M E M O R A N D U M   April 27, 2021

TO: Consulting Appraisers, Staff, and County Assessors

FROM: Alan S. Dornfest
             Property Tax Policy Bureau Chief

RE: 2020 Ratio Study

This ratio study was completed in March, 2021, and generally used sales which occurred between October 1, 2019 and September 30, 2020, to test 2020 assessments. In cases where there were limited samples, this time frame was expanded to include sales occurring several months on either side of the initial date parameters.

The 2020 study represents the thirteenth study completed using the procedures authorized under the provisions of property tax rule 131. Under these provisions, a maximum of only five primary categories are subject to initial testing.   Assessment level is tested with 90% confidence intervals. However, county reports contain a notation indicating any categories which would have failed to meet assessment level requirements using 80% confidence intervals. Categories failing tests based on 90% confidence intervals are subject to state equalization in 2020, unless 2020 assessed values indicate acceptable level after completion of follow-up ratio studies. If 90% confidence intervals overlap acceptable ranges, categories not meeting assessment level standards based only on 80% confidence intervals will not be subject to state equalization until this test is failed in three ratio studies. Seventeen categories in thirteen counties did not meet the 80% confidence interval requirements. However, none of these had unacceptable 80% confidence intervals for three years. More complete procedural information is found in the current Idaho Ratio Study Manual.

The 2020 ratio study shows 33 primary categories in 25 counties that did not meet assessment level standards using 90% confidence intervals. In the 2019 study, there had been 19 non-complying categories in 17 counties.   Prior to state board of equalization recommendations, follow-up studies will be done to test 2021 assessments in the categories that did not meet assessment level standards. Counties will receive notification of compliance status following completion of this year's assessments and finalization of assessments by the county board of equalization.

In 2020, 35.3% of all categories tested failed general uniformity standards based on the COD, while 58.8% failed vertical equity (price-related differential) standards. In addition, 7.2% of all categories failed to meet IAAO standards using the newer PRB (price-related bias) statistic. The

number failing to meet general uniformity standards based on the COD and vertical equity standards based on the PRD and PRB was considerably more than had been noted in the 2019 study.

The number of categories studied this year (153) was slightly higher than the number analyzed in 2019. At least one primary category was studied in each county. Total sales volume was up considerably (7.1%) in 2020.

Analysis:

Statewide overall median levels of assessment decreased in all categories except vacant commercial, which was only analyzed in 10 counties. Uniformity statistics were similar to those noted in 2019, except for a higher and more significant failure rate with regard to vertical (price-related) inequity statistics. Results are skewed somewhat by results in large counties where sales volume has been high. Non compliance with assessment level standards was more extensive in terms of numbers of categories and wider in terms of numbers of counties with at least one category out of compliance than ever before recorded.

Time adjustments were considered in each category and used when appropriate in the 2020 ratio study to ensure that sales prices and assessed values both represented market value as of January 1, 2020.

Primary categories or counties with fewer than five sales are not formally tested and are not included in this report.

Attached documents

The following documents are attached to this report to provide the user with both detailed statistical reports and a summary of the final 2018 Idaho ratio study:
1. Chart I summary of sales received;
2. Chart II summary of statistical results;
3. Bar chart showing 2019 - 2020 level by primary category;
4. Bar chart showing 2019 – 2020 uniformity by primary category;
5. Statewide statistics by county for each primary category.

Chart I
2020 Ratio Study Summary – Sales Received

Category	Counties Studied*	Totals		Changes 2019/2020:	
		2020	**2019**	**Number**	**Percent**
Residential:					
Improved	44	35,030	33,235	1,795	5.4%
Unimproved	42	4,280	3,198	1,082	33.8%
Commercial:					
Improved	33	713	755	(42)	-5.6%
Unimproved	10	146	159	(13)	-8.2%
Manufactured Homes:					
Manufactured Housing without land	24	799	915	(116)	-12.7%
Totals:	**153**	**40,968**	**38,262**	**2,706**	**7.1%**

Chart II
2020 Final Ratio Study Summary of Results

Category	Number of Counties	Number in Sample	Assessment Level:		Uniformity:	
			Median	**Mean**	**COD**	**PRD**
Residential:						
Improved	44	35,030	91.72	90.86	8.82	1.01
Unimproved	42	4,280	90.09	89.32	22.15	1.07
Commercial:						
Improved	33	713	89.41	87.00	19.92	1.03
Unimproved	10	146	92.41	88.50	19.12	1.02
Manufactured Housing:						
Manufactured Housing	24	799	89.09	94.30	33.47	1.09
Totals:	**153**	**40,968**				

Note: Number of counties based on those with at least five (5) sales

EPB00660_04-29-2021
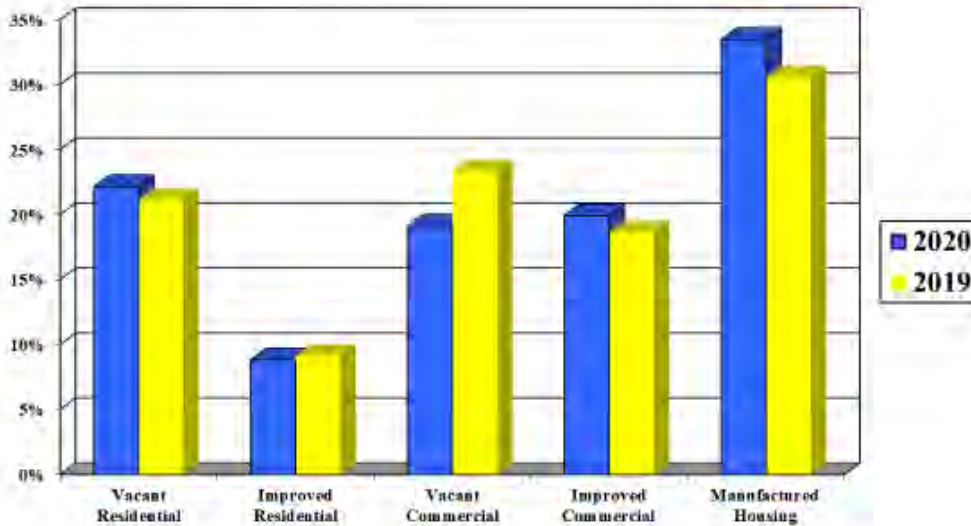
2019 – 2020 Ratio Study Level

