

April 3, 2025

The Honorable Debbie Critchfield  
State Superintendent of Public Instruction  
650 W. State Street, Room 200  
Boise, Id 83720

Dear Superintendent, Critchfield:

This letter is to certify the 2024 adjusted market value for the Boise School District, as required by section 63-315, Idaho Code. Attachments include the following:

- 1.) Tax Commission Rule 315, which describes procedures used in computing school district adjusted market value;
- 2.) Statistical information used in developing the adjusted market value; and
- 3.) Tax Commission rules 510 and 511, which indicate the titles of the property categories shown by number on the detailed report.

Urban renewal increment values were subtracted before computing actual and adjusted market values. As has been done for several years, value stratification was used to produce a ratio study deemed more representative of the distribution of property values in the school district. Additional supportive documentation again has been included. Complete listings of all sales used in the school district ratio study will be maintained by our agency and are available on request.

If you have any questions concerning this certification, please feel free to contact me at 334-7500, George Brown, the Division Administrator for the Property Tax Division, at 334-7733, or Alan Dornfest, who coordinated completion of this project, at 334- 7742.

Sincerely,



Paul Woods  
Commissioner, Idaho State Tax Commission

cc. George Brown, Property Tax Division Administrator  
Alan S. Dornfest, Property Tax Policy Bureau Chief  
County Auditors and Assessors  
Enclosure

### Calculations of Adjusted Market Values

	CATEGORY	2024 ACTUAL MARKET VALUE	RATIO*	2024 ADJUSTED MARKET VALUE	
BOISE INDEPENDENT #1	1	2,385,400		2,385,400	
	2	0		0	
	3	1,116,100		1,116,100	
	4	85,800		85,800	
	5	4,002,550		4,002,550	
	6	19,840		19,840	
	7	0		0	
	8	0		0	
	9	25,600		25,600	
	10	32,225,474		32,225,474	
	11	10,923,000		10,923,000	
	12	102,344,587		102,344,587	
	13	58,068,200		58,068,200	
	14	12,767,500		12,767,500	
	15	1,002,442,219		1,076,809,944	
	16	5,440,400		5,440,400	
	17	19,847,000		19,847,000	
	18	94,090,400		97,107,920	
	19	0		0	
	20	12,546,843,172		13,695,598,334	
	21	3,536,575,979		3,536,575,979	
	22	559,093,900		559,093,900	
	25	271,300		271,300	
	26	933,063,531		888,784,710	
	27	1,024,576,400		664,821,507	
	30	164,200		164,200	
	31	48,315,450		48,315,450	
	32	3,388,800		3,388,800	
	33	11,894,100		11,894,100	
	34	102,370,388		112,156,752	
	35	13,296,300		13,296,300	
	36	16,651,900		16,651,900	
	37	1,148,134,303		1,274,929,907	
	38	11,437,900		11,437,900	
	39	30,255,700		30,255,700	
	40	16,677,500		16,677,500	
	41	14,190,025,820		15,757,985,137	
	42	8,286,096,278		8,286,096,278	
	43	1,052,115,300		1,052,115,300	
	44	0		0	
	45	28,212,000		28,212,000	
	46	17,638,409		19,738,706	
	47	0		0	
	48	37,020,603		40,596,817	
	49	0		0	
	50	6,009,800		6,758,659	
	51	250,966,200		250,966,200	
	55	0		0	
	56	1,007,900		1,007,900	
	57	0		0	
	59	575,185,600		575,185,600	
	62	0		0	
	63	0		0	
	64	0		0	
	65	87,991,045		87,991,045	
	66	0		0	
	68	216,643,300		216,643,300	
	69	0		0	
	70	0		0	
	71	12,495,600		12,495,600	
	72	8,220,500		8,220,500	
		<b>Utility Value</b>	493,206,151		493,206,151
		<b>TOTALS:</b>	<b>46,611,629,399</b>	<b>0.9485</b>	<b>49,144,702,748</b>

iii. The Tax Commission's approval of any extension will specify timing and nature of progress reports. (7-1-24)

iv. The Tax Commission can void an extension unilaterally. (7-1-24)

**03. Field Inspections.** The methods of observation of the physical attributes of property as described in the International Association of Assessing Officers (IAAO) "Standard on Mass Appraisal of Real Property" referenced in Rule 003 of these rules should be followed to the extent that resources are available. This includes the use of aerial photographs and other digital imaging technology tools, which may be used to supplement, but not replace physical inspections. (7-1-24)

**04. Testing for Current Market Value.** Assessed values are tested annually by the Tax Commission as described in Section 63-109, Idaho Code, and Rule 131 of these rules to determine whether the level of assessment reflects "current market value." (7-1-24)

**315. USE OF RATIO STUDY TO EQUALIZE BOISE SCHOOL DISTRICT.**  
Sections 63-315, 33-802(6), 50-2903, Idaho Code

**01. Procedures for Boise School District Ratio Studies.** The Boise School District ratio study is conducted in accordance with the "Standard on Ratio Studies" referenced in Rule 003 of these rules. (7-1-24)

a. Information on property sales, which meet the requirements of arm's length market value sales, is assembled into samples representing designations defined in Subsection 315.02 of this rule in the Boise School District. Except when sales or appraisals must be added or deleted to improve representativeness, sales used are those occurring within the Boise School District between October 1 of the year preceding the year for which adjusted market value is to be computed and September 30 of the next year. Each sale price is adjusted for time and compared to market value for assessment purposes for the year for which adjusted market value is to be computed. The Tax Commission may use sales from extended time periods and may add appraisals when data is lacking. (7-1-24)

b. The market value for assessment purposes of the sale or appraised property is divided by the adjusted sale price or appraised value to determine the ratio. (7-1-24)

c. A statistical analysis is conducted for the sales and appraisals in each property designation described in Subsection 315.02 of this rule in the Boise School District and appropriate measures of central tendency, uniformity, reliability, and normality computed. (7-1-24)

d. If fewer than five (5) sales and appraisals are available, no adjustment to the net taxable value of the designation is made. (7-1-24)

e. If it is determined with reasonable statistical certainty that the property designation is not at market value for assessment purposes, an adjusted market value is computed for the Boise School District by dividing the net taxable value for the year for which adjusted market value is to be determined by the appropriate ratio derived from the ratio study. The appropriate ratio to be used is the weighted mean ratio calculated from the sample for each designation, unless it can be clearly demonstrated that this statistic has been distorted by non-representative ratios. In this case the median may be substituted. (7-1-24)

f. Within the Boise School District, adjusted market value for each secondary category of real, personal and operating property is summed to produce the adjusted market value for the Boise School District. The Boise School District net taxable value is divided by this adjusted market value to produce the overall ratio of assessment in the Boise School District. (7-1-24)

g. Urban renewal increment values are not included in the net taxable value for the Boise School District. Upon receipt of an urban renewal agency's resolution recommending the adoption of an ordinance for termination of a revenue allocation area by December 31 of a given year, the increment value in the immediate prior year is included in the net taxable value for the Boise School District. If the resolution is received prior to the first Monday in April, the net taxable value for the immediate prior year is adjusted by adding the increment value. If any ratio study-based adjustments are warranted, they apply to the actual value including the increment value. If the

resolution is received on or after the first Monday in April, but by September 1, a corrected certification of actual and adjusted values is provided as soon as practical. (7-1-24)

**h.** “Reasonable statistical certainty,” that the property designation in question is not at market value for assessment purposes is tested using ninety percent (90%) confidence intervals about the weighted mean or median ratios. If the appropriate confidence interval includes ninety-five percent (95%) or one hundred five percent (105%), there is not “reasonable statistical certainty” that the property designation is not at market value for assessment purposes. (7-1-24)

**i.** Secondary categories are assigned to designations as follows: (7-1-24)

**i.** Secondary categories 10, 12, 15, 18, 20, 26, 31, 34, 37, 40, 41, 46, 47, 48, 65, or 50 are residential; and (7-1-24)

**ii.** Secondary categories 11, 13, 14, 16, 17, 21, 22, 27, 33, 35, 36, 38, 39, 42, 43, or 51 are commercial. (7-1-24)

**j.** For all secondary categories, described in Rule 510, 511, or 512 of these rules but not contained in the list in Paragraph 315.01.i. of this rule, adjusted market value will equal taxable value. (7-1-24)

**k.** “Appraisal” or “appraised value” refers to any Tax Commission provided property appraisal. (7-1-24)

**02. Use of Property Designations.** In computing the ratio for the Boise School District, the Tax Commission will designate property as residential or commercial and will assign sales and appraisals to these designations as shown in Paragraph 315.01.i. of this rule. For the Boise School District, adjusted market value is computed by dividing the appropriate ratio ascertained for each of these designations into the sum of the net taxable values for each secondary category assigned to a designation. Except as provided in Subsection 315.05 of this rule, for the net taxable value in any secondary category to be included in said sum, at least one (1) observation (sale or appraisal) from that secondary category must be present in the ratio study. If the ratio for any given designation in the Boise School District indicates that the market value for assessment purposes cannot be determined with reasonable statistical certainty to differ from statutorily required market value, the net taxable value shown on the Boise School District abstract(s) required pursuant to Subsection 315.04 of this rule for each of the secondary categories included in that designation is the adjusted market value for said designation. (7-1-24)

**03. Assessor to Identify Location.** Each county assessor will identify which sales submitted for the ratio study are located within the Boise School District. (7-1-24)

**04. Abstracts of Value for the Boise School District.** Each applicable county auditor will provide to the Tax Commission abstracts of the net taxable value of all property within the portion of the Boise School District in that county. These abstracts are submitted in the same manner and at the same time as provided for county abstracts of value. (7-1-24)

**05. Exception from Requirement for at Least One Observation for Use of Secondary Category in Adjusted Value Determination.** When there is an adjustment to be made to the net taxable values in the residential designation, such adjustment applies to any net taxable value in secondary category 10, provided there is at least one (1) observation (sale) of property identified in either secondary category 12 or 15. Such adjustment will also be applied to any net taxable value in secondary category 31, provided there is at least one (1) observation (sale) of property identified in either secondary category 34 or 37. (7-1-24)

**06. Certification of Values.** The Tax Commission certifies values under Section 63-315, Idaho Code, by publication on the Tax Commission’s web site or in an alternate format on request. (7-1-24)

**07. Cross References.** See rules 130, 510, 511, and 512 of these rules. (7-1-24)

**316. COMPLIANCE OF CONTINUING VALUATION PROGRAM.**  
Sections 63-314, 63-316, Idaho Code

**04. Nature of Verification Document.** The abstract verification document is certified by the assessor to the auditor and includes the signatures of the county assessor and auditor or duly appointed representatives. (7-1-24)

**05. Submittal of Corrections to Erroneous Abstracts or Related Documents.** When completing the procedures set forth in Section 63-810, Idaho Code, corrections to the net taxable values submitted on the abstracts or related documents are to be submitted with corrected levies. (7-1-24)

**06. Cross Reference.** See Rules 115, 130, 510, 511, and 512 of these rules and Sections 63-810 and 50-2903, Idaho Code. (7-1-24)

**510. SECONDARY CATEGORIES FOR LAND - LISTING AND REPORTING.**

Section 63-509, Idaho Code

County assessors will use the following secondary categories to list land values on valuation assessment notices under Sections 63-301 and 63-308, Idaho Code, and to report land values to the Tax Commission on the abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules. (7-1-24)

