficient of Dispersion (COD)</u>	<u>Coefficient of Variation (COV)</u>	<u>Probability of 90/110% Actual Mean</u>	<u>Mean Lower Confidence Interval (90%)</u>
ADA	30	10,397,200	10,352,869	100.76%	100.57%	96.89%	100.43%	1.00	18.71%	25.77%	96.28%	92.71%
ADAMS												
BANNOCK	8	2,091,060	2,769,742	71.07%	71.78%	68.57%	75.50%	0.94	19.85%	26.85%	1.28%	58.28%
BEARLAKE	1	58,380	92,000									
BENEWAH												
BINGHAM												
BLAINE												
BOISE												
BONNER	8	3,053,620	4,023,500	84.97%	88.43%	84.16%	75.89%	1.12	10.57%	14.31%	13.97%	76.82%
BONNEVILLE	6	332,412	467,292	71.64%	69.32%	69.10%	71.14%	1.01	23.28%	29.17%	3.89%	54.45%
BOUNDARY												
BUTTE												
CAMAS												
CANYON	12	3,426,786	3,992,661	86.27%	82.31%	84.34%	85.83%	1.01	18.32%	22.43%	25.84%	76.24%
CARIBOU												
CASSIA	2	101,670	107,000									
CLARK												
CLEARWATER												
CUSTER												
ELMORE												
FRANKLIN												
FREMONT												
GEM	5	815,190	907,750	90.42%	93.03%	89.12%	89.80%	1.01	14.49%	18.73%	48.99%	74.27%
GOODING												
IDAHO	5	248,814	495,000	70.82%	74.80%	63.90%	50.27%	1.41	31.42%	49.19%	11.00%	37.60%
JEFFERSON	7	601,914	733,583	76.13%	84.81%	71.98%	82.05%	0.93	21.91%	32.53%	8.90%	57.94%
JEROME	5	312,270	364,000	100.69%	90.00%	92.52%	85.79%	1.17	38.88%	46.27%	34.31%	56.27%
KOOTENAI	22	7,047,745	8,553,645	88.28%	92.42%	86.46%	82.39%	1.07	13.62%	20.33%	32.87%	81.69%
LATAH	5	793,150	798,586	111.50%	100.70%	109.94%	99.32%	1.12	15.74%	19.08%	39.75%	91.22%
LEMHI												
LEWIS	1	8,950	10,500									
LINCOLN												
MADISON	5	371,800	712,331	54.10%	53.24%	53.96%	52.19%	1.04	5.06%	8.30%	0.00%	49.82%
MINIDOKA	5	430,613	460,000	98.29%	104.16%	96.94%	93.61%	1.05	12.92%	18.38%	70.75%	81.07%
NEZPERCE	7	1,923,992	2,113,710	89.91%	92.49%	89.45%	91.02%	0.99	5.44%	10.34%	48.98%	83.08%
ONEIDA												
OWYHEE	1	7,700	12,000									
PAYETTE	1	132,300	205,000									
POWER												
SHOSHONE	1	52,164	80,000									
TETON												
TWINFALLS	14	11,899,201	12,982,184	84.43%	87.73%	80.43%	91.66%	0.92	22.16%	30.01%	21.15%	72.43%
VALLEY	1	260,480	155,000									
WASHINGTON												
STATEWIDE	152	44,367,411	50,388,353	87.88%	91.31%	84.07%	88.05%	1.00	21.35%	28.84%	14.92%	84.49%

2008 Statewide Ratio Study Results - Vacant Commercial Properties

<u>County</u>	<u>Mean Upper Confidence Interval (90%)</u>	<u>Median Lower Confidence Interval (90%)</u>	<u>Median Upper Confidence Interval (90%)</u>	<u>Weighted Mean Lower Confidence Interval (90%)</u>	<u>Weighted Mean Upper Confidence Interval (90%)</u>	<u>Distribution</u>	<u>Average Sale Price or Value (\$)</u>
