

2015 Ratio Study Amended June 13, 2016

This ratio study was completed in April, 2016, and generally used sales which occurred between October 1, 2014 and September 30, 2015, to test 2015 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 2015 study represents the eighth 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 2016, unless 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. Four categories in four 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 current Idaho Ratio Study Manual.

The 2015 ratio study shows 4 primary categories in 4 counties that did not meet assessment level standards using 90% confidence intervals. In the 2014 study there had been 7 non-complying categories in six counties. Prior to state board of equalization recommendations, follow-up studies will be done to test 2016 assessments in the categories that did not meet assessment level standards.

In 2015, 27.3% of all categories tested failed general uniformity standards based on the COD, while 64.7% failed vertical equity (price-related differential) standards. In addition, 7.3% 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 (PRD) uniformity standards was higher than noted in the 2014 study, but lower than 2014 with respect to vertical equity guidance based on the PRB.

The number of categories studied this year increased by one over the number studied in the 2014 ratio study. At least one primary category was studied in each county. Total sales volume was up considerably (14.9%) in comparison to 2014. This was especially true in the improved residential and improved commercial categories. Contrasting with this trend, the number of manufactured housing sales was down considerably.

The amendments found in this version of the report were to reflect modifications to one county's vacant commercial ratio study and to correct an error in previous reporting of categories out of compliance with level standards using 80% confidence intervals.

Analysis:

Statewide overall median levels of assessment were similar to those indicated in 2014, except for a significant drop in the level of assessment in improved commercial property. Uniformity too was similar to that noted in 2014, except for worsening uniformity in the improved commercial category. In addition, overall sales volume was up significantly after remaining flat between 2013 and 2014. 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 general 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 2015 ratio study to ensure that sales prices and assessed values both represented market value as of January 1, 2015.

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

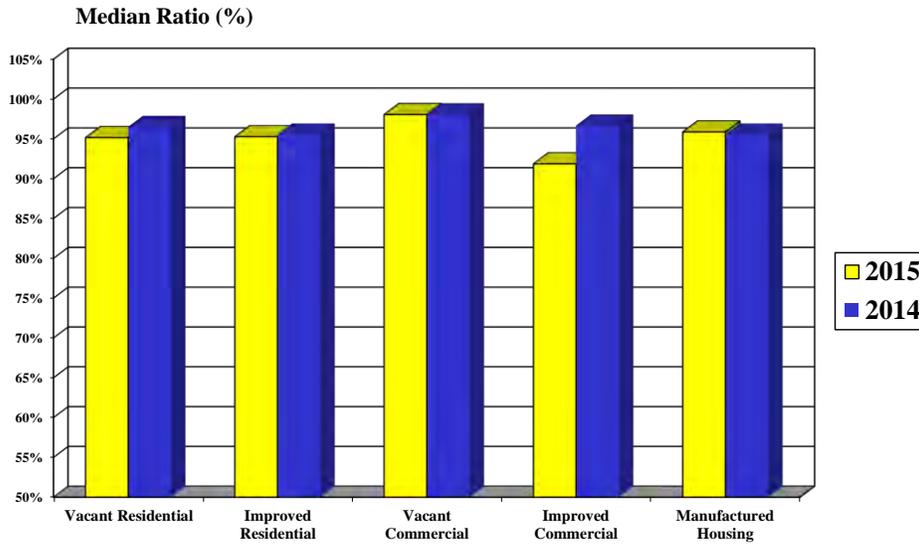
The following documents are attached to this report to provide the user with both detailed statistical reports and a summary of the final 2015 Idaho ratio study:

1. Chart I summary of sales received;
2. Chart II summary of statistical results;
3. Bar chart showing 2014 - 2015 level by primary category;
4. Bar chart showing 2014 – 2015 uniformity by primary category;
5. Statewide statistics by county for each primary category.

Chart I					
2015 Ratio Study Summary: Amended 6/13/16					
Sales Received					
Category	Counties Studied*	Totals		Changes 2014/2015:	
		2015	2014	Number	Percent
Residential:					
Improved	44	27,200	23,579	3,621	15.4%
Unimproved	38	2,389	2,076	313	15.1%
Commercial:					
Improved	31	790	650	140	21.5%
Unimproved	10	155	136	19	14.0%
Manufactured Homes:					
Manufactured Housing without land	27	810	845	(35)	-4.1%
Totals:	150	31,344	27,286	4,058	14.9%
Note: Number of counties based on those with at least five (5) sales					

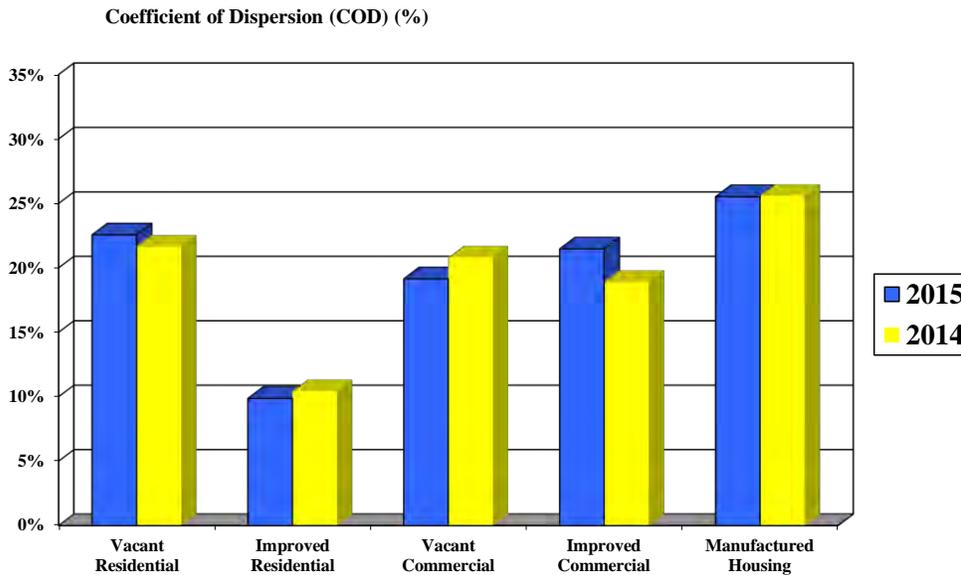
Chart II						
2015 Final Ratio Study: Amended 6/13/16						
Summary of Results						
Category	Number of Counties*	Number in Sample	Assessment Level:		Uniformity:	
			Median	Mean	COD	PRD
Residential:						
Improved	44	27,200	95.27	95.22	9.87	1.01
Unimproved	38	2,389	95.16	97.21	22.56	1.08
Commercial:						
Improved	31	790	91.87	91.89	21.47	1.12
Unimproved	10	155	98.06	94.98	19.15	0.98
Manufactured Housing:						
Manufactured Housing	27	810	95.87	100.43	25.52	1.05
Totals:	150	31,344				
Note: Number of counties based on those with at least five (5) sales						

