

2013 Ratio Study

This ratio study was completed in March, 2014, and generally used sales which occurred between October 1, 2012 and September 30, 2013, to test 2013 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 2013 study represents the seventh 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 2014, unless 2014 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. Six categories in six 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 2013 ratio study shows four primary categories in three counties that did not meet assessment level standards using 90% confidence intervals. In the 2012 study, there had been one non-complying category in one county. Prior to state board of equalization recommendations, follow-up studies will be done to test 2014 assessments in the category that did not meet assessment level standards.

In 2013, 30.7% of all categories tested failed general uniformity standards based on the COD, while 64% failed vertical equity (price-related differential) standards. Only 8.7% 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 slightly higher than noted in the 2012 study.

The number of categories studied this year was up slightly from the number studied in the 2012 ratio study. At least one primary category was studied in each county.

Analysis:

In comparison to 2012 results, statewide overall median levels of assessment were lower in 2013 for all categories except vacant commercial. Uniformity was better in 2013 in residential and manufactured housing categories, but worse in commercial categories. In addition, overall sales volume was up 15%, exceeding last year's 11% increase. 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 several volatile years.

It may be significant that sample sizes increased broadly in each category, except unimproved commercial, rather than just certain categories. 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 2013 ratio study to ensure that sales prices and assessed values both represented market value as of January 1, 2013.

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 2013 Idaho ratio study:

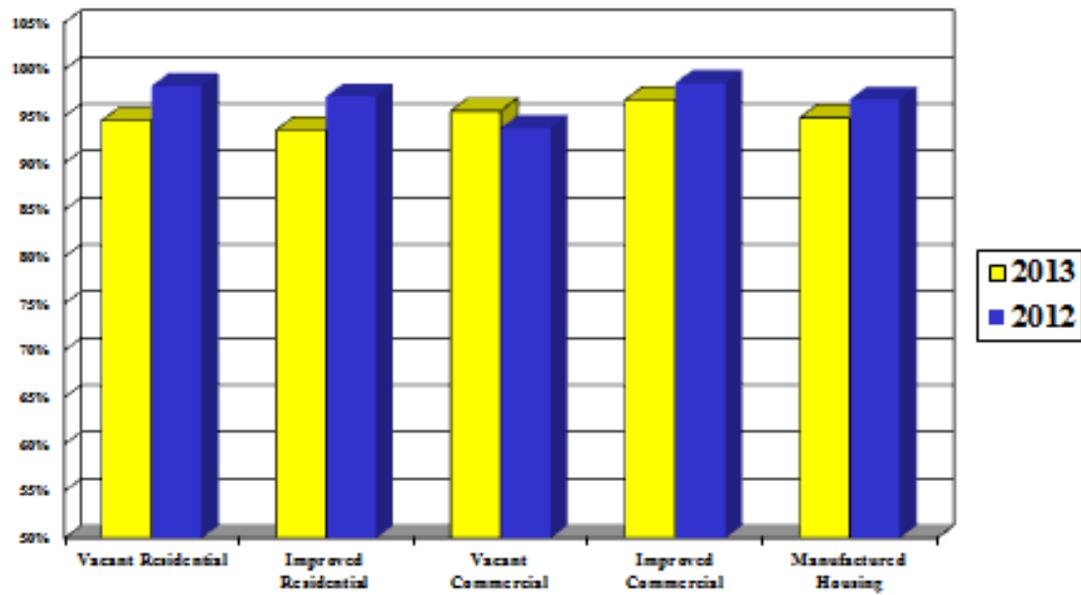
1. Chart I summary of sales received;
2. Chart II summary of statistical results;
3. Bar chart showing 2012 - 2013 level by primary category;
4. Bar chart showing 2012 – 2013 uniformity by primary category;
5. Statewide statistics by county for each primary category.

Chart I					
2013 Ratio Study Summary					
Sales Received					
Category	Counties Studied*	Totals		Changes 2012/2013:	
		2013	2012	Number	Percent
Residential:					
Improved	44	23,026	20,045	2,981	14.9%
Unimproved	38	2,391	1,825	566	31.0%
Commercial:					
Improved	28	608	641	(33)	-5.1%
Unimproved	11	128	111	17	15.3%
Manufactured Homes:					
Manufactured Housing without land	29	901	908	(7)	-0.8%
Totals:	150	27,054	23,530	3,524	15.0%
Note: Number of counties based on those with at least five (5) sales					

Chart II						
2013 Final Ratio Study:						
Summary of Results						
Category	Number of Counties*	Number in Sample	Assessment Level:		Uniformity:	
			Median	Mean	COD	PRD
Residential:						
Improved	44	23,026	93.56	94.43	12.00	1.02
Unimproved	38	2,391	94.56	96.07	22.92	1.07
Commercial:						
Improved	28	608	96.79	99.39	21.88	1.05
Unimproved	11	128	95.61	101.35	33.26	1.26
Manufactured Housing:						
Manufactured Housing	29	901	94.87	101.18	28.70	1.10
Totals:	150	27,054				
Note: Number of counties based on those with at least five (5) sales						

2012 - 2013 Ratio Study Level

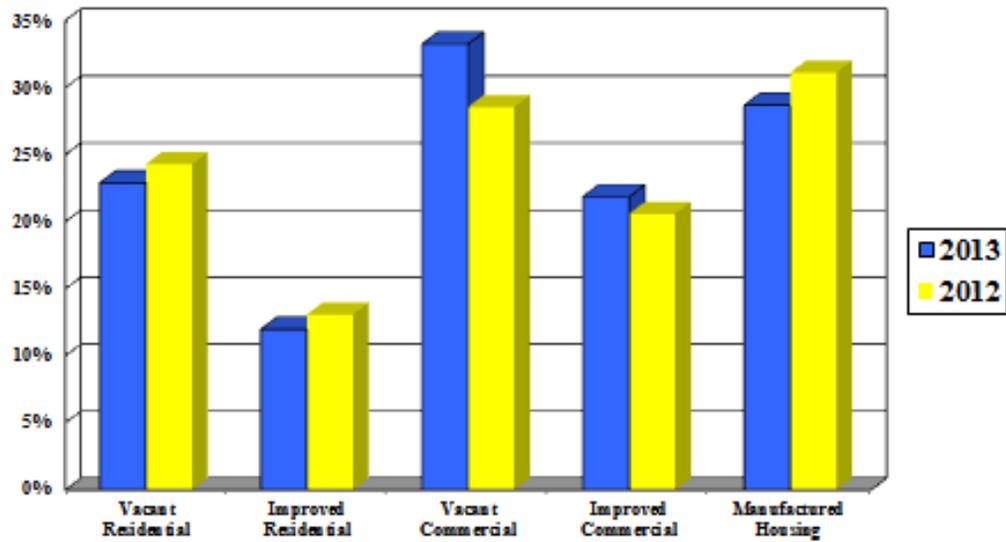
Median Ratio (%)



