

2014 Ratio Study

This ratio study was completed in March, 2015, and generally used sales which occurred between October 1, 2013 and September 30, 2014, to test 2014 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 2014 study represents the seventh study completed using the procedures authorized under the provisions of property tax rule 131. Under these provisions, 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 2015, unless 2015 values indicate acceptable level after completion of follow-up ratio studies. If 90% confidence intervals overlap acceptable ranges, 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. Two categories in two counties did not meet the 80% confidence interval requirements. However, none of these had unacceptable 80% confidence intervals for three years. More complete procedural information is found in the 2013 - 2014 Idaho Ratio Study Manual.

The 2014 ratio study shows 7 primary categories in 6 counties that did not meet assessment level standards using 90% confidence intervals. In the 2013 study there had been 4 non-complying categories in three counties. Prior to state board of equalization recommendations, follow-up studies will be done to test 2015 assessments in the categories that did not meet assessment level standards.

In 2014, 20.8% of all categories tested failed general uniformity standards based on the COD, while 56.4% failed vertical equity (price-related differential) standards. In addition, 20.1% of all categories failed to meet IAAO standards using the newer PRB (price-related bias) statistic. The number failing to meet both general and vertical equity uniformity standards was lower than noted in the 2013 study, indicating improving uniformity in many categories.

The number of categories studied this year was down by one from the number studied in the 2013 ratio study. At least one primary category was studied in each county.

Analysis:

In comparison to 2013 results, statewide overall median levels of assessment were higher (closer to market value) in 2014 for all categories except improved commercial, for which level was nearly identical to that measured in 2013. Uniformity was better in 2014 in every primary category. In addition, overall sales volume was up slightly (0.9%) after a major 15% increase from 2012 to 2013. These results tend to indicate that assessments and assessed value changes implemented by assessors are following the market properly in most areas. They reflect a continuation of last year's trends, indicating increasing market stability, after (previously) several volatile years.

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.

Time adjustments were considered in each category and used when appropriate in the 2014 ratio study to ensure that sales prices and assessed values both represented market value as of January 1, 2014.

Primary categories or counties with fewer than five sales are not formally tested. Detailed statistical reports, showing statistical information by county by category, no longer include analyses of samples with fewer numbers of sales.

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 2014 Idaho ratio study:

1. Chart I summary of sales received;
2. Chart II summary of statistical results;
3. Bar chart showing 2013 - 2014 level by primary category;
4. Bar chart showing 2013 – 2014 uniformity by primary category;
5. Statewide statistics by county for each primary category.

Chart I
2014 Ratio Study Summary
Sales Received

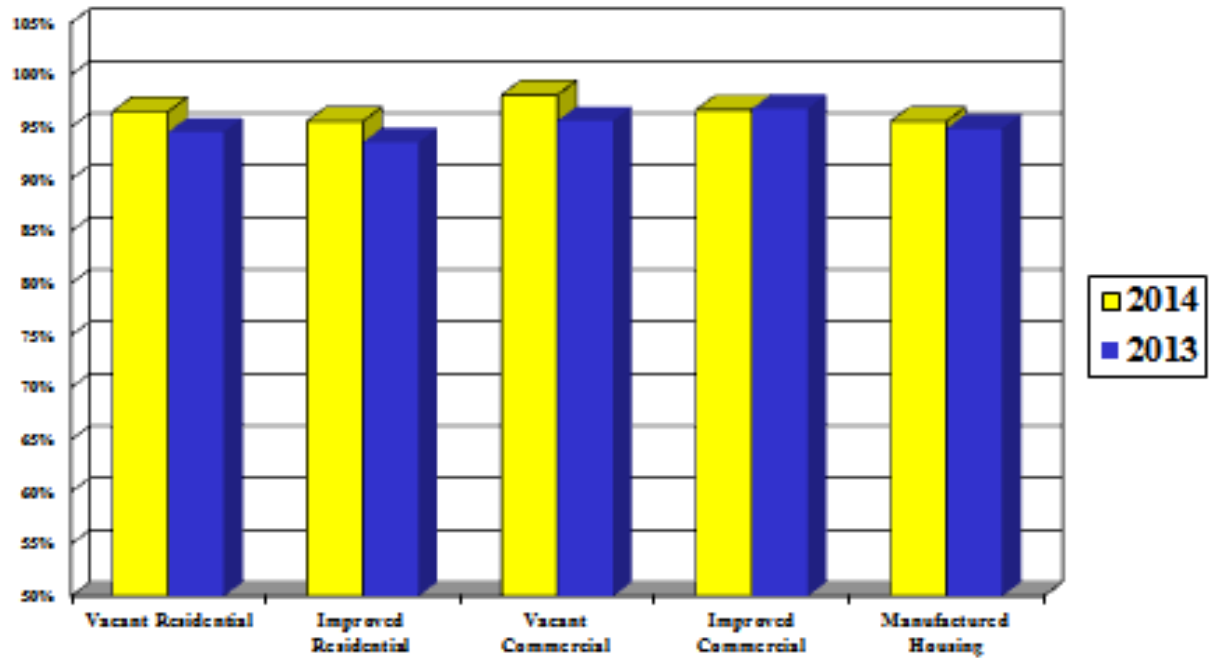
Category	Counties Studied*	Totals		Changes 2013/2014:	
		2014	2013	Number	Percent
Residential:					
Improved	44	23,579	23,026	553	2.4%
Unimproved	38	2,076	2,391	(315)	-13.2%
Commercial:					
Improved	29	650	608	42	6.9%
Unimproved	8	136	128	8	6.3%
Manufactured Homes:					
Manufactured Housing without land	30	845	901	(56)	-6.2%
Totals:	149	27,286	27,054	232	0.9%
Note: Number of counties based on those with at least five (5) sales					

Chart II
2014 Final Ratio Study:
Summary of Results

Category	Number of Counties*	Number in Sample	Assessment Level:		Uniformity:	
			Median	Mean	COD	PRD
Residential:						
Improved	44	23,579	95.56	95.68	10.43	1.02
Unimproved	38	2,076	96.51	98.13	21.65	1.07
Commercial:						
Improved	29	650	96.68	98.38	18.90	1.06
Unimproved	8	136	98.10	97.45	20.80	1.05
Manufactured Housing:						
Manufactured Housing	30	845	95.56	100.41	25.58	1.07
Totals:	149	27,286				
Note: Number of counties based on those with at least five (5) sales						