Median Ratio (%)
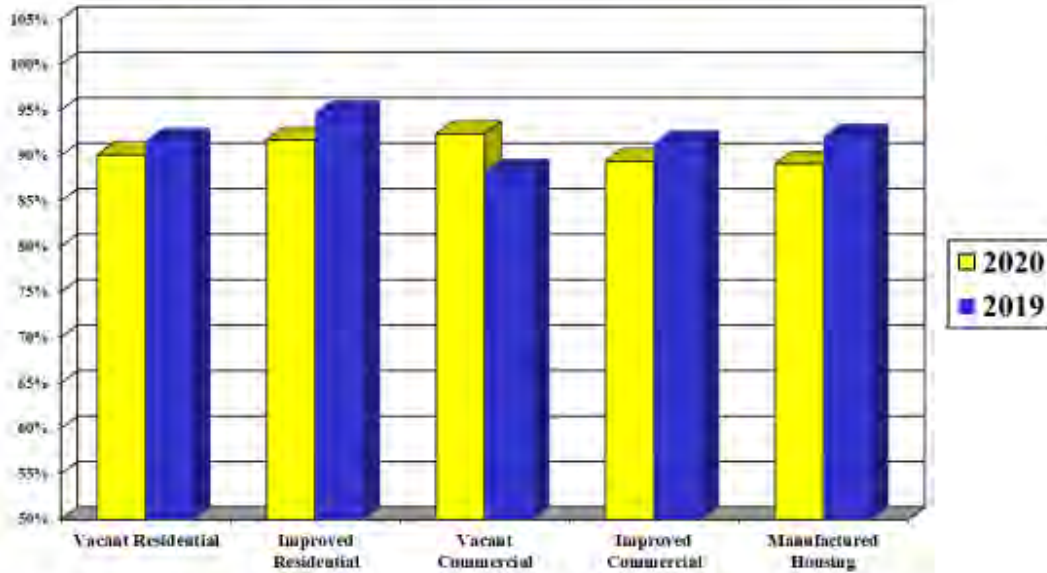
Based on median ratio using all sales in each category

2019 – 2020 Ratio Study Uniformity

Coefficient of Dispersion (COD) (%)

Lower COD equal better uniformity

EPB00660_04-29-2021

County	Sales Count	Total Assessed Value ($)	Total Sales Price or Value ($)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	346	63,895,400	70,627,813	94.62%	94.92%	93.16%	90.47%	1.05	13.24%	16.71%	Approx.100%
ADAMS	93	3,455,312	4,408,647	81.97%	82.11%	78.83%	78.38%	1.05	21.92%	27.83%	0.00%
BANNOCK	106	5,491,901	7,731,251	84.32%	88.38%	74.09%	71.04%	1.19	31.89%	42.46%	5.05%
BEARLAKE	52	2,710,442	3,316,611	80.00%	78.43%	73.19%	81.72%	0.98	32.94%	40.05%	1.19%
BENEWAH	65	2,067,155	2,731,801	84.27%	77.81%	78.27%	75.67%	1.11	34.10%	40.44%	8.69%
BINGHAM	10	470,532	589,500	83.28%	84.03%	82.07%	79.82%	1.04	13.55%	17.18%	8.56%
BLAINE	203	82,391,891	105,211,021	88.51%	92.74%	83.48%	78.31%	1.13	18.70%	27.45%	18.94%
BOISE	243	15,583,857	18,846,535	87.14%	87.88%	80.88%	82.69%	1.05	28.63%	35.91%	7.64%
BONNER	296	31,421,540	37,849,407	90.61%	90.60%	85.88%	83.02%	1.09	24.42%	32.17%	63.68%
BONNEVILLE	136	7,707,004	9,252,421	86.70%	88.30%	84.01%	83.30%	1.04	18.92%	25.31%	3.92%
BOUNDARY	60	3,282,500	4,167,651	86.23%	88.57%	81.66%	78.76%	1.09	26.23%	32.44%	14.69%
BUTTE	9	281,122	573,000	70.98%	60.75%	64.75%	49.06%	1.45	42.93%	43.56%	4.85%
CAMAS	16	673,038	855,400	87.17%	86.52%	84.07%	78.68%	1.11	17.95%	26.90%	31.72%
CANYON	253	30,261,960	36,113,406	87.36%	91.93%	85.23%	83.80%	1.04	16.28%	21.03%	1.10%
CARIBOU	10	297,136	416,400	74.13%	61.35%	65.71%	71.36%	1.04	42.72%	51.25%	10.19%
CASSIA	17	533,442	697,400	79.72%	73.94%	75.81%	76.49%	1.04	25.19%	32.17%	5.89%
CLARK											
CLEARWATER	9	346,939	394,350	81.99%	80.13%	77.68%	87.98%	0.93	28.83%	35.33%	20.56%
CUSTER	40	1,914,280	2,150,090	95.63%	90.56%	91.05%	89.03%	1.07	26.04%	31.51%	88.00%
ELMORE	49	2,428,197	3,496,810	80.09%	79.03%	75.91%	69.44%	1.15	27.37%	33.63%	0.49%
FRANKLIN											
FREMONT	125	7,805,245	8,964,629	93.73%	90.43%	88.56%	87.07%	1.08	27.64%	33.56%	90.66%
GEM	21	1,874,265	3,171,499	64.98%	58.56%	59.64%	59.10%	1.10	36.64%	43.26%	0.03%
GOODING	33	1,184,542	1,644,613	83.96%	72.86%	77.91%	72.03%	1.17	34.16%	41.85%	16.11%
IDAHO	55	2,679,445	3,107,575	92.43%	92.13%	87.66%	86.22%	1.07	26.31%	32.86%	72.24%
JEFFERSON	107	4,435,530	5,128,408	92.43%	87.90%	87.65%	86.49%	1.04	15.87%	20.99%	40.52%
JEROME	21	958,835	1,046,150	101.58%	88.96%	96.23%	91.65%	1.11	32.32%	33.60%	79.64%
KOOTENAI	559	89,384,812	104,679,621	92.16%	90.85%	87.36%	85.39%	1.08	22.38%	31.13%	96.16%
LATAH	30	1,509,873	1,797,488	94.45%	92.60%	86.89%	84.00%	1.12	31.74%	42.99%	70.45%
LEMHI	55	1,992,511	2,372,214	87.28%	78.52%	81.52%	83.99%	1.04	32.93%	38.32%	27.09%
LEWIS	7	115,414	119,895	91.83%	83.75%	89.14%	96.26%	0.95	22.31%	26.27%	52.95%
LINCOLN	9	288,660	419,500	80.71%	82.45%	72.07%	68.81%	1.17	29.85%	43.34%	20.62%
MADISON	18	750,416	981,585	83.37%	82.82%	76.07%	76.45%	1.09	29.03%	37.78%	19.09%
MINIDOKA	23	1,172,463	1,345,900	87.32%	90.30%	83.84%	87.11%	1.00	14.51%	23.18%	26.58%
NEZPERCE	48	2,549,972	3,077,597	89.47%	89.32%	85.13%	82.86%	1.08	23.48%	31.44%	44.43%
ONEIDA	8	349,321	403,000	91.27%	88.73%	86.80%	86.68%	1.05	24.81%	37.08%	45.99%
OWYHEE	16	434,756	1,553,900	34.80%	24.13%	29.95%	27.98%	1.24	60.67%	61.93%	0.00%
PAYETTE	30	1,745,317	2,584,361	68.79%	59.42%	63.75%	67.53%	1.02	38.72%	40.27%	Approx. 100%
POWER	7	214,411	242,474	100.74%	104.88%	97.74%	88.43%	1.14	19.74%	26.74%	63.47%
SHOSHONE	22	699,906	1,016,013	85.27%	89.02%	77.91%	68.89%	1.24	31.90%	43.99%	27.73%
TETON	130	7,936,316	8,734,089	93.37%	92.20%	91.85%	90.87%	1.03	14.64%	18.00%	98.87%
TWINFALLS	317	24,236,010	25,885,088	96.02%	100.44%	93.65%	93.63%	1.03	15.10%	20.74%	Approx.100%
VALLEY	608	51,374,354	61,339,586	88.63%	87.20%	85.46%	83.75%	1.06	21.13%	26.51%	7.49%
WASHINGTON	18	706,293	876,648	83.44%	85.84%	80.72%	80.57%	1.04	21.25%	25.95%	10.79%
STATEWIDE	4,280	459,612,315	549,921,348	89.32%	90.09%	84.99%	83.58%	1.07	22.15%	29.51%	4.55%