Based on median ratio using all sales in each category

2012 - 2013 Ratio Study Uniformity

Coefficient of Dispersion (COD) (%)



Lower CODs equal better uniformity

2013 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	571	44,262,900	49,182,560	92.02%	93.60%	89.84%	90.00%	1.02	16.26%	21.14%	99.34%
ADAMS	21	701,007	592,400	119.20%	118.70%	116.49%	118.33%	1.01	17.89%	21.65%	5.91%
BANNOCK	59	2,128,892	2,253,567	95.83%	97.79%	94.34%	94.47%	1.01	12.98%	17.18%	99.67%
BEARLAKE	14	727,058	745,000	105.01%	100.04%	101.61%	97.59%	1.08	23.57%	26.46%	71.12%
BENEWAH	24	869,900	799,428	109.23%	107.97%	104.11%	108.82%	1.00	23.45%	30.20%	54.06%
BINGHAM	11	274,843	279,700	100.71%	100.88%	99.94%	98.26%	1.02	10.00%	12.66%	97.23%
BLAINE	43	10,722,115	11,171,718	94.57%	93.01%	89.76%	95.98%	0.99	24.35%	33.37%	82.84%
BOISE	55	1,926,416	2,313,004	95.51%	97.09%	86.74%	83.29%	1.15	31.02%	40.28%	85.28%
BONNER	129	9,739,536	10,508,779	99.01%	97.32%	94.26%	92.68%	1.07	24.48%	31.21%	99.95%
BONNEVILLE	50	1,937,020	2,020,303	100.36%	101.24%	94.19%	95.88%	1.05	25.08%	33.38%	96.47%
BOUNDARY	22	884,480	778,263	115.97%	114.55%	113.46%	113.65%	1.02	16.44%	20.93%	13.06%
BUTTE											
CAMAS	8	188,860	184,505	116.92%	128.59%	110.43%	102.36%	1.14	24.10%	33.63%	27.00%
CANYON	180	7,011,200	7,493,442	99.01%	97.01%	96.12%	93.56%	1.06	19.75%	24.44%	Approx.100%
CARIBOU											
CASSIA	5	162,961	190,500	83.78%	92.31%	82.34%	85.54%	0.98	14.47%	19.76%	21.21%
CLARK											
CLEARWATER	8	254,557	309,100	84.82%	83.32%	81.79%	82.35%	1.03	19.40%	26.57%	26.01%
CUSTER	11	561,900	579,750	106.35%	109.76%	103.47%	96.92%	1.10	17.78%	24.46%	64.24%
ELMORE	21	787,768	876,400	91.74%	85.13%	84.83%	89.89%	1.02	33.45%	40.86%	56.44%
FRANKLIN											
FREMONT	55	2,785,609	2,616,020	114.92%	113.17%	111.03%	106.48%	1.08	20.98%	26.48%	11.70%
GEM	26	1,067,212	1,308,480	86.60%	84.98%	83.82%	81.56%	1.06	20.10%	26.27%	22.65%
GOODING	12	321,794	383,500	88.10%	93.02%	85.63%	83.91%	1.05	19.81%	24.44%	38.03%
IDAHO	35	1,526,000	1,709,757	100.65%	97.50%	95.22%	89.25%	1.13	25.52%	33.51%	91.91%
JEFFERSON	13	553,927	485,500	128.36%	132.86%	126.62%	114.09%	1.12	12.57%	16.84%	0.49%
JEROME	16	470,012	553,768	93.22%	82.62%	84.24%	84.88%	1.10	43.48%	46.71%	54.22%
KOOTENAI	356	31,511,310	37,717,726	92.50%	90.36%	88.35%	83.55%	1.11	22.98%	29.26%	95.91%
LATAH	17	682,750	818,869	98.50%	90.00%	92.49%	83.38%	1.18	31.20%	37.29%	71.53%
LEMHI	25	953,176	979,900	107.37%	99.59%	102.63%	97.27%	1.10	26.84%	30.46%	64.73%
LEWIS	6	201,424	168,000	110.35%	100.98%	107.90%	119.90%	0.92	21.63%	23.74%	42.98%
LINCOLN	7	119,080	146,900	77.57%	72.50%	74.77%	81.06%	0.96	27.36%	29.04%	9.29%
MADISON	22	810,224	1,063,300	91.74%	94.00%	77.66%	76.20%	1.20	35.34%	48.15%	53.95%
MINIDOKA	8	471,151	558,140	83.49%	84.82%	80.05%	84.41%	0.99	25.53%	30.00%	23.31%
NEZPERCE	49	3,052,965	2,885,393	107.37%	101.01%	104.73%	105.81%	1.01	20.45%	22.80%	77.64%
ONEIDA											
OWYHEE	13	489,639	661,643	67.87%	68.93%	50.86%	74.00%	0.92	42.74%	54.32%	2.50%
PAYETTE	39	1,189,160	1,339,035	95.94%	88.57%	92.00%	88.81%	1.08	21.37%	26.79%	92.49%
POWER											
SHOSHONE	28	916,610	1,131,000	94.28%	93.26%	87.04%	81.04%	1.16	31.20%	39.17%	71.13%
TETON	74	3,070,229	3,035,500	109.39%	102.31%	104.67%	101.14%	1.08	24.73%	29.65%	56.75%
TWINFALLS	120	4,777,646	5,425,426	93.50%	94.77%	91.14%	88.06%	1.06	14.66%	20.99%	97.44%
VALLEY	230	10,045,135	12,376,077	90.71%	85.27%	82.42%	81.17%	1.12	36.55%	42.18%	61.03%
WASHINGTON	8	296,293	273,600	123.82%	112.91%	117.45%	108.29%	1.14	31.71%	36.09%	17.06%

STATEWIDE 2,391 148,452,759 165,915,952 96.07% 94.56% 91.48% 89.47% 1.07 22.92% 29.85% Approx.100%