2013 - 2014 Ratio Study Level

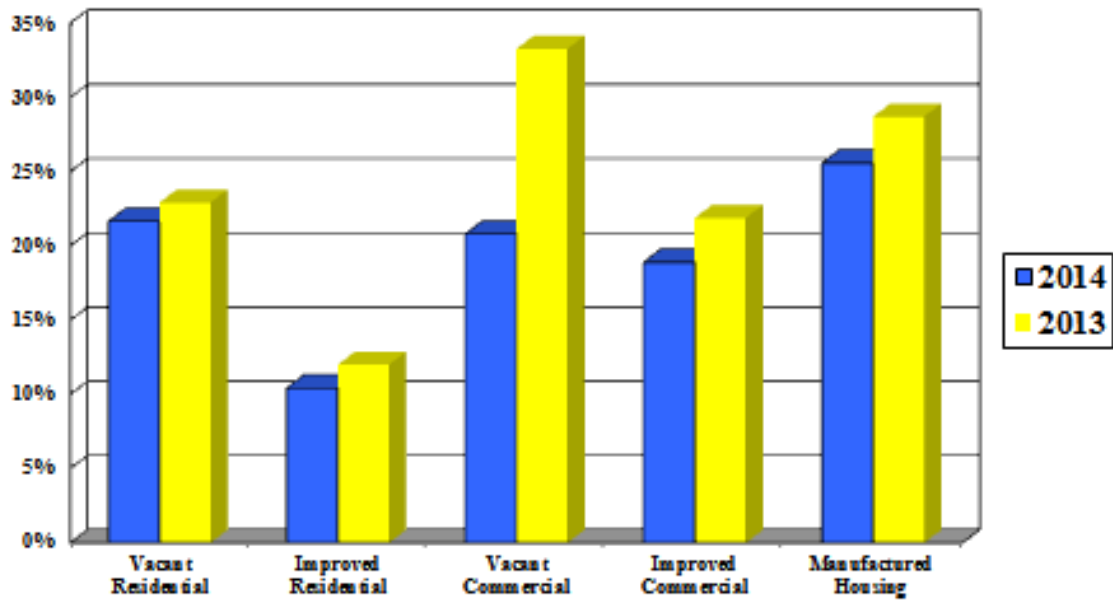
Median Ratio (%)



Based on median ratio using all sales in each category

2013 - 2014 Ratio Study Uniformity

Coefficient of Dispersion (COD) (%)



Lower COD equal better uniformity

2014 Statewide Ratio Study Summary for Primary Category: Vacant Residential

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	422	48,847,822	52,670,280	97.31%	97.08%	94.92%	92.74%	1.05	15.08%	21.31%	Approx.100%
ADAMS	32	1,279,079	1,421,570	108.33%	95.46%	102.24%	89.98%	1.20	33.53%	35.43%	59.52%
BANNOCK	36	1,478,749	1,778,200	89.22%	83.85%	86.88%	83.16%	1.07	21.13%	23.42%	40.90%
BEARLAKE	15	862,105	1,054,900	90.74%	88.79%	88.31%	81.72%	1.11	19.72%	23.14%	55.18%
BENEWAH	17	621,634	614,275	100.15%	101.83%	98.45%	101.20%	0.99	14.43%	18.50%	95.93%
BINGHAM	5	153,591	173,000	91.67%	90.65%	90.96%	88.78%	1.03	10.25%	13.99%	59.08%
BLAINE	67	16,813,910	18,831,329	92.27%	92.21%	88.34%	89.29%	1.03	22.91%	28.75%	75.80%
BOISE	76	2,707,920	2,945,681	99.08%	93.53%	93.35%	91.93%	1.08	28.48%	35.96%	98.31%
BONNER	103	8,353,435	8,734,273	97.75%	96.15%	93.95%	95.64%	1.02	21.41%	27.16%	99.85%
BONNEVILLE	57	2,777,336	3,052,294	97.09%	93.28%	93.49%	90.99%	1.07	20.95%	27.56%	97.71%
BOUNDARY	24	975,210	984,700	104.43%	105.11%	101.53%	99.04%	1.05	18.00%	23.34%	85.87%
BUTTE	5	36,910	48,000	88.59%	92.22%	85.58%	76.90%	1.15	21.88%	29.17%	38.54%
CAMAS	8	242,720	300,000	99.12%	103.81%	93.88%	80.91%	1.23	25.92%	34.93%	55.78%
CANYON	165	7,501,590	7,568,250	105.05%	101.39%	102.45%	99.12%	1.06	18.59%	22.34%	99.66%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER	10	269,441	302,000	93.65%	91.98%	91.37%	89.22%	1.05	17.05%	23.10%	67.67%
CUSTER	12	727,070	708,320	105.28%	94.54%	101.21%	102.65%	1.03	27.77%	30.35%	62.76%
ELMORE	22	883,483	984,400	95.65%	90.82%	89.72%	89.75%	1.07	31.28%	36.39%	73.90%
FRANKLIN											
FREMONT	79	4,459,315	4,009,441	115.91%	114.15%	110.67%	111.22%	1.04	24.49%	29.63%	6.30%
GEM	21	812,920	977,597	95.71%	80.27%	88.80%	83.15%	1.15	39.97%	41.55%	68.35%
GOODING	11	317,036	347,000	94.36%	92.31%	91.97%	91.36%	1.03	16.61%	22.21%	73.05%
IDAHO	24	1,157,881	1,285,670	95.48%	91.35%	93.60%	90.06%	1.06	16.53%	20.70%	90.54%
JEFFERSON	29	862,530	882,959	98.11%	102.30%	97.02%	97.69%	1.00	11.63%	15.24%	99.65%
JEROME	9	206,179	248,500	92.51%	79.77%	85.54%	82.97%	1.12	41.29%	43.02%	46.07%
KOOTENAI	323	27,925,166	30,546,321	99.56%	96.13%	94.53%	91.42%	1.09	24.16%	31.05%	Approx.100%
LATAH	17	811,142	806,000	102.25%	100.77%	100.46%	100.64%	1.02	14.89%	18.86%	93.22%
LEMHI	38	1,262,432	1,399,643	93.44%	91.55%	89.04%	90.20%	1.04	23.38%	29.79%	77.63%
LEWIS	7	139,012	187,000	92.25%	86.99%	84.06%	74.34%	1.24	38.90%	47.04%	39.18%
LINCOLN	6	77,420	127,500	62.02%	56.39%	59.39%	60.72%	1.02	25.02%	33.59%	0.97%
MADISON	16	621,609	592,800	107.78%	111.79%	106.27%	104.86%	1.03	11.60%	16.10%	69.13%
MINIDOKA	10	514,350	534,500	98.91%	95.14%	98.12%	96.23%	1.03	10.89%	13.84%	94.99%
NEZPERCE	34	1,545,865	1,484,010	108.09%	108.95%	103.71%	104.17%	1.04	20.16%	27.69%	64.78%
ONEIDA											
OWYHEE	13	318,636	492,650	78.26%	71.41%	69.08%	64.68%	1.21	41.94%	55.15%	16.24%
PAYETTE	24	784,451	777,850	102.96%	106.50%	101.92%	100.85%	1.02	9.89%	14.21%	98.62%
POWER											
SHOSHONE	22	893,726	1,055,000	90.83%	86.41%	88.55%	84.71%	1.07	20.00%	23.27%	57.20%
TETON	53	2,344,083	2,488,192	97.68%	94.53%	94.31%	94.21%	1.04	20.43%	25.81%	98.62%
TWINFALLS	80	3,349,738	4,237,293	84.53%	83.26%	81.08%	79.05%	1.07	22.64%	27.53%	1.74%
VALLEY	172	9,239,222	10,985,928	93.70%	91.35%	87.54%	84.10%	1.11	28.89%	35.28%	92.78%
WASHINGTON	12	374,619	386,700	99.50%	102.77%	96.07%	96.88%	1.03	21.97%	27.46%	76.81%