EPB00660_04-29-2021

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value ($)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB	Median Assessed Value
ADA	93.22%	96.01%	93.09%	97.02%	88.60%	92.34%	Normal	$ 204,127	-0.0592	-0.0778	-0.0407	$ 204,127
ADAMS	78.08%	85.86%	78.12%	84.72%	73.20%	83.56%	Normal	$ 47,405	-0.0284	-0.0868	0.0300	$ 25,424
BANNOCK	78.60%	90.05%	81.20%	96.85%	61.78%	80.29%	Normal	$ 72,936	-0.0433	-0.1217	0.0352	$ 52,146
BEARLAKE	72.69%	87.31%	70.31%	90.33%	75.14%	88.30%	Normal	$ 63,781	0.1148	0.0263	0.2033	$ 30,500
BENEWAH	77.31%	91.22%	67.84%	90.35%	68.90%	82.44%	Non-Normal	$ 42,028	-0.0688	-0.1850	0.0474	$ 26,000
BINGHAM	74.99%	91.57%	73.68%	96.52%	70.97%	88.66%	Normal	$ 58,950	-0.0581	-0.1896	0.0733	$ 38,420
BLAINE	85.71%	91.32%	89.88%	94.82%	73.63%	82.99%	Non-Normal	$ 518,281	-0.0389	-0.0643	-0.0134	$ 220,000
BOISE	83.84%	90.45%	81.05%	91.46%	76.79%	88.59%	Normal	$ 77,558	-0.0352	-0.0794	0.0090	$ 77,558
BONNER	87.82%	93.39%	87.46%	92.06%	79.57%	86.46%	Non-Normal	$ 127,870	-0.0550	-0.0932	-0.0169	$ 79,288
BONNEVILLE	83.60%	89.79%	83.76%	91.80%	79.98%	86.62%	Non-Normal	$ 68,033	0.0046	-0.0377	0.0469	$ 52,990
BOUNDARY	80.29%	92.17%	73.39%	96.56%	72.98%	84.55%	Normal	$ 69,461	-0.0446	-0.1204	0.0311	$ 53,710
BUTTE	51.81%	90.16%	41.31%	99.42%	37.74%	60.38%	Normal	$ 63,667	-0.2348	-0.3814	-0.0883	$ 29,601
CAMAS	76.89%	97.44%	79.52%	91.48%	62.55%	94.81%	Normal	$ 53,463	-0.0710	-0.2601	0.1181	$ 36,075
CANYON	85.46%	89.26%	90.34%	93.39%	80.74%	86.86%	Non-Normal	$ 142,741	-0.0274	-0.0605	0.0057	$ 140,013
CARIBOU	52.11%	96.15%	53.75%	96.46%	49.77%	92.94%	Normal	$ 41,640	0.2737	-0.3048	0.8522	$ 23,150
CASSIA	68.86%	90.58%	69.74%	88.18%	68.93%	84.05%	Normal	$ 41,024	0.0364	-0.2296	0.3024	$ 24,427
CLARK												
CLEARWATER	64.03%	99.95%	57.42%	102.18%	67.34%	108.62%	Normal	$ 43,817	0.1024	-0.1021	0.3070	$ 25,771
CUSTER	87.79%	103.47%	83.28%	102.68%	81.11%	96.96%	Normal	$ 53,752	-0.0226	-0.1704	0.1253	$ 43,575
ELMORE	73.76%	86.42%	68.72%	88.84%	61.04%	77.84%	Non-Normal	$ 71,363	-0.0604	-0.1282	0.0074	$ 71,363
FRANKLIN												
FREMONT	89.11%	98.36%	86.43%	95.80%	81.13%	93.01%	Non-Normal	$ 71,717	-0.0114	-0.0738	0.0510	$ 49,155
GEM	54.40%	75.57%	50.50%	67.02%	46.36%	71.84%	Normal	$ 151,024	0.1096	-0.1648	0.3839	$ 151,024
GOODING	73.90%	94.02%	66.42%	84.37%	63.41%	80.64%	Non-Normal	$ 49,837	-0.2457	-0.3845	-0.1069	$ 27,417
IDAHO	85.69%	99.17%	82.53%	98.90%	78.99%	93.46%	Normal	$ 56,501	-0.0377	-0.1481	0.0727	$ 46,587
JEFFERSON	86.59%	92.57%	86.30%	89.33%	83.03%	89.95%	Non-Normal	$ 47,929	-0.0222	-0.0988	0.0544	$ 40,000
JEROME	88.73%	114.43%	79.05%	131.92%	78.59%	104.72%	Normal	$ 49,817	-0.1765	-0.5409	0.1878	$ 49,679
KOOTENAI	90.16%	94.15%	89.72%	92.00%	82.03%	88.75%	Non-Normal	$ 187,262	-0.0356	-0.0580	-0.0132	$ 125,412
LATAH	81.85%	107.04%	80.37%	107.55%	73.06%	94.94%	Non-Normal	$ 59,916	-0.0124	-0.1364	0.1116	$ 53,637
LEMHI	79.86%	94.70%	71.80%	91.84%	70.69%	97.29%	Non-Normal	$ 43,131	0.0171	-0.0439	0.0780	$ 25,000
LEWIS	74.12%	109.55%	72.87%	112.49%	81.48%	111.05%	Normal	$ 17,128	0.2369	-0.0127	0.4866	$ 21,907
LINCOLN	59.02%	102.39%	49.29%	106.43%	46.90%	90.72%	Normal	$ 46,611	-0.3160	-0.8470	0.2150	$ 25,160
MADISON	70.45%	96.29%	68.95%	103.82%	65.46%	87.44%	Normal	$ 54,533	-0.0762	-0.3930	0.2407	$ 40,248
MINIDOKA	80.07%	94.56%	82.46%	95.56%	79.92%	94.31%	Normal	$ 58,517	0.0031	-0.1063	0.1124	$ 39,360
NEZPERCE	82.79%	96.14%	82.82%	95.32%	74.76%	90.95%	Normal	$ 64,117	-0.0734	-0.1800	0.0332	$ 53,500
ONEIDA	68.59%	113.94%	64.45%	98.36%	73.04%	100.32%	Non-Normal	$ 50,375	-0.1101	-0.4916	0.2713	$ 29,679
OWYHEE	25.35%	44.24%	22.04%	39.79%	20.93%	35.03%	Non-Normal	$ 97,119	0.0160	-0.5957	0.6277	$ 31,322
PAYETTE	60.20%	77.38%	51.29%	77.40%	57.92%	77.15%	Normal	$ 86,145	0.1556	-0.0448	0.3560	$ 86,145
POWER	80.96%	120.52%	75.43%	127.67%	65.55%	111.30%	Normal	$ 34,639	-0.0847	-0.3159	0.1465	$ 20,010
SHOSHONE	71.50%	99.03%	65.92%	99.63%	57.16%	80.61%	Normal	$ 46,182	-0.1107	-0.2381	0.0166	$ 28,485
TETON	90.94%	95.79%	89.15%	95.62%	88.29%	93.44%	Normal	$ 67,185	-0.0567	-0.1070	-0.0065	$ 56,030
TWINFALLS	94.18%	97.86%	97.95%	101.97%	91.09%	96.16%	Non-Normal	$ 81,656	0.0330	0.0017	0.0643	$ 72,370
VALLEY	87.06%	90.20%	85.75%	88.83%	81.62%	85.89%	Non-Normal	$ 100,887	-0.0396	-0.0625	-0.0167	$ 94,461
WASHINGTON	74.56%	92.32%	66.65%	97.62%	71.67%	89.47%	Normal	$ 48,703	0.0236	-0.2447	0.2918	$ 48,703
STATEWIDE	88.66%	89.98%	89.40%	90.85%	82.32%	84.84%	Non-Normal	$ 128,486	-0.0061	-0.0095	-0.0028	$ 58,796