2013 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	90.68%	93.36%	91.63%	94.90%	87.77%	92.23%	Non-Normal	86,134	-0.0023	-0.0180	0.0130
ADAMS	109.48%	128.91%	105.57%	136.25%	108.28%	128.38%	Normal	28,210	0.0485	-0.0730	0.1700
BANNOCK	92.31%	99.36%	94.67%	100.00%	91.31%	97.63%	Normal	38,196	-0.0031	-0.0550	0.0480
BEARLAKE	91.86%	118.16%	78.47%	131.37%	86.36%	108.82%	Normal	53,214	-0.0684	-0.1760	0.0400
BENEWAH	97.69%	120.77%	100.00%	124.23%	94.84%	122.79%	Normal	33,310	0.0188	-0.0850	0.1230
BINGHAM	93.74%	107.67%	94.68%	112.32%	89.90%	106.63%	Normal	25,427	-0.0234	-0.1370	0.0900
BLAINE	86.66%	102.49%	86.86%	96.42%	85.90%	106.05%	Non-Normal	259,807	0.0431	-0.0240	0.1100
BOISE	86.98%	104.05%	86.20%	104.02%	64.36%	102.21%	Normal	42,055	-0.0243	-0.1150	0.0670
BONNER	94.53%	103.48%	88.83%	102.58%	88.22%	97.14%	Non-Normal	81,463	-0.0346	-0.0840	0.0150
BONNEVILLE	92.57%	108.15%	94.15%	109.63%	87.66%	104.09%	Normal	40,406	0.0285	-0.1270	0.1840
BOUNDARY	107.07%	124.88%	107.84%	126.12%	104.55%	122.74%	Normal	35,376	0.0089	-0.1550	0.1730
BUTTE											
CAMAS	90.57%	143.26%	69.54%	137.10%	70.30%	134.42%	Normal	23,063	-0.1373	-0.5590	0.2840
CANYON	96.05%	101.98%	92.39%	101.71%	90.50%	96.63%	Non-Normal	41,630	-0.0941	-0.1430	-0.0440
CARIBOU											
CASSIA	68.00%	99.56%	61.06%	99.17%	73.14%	97.94%	Normal	38,100	0.0704	-0.2087	0.3495
CLARK											
CLEARWATER	69.72%	99.91%	74.79%	105.72%	70.37%	94.34%	Normal	38,638	-0.0573	-0.4000	0.2860
CUSTER	92.14%	120.56%	85.78%	118.62%	85.73%	108.11%	Normal	52,705	-0.1352	-0.2650	-0.0050
ELMORE	77.62%	105.85%	75.50%	98.31%	74.84%	104.94%	Normal	41,733	0.0579	-0.1440	0.2600
FRANKLIN											
FREMONT	108.17%	121.67%	106.20%	122.23%	97.71%	115.25%	Normal	47,564	-0.0284	-0.1180	0.0610
GEM	78.98%	94.22%	74.32%	93.30%	72.35%	90.77%	Normal	50,326	-0.1229	-0.2390	-0.0060
GOODING	76.94%	99.26%	68.34%	102.02%	73.54%	94.28%	Normal	31,958	-0.1053	-0.3784	0.1678
IDAHO	91.27%	110.03%	86.57%	105.22%	76.24%	102.26%	Normal	48,850	-0.0490	-0.1750	0.0770
JEFFERSON	117.67%	139.04%	115.63%	142.44%	93.78%	134.40%	Normal	37,346	-0.0617	-0.1580	0.0350
JEROME	74.14%	112.30%	59.87%	117.57%	70.35%	99.40%	Normal	34,611	-0.1566	-1.0894	0.7763
KOOTENAI	90.14%	94.86%	88.20%	93.26%	77.78%	89.31%	Non-Normal	105,949	-0.0211	-0.0460	0.0040
LATAH	82.94%	114.05%	76.25%	115.20%	71.63%	95.12%	Normal	48,169	-0.4831	-0.6700	-0.2960
LEMHI	96.18%	118.57%	89.91%	113.08%	87.30%	107.24%	Normal	39,196	-0.0483	-0.1210	0.0240
LEWIS	88.80%	131.90%	86.46%	143.62%	91.18%	148.61%	Normal	28,000	0.0628	-0.1610	0.2870
LINCOLN	61.02%	94.11%	55.90%	102.94%	62.54%	99.58%	Non-Normal	20,986	0.2437	-0.1760	0.6630
MADISON	75.53%	107.95%	74.62%	109.43%	58.08%	94.32%	Normal	48,332	-0.1771	-0.4950	0.1400
MINIDOKA	66.71%	100.27%	64.14%	100.00%	68.28%	100.55%	Normal	69,768	0.0418	-0.1745	0.2580
NEZPERCE	101.62%	113.13%	94.57%	112.35%	99.46%	112.15%	Normal	58,886	-0.0143	-0.1200	0.0920
ONEIDA											
OWYHEE	49.65%	86.09%	48.70%	92.73%	58.61%	89.40%	Normal	50,896	0.2128	-0.0410	0.4660
PAYETTE	89.17%	102.71%	88.02%	94.35%	81.83%	95.78%	Normal	34,334	-0.3112	-0.4880	-0.1340
POWER											
SHOSHONE	82.39%	106.16%	76.81%	100.00%	66.32%	95.77%	Normal	40,393	-0.0306	-0.1350	0.0740
TETON	103.19%	115.59%	99.44%	111.97%	94.79%	107.50%	Non-Normal	41,020	-0.0330	-0.0892	0.0232
TWINFALLS	90.55%	96.45%	92.96%	96.81%	83.87%	92.25%	Non-Normal	45,212	-0.1400	-0.2113	-0.0687
VALLEY	86.56%	94.86%	80.00%	90.35%	73.99%	88.34%	Non-Normal	53,809	-0.0161	-0.0740	0.0420
WASHINGTON	93.88%	153.76%	83.99%	153.76%	86.49%	130.10%	Normal	34,200	-0.6963	-1.1270	-0.2640
STATEWIDE	95.10%	97.03%	93.72%	95.69%	87.65%	91.30%	Non-Normal	69,392	-0.0056	-0.0099	-0.0015