ADA	108.82%	94.66%	108.24%	90.11%	110.75%	Normal	345,096
ADAMS							
BANNOCK	83.85%	59.65%	81.51%	63.43%	87.56%	Normal	346,218
BEARLAKE						Normal	58,380
BENEWAH							
BINGHAM							
BLAINE							
BOISE							
BONNER	93.11%	69.84%	95.21%	66.22%	85.57%	Normal	502,938
BONNEVILLE	88.83%	50.41%	96.02%	48.76%	93.51%	Normal	77,882
BOUNDARY							
BUTTE							
CAMAS							
CANYON	96.30%	74.70%	96.43%	75.55%	96.10%	Normal	332,722
CARIBOU							
CASSIA						Normal	53,500
CLARK							
CLEARWATER							
CUSTER							
ELMORE							
FRANKLIN							
FREMONT							
GEM	106.57%	72.12%	107.00%	67.57%	112.04%	Normal	181,550
GOODING							
IDAHO	104.03%	33.02%	117.74%	46.82%	53.71%	Normal	99,000
JEFFERSON	94.32%	47.13%	100.52%	67.12%	96.98%	Normal	104,798
JEROME	145.11%	58.68%	163.07%	41.38%	132.00%	Normal	72,800
KOOTENAI	94.86%	82.18%	95.50%	74.50%	90.29%	Normal	388,802
LATAH	131.79%	91.85%	138.56%	86.84%	111.80%	Normal	159,717
LEMHI							
LEWIS						Normal	10,500
LINCOLN							
MADISON	58.38%	50.31%	60.77%	48.58%	55.81%	Normal	142,466
MINIDOKA	115.52%	77.55%	119.31%	77.04%	110.19%	Normal	92,000
NEZPERCE	96.74%	84.52%	94.80%	86.32%	95.73%	Non-Normal	301,959
ONEIDA							
OWYHEE						Normal	12,000
PAYETTE						Normal	205,000
POWER							
SHOSHONE						Normal	80,000
TETON							
TWINFALLS	96.42%	68.45%	98.66%	81.14%	102.17%	Normal	927,299
VALLEY							
WASHINGTON							
STATEWIDE	91.26%	73.24%	115.64%	83.44%	92.66%	Non-Normal	331,502

2008 Statewide Ratio Study Results - Improved Commercial Properties

<u>County</u>	<u>Sales Count</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Weighted Mean Ratio</u>	<u>Price Related Differential</u>	<u>Coefficient of Dispersion (COD)</u>	<u>Coefficient of Variation (COV)</u>	<u>Probability of 90/110% Actual Mean</u>	<u>Mean Lower Confidence Interval (90%)</u>
ADA	102	57,721,464	65,593,156	91.35%	92.74%	89.01%	88.00%	1.04	15.16%	21.04%	75.80%	88.22%
ADAMS	5	397,690	503,000	80.22%	90.47%	76.89%	79.06%	1.01	21.21%	30.84%	18.62%	56.63%
BANNOCK	47	11,916,028	14,830,841	86.48%	85.57%	82.37%	80.35%	1.08	24.99%	30.52%	17.88%	80.14%
BEARLAKE												
BENEWAH	9	1,083,780	1,491,000	74.81%	68.54%	70.79%	72.69%	1.03	28.45%	35.96%	6.22%	58.13%
BINGHAM	6	537,300	635,000	89.17%	92.39%	88.35%	84.61%	1.05	10.06%	14.58%	43.51%	78.47%
BLAINE	9	3,814,272	4,213,672	92.60%	91.27%	92.12%	90.52%	1.02	8.41%	10.84%	76.96%	86.37%
BOISE	1	88,700	200,000									
BONNER	20	9,416,242	10,992,652	81.21%	88.86%	74.65%	85.66%	0.95	27.71%	38.43%	11.13%	69.15%