STATEWIDE 2,076 152,549,337 166,024,026 98.13% 96.51% 94.06% 91.88% 1.07 21.65% 28.34% Approx.100%

2014 Statewide Ratio Study Summary for Primary Category: Vacant Residential

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	95.65%	98.97%	95.95%	98.68%	90.45%	95.04%	Non-Normal	124,811	-0.0313	-0.0524	-0.0101
ADAMS	97.17%	119.49%	86.32%	119.67%	82.18%	97.77%	Normal	44,424	-0.1259	-0.2328	-0.0190
BANNOCK	83.49%	94.95%	77.48%	96.10%	77.11%	89.21%	Normal	49,394	-0.0679	-0.1566	0.0207
BEARLAKE	81.19%	100.29%	75.87%	105.30%	72.62%	90.83%	Normal	70,327	-0.1215	-0.2376	-0.0054
BENEWAH	92.30%	107.99%	89.34%	112.40%	92.06%	110.34%	Normal	36,134	0.0253	-0.0601	0.1106
BINGHAM	79.45%	103.90%	76.66%	108.31%	78.68%	98.88%	Normal	34,600	-0.2417	-0.5324	0.0490
BLAINE	86.94%	97.60%	84.88%	97.55%	80.11%	98.46%	Normal	281,065	0.0080	-0.0369	0.0528
BOISE	92.35%	105.80%	88.49%	102.32%	85.50%	98.36%	Non-Normal	38,759	-0.0817	-0.1822	0.0189
BONNER	93.45%	102.06%	93.33%	101.59%	90.11%	101.17%	Non-Normal	84,799	-0.0031	-0.0610	0.0549
BONNEVILLE	91.26%	102.92%	88.13%	98.13%	86.53%	95.45%	Normal	53,549	-0.0569	-0.1530	0.0390
BOUNDARY	95.90%	112.96%	95.96%	113.10%	91.71%	106.36%	Normal	41,029	-0.1313	-0.2830	0.0204
BUTTE	63.95%	113.23%	62.71%	121.12%	55.26%	98.53%	Normal	9,600	-0.1825	-0.5705	0.2055
CAMAS	75.93%	122.32%	62.97%	119.42%	60.64%	101.17%	Normal	37,500	-0.1706	-0.4339	0.0927
CANYON	102.05%	108.06%	97.79%	105.53%	95.66%	102.58%	Non-Normal	45,868	-0.0956	-0.1466	-0.0446
CARIBOU											
CASSIA											
CLARK											
CLEARWATER	81.12%	106.19%	79.19%	105.19%	76.22%	102.22%	Normal	30,200	-0.2258	-0.6903	0.2387
CUSTER	88.72%	121.85%	81.99%	128.35%	84.02%	121.28%	Normal	59,027	-0.0170	-0.1628	0.1288
ELMORE	82.87%	108.42%	75.35%	115.72%	78.66%	100.84%	Normal	44,745	-0.0030	-0.2205	0.2145
FRANKLIN											
FREMONT	109.56%	122.27%	102.88%	119.97%	104.66%	117.78%	Normal	50,752	-0.0058	-0.0780	0.0670
GEM	80.75%	110.68%	69.38%	109.85%	71.25%	95.06%	Normal	46,552	-0.2633	-0.6043	0.0777
GOODING	82.91%	105.80%	86.04%	111.06%	81.36%	101.37%	Normal	31,545	-0.0703	-0.3038	0.1633
IDAHO	88.56%	102.39%	87.48%	98.18%	83.74%	96.38%	Normal	53,570	-0.0591	-0.1740	0.0558
JEFFERSON	93.39%	102.83%	91.12%	103.87%	92.96%	102.41%	Normal	30,447	0.0308	-0.0400	0.1010
JEROME	67.84%	117.19%	58.79%	126.99%	63.12%	102.82%	Normal	27,611	-0.1851	-0.7906	0.4204
KOOTENAI	96.73%	102.39%	93.86%	98.96%	88.39%	94.45%	Non-Normal	94,571	-0.0350	-0.0666	-0.0034
LATAH	94.08%	110.41%	94.32%	111.03%	93.47%	107.81%	Normal	47,412	-0.0126	-0.1424	0.1172
LEMHI	86.02%	100.87%	85.36%	102.91%	80.40%	99.99%	Normal	36,833	-0.0024	-0.0510	0.0462
LEWIS	60.38%	124.12%	51.51%	147.97%	47.20%	101.48%	Normal	26,714	-0.2039	-0.7005	0.2928
LINCOLN	44.88%	79.16%	44.09%	87.67%	42.46%	78.98%	Normal	21,250	0.6103	-0.6755	1.8961
MADISON	100.18%	115.38%	103.17%	118.63%	96.97%	112.75%	Normal	37,050	-0.1037	-0.2760	0.0680
MINIDOKA	90.98%	106.85%	89.11%	109.52%	90.58%	101.88%	Normal	53,450	-0.0220	-0.1255	0.0814
NEZPERCE	99.65%	116.54%	101.19%	117.89%	96.90%	111.44%	Normal	43,647	0.0397	-0.0399	0.1193
ONEIDA											
OWYHEE	56.92%	99.59%	48.39%	81.22%	54.60%	74.76%	Non-Normal	37,896	-0.3000	-0.7201	0.1201
PAYETTE	97.84%	108.08%	98.56%	108.00%	95.53%	106.17%	Normal	32,410	-0.0954	-0.2237	0.0330
POWER											
SHOSHONE	83.08%	98.58%	78.31%	99.06%	76.11%	93.31%	Normal	47,955	-0.0625	-0.1566	0.0315
TETON	91.98%	103.38%	90.50%	102.40%	88.04%	100.37%	Normal	46,947	-0.0017	-0.0890	0.0850
TWINFALLS	80.25%	88.81%	77.99%	93.68%	73.76%	84.34%	Normal	52,966	-0.1325	-0.2295	-0.0355
VALLEY	89.55%	97.85%	85.80%	97.70%	77.93%	90.27%	Non-Normal	63,872	-0.0928	-0.1429	-0.0428
WASHINGTON	85.33%	113.67%	75.61%	116.19%	83.40%	110.35%	Normal	32,225	0.0880	-0.2496	0.4256
STATEWIDE	97.13%	99.14%	95.79%	97.34%	90.41%	93.36%	Non-Normal	79,973	-0.0093	-0.0147	-0.0040