EPB00660_04-29-2021

	Vacant Residential	Combined Categories	Observed Sales Dates:	
FINAL Study when Initialed and dated.	Using 2020 Assessed Values	Assessment Date: 01/01/2020	From: 09/01/2017	To: 12/30/2020
Sales Price is/may be Time Adjusted	Sales Prices adjusted for time at County Level		Selected Time Period:	
			09/01/2017	12/31/2020

SAMPLE STATISTICS	
Sample size (n)	4,280
Total Assessed Value	$459,612,315
Total Sales Price	$549,921,348
Mean Assessed Value	$107,386
Mean Sales Price	$128,486
Standard Deviation AV	$157,172
Standard Deviation SP	$208,124
Median Assessed Value	$69,447
Median Sales Price	$80,230

ASSESSMENT LEVEL	
Arithmetic Mean Ratio	89.32%
Median Ratio	90.09%
Weighted Mean Ratio	83.58%
Geometric Mean Ratio	84.99%

UNIFORMITY	
Lowest Ratio	6.44%
Highest Ratio	231.94%
Coefficient of Dispersion	22.15%
Standard Deviation	26.35%
Coefficient of Variation	29.51%
Price-related Differential	1.07

Ratio Frequency

Chart: Actual Sales Count vs Ratio. Observed (bars) and Expected (line).
Bar values: 0, 7, 42, 132, 367, 678, 904, 1130, 604, 222, 113, 38, 26, 7, 8, 1, 1, 0, 0, 0, 0

	PRB
	-0.0061
RELIABILITY	T-Score: -3.57

90% Confidence Intervals:	Lower	Upper
Around the Mean	88.66%	89.98%
BINOM - Around the Median	89.40%	90.85%
Around the Weighted Mean	82.32%	84.84%
Around the COD	21.79%	22.94%
Probability True Mean 90-110	4.55%	

80% Confidence Intervals:	Lower	Upper
Around the Mean	88.80%	89.84%
BINOM - Around the Median	89.52%	90.66%
Around the Weighted Mean	82.60%	84.56%

NORMALITY Test Results:	Non-Normal
Chi Square Test	Non-Normal
Binomial Test	N/A

Mann-Whitney Test	-10.0965
Value Related Inequity	
D'Agostino-Pearson	Non-Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 4.39	Not Trimmed?
Skew (-0.5 - 1) = 0.36	Acceptable

COD Standard Vacant Residential	Maximum 20.00%

Compliance Checks:

Level:

MEDIAN	90% Confidence Interval:		PASSED
MEDIAN	80% Confidence Interval:		PASSED

Uniformity:	COD Standards met?	NO
	COD:	Somewhat Poor
	COV:	Somewhat Poor
	PRD:	Favors High Priced

COMMENTS:

Secondary Category(ies) with sales

Count	Category	Description
552	12	Unimproved Rural Res Tract
2,359	15	Unimproved Rural Res Sub
78	18	Unimproved Other Land
1,291	20	Unimproved Urban Res Lot/Acre