**01. Secondary Category 1 - Irrigated Agricultural Land.** Irrigated land meeting the definition of "land actively devoted to agriculture" under Section 63-604, Idaho Code, or the requirements for "wildlife habitat" or "conservation agreement" under Section 63-605, Idaho Code, capable of and normally producing harvestable crops. (7-1-24)

**02. Secondary Category 2 - Irrigated Grazing Land.** Land as defined in Secondary Category 1, but primarily used for grazing livestock. (7-1-24)

**03. Secondary Category 3 - Non-Irrigated Agricultural Land.** Land as defined in Secondary Category 1, but non-irrigated and capable of and normally producing harvestable crops. (7-1-24)

**04. Secondary Category 4 - Meadow Land.** Land as defined in Secondary Category 1, but is not irrigated, except through subsurface water table control, known as sub-irrigation, and is used for grazing livestock or producing grass hay. (7-1-24)

**05. Secondary Category 5 - Dry Grazing Land.** Land as defined in Secondary Category 1, but non-irrigated, is not normally capable of supporting crops and is used primarily for grazing livestock. (7-1-24)

**06. Secondary Category 6 - Productivity Forestland.** Land designated by the owner for assessment, appraisal, and taxation under Section 63-1703(a), Idaho Code. This land must be assessed as forest land under the productivity option. Also included is all land assessed under Section 63-1704, Idaho Code. (7-1-24)

**07. Secondary Category 7 - Bare Forestland.** All land designated by the owner for assessment, appraisal, and taxation under Section 63-1703(b), Idaho Code. This land must be assessed as bare land with the yield tax option. (7-1-24)

**08. Secondary Category 9 - Patented Mineral Land.** All land used solely for mines and mining claims. See Section 63-2801, Idaho Code. (7-1-24)

**09. Secondary Category 10 - Homesite Land.** Rural non-subdivided land being utilized for homesites with secondary categories 1 through 9. (7-1-24)

**10. Secondary Category 11 - Recreational Land.** Rural land used in conjunction with recreation but not individual homesites. (7-1-24)

**11. Secondary Category 12 - Rural Residential Tracts.** Rural residential land not in a properly recorded subdivision. (7-1-24)

**12. Secondary Category 13 - Rural Commercial Tracts.** Rural commercial land not in a properly recorded subdivision. (7-1-24)

**13. Secondary Category 14 - Rural Industrial Tracts.** Rural industrial land not in a properly recorded subdivision. (7-1-24)

**14. Secondary Category 15 - Rural Residential Subdivisions.** Rural residential land in a properly recorded subdivision. (7-1-24)

**15. Secondary Category 16 - Rural Commercial Subdivisions.** Rural commercial land in a properly recorded subdivision. (7-1-24)

**16. Secondary Category 17 - Rural Industrial Subdivisions.** Rural industrial land in a properly recorded subdivision. (7-1-24)

**17. Secondary Category 18 - Other Land.** (7-1-24)

**18. Secondary Category 19 - Waste.** Public Rights-of-Way including roads, ditches, and canals. Record total acres of land ownership. No assessed value should be assigned. (7-1-24)

**19. Secondary Category 20 - Residential Lots or Acreages.** Land used for residential purposes and inside city limits. Also use this category for urban homesites when the remaining acreage qualifies as actively devoted to agriculture under Section 63-604, Idaho Code, or has been designated forestland under Chapter 17, Title 63, Idaho Code. (7-1-24)

**20. Secondary Category 21 - Commercial Lots or Acreages.** Land used for commercial purposes and inside city limits. (7-1-24)

**21. Secondary Category 22 - Industrial Lots or Acreages.** Land used for industrial purposes and inside city limits. (7-1-24)

**22. Secondary Category 25 - Common Area Vacant Land.** Common area vacant land not included in individual property assessments. (7-1-24)

**23. Cross Reference.** See Rules 130, 511 and 512 of these rules. (7-1-24)

**511. SECONDARY CATEGORIES FOR IMPROVEMENTS - LISTING AND REPORTING.**

Sections 63-301, 63-308, 63-509, Idaho Code

County assessors will use the following secondary categories to list improved property values on the valuation assessment notice under Sections 63-301 and 63-308, Idaho Code, and abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules. (7-1-24)

**01. Secondary Category 25 - Common Area Land and Improvements.** Common area land and improvements on that land not included in individual property assessments. (7-1-24)

**02. Secondary Category 26 - Residential Condominiums.** Land and improvements included in individual assessments of condominiums or townhouses and used for residential purposes. (7-1-24)

**03. Secondary Category 27 - Commercial or Industrial Condominiums.** Land and improvements included in individual assessments of condominiums and used for commercial or industrial purposes. (7-1-24)

**04. Secondary Category 30 - Improvements.** Improvements, other than residential, located on secondary category 20. (7-1-24)

**05. Secondary Category 31 - Improvements.** Improvements used for residential purposes and located on secondary category 10. (7-1-24)

**06. Secondary Category 32 - Improvements.** Improvements, other than residential, located on secondary categories 1 through 12 and 15. (7-1-24)

07. **Secondary Category 33 - Improvements.** Improvements used in conjunction with recreation but not associated with homesites and located on secondary category 11. (7-1-24)
08. **Secondary Category 34 - Improvements.** Improvements used for residential purposes and located on secondary category 12. (7-1-24)
09. **Secondary Category 35 - Improvements.** Improvements used for commercial purposes and located on secondary category 13. (7-1-24)
10. **Secondary Category 36 - Improvements.** Improvements used for industrial purposes and located on secondary category 14. (7-1-24)
11. **Secondary Category 37 - Improvements.** Improvements used for residential purposes and located on secondary category 15. (7-1-24)
12. **Secondary Category 38 - Improvements.** Improvements used for commercial purposes and located on secondary category 16. (7-1-24)
13. **Secondary Category 39 - Improvements.** Improvements used for industrial purposes and located on secondary category 17. (7-1-24)
14. **Secondary Category 40 - Improvements.** Improvements located on secondary category 18. (7-1-24)
15. **Secondary Category 41 - Improvements.** Improvements used for residential purposes and located on secondary category 20. (7-1-24)
16. **Secondary Category 42 - Improvements.** Improvements used for commercial purposes and located on secondary category 21. (7-1-24)
17. **Secondary Category 43 - Improvements.** Improvements used for industrial purposes and located on secondary category 22. (7-1-24)
18. **Secondary Category 45 - Utility System.** Locally assessed land improvements and other property used as utility systems. (7-1-24)
19. **Secondary Category 46 - Manufactured Housing.** Structures transportable in one (1) or more sections, built on a permanent chassis and located on land under the same ownership but assessed separately from the land. Include any manufactured home meeting these conditions, on which a statement of intent to declare as real property has been filed but becomes effective the following year. (7-1-24)
20. **Secondary Category 47 - Improvements to Manufactured Housing.** Additions not typically moved with manufactured housing. (7-1-24)
21. **Secondary Category 48 - Manufactured Housing.** Manufactured housing permanently affixed to land under the same ownership as the manufactured home or permanently affixed to leased land and on which a statement of intent to declare as real property has been filed and has become effective. (7-1-24)
22. **Secondary Category 50 - Residential Improvements on Leased Land.** Improvements used for residential purposes and located on leased land, including railroad rights-of-way under separate ownership, exempt land, or any other land under different ownership than the improvements. (7-1-24)
23. **Secondary Category 51 - Commercial or Industrial Improvements on Leased Land.** Improvements used for commercial or industrial purposes and located on leased land, including railroad rights-of-way under separate ownership, exempt land, or any other land under different ownership than the improvements. (7-1-24)

**24. Secondary Category 65 - Manufactured Housing.** Manufactured housing not designated real property and located on exempt, rented or leased land under separate ownership. Include any manufactured home located on exempt, rented or leased land on which a statement of intent to declare as real property has been filed but becomes effective the following year. (7-1-24)

**25. Secondary Category 69 - Recreational Vehicles.** Unlicensed recreational vehicles. (7-1-24)

**26. Cross Reference.** See Rule 510 and 512 of these rules. (7-1-24)

**512. SECONDARY CATEGORIES, OTHER THAN LAND OR IMPROVEMENTS - LISTING AND REPORTING.**

Sections 63-509, 63-2802, Idaho Code

County assessors will use the following secondary categories to list property values on assessment notices under Sections 63-301 and 63-308, Idaho Code, and the abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules. (7-1-24)

**01. Secondary Category 56 - Construction Machinery, Tools, and Equipment.** (7-1-24)

**02. Secondary Category 59 - Furniture - Commercial Uses.** (7-1-24)

**03. Secondary Category 63 - Logging Machinery, Tools, and Equipment.** (7-1-24)

**04. Secondary Category 64 - Mining Machinery, Tools, and Equipment.** (7-1-24)

**05. Secondary Category 66 - Net Profits of Mines.** See Section 63-2802, Idaho Code, and Rule 982 of these rules. (7-1-24)

**06. Secondary Category 67 - Operating Property.** Property assessed by the Tax Commission. (7-1-24)

**07. Secondary Category 68 - Other Miscellaneous Machinery, Tools, and Equipment.** (7-1-24)

**08. Secondary Category 71 - Signs and Signboards.** (7-1-24)

**09. Secondary Category 72 - Tanks, Cylinders, Vessels.** (7-1-24)

**10. Secondary Category 81 - Exempt Property.** Category 81 is for county use to keep an inventory of exempt property, including land, improvements, and personal property. (7-1-24)

**11. Cross Reference.** See Rules 510, Rule 511, or 130 of these rules. (7-1-24)

**513. -- 599. (RESERVED)**

**600. PROPERTY EXEMPT FROM TAXATION.**

Section 63-602, Idaho Code

**01. Burden of Proof.** The burden of proof of entitlement to the exemption is on the person claiming exemption for the property. (7-1-24)

**02. Notice of Decision.** (7-1-24)

**a.** For property subject to local assessment with exemptions requiring annual application, the taxpayer must be notified of the decision of the county commissioners to grant or deny the exemption by May 15 unless a different date is prescribed in the law providing the exemption. (7-1-24)

**b.** For property subject to assessment by the Tax Commission, application for any exemption is



**School District 1 – Adjustment Report  
April 3rd, 2025**

The figures for Adjustment1 and value of Outliers for ADA County are in the table following this sheet.