2014 Statewide Ratio Study Summary for Primary Category: Improved Residential

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	9,042	2,036,899,668	2,126,914,291	96.53%	96.54%	95.96%	95.77%	1.01	8.01%	10.82%	Approx.100%
ADAMS	66	8,447,175	9,483,644	94.06%	88.29%	89.36%	89.07%	1.06	26.55%	32.28%	85.99%
BANNOCK	749	108,612,114	111,360,699	99.04%	98.05%	98.32%	97.53%	1.02	9.26%	12.11%	Approx.100%
BEARLAKE	74	13,014,223	15,521,995	87.13%	90.65%	85.56%	83.84%	1.04	14.92%	18.29%	5.94%
BENEWAH	37	4,164,004	4,486,909	98.88%	96.24%	96.22%	92.80%	1.07	20.37%	23.54%	98.80%
BINGHAM	170	23,853,727	25,420,342	96.53%	95.15%	95.38%	93.84%	1.03	12.17%	16.01%	Approx.100%
BLAINE	468	236,603,622	269,925,455	89.97%	90.35%	88.34%	87.66%	1.03	14.21%	18.67%	48.01%
BOISE	152	25,533,406	27,961,903	91.68%	90.41%	89.74%	91.31%	1.00	17.03%	20.75%	85.99%
BONNER	390	87,807,560	98,691,279	91.10%	89.92%	89.60%	88.97%	1.02	13.83%	18.05%	90.49%
BONNEVILLE	1,273	200,712,887	205,975,106	98.60%	98.13%	97.98%	97.45%	1.01	8.55%	11.13%	Approx.100%
BOUNDARY	56	7,430,858	8,047,800	98.25%	95.30%	96.51%	92.33%	1.06	15.77%	19.42%	99.93%
BUTTE	7	489,925	463,155	108.58%	103.53%	108.16%	105.78%	1.03	8.62%	9.63%	63.24%
CAMAS	18	1,306,190	1,311,900	106.50%	101.98%	102.38%	99.56%	1.07	24.71%	28.54%	66.73%
CANYON	3,461	507,430,390	521,379,506	97.71%	97.14%	96.91%	97.32%	1.00	9.44%	12.69%	Approx.100%
CARIBOU	28	3,804,912	3,775,988	102.22%	102.18%	101.22%	100.77%	1.01	10.53%	14.38%	99.53%
CASSIA	92	11,289,112	11,451,272	99.61%	98.60%	99.02%	98.58%	1.01	8.71%	11.23%	Approx.100%
CLARK	7	456,570	508,000	97.34%	98.09%	96.75%	89.88%	1.08	8.63%	11.53%	92.05%
CLEARWATER	52	5,666,156	6,403,114	92.18%	88.78%	90.47%	88.49%	1.04	15.51%	20.55%	79.39%
CUSTER	35	5,851,850	5,986,598	108.74%	104.69%	103.89%	97.75%	1.11	23.95%	29.44%	59.45%
ELMORE	236	25,471,856	29,862,283	87.18%	84.82%	85.02%	85.30%	1.02	16.91%	22.85%	1.46%
FRANKLIN	122	17,333,719	17,618,932	100.00%	103.46%	97.96%	98.38%	1.02	15.16%	19.44%	Approx.100%
FREMONT	160	27,554,446	27,951,832	102.30%	98.68%	99.64%	98.58%	1.04	18.77%	22.68%	Approx.100%
GEM	206	25,362,510	28,600,810	90.51%	87.50%	88.94%	88.68%	1.02	15.27%	19.28%	66.28%
GOODING	106	12,005,089	12,745,983	96.28%	95.40%	95.48%	94.19%	1.02	10.16%	12.95%	Approx.100%
IDAHO	103	14,020,591	14,161,104	102.20%	101.18%	99.87%	99.01%	1.03	17.48%	21.89%	99.98%
JEFFERSON	222	35,950,004	37,838,155	97.41%	95.47%	96.55%	95.01%	1.03	10.76%	13.38%	Approx.100%
JEROME	63	7,497,412	8,419,447	89.36%	87.33%	88.45%	89.05%	1.00	11.29%	14.79%	34.83%
KOOTENAI	2,981	627,391,171	700,346,573	91.04%	90.49%	90.12%	89.58%	1.02	10.58%	14.24%	Approx.100%
LATAH	341	66,678,652	71,176,140	95.02%	93.96%	94.06%	93.68%	1.01	10.98%	14.38%	Approx.100%
LEMHI	104	13,571,744	16,232,212	91.81%	87.26%	89.35%	83.61%	1.10	19.78%	24.15%	79.67%
LEWIS	32	3,089,618	3,248,286	99.78%	91.75%	97.16%	95.12%	1.05	20.96%	23.90%	98.23%
LINCOLN	17	1,304,240	1,690,559	83.33%	78.26%	80.59%	77.15%	1.08	23.99%	27.30%	12.20%
MADISON	200	32,964,670	34,177,478	97.02%	96.58%	95.69%	96.45%	1.01	12.65%	16.45%	Approx.100%
MINIDOKA	89	10,678,136	10,865,297	98.13%	98.09%	97.70%	98.28%	1.00	7.19%	9.25%	Approx.100%
NEZPERCE	451	74,109,349	78,415,932	95.16%	94.59%	94.15%	94.51%	1.01	10.82%	14.51%	Approx.100%
ONEIDA	34	3,918,981	4,146,579	97.83%	99.57%	96.25%	94.51%	1.04	14.85%	18.30%	99.45%
OWYHEE	95	8,412,358	11,288,910	83.15%	82.55%	75.95%	74.52%	1.12	27.27%	37.45%	1.58%
PAYETTE	289	35,957,922	38,761,285	96.40%	94.60%	94.26%	92.77%	1.04	15.98%	21.70%	Approx.100%
POWER	23	2,274,737	2,458,559	92.89%	94.84%	92.28%	92.52%	1.00	8.97%	11.46%	89.69%
SHOSHONE	152	13,175,326	13,903,011	99.99%	96.19%	97.53%	94.77%	1.06	18.70%	22.80%	Approx.100%
TETON	87	19,747,848	21,104,847	96.71%	95.65%	94.44%	93.57%	1.03	16.68%	22.42%	99.80%
TWINFALLS	891	133,775,628	142,967,155	94.45%	95.16%	93.22%	93.57%	1.01	11.71%	15.74%	Approx.100%
VALLEY	318	76,329,546	82,041,725	94.17%	93.99%	91.55%	93.04%	1.01	16.84%	22.83%	99.97%
WASHINGTON	80	9,235,736	9,504,978	99.48%	99.12%	98.50%	97.17%	1.02	10.93%	14.17%	Approx.100%

STATEWIDE 23,579 4,587,185,638 4,874,597,030 95.68% 95.56% 94.88% 94.10% 1.02 10.43% 14.32% Approx.100%