BONNEVILLE	23	11,295,708	12,625,500	83.41%	83.27%	81.99%	89.47%	0.93	14.75%	19.02%	2.94%	77.73%
BOUNDARY	12	3,021,670	3,239,500	93.97%	91.85%	92.68%	93.28%	1.01	13.44%	17.36%	78.83%	85.51%
BUTTE	6	362,030	474,400	88.70%	90.85%	79.30%	76.31%	1.16	39.19%	47.52%	33.58%	54.03%
CAMAS												
CANYON	74	41,202,420	44,577,476	94.05%	97.80%	90.99%	92.43%	1.02	17.62%	24.30%	93.57%	89.68%
CARIBOU												
CASSIA	12	2,739,773	3,094,000	88.62%	90.50%	85.62%	88.55%	1.00	14.49%	24.79%	41.27%	77.23%
CLARK												
CLEARWATER	5	601,871	683,600	90.21%	89.33%	89.77%	88.04%	1.02	8.91%	11.10%	51.19%	80.67%
CUSTER												
ELMORE	5	368,742	647,800	59.88%	57.87%	56.13%	56.92%	1.05	31.49%	39.81%	1.93%	37.15%
FRANKLIN												
FREMONT	6	555,750	1,336,500	48.49%	42.76%	44.86%	41.58%	1.17	37.74%	43.28%	0.20%	31.22%
GEM	8	4,155,410	4,457,000	99.28%	97.55%	98.30%	93.23%	1.06	12.49%	15.07%	89.73%	89.26%
GOODING												
IDAHO	7	942,262	1,025,000	94.56%	93.32%	93.17%	91.93%	1.03	13.53%	18.54%	71.21%	81.69%
JEFFERSON	12	1,663,571	1,774,149	95.03%	99.76%	93.76%	93.77%	1.01	6.88%	15.01%	87.44%	87.64%
JEROME	9	3,287,080	4,152,252	73.34%	71.28%	69.92%	79.16%	0.93	26.62%	31.67%	3.11%	58.94%
KOOTENAI	45	22,596,743	23,053,324	99.96%	97.50%	98.72%	98.02%	1.02	9.53%	16.30%	Approx. 100%	95.96%
LATAH	22	4,985,640	5,683,093	86.85%	97.49%	82.58%	87.73%	0.99	21.82%	31.15%	29.52%	76.93%
LEMHI	6	2,309,669	2,390,000	100.79%	97.20%	100.11%	96.64%	1.04	9.54%	13.39%	86.81%	89.69%
LEWIS	5	397,080	570,470	83.98%	85.55%	80.24%	69.61%	1.21	18.31%	29.85%	26.92%	60.08%
LINCOLN												
MADISON	6	1,919,343	2,627,000	88.61%	102.09%	85.10%	73.06%	1.21	16.49%	27.90%	40.40%	68.27%
MINIDOKA	10	1,087,068	1,808,500	83.50%	83.93%	79.78%	60.11%	1.39	23.29%	30.51%	21.57%	68.74%
NEZPERCE	16	3,811,199	4,381,042	86.74%	84.39%	85.53%	86.99%	1.00	13.35%	17.63%	20.34%	80.04%
ONEIDA												
OWYHEE	6	744,955	744,500	91.26%	83.85%	86.77%	100.06%	0.91	28.57%	36.63%	42.08%	63.77%
PAYETTE	7	1,157,797	1,369,000	81.22%	84.90%	79.52%	84.57%	0.96	12.72%	20.30%	10.24%	69.11%
POWER												
SHOSHONE	8	2,561,036	2,900,750	101.96%	103.40%	100.16%	88.29%	1.15	15.20%	19.57%	78.70%	88.59%
TETON												
TWINFALLS	27	5,328,397	5,934,950	94.00%	96.04%	88.58%	89.78%	1.05	26.89%	33.10%	73.85%	83.78%
VALLEY	6	1,644,705	1,475,500	120.90%	109.88%	118.28%	111.47%	1.08	16.98%	24.77%	18.05%	96.26%
WASHINGTON	5	2,950,050	2,987,000	77.19%	74.14%	74.25%	98.76%	0.78	24.57%	30.32%	12.68%	54.88%
STATEWIDE	547	206,665,445	232,471,627	89.88%	92.82%	86.40%	88.90%	1.01	19.10%	26.12%	44.83%	88.22%