**NOTE: ADJUSTMENTS ONLY TO ADA COUNTY  
PORTION OF SCHOOL DISTRICT 1.**

**There were NO SALES in School District 1 in Boise County.  
Boise County assessment roll data in School District 1 contains non-  
studied categories or exempt properties.  
There are NO ADJUSTMENTS to the values of the categories in  
Boise County.**

These are the steps used for ADA County included in School District #1 for 2025:

\*\*If there are no sales in a particular category no adjustment will be given\*\*

**If the Value of the Outliers is GREATER THAN \$0 for a category:**

1. *Abstract Assessed Value for Abstract Category **minus** value of Outliers= Preliminary Assessed Value(1) for Abstract Category*
2. *Preliminary Assessed Value(1) for Abstract Category **divided by** Adjustment1 = Preliminary Assessed Value(2) for Abstract Category*
3. *Preliminary Assessed Value(2) for Abstract Category **plus** value of Outliers = Final Adjusted Assessed Value for Abstract Category (ADA COUNTY)*

**If the Value of the Outliers is EQUAL TO \$0 for a category:**

1. *Abstract Assessed Value for Abstract Category **divided by** Adjustment1 = Final Assessed Value for Abstract Category (ADA COUNTY)*

**FINAL STEP:**

Final Adjusted Assessed Value for Abstract Category (ADA COUNTY)

**plus**

Assessed Value for Abstract Category (BOISE COUNTY)

**equals**

***Final Adjusted Assessed Value for Abstract Category for BOISE  
INDEPENDENT School District #1***

**School District 1 – Adjustment Report  
April 3rd, 2025**

**ADA COUNTY**

<b>Abstract Category</b>	<b>Adjustment1</b>	<b>Value of Outliers</b>
11	1.000000	\$0
12	1.000000	\$0
13	1.000000	\$0
14	1.000000	\$0
15	0.930937	\$0
16	1.000000	\$0
17	1.000000	\$0
18	0.951595	\$34,768,900
20	0.915512	\$0
21	1.000000	\$0
22	1.000000	\$0
26	0.894441	\$9,815,800
27	0.943315	\$0
33	1.000000	\$0
34	0.908062	\$5,711,500
35	1.000000	\$0
36	1.000000	\$0
37	0.900547	\$0
38	1.000000	\$0
39	1.000000	\$0
40	1.000000	\$0
41	0.899937	\$0
42	1.000000	\$0
43	1.000000	\$0
46	0.893595	\$0
48	0.911909	\$0
50	0.889200	\$0
51	1.000000	\$0
65	1.000000	\$0

School District 1 - 2024 - Commercial Properties Analysis

**Commercial Properties**

Total AV	\$13,495,837,700
Average AV	\$1,850,266
Standard Deviation of AV	\$5,131,402

**Commercial Value Group Statistics**

Value Group	(Sold and Unsold) Average Assessed Value	(Sold and Unsold) Stdev of Assessed Value	Weighted Mean Sales Ratio	Stddev (Ratio)	Lower 90% CI around the Weighted Mean Ratio	Upper 90% CI around the Weighted Mean Ratio	Sales Counts from Current Ratio Study Data files	Sales - Outliers: Value, Z-Score of 3 or more	Sales - Outliers: Ratio, Z-Score of 3 or more	Total Sales Used by Value Group
1	\$484,877	\$424,983	93.42%	17.55%	89.14%	97.70%	132	0	0	
2	\$2,584,625	\$710,526	98.58%	14.65%	92.89%	104.46%	14	0	0	
3	\$6,153,900	\$1,529,063					4	0	0	
4	\$14,796,663	\$3,967,670					1	0	0	
5	\$44,406,716	\$21,053,190					0	0	0	
<b>Total Sales Available</b>							151	0	0	151

Value Group	(Sold and Unsold) Parcel Count from data file	(Sold and Unsold) Total AV from data file	(Sold and Unsold) Adjusted Total AV from data file with Outlier (VG)	(Sold and Unsold) 3 SD +/- OUTLIER, Adjusted Total AV from data file without Outliers	
1	5,569	\$2,700,278,800	\$2,700,278,800	\$2,700,278,800	See Note
2	1,044	\$2,698,348,100	\$2,698,348,100	\$2,698,348,100	See Note
3	438	\$2,695,408,400	\$2,695,408,400	\$2,695,408,400	See Note
4	182	\$2,692,992,700	\$2,692,992,700	\$2,692,992,700	See Note
5	61	\$2,708,809,700	\$2,708,809,700	\$2,708,809,700	See Note
		\$5,398,626,900	\$5,398,626,900	\$5,398,626,900	

A valid ratio study must contain at least five (5) sales.

See Combined (row 20).

**POPULATION (Sold and Unsold) Outlier Review - Based on Value**

Value Group	# >3 SD	# >4 SD	# >5 SD	# >6 SD	# >7 SD	# >8 SD
1	0	0	0	0	0	0
2	0	0	0	0	0	0
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	2	0	0	0	0	0
\$ AV of Outliers	\$242,339,700	\$0	\$0	\$0	\$0	\$0

Value Group	# >8 SD	# >10 SD	# >15 SD	Value of Outliers with Std. Score >= 3
1	0	0	0	\$0
2	0	0	0	\$0
3	0	0	0	\$0
4	0	0	0	\$0
5	0	0	0	\$242,339,700
\$ AV of Outliers	\$0	\$0	\$0	\$242,339,700



School District 1 - 2024 - Commercial Properties Analysis

**Commercial Properties**

**POPULATION (Sold and Unsold) Distribution**

Abstract Category	Total AV	Category in Value Group 1 as % of Population based on Value	Category in Value Group 2 as % of Population based on Value	Category in Value Group 3 as % of Population based on Value	Category in Value Group 4 as % of Population based on Value	Category in Value Group 5 as % of Population based on Value
11	\$10,812,500	0.0311%	0.0490%	0.0000%	0.0000%	0.0000%
13	\$56,811,700	0.0169%	0.0073%	0.1132%	0.0945%	0.1890%
14	\$12,767,500	0.0237%	0.0206%	0.0127%	0.0376%	0.0000%
16	\$5,637,900	0.0326%	0.0092%	0.0000%	0.0000%	0.0000%
17	\$18,725,400	0.1149%	0.0238%	0.0000%	0.0000%	0.0000%
21	\$3,200,711,500	7.4667%	5.5268%	4,4160%	4.0040%	2.3028%
22	\$5421,60,400	0.8532%	0.8125%	0.9048%	1.1919%	0.2548%
27	\$627,136,100	2.1257%	0.5239%	0.9589%	0.3536%	0.6853%
33	\$11,894,100	0.0148%	0.0733%	0.0000%	0.0000%	0.0000%
35	\$13,296,300	0.0022%	0.0315%	0.0648%	0.0000%	0.0000%
36	\$16,651,900	0.0154%	0.0336%	0.0268%	0.0475%	0.0000%
38	\$11,437,900	0.0419%	0.0428%	0.0000%	0.0000%	0.0000%
39	\$30,255,700	0.1111%	0.1131%	0.0000%	0.0000%	0.0000%
42	\$7,674,277,100	8.3179%	10.7948%	10.6154%	11.9998%	15.1362%
43	\$1,052,115,300	0.7463%	1.6918%	2.5174%	2.0578%	0.7826%
51	\$211,146,400	0.0936%	0.2399%	0.3428%	0.1673%	0.7208%

Abstract Category	Divisor	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 1 - Commercial Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 2 - Commercial Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 3 - Commercial Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 4 - Commercial Property	Suggested Divisor - Weighted Mean Sales Ratio from Value Group 5 - Commercial Property
11	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
13	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
14	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
16	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
17	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
21	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
22	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
27	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
33	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
35	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
36	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
38	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
39	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
42	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
43	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
51	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000



School District 1 - 2024 - Commercial Properties Analysis

**Commercial Properties**  
**POPULATION (Sold and Unsold) AV**

Only those categories affected by ratio study results are shown.

Abstract Category	Total AV (Value Outliers Removed)	AV attributed to VG 1	Value of Outliers in Value Group 1	AV attributed to VG 2	Value of Outliers in Value Group 2	AV attributed to VG 3	Value of Outliers in Value Group 3	AV attributed to VG 4	Value of Outliers in Value Group 4	AV attributed to VG 5	Value of Outliers in Value Group 5	Total Value of Value Group Outliers
11	\$10,812,500	\$4,199,100	\$0	\$6,613,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	\$56,811,700	\$2,281,500	\$0	\$984,900	\$0	\$15,282,200	\$0	\$12,754,400	\$0	\$25,508,700	\$0	\$0
14	\$12,767,500	\$3,193,200	\$0	\$2,783,000	\$0	\$1,712,100	\$0	\$5,079,200	\$0	\$0	\$0	\$0
16	\$5,637,900	\$4,399,500	\$0	\$1,238,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	\$18,725,400	\$15,510,300	\$0	\$3,215,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	\$3,200,711,500	\$1,007,688,300	\$0	\$745,885,800	\$0	\$595,980,000	\$0	\$540,378,000	\$0	\$310,779,400	\$0	\$0
22	\$542,160,400	\$115,152,700	\$0	\$109,656,100	\$0	\$122,111,600	\$0	\$160,853,300	\$0	\$34,386,700	\$0	\$0
27	\$627,136,100	\$289,886,400	\$0	\$70,702,500	\$0	\$129,312,000	\$0	\$47,748,900	\$0	\$82,486,300	\$0	\$0
33	\$11,894,100	\$2,002,800	\$0	\$9,891,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	\$13,296,300	\$292,800	\$0	\$4,254,100	\$0	\$8,749,400	\$0	\$0	\$0	\$0	\$0	\$0
36	\$16,651,900	\$2,074,400	\$0	\$4,540,400	\$0	\$3,622,500	\$0	\$6,414,600	\$0	\$0	\$0	\$0
38	\$11,437,900	\$5,649,400	\$0	\$5,786,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	\$30,255,700	\$14,997,300	\$0	\$15,258,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	\$7,431,937,400	\$1,122,568,700	\$0	\$1,458,842,600	\$0	\$1,432,639,000	\$0	\$1,619,475,500	\$0	\$2,042,751,300	\$242,339,700	\$242,339,700
43	\$1,052,115,300	\$100,723,700	\$0	\$228,318,900	\$0	\$339,741,700	\$0	\$277,713,700	\$0	\$105,617,300	\$0	\$0
51	\$211,146,400	\$12,658,700	\$0	\$3,2374,700	\$0	\$46,257,900	\$0	\$22,575,100	\$0	\$87,280,000	\$0	\$0
<b>Total AV**</b>	<b>\$13,253,498,000</b>	<b>\$2,700,278,800</b>	<b>\$0</b>	<b>\$2,698,348,100</b>	<b>\$0</b>	<b>\$2,695,408,400</b>	<b>\$0</b>	<b>\$2,692,992,700</b>	<b>\$0</b>	<b>\$2,708,809,700</b>	<b>\$242,339,700</b>	<b>\$242,339,700</b>

\*\* Value of Outliers Removed: \$2,700,278,800; \$2,698,348,100; \$2,695,408,400; \$2,692,992,700; \$2,951,149,400