2014 - 2015 Ratio Study Level



Based on median ratio using all sales in each category; amended 6/13/16

2014 - 2015 Ratio Study Uniformity



Lower CODs equal better uniformity; amended 6/13/16

2015 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	443	51,196,185	58,398,524	91.81%	93.62%	89.29%	87.67%	1.05	16.61%	22.32%	96.78%
ADAMS	33	1,417,430	1,424,024	104.27%	102.77%	100.33%	99.54%	1.05	22.98%	27.78%	87.06%
BANNOCK	52	1,998,709	2,116,550	97.65%	94.56%	95.78%	94.43%	1.03	15.78%	20.10%	99.74%
BEARLAKE	31	1,586,668	1,523,579	103.97%	108.19%	96.71%	104.14%	1.00	26.13%	33.84%	81.79%
BENEWAH	30	855,720	1,046,550	95.23%	90.91%	88.55%	81.77%	1.16	31.02%	38.76%	76.55%
BINGHAM	9	226,001	242,500	93.59%	96.68%	92.39%	93.20%	1.00	11.64%	16.10%	74.68%
BLAINE	41	11,843,529	13,585,284	94.26%	93.33%	91.45%	87.18%	1.08	19.50%	24.38%	88.10%
BOISE	99	3,878,191	3,954,043	106.17%	98.99%	98.06%	98.08%	1.08	32.69%	40.53%	81.32%
BONNER	144	11,654,462	12,248,082	104.30%	101.68%	98.61%	95.15%	1.10	25.62%	32.82%	97.72%
BONNEVILLE	71	2,814,260	3,064,725	95.23%	97.44%	91.27%	91.83%	1.04	21.57%	27.57%	95.25%
BOUNDARY	32	1,478,140	1,422,561	108.16%	108.02%	104.86%	103.91%	1.04	17.93%	23.64%	65.91%
BUTTE											
CAMAS	5	182,451	179,000	122.74%	122.23%	115.22%	101.93%	1.20	26.05%	35.45%	19.02%
CANYON	131	5,981,270	6,249,024	103.13%	98.59%	99.99%	95.72%	1.08	19.33%	25.35%	99.90%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER	10	339,370	410,500	97.80%	79.50%	91.32%	82.67%	1.18	39.86%	44.72%	50.63%
CUSTER	13	509,560	621,500	90.72%	95.74%	84.97%	81.99%	1.11	26.70%	35.80%	50.43%
ELMORE	26	882,868	975,338	109.17%	108.34%	100.67%	90.52%	1.21	28.43%	37.15%	52.93%
FRANKLIN											
FREMONT	112	5,534,691	5,850,247	100.99%	100.42%	98.20%	94.61%	1.07	17.83%	23.28%	Approx.100%
GEM	14	663,370	609,500	111.98%	107.52%	108.62%	108.84%	1.03	20.45%	25.80%	39.38%
GOODING	7	189,529	287,860	86.07%	73.25%	77.79%	65.84%	1.31	44.89%	50.14%	31.24%
IDAHO	21	1,046,508	1,057,377	99.82%	99.14%	97.65%	98.97%	1.01	16.40%	22.07%	94.93%
JEFFERSON	49	1,535,984	1,744,216	88.39%	86.70%	86.46%	88.06%	1.00	17.94%	20.68%	26.76%
JEROME	8	269,048	426,387	88.46%	91.04%	80.12%	63.10%	1.40	31.48%	43.81%	37.69%
KOOTENAI	380	39,962,546	43,961,752	94.98%	91.91%	91.59%	90.90%	1.04	21.48%	26.99%	99.99%
LATAH	33	1,341,691	1,407,236	105.80%	104.32%	103.10%	95.34%	1.11	18.10%	22.18%	84.84%
LEMHI	27	654,224	629,707	107.33%	100.00%	101.16%	103.89%	1.03	30.00%	33.01%	64.23%
LEWIS	6	97,512	118,000	87.71%	90.31%	86.34%	82.64%	1.06	11.10%	17.59%	35.72%
LINCOLN	9	168,180	207,800	90.14%	85.76%	82.70%	80.93%	1.11	32.08%	45.53%	41.17%
MADISON	30	1,170,316	1,193,460	101.66%	100.81%	97.99%	98.06%	1.04	17.97%	24.58%	96.10%
MINIDOKA	8	255,137	264,500	93.38%	98.08%	92.31%	96.46%	0.97	10.82%	15.23%	73.20%
NEZPERCE	28	1,507,800	1,603,550	97.74%	95.17%	95.27%	94.03%	1.04	19.05%	21.95%	96.38%
ONEIDA											
OWYHEE	8	252,925	250,000	126.31%	117.40%	117.72%	101.17%	1.25	34.11%	40.35%	15.59%
PAYETTE	24	798,400	716,300	114.90%	108.00%	112.60%	111.46%	1.03	18.54%	20.97%	16.46%
POWER	8	132,875	152,897	91.09%	89.40%	88.35%	86.90%	1.05	16.52%	25.44%	52.39%
SHOSHONE	13	873,465	794,350	99.01%	96.24%	89.40%	109.96%	0.90	36.99%	44.68%	56.76%
TETON	81	3,529,640	3,867,387	97.34%	95.24%	94.56%	91.27%	1.07	18.97%	23.32%	99.81%
TWINFALLS	138	6,955,116	8,259,016	88.80%	86.80%	85.35%	84.21%	1.05	22.17%	28.31%	28.43%
VALLEY	206	10,138,436	11,998,132	93.66%	90.36%	86.05%	84.50%	1.11	31.27%	41.24%	91.31%
WASHINGTON	9	192,448	198,500	132.68%	86.67%	103.91%	96.95%	1.37	92.85%	80.13%	13.86%

STATEWIDE 2,389 174,114,655 193,059,958 97.21% 95.16% 92.86% 90.19% 1.08 22.56% 30.29% Approx.100%