2008 Statewide Ratio Study Results - Improved Commercial Properties

<u>County</u>	<u>Mean Upper Confidence Interval (90%)</u>	<u>Median Lower Confidence Interval (90%)</u>	<u>Median Upper Confidence Interval (90%)</u>	<u>Weighted Mean Lower Confidence Interval (90%)</u>	<u>Weighted Mean Upper Confidence Interval (90%)</u>	<u>Distribution</u>	<u>Average Sale Price or Value (\$)</u>
ADA	94.48%	89.29%	95.89%	82.98%	93.02%	Non-Normal	643,070
ADAMS	103.82%	52.11%	103.11%	53.39%	104.74%	Normal	100,600
BANNOCK	92.81%	79.29%	96.72%	74.27%	86.42%	Normal	315,550
BEARLAKE							
BENEWAH	91.49%	53.62%	93.31%	58.23%	87.14%	Normal	165,667
BINGHAM	99.86%	73.09%	102.46%	71.95%	97.28%	Normal	105,833
BLAINE	98.82%	84.64%	103.54%	85.73%	95.31%	Normal	468,186
BOISE						Normal	200,000
BONNER	93.28%	61.66%	94.96%	77.03%	94.29%	Normal	549,633
BONNEVILLE	89.09%	77.91%	88.17%	79.75%	99.18%	Normal	548,935
BOUNDARY	102.43%	82.98%	106.03%	86.05%	100.50%	Normal	269,958
BUTTE	123.37%	41.19%	134.82%	45.64%	106.99%	Normal	79,067
CAMAS							
CANYON	98.42%	92.04%	100.00%	85.85%	99.01%	Normal	602,398
CARIBOU							
CASSIA	100.01%	88.51%	96.99%	79.31%	97.79%	Normal	257,833
CLARK							
CLEARWATER	99.76%	79.49%	100.70%	78.35%	97.74%	Normal	136,720
CUSTER							
ELMORE	82.61%	36.19%	90.50%	33.49%	80.35%	Normal	129,560
FRANKLIN							
FREMONT	65.75%	28.16%	75.04%	24.40%	58.76%	Normal	222,750
GEM	109.31%	83.85%	114.36%	86.72%	99.75%	Normal	557,125
GOODING							
IDAHO	107.43%	74.67%	112.06%	76.34%	107.51%	Normal	146,429
JEFFERSON	102.43%	96.55%	100.00%	84.44%	103.09%	Normal	147,846
JEROME	87.74%	49.53%	95.66%	49.98%	108.35%	Normal	461,361
KOOTENAI	103.95%	96.44%	98.75%	90.24%	105.80%	Non-Normal	512,296
LATAH	96.78%	73.65%	101.30%	76.17%	99.29%	Normal	258,322
LEMHI	111.90%	90.68%	117.52%	91.03%	102.24%	Normal	398,333
LEWIS	107.88%	48.42%	109.41%	35.74%	103.48%	Normal	114,094
LINCOLN							
MADISON	108.95%	55.25%	105.99%	42.30%	103.82%	Normal	437,833
MINIDOKA	98.27%	63.03%	98.97%	42.01%	78.21%	Normal	180,850
NEZPERCE	93.44%	76.95%	93.35%	76.78%	97.21%	Normal	273,815
ONEIDA							
OWYHEE	118.76%	62.15%	132.68%	58.99%	141.13%	Normal	124,083
PAYETTE	93.32%	65.45%	92.67%	76.23%	92.91%	Normal	195,571
POWER							
SHOSHONE	115.33%	81.31%	119.16%	70.03%	106.55%	Normal	362,594
TETON							
TWINFALLS	104.22%	78.70%	108.57%	77.34%	103.22200.00%	Normal	219,813
VALLEY	145.53%	100.00%	159.63%	95.44%	127.50%	Non-Normal	245,917
WASHINGTON	99.51%	50.26%	103.19%	86.33%	111.20%	Normal	597,400
STATEWIDE	91.53%	91.23%	94.49%	86.53%	91.26%	Non-Normal	424,994