2014 Statewide Ratio Study Summary for Primary Category: Improved Residential

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	96.35%	96.71%	96.33%	96.72%	95.54%	95.99%	Non-Normal	235,226	-0.0074	-0.0109	-0.0039
ADAMS	87.92%	100.21%	83.24%	96.47%	82.71%	95.43%	Non-Normal	143,692	-0.0204	-0.0816	0.0408
BANNOCK	98.32%	99.76%	97.51%	98.78%	96.80%	98.26%	Non-Normal	148,679	-0.0287	-0.0417	-0.0158
BEARLAKE	84.08%	90.17%	84.23%	94.57%	78.32%	89.37%	Normal	209,757	-0.0262	-0.0641	0.0116
BENEWAH	92.58%	105.17%	87.80%	108.67%	86.88%	98.73%	Normal	121,268	-0.1429	-0.2361	-0.0497
BINGHAM	94.58%	98.48%	92.83%	97.37%	92.03%	95.64%	Non-Normal	149,531	-0.0722	-0.1059	-0.0385
BLAINE	88.69%	91.24%	89.19%	91.61%	85.54%	89.77%	Non-Normal	576,764	-0.0066	-0.0188	0.0056
BOISE	89.14%	94.22%	87.16%	94.78%	88.74%	93.89%	Non-Normal	183,960	0.0207	-0.0156	0.0571
BONNER	89.73%	92.47%	88.78%	91.47%	86.82%	91.13%	Non-Normal	253,055	-0.0039	-0.0263	0.0184
BONNEVILLE	98.09%	99.10%	97.43%	98.96%	96.85%	98.04%	Non-Normal	161,803	-0.0240	-0.0340	-0.0130
BOUNDARY	94.05%	102.44%	90.57%	100.48%	88.37%	96.30%	Non-Normal	143,711	-0.1649	-0.2332	-0.0966
BUTTE	100.90%	116.26%	98.54%	118.91%	99.92%	111.64%	Normal	66,165	-0.0616	-0.1359	0.0127
CAMAS	94.03%	118.96%	86.30%	127.45%	85.08%	114.05%	Normal	72,883	-0.0797	-0.2339	0.0745
CANYON	97.36%	98.05%	96.83%	97.46%	96.96%	97.68%	Non-Normal	150,644	0.0088	0.0018	0.0157
CARIBOU	97.49%	106.95%	98.23%	107.61%	94.14%	107.40%	Normal	134,857	-0.0284	-0.1105	0.0537
CASSIA	97.69%	101.53%	95.91%	101.52%	96.89%	100.28%	Non-Normal	124,470	-0.0157	-0.0514	0.0200
CLARK	89.10%	105.58%	85.76%	107.50%	77.91%	101.85%	Normal	72,571	-0.1138	-0.1790	-0.0480
CLEARWATER	87.86%	96.50%	85.49%	93.59%	84.83%	92.15%	Non-Normal	123,137	-0.0806	-0.1619	0.0007
CUSTER	99.84%	117.64%	98.61%	113.17%	89.51%	105.99%	Normal	171,046	-0.1320	-0.2405	-0.0235
ELMORE	85.05%	89.32%	83.00%	86.89%	83.62%	86.98%	Non-Normal	126,535	-0.0253	-0.0631	0.0125
FRANKLIN	97.10%	102.89%	99.05%	106.99%	94.97%	101.80%	Non-Normal	144,417	-0.0066	-0.0580	0.0449
FREMONT	99.28%	105.32%	98.22%	103.72%	95.43%	101.73%	Non-Normal	174,699	-0.0184	-0.0550	0.0180
GEM	88.51%	92.51%	84.85%	88.94%	86.82%	90.53%	Non-Normal	138,839	-0.0297	-0.0658	0.0064
GOODING	94.29%	98.28%	93.29%	97.25%	92.05%	96.33%	Non-Normal	120,245	-0.0445	-0.0751	-0.0138
IDAHO	98.57%	105.82%	94.67%	106.35%	94.67%	103.35%	Non-Normal	137,486	-0.0088	-0.0513	0.0336
JEFFERSON	95.97%	98.84%	93.46%	97.83%	93.46%	96.56%	Non-Normal	170,442	-0.0767	-0.1020	-0.0500
JEROME	86.62%	92.10%	84.20%	89.34%	86.03%	92.07%	Non-Normal	133,642	0.0285	-0.0313	0.0883
KOOTENAI	90.65%	91.43%	90.18%	90.90%	88.96%	90.21%	Non-Normal	234,937	-0.0156	-0.0228	-0.0084
LATAH	93.80%	96.24%	93.05%	96.27%	92.44%	94.92%	Non-Normal	208,728	-0.0214	-0.0473	0.0045
LEMHI	88.23%	95.38%	83.88%	93.14%	79.93%	87.29%	Non-Normal	156,079	-0.0943	-0.1384	-0.0501
LEWIS	92.85%	106.72%	88.46%	105.07%	88.74%	101.49%	Normal	101,509	-0.0795	-0.1852	0.0263
LINCOLN	73.70%	92.96%	65.80%	96.81%	69.23%	85.06%	Normal	99,445	-0.1745	-0.3832	0.0342
MADISON	95.16%	98.88%	93.65%	98.03%	94.51%	98.39%	Non-Normal	170,887	0.0181	-0.0180	0.0540
MINIDOKA	96.55%	99.71%	96.69%	99.88%	96.54%	100.01%	Normal	122,082	0.0167	-0.0141	0.0475
NEZPERCE	94.09%	96.23%	93.53%	95.59%	93.45%	95.57%	Non-Normal	173,871	0.0041	-0.0194	0.0275
ONEIDA	92.78%	102.88%	88.20%	106.33%	89.24%	99.78%	Normal	121,958	-0.1148	-0.2251	-0.0046
OWYHEE	77.89%	88.40%	78.13%	86.38%	68.44%	80.60%	Normal	118,831	-0.1013	-0.1833	-0.0193
PAYETTE	94.38%	98.43%	92.72%	96.17%	91.01%	94.52%	Non-Normal	134,122	-0.0688	-0.1010	-0.0367
POWER	89.08%	96.70%	88.23%	99.22%	88.90%	96.14%	Normal	106,894	-0.0061	-0.0614	0.0493
SHOSHONE	96.95%	103.03%	92.89%	100.38%	92.05%	97.48%	Non-Normal	91,467	-0.0824	-0.1265	-0.0384
TETON	92.88%	100.53%	90.37%	97.18%	89.00%	98.14%	Non-Normal	242,584	-0.0567	-0.1080	-0.0050
TWINFALLS	93.63%	95.27%	94.24%	95.94%	92.72%	94.42%	Non-Normal	160,457	0.0056	-0.0099	0.0211
VALLEY	92.19%	96.15%	91.85%	95.94%	90.25%	95.82%	Non-Normal	257,993	0.0155	-0.0078	0.0389
WASHINGTON	96.89%	102.07%	95.88%	101.65%	94.54%	99.79%	Normal	118,812	-0.0380	-0.0785	0.0026
STATEWIDE	95.54%	95.83%	95.41%	95.70%	93.90%	94.31%	Non-Normal	206,735	-0.0086	-0.0104	-0.0069