2015 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	90.21%	93.41%	91.05%	95.09%	84.72%	90.61%	Non-Normal	131,825	-0.0083	-0.0287	0.0120
ADAMS	95.98%	112.57%	88.85%	109.71%	92.77%	106.30%	Normal	43,152	-0.0160	-0.1277	0.0957
BANNOCK	93.17%	102.13%	91.57%	100.00%	90.49%	98.38%	Non-Normal	40,703	-0.0656	-0.1532	0.0219
BEARLAKE	93.24%	114.69%	92.69%	118.79%	87.52%	120.77%	Normal	49,148	0.0159	-0.0776	0.1093
BENEWAH	83.78%	106.68%	78.72%	100.00%	69.38%	94.15%	Normal	34,885	-0.0704	-0.2185	0.0777
BINGHAM	84.25%	102.94%	82.02%	106.02%	84.32%	102.08%	Normal	26,944	0.1178	-0.2148	0.4504
BLAINE	88.36%	100.16%	84.72%	100.24%	79.68%	94.68%	Normal	331,348	0.0028	-0.0467	0.0523
BOISE	99.06%	113.29%	92.27%	103.08%	90.40%	105.77%	Non-Normal	39,940	-0.0169	-0.0970	0.0633
BONNER	99.61%	108.99%	97.24%	106.57%	88.16%	102.14%	Non-Normal	85,056	-0.0541	-0.1046	-0.0037
BONNEVILLE	90.10%	100.35%	91.84%	103.06%	85.60%	98.06%	Normal	43,165	-0.0099	-0.0780	0.0583
BOUNDARY	100.73%	115.59%	100.46%	115.18%	93.61%	114.20%	Normal	44,455	-0.0437	-0.1576	0.0703
BUTTE											
CAMAS	81.26%	164.23%	64.07%	164.24%	50.88%	152.97%	Normal	35,800	-0.2200	-0.6609	0.2208
CANYON	99.37%	106.89%	95.93%	100.97%	92.31%	99.12%	Non-Normal	47,702	-0.1586	-0.2121	-0.1052
CARIBOU											
CASSIA											
CLARK											
CLEARWATER	72.44%	123.15%	73.38%	100.08%	71.62%	93.73%	Non-Normal	41,050	-0.2553	-0.6315	0.1210
CUSTER	74.67%	106.77%	62.92%	103.14%	65.22%	98.76%	Normal	47,808	-0.0746	-0.3128	0.1635
ELMORE	95.58%	122.76%	92.63%	116.76%	69.88%	111.16%	Normal	37,513	-0.1253	-0.2879	0.0374
FRANKLIN											
FREMONT	97.34%	104.65%	97.29%	103.66%	89.16%	100.05%	Non-Normal	52,234	-0.0305	-0.0765	0.0155
GEM	98.31%	125.66%	91.69%	121.74%	93.70%	123.98%	Normal	43,536	-0.0519	-0.2346	0.1309
GOODING	54.38%	117.76%	46.22%	133.69%	48.91%	82.78%	Normal	41,123	-0.5318	-0.8779	-0.1857
IDAHO	91.52%	108.11%	88.86%	102.20%	90.52%	107.43%	Normal	50,351	-0.0129	-0.1166	0.0908
JEFFERSON	84.10%	92.69%	80.95%	95.73%	83.58%	92.54%	Normal	35,596	0.0097	-0.0679	0.0873
JEROME	62.50%	114.43%	45.09%	116.63%	38.39%	87.81%	Normal	53,298	-0.3071	-0.4638	-0.1504
KOOTENAI	92.82%	97.14%	90.48%	95.16%	87.59%	94.22%	Non-Normal	115,689	-0.0141	-0.0367	0.0085
LATAH	99.08%	112.52%	97.87%	112.88%	88.27%	102.41%	Normal	42,644	-0.1482	-0.2349	-0.0615
LEMHI	95.69%	118.96%	89.69%	125.59%	89.73%	118.05%	Normal	23,322	-0.0101	-0.0897	0.0695
LEWIS	75.02%	100.40%	69.36%	99.58%	61.20%	104.08%	Normal	19,667	-0.0790	-0.3265	0.1686
LINCOLN	64.70%	115.59%	59.40%	109.94%	58.86%	103.01%	Normal	23,089	-0.3004	-1.0467	0.4459
MADISON	93.91%	109.42%	94.35%	106.64%	89.92%	106.20%	Normal	39,782	-0.0990	-0.3212	0.1233
MINIDOKA	83.85%	102.91%	82.65%	102.20%	92.94%	99.98%	Normal	33,063	0.0481	-0.0282	0.1243
NEZPERCE	90.84%	104.65%	88.08%	110.00%	87.24%	100.82%	Normal	57,270	-0.0650	-0.2094	0.0793
ONEIDA											
OWYHEE	92.16%	160.45%	81.28%	191.74%	79.54%	122.80%	Normal	31,250	-0.2914	-0.4556	-0.1272
PAYETTE	106.47%	123.33%	102.50%	122.26%	103.91%	119.01%	Normal	29,846	-0.0369	-0.2360	0.1622
POWER	75.56%	106.62%	82.61%	105.06%	75.21%	98.60%	Normal	19,112	-0.0707	-0.3585	0.2172
SHOSHONE	77.15%	120.87%	54.75%	124.89%	67.67%	152.25%	Normal	61,104	0.0776	-0.0539	0.2090
TETON	93.19%	101.49%	92.22%	99.72%	86.52%	96.01%	Normal	47,746	-0.0885	-0.1523	-0.0246
TWINFALLS	85.28%	92.32%	80.69%	89.78%	79.02%	89.40%	Non-Normal	59,848	-0.0426	-0.1131	0.0279
VALLEY	89.24%	98.09%	87.64%	93.54%	78.99%	90.01%	Non-Normal	58,243	-0.0143	-0.0738	0.0452
WASHINGTON	66.76%	198.60%	60.90%	230.29%	61.25%	132.65%	Normal	22,056	-0.2713	-1.8586	1.3161
STATEWIDE	96.22%	98.20%	94.19%	96.05%	88.69%	91.68%	Non-Normal	80,812	-0.0112	-0.0168	-0.0058