2013 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	8,883	1,787,071,627	193,420,080	93.53%	93.39%	92.91%	92.91%	1.01	9.07%	11.48%	Approx.100%
ADAMS	57	6,849,791	7,447,818	100.74%	98.76%	97.10%	91.97%	1.10	22.47%	27.48%	99.25%
BANNOCK	788	118,353,242	119,658,383	101.19%	99.36%	100.23%	98.91%	1.02	10.59%	14.09%	Approx.100%
BEARLAKE	59	10,164,907	10,091,437	101.45%	102.15%	99.20%	100.73%	1.01	16.68%	21.04%	99.90%
BENEWAH	45	6,170,198	5,949,254	104.80%	103.93%	102.89%	103.71%	1.01	14.40%	19.20%	95.91%
BINGHAM	139	18,326,872	19,362,045	95.72%	94.81%	94.67%	94.65%	1.01	11.84%	15.09%	Approx.100%
BLAINE	302	120,300,948	137,830,183	92.39%	92.92%	90.27%	87.28%	1.06	15.88%	20.59%	98.54%
BOISE	153	24,486,139	24,560,027	99.34%	96.90%	96.35%	99.70%	1.00	19.12%	25.14%	Approx.100%
BONNER	348	86,382,162	90,844,080	97.58%	97.28%	95.92%	95.09%	1.03	13.70%	18.24%	Approx.100%
BONNEVILLE	1,291	195,614,457	197,437,395	101.53%	99.45%	100.39%	99.08%	1.02	11.53%	15.27%	Approx.100%
BOUNDARY	76	10,643,990	10,888,120	103.49%	96.93%	100.34%	97.76%	1.06	20.89%	26.59%	98.08%
BUTTE	10	635,599	567,579	114.74%	115.67%	113.05%	111.98%	1.02	14.05%	17.66%	23.70%
CAMAS	14	1,521,640	1,485,300	115.67%	104.35%	111.52%	102.45%	1.13	25.66%	28.70%	26.06%
CANYON	3,390	391,796,550	433,878,673	90.25%	89.49%	89.13%	90.30%	1.00	12.47%	15.66%	84.38%
CARIBOU	32	3,704,276	3,813,446	101.22%	98.51%	99.87%	97.14%	1.04	13.70%	16.91%	99.81%
CASSIA	111	15,868,971	16,282,552	98.33%	97.13%	97.54%	97.46%	1.01	9.96%	13.03%	Approx.100%
CLARK	5	269,490	307,000	92.79%	88.12%	90.83%	87.78%	1.06	17.88%	24.05%	52.28%
CLEARWATER	50	5,403,021	6,084,573	90.66%	90.06%	88.74%	88.80%	1.02	16.74%	21.01%	59.48%
CUSTER	25	3,558,360	3,748,048	98.77%	98.39%	95.21%	94.94%	1.04	19.18%	27.25%	91.79%
ELMORE	297	32,786,836	33,718,985	102.89%	100.92%	99.99%	97.24%	1.06	18.91%	23.89%	Approx.100%
FRANKLIN	108	17,242,670	17,371,336	99.22%	97.60%	98.00%	99.26%	1.00	12.03%	15.47%	Approx.100%
FREMONT	122	23,061,252	23,442,049	104.99%	102.46%	102.22%	98.38%	1.07	18.36%	23.22%	98.87%
GEM	211	25,109,218	27,487,824	96.71%	89.31%	93.08%	91.35%	1.06	24.36%	29.04%	99.97%
GOODING	94	10,536,589	11,069,030	99.98%	96.79%	98.09%	95.19%	1.05	14.58%	20.09%	Approx.100%
IDAHO	100	13,318,680	13,888,246	98.34%	97.65%	97.02%	95.90%	1.03	12.86%	16.10%	Approx.100%
JEFFERSON	115	19,287,189	18,901,516	105.42%	102.77%	104.10%	102.04%	1.03	12.73%	16.50%	99.77%
JEROME	94	10,649,055	10,993,904	100.94%	96.99%	99.00%	96.86%	1.04	16.74%	20.26%	Approx.100%
KOOTENAI	2,843	550,042,779	611,043,545	91.74%	90.81%	90.67%	90.02%	1.02	11.58%	15.30%	Approx.100%
LATAH	314	56,524,977	59,339,141	97.54%	95.87%	96.35%	95.26%	1.02	11.62%	16.22%	Approx.100%
LEMHI	83	10,598,856	11,034,486	108.49%	103.03%	103.17%	96.05%	1.13	26.24%	32.82%	65.17%
LEWIS	31	3,324,557	3,149,021	105.31%	104.76%	102.07%	105.57%	1.00	18.84%	23.92%	85.03%
LINCOLN	35	3,057,070	3,150,613	98.98%	95.70%	92.92%	97.03%	1.02	28.55%	36.11%	89.70%
MADISON	208	31,879,273	33,753,175	96.89%	94.50%	95.51%	94.45%	1.03	12.94%	17.11%	Approx.100%
MINIDOKA	99	11,958,286	13,067,067	91.52%	90.28%	90.59%	91.51%	1.00	11.43%	14.36%	87.49%
NEZPERCE	494	81,302,525	86,339,102	95.24%	94.74%	94.18%	94.17%	1.01	11.21%	14.83%	Approx.100%
ONEIDA	30	3,153,658	3,225,788	100.01%	99.57%	99.24%	97.76%	1.02	9.90%	12.82%	Approx.100%
OWYHEE	79	7,724,862	8,286,069	95.08%	96.79%	91.55%	93.23%	1.02	21.96%	27.07%	95.99%
PAYETTE	274	27,461,110	30,637,154	94.28%	88.65%	91.50%	89.63%	1.05	20.39%	25.12%	99.86%
POWER	32	4,024,149	4,017,918	99.50%	100.98%	98.96%	100.16%	0.99	6.95%	10.15%	Approx.100%
SHOSHONE	181	15,361,252	16,169,716	103.11%	97.57%	98.36%	95.00%	1.09	26.18%	31.33%	99.79%
TETON	98	19,922,063	21,276,627	98.26%	99.03%	96.38%	93.63%	1.05	15.11%	19.41%	Approx.100%
TWINFALLS	866	125,462,127	134,988,142	93.92%	94.36%	92.81%	92.94%	1.01	11.42%	15.02%	Approx.100%
VALLEY	369	83,206,867	96,188,163	89.93%	87.77%	87.56%	86.50%	1.04	18.51%	22.90%	47.21%
WASHINGTON	71	8,742,460	8,927,203	103.22%	99.64%	101.72%	97.93%	1.05	13.84%	18.31%	99.90%

STATEWIDE 23,026 4,002,851,700 4,317,011,513 94.43% 93.56% 93.28% 92.72% 1.02 12.00% 16.26% Approx.100%