2014 Statewide Ratio Study Summary for Primary Category: Manufactured Housing

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	128	2,892,854	2,986,238	105.64%	101.49%	99.85%	96.87%	1.09	23.70%	33.60%	91.92%
ADAMS											
BANNOCK	16	305,313	297,649	106.10%	101.30%	103.60%	102.57%	1.03	20.10%	22.63%	72.88%
BEARLAKE											
BENEWAH	9	150,675	172,200	79.66%	80.46%	77.89%	87.50%	0.91	17.23%	21.66%	5.46%
BINGHAM	14	99,276	96,450	102.57%	100.00%	101.75%	102.93%	1.00	10.06%	13.06%	96.88%
BLAINE	9	72,829	120,200	81.78%	74.26%	73.38%	60.59%	1.35	42.21%	51.05%	24.69%
BOISE											
BONNER	8	334,117	341,564	88.66%	84.84%	85.31%	97.82%	0.91	22.90%	29.44%	41.72%
BONNEVILLE	13	218,042	249,214	92.25%	87.34%	88.40%	87.49%	1.05	24.74%	31.20%	58.55%
BOUNDARY	5	73,060	73,500	104.63%	99.95%	103.63%	99.40%	1.05	11.64%	16.18%	67.82%
BUTTE											
CAMAS											
CANYON	149	2,853,500	3,076,946	103.78%	93.96%	98.65%	92.74%	1.12	28.43%	34.09%	98.42%
CARIBOU											
CASSIA	10	205,978	173,000	121.72%	119.21%	116.21%	119.06%	1.02	23.16%	31.46%	16.52%
CLARK											
CLEARWATER	5	228,460	189,338	99.46%	117.66%	94.06%	120.66%	0.82	24.69%	34.41%	45.01%
CUSTER											
ELMORE	13	201,907	199,184	109.59%	111.74%	104.76%	101.37%	1.08	23.75%	30.67%	48.84%
FRANKLIN	6	121,551	122,361	98.40%	99.15%	98.29%	99.34%	0.99	3.64%	5.12%	99.40%
FREMONT	10	127,686	119,144	110.75%	102.05%	103.69%	107.17%	1.03	34.51%	37.43%	40.37%
GEM	14	262,370	265,960	101.32%	98.59%	95.85%	98.65%	1.03	27.01%	32.44%	71.94%
GOODING											
IDAHO	8	226,292	225,479	107.94%	102.83%	105.30%	100.36%	1.08	17.82%	24.50%	53.58%
JEFFERSON	12	75,874	80,975	97.58%	99.42%	92.10%	93.70%	1.04	23.05%	33.95%	66.73%
JEROME	6	78,900	54,700	143.03%	140.99%	139.86%	144.24%	0.99	18.49%	23.29%	2.41%
KOOTENAI	187	4,799,296	5,127,869	100.57%	95.32%	96.04%	93.59%	1.07	24.84%	31.35%	Approx.100%
LATAH	69	1,065,150	1,105,210	98.30%	96.90%	92.49%	96.38%	1.02	26.00%	34.78%	97.56%
LEMHI	6	275,646	404,475	88.18%	59.55%	77.77%	68.15%	1.29	69.15%	62.57%	28.07%
LEWIS											
LINCOLN											
MADISON	31	409,489	531,100	82.67%	78.94%	76.40%	77.10%	1.07	33.79%	41.88%	11.90%
MINIDOKA	9	76,344	78,450	96.07%	102.57%	92.15%	97.32%	0.99	19.16%	27.41%	66.99%
NEZPERCE	41	1,360,776	1,433,549	95.07%	86.01%	91.24%	94.92%	1.00	26.68%	29.69%	87.46%
ONEIDA											
OWYHEE	6	103,300	124,290	104.54%	92.26%	98.21%	83.11%	1.26	33.57%	40.97%	39.43%
PAYETTE	15	352,480	399,600	87.87%	88.98%	80.46%	88.21%	1.00	28.85%	44.50%	39.51%
POWER	9	123,636	125,400	99.82%	103.33%	97.33%	98.59%	1.01	16.46%	22.36%	78.40%
SHOSHONE	11	138,113	167,380	89.27%	86.90%	85.24%	82.51%	1.08	22.06%	32.49%	44.80%
TETON											
TWINFALLS	21	496,168	531,400	93.84%	90.52%	88.24%	93.37%	1.01	27.57%	34.18%	68.96%
VALLEY	5	97,458	101,080	90.50%	95.21%	87.07%	96.42%	0.94	20.11%	29.16%	42.86%
WASHINGTON											

STATEWIDE 845 17,826,540 18,973,905 100.41% 95.56% 95.13% 93.95% 1.07 25.58% 33.27% Approx.100%

2014 Statewide Ratio Study Summary for Primary Category: Manufactured Housing

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	100.48%	110.80%	95.58%	104.39%	91.06%	102.68%	Non-Normal	23,330	-0.0370	-0.0820	0.0080
ADAMS											
BANNOCK	95.58%	116.62%	89.06%	122.26%	90.34%	114.81%	Normal	18,603	-0.0003	-0.1459	0.1453
BEARLAKE											
BENEWAH	68.96%	90.35%	62.43%	94.99%	81.34%	93.66%	Normal	19,133	0.0430	-0.0355	0.1215
BINGHAM	96.23%	108.92%	98.89%	110.03%	94.04%	111.82%	Normal	6,889	-0.0041	-0.0603	0.0521
BLAINE	55.90%	107.66%	47.48%	106.57%	39.74%	81.44%	Normal	13,356	-0.3539	-0.7886	0.0807
BOISE											
BONNER	71.17%	106.14%	65.01%	105.19%	87.92%	107.72%	Normal	42,696	0.0606	-0.0745	0.1956
BONNEVILLE	78.02%	106.48%	75.06%	103.52%	72.29%	102.69%	Normal	19,170	0.0291	-0.1410	0.2000
BOUNDARY	88.49%	120.77%	91.62%	129.93%	94.43%	104.37%	Normal	14,700	-0.0708	-0.1796	0.0380
BUTTE											
CAMAS											
CANYON	99.01%	108.55%	91.82%	98.49%	89.37%	96.10%	Non-Normal	20,651	-0.1593	-0.2084	-0.1102
CARIBOU											
CASSIA	99.53%	143.92%	103.19%	140.02%	107.08%	131.04%	Normal	17,300	0.0026	-0.1733	0.1785
CLARK											
CLEARWATER	66.83%	132.10%	56.43%	131.49%	106.20%	135.13%	Normal	37,868	0.1009	-0.0110	0.2127
CUSTER											
ELMORE	92.98%	126.20%	81.46%	124.44%	79.26%	123.47%	Normal	15,322	-0.0170	-0.1210	0.0871
FRANKLIN	94.25%	102.54%	92.29%	102.92%	94.41%	104.26%	Normal	20,394	-0.0004	-0.0448	0.0440
FREMONT	86.73%	134.78%	68.46%	152.96%	93.46%	120.88%	Normal	11,914	-0.0107	-0.2050	0.1840
GEM	85.77%	116.88%	82.47%	121.91%	86.45%	110.85%	Normal	18,997	0.0276	-0.0769	0.1321
GOODING											
IDAHO	90.22%	125.65%	92.16%	118.42%	94.71%	106.01%	Normal	28,185	-0.0185	-0.1395	0.1025
JEFFERSON	80.40%	114.75%	80.11%	107.71%	79.73%	107.67%	Normal	6,748	-0.0148	-0.2050	0.1750
JEROME	115.62%	170.43%	108.00%	183.21%	114.65%	173.83%	Normal	9,117	0.0237	-0.2248	0.2722
KOOTENAI	96.77%	104.36%	92.05%	98.97%	90.24%	96.94%	Non-Normal	27,422	-0.0553	-0.0940	-0.0165
LATAH	91.53%	105.08%	88.90%	100.00%	90.59%	102.16%	Non-Normal	16,018	-0.0034	-0.0639	0.0571
LEMHI	42.80%	133.57%	54.63%	161.49%	43.64%	92.65%	Non-Normal	67,413	-0.0149	-0.6130	0.5831
LEWIS											
LINCOLN											
MADISON	72.12%	93.22%	60.96%	89.89%	68.48%	85.73%	Non-Normal	17,132	-0.0714	-0.3300	0.1870
MINIDOKA	79.74%	112.39%	74.74%	112.43%	83.33%	111.30%	Normal	8,717	0.0439	-0.1500	0.2378
NEZPERCE	87.82%	102.32%	81.37%	95.72%	88.67%	101.18%	Normal	34,965	0.0269	-0.0429	0.0966
ONEIDA											
OWYHEE	69.31%	139.78%	67.85%	159.27%	75.51%	90.72%	Normal	20,715	-0.1079	-0.3741	0.1583
PAYETTE	70.09%	105.65%	71.26%	99.12%	72.25%	104.17%	Non-Normal	26,640	0.0502	-0.1403	0.2408
POWER	85.98%	113.65%	78.48%	118.86%	84.87%	112.32%	Normal	13,933	0.0063	-0.1889	0.2015
SHOSHONE	73.43%	105.12%	71.99%	93.77%	72.47%	92.56%	Normal	15,216	-0.1378	-0.4112	0.1356
TETON											
TWINFALLS	81.77%	105.91%	80.65%	103.01%	82.99%	103.75%	Normal	25,305	0.0613	-0.0902	0.2127
VALLEY	65.34%	115.66%	55.89%	121.26%	78.53%	114.31%	Normal	20,216	0.1480	-0.0360	0.3319
WASHINGTON											