2015 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	10,490	2,508,234,041	2,620,456,291	96.51%	96.72%	95.95%	95.72%	1.01	7.82%	10.66%	Approx.100%
ADAMS	71	9,518,396	11,426,234	81.97%	83.60%	79.99%	83.30%	0.98	16.19%	21.08%	0.00%
BANNOCK	882	135,486,762	139,432,784	98.14%	97.20%	97.67%	97.17%	1.01	7.50%	9.78%	Approx.100%
BEARLAKE	101	18,557,483	20,199,585	101.46%	98.98%	99.01%	91.87%	1.10	17.33%	22.32%	99.99%
BENEWAH	65	7,898,127	8,339,352	101.87%	93.17%	98.34%	94.71%	1.08	24.01%	28.40%	98.79%
BINGHAM	162	22,469,980	23,516,300	96.43%	95.41%	95.49%	95.55%	1.01	11.05%	14.36%	Approx.100%
BLAINE	569	302,812,148	338,502,119	93.04%	92.04%	91.20%	89.46%	1.04	15.10%	19.80%	Approx.100%
BOISE	134	24,777,550	26,249,238	95.02%	92.41%	92.94%	94.39%	1.01	17.00%	21.69%	99.75%
BONNER	488	113,014,686	127,453,747	90.23%	90.42%	88.75%	88.67%	1.02	13.52%	17.84%	61.79%
BONNEVILLE	1,698	280,261,489	290,442,345	97.65%	96.85%	96.81%	96.49%	1.01	9.80%	13.13%	Approx.100%
BOUNDARY	83	10,976,012	12,475,597	91.73%	88.97%	90.17%	87.98%	1.04	14.85%	18.93%	81.59%
BUTTE	24	1,896,567	2,086,746	96.55%	99.08%	92.97%	90.89%	1.06	20.03%	26.49%	88.05%
CAMAS	15	1,104,595	1,023,400	115.68%	119.55%	113.10%	107.93%	1.07	15.92%	21.26%	19.26%
CANYON	3,515	540,128,500	563,599,338	95.86%	95.74%	95.33%	95.84%	1.00	7.82%	10.46%	Approx.100%
CARIBOU	57	6,739,924	6,899,122	100.00%	98.96%	99.16%	97.69%	1.02	10.17%	13.33%	Approx.100%
CASSIA	116	15,654,550	16,368,678	97.04%	95.65%	96.44%	95.64%	1.01	8.95%	11.56%	Approx.100%
CLARK	6	544,150	621,900	89.24%	90.23%	88.00%	87.50%	1.02	13.57%	17.78%	44.35%
CLEARWATER	44	4,792,432	5,111,792	99.10%	96.33%	97.05%	93.75%	1.06	17.80%	20.88%	99.80%
CUSTER	27	3,192,610	3,267,931	108.59%	115.87%	104.25%	97.70%	1.11	20.67%	28.32%	59.14%
ELMORE	282	33,815,743	37,615,317	91.11%	91.00%	88.86%	89.90%	1.01	16.44%	21.94%	82.38%
FRANKLIN	126	19,121,745	20,592,308	93.18%	94.02%	91.50%	92.86%	1.00	14.17%	18.48%	98.08%
FREMONT	174	33,790,483	37,383,885	96.34%	94.46%	93.38%	90.39%	1.07	20.27%	25.25%	99.97%
GEM	236	35,114,230	36,827,159	96.12%	96.26%	94.80%	95.35%	1.01	12.83%	16.91%	Approx.100%
GOODING	91	9,678,550	10,205,763	97.49%	96.18%	96.32%	94.83%	1.03	12.00%	15.74%	Approx.100%
IDAHO	128	18,358,793	18,417,329	101.30%	99.20%	98.54%	99.68%	1.02	18.69%	23.53%	Approx.100%
JEFFERSON	268	45,568,237	48,446,680	95.98%	94.84%	95.09%	94.06%	1.02	10.49%	13.70%	Approx.100%
JEROME	78	9,104,037	10,122,960	92.96%	91.99%	91.32%	89.93%	1.03	15.68%	19.25%	92.78%
KOOTENAI	3,590	811,800,225	903,265,542	91.17%	91.36%	90.37%	89.87%	1.01	9.70%	13.03%	Approx.100%
LATAH	346	66,334,397	71,580,796	93.99%	93.65%	93.18%	92.67%	1.01	10.32%	13.18%	Approx.100%
LEMHI	95	12,622,714	14,538,481	90.69%	86.47%	89.05%	86.82%	1.04	16.69%	19.79%	64.43%
LEWIS	45	4,094,056	4,275,966	99.75%	92.25%	96.36%	95.75%	1.04	22.21%	27.11%	98.66%
LINCOLN	30	2,807,460	3,777,185	75.84%	72.27%	74.02%	74.33%	1.02	19.20%	22.92%	0.00%
MADISON	269	43,725,550	49,329,461	90.64%	90.26%	89.18%	88.64%	1.02	12.92%	17.61%	74.22%
MINIDOKA	136	15,254,577	15,838,866	98.95%	96.42%	96.55%	96.31%	1.03	16.85%	22.67%	Approx.100%
NEZPERCE	530	88,383,651	94,534,006	94.02%	94.13%	93.32%	93.49%	1.01	9.15%	12.14%	Approx.100%
ONEIDA	21	2,388,398	2,392,950	103.19%	102.48%	102.29%	99.81%	1.03	10.90%	13.23%	98.32%
OWYHEE	64	7,787,841	8,242,160	100.84%	97.39%	98.19%	94.49%	1.07	18.52%	23.56%	99.88%
PAYETTE	264	34,522,303	37,783,964	91.87%	90.89%	90.14%	91.37%	1.01	14.82%	19.49%	95.45%
POWER	34	4,368,720	4,803,254	91.47%	92.98%	90.28%	90.95%	1.01	12.44%	15.93%	71.90%
SHOSHONE	150	12,220,704	13,107,930	101.76%	93.95%	96.99%	93.23%	1.09	26.79%	31.92%	99.93%
TETON	55	14,115,452	15,853,558	89.44%	90.26%	86.80%	89.04%	1.00	17.68%	24.72%	42.47%
TWINFALLS	1,136	175,285,367	190,472,662	92.40%	92.63%	91.60%	92.03%	1.00	10.22%	12.98%	Approx.100%
VALLEY	396	99,255,613	106,478,724	93.34%	92.29%	91.43%	93.22%	1.00	14.78%	19.72%	99.98%
WASHINGTON	109	13,518,289	13,924,132	101.45%	98.76%	99.78%	97.09%	1.04	13.79%	19.04%	Approx.100%

STATEWIDE 27,200 5,621,097,137 5,987,283,540 95.22% 95.27% 95.42% 93.88% 1.01 9.87% 13.73% Approx.100%