April 19, 2021
STC Staff

COV/COD	
Expected	125%
Observed	133%

Maybe a Non-Representatice Sample

County	Sales Count	Total Assessed Value ($)	Total Sales Price or Value ($)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	12,713	4,815,718,200	5,197,892,697	92.87%	93.53%	92.53%	92.65%	1.00	6.32%	8.44%	Approx.100%
ADAMS	94	23,382,431	27,897,719	84.64%	82.11%	82.42%	83.81%	1.01	18.28%	23.67%	0.47%
BANNOCK	1,192	242,929,080	266,893,421	90.98%	91.36%	89.93%	91.02%	1.00	11.68%	15.05%	99.31%
BEARLAKE	99	23,248,799	28,332,375	86.52%	86.79%	84.71%	82.06%	1.05	15.15%	20.27%	2.38%
BENEWAH	59	8,425,676	10,016,149	87.42%	81.78%	83.23%	84.12%	1.04	27.42%	32.47%	24.20%
BINGHAM	161	30,113,743	35,227,567	86.38%	85.60%	85.69%	85.48%	1.01	10.18%	12.60%	Approx. 100%
BLAINE	687	525,096,812	639,217,973	86.66%	88.38%	85.36%	82.15%	1.05	11.99%	16.64%	Approx. 100%
BOISE	252	73,735,576	78,428,148	92.96%	92.00%	91.12%	94.02%	0.99	15.28%	19.70%	99.48%
BONNER	533	182,994,597	217,595,762	84.86%	86.38%	83.28%	84.10%	1.01	14.21%	18.63%	Approx. 100%
BONNEVILLE	1,875	425,778,487	471,768,163	89.74%	89.97%	89.06%	90.25%	0.99	9.41%	12.06%	14.69%
BOUNDARY	74	17,127,060	18,648,759	94.47%	92.07%	92.58%	91.84%	1.03	15.16%	20.41%	97.67%
BUTTE	33	2,930,740	4,196,148	75.33%	74.50%	71.52%	69.84%	1.08	24.48%	31.19%	Approx. 100%
CAMAS	13	1,793,706	2,281,949	82.29%	81.52%	78.26%	78.60%	1.05	24.64%	30.08%	14.09%
CANYON	5,859	1,574,009,060	1,735,336,633	90.73%	90.85%	90.42%	90.70%	1.00	6.21%	8.25%	Approx.100%
CARIBOU	67	10,264,528	11,835,797	87.36%	87.33%	86.04%	86.72%	1.01	13.15%	17.26%	7.49%
CASSIA	117	22,580,918	25,409,391	89.12%	87.73%	88.20%	88.87%	1.00	11.21%	14.91%	23.58%
CLARK	5	424,450	490,000	88.70%	92.83%	88.11%	86.62%	1.02	6.66%	12.21%	39.46%
CLEARWATER	44	6,499,535	7,885,760	88.49%	84.88%	86.56%	82.42%	1.07	17.36%	21.52%	29.81%
CUSTER	73	13,269,010	18,739,623	85.59%	82.43%	81.16%	70.81%	1.21	26.39%	31.92%	8.38%
ELMORE	418	80,658,818	88,001,970	91.91%	92.75%	90.45%	91.66%	1.00	12.08%	17.41%	99.25%
FRANKLIN	134	28,925,376	32,147,298	89.98%	88.38%	88.96%	89.98%	1.00	12.34%	15.18%	49.20%
FREMONT	119	31,072,864	39,848,834	77.49%	75.16%	74.81%	77.98%	0.99	21.22%	26.29%	Approx. 100%
GEM	235	54,839,895	67,715,424	84.58%	83.44%	82.20%	80.99%	1.04	16.28%	22.11%	Approx. 100%
GOODING	157	23,013,352	26,851,279	89.81%	85.69%	87.67%	85.71%	1.05	17.33%	23.08%	45.22%
IDAHO	140	22,717,678	27,069,019	87.12%	83.68%	84.98%	83.93%	1.04	18.75%	22.62%	4.09%
JEFFERSON	244	65,024,225	72,564,267	89.54%	89.61%	88.81%	89.58%	1.00	9.53%	12.54%	25.78%
JEROME	91	16,447,372	19,211,150	84.65%	81.50%	82.98%	85.61%	0.99	15.86%	20.79%	0.19%
KOOTENAI	4,532	1,713,400,368	1,912,497,988	90.67%	91.14%	90.08%	89.59%	1.01	8.47%	11.23%	Approx.100%
LATAH	433	105,258,928	119,023,890	88.99%	90.11%	87.62%	88.44%	1.01	12.22%	17.02%	8.23%
LEMHI	85	15,788,468	18,433,176	86.60%	84.12%	83.98%	85.65%	1.01	20.18%	25.58%	7.78%
LEWIS	36	4,746,576	5,095,646	92.85%	91.87%	89.73%	93.15%	1.00	20.96%	25.86%	76.11%
LINCOLN	24	3,611,100	4,901,150	75.14%	73.90%	73.25%	73.68%	1.02	18.56%	22.65%	0.01%
MADISON	224	49,760,734	58,258,850	86.28%	87.01%	85.29%	85.41%	1.01	11.36%	15.05%	Approx. 100%
MINIDOKA	128	22,543,304	24,728,326	91.07%	88.72%	89.41%	91.16%	1.00	14.99%	19.59%	74.86%
NEZPERCE	544	124,548,955	132,833,183	94.48%	94.20%	93.28%	93.76%	1.01	10.08%	14.54%	Approx.100%
ONEIDA	47	5,638,343	6,741,154	84.93%	85.58%	83.41%	83.64%	1.02	13.94%	17.92%	1.10%
OWYHEE	87	17,756,854	22,783,880	77.88%	77.06%	74.86%	77.94%	1.00	23.38%	27.10%	Approx. 100%
PAYETTE	458	98,419,112	111,179,819	89.12%	89.72%	87.70%	88.52%	1.01	12.15%	17.54%	11.31%
POWER	22	3,800,049	4,344,161	90.03%	92.20%	88.60%	87.47%	1.03	13.21%	17.05%	50.35%
SHOSHONE	267	36,409,238	42,316,946	87.24%	85.49%	84.57%	86.04%	1.01	20.10%	24.69%	1.79%
TETON	24	8,778,848	9,319,700	94.03%	94.49%	93.83%	94.20%	1.00	4.69%	6.54%	99.81%
TWINFALLS	1,704	386,410,139	425,596,758	90.98%	92.03%	90.01%	90.79%	1.00	10.51%	14.25%	99.90%
VALLEY	785	314,055,842	368,224,534	85.89%	86.85%	84.50%	85.29%	1.01	13.04%	17.48%	Approx. 100%
WASHINGTON	142	22,194,225	28,562,420	79.60%	78.83%	78.28%	77.70%	1.02	14.87%	18.18%	Approx. 100%
STATEWIDE	35,030	11,256,123,071	12,466,344,857	90.86%	91.72%	94.39%	90.29%	1.01	8.82%	12.43%	Approx.100%