STATEWIDE 98.52% 102.30% 94.16% 97.75% 92.16% 95.75% Non-Normal 22,454 -0.0247 -0.0430 -0.0064

2014 Statewide Ratio Study Summary for Primary Category: Vacant Commercial

<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>
ADA	38	9,585,700	8,922,073	108.36%	107.62%	103.34%	107.44%	1.01	24.20%	29.17%	62.53%
ADAMS											
BANNOCK	14	909,955	1,054,000	86.94%	84.40%	84.80%	86.33%	1.01	21.27%	23.38%	29.12%
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE											
BOISE											
BONNER	5	800,709	843,360	102.94%	108.22%	101.01%	94.94%	1.08	16.99%	21.25%	61.60%
BONNEVILLE	9	1,215,511	1,308,000	89.52%	100.72%	83.12%	92.93%	0.96	27.25%	37.66%	43.06%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	38	8,450,030	9,095,939	96.50%	98.53%	95.35%	92.90%	1.04	11.39%	15.23%	99.67%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	15	2,467,845	3,031,925	93.07%	92.11%	91.55%	81.40%	1.14	14.41%	18.89%	74.36%
LATAH											
LEMHI											
LEWIS											
LINCOLN											
MADISON											
MINIDOKA											
NEZPERCE											
ONEIDA											
OWYHEE											
PAYETTE											
POWER											
SHOSHONE											
TETON											
TWINFALLS	9	1,682,549	2,664,107	75.76%	80.25%	71.57%	63.16%	1.20	24.70%	34.10%	6.65%
VALLEY	8	714,076	893,646	106.69%	109.21%	97.11%	79.91%	1.34	30.47%	43.07%	40.85%
WASHINGTON											

STATEWIDE 136 25,826,375 27,813,050 97.45% 98.10% 93.56% 92.86% 1.05 20.80% 27.62% 99.93%

2014 Statewide Ratio Study Summary for Primary Category: Vacant Commercial

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	99.93%	116.80%	97.40%	122.09%	93.76%	121.12%	Normal	234,791	-0.0280	-0.0979	0.0418
ADAMS											
BANNOCK	77.32%	96.57%	70.74%	100.00%	75.85%	96.82%	Normal	75,286	0.0393	-0.0914	0.1700
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE											
BOISE											
BONNER	82.08%	123.79%	79.35%	123.88%	72.44%	117.45%	Normal	168,672	-0.1563	-0.5110	0.1984
BONNEVILLE	68.62%	110.42%	49.40%	113.27%	76.92%	108.94%	Normal	145,333	0.0462	-0.1240	0.2170
BOUNDARY											
BUTTE											
CAMAS											
CANYON	92.58%	100.42%	92.65%	100.02%	86.89%	98.91%	Normal	239,367	-0.0006	-0.0296	0.0285
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	85.07%	101.06%	81.55%	98.77%	73.57%	89.22%	Normal	202,128	-0.0782	-0.1566	0.0002
LATAH											
LEMHI											
LEWIS											
LINCOLN											
MADISON											
MINIDOKA											
NEZPERCE											
ONEIDA											
OWYHEE											
PAYETTE											
POWER											
SHOSHONE											
TETON											
TWINFALLS	59.74%	91.78%	53.85%	92.65%	39.46%	86.86%	Normal	296,012	-0.1165	-0.2477	0.0148
VALLEY	75.90%	137.47%	57.42%	130.19%	48.89%	110.92%	Normal	111,706	-0.2344	-0.5083	0.0395
WASHINGTON											
STATEWIDE	93.66%	101.25%	94.08%	100.00%	85.81%	99.91%	Non-Normal	204,508	-0.0012	-0.0168	0.0143

