

# **2008 Ratio Study Statistical Data**

## 2008 Statewide Ratio Study Results - Vacant Residential Properties

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

|           |       |             |             |        |        |        |        |      |        |        |             |        |
|-----------|-------|-------------|-------------|--------|--------|--------|--------|------|--------|--------|-------------|--------|
| STATEWIDE | 2,031 | 202,556,404 | 217,128,324 | 95.89% | 95.07% | 91.91% | 93.29% | 1.03 | 21.19% | 28.72% | Approx.100% | 94.88% |
|-----------|-------|-------------|-------------|--------|--------|--------|--------|------|--------|--------|-------------|--------|

## 2008 Statewide Ratio Study Results - Vacant Residential Properties

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

## 2008 Statewide Ratio Study results - Improved Residential Properties

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

|           |        |                 |               |        |        |        |        |      |        |        |             |        |
|-----------|--------|-----------------|---------------|--------|--------|--------|--------|------|--------|--------|-------------|--------|
| STATEWIDE | 17,666 | \$3,802,191,315 | \$393,311,332 | 97.73% | 97.62% | 96.53% | 96.66% | 1.01 | 10.97% | 15.96% | Approx.100% | 97.54% |
|-----------|--------|-----------------|---------------|--------|--------|--------|--------|------|--------|--------|-------------|--------|

2008 Statewide Ratio Study results - Improved Residential Properties

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

## 2008 Statewide Ratio Study Results - Manufactured Housing on Leased Land

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

|           |     |            |            |         |        |        |        |      |        |        |             |         |
|-----------|-----|------------|------------|---------|--------|--------|--------|------|--------|--------|-------------|---------|
| STATEWIDE | 875 | 24,017,187 | 25,282,563 | 104.03% | 99.40% | 99.21% | 95.00% | 1.10 | 23.79% | 32.16% | Approx.100% | 102.17% |
|-----------|-----|------------|------------|---------|--------|--------|--------|------|--------|--------|-------------|---------|