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value ($)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB	Median Assessed Value
ADA	92.76%	92.99%	93.41%	93.64%	92.48%	92.81%	Non-Normal	408,864	0.0114	0.0086	0.0142	$ 408,864
ADAMS	81.24%	88.04%	79.87%	85.34%	80.40%	87.23%	Non-Normal	296,784	0.0026	-0.0449	0.0500	$ 221,695
BANNOCK	90.33%	91.63%	90.43%	91.99%	90.32%	91.72%	Non-Normal	223,904	0.0333	0.0197	0.0469	$ 180,829
BEARLAKE	83.63%	89.42%	83.65%	89.29%	78.10%	86.02%	Normal	286,186	-0.0641	-0.0971	-0.0311	$ 151,070
BENEWAH	81.35%	93.50%	74.36%	91.00%	78.20%	90.04%	Non-Normal	169,765	-0.0605	-0.1286	0.0076	$ 125,013
BINGHAM	84.96%	87.79%	84.09%	87.43%	84.03%	86.94%	Normal	218,805	-0.0219	-0.0516	0.0078	$ 169,982
BLAINE	85.75%	87.56%	87.63%	89.17%	79.51%	84.78%	Non-Normal	930,448	-0.0153	-0.0256	-0.0050	$ 482,689
BOISE	91.06%	94.86%	89.10%	93.81%	92.01%	96.02%	Non-Normal	311,223	0.0388	0.0155	0.0620	$ 311,223
BONNER	83.74%	85.99%	84.81%	87.39%	82.43%	85.77%	Normal	408,247	0.0210	0.0005	0.0416	$ 299,122
BONNEVILLE	89.33%	90.15%	89.54%	90.49%	89.73%	90.77%	Normal	251,610	0.0435	0.0351	0.0519	$ 209,951
BOUNDARY	90.78%	98.15%	90.03%	97.14%	88.44%	95.24%	Non-Normal	252,010	-0.0652	-0.1452	0.0147	$ 215,990
BUTTE	68.60%	82.06%	64.59%	81.23%	64.73%	74.96%	Normal	127,156	-0.1029	-0.2099	0.0042	$ 76,112
CAMAS	70.06%	94.52%	65.76%	101.73%	68.08%	89.13%	Normal	175,535	-0.0225	-0.2886	0.2436	$ 125,425
CANYON	90.57%	90.89%	90.68%	91.01%	90.49%	90.91%	Non-Normal	296,183	0.0237	0.0190	0.0284	$ 296,183
CARIBOU	84.33%	90.39%	83.98%	91.28%	83.75%	89.70%	Normal	176,654	-0.0111	-0.0646	0.0425	$ 133,435
CASSIA	87.10%	91.14%	86.09%	89.64%	86.58%	91.16%	Non-Normal	217,174	0.0176	-0.0289	0.0641	$ 173,842
CLARK	78.37%	99.02%	72.35%	97.06%	74.54%	98.70%	Normal	98,000	-0.1222	-0.3980	0.1537	$ 92,350
CLEARWATER	83.77%	93.22%	80.45%	91.25%	76.30%	88.55%	Normal	179,222	-0.0831	-0.1354	-0.0308	$ 132,718
CUSTER	80.33%	90.85%	77.86%	90.41%	61.47%	80.15%	Normal	256,707	-0.1119	-0.1909	-0.0330	$ 142,550
ELMORE	90.62%	93.19%	91.84%	93.75%	90.23%	93.08%	Non-Normal	210,531	0.0693	0.0384	0.1001	$ 210,531
FRANKLIN	88.04%	91.92%	87.11%	92.87%	88.08%	91.87%	Normal	239,905	0.0594	0.0047	0.1141	$ 198,460
FREMONT	74.41%	80.56%	72.12%	79.93%	74.43%	81.52%	Normal	334,864	0.0432	0.0003	0.0861	$ 189,183
GEM	82.57%	86.58%	81.17%	86.29%	75.86%	86.11%	Non-Normal	288,151	-0.0223	-0.0645	0.0199	$ 288,151
GOODING	87.09%	92.53%	84.31%	88.09%	83.05%	88.36%	Non-Normal	171,027	-0.1343	-0.1878	-0.0808	$ 137,731
IDAHO	84.38%	89.86%	81.25%	87.30%	80.73%	87.12%	Non-Normal	193,350	-0.0421	-0.0862	0.0020	$ 137,095
JEFFERSON	88.36%	90.72%	88.63%	90.62%	88.41%	90.76%	Normal	297,395	0.0330	0.0101	0.0559	$ 262,267
JEROME	81.62%	87.69%	78.61%	86.91%	81.97%	89.26%	Non-Normal	211,112	0.0775	0.0148	0.1403	$ 172,393
KOOTENAI	90.43%	90.92%	90.94%	91.41%	89.10%	90.08%	Non-Normal	421,999	-0.0043	-0.0093	0.0008	$ 312,230
LATAH	87.80%	90.19%	88.74%	90.90%	87.21%	89.66%	Non-Normal	274,882	0.0188	-0.0053	0.0430	$ 233,099
LEMHI	82.65%	90.55%	80.36%	88.58%	81.41%	89.90%	Non-Normal	216,861	0.0055	-0.0646	0.0757	$ 152,384
LEWIS	86.27%	99.43%	83.62%	101.39%	87.16%	99.14%	Normal	141,546	0.0631	-0.0457	0.1719	$ 110,897
LINCOLN	69.19%	81.10%	66.36%	82.51%	68.52%	78.84%	Normal	204,215	-0.0254	-0.2207	0.1699	$ 146,135
MADISON	84.85%	87.71%	85.16%	88.63%	83.78%	87.04%	Normal	260,084	-0.0051	-0.0456	0.0354	$ 210,876
MINIDOKA	88.47%	93.66%	86.34%	90.50%	88.58%	93.75%	Non-Normal	193,190	0.0560	0.0066	0.1054	$ 158,345
NEZPERCE	93.51%	95.45%	93.15%	94.85%	92.69%	94.84%	Non-Normal	244,179	0.0137	-0.0081	0.0355	$ 222,233
ONEIDA	81.27%	88.58%	81.34%	90.28%	79.78%	87.50%	Normal	143,429	-0.0456	-0.1403	0.0492	$ 110,456
OWYHEE	74.16%	81.60%	70.22%	83.88%	73.48%	82.39%	Normal	261,884	0.0608	-0.0072	0.1287	$ 194,542
PAYETTE	87.92%	90.32%	88.84%	90.51%	87.34%	89.71%	Non-Normal	242,751	0.0230	-0.0029	0.0489	$ 242,751
POWER	84.40%	95.66%	83.34%	100.26%	80.39%	94.56%	Normal	197,462	-0.0505	-0.1468	0.0457	$ 142,305
SHOSHONE	85.07%	89.41%	82.46%	90.05%	83.97%	88.11%	Non-Normal	158,490	0.0296	-0.0146	0.0739	$ 124,069
TETON	91.88%	96.18%	92.65%	96.00%	91.90%	96.50%	Normal	388,321	0.0252	-0.0358	0.0861	$ 322,634
TWINFALLS	90.47%	91.50%	91.62%	92.46%	90.22%	91.36%	Non-Normal	249,763	0.0310	0.0205	0.0416	$ 208,692
VALLEY	85.01%	86.78%	86.09%	87.58%	84.02%	86.56%	Non-Normal	469,076	0.0135	0.0021	0.0250	$ 481,884
WASHINGTON	77.60%	81.60%	76.53%	82.94%	75.53%	79.88%	Normal	201,144	-0.0625	-0.1057	-0.0193	$ 195,363
STATEWIDE	90.76%	90.96%	91.62%	91.81%	90.12%	90.47%	Non-Normal	355,876	0.0016	0.0002	0.0030	$ 207,131

EPB00660_04-29-2021

Statewide Ratio	Improved Residential	Combined Categories	Observed Sales Dates:	
FINAL Study when Initialed and dated.	**Using 2020 Assessed Values**	**Assessment Date:** 01/01/2020	**From:** 09/01/2017	**To:** 12/30/2020
Sales Price is/may be Time Adjusted	**Sales Prices adjusted for time at County Level**		**Selected Time Period:**	
			09/01/2017	12/31/2020

SAMPLE STATISTICS	
Sample size (n)	35,030
Total Assessed Value	$11,256,123,071
Total Sales Price	$12,466,344,857
Mean Assessed Value	$321,328
Mean Sales Price	$355,876
Standard Deviation AV	$233,535
Standard Deviation SP	$283,562
Median Assessed Value	$277,827
Median Sales Price	$303,800
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	90.86%
Median Ratio	91.72%
Weighted Mean Ratio	90.29%
Geometric Mean Ratio	94.39%
UNIFORMITY	
Lowest Ratio	5.67%
Highest Ratio	181.15%
Coefficient of Dispersion	8.82%
Standard Deviation	11.30%
Coefficient of Variation	12.43%
Price-related Differential	1.01