Abstract Category	Adjusted Total AV	Adjusted AV for VG 1	Value of Outliers - VG 1	Adjusted AV for VG 2	Value of Outliers - VG 2	Adjusted AV for VG 3	Value of Outliers - VG 3	Adjusted AV for VG 4	Value of Outliers - VG 4	Adjusted AV for VG 5	Value of Outliers - VG 5	Total Value of Value Group Outliers
11	\$108,125,000	\$4,199,100	\$0	\$6,613,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	\$56,811,700	\$2,281,500	\$0	\$984,900	\$0	\$15,282,200	\$0	\$12,754,400	\$0	\$25,508,700	\$0	\$0
14	\$12,767,500	\$3,193,200	\$0	\$2,783,000	\$0	\$1,712,100	\$0	\$5,079,200	\$0	\$0	\$0	\$0
16	\$5,637,900	\$4,399,500	\$0	\$1,238,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	\$18,725,400	\$15,510,300	\$0	\$3,215,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	\$3,200,711,500	\$1,007,688,300	\$0	\$745,885,800	\$0	\$595,980,000	\$0	\$540,378,000	\$0	\$310,779,400	\$0	\$0
22	\$542,160,400	\$115,152,700	\$0	\$109,656,100	\$0	\$122,111,600	\$0	\$160,853,300	\$0	\$34,386,700	\$0	\$0
27	\$627,136,100	\$289,886,400	\$0	\$70,702,500	\$0	\$129,312,000	\$0	\$47,748,900	\$0	\$82,486,300	\$0	\$0
33	\$11,894,100	\$2,002,800	\$0	\$9,891,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	\$13,296,300	\$292,800	\$0	\$4,254,100	\$0	\$8,749,400	\$0	\$0	\$0	\$0	\$0	\$0
36	\$16,651,900	\$2,074,400	\$0	\$4,540,400	\$0	\$3,622,500	\$0	\$6,414,600	\$0	\$0	\$0	\$0
38	\$11,437,900	\$5,649,400	\$0	\$5,786,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	\$30,255,700	\$14,997,300	\$0	\$15,258,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	\$7,431,937,700	\$1,122,568,700	\$0	\$1,458,842,600	\$0	\$1,432,639,000	\$0	\$1,619,475,500	\$0	\$1,800,411,600	\$242,339,700	\$242,339,700
43	\$1,052,115,300	\$100,723,700	\$0	\$228,318,900	\$0	\$339,741,700	\$0	\$277,713,700	\$0	\$105,617,300	\$0	\$0
51	\$211,146,400	\$12,658,700	\$0	\$3,2374,700	\$0	\$46,257,900	\$0	\$22,575,100	\$0	\$87,280,000	\$0	\$0
<b>Adjusted Total AV</b>	<b>\$13,811,158,300</b>	<b>\$2,700,278,800</b>	<b>\$0</b>	<b>\$2,698,348,100</b>	<b>\$0</b>	<b>\$2,695,408,400</b>	<b>\$0</b>	<b>\$2,692,992,700</b>	<b>\$0</b>	<b>\$2,708,809,700</b>	<b>\$242,339,700</b>	<b>\$242,339,700</b>
<b>AV of Value Outliers</b>	<b>\$242,339,700</b>											

Estimated Adjusted Total AV, including Outliers	\$13,253,498,000
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School District 1 - 2024 - Commercial Properties Analysis

Commercial Properties

Assess Category	Assessments	Market Value
11	1,000,000	\$0
13	1,000,000	\$0
14	1,000,000	\$0
16	1,000,000	\$0
17	1,000,000	\$0
21	1,000,000	\$0
22	1,000,000	\$0
27	1,000,000	\$0
33	1,000,000	\$0
35	1,000,000	\$0
38	1,000,000	\$0
39	1,000,000	\$0
42	1,000,000	\$0
43	1,000,000	\$0
61	1,000,000	\$0

School District 1 - 2024 - Residential Properties Analysis

<b>Residential Properties</b>	Total AV	\$36,473,288.400
	Average AV	\$481,184
	Standard Deviation of AV	\$304,746

**Residential Value Group Statistics**

Value Group	(Sold and Unsold) Average Assessed Value	(Sold and Unsold) Stdev of Assessed Value	Weighted Mean Ratio	Stddev (Ratio)	Lower 90% CI around the Weighted Mean Ratio	Upper 90% CI around the Weighted Mean Ratio	Sales Counts from Current Ratio Study Data Files	Sales - Outliers: Value, Z-Score of 3 or more	Sales - Outliers: Ratio, Z-Score of 3 or more	Total Sales Used by Value Group
1	\$251,052	\$128,930	88.92%	11.51%	88.16%	89.70%	764	0		764
2	\$428,649	\$276,697	89.84%	9.27%	89.19%	90.50%	632	0		632
3	\$544,965	\$392,235	91.03%	9.70%	90.32%	91.74%	575	0		575
4	\$714,166	\$62,690	90.11%	9.27%	89.29%	90.92%	397	0		397
5	\$1,192,938	\$441,404	89.82%	12.37%	88.41%	91.23%	270	3		203
<b>Total Sales Available</b>							<b>2,638</b>	<b>3</b>	<b>64</b>	<b>2,971</b>
2,571										

Value Group	(Sold and Unsold) Parcel Count from data file	(Sold and Unsold) Total AV from data file	(Sold and Unsold) Adjusted Total AV from data file with Outlier (VG)	(Sold and Unsold) 3 SD +/- OUTLIER, Adjusted Total AV from data file without Outliers
1	29,070	\$7,298,089,900	\$8,207,478,520	\$8,207,478,520
2	17,018	\$7,294,747,500	\$8,119,710,040	\$8,119,710,040
3	13,384	\$7,294,211,400	\$8,012,975,283	\$8,012,975,283
4	10,215	\$7,294,997,300	\$8,095,657,863	\$8,095,657,863
5	6,112	\$7,291,242,300	\$8,117,615,564	\$8,060,812,197
		\$36,473,288,400	\$40,553,437,270	\$40,191,910,773

<== AV adjusted by Weighted Mean Sales Ratio  
 <== AV adjusted by Weighted Mean Sales Ratio  
 <== AV adjusted by Weighted Mean Sales Ratio  
 <== AV adjusted by Weighted Mean Sales Ratio  
 <== AV adjusted by Weighted Mean Sales Ratio

**POPULATION (Sold and Unsold) Outlier Review - Based on Value**

Value Group	# > 3 SD	# > 4 SD	# > 5 SD	# > 6 SD	# > 7 SD	# > 8 SD
1	0	0	0	0	0	0
2	0	0	0	0	0	0
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	98	51	29	13	9	7
\$ AV of Outliers	\$324,723,100	\$197,282,100	\$128,250,600	\$70,930,900	\$54,404,000	\$45,299,000

Value Group	# > 9 SD	# > 10 SD	# > 15 SD	Value of Outliers with Std. Score >= 3
1	0	0	0	\$0
2	0	0	0	\$0
3	0	0	0	\$0
4	0	0	0	\$0
5	6	3	2	\$324,723,100
\$ AV of Outliers	\$40,172,100	\$23,944,900	\$17,366,200	\$324,723,100



School District 1 - 2024 - Residential Properties Analysis

**Residential**  
**POPULATION (Sold and Unsold) Statistics**

Average Assessed Value	Stdev of Assessed Value	Weighted Mean Sales Ratio	Stdev (Ratio)	Lower 90% CI around the Weighted Mean Ratio	Upper 90% CI around the Weighted Mean Ratio	Sales Counts from Current Ratio Study Data files	Sales that are Value Outliers, Z-Score of 3 or more	Sales that are Ratio Outliers, Z-Score of 3 or more
\$481,184	\$304,748	89.99%	10.41%	89.56%	89.42%	2,638		
						Sales Lead		2,571

Parcel Count	Total AV
75,799	\$36,473,988,400

	# >3 SD	# >4 SD	# >5 SD	# >6 SD	# >7 SD	# >8 SD
\$ AV of Outliers	1,205	573	286	144	85	56
	\$2,236,198,600	\$1,270,509,500	\$762,138,500	\$435,181,500	\$291,467,300	\$211,961,100

	# >9 SD	# >10 SD	# >15 SD	# >20 SD	# >30 SD	# >40 SD	Value of Outliers with Std. Score >= 3
\$ AV of Outliers	36	22	7	3	0	0	\$2,230,198,600
	\$151,356,800	\$104,703,100	\$45,259,000	\$23,944,900	\$0	\$0	

School District 1 - 2024 - Residential Properties Analysis

**Residential Properties Sales**

Categories in Ratio Study	Abstract Category	Total AV	Average AV	Standard Deviation AV	Sales Count	Sales Count after Value Group Exclusion	Sales Count after Value Group Exclusion
12	12	\$0	#DIV/0!	\$0	0	0	0
15	15	\$2,794,900	\$558,980	\$24,744	5	0	5
18	18	\$480,600	\$120,150	\$6,315	4	0	4
20	20	\$15,577,600	\$389,440	\$46,824	55	0	55
26	26	\$57,982,200	\$391,772	\$101,076	148	0	148
46	46	\$0	#DIV/0!	\$0	0	0	0
50	50	\$771,500	\$257,167	\$8,786	3	0	3
65	65	\$0	#DIV/0!	\$0	0	0	0
1234	34	\$6,547,900	\$1,636,975	\$73,637	6	2	4
1537	37	\$128,490,400	\$713,836	\$20,951	180	0	180
2041	41	\$1,220,511,200	\$551,270	\$320,568	2,215	1	2,214
2046	46	\$1,820,100	\$202,233	\$12,129	9	0	9
2048	48	\$4,480,800	\$280,050	\$2,1948	16	0	16
					2,641	3	2,638

Categories in Ratio Study	Total AV from Sales	Sales - Value Group 1 Only Count	From Sales data file Total AV	Sales - Value Group 2 Only Count	From Sales data file Total AV	Sales - Value Group 3 Only Count	From Sales data file Total AV	Sales - Value Group 4 Only Count	From Sales data file Total AV	Sales - Value Group 5 Only Count	From Sales data file Total AV
12	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
15	\$2,794,900	1	\$377,000	0	\$0	2	\$1,098,300	2	\$1,319,600	0	\$0
18	\$480,600	4	\$480,600	0	\$0	0	\$0	0	\$0	0	\$0
20	\$15,577,600	44	\$9,425,700	3	\$1,350,800	6	\$3,346,300	2	\$1,455,000	0	\$0
26	\$57,982,200	92	\$26,481,100	27	\$11,584,400	17	\$9,042,700	8	\$6,238,400	4	\$4,635,600
46	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
50	\$771,500	3	\$771,500	0	\$0	0	\$0	0	\$0	0	\$0
65	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
1234	\$6,547,900	0	\$0	0	\$0	1	\$591,200	1	\$791,700	2	\$5,165,000
1537	\$128,490,400	12	\$4,278,100	41	\$17,550,300	43	\$23,984,600	44	\$31,303,200	40	\$51,454,000
2041	\$1,220,511,200	563	\$194,880,100	561	\$240,650,600	506	\$274,576,700	340	\$243,923,600	224	\$266,471,200
2046	\$1,820,100	9	\$1,820,100	0	\$0	0	\$0	0	\$0	0	\$0
2048	\$4,480,800	16	\$4,480,800	0	\$0	0	\$0	0	\$0	0	\$0
		764		632		575		337		270	

School District 1 - 2024 - Residential Properties Analysis

**Residential Properties**

**POPULATION (Sold and Unsold) Distribution**

Abstract Category	Total AM	Category in Value Group 1 as % of Population based on Value	Category in Value Group 2 as % of Population based on Value	Category in Value Group 3 as % of Population based on Value	Category in Value Group 4 as % of Population based on Value	Category in Value Group 5 as % of Population based on Value
12	\$90,066,600	0.0363%	0.0296%	0.0531%	0.0464%	0.0794%
15	\$1,022,113,100	0.3736%	0.5289%	0.7433%	0.8028%	0.3539%
18	\$89,443,800	0.0612%	0.0048%	0.0134%	0.0079%	0.1579%
20	\$13,656,295,100	8.8828%	7.8937%	7.3028%	6.7074%	6.6553%
26	\$956,645,000	1.5115%	0.4022%	0.3005%	0.0948%	0.3138%
34	\$123,911,000	0.0127%	0.0150%	0.0397%	0.0533%	0.2190%
37	\$1,446,372,400	0.4369%	0.6816%	0.7848%	1.2980%	0.7642%
40	\$16,647,500	0.0340%	0.0011%	0.0000%	0.0000%	0.0105%
41	\$16,749,779,300	7.3278%	8.6998%	9.5123%	10.2539%	10.0245%
46	\$21,271,800	0.0557%	0.0008%	0.0016%	0.0002%	0.0000%
48	\$53,661,900	0.1141%	0.0241%	0.0082%	0.0008%	0.0000%
50	\$9,953,500	0.0273%	0.0000%	0.0000%	0.0000%	0.0000%
65	\$132,397,100	0.3630%	0.0000%	0.0000%	0.0000%	0.0000%