2013 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	93.34%	93.71%	93.19%	93.63%	92.67%	93.15%	Non-Normal	216,528	-0.0020	-0.0050	0.0010
ADAMS	94.71%	106.77%	90.11%	106.51%	86.49%	97.45%	Normal	130,663	-0.0617	-0.1150	-0.0080
BANNOCK	100.36%	102.03%	98.54%	100.30%	98.05%	99.77%	Non-Normal	151,851	-0.0460	-0.0600	-0.0310
BEARLAKE	96.88%	106.02%	97.32%	107.19%	94.82%	106.64%	Normal	171,041	-0.0176	-0.0630	0.0280
BENEWAH	99.87%	109.74%	100.80%	108.33%	98.33%	109.10%	Normal	132,206	0.0123	-0.0570	0.0810
BINGHAM	93.71%	97.74%	91.87%	97.19%	92.74%	96.57%	Non-Normal	139,295	-0.0076	-0.0470	0.0320
BLAINE	90.59%	94.19%	91.20%	94.77%	81.79%	92.77%	Non-Normal	456,391	0.0079	-0.0090	0.0250
BOISE	96.02%	102.67%	94.02%	100.43%	96.28%	103.12%	Non-Normal	160,523	0.0245	-0.0170	0.0660
BONNER	96.01%	99.15%	95.94%	98.60%	93.44%	96.73%	Non-Normal	261,046	-0.0188	-0.0410	0.0030
BONNEVILLE	100.82%	102.24%	98.75%	100.10%	98.28%	99.88%	Non-Normal	152,934	-0.0595	-0.0720	-0.0460
BOUNDARY	98.30%	108.68%	92.66%	103.59%	92.53%	102.99%	Non-Normal	143,265	-0.0566	-0.1540	0.0410
BUTTE	103.00%	126.49%	101.69%	128.35%	98.74%	125.23%	Normal	56,758	0.0023	-0.1360	0.1410
CAMAS	99.96%	131.39%	95.40%	134.71%	88.91%	115.98%	Normal	106,093	-0.1304	-0.3240	0.0630
CANYON	89.85%	90.64%	89.05%	90.03%	89.85%	90.75%	Non-Normal	127,988	0.0200	0.0120	0.0270
CARIBOU	96.24%	106.19%	94.76%	105.38%	91.93%	102.35%	Normal	119,170	-0.0853	-0.1650	-0.0050
CASSIA	96.33%	100.34%	95.14%	98.82%	95.50%	99.42%	Non-Normal	146,690	-0.0048	-0.0418	0.0323
CLARK	71.51%	114.07%	72.13%	125.14%	77.38%	98.19%	Normal	61,400	-0.1294	-0.4360	0.1780
CLEARWATER	86.23%	95.09%	85.04%	94.70%	83.98%	93.61%	Normal	121,691	-0.0380	-0.1080	0.0320
CUSTER	89.56%	107.98%	91.62%	104.69%	83.13%	106.75%	Normal	149,922	-0.0384	-0.1760	0.0990
ELMORE	100.54%	105.23%	98.24%	103.05%	94.98%	99.49%	Non-Normal	113,532	-0.0790	-0.1100	-0.0470
FRANKLIN	96.79%	101.65%	95.74%	100.90%	96.72%	101.80%	Non-Normal	160,846	0.0544	-0.0002	0.1080
FREMONT	101.36%	108.62%	99.15%	107.07%	93.96%	102.79%	Non-Normal	192,148	-0.0647	-0.1070	-0.0220
GEM	93.53%	99.89%	87.01%	93.70%	88.44%	94.25%	Non-Normal	130,274	-0.0871	-0.1340	-0.0390
GOODING	96.57%	103.39%	94.95%	100.08%	91.35%	99.03%	Non-Normal	117,756	-0.1017	-0.1690	-0.0345
IDAHO	95.73%	100.94%	94.95%	101.66%	92.31%	99.49%	Normal	138,882	-0.0155	-0.0520	0.0210
JEFFERSON	102.75%	108.09%	99.58%	104.91%	99.47%	104.61%	Non-Normal	164,361	-0.0957	-0.1440	-0.0470
JEROME	97.47%	104.41%	92.52%	101.37%	93.29%	100.43%	Non-Normal	116,956	-0.0679	-0.1325	-0.0032
KOOTENAI	91.31%	92.17%	90.38%	91.39%	89.22%	90.81%	Non-Normal	214,929	-0.0185	-0.0260	-0.0100
LATAH	96.07%	99.01%	94.80%	97.27%	94.01%	96.50%	Non-Normal	188,978	-0.0723	-0.0980	-0.0450
LEMHI	102.06%	114.91%	93.59%	109.63%	90.17%	101.93%	Non-Normal	132,946	-0.1745	-0.2530	-0.0940
LEWIS	97.63%	112.99%	95.31%	113.74%	99.21%	111.94%	Normal	101,581	0.0347	-0.0570	0.1270
LINCOLN	89.04%	108.92%	78.90%	107.40%	88.41%	105.65%	Normal	90,018	0.0844	-0.0720	0.2410
MADISON	95.00%	98.78%	93.63%	97.17%	92.50%	96.39%	Non-Normal	162,275	-0.0451	-0.0830	-0.0060
MINIDOKA	89.35%	93.69%	88.85%	92.39%	89.29%	93.74%	Normal	131,991	0.0105	-0.0178	0.0388
NEZPERCE	94.20%	96.29%	93.84%	95.92%	93.05%	95.28%	Non-Normal	174,776	-0.0053	-0.0260	0.0150
ONEIDA	96.03%	103.99%	94.62%	102.62%	94.60%	100.93%	Normal	107,526	-0.0518	-0.1319	0.0283
OWYHEE	90.32%	99.85%	89.27%	102.28%	87.45%	99.00%	Normal	104,887	0.0108	-0.0510	0.0730
PAYETTE	91.92%	96.63%	85.79%	91.23%	87.62%	91.65%	Non-Normal	111,814	-0.0987	-0.1400	-0.0570
POWER	96.56%	102.44%	98.93%	102.89%	97.46%	102.85%	Normal	125,560	0.0224	-0.0210	0.0660
SHOSHONE	99.16%	107.06%	90.87%	104.13%	91.28%	98.72%	Non-Normal	89,335	-0.0872	-0.1390	-0.0350
TETON	95.09%	101.43%	94.00%	102.78%	88.77%	98.50%	Normal	217,108	-0.0585	-0.1066	-0.0105
TWINFALLS	93.13%	94.71%	93.33%	95.14%	92.09%	93.80%	Non-Normal	155,875	-0.0011	-0.0173	0.0150
VALLEY	88.17%	91.69%	85.39%	90.16%	83.73%	89.28%	Non-Normal	260,673	-0.0225	-0.0440	0.0000
WASHINGTON	99.53%	106.91%	95.50%	103.18%	95.14%	100.72%	Non-Normal	125,735	-0.1490	-0.2030	-0.0940
STATEWIDE	94.26%	94.59%	93.36%	93.71%	92.45%	92.99%	Non-Normal	187,484	-0.0093	-0.0115	-0.0072