	PRB	
	0.0016	
	T-Score: 2.28	

Ratio Frequency chart — Actual Sales Count vs Ratio. Observed (bars), Expected (curve). Bar values: 0, 2, 1, 56, 401, 2265, 11948, 15326, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0

RELIABILITY		
90% Confidence Intervals:	*Lower*	*Upper*
Around the Mean	90.76%	90.96%
BINOM - Around the Median	91.62%	91.81%
Around the Weighted Mean	90.12%	90.47%
Around the COD	8.74%	8.92%
Probability True Mean 90-110	Approx.100%	
80% Confidence Intervals:	*Lower*	*Upper*
Around the Mean	90.78%	90.94%
BINOM - Around the Median	91.64%	91.79%
Around the Weighted Mean	90.15%	90.43%
NORMALITY Test Results:	**Non-Normal**	
Chi Square Test	**Non-Normal**	
Binomial Test	**N/A**	

Compliance Checks:		
Level:		
MEDIAN	90% Confidence Interval:	PASSED
MEDIAN	80% Confidence Interval:	PASSED
Uniformity:	**COD Standards met?**	YES
COD:	Excellent	
COV:	Very Good	
PRD:	No Observed Bias	

COMMENTS:

		Secondary Category(ies) with sales	
Mann-Whitney Test	**126.4809**	**Count** / **Category** / **Description**	
Value Related Inequity		1,029 — 26 — Res Condominiums	
D'Agostino-Pearson	**#N/A**	1,473 — 1234 — Improved Rural Res Tract	
Shapiro-Wilk W	**N/A**	8 — 1246 — Mfg. House on Rural Res Tract	
Kurtosis (2.5 - 4) = 6.35	**Not Trimmed?**	156 — 1248 — Dec.Mfg. House on Rural Res Tract	
Skew (-0.5 - 1) = -0.2	**Acceptable**	4,561 — 1537 — Improved Rural Res Sub	
COD Standard	**Maximum**	18 — 1546 — Mfg. House on Rural Res Sub	
Improved Residential	**15.00%**	115 — 1548 — Dec.Mfg. House on Rural Res Sub	
		2 — 1840 — Improved Other Land	
		1 — 1848 — Dec.Mfg. House on Other Land	
		27,399 — 2041 — Improved Urban Res	
		36 — 2046 — Mfg. House on Urban Res	

COV/COD	
Expected	125%
Observed	141%

Maybe a Non-Representatice Sample

April 19, 2021
STC Staff

County	Sales Count	Total Assessed Value ($)	Total Sales Price or Value ($)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	191	9,879,700	10,958,837	95.73%	92.24%	85.53%	90.15%	1.06	35.37%	47.03%	95.99%
ADAMS											
BANNOCK	30	905,030	947,445	107.70%	90.37%	93.49%	95.52%	1.13	49.24%	53.84%	53.96%
BEARLAKE											
BENEWAH											
BINGHAM	10	114,460	217,400	78.94%	84.17%	74.56%	52.65%	1.50	22.91%	32.14%	9.89%
BLAINE	6	133,185	147,000	88.15%	89.60%	86.97%	90.60%	0.97	11.99%	17.66%	38.21%
BOISE											
BONNER	16	1,742,073	1,880,908	94.17%	94.41%	90.31%	92.62%	1.02	17.73%	27.40%	72.30%
BONNEVILLE	43	1,295,682	1,642,626	85.01%	82.26%	80.03%	78.88%	1.08	28.21%	35.12%	13.57%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	134	3,441,400	4,445,066	93.72%	87.42%	83.36%	77.42%	1.21	41.59%	47.56%	83.15%
CARIBOU											
CASSIA	5	99,739	113,500	87.68%	88.43%	81.01%	87.88%	1.00	28.76%	41.50%	32.55%
CLARK											
CLEARWATER											
CUSTER											
ELMORE	7	20,300	25,500	104.23%	100.00%	74.38%	79.61%	1.31	66.10%	74.99%	25.06%
FRANKLIN	6	362,946	344,006	110.84%	109.95%	110.12%	105.51%	1.05	9.67%	12.65%	43.71%
FREMONT	7	29,222	25,500	115.00%	121.88%	103.63%	114.60%	1.00	35.31%	46.27%	27.58%
GEM	10	268,460	330,500	76.66%	84.44%	70.16%	81.23%	0.94	28.57%	38.72%	9.14%
GOODING	7	203,635	245,031	78.74%	88.69%	72.06%	83.11%	0.95	26.29%	39.10%	16.73%
IDAHO	9	169,918	147,362	116.95%	106.34%	114.10%	115.31%	1.01	20.65%	25.06%	23.63%
JEFFERSON	9	53,600	50,000	112.50%	111.11%	107.66%	107.20%	1.05	23.03%	29.21%	37.55%
JEROME											
KOOTENAI	144	10,328,899	11,540,964	88.67%	89.40%	87.82%	89.50%	0.99	11.03%	13.76%	9.51%
LATAH	54	948,524	1,241,045	77.12%	75.02%	71.75%	76.43%	1.01	29.96%	38.09%	0.00%
LEMHI											
LEWIS											
LINCOLN											
MADISON	30	635,359	893,527	91.93%	80.41%	79.32%	71.11%	1.29	44.76%	63.23%	52.78%
MINIDOKA	6	69,810	59,000	114.00%	113.31%	107.20%	118.32%	0.96	26.67%	35.99%	30.46%
NEZPERCE	27	1,006,313	1,217,708	103.18%	83.63%	90.65%	82.64%	1.25	48.55%	54.65%	61.46%
ONEIDA											
OWYHEE											
PAYETTE	6	367,635	399,000	79.72%	77.96%	74.87%	92.14%	0.87	30.01%	37.49%	19.10%
POWER	5	77,681	39,500	193.48%	160.00%	166.66%	196.66%	0.98	55.16%	57.98%	3.17%
SHOSHONE	10	181,164	245,000	85.41%	84.46%	82.44%	73.94%	1.16	23.66%	27.29%	27.01%
TETON											
TWINFALLS	27	613,597	913,829	122.69%	108.86%	99.61%	67.15%	1.83	60.24%	67.34%	19.11%
VALLEY											
WASHINGTON											
STATEWIDE	799	32,948,332	38,070,254	94.30%	89.09%	85.56%	86.55%	1.09	33.47%	46.15%	99.74%