Abstract Category	Owner	Value Group 1 Weight	Value Group 2 Weight	Summated Owner - Weighted Mean Sales Ratio from Value Group 1 - Residential Property	Summated Owner - Weighted Mean Sales Ratio from Value Group 2 - Residential Property	Summated Owner - Weighted Mean Sales Ratio from Value Group 3 - Residential Property	Summated Owner - Weighted Mean Sales Ratio from Value Group 4 - Residential Property	Summated Owner - Weighted Mean Sales Ratio from Value Group 5 - Residential Property
12	1.0000	0.0004	0.9995	1.0000	1.0000	1.0000	1.0000	1.0000
15	0.8892	0.0033	0.9967	0.8892	1.0000	0.9103	0.9011	1.0000
18	0.8892	0.0005	0.9995	0.8892	1.0000	0.9103	0.9011	1.0000
20	0.8892	0.0790	0.9210	0.8892	0.8884	0.9103	0.9011	1.0000
26	0.8892	0.0134	0.8866	0.8892	0.8884	0.9103	0.9011	0.8892
34	0.8882	0.0001	0.9999	1.0000	1.0000	0.9103	0.9011	0.8882
37	0.8892	0.0039	0.9961	0.8892	0.8884	0.9103	0.9011	0.8882
40	1.0000	0.0003	0.9997	1.0000	1.0000	1.0000	1.0000	1.0000
41	0.8892	0.0651	0.9349	0.8892	0.8884	0.9103	0.9011	0.8882
46	0.8892	0.0005	0.9985	0.8892	1.0000	1.0000	1.0000	1.0000
48	0.8892	0.0010	0.9990	0.8892	1.0000	1.0000	1.0000	1.0000
50	0.8892	0.0002	0.9998	0.8892	1.0000	1.0000	1.0000	1.0000
65	1.0000	0.0036	0.9964	1.0000	1.0000	1.0000	1.0000	1.0000

School District 1 - 2024 - Residential Properties Analysis

**Residential Properties**  
**POPULATION (Sold and Unsold) AV**

Only those categories affected by ratio study results are shown.

Abstract Category	Total AV (Value Outliers Removed)	AV attributed to VG 1	Value of Outliers in Value Group 1	AV attributed to VG 2	Value of Outliers in Value Group 2	AV attributed to VG 3	Value of Outliers in Value Group 3	AV attributed to VG 4	Value of Outliers in Value Group 4	AV attributed to VG 5	Value of Outliers in Value Group 5	Total Value of Value Group Outliers
12	\$90,066,600	\$13,233,400	\$0	\$10,876,300	\$0	\$19,373,000	\$0	\$17,640,300	\$0	\$289,433,600	\$0	\$0
15	\$1,022,113,100	\$136,247,900	\$0	\$192,901,700	\$0	\$271,102,900	\$0	\$292,797,300	\$0	\$129,063,300	\$0	\$0
18	\$54,674,900	\$22,319,700	\$0	\$1,750,700	\$0	\$4,895,000	\$0	\$2,881,800	\$0	\$57,996,600	\$34,788,900	\$34,788,900
20	\$13,656,295,100	\$3,239,940,900	\$0	\$2,879,083,500	\$0	\$2,663,561,700	\$0	\$2,446,409,900	\$0	\$2,427,399,500	\$0	\$0
26	\$946,829,200	\$551,289,700	\$0	\$146,708,600	\$0	\$109,622,200	\$0	\$34,571,300	\$0	\$114,453,200	\$9,815,800	\$9,815,800
34	\$118,199,500	\$4,648,100	\$0	\$5,455,500	\$0	\$14,484,100	\$0	\$19,448,400	\$0	\$79,874,900	\$5,711,500	\$5,711,500
37	\$1,446,372,400	\$159,368,800	\$0	\$248,658,100	\$0	\$286,185,600	\$0	\$473,423,600	\$0	\$278,736,300	\$0	\$0
40	\$16,647,500	\$12,414,400	\$0	\$407,300	\$0	\$0	\$0	\$0	\$0	\$3,825,800	\$0	\$0
41	\$16,749,779,300	\$2,670,848,300	\$0	\$3,173,119,900	\$0	\$3,595,938,400	\$0	\$3,743,584,000	\$0	\$3,656,278,700	\$0	\$0
46	\$21,271,800	\$20,327,600	\$0	\$305,400	\$0	\$576,700	\$0	\$62,100	\$0	\$0	\$0	\$0
48	\$53,661,900	\$41,601,100	\$0	\$8,771,900	\$0	\$3,000,800	\$0	\$288,100	\$0	\$0	\$0	\$0
50	\$9,953,500	\$9,953,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	\$132,397,100	\$132,397,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total AV**</b>	<b>\$34,318,261,900</b>	<b>\$7,014,490,100</b>	<b>\$0</b>	<b>\$6,660,389,900</b>	<b>\$0</b>	<b>\$6,878,740,400</b>	<b>\$0</b>	<b>\$7,031,116,800</b>	<b>\$0</b>	<b>\$6,776,171,900</b>	<b>\$50,296,200</b>	<b>\$50,296,200</b>
** Value of Outliers Removed		\$7,014,490,100		\$6,660,389,900		\$6,878,740,400		\$7,031,116,800		\$6,826,468,100		

Abstract Category	Adjusted Total AV	Adjusted AV for VG 1	Value of Outliers - VG 1	Adjusted AV for VG 2	Value of Outliers - VG 2	Adjusted AV for VG 3	Value of Outliers - VG 3	Adjusted AV for VG 4	Value of Outliers - VG 4	Adjusted AV for VG 5	Value of Outliers - VG 5	Total Value of Value Group Outliers
12	\$90,068,800	\$13,233,400	\$0	\$10,876,300	\$0	\$19,373,000	\$0	\$17,640,300	\$0	\$289,433,600	\$0	\$0
15	\$1,097,940,545	\$153,225,259	\$0	\$192,901,700	\$0	\$297,817,063	\$0	\$324,833,193	\$0	\$129,063,300	\$0	\$0
18	\$57,456,077	\$25,100,877	\$0	\$1,750,700	\$0	\$4,895,000	\$0	\$2,881,800	\$0	\$57,996,600	\$34,788,900	\$34,788,900
20	\$14,916,664,943	\$3,643,545,322	\$0	\$3,204,678,874	\$0	\$2,928,026,255	\$0	\$2,714,914,993	\$0	\$2,427,399,500	\$0	\$0
26	\$1,058,570,476	\$619,983,918	\$0	\$163,289,866	\$0	\$120,424,256	\$0	\$38,365,664	\$0	\$116,496,771	\$9,815,800	\$9,815,800
34	\$130,168,818	\$4,648,100	\$0	\$5,455,500	\$0	\$15,911,348	\$0	\$21,582,954	\$0	\$82,568,918	\$5,711,500	\$5,711,500
37	\$1,606,103,768	\$179,227,170	\$0	\$276,778,829	\$0	\$314,386,027	\$0	\$525,384,086	\$0	\$310,327,655	\$0	\$0
40	\$16,647,500	\$12,414,400	\$0	\$407,300	\$0	\$0	\$0	\$0	\$0	\$3,825,800	\$0	\$0
41	\$18,812,175,193	\$3,003,653,059	\$0	\$3,531,967,832	\$0	\$3,861,408,865	\$0	\$4,154,471,282	\$0	\$4,070,573,235	\$0	\$0
46	\$23,804,748	\$22,860,548	\$0	\$305,400	\$0	\$576,700	\$0	\$62,100	\$0	\$0	\$0	\$0
48	\$58,845,663	\$46,784,863	\$0	\$8,771,900	\$0	\$3,000,800	\$0	\$288,100	\$0	\$0	\$0	\$0
50	\$11,193,770	\$11,193,770	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	\$132,397,100	\$132,397,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Adjusted Total AV</b>	<b>\$37,811,933,200</b>	<b>\$7,888,287,788</b>	<b>\$0</b>	<b>\$7,397,184,201</b>	<b>\$0</b>	<b>\$7,553,820,343</b>	<b>\$0</b>	<b>\$7,800,524,392</b>	<b>\$0</b>	<b>\$7,242,422,678</b>	<b>\$50,296,200</b>	<b>\$50,296,200</b>
<b>AV of Value Outliers</b>	<b>\$50,296,200</b>											

<b>Estimated Adjusted Total AV, including Outliers</b>	<b>\$37,862,228,400</b>
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School District 1 - 2024 - Residential Properties Analysis

Residential Properties

Abstract Category	Adjustment1	Value of Outliers
12	1.000000	\$0
15	0.930837	\$0
16	0.951585	\$34,768,800
20	0.915512	\$0
26	0.864441	\$9,815,800
34	0.906062	\$5,711,500
37	0.900547	\$0
40	1.000000	\$0
41	0.899937	\$0
46	0.653585	\$0
49	0.911809	\$0
50	0.866200	\$0
65	1.000000	\$0

**VALUE GROUP (Sales) - VALUE OUTLIERS**

<b>Value Group</b>	<b>Parcel Number</b>	<b>Sale Date</b>	<b>Ass'd Value</b>	<b>Time Adjusted Sale Price</b>	<b>Category</b>	<b>VG_Z- Score</b>
5	S0908122570	7/12/2024	\$2,569,200	\$3,512,281	1234	3.11792
5	S0932120800	4/15/2024	\$2,595,800	\$3,206,675	1234	3.17818
5	R1580500112	7/8/2024	\$2,906,000	\$2,752,694	2041	3.88094