2015 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%	96.68%	96.59%	96.90%	95.51%	95.92%	Non-Normal	249,805	-0.0070	-0.0102	-0.0038
ADAMS	78.59%	85.34%	80.25%	86.68%	80.08%	86.53%	Normal	160,933	0.0728	0.0206	0.1250
BANNOCK	97.60%	98.67%	96.69%	97.77%	96.60%	97.74%	Non-Normal	158,087	-0.0264	-0.0365	-0.0164
BEARLAKE	97.75%	105.16%	95.73%	101.85%	87.47%	96.27%	Non-Normal	199,996	-0.0954	-0.1356	-0.0553
BENEWAH	95.97%	107.78%	87.95%	98.79%	89.90%	99.51%	Non-Normal	128,298	-0.1373	-0.2275	-0.0471
BINGHAM	94.64%	98.22%	93.74%	98.60%	94.01%	97.09%	Non-Normal	145,162	-0.0094	-0.0425	0.0237
BLAINE	91.77%	94.31%	91.20%	93.90%	87.23%	91.69%	Non-Normal	594,907	-0.0093	-0.0222	0.0036
BOISE	92.09%	97.94%	87.57%	96.83%	91.80%	96.99%	Non-Normal	195,890	0.0083	-0.0325	0.0491
BONNER	89.03%	91.42%	88.98%	91.40%	87.28%	90.06%	Non-Normal	261,176	-0.0094	-0.0281	0.0093
BONNEVILLE	97.14%	98.16%	96.42%	97.42%	95.90%	97.09%	Non-Normal	171,050	-0.0160	-0.0259	-0.0061
BOUNDARY	88.59%	94.86%	87.01%	91.20%	84.42%	91.54%	Non-Normal	150,308	-0.0981	-0.1634	-0.0328
BUTTE	87.60%	105.50%	86.54%	105.98%	80.65%	101.12%	Normal	86,948	-0.0211	-0.0967	0.0545
CAMAS	104.50%	126.86%	105.18%	130.72%	89.95%	125.92%	Normal	68,227	-0.0520	-0.1967	0.0927
CANYON	95.58%	96.13%	95.42%	96.06%	95.51%	96.16%	Non-Normal	160,341	0.0176	0.0116	0.0236
CARIBOU	97.10%	102.91%	94.98%	101.43%	94.18%	101.20%	Non-Normal	121,037	-0.0809	-0.1295	-0.0322
CASSIA	95.33%	98.76%	93.43%	97.56%	94.15%	97.12%	Non-Normal	141,109	-0.0288	-0.0550	-0.0026
CLARK	76.18%	102.29%	70.04%	106.08%	74.01%	100.98%	Normal	103,650	-0.0210	-0.2779	0.2359
CLEARWATER	93.97%	104.23%	87.51%	106.12%	88.81%	98.69%	Normal	116,177	-0.0861	-0.1588	-0.0134
CUSTER	98.49%	118.68%	100.61%	120.11%	87.65%	107.74%	Normal	121,034	-0.1490	-0.2495	-0.0486
ELMORE	89.15%	93.07%	89.47%	92.55%	88.06%	91.74%	Non-Normal	133,388	0.0233	-0.0093	0.0558
FRANKLIN	90.65%	95.70%	91.67%	96.26%	90.34%	95.37%	Non-Normal	163,431	0.0406	-0.0126	0.0938
FREMONT	93.31%	99.38%	90.68%	97.91%	87.41%	93.36%	Non-Normal	214,850	-0.0523	-0.0891	-0.0154
GEM	94.38%	97.86%	93.81%	98.66%	93.38%	97.31%	Non-Normal	156,047	-0.0025	-0.0312	0.0262
GOODING	94.84%	100.13%	94.27%	99.13%	91.66%	98.01%	Non-Normal	112,151	-0.0606	-0.1082	-0.0129
IDAHO	97.83%	104.76%	95.82%	101.97%	96.53%	102.83%	Non-Normal	143,885	0.0031	-0.0419	0.0482
JEFFERSON	94.66%	97.30%	93.81%	95.79%	92.77%	95.35%	Non-Normal	180,771	-0.0475	-0.0718	-0.0232
JEROME	89.63%	96.30%	86.72%	94.75%	86.85%	93.02%	Normal	129,782	-0.0772	-0.1445	-0.0100
KOOTENAI	90.85%	91.50%	91.06%	91.69%	89.29%	90.46%	Non-Normal	251,606	-0.0116	-0.0177	-0.0055
LATAH	92.89%	95.08%	92.38%	94.71%	91.48%	93.86%	Non-Normal	206,881	-0.0353	-0.0601	-0.0105
LEMHI	87.66%	93.72%	83.93%	91.11%	84.18%	89.46%	Non-Normal	153,037	-0.1001	-0.1529	-0.0474
LEWIS	93.12%	106.38%	90.92%	100.59%	90.48%	101.01%	Non-Normal	95,021	-0.0464	-0.1363	0.0436
LINCOLN	70.45%	81.24%	66.85%	79.27%	68.41%	80.24%	Normal	125,906	0.0377	-0.1022	0.1775
MADISON	89.04%	92.24%	87.93%	92.11%	86.96%	90.32%	Non-Normal	183,381	-0.0437	-0.0777	-0.0097
MINIDOKA	95.78%	102.11%	93.97%	98.71%	93.51%	99.11%	Non-Normal	116,462	-0.0484	-0.1020	0.0053
NEZPERCE	93.20%	94.83%	93.28%	94.93%	92.59%	94.40%	Non-Normal	178,366	0.0066	-0.0120	0.0252
ONEIDA	98.05%	108.33%	95.48%	110.76%	94.58%	105.04%	Normal	113,950	-0.0945	-0.1980	0.0090
OWYHEE	95.95%	105.72%	93.84%	104.87%	89.95%	99.02%	Non-Normal	128,784	-0.0882	-0.1474	-0.0290
PAYETTE	90.06%	93.68%	88.64%	93.24%	89.52%	93.22%	Non-Normal	143,121	0.0164	-0.0185	0.0512
POWER	87.36%	95.58%	85.77%	98.90%	87.28%	94.63%	Normal	141,272	0.0083	-0.0719	0.0884
SHOSHONE	97.40%	106.13%	91.02%	97.63%	88.87%	97.59%	Non-Normal	87,386	-0.1376	-0.2174	-0.0579
TETON	84.54%	94.34%	83.39%	93.03%	83.01%	95.07%	Non-Normal	288,247	0.0277	-0.0621	0.1174
TWINFALLS	91.81%	92.98%	91.85%	93.39%	91.35%	92.71%	Non-Normal	167,670	0.0104	-0.0012	0.0221
VALLEY	91.82%	94.86%	91.28%	93.39%	91.35%	95.08%	Non-Normal	268,886	0.0362	0.0182	0.0542
WASHINGTON	98.40%	104.49%	96.41%	99.98%	94.32%	99.85%	Non-Normal	127,744	-0.1047	-0.1470	-0.0624
STATEWIDE	95.09%	95.35%	95.16%	95.38%	93.68%	94.09%	Non-Normal	220,121	-0.0065	-0.0081	-0.0049