2008 Statewide Ratio Study Results - Manufactured Housing on Leased Land

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

2008 Statewide Ratio Study Results - Vacant Commercial Properties

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



2008 Statewide Ratio Study Results - Vacant Commercial Properties

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

## 2008 Statewide Ratio Study Results - Improved Commercial Properties

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

2008 Statewide Ratio Study Results - Improved Commercial Properties

| <u>County</u> | <u>Mean Upper Confidence Interval (90%)</u> | <u>Median Lower Confidence Interval (90%)</u> | <u>Median Upper Confidence Interval (90%)</u> | <u>Weighted Mean Lower Confidence Interval (90%)</u> | <u>Weighted Mean Upper Confidence Interval (90%)</u> | <u>Distribution</u> | <u>Average Sale Price or Value (\$)</u> |
|---------------|---|---|---|--|--|---------------------|---|
| ADA           | 94.48%                                      | 89.29%  | 95.89%  | 82.98%   | 93.02%   | Non-Normal          | 643,070                                 |
| ADAMS         | 103.82%                                     | 52.11%  | 103.11%                                       | 53.39%   | 104.74%  | Normal              | 100,600                                 |
| BANNOCK       | 92.81%                                      | 79.29%  | 96.72%  | 74.27%   | 86.42%   | Normal              | 315,550                                 |
| BEARLAKE      |   |   |   |  |  |                     |   |
| BENEWAH       | 91.49%                                      | 53.62%  | 93.31%  | 58.23%   | 87.14%   | Normal              | 165,667                                 |
| BINGHAM       | 99.86%                                      | 73.09%  | 102.46%                                       | 71.95%   | 97.28%   | Normal              | 105,833                                 |
| BLAINE        | 98.82%                                      | 84.64%  | 103.54%                                       | 85.73%   | 95.31%   | Normal              | 468,186                                 |
| BOISE         |   |   |   |  |  | Normal              | 200,000                                 |
| BONNER        | 93.28%                                      | 61.66%  | 94.96%  | 77.03%   | 94.29%   | Normal              | 549,633                                 |
| BONNEVILLE    | 89.09%                                      | 77.91%  | 88.17%  | 79.75%   | 99.18%   | Normal              | 548,935                                 |
| BOUNDARY      | 102.43%                                     | 82.98%  | 106.03%                                       | 86.05%   | 100.50%  | Normal              | 269,958                                 |
| BUTTE         | 123.37%                                     | 41.19%  | 134.82%                                       | 45.64%   | 106.99%  | Normal              | 79,067                                  |
| CAMAS         |   |   |   |  |  |                     |   |
| CANYON        | 98.42%                                      | 92.04%  | 100.00%                                       | 85.85%   | 99.01%   | Normal              | 602,398                                 |
| CARIBOU       |   |   |   |  |  |                     |   |
| CASSIA        | 100.01%                                     | 88.51%  | 96.99%  | 79.31%   | 97.79%   | Normal              | 257,833                                 |
| CLARK         |   |   |   |  |  |                     |   |
| CLEARWATER    | 99.76%                                      | 79.49%  | 100.70%                                       | 78.35%   | 97.74%   | Normal              | 136,720                                 |
| CUSTER        |   |   |   |  |  |                     |   |
| ELMORE        | 82.61%                                      | 36.19%  | 90.50%  | 33.49%   | 80.35%   | Normal              | 129,560                                 |
| FRANKLIN      |   |   |   |  |  |                     |   |
| FREMONT       | 65.75%                                      | 28.16%  | 75.04%  | 24.40%   | 58.76%   | Normal              | 222,750                                 |
| GEM           | 109.31%                                     | 83.85%  | 114.36%                                       | 86.72%   | 99.75%   | Normal              | 557,125                                 |
| GOODING       |   |   |   |  |  |                     |   |
| IDAHO         | 107.43%                                     | 74.67%  | 112.06%                                       | 76.34%   | 107.51%  | Normal              | 146,429                                 |
| JEFFERSON     | 102.43%                                     | 96.55%  | 100.00%                                       | 84.44%   | 103.09%  | Normal              | 147,846                                 |
| JEROME        | 87.74%                                      | 49.53%  | 95.66%  | 49.98%   | 108.35%  | Normal              | 461,361                                 |
| KOOTENAI      | 103.95%                                     | 96.44%  | 98.75%  | 90.24%   | 105.80%  | Non-Normal          | 512,296                                 |
| LATAH         | 96.78%                                      | 73.65%  | 101.30%                                       | 76.17%   | 99.29%   | Normal              | 258,322                                 |
| LEMHI         | 111.90%                                     | 90.68%  | 117.52%                                       | 91.03%   | 102.24%  | Normal              | 398,333                                 |
| LEWIS         | 107.88%                                     | 48.42%  | 109.41%                                       | 35.74%   | 103.48%  | Normal              | 114,094                                 |
| LINCOLN       |   |   |   |  |  |                     |   |
| MADISON       | 108.95%                                     | 55.25%  | 105.99%                                       | 42.30%   | 103.82%  | Normal              | 437,833                                 |
| MINIDOKA      | 98.27%                                      | 63.03%  | 98.97%  | 42.01%   | 78.21%   | Normal              | 180,850                                 |
| NEZPERCE      | 93.44%                                      | 76.95%  | 93.35%  | 76.78%   | 97.21%   | Normal              | 273,815                                 |
| ONEIDA        |   |   |   |  |  |                     |   |
| OWYHEE        | 118.76%                                     | 62.15%  | 132.68%                                       | 58.99%   | 141.13%  | Normal              | 124,083                                 |
| PAYETTE       | 93.32%                                      | 65.45%  | 92.67%  | 76.23%   | 92.91%   | Normal              | 195,571                                 |
| POWER         |   |   |   |  |  |                     |   |
| SHOSHONE      | 115.33%                                     | 81.31%  | 119.16%                                       | 70.03%   | 106.55%  | Normal              | 362,594                                 |
| TETON         |   |   |   |  |  |                     |   |
| TWINFALLS     | 104.22%                                     | 78.70%  | 108.57%                                       | 77.34%   | 10322200.00%   | Normal              | 219,813                                 |
| VALLEY        | 145.53%                                     | 100.00%                                       | 159.63%                                       | 95.44%   | 127.50%  | Non-Normal          | 245,917                                 |
| WASHINGTON    | 99.51%                                      | 50.26%  | 103.19%                                       | 86.33%   | 111.20%  | Normal              | 597,400                                 |
| STATEWIDE     | 91.53%                                      | 91.23%  | 94.49%  | 86.53%   | 91.26%   | Non-Normal          | 424,994                                 |