BOISE INDEPENDENT #1 - 2019 ANALYSIS - RESIDENTIAL VALUE OUTLIER LISTING

**POPULATION (Sales)**

Parcel Number	Sale Date	Ass'd Value	Time Adjusted Sale Price	Category	Population Z_SCORE
51011449102	7/9/2024	1469300	2342419	2041	3.2424
50633417242	1/3/2024	1478500	2299412	2041	3.2726
R1035200060	2/6/2024	1963400	2986228	2041	4.8638
R1719500090	4/26/2024	1490300	2266151	2041	3.3113
R3616360100	7/12/2024	1594800	2414693	2041	3.6542
R0523750320	7/23/2024	1781000	2630510	2041	4.2652
R3610290495	5/17/2024	1582800	2239441	1537	3.6149
R1651150020	3/22/2024	1554000	2127856	1537	3.5204
50908122570	7/12/2024	2569200	3512281	1234	6.8517
R1035170190	7/19/2024	2116200	2875545	2041	5.3652
R0523750430	2/20/2024	1951200	2608278	2041	4.8237
R0523750400	5/24/2024	1805500	2405320	2041	4.3456
R7475830310	8/5/2024	2006500	2650459	2041	5.0052
R1035220220	8/15/2024	1743300	2234227	2041	4.1415
50932120800	4/15/2024	2595800	3206675	1234	6.9389
R3616610172	12/4/2023	1607600	1956991	2041	3.6962
R3482130660	10/20/2023	2302100	2713340	2041	5.9752
R1035280090	2/16/2024	1506400	1749683	26	3.3642
R2690410020	10/18/2023	1486900	1724011	2041	3.3002
R8112004965	6/24/2024	1561000	1809079	2041	3.5433
R5299000455	7/31/2024	2112400	2433168	2041	5.3527
R5983910040	3/6/2024	1685200	1933867	2041	3.9509
R2690410660	4/17/2024	1418700	1627096	2041	3.0764
R3482130460	12/18/2023	1853600	2047013	2041	4.5035
R3616250820	6/28/2024	1437100	1583357	2041	3.1368
R0523750290	6/26/2024	1780800	1953306	2041	4.2646
R3856001000	4/26/2024	1772600	1931155	2041	4.2377
R6042301320	1/11/2024	1488100	1597956	1537	3.3041
R5666130020	8/30/2024	1552800	1657918	2041	3.5164
R5983360140	1/5/2024	1597500	1699131	2041	3.6631
R6042300920	12/7/2023	1439200	1529881	1537	3.1437
R3369360200	7/10/2024	1600400	1683398	2041	3.6726
R6042300080	9/26/2024	1573300	1642544	1537	3.5837
R6042300860	5/31/2024	1428400	1481136	1537	3.1082
R9529180182	2/29/2024	1579500	1637604	2041	3.6040
R3482130720	12/6/2023	1791600	1833784	2041	4.3000
R6042301480	6/21/2024	1427400	1447819	1537	3.1049
R3616250530	4/1/2024	1705800	1729763	2041	4.0185
R8037560180	12/1/2023	1813400	1827226	2041	4.3716
R6042300720	3/22/2024	1523000	1534036	1537	3.4186

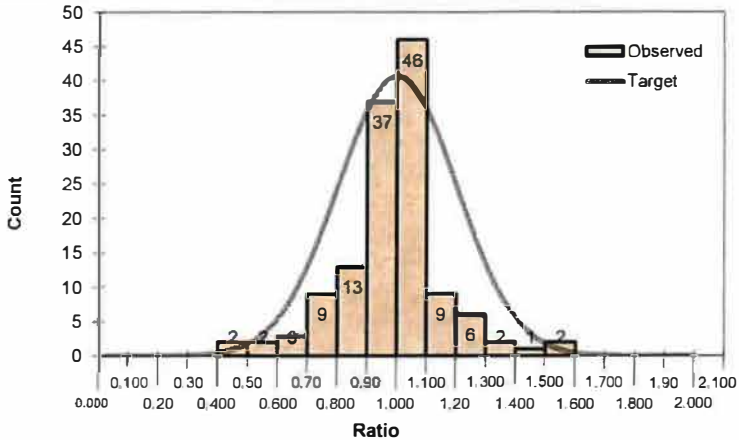




Boise Independent #1 - See Secondary Category(ies) Section below for details.

Boise Independent #1	See Secondary Category(ies) Section below for details.	Combined Categories	TIME PERIOD STUDIED	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2024 Assessed Values	Assessment Date:	From:	To:
		01/01/2024	10/01/2023	09/30/2024
Sales Price is Time Adjusted	Time Adjustment Considered, but not Applied.			

SAMPLE STATISTICS	
Sample size (n)	132
Total Assessed Value	\$56,319,500
Total Adjusted Sales Price	\$60,288,735
Mean Assessed Value	\$426,663
Mean Adjusted Sales Price	\$456,733
Standard Deviation AV	\$400,850
Standard Deviation SP	\$458,835
Median Assessed Value	\$252,750
Median Sales Price	\$260,326
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	99.44%
Median Ratio	99.84%
Weighted Mean Ratio	93.42%
Geometric Mean Ratio	97.75%
UNIFORMITY	
Lowest Ratio	43.34%
Highest Ratio	159.25%
Coefficient of Dispersion	12.19%
Standard Deviation	17.55%
Coefficient of Variation	17.64%
Price-Related Bias	-0.0319
Price-Related Differential	1.06
RELIABILITY	
90% Confidence Intervals:	Lower Upper
Around the Mean	96.93% 101.95%
Around the Median	98.45% 102.89%
Around the Weighted Mean	89.14% 97.70%
Around the COD	10.18% 14.58%
Around the PRB	-0.0530 -0.0108
Probability True Mean 90-110	Approx. 100%
80% Confidence Intervals:	Lower Upper
Around the Mean	97.48% 101.40%
Around the Median	98.75% 102.32%
Around the Weighted Mean	90.08% 96.75%
NORMALITY Test Results:	
Chi Square Test	Non-Normal
Binomial Test	N/A
i.e., Insufficient evidence of Non-normality	
Mann-Whitney Test	-2.6028
Significance of Value Related Inequity - Strong	
D'Agostino-Pearson	Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 5.31	Not Trimmed?
Skew (-0.5 - 1) = -0.1	Acceptable
COD Standard See Secondary Category(ies) Section	Maximum 20.00%



Compliance Checks:	
Level:	Compliance Met?
90% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
80% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
Uniformity:	COD Standards met? N/A
	COD: Very Good
	COV: Good
	PRD: Favors High Priced
PRB:	Meets IAAO Standard, No Significant Bias

COMMENTS:	
Value Group: 1	
<i>Commercial</i>	

No data 'lost' to trim.  
 Outliers TRIMMED using IQR - Outer Fence @ 3.0  
 Below 0.428 ( 0 sales ) and Above 2.0 ( 0 sales )

Secondary Category(ies) with sales		
Count	Category	Description
4	21	Unimproved Urban Com Lot/Acre
75	27	Com Condominiums
52	2142	Improved Urban Com
1	2243	Improved Urban Ind

PRELIMINARY

FINAL

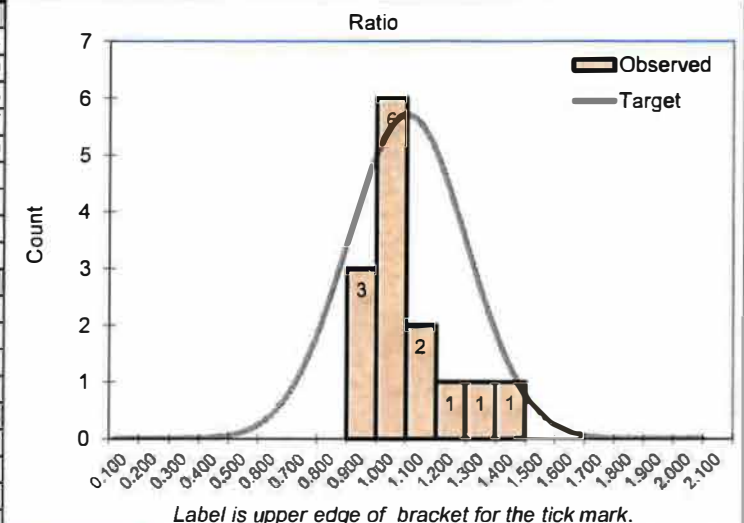
Date	Analyst
4/1/2025	Shaurna Roerber
4/2/25	<i>[Signature]</i>

COV/COD	
Expected	125%
Observed	145%

May be a Non-Representative Sample  
 No Price Related Bias found  
 PRB is SIGNIFICANT @ 90%

<b>Boise Independent #1</b>	See Secondary Category(ies) Section below for details.	Combined Categories	<b>TIME PERIOD STUDIED</b>	
<b>RATIO STUDY</b>	Using 2024 Assessed Values	Assessment Date: 01/01/2024	From: 10/01/2023	To: 09/30/2024
<b>Sales Price is Time Adjusted</b>	Time Adjustment Considered, but not Applied.			

SAMPLE STATISTICS	
Sample size (n)	14
Total Assessed Value	\$32,676,800
Total Adjusted Sales Price	\$33,147,798
Mean Assessed Value	\$2,334,057
Mean Adjusted Sales Price	\$2,367,700
Standard Deviation AV	\$687,151
Standard Deviation SP	\$836,832
Median Assessed Value	\$2,060,750
Median Sales Price	\$2,260,437
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	100.97%
Median Ratio	96.79%
Weighted Mean Ratio	98.58%
Geometric Mean Ratio	100.07%
UNIFORMITY	
Lowest Ratio	85.36%
Highest Ratio	133.60%
Coefficient of Dispersion	11.36%
Standard Deviation	14.65%
Coefficient of Variation	14.51%
Price-Related Differential	1.02
RELIABILITY	
<b>90% Confidence Intervals:</b>	<b>Lower</b> <b>Upper</b>
Around the Mean	94.03%      107.90%
Around the Median	90.90%      105.20%
Around the Weighted Mean	92.69%      104.46%
Around the COD	6.36%      19.78%
<b>80% Confidence Intervals:</b>	<b>Lower</b> <b>Upper</b>
Around the Mean	95.68%      106.25%
Around the Median	92.29%      101.47%
Around the Weighted Mean	94.32%      102.84%
Probability True Mean 90-110	97.35%
<b>NORMALITY Test Results:</b>	<b>Non-Normal</b>
Chi Square Test	N/A
Binomial Test	Normal
i.e., Insufficient evidence of Non-Normality	
Mann-Whitney Test	N/A
Unable to Calculate	
D'Agostino-Pearson	Non-Normal
Shapiro-Wilk W	Non-Normal
Kurtosis	3.35
	1      6
Skew	1.21
	-1.5      1.5



PRB -0.144 T-Score: -1.44	<b>Compliance Checks:</b>
	Level: Compliance Met?
	90% Confidence Interval: <input type="checkbox"/> YES <input type="checkbox"/> NO
	80% Confidence Interval: <input type="checkbox"/> YES <input type="checkbox"/> NO
	Uniformity: COD Standards met? YES
	COD: Very Good
	COV: Very Good
	PRD: No Observed Bias
	<b>COMMENTS:</b>
	Value Group 2 <i>Commercial</i>
	No data 'lost' to trim.

Secondary Category(ies) with sales		
Count	Category	Description
2	27	Com Condominiums
10	2142	Improved Urban Com
2	2243	Improved Urban Ind

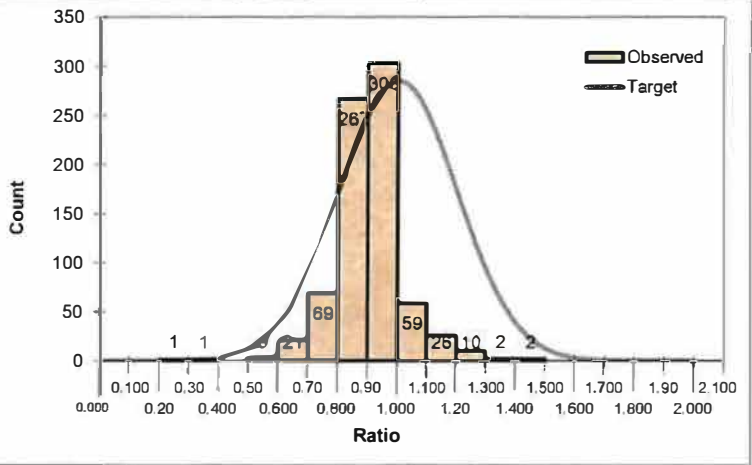
PRELIMINARY  
FINAL

Date Analyst  
4/1/2025 Shaunna Rieber  
*4/1/25* *[Signature]*

Boise Independent #1 - See Secondary Category(ies) Section below for details.