2013 Statewide Ratio Study Summary for Primary Category: Manufactured Housing

<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	134	2,977,641	3,144,197	99.20%	96.10%	94.60%	94.70%	1.05	24.25%	31.20%	99.97%
ADAMS											
BANNOCK	21	380,846	371,649	105.76%	110.03%	102.61%	102.47%	1.03	18.81%	23.74%	77.14%
BEARLAKE											
BENEWAH	16	322,186	353,931	92.66%	93.07%	89.05%	91.03%	1.02	19.93%	29.91%	63.47%
BINGHAM	10	59,800	55,100	117.00%	114.56%	112.29%	108.53%	1.08	22.93%	29.13%	24.93%
BLAINE	8	65,435	66,337	119.80%	106.54%	109.44%	98.64%	1.21	38.98%	42.25%	23.05%
BOISE											
BONNER	7	117,001	113,864	106.81%	106.58%	102.80%	102.76%	1.04	21.97%	29.88%	49.33%
BONNEVILLE	18	289,777	305,990	112.69%	109.65%	105.33%	94.70%	1.19	27.63%	33.73%	37.29%
BOUNDARY	5	107,220	96,000	110.29%	101.93%	108.02%	111.69%	0.99	19.64%	23.10%	41.54%
BUTTE											
CAMAS											
CANYON	240	3,571,900	4,118,524	99.27%	90.24%	91.91%	86.73%	1.14	33.96%	40.59%	99.98%
CARIBOU											
CASSIA	7	91,576	99,000	94.26%	91.71%	93.49%	92.50%	1.02	10.52%	14.15%	77.45%
CLARK											
CLEARWATER	7	71,276	84,100	88.69%	87.20%	87.05%	84.75%	1.05	14.63%	20.42%	41.68%
CUSTER											
ELMORE	24	416,975	393,550	121.27%	108.45%	105.87%	105.95%	1.14	43.90%	50.08%	17.69%
FRANKLIN	6	110,300	105,861	100.95%	99.12%	98.42%	104.19%	0.97	18.59%	24.44%	63.14%
FREMONT	9	70,212	70,325	104.25%	105.45%	103.74%	99.84%	1.04	8.25%	10.37%	92.34%
GEM	11	177,811	146,000	118.74%	119.06%	116.93%	121.79%	0.97	12.13%	17.23%	9.30%
GOODING											
IDAHO	6	176,155	180,154	113.28%	94.33%	109.15%	97.78%	1.16	28.67%	33.10%	32.49%
JEFFERSON	5	24,556	26,000	88.64%	92.80%	85.43%	94.45%	0.94	18.22%	27.45%	39.24%
JEROME	6	88,130	86,200	125.14%	122.43%	112.96%	102.24%	1.22	31.78%	42.23%	17.49%
KOOTENAI	141	3,043,478	3,219,341	99.06%	92.15%	93.98%	94.54%	1.05	27.04%	34.00%	99.90%
LATAH	76	1,179,139	1,232,754	103.92%	100.00%	98.72%	95.65%	1.09	26.40%	32.21%	94.39%
LEMHI											
LEWIS											
LINCOLN											
MADISON	24	269,215	332,600	95.13%	84.38%	87.28%	80.94%	1.18	38.06%	42.98%	68.37%
MINIDOKA	9	92,567	93,500	102.92%	98.96%	100.18%	99.00%	1.04	16.37%	24.74%	70.25%
NEZPERCE	29	976,099	1,002,006	100.00%	92.96%	94.04%	97.41%	1.03	30.72%	36.20%	85.20%
ONEIDA											
OWYHEE	7	164,230	194,587	100.77%	89.05%	97.54%	84.40%	1.19	24.69%	29.45%	59.18%
PAYETTE	22	526,150	596,491	90.52%	86.61%	86.77%	88.21%	1.03	24.77%	29.82%	53.41%
POWER	7	185,158	244,400	99.88%	103.33%	94.11%	75.76%	1.32	24.81%	34.79%	52.46%
SHOSHONE	8	106,048	135,500	99.03%	87.75%	89.79%	78.26%	1.27	42.36%	45.76%	44.68%
TETON											
TWINFALLS	27	555,068	520,555	115.24%	103.48%	106.93%	106.63%	1.08	34.74%	40.87%	27.90%
VALLEY	11	232,928	414,200	63.04%	62.09%	59.79%	56.24%	1.12	24.64%	32.94%	0.08%
WASHINGTON											

STATEWIDE 901 16,448,877 17,802,716 101.18% 94.87% 94.98% 92.40% 1.10 28.70% 36.16% Approx.100%

2013 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	94.81%	103.60%	91.80%	97.68%	90.01%	99.40%	Non-Normal	23,464	-0.0082	-0.0470	0.0310
ADAMS											
BANNOCK	96.31%	115.21%	91.37%	122.26%	90.70%	114.25%	Normal	17,698	-0.0066	-0.1240	0.1110
BEARLAKE											
BENEWAH	80.52%	104.81%	78.93%	99.59%	80.42%	101.64%	Non-Normal	22,121	-0.0046	-0.0880	0.0780
BINGHAM	97.25%	136.76%	89.15%	150.00%	97.83%	119.23%	Normal	5,510	-0.0634	-0.2120	0.0860
BLAINE	85.89%	153.71%	77.70%	169.30%	68.65%	128.63%	Normal	8,292	-0.6285	-1.1090	-0.1470
BOISE											
BONNER	83.37%	130.25%	74.33%	142.35%	83.46%	122.05%	Normal	16,266	0.0241	-0.3550	0.4030
BONNEVILLE	97.10%	128.29%	91.89%	131.40%	75.82%	113.58%	Normal	16,999	-0.0908	-0.2350	0.0540
BOUNDARY	86.00%	134.58%	83.71%	144.46%	89.43%	133.94%	Normal	19,200	0.1476	-0.2650	0.5600
BUTTE											
CAMAS											
CANYON	94.99%	103.55%	87.73%	93.31%	83.91%	89.54%	Non-Normal	17,161	-0.1783	-0.2270	-0.1290
CARIBOU											
CASSIA	84.47%	104.06%	81.73%	107.59%	85.06%	99.94%	Normal	14,143	-0.0170	-0.1496	0.1155
CLARK											
CLEARWATER	75.39%	101.99%	73.35%	104.69%	73.29%	96.22%	Normal	12,014	-0.1072	-0.3800	0.1660
CUSTER											
ELMORE	100.02%	142.51%	96.75%	140.51%	90.48%	121.42%	Normal	16,398	-0.0298	-0.1940	0.1340
FRANKLIN	80.66%	121.25%	75.10%	129.41%	76.04%	132.34%	Normal	17,644	0.0377	-0.1953	0.2700
FREMONT	97.55%	110.95%	94.69%	114.14%	93.45%	106.22%	Normal	7,814	-0.0262	-0.0820	0.0300
GEM	107.56%	129.91%	108.16%	135.23%	110.89%	132.69%	Normal	13,273	0.0234	-0.0670	0.1130
GOODING											
IDAHO	82.44%	144.12%	91.22%	162.45%	89.36%	106.20%	Non-Normal	30,026	-0.0935	-0.3640	0.1770
JEFFERSON	65.44%	111.84%	54.20%	113.54%	59.43%	129.46%	Normal	5,200	0.0702	-0.2360	0.3770
JEROME	81.67%	168.60%	64.98%	183.21%	35.32%	169.16%	Normal	14,367	-0.1031	-0.6261	0.4200
KOOTENAI	94.39%	103.72%	89.08%	96.03%	90.04%	99.03%	Non-Normal	22,832	-0.0138	-0.0630	0.0360
LATAH	97.61%	110.24%	94.79%	108.13%	90.72%	100.58%	Non-Normal	16,220	-0.0537	-0.1140	0.0070
LEMHI											
LEWIS											
LINCOLN											
MADISON	80.83%	109.44%	73.57%	106.25%	72.60%	89.29%	Normal	13,858	-0.3837	-0.5860	-0.1810
MINIDOKA	87.13%	118.71%	92.33%	112.48%	91.89%	106.11%	Normal	10,389	-0.0195	-0.1386	0.0996
NEZPERCE	88.57%	111.44%	78.73%	105.27%	85.21%	109.62%	Normal	34,552	0.0147	-0.0780	0.1070
ONEIDA											
OWYHEE	78.97%	122.56%	80.17%	128.80%	80.91%	87.89%	Normal	27,798	-0.0947	-0.2250	0.0350
PAYETTE	80.62%	100.42%	75.98%	103.42%	79.12%	97.29%	Normal	27,113	-0.0268	-0.1150	0.0620
POWER	74.36%	125.39%	58.65%	132.47%	53.73%	97.79%	Normal	34,914	-0.1214	-0.2520	0.0090
SHOSHONE	68.67%	129.39%	66.95%	143.00%	56.15%	100.37%	Normal	16,938	-0.2837	-0.5250	-0.0410
TETON											
TWINFALLS	99.78%	130.71%	95.09%	128.18%	96.31%	116.95%	Non-Normal	19,280	-0.0603	-0.3027	0.1821
VALLEY	51.70%	74.39%	47.77%	72.34%	43.89%	68.58%	Normal	37,655	-0.6787	-1.1870	-0.1700
WASHINGTON											
STATEWIDE	99.17%	103.18%	93.31%	96.98%	90.55%	94.24%	Non-Normal	19,759	-0.0478	-0.0704	-0.0254