2015 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	154	3,738,768	3,735,685	103.94%	95.83%	98.15%	100.08%	1.04	27.57%	34.35%	98.26%
ADAMS											
BANNOCK	11	221,925	231,469	94.68%	96.17%	93.50%	95.88%	0.99	12.86%	16.24%	82.79%
BEARLAKE											
BENEWAH	12	130,561	178,126	99.47%	95.48%	93.25%	73.30%	1.36	34.72%	37.47%	62.68%
BINGHAM	20	107,116	107,400	106.10%	100.00%	104.08%	99.74%	1.06	15.29%	20.99%	77.62%
BLAINE	7	135,987	134,500	99.94%	100.53%	99.61%	101.11%	0.99	5.72%	8.57%	97.85%
BOISE											
BONNER	25	672,126	692,943	101.02%	97.37%	95.51%	97.00%	1.04	28.56%	34.98%	82.61%
BONNEVILLE	36	537,373	630,855	98.50%	98.56%	91.37%	85.18%	1.16	30.05%	37.64%	88.40%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	97	2,146,300	2,180,360	103.61%	100.29%	101.09%	98.44%	1.05	18.28%	22.10%	99.70%
CARIBOU											
CASSIA	5	167,368	187,000	91.34%	87.48%	90.93%	89.50%	1.02	8.95%	10.85%	60.44%
CLARK											
CLEARWATER	7	139,600	136,431	95.89%	111.52%	90.65%	102.32%	0.94	25.38%	33.74%	53.00%
CUSTER											
ELMORE	10	109,965	97,000	107.56%	97.97%	95.97%	113.37%	0.95	39.95%	48.12%	40.19%
FRANKLIN											
FREMONT	8	86,147	102,000	94.38%	69.26%	86.84%	84.46%	1.12	51.78%	47.20%	42.82%
GEM	18	465,660	406,550	117.19%	105.67%	111.69%	114.54%	1.02	30.19%	32.72%	21.47%
GOODING	7	163,116	203,138	105.95%	103.42%	91.97%	80.30%	1.32	44.44%	52.81%	33.31%
IDAHO	7	104,628	80,875	109.78%	106.87%	100.68%	129.37%	0.85	37.08%	44.35%	34.25%
JEFFERSON	7	61,900	51,800	113.01%	140.63%	102.88%	119.50%	0.95	28.94%	41.21%	31.53%
JEROME											
KOOTENAI	164	6,451,768	6,806,941	95.20%	90.58%	92.28%	94.78%	1.00	20.59%	24.92%	99.74%
LATAH	66	971,832	1,061,955	94.71%	90.52%	89.58%	91.51%	1.03	27.26%	34.29%	87.90%
LEMHI											
LEWIS											
LINCOLN											
MADISON	32	457,327	515,550	98.80%	85.82%	92.03%	88.71%	1.11	34.53%	41.89%	82.31%
MINIDOKA	11	62,953	53,300	118.28%	117.36%	106.68%	118.11%	1.00	35.95%	45.90%	25.46%
NEZPERCE	28	1,045,581	1,120,600	91.33%	89.75%	90.16%	93.31%	0.98	13.53%	16.30%	67.99%
ONEIDA											
OWYHEE											
PAYETTE	12	326,020	360,500	92.93%	95.62%	89.76%	90.44%	1.03	20.46%	26.10%	64.19%
POWER	11	79,903	85,500	116.07%	113.01%	104.10%	93.45%	1.24	34.79%	44.01%	29.02%
SHOSHONE	6	48,840	70,500	87.04%	87.81%	80.98%	69.28%	1.26	20.74%	37.11%	34.45%
TETON											
TWINFALLS	38	685,081	784,848	100.10%	92.23%	94.25%	87.29%	1.15	31.22%	36.01%	91.27%
VALLEY	5	87,605	105,500	98.93%	74.86%	76.45%	83.04%	1.19	81.70%	75.58%	21.98%
WASHINGTON	6	98,100	67,700	116.37%	124.00%	106.09%	144.90%	0.80	35.54%	43.26%	25.65%

STATEWIDE 810 19,303,550 20,189,026 100.43% 95.87% 95.33% 95.61% 1.05 25.52% 32.60% Approx.100%

2015 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	99.20%	108.67%	93.00%	101.47%	95.23%	104.93%	Non-Normal	24,258	0.0109	-0.0409	0.0627
ADAMS											
BANNOCK	86.28%	103.09%	80.38%	107.30%	84.26%	107.49%	Normal	21,043	0.0243	-0.0730	0.1215
BEARLAKE											
BENEWAH	80.15%	118.79%	65.35%	122.68%	63.98%	82.61%	Normal	14,844	-0.0820	-0.2036	0.0396
BINGHAM	97.49%	114.71%	100.00%	105.34%	89.98%	109.49%	Non-Normal	5,370	-0.0355	-0.1250	0.0540
BLAINE	93.65%	106.23%	94.67%	107.68%	93.92%	108.29%	Normal	19,214	0.0163	-0.0560	0.0886
BOISE											
BONNER	88.92%	113.11%	80.18%	111.21%	83.18%	110.81%	Normal	27,718	0.0232	-0.0921	0.1385
BONNEVILLE	88.34%	108.67%	80.61%	111.82%	76.40%	93.96%	Normal	17,524	-0.0577	-0.1437	0.0282
BOUNDARY											
BUTTE											
CAMAS											
CANYON	99.78%	107.43%	97.40%	105.88%	94.46%	102.42%	Normal	22,478	-0.0409	-0.0823	0.0006
CARIBOU											
CASSIA	81.89%	100.80%	81.87%	105.09%	83.02%	95.98%	Normal	37,400	-0.0342	-0.2044	0.1359
CLARK											
CLEARWATER	72.13%	119.65%	60.51%	126.69%	80.59%	124.06%	Normal	19,490	-0.0200	-0.1585	0.1185
CUSTER											
ELMORE	77.56%	137.57%	70.50%	135.07%	84.87%	141.86%	Normal	9,700	0.0530	-0.1503	0.2564
FRANKLIN											
FREMONT	64.53%	124.22%	65.17%	138.49%	65.35%	103.57%	Normal	12,750	-0.1626	-0.5215	0.1963
GEM	101.46%	132.92%	89.42%	143.26%	99.97%	129.11%	Normal	22,586	0.0157	-0.0924	0.1238
GOODING	64.86%	147.03%	55.23%	163.04%	50.36%	110.23%	Normal	29,020	-0.2441	-0.5522	0.0640
IDAHO	74.02%	145.54%	61.11%	154.61%	74.16%	184.58%	Normal	11,554	0.3045	-0.0359	0.6449
JEFFERSON	78.81%	147.21%	53.31%	150.88%	91.60%	147.39%	Non-Normal	7,400	0.1292	-0.1467	0.4051
JEROME											
KOOTENAI	92.15%	98.25%	89.69%	95.03%	91.92%	97.64%	Non-Normal	41,506	0.0114	-0.0227	0.0455
LATAH	88.13%	101.28%	84.91%	96.74%	86.40%	96.62%	Non-Normal	16,090	0.0099	-0.0721	0.0919
LEMHI											
LEWIS											
LINCOLN											
MADISON	86.77%	110.84%	78.46%	100.75%	81.56%	95.85%	Non-Normal	16,111	-0.1996	-0.3908	-0.0084
MINIDOKA	88.62%	147.94%	73.52%	165.07%	87.18%	149.04%	Normal	4,845	0.0373	-0.2731	0.3477
NEZPERCE	86.54%	96.12%	83.35%	98.83%	85.10%	101.51%	Normal	40,021	0.0287	-0.0194	0.0769
ONEIDA											
OWYHEE											
PAYETTE	80.36%	105.51%	73.80%	110.47%	78.60%	102.28%	Normal	30,042	-0.0001	-0.1797	0.1795
POWER	88.16%	143.97%	72.66%	154.88%	68.38%	118.53%	Normal	7,773	-0.4431	-0.7663	-0.1199
SHOSHONE	60.47%	113.61%	53.37%	119.65%	31.58%	106.98%	Normal	11,750	-0.1589	-0.5736	0.2558
TETON											
TWINFALLS	90.48%	109.72%	81.64%	106.16%	77.74%	96.84%	Non-Normal	20,654	-0.0747	-0.1665	0.0172
VALLEY	27.64%	170.23%	30.78%	197.89%	0.00%	171.44%	Normal	21,100	0.2445	-0.5455	1.0345
WASHINGTON	74.96%	157.79%	58.71%	165.04%	122.56%	167.24%	Normal	11,283	0.2492	0.1685	0.3299
STATEWIDE	98.54%	102.32%	94.03%	97.59%	93.83%	97.39%	Non-Normal	24,925	-0.0098	-0.0275	0.0077