2014 Statewide Ratio Study Summary for Primary Category: Improved Commercial

<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>
ADA	125	80,208,239	86,469,129	102.66%	100.03%	99.49%	92.76%	1.11	19.41%	25.81%	99.90%
ADAMS	6	732,439	926,900	87.90%	86.95%	83.02%	79.02%	1.11	30.95%	36.04%	36.44%
BANNOCK	46	13,617,535	14,115,800	102.58%	100.37%	101.05%	96.47%	1.06	13.26%	17.13%	99.79%
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE	28	10,482,485	9,617,037	102.71%	97.70%	100.84%	109.00%	0.94	16.41%	20.34%	96.03%
BOISE	8	1,844,656	1,249,500	143.47%	148.03%	129.61%	147.63%	0.97	35.58%	45.71%	6.88%
BONNER	19	7,878,449	9,416,289	88.69%	85.14%	87.36%	83.67%	1.06	16.43%	17.70%	35.98%
BONNEVILLE	19	5,538,837	5,462,000	101.40%	100.35%	100.14%	101.41%	1.00	12.00%	16.26%	97.86%
BOUNDARY	5	1,268,830	1,260,000	98.88%	99.99%	98.61%	100.70%	0.98	5.35%	8.13%	94.69%
BUTTE											
CAMAS											
CANYON	70	28,511,260	29,329,132	99.32%	98.73%	98.07%	97.21%	1.02	12.33%	16.03%	Approx.100%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER	7	859,258	997,980	81.46%	81.16%	78.74%	86.10%	0.95	19.84%	27.23%	16.66%
CUSTER	7	987,360	1,184,500	105.37%	117.30%	99.92%	83.36%	1.26	22.29%	31.08%	50.89%
ELMORE	7	2,255,887	3,761,488	85.54%	80.29%	80.26%	59.97%	1.43	32.11%	39.89%	31.73%
FRANKLIN											
FREMONT	6	679,979	1,008,500	86.59%	71.09%	82.09%	67.42%	1.28	36.62%	38.64%	33.26%
GEM	6	1,380,410	1,320,000	106.66%	109.71%	103.24%	104.58%	1.02	22.69%	27.34%	49.43%
GOODING	8	405,604	434,414	118.31%	90.25%	101.98%	93.37%	1.27	63.97%	63.34%	22.10%
IDAHO	6	917,106	900,000	103.00%	102.86%	99.46%	101.90%	1.01	16.58%	26.08%	57.94%
JEFFERSON											
JEROME	10	3,092,689	3,511,500	97.68%	84.76%	92.20%	88.07%	1.11	33.56%	38.54%	56.87%
KOOTENAI	128	50,745,391	55,065,473	93.64%	91.24%	92.07%	92.15%	1.02	14.01%	18.24%	99.20%
LATAH	7	2,983,840	3,564,000	90.68%	87.73%	87.90%	83.72%	1.08	20.87%	26.28%	49.11%
LEMHI	9	1,274,262	1,192,600	104.17%	96.84%	102.10%	106.85%	0.97	17.65%	22.45%	70.86%
LEWIS											
LINCOLN											
MADISON	19	6,343,686	7,649,000	89.12%	92.81%	87.17%	82.93%	1.07	15.51%	20.94%	42.00%
MINIDOKA	5	398,557	392,000	105.76%	98.99%	102.76%	101.67%	1.04	20.87%	28.62%	46.02%
NEZPERCE	15	7,148,443	8,175,030	97.08%	100.44%	96.20%	87.44%	1.11	8.83%	13.49%	97.15%
ONEIDA											
OWYHEE	5	269,533	304,500	94.93%	88.61%	92.09%	88.52%	1.07	22.94%	28.50%	50.68%
PAYETTE	7	1,183,055	2,149,000	70.39%	64.88%	65.43%	55.05%	1.28	34.70%	40.50%	5.42%
POWER											
SHOSHONE	13	1,982,726	2,091,200	112.70%	98.26%	100.20%	94.81%	1.19	48.65%	47.41%	35.35%
TETON											
TWINFALLS	40	14,836,984	16,007,203	93.88%	92.74%	90.34%	92.69%	1.01	22.22%	28.35%	82.12%
VALLEY	12	3,106,068	3,166,200	92.70%	96.48%	88.35%	98.10%	0.94	22.88%	31.95%	58.68%
WASHINGTON	7	897,098	1,041,800	92.16%	93.12%	91.46%	86.11%	1.07	11.07%	13.20%	66.82%
STATEWIDE	650	251,830,666	271,762,175	98.38%	96.68%	95.24%	92.67%	1.06	18.90%	26.47%	Approx.100%

2014 Statewide Ratio Study Summary for Primary Category: Improved Commercial

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	98.76%	106.56%	96.28%	102.49%	85.79%	99.72%	Non-Normal	691,753	-0.0383	-0.0720	-0.0045
ADAMS	61.84%	113.96%	54.22%	124.08%	54.55%	103.49%	Normal	154,483	-0.2628	-1.0493	0.5237
BANNOCK	98.32%	106.85%	98.15%	104.95%	90.15%	102.79%	Normal	306,865	-0.0394	-0.0803	0.0015
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE	95.99%	109.44%	95.17%	102.89%	96.81%	121.19%	Non-Normal	343,466	0.0456	-0.0031	0.0943
BOISE	99.54%	187.40%	80.60%	186.53%	98.38%	196.88%	Normal	156,188	0.3403	-0.0966	0.7773
BONNER	82.44%	94.93%	76.93%	100.32%	74.89%	92.45%	Normal	495,594	-0.0082	-0.0943	0.0779
BONNEVILLE	94.84%	107.96%	96.99%	104.34%	95.78%	107.03%	Normal	287,474	-0.0004	-0.0990	0.0980
BOUNDARY	91.22%	106.54%	87.63%	107.44%	94.21%	107.19%	Normal	252,000	0.0870	-0.0368	0.2109
BUTTE											
CAMAS											
CANYON	96.19%	102.45%	95.81%	100.88%	92.92%	101.50%	Normal	418,988	0.0004	-0.0262	0.0271
CARIBOU											
CASSIA											
CLARK											
CLEARWATER	65.17%	97.75%	65.11%	100.57%	68.95%	103.25%	Normal	142,569	0.3410	0.1002	0.5818
CUSTER	81.32%	129.42%	64.12%	132.00%	55.56%	111.16%	Normal	169,214	-0.1705	-0.3060	-0.0351
ELMORE	60.48%	110.60%	52.66%	122.37%	45.45%	74.50%	Normal	537,355	-0.0926	-0.2790	0.0938
FRANKLIN											
FREMONT	59.07%	114.11%	62.89%	131.25%	58.13%	76.72%	Normal	168,083	-0.1063	-0.2510	0.0390
GEM	82.68%	130.65%	74.31%	137.60%	76.92%	132.23%	Normal	220,000	-0.0615	-0.2686	0.1456
GOODING	68.10%	168.52%	60.97%	190.65%	64.85%	121.88%	Normal	54,302	-0.4887	-1.5377	0.5602
IDAHO	80.90%	125.10%	72.04%	130.11%	80.06%	123.74%	Normal	150,000	-0.0360	-0.3191	0.2472
JEFFERSON											
JEROME	75.86%	119.50%	74.41%	111.74%	80.43%	95.71%	Normal	351,150	-0.0633	-0.2890	0.1624
KOOTENAI	91.16%	96.13%	88.84%	93.43%	89.53%	94.78%	Non-Normal	430,199	0.0141	-0.0067	0.0348
LATAH	73.18%	108.19%	66.69%	113.76%	61.92%	105.53%	Normal	509,143	-0.0534	-0.2240	0.1172
LEMHI	89.67%	118.67%	86.86%	121.22%	89.18%	124.52%	Normal	132,511	0.1488	-0.0699	0.3675
LEWIS											
LINCOLN											
MADISON	81.70%	96.55%	78.91%	98.28%	74.23%	91.64%	Normal	402,579	-0.0395	-0.1350	0.0560
MINIDOKA	76.90%	134.62%	79.53%	150.48%	80.20%	123.15%	Normal	78,400	0.0013	-0.4312	0.4338
NEZPERCE	91.12%	103.03%	93.33%	101.47%	71.36%	103.53%	Normal	545,002	-0.0289	-0.0769	0.0191
ONEIDA											
OWYHEE	69.13%	120.72%	69.56%	133.20%	69.62%	107.41%	Normal	60,900	-0.1770	-0.7561	0.4022
PAYETTE	49.46%	91.33%	43.95%	95.60%	42.00%	68.10%	Normal	307,000	-0.1197	-0.3840	0.1446
POWER											
SHOSHONE	86.29%	139.11%	69.61%	157.29%	76.65%	112.98%	Normal	160,862	-0.1963	-0.5911	0.1986
TETON											
TWINFALLS	86.96%	100.80%	85.08%	100.35%	78.84%	106.54%	Normal	400,180	0.0145	-0.0512	0.0802
VALLEY	77.34%	108.05%	69.85%	104.25%	68.76%	127.44%	Normal	263,850	0.1273	-0.0956	0.3503
WASHINGTON	83.23%	101.09%	78.10%	104.39%	76.96%	95.26%	Normal	148,829	-0.0593	-0.1451	0.0265
STATEWIDE	96.70%	100.06%	94.97%	97.96%	89.97%	95.36%	Non-Normal	418,096	-0.0023	-0.0065	0.0017