2013 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	34	6,543,700	6,666,903	109.83%	99.33%	101.56%	98.15%	1.12	35.58%	38.60%	50.87%
ADAMS											
BANNOCK	6	466,776	488,000	113.88%	120.78%	108.48%	95.65%	1.19	23.71%	32.55%	31.61%
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE											
BOISE											
BONNER											
BONNEVILLE	6	453,553	614,000	89.11%	76.22%	83.05%	73.87%	1.21	39.64%	41.93%	36.31%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	17	4,774,670	9,182,813	95.92%	96.44%	83.20%	52.00%	1.84	30.83%	42.65%	63.29%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	24	5,914,074	6,241,787	110.10%	98.67%	99.83%	94.75%	1.16	35.24%	44.07%	46.88%
LATAH	7	347,800	491,900	80.62%	75.00%	74.21%	70.71%	1.14	38.69%	43.22%	21.79%
LEMHI											
LEWIS											
LINCOLN											
MADISON	6	522,406	956,892	95.90%	83.92%	82.62%	54.59%	1.76	53.32%	56.76%	32.24%
MINIDOKA	6	352,308	427,177	82.84%	84.63%	81.84%	82.47%	1.00	12.83%	16.50%	12.58%
NEZPERCE	9	1,450,393	1,578,000	92.71%	90.74%	92.24%	91.91%	1.01	8.46%	11.09%	77.35%
ONEIDA											
OWYHEE											
PAYETTE											
POWER											
SHOSHONE											
TETON											
TWINFALLS	8	2,345,634	1,960,812	101.41%	91.14%	90.91%	119.63%	0.85	41.81%	46.32%	43.24%
VALLEY	5	385,972	688,646	93.11%	68.54%	71.24%	56.05%	1.66	73.93%	78.00%	22.04%
WASHINGTON											

STATEWIDE 128 23,557,286 29,296,930 101.35% 95.61% 91.84% 80.41% 1.26 33.26% 41.75% 98.85%

2013 Statewide Ratio Study Summary for Primary Category: Vacant Commercial

<u>County</u>	<u>Mean Lower Confidence Interval (90%)</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>	<u>PRB</u>	<u>Lower 95% CI on PRB</u>	<u>Upper 95% CI on PRB</u>
ADA	97.87%	121.79%	87.93%	127.74%	87.92%	108.38%	Normal	196,085	-0.0914	-0.2230	0.0400
ADAMS											
BANNOCK	83.39%	144.37%	70.23%	153.95%	68.57%	122.73%	Normal	81,333	-0.1929	-0.4270	0.0410
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE											
BOISE											
BONNER											
BONNEVILLE	58.37%	119.85%	57.40%	136.62%	49.36%	98.37%	Normal	102,333	-0.0826	-0.4360	0.2710
BOUNDARY											
BUTTE											
CAMAS											
CANYON	78.59%	113.24%	84.89%	112.24%	25.35%	78.64%	Normal	540,165	-0.1893	-0.2940	-0.0840
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	93.13%	127.08%	88.92%	117.85%	76.50%	113.00%	Non-Normal	260,074	-0.1215	-0.3150	0.0720
LATAH	55.03%	106.21%	46.92%	114.63%	47.68%	93.73%	Normal	70,271	-0.0147	-0.2830	0.2540
LEMHI											
LEWIS											
LINCOLN											
MADISON	51.12%	140.68%	41.52%	160.40%	29.15%	80.04%	Normal	159,482	-0.4837	-0.7110	-0.2550
MINIDOKA	71.60%	94.09%	66.03%	96.45%	73.88%	91.07%	Normal	71,196	0.0016	-0.2277	0.2310
NEZPERCE	86.33%	99.09%	83.97%	99.19%	86.78%	97.05%	Normal	175,333	-0.0118	-0.0670	0.0440
ONEIDA											
OWYHEE											
PAYETTE											
POWER											
SHOSHONE											
TETON											
TWINFALLS	69.94%	132.88%	57.05%	145.62%	86.58%	152.67%	Normal	245,102	0.0589	-0.0651	0.1830
VALLEY	23.86%	162.37%	24.80%	198.87%	9.40%	102.69%	Normal	137,729	-0.8651	-2.5080	0.7780
WASHINGTON											
STATEWIDE	95.20%	107.51%	90.91%	100.00%	66.19%	94.62%	Non-Normal	228,882	-0.0398	-0.0732	-0.0065