2015 Statewide Ratio Study Summary for Primary Category: Vacant Commercial

Amended 06/13/2016

<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	29	8,484,900	9,160,829	95.84%	99.14%	93.76%	92.62%	1.03	15.00%	21.07%	93.43%
ADAMS											
BANNOCK	9	1,955,614	2,934,000	88.45%	79.13%	84.81%	66.65%	1.33	28.18%	31.84%	41.09%
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE	6	592,439	720,185	89.63%	89.00%	86.80%	82.26%	1.09	23.20%	26.84%	43.92%
BOISE											
BONNER	10	1,950,651	2,037,010	97.67%	99.84%	96.54%	95.76%	1.02	12.08%	15.47%	91.37%
BONNEVILLE	10	2,107,511	1,917,407	96.15%	85.62%	92.10%	109.91%	0.87	29.33%	30.81%	64.93%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	35	10,912,470	11,415,937	96.12%	99.66%	94.75%	95.59%	1.01	11.89%	16.28%	98.96%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	37	16,674,532	15,136,972	98.84%	98.54%	94.00%	110.16%	0.90	24.44%	31.20%	94.55%
LATAH	7	910,500	1,071,430	95.38%	88.00%	90.30%	84.98%	1.12	29.45%	38.04%	48.20%
LEMHI											
LEWIS											
LINCOLN											
MADISON	7	1,169,736	1,585,000	90.94%	99.68%	88.02%	73.80%	1.23	17.51%	24.87%	50.84%
MINIDOKA											
NEZPERCE											
ONEIDA											
OWYHEE											
PAYETTE											
POWER											
SHOSHONE											
TETON											
TWINFALLS											
VALLEY	5	184,179	267,850	69.07%	66.47%	62.76%	68.76%	1.00	29.32%	46.17%	8.54%
WASHINGTON											

STATEWIDE 155 44,942,532 46,246,620 94.98% 98.06% 91.67% 97.18% 0.98 19.15% 25.86% 99.41%

Amended 06/13/2016

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	89.46%	102.22%	88.37%	100.69%	87.53%	97.71%	Normal	315,891	0.0002	-0.0596	0.0601
ADAMS											
BANNOCK	70.99%	105.91%	65.65%	106.27%	52.11%	81.20%	Normal	326,000	-0.0523	-0.1855	0.0809
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE	69.84%	109.42%	63.15%	115.18%	62.68%	101.84%	Normal	120,031	-0.3208	-0.8412	0.1995
BOISE											
BONNER	88.91%	106.43%	88.36%	109.69%	85.84%	105.69%	Normal	203,701	-0.0149	-0.1167	0.0868
BONNEVILLE	78.98%	113.32%	75.26%	120.24%	88.30%	131.53%	Normal	191,741	0.0896	-0.0672	0.2464
BOUNDARY											
BUTTE											
CAMAS											
CANYON	91.77%	100.47%	96.44%	101.23%	90.12%	101.05%	Normal	326,170	-0.0134	-0.0401	0.0132
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	90.50%	107.18%	84.38%	106.23%	80.80%	139.51%	Normal	409,107	0.0091	-0.0539	0.0722
LATAH	68.74%	122.02%	66.50%	124.59%	72.55%	97.41%	Normal	153,061	-0.0892	-0.3247	0.1464
LEMHI											
LEWIS											
LINCOLN											
MADISON	74.33%	107.55%	69.44%	107.15%	54.74%	92.86%	Normal	226,429	-0.0902	-0.1532	-0.0272
MINIDOKA											
NEZPERCE											
ONEIDA											
OWYHEE											
PAYETTE											
POWER											
SHOSHONE											
TETON											
TWINFALLS											
VALLEY	38.67%	99.47%	32.75%	111.62%	14.28%	123.24%	Normal	53,570	0.1482	-0.4512	0.7477
WASHINGTON											

STATEWIDE	91.74%	98.23%	92.61%	100.00%	85.19%	109.17%	Non-Normal	298,365	0.0067	-0.0005	0.0140
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2015 Statewide Ratio Study Summary for Primary Category: Improved Commercial

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	179	143,249,395	170,833,705	92.12%	94.30%	89.05%	83.85%	1.10	17.62%	24.65%	89.44%
ADAMS	8	838,254	1,053,000	81.25%	80.63%	79.50%	79.61%	1.02	17.40%	22.10%	10.40%
BANNOCK	31	25,920,282	32,034,943	86.72%	88.26%	84.61%	80.91%	1.07	16.02%	22.95%	17.88%
BEARLAKE											
BENEWAH											
BINGHAM	7	1,141,154	1,303,000	92.05%	91.48%	91.35%	87.58%	1.05	10.91%	13.35%	65.82%
BLAINE	35	12,466,437	16,719,859	87.23%	89.97%	83.57%	74.56%	1.17	21.18%	28.13%	25.14%
BOISE	6	1,301,335	1,011,000	124.61%	120.93%	112.93%	128.72%	0.97	35.90%	46.24%	18.02%
BONNER	13	5,054,430	4,992,731	101.02%	96.49%	97.48%	101.24%	1.00	21.87%	29.24%	75.10%
BONNEVILLE	40	27,529,353	32,444,550	95.71%	92.61%	90.06%	84.85%	1.13	26.97%	35.62%	84.92%
BOUNDARY	9	1,820,040	2,027,270	100.50%	99.99%	97.80%	89.78%	1.12	18.08%	25.84%	71.79%
BUTTE											
CAMAS											
CANYON	84	38,000,810	43,612,587	99.05%	101.22%	96.57%	87.13%	1.14	15.25%	21.17%	Approx.100%
CARIBOU											
CASSIA	6	1,070,111	1,033,000	100.09%	97.36%	98.98%	103.59%	0.97	13.90%	16.70%	79.69%
CLARK											
CLEARWATER	6	576,472	553,500	121.42%	125.29%	117.44%	104.15%	1.17	20.66%	27.43%	18.52%
CUSTER	7	451,490	563,500	95.58%	82.45%	90.73%	80.12%	1.19	33.81%	36.33%	50.00%
ELMORE	12	2,441,118	3,965,317	77.13%	80.32%	68.33%	61.56%	1.25	40.04%	48.28%	12.28%
FRANKLIN											
FREMONT	6	856,874	1,230,000	97.06%	83.10%	86.62%	69.66%	1.39	48.41%	52.43%	34.56%
GEM	15	2,859,830	3,884,968	80.22%	73.41%	72.60%	73.61%	1.09	39.63%	48.25%	16.73%
GOODING	12	1,027,952	1,732,914	73.46%	67.40%	69.47%	59.32%	1.24	32.80%	34.42%	2.20%
IDAHO	6	997,217	963,759	105.32%	102.51%	105.07%	103.47%	1.02	6.36%	7.58%	89.20%
JEFFERSON											
JEROME	6	1,111,049	2,150,000	97.34%	80.13%	85.04%	51.68%	1.88	55.40%	55.59%	32.76%
KOOTENAI	151	66,002,434	76,149,046	88.97%	89.69%	87.09%	86.68%	1.03	15.57%	20.22%	23.89%
LATAH	13	7,169,730	10,730,378	91.64%	94.06%	88.52%	66.82%	1.37	20.14%	26.25%	58.61%
LEMHI	8	1,616,084	1,746,950	85.77%	89.81%	83.82%	92.51%	0.93	17.62%	22.00%	26.90%
LEWIS											
LINCOLN											
MADISON	12	7,796,213	15,366,000	79.76%	84.55%	75.53%	50.74%	1.57	21.11%	30.18%	8.39%
MINIDOKA	10	4,635,863	6,995,085	94.56%	90.83%	86.73%	66.27%	1.43	32.18%	43.26%	50.21%
NEZPERCE	17	4,977,375	5,730,500	95.59%	95.30%	93.54%	86.86%	1.10	13.37%	19.91%	87.51%
ONEIDA											
OWYHEE	5	265,830	312,500	88.42%	88.80%	87.24%	85.07%	1.04	14.18%	18.00%	39.82%
PAYETTE	6	631,933	1,113,410	73.41%	79.43%	67.27%	56.76%	1.29	30.59%	41.28%	10.31%
POWER											
SHOSHONE	7	829,133	738,900	128.60%	102.74%	123.26%	112.21%	1.15	35.69%	31.61%	11.29%
TETON											
TWINFALLS	54	11,699,812	14,767,212	85.17%	79.89%	79.31%	79.23%	1.08	32.20%	36.79%	12.71%
VALLEY	12	1,993,416	2,208,500	108.90%	95.43%	97.87%	90.26%	1.21	42.66%	50.88%	39.56%
WASHINGTON	7	942,599	1,141,655	88.59%	80.95%	84.62%	82.56%	1.07	26.59%	32.67%	40.16%