<b>Boise Independent #1</b>	<b>See Secondary Category(ies) Section below for details.</b>	<b>Combined Categories</b>	<b>TIME PERIOD STUDIED</b>	
<b>RATIO STUDY Not Official until 'FINAL' dated &amp; initialed</b>	Using 2024 Assessed Values	<b>Assessment Date:</b>	<b>From:</b>	<b>To:</b>
		01/01/2024	10/01/2023	09/30/2024
<b>Sales Price is Time Adjusted</b>	<i>Time Adjustment Considered, but not Applied.</i>			

SAMPLE STATISTICS	
Sample size (n)	764
Total Assessed Value	\$242,995,000
Total Adjusted Sales Price	\$273,268,489
Mean Assessed Value	\$318,056
Mean Adjusted Sales Price	\$357,681
Standard Deviation AV	\$56,188
Standard Deviation SP	\$80,657
Median Assessed Value	\$332,600
Median Sales Price	\$369,131
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	90.44%
Median Ratio	90.57%
Weighted Mean Ratio	88.92%
Geometric Mean Ratio	89.67%
UNIFORMITY	
Lowest Ratio	22.26%
Highest Ratio	149.13%
Coefficient of Dispersion	8.91%
Standard Deviation	11.51%
Coefficient of Variation	12.73%
Price-Related Bias	-0.0646 T-Score: -6.1331
Price-Related Differential	1.02
RELIABILITY	
90% Confidence Intervals:	Lower Upper
Around the Mean	89.76% 91.13%
Around the Median	89.84% 90.95%
Around the Weighted Mean	88.14% 89.70%
Around the COD	8.31% 9.60%
Around the PRB	-0.0852 -0.0439
Probability True Mean 90-110	85.54%
80% Confidence Intervals:	Lower Upper
Around the Mean	89.91% 90.98%
Around the Median	90.02% 90.87%
Around the Weighted Mean	88.31% 89.53%
<b>NORMALITY Test Results:</b>	<b>Non-Normal</b>
Chi Square Test	Non-Normal
Binomial Test	N/A
i.e., Insufficient evidence of Non-Normality	
Mann-Whitney Test	-12.2833
Significance of Value Related Inequity - Strong	
D'Agostino-Pearson	Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 7.11	Not Trimmed?
Skew (-0.5 - 1) = 0.14	Acceptable
<b>COD Standard</b>	<b>Maximum</b>
See Secondary Category(ies) Section	20.00%



Compliance Checks:	
<b>Level:</b>	<b>Compliance Met?</b>
90% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
80% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
<b>Uniformity:</b>	<b>COD Standards met? N/A</b>
	COD: Excellent
	COV: Very Good
	PRD: No Observed Bias
	PRB: Some Bias towards High Priced

COMMENTS:	
Value Group: 1	
<i>RPS: direct d/</i>	
No data 'lost' to trim.	
Outliers TRIMMED using IQR - Outer Fence @ 3.0	
Below 0.1 ( 0 sales ) and Above 2.0 ( 0 sales )	

Secondary Category(ies) with sales		
Count	Category	Description
1	15	Unimproved Rural Res Sub
4	18	Unimproved Other Land
44	20	Unimproved Urban Res Lot/Acre
92	26	Res Condominiums
12	1537	Improved Rural Res Sub
583	2041	Improved Urban Res
9	2046	Mfg. House on Urban Res
16	2048	Dec.Mfg. House on Urban Res
3	50	Res Imps on Exempt Land

COV/COD	
Expected	125%
Observed	143%

*May be a Non-Representative Sample*  
Price Related Bias Exists  
PRB is SIGNIFICANT @ 90%

PRELIMINARY  
FINAL

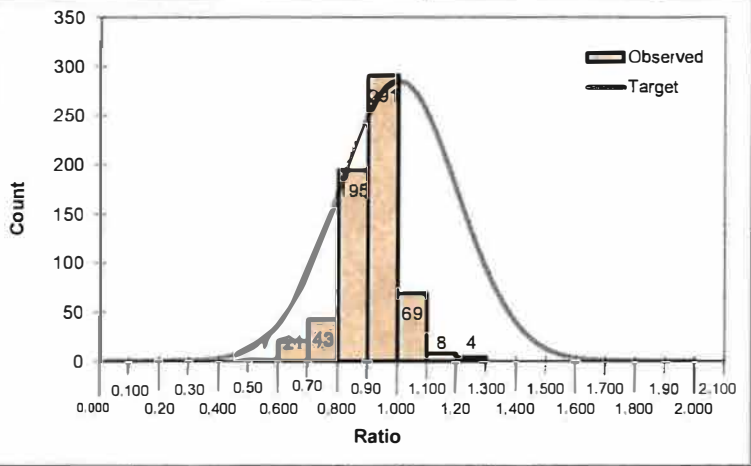
Date	Analyst
4/1/2025	Shaunna Rbeber
<i>4/2/25</i>	<i>[Signature]</i>



Boise Independent #1 - See Secondary Category(ies) Section below for details.

Boise Independent #1	See Secondary Category(ies) Section below for details.	Combined Categories	TIME PERIOD STUDIED	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2024 Assessed Values	Assessment Date:	From:	To:
		01/01/2024	10/01/2023	09/30/2024
Sales Price is Time Adjusted	Time Adjustment Considered, but not Applied.			

SAMPLE STATISTICS	
Sample size (n)	632
Total Assessed Value	\$271,145,100
Total Adjusted Sales Price	\$301,796,897
Mean Assessed Value	\$429,027
Mean Adjusted Sales Price	\$477,527
Standard Deviation AV	\$27,509
Standard Deviation SP	\$59,601
Median Assessed Value	\$427,150
Median Sales Price	\$468,810
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	90.82%
Median Ratio	91.43%
Weighted Mean Ratio	89.84%
Geometric Mean Ratio	90.33%
UNIFORMITY	
Lowest Ratio	59.77%
Highest Ratio	122.93%
Coefficient of Dispersion	7.35%
Standard Deviation	9.27%
Coefficient of Variation	10.20%
Price-Related Bias	-0.5356
Price-Related Differential	1.01
RELIABILITY	
90% Confidence Intervals:	Lower Upper
Around the Mean	90.22% 91.43%
Around the Median	90.85% 91.87%
Around the Weighted Mean	89.19% 90.50%
Around the COD	6.80% 7.92%
Around the PRB	-0.5881 -0.4830
Probability True Mean 90-110	98.71%
80% Confidence Intervals:	Lower Upper
Around the Mean	90.35% 91.30%
Around the Median	90.94% 91.84%
Around the Weighted Mean	89.33% 90.35%
NORMALITY TEST RESULTS: Non-Normal	
Chi Square Test	Non-Normal
Binomial Test	N/A
i.e., Insufficient evidence of Non-Normality	
Mann-Whitney Test	-16.2368
Significance of Value Related Inequity - Strong	
D'Agostino-Pearson	Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 4.61	Not Trimmed?
Skew (-0.5 - 1) = -0.36	Acceptable
COD Standard See Secondary Category(ies) Section	Maximum 20.00%



Compliance Checks:	
Level:	Compliance Met?
90% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
80% Confidence Interval:	<input type="checkbox"/> YES <input type="checkbox"/> NO
Uniformity:	COD Standards met? N/A
	COD: Excellent
	COV: Very Good
	PRD: No Observed Bias
PRB:	Unacceptable Bias towards High Priced

COMMENTS:	
Value Group: 2	
<i>Yes, deny, 6!</i>	
No data 'lost' to trim.	
Outliers TRIMMED using IQR - Outer Fence @ 3.0	
Below 0.592 ( 0 sales ) and Above 1.5 ( 0 sales )	

Secondary Category(ies) with sales		
Count	Category	Description
3	20	Unimproved Urban Res Lot/Acre
27	26	Res Condominiums
41	1537	Improved Rural Res Sub
561	2041	Improved Urban Res

PRELIMINARY  
FINAL

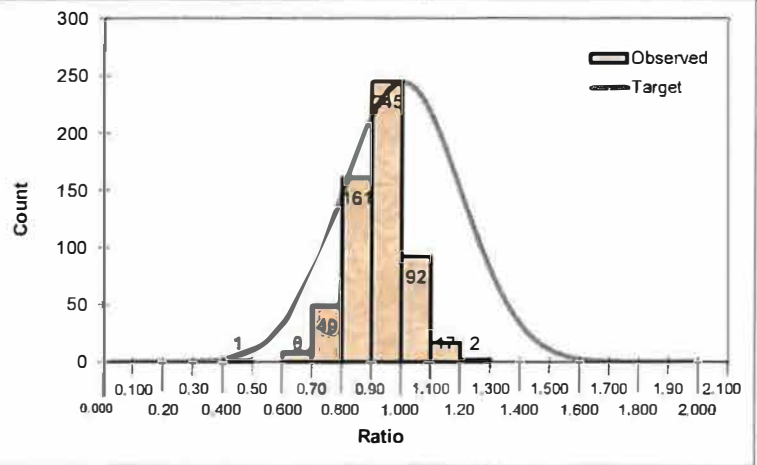
Date Analyst  
4/1/2025 Shaunna Rieber  
4/2/25 [Signature]

COV/COD	
Expected	125%
Observed	139%
May be a Non-Representative Sample	
Price Related Bias Exists	
PRB is SIGNIFICANT @ 90%	

Boise Independent #1 - See Secondary Category(ies) Section below for details.

<b>Boise Independent #1</b>	See Secondary Category(ies) Section below for details.	Combined Categories	<b>TIME PERIOD STUDIED</b>	
RATIO STUDY Not Official until 'FINAL' dated & initialed	Using 2024 Assessed Values	Assessment Date:	From:	To:
		01/01/2024	10/01/2023	09/30/2024
Sales Price is Time Adjusted	Time Adjustment Considered, but not Applied.			

SAMPLE STATISTICS	
Sample size (n)	575
Total Assessed Value	\$312,559,800
Total Adjusted Sales Price	\$343,355,390
Mean Assessed Value	\$543,582
Mean Adjusted Sales Price	\$597,140
Standard Deviation AV	\$38,644
Standard Deviation SP	\$82,046
Median Assessed Value	\$542,900
Median Sales Price	\$587,544



ASSESSMENT LEVEL	
Arithmetic Mean Ratio	92.15%
Median Ratio	92.35%
Weighted Mean Ratio	91.03%
Geometric Mean Ratio	91.62%
UNIFORMITY	
Lowest Ratio	47.49%
Highest Ratio	123.96%
Coefficient of Dispersion	8.03%
Standard Deviation	9.70%
Coefficient of Variation	10.53%

Price-Related Bias	-0.5060	T-Score: -20.1657
Price-Related Differential	1.01	

Compliance Checks:	
Level:	Compliance Met?
90% Confidence Interval:	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
80% Confidence Interval:	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Uniformity:	COD Standards met? N/A
	COD: Excellent
	COV: Very Good
	PRD: No Observed Bias
	PRB: Unacceptable Bias towards High Priced

RELIABILITY		
90% Confidence Intervals:	Lower	Upper
Around the Mean	91.49%	92.82%
Around the Median	91.37%	93.11%
Around the Weighted Mean	90.32%	91.74%
Around the COD	7.50%	8.64%
Around the PRB	-0.5552	-0.4569
Probability True Mean 90-110	Approx. 100%	
80% Confidence Intervals:	Lower	Upper
Around the Mean	91.63%	92.67%
Around the Median	91.53%	92.99%
Around the Weighted Mean	90.48%	91.59%

COMMENTS:

Value Group: 3  
*RESIDENTIAL*

No data 'lost' to trim.