2013 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	130	82,883,000	91,978,882	96.64%	97.75%	94.55%	90.11%	1.07	15.01%	20.09%	Approx.100%
ADAMS	8	685,440	797,900	91.97%	89.66%	89.06%	85.91%	1.07	21.40%	27.27%	54.39%
BANNOCK	55	34,932,665	29,530,712	104.29%	98.03%	100.18%	118.29%	0.88	23.98%	27.61%	93.04%
BEARLAKE											
BENEWAH	9	1,199,234	1,055,778	112.57%	103.32%	106.42%	113.59%	0.99	29.94%	33.03%	36.74%
BINGHAM	10	1,577,650	1,516,400	111.27%	106.06%	108.79%	104.04%	1.07	18.84%	22.68%	42.55%
BLAINE	5	1,816,194	2,024,500	109.69%	109.51%	104.26%	89.71%	1.22	22.93%	32.39%	36.54%
BOISE											
BONNER	14	4,988,359	5,574,900	84.27%	83.63%	81.94%	89.48%	0.94	19.49%	24.31%	15.71%
BONNEVILLE	31	14,187,560	16,084,841	100.05%	99.74%	93.36%	88.20%	1.13	27.70%	36.13%	87.64%
BOUNDARY	5	567,780	444,200	138.54%	130.07%	133.79%	127.82%	1.08	24.12%	29.57%	6.87%
BUTTE											
CAMAS											
CANYON	34	9,954,130	10,377,077	105.12%	101.80%	101.45%	95.92%	1.10	21.20%	27.38%	83.76%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE	7	1,650,222	1,840,250	140.03%	107.28%	111.91%	89.67%	1.56	73.47%	68.98%	11.13%
FRANKLIN											
FREMONT	5	658,210	572,500	117.73%	104.61%	108.49%	114.97%	1.02	40.68%	45.40%	22.58%
GEM	7	2,189,920	2,377,000	99.04%	88.44%	87.54%	92.13%	1.08	44.87%	50.91%	38.08%
GOODING	8	599,332	559,618	112.04%	99.66%	106.06%	107.10%	1.05	31.96%	36.73%	35.93%
IDAHO	9	1,652,574	1,789,711	96.99%	102.03%	95.50%	92.34%	1.05	14.00%	18.16%	83.71%
JEFFERSON											
JEROME	8	4,229,107	6,396,500	67.19%	66.21%	65.12%	66.12%	1.02	18.15%	27.63%	0.50%
KOOTENAI	136	75,269,635	78,303,425	96.37%	94.26%	93.64%	96.13%	1.00	18.14%	24.31%	99.90%
LATAH	8	2,359,145	2,328,000	107.16%	102.87%	104.34%	101.34%	1.06	18.01%	25.11%	55.57%
LEMHI	8	1,515,401	1,533,000	97.14%	96.91%	92.57%	98.85%	0.98	20.25%	33.03%	57.82%
LEWIS											
LINCOLN											
MADISON	16	4,899,842	5,706,500	97.71%	97.91%	92.18%	85.86%	1.14	19.91%	33.58%	74.16%
MINIDOKA	8	1,290,804	1,536,533	96.84%	93.91%	91.43%	84.01%	1.15	22.31%	32.38%	58.46%
NEZPERCE	20	6,284,040	6,732,935	96.02%	96.50%	94.18%	93.33%	1.03	12.78%	19.86%	91.08%
ONEIDA											
OWYHEE	5	540,774	754,000	73.03%	64.61%	67.92%	71.72%	1.02	39.20%	42.89%	11.75%
PAYETTE	6	834,260	1,184,000	104.50%	81.02%	90.32%	70.46%	1.48	57.58%	66.88%	25.61%
POWER											
SHOSHONE	8	999,050	1,165,864	108.03%	109.87%	104.87%	85.69%	1.26	16.63%	23.43%	54.21%
TETON											
TWINFALLS	26	6,685,253	6,173,650	113.98%	116.70%	110.56%	108.29%	1.05	18.01%	23.89%	23.17%
VALLEY	14	3,290,958	4,300,948	71.37%	64.69%	68.71%	76.52%	0.93	25.79%	29.41%	0.28%
WASHINGTON	8	976,291	1,063,000	98.41%	95.53%	97.25%	91.84%	1.07	14.90%	16.60%	86.32%
STATEWIDE	608	268,716,830	283,702,624	99.39%	96.79%	95.18%	94.72%	1.05	21.88%	29.92%	Approx.100%

2013 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	93.84%	99.45%	96.25%	99.18%	85.17%	95.05%	Non-Normal	707,530	-0.0176	-0.0410	0.0050
ADAMS	75.16%	108.77%	71.18%	112.54%	75.25%	96.56%	Normal	99,738	-0.1237	-0.3640	0.1160
BANNOCK	97.90%	110.67%	91.81%	108.27%	87.01%	149.57%	Normal	536,922	-0.0108	-0.0630	0.0410
BEARLAKE											
BENEWAH	89.52%	135.62%	85.09%	150.93%	95.09%	132.09%	Normal	117,309	0.0832	-0.2130	0.3790
BINGHAM	96.64%	125.90%	93.26%	134.01%	93.02%	115.06%	Normal	151,640	-0.0321	-0.2140	0.1500
BLAINE	75.81%	143.57%	61.94%	148.36%	43.24%	136.18%	Normal	404,900	-0.1919	-0.5060	0.1220
BOISE											
BONNER	74.58%	93.97%	70.75%	94.90%	76.01%	102.95%	Normal	398,207	0.0407	-0.0650	0.1470
BONNEVILLE	89.03%	111.07%	86.53%	108.24%	78.41%	98.00%	Normal	518,866	-0.0481	-0.1460	0.0490
BOUNDARY	99.47%	177.61%	94.00%	192.98%	77.95%	177.69%	Normal	88,840	-0.0856	-0.6760	0.5050
BUTTE											
CAMAS											
CANYON	97.00%	113.24%	94.08%	108.43%	88.14%	103.70%	Normal	305,208	-0.0974	-0.1850	-0.0090
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE	69.10%	210.97%	49.09%	231.21%	73.11%	106.24%	Normal	262,893	-0.2693	-0.5980	0.0600
FRANKLIN											
FREMONT	66.76%	168.69%	66.59%	189.35%	28.17%	201.77%	Normal	114,500	0.0212	-0.2170	0.2600
GEM	62.02%	136.07%	45.79%	161.79%	67.60%	116.66%	Normal	339,571	-0.0160	-0.3040	0.2720
GOODING	84.47%	139.62%	79.96%	165.80%	83.74%	130.46%	Normal	69,952	0.0014	-0.3649	0.3676
IDAHO	86.07%	107.91%	81.17%	111.56%	75.70%	108.97%	Normal	198,857	-0.0078	-0.1130	0.0970
JEFFERSON											
JEROME	54.76%	79.63%	56.81%	75.63%	58.91%	73.32%	Normal	799,563	-0.0010	-0.0900	0.0880
KOOTENAI	93.06%	99.67%	90.37%	96.41%	92.31%	99.94%	Non-Normal	575,760	0.0154	-0.0110	0.0420
LATAH	89.13%	125.19%	94.14%	119.67%	88.18%	114.49%	Normal	291,000	-0.1038	-0.3110	0.1030
LEMHI	75.64%	118.64%	81.32%	108.41%	87.35%	110.36%	Normal	191,625	0.0778	-0.1480	0.3030
LEWIS											
LINCOLN											
MADISON	83.33%	112.09%	94.93%	100.76%	66.06%	105.67%	Normal	356,656	-0.0205	-0.1640	0.1230
MINIDOKA	75.83%	117.84%	84.64%	131.79%	55.48%	112.53%	Normal	192,067	-0.1157	-0.4088	0.1774
NEZPERCE	88.65%	103.39%	91.04%	101.88%	84.33%	102.34%	Normal	336,647	0.0255	-0.0890	0.1400
ONEIDA											
OWYHEE	43.17%	102.89%	43.77%	114.47%	25.78%	117.66%	Normal	150,800	0.0955	-0.3830	0.5740
PAYETTE	47.01%	161.99%	54.39%	192.18%	42.52%	98.40%	Non-Normal	197,333	-0.5007	-1.0390	0.0380
POWER											
SHOSHONE	91.07%	124.99%	97.18%	128.36%	59.38%	112.01%	Normal	145,733	-0.1236	-0.2250	-0.0220
TETON											
TWINFALLS	104.85%	123.10%	105.97%	125.33%	96.45%	120.12%	Normal	237,448	-0.0231	-0.1004	0.0543
VALLEY	61.43%	81.30%	58.43%	82.62%	60.63%	92.40%	Normal	307,211	0.1321	-0.0400	0.3040
WASHINGTON	87.47%	109.36%	83.59%	115.08%	82.42%	101.27%	Normal	132,875	-0.0636	-0.1710	0.0440
STATEWIDE	97.41%	101.38%	95.66%	98.09%	89.46%	99.97%	Non-Normal	466,616	-0.0008	-0.0064	0.0047