STATEWIDE 790 377,274,025 459,109,740 91.89% 91.87% 87.89% 82.18% 1.12 21.47% 29.28% 97.56%

2015 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	89.33%	94.92%	91.02%	96.71%	78.95%	88.76%	Non-Normal	954,378	-0.0251	-0.0464	-0.0038
ADAMS	69.22%	93.28%	61.56%	101.16%	67.21%	92.01%	Normal	131,625	0.0176	-0.0702	0.1054
BANNOCK	80.65%	92.78%	80.60%	90.91%	73.26%	88.57%	Normal	1,033,385	-0.0338	-0.0822	0.0146
BEARLAKE											
BENEWAH											
BINGHAM	83.02%	101.07%	80.03%	107.28%	79.75%	95.41%	Normal	186,143	-0.1042	-0.2451	0.0367
BLAINE	80.40%	94.05%	77.10%	94.37%	64.40%	84.72%	Normal	477,710	-0.0580	-0.1190	0.0030
BOISE	77.21%	172.01%	61.96%	193.88%	86.45%	170.99%	Normal	168,500	0.2963	-0.1920	0.7845
BONNER	86.43%	115.62%	78.91%	109.62%	92.79%	109.68%	Normal	384,056	0.0221	-0.1650	0.2093
BONNEVILLE	86.84%	104.57%	83.98%	98.29%	76.70%	93.00%	Non-Normal	811,114	-0.0607	-0.1226	0.0011
BOUNDARY	84.40%	116.60%	79.32%	113.98%	74.18%	105.38%	Normal	225,252	-0.1412	-0.3423	0.0599
BUTTE											
CAMAS											
CANYON	95.29%	102.81%	95.41%	103.15%	80.77%	93.49%	Normal	519,197	-0.0355	-0.0577	-0.0133
CARIBOU											
CASSIA	86.34%	113.84%	85.47%	120.02%	94.78%	112.41%	Normal	172,167	0.0450	-0.0722	0.1621
CLARK											
CLEARWATER	94.03%	148.81%	82.56%	158.34%	79.49%	128.82%	Normal	92,250	-0.1663	-0.3717	0.0391
CUSTER	70.07%	121.08%	66.06%	141.13%	60.43%	99.82%	Normal	80,500	-0.3659	-0.7946	0.0628
ELMORE	57.82%	96.44%	38.51%	109.32%	30.94%	92.19%	Normal	330,443	-0.0552	-0.2602	0.1497
FRANKLIN											
FREMONT	55.20%	138.92%	51.07%	161.16%	47.76%	91.57%	Normal	205,000	-0.3709	-0.7837	0.0418
GEM	62.62%	97.82%	56.79%	86.59%	61.05%	86.17%	Normal	258,998	-0.0036	-0.2739	0.2666
GOODING	60.35%	86.56%	52.51%	97.53%	51.65%	66.99%	Normal	144,410	-0.1838	-0.3481	-0.0195
IDAHO	98.75%	111.88%	97.91%	115.35%	95.85%	111.09%	Normal	160,627	-0.0215	-0.1027	0.0596
JEFFERSON											
JEROME	52.83%	141.86%	45.47%	164.38%	27.22%	76.13%	Normal	358,333	-0.2220	-0.6586	0.2146
KOOTENAI	86.56%	91.38%	86.87%	92.66%	82.37%	90.99%	Non-Normal	504,298	0.0135	-0.0099	0.0368
LATAH	79.75%	103.53%	79.41%	100.14%	47.63%	86.00%	Normal	825,414	-0.0681	-0.1372	0.0011
LEMHI	73.13%	98.41%	69.35%	103.63%	83.94%	101.08%	Normal	218,369	0.0768	-0.0573	0.2109
LEWIS											
LINCOLN											
MADISON	67.28%	92.25%	68.18%	93.63%	24.20%	77.27%	Normal	1,280,500	-0.0605	-0.1868	0.0658
MINIDOKA	70.85%	118.28%	57.75%	106.98%	43.51%	89.03%	Normal	699,509	-0.0360	-0.2284	0.1564
NEZPERCE	87.53%	103.65%	88.42%	104.28%	70.63%	103.08%	Normal	337,088	-0.0762	-0.1991	0.0466
ONEIDA											
OWYHEE	73.25%	103.60%	69.56%	104.11%	72.82%	97.31%	Normal	62,500	-0.1332	-0.4533	0.1869
PAYETTE	48.48%	98.34%	36.87%	104.48%	29.21%	84.31%	Normal	185,568	-0.3968	-0.7899	-0.0036
POWER											
SHOSHONE	98.74%	158.46%	94.56%	170.58%	83.70%	140.72%	Normal	105,557	-0.2121	-0.5737	0.1495
TETON											
TWINFALLS	78.16%	92.19%	74.36%	92.16%	68.03%	90.42%	Normal	273,467	0.0110	-0.0531	0.0751
VALLEY	80.18%	137.63%	72.77%	125.17%	71.18%	109.34%	Normal	184,042	-0.0668	-0.4452	0.3116
WASHINGTON	67.33%	109.84%	63.01%	119.28%	70.48%	94.64%	Normal	163,094	-0.0472	-0.3679	0.2736
STATEWIDE	90.32%	93.47%	90.47%	93.27%	79.12%	85.23%	Non-Normal	581,152	-0.0061	-0.0100	-0.0023