Outliers TRIMMED using IQR - Outer Fence @ 3.0  
 Below .25 ( 0 sales ) and Above 1.351 ( 0 sales )

NORMALITY Test Results:	Normal
Chi Square Test	Normal
Binomial Test	N/A
i.e., Insufficient evidence of Non-Normality	
Mann-Whitney Test	-16.6703
Significance of Value Related Inequity - Strong	
D'Agostino-Pearson	Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 4.1	Not Trimmed?
Skew (-0.5 - 1) = -0.17	Acceptable
COD Standard	Maximum
See Secondary Category(ies) Section	20.00%

Count	Category	Description
2	15	Unimproved Rural Res Sub
6	20	Unimproved Urban Res Lot/Acre
17	26	Res Condominiums
1	1234	Improved Rural Res Tract
43	1537	Improved Rural Res Sub
506	2041	Improved Urban Res

COV/COD	
Expected	125%
Observed	131%

PRELIMINARY

FINAL

Date: 4/1/2025  
 Analyst: Shaunna Roeber

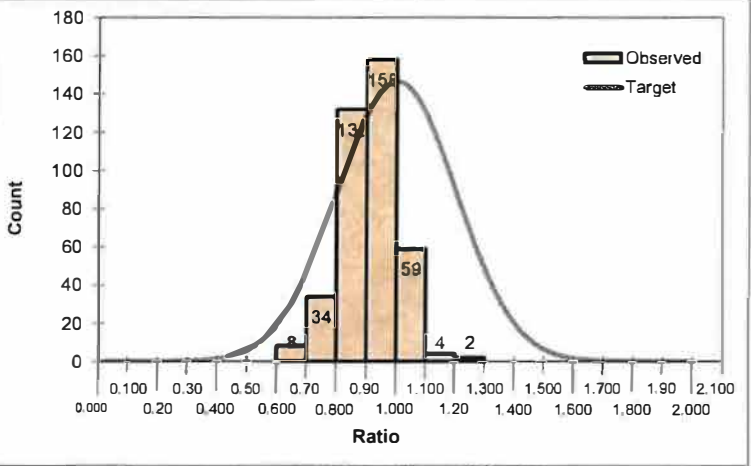
*4/2/25*

Price Related Bias Exists  
 PRB is SIGNIFICANT @ 90%

Boise Independent #1 - See Secondary Category(ies) Section below for details.

<b>Boise Independent #1</b>	<b>See Secondary Category(ies) Section below for details.</b>	<b>Combined Categories</b>	<b>TIME PERIOD STUDIED</b>	
<b>RATIO STUDY Not Official until 'FINAL' dated &amp; initialed</b>	Using 2024 Assessed Values	<b>Assessment Date:</b>	<b>From:</b>	<b>To:</b>
		01/01/2024	10/01/2023	09/30/2024
<b>Sales Price is Time Adjusted</b>	Time Adjustment Considered, but not Applied.			

SAMPLE STATISTICS	
Sample size (n)	397
Total Assessed Value	\$285,031,500
Total Adjusted Sales Price	\$316,322,852
Mean Assessed Value	\$717,963
Mean Adjusted Sales Price	\$796,783
Standard Deviation AV	\$65,234
Standard Deviation SP	\$109,639
Median Assessed Value	\$715,200
Median Sales Price	\$786,808
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	91.05%
Median Ratio	91.85%
Weighted Mean Ratio	90.11%
Geometric Mean Ratio	90.56%
UNIFORMITY	
Lowest Ratio	60.30%
Highest Ratio	120.72%
Coefficient of Dispersion	7.65%
Standard Deviation	9.27%
Coefficient of Variation	10.18%
Price-Related Bias	-0.3161
Price-Related Differential	1.01
T-Score:	-10.4154
RELIABILITY	
90% Confidence Intervals:	Lower Upper
Around the Mean	90.28% 91.81%
Around the Median	90.46% 92.28%
Around the Weighted Mean	89.29% 90.92%
Around the COD	7.05% 8.40%
Around the PRB	-0.3756 -0.2567
Probability True Mean 90-110	98.74%
80% Confidence Intervals:	Lower Upper
Around the Mean	90.45% 91.64%
Around the Median	90.75% 92.18%
Around the Weighted Mean	89.47% 90.74%
NORMALITY Test Results:	
Chi Square Test	Normal
Binomial Test	N/A
i.e., Insufficient evidence of Non-Normality	
Mann-Whitney Test	-10.1344
Significance of Value Related Inequity - Strong	
D'Agostino-Pearson	Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 3.83	Acceptable
Skew (-0.5 - 1) = -0.15	Acceptable
<b>COD Standard</b>	<b>Maximum</b>
See Secondary Category(ies) Section	20.00%



Compliance Checks:	
<b>Level:</b>	<b>Compliance Met?</b>
90% Confidence Interval:	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
80% Confidence Interval:	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
<b>Uniformity:</b>	<b>COD Standards met?</b> N/A
COD:	Excellent
COV:	Very Good
PRO:	No Observed Bias
PRB:	Unacceptable Bias towards High Priced

**COMMENTS:**

Value Group: 4  
Residential

No data 'lost' to trim.

Outliers TRIMMED using IQR - Outer Fence @ 3.0  
Below 0.533 ( 0 sales ) and Above 1.289 ( 0 sales )

Secondary Category(ies) with sales		
Count	Category	Description
2	15	Unimproved Rural Res Sub
2	20	Unimproved Urban Res Lot/Acre
8	26	Res Condominiums
1	1234	Improved Rural Res Tract
44	1537	Improved Rural Res Sub
340	2041	Improved Urban Res

PRELIMINARY

FINAL

Date: 4/1/2025  
Analyst: Shaundra Roeber

4/2/25 [Signature]

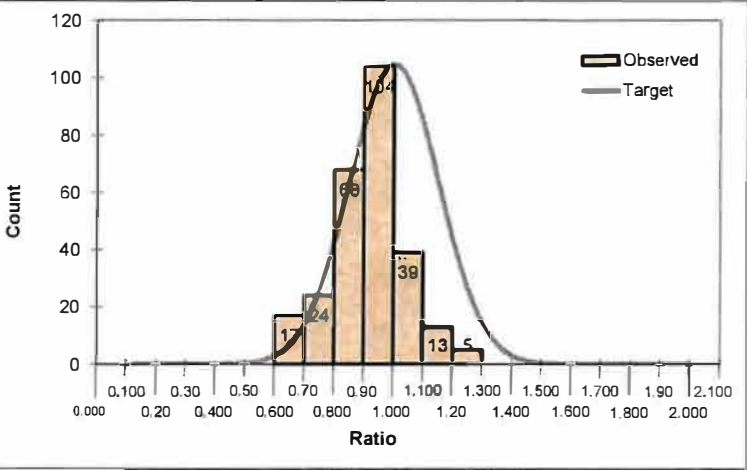
COV/COD	
Expected	125%
Observed	133%
May be a Non-Representative Sample	
Price Related Bias Exists	
PRB is SIGNIFICANT @ 90%	



Boise Independent #1 - See Secondary Category(ies) Section below for details.

<b>Boise Independent #1</b>	<b>See Secondary Category(ies) Section below for details.</b>	<b>Combined Categories</b>	<b>TIME PERIOD STUDIED</b>	
<b>RATIO STUDY Not Official until 'FINAL' dated &amp; initialed</b>	Using 2024 Assessed Values	<b>Assessment Date:</b>	<b>From:</b>	<b>To:</b>
		01/01/2024	10/01/2023	09/30/2024
<b>Sales Price is Time Adjusted</b>	Time Adjustment Considered, but not Applied.			

SAMPLE STATISTICS	
Sample size (n)	270
Total Assessed Value	\$327,725,800
Total Adjusted Sales Price	\$364,855,916
Mean Assessed Value	\$1,213,799
Mean Adjusted Sales Price	\$1,351,318
Standard Deviation AV	\$334,502
Standard Deviation SP	\$436,645
Median Assessed Value	\$1,137,900
Median Sales Price	\$1,276,970



ASSESSMENT LEVEL	
Arithmetic Mean Ratio	91.60%
Median Ratio	93.24%
Weighted Mean Ratio	89.82%
Geometric Mean Ratio	90.74%

UNIFORMITY	
Lowest Ratio	62.15%
Highest Ratio	124.37%
Coefficient of Dispersion	10.38%
Standard Deviation	12.37%
Coefficient of Variation	13.51%
Price-Related Bias	-0.0890
Price-Related Differential	1.02

T-Score: -4.1841

Compliance Checks:	
<b>Level:</b>	<b>Compliance Met?</b>
90% Confidence Interval:	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
80% Confidence Interval:	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
<b>Uniformity:</b>	<b>COD Standards met? N/A</b>
	COD: Very Good
	COV: Very Good
	PRD: No Observed Bias
	PRB: Some Bias towards High Priced

RELIABILITY	
90% Confidence Intervals:	<b>Lower</b> <b>Upper</b>
Around the Mean	90.36%      92.83%
Around the Median	91.30%      94.43%
Around the Weighted Mean	88.41%      91.23%
Around the COD	9.33%      11.51%
Around the PRB	-0.1307      -0.0473
Probability True Mean 90-110	98.30%
80% Confidence Intervals:	<b>Lower</b> <b>Upper</b>
Around the Mean	90.63%      92.56%
Around the Median	91.50%      94.14%
Around the Weighted Mean	88.73%      90.92%

**COMMENTS:**  
Value Group: 5  
*Residential*

NORMALITY Test Results:	
<b>Chi Square Test</b>	<b>Normal</b>
<b>Binomial Test</b>	<b>N/A</b>

No data 'lost' to trim.

Outliers TRIMMED using IQR - Outer Fence @ 3.0  
Below 0.38 ( 0 sales ) and Above 1.45 ( 0 sales )

i.e., Insufficient evidence of Non-Normality

<b>Mann-Whitney Test</b>	<b>-3.8439</b>
Significance of Value Related Inequity - Strong	
<b>D'Agostino-Pearson</b>	<b>Normal</b>
<b>Shapiro-Wilk W</b>	<b>N/A</b>
<b>Kurtosis (2.5 - 4) = 3.11</b>	<b>Acceptable</b>
<b>Skew (-0.5 - 1) = -0.04</b>	<b>Acceptable</b>

Count	Category	Description
4	26	Res Condominiums
2	1234	Improved Rural Res Tract
40	1537	Improved Rural Res Sub
224	2041	Improved Urban Res

COD Standard	Maximum
See Secondary Category(ies) Section	15.00%

PRELIMINARY

FINAL

Date	Analyst
4/1/2025	Shauna Roeber
4/2/25	<i>[Signature]</i>

COV/COD	
Expected	125%
Observed	130%

Price Related Bias Exists  
PRB is SIGNIFICANT @ 90%