EPB00660_04-29-2021

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value ($)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB	Median Assessed Value
ADA	90.37%	101.08%	87.76%	96.79%	86.43%	93.88%	Non-Normal	57,376	-0.0511	-0.1016	-0.0006	$ 57,376
ADAMS												
BANNOCK	89.71%	125.68%	73.80%	129.06%	81.74%	109.31%	Non-Normal	31,582	0.0179	-0.1416	0.1773	$ 34,290
BEARLAKE												
BENEWAH												
BINGHAM	64.23%	93.65%	51.10%	100.00%	39.81%	65.48%	Normal	21,740	-0.1080	-0.1880	-0.0280	$ 3,750
BLAINE	75.35%	100.95%	70.01%	105.08%	76.17%	105.03%	Normal	24,500	0.0405	-0.0914	0.1723	$ 20,482
BOISE												
BONNER	82.87%	105.48%	92.12%	99.05%	80.19%	105.04%	Normal	117,557	0.0396	-0.1478	0.2270	$114,975
BONNEVILLE	77.52%	92.50%	72.42%	89.47%	72.04%	85.71%	Normal	38,201	-0.0368	-0.1114	0.0379	$ 29,820
BOUNDARY												
BUTTE												
CAMAS												
CANYON	87.39%	100.06%	79.99%	94.43%	71.94%	82.90%	Non-Normal	33,172	-0.1174	-0.1710	-0.0638	$ 33,172
CARIBOU												
CASSIA	52.99%	122.38%	43.55%	133.93%	74.06%	101.69%	Normal	22,700	0.0362	-0.2541	0.3265	$ 13,856
CLARK												
CLEARWATER												
CUSTER												
ELMORE	46.83%	161.63%	24.56%	196.31%	17.55%	141.67%	Normal	3,643	0.0571	-0.9762	1.0905	$ 3,750
FRANKLIN	99.31%	122.37%	96.24%	127.89%	95.94%	115.08%	Normal	57,334	-0.0806	-0.1511	-0.0101	$ 61,571
FREMONT	75.92%	154.07%	58.82%	177.71%	73.18%	156.01%	Normal	3,643	0.3756	-0.3499	1.1010	$ 3,529
GEM	59.46%	93.87%	46.50%	96.97%	63.38%	99.08%	Normal	33,050	0.0564	-0.1224	0.2352	$ 33,050
GOODING	56.13%	101.35%	52.29%	105.21%	69.85%	96.37%	Normal	35,004	-0.0014	-0.1916	0.1889	$ 22,581
IDAHO	98.78%	135.12%	98.18%	141.37%	94.70%	135.91%	Normal	16,374	0.0188	-0.1362	0.1739	$ 8,580
JEFFERSON	92.13%	132.88%	88.67%	146.90%	80.48%	133.92%	Normal	5,556	-0.0393	-0.2472	0.1686	$ 5,000
JEROME												
KOOTENAI	87.00%	90.34%	86.96%	91.59%	87.46%	91.53%	Normal	80,146	0.0374	0.0121	0.0628	$ 65,563
LATAH	70.54%	83.69%	69.50%	79.49%	69.69%	83.17%	Non-Normal	22,982	0.0764	-0.0214	0.1742	$ 13,450
LEMHI												
LEWIS												
LINCOLN												
MADISON	73.90%	109.96%	65.18%	86.95%	63.14%	79.07%	Non-Normal	29,784	-0.4932	-0.6925	-0.2939	$ 16,037
MINIDOKA	80.25%	147.74%	67.66%	161.06%	87.27%	149.38%	Normal	9,833	0.0291	-0.3614	0.4195	$ 6,005
NEZPERCE	84.67%	121.70%	74.76%	111.78%	74.59%	90.69%	Non-Normal	45,100	-0.2551	-0.4136	-0.0966	$ 21,025
ONEIDA												
OWYHEE												
PAYETTE	55.13%	104.30%	48.72%	113.73%	74.77%	109.51%	Normal	66,500	0.2212	0.0444	0.3980	$ 66,500
POWER	86.51%	300.45%	82.77%	313.19%	79.22%	314.10%	Normal	7,900	0.5768	-0.2955	1.4491	$ 13,400
SHOSHONE	71.90%	98.92%	61.38%	105.83%	57.11%	90.78%	Normal	24,500	-0.1140	-0.2543	0.0263	$ 16,013
TETON												
TWINFALLS	95.56%	149.81%	62.07%	140.11%	55.05%	79.24%	Non-Normal	33,846	-0.4219	-0.5775	-0.2664	$ 16,532
VALLEY												
WASHINGTON												
STATEWIDE	91.77%	96.84%	87.50%	90.96%	84.83%	88.27%	Non-Normal	47,647	-0.0309	-0.0549	-0.0070	$ 28,346

EPB00660_04-29-2021

Statewide Ratio	Manufactured Housing	Combined Categories	Observed Sales Dates:	
FINAL Study when Initialed and dated.	Using 2020 Assessed Values	**Assessment Date:** 01/01/2020	**From:** 09/01/2017	**To:** 12/30/2020
Sales Price is/may be Time Adjusted	Sales Prices adjusted for time at County Level		**Selected Time Period:** 09/01/2017	12/31/2020

SAMPLE STATISTICS	
Sample size (n)	799
Total Assessed Value	$32,948,332
Total Sales Price	$38,070,254
Mean Assessed Value	$41,237
Mean Sales Price	$47,647
Standard Deviation AV	$38,779
Standard Deviation SP	$41,285
Median Assessed Value	$28,400
Median Sales Price	$37,000
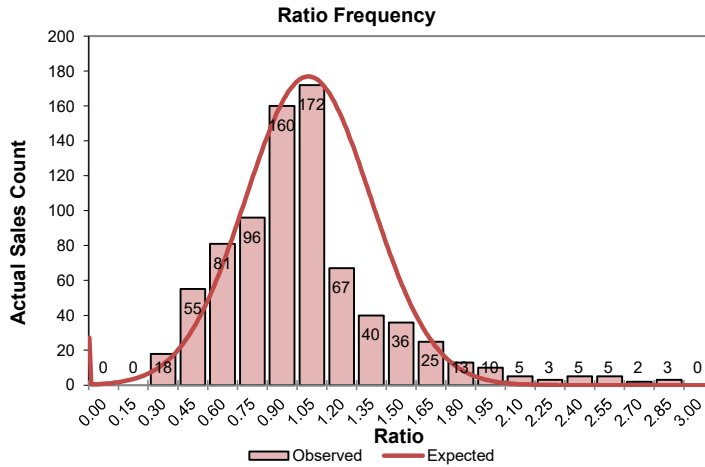
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	94.30%
Median Ratio	89.09%
Weighted Mean Ratio	86.55%
Geometric Mean Ratio	85.56%

UNIFORMITY	
Lowest Ratio	18.34%
Highest Ratio	330.64%
Coefficient of Dispersion	33.47%
Standard Deviation	43.52%
Coefficient of Variation	46.15%
Price-related Differential	1.09

Ratio Frequency

	PRB	
	-0.0309	
	T-Score: -2.52	

RELIABILITY		
90% Confidence Intervals:	*Lower*	*Upper*
Around the Mean	91.77%	96.84%
BINOM - Around the Median	87.50%	90.96%
Around the Weighted Mean	84.83%	88.27%
Around the COD	31.79%	36.89%
Probability True Mean 90-110	99.74%	
80% Confidence Intervals:	*Lower*	*Upper*
Around the Mean	92.33%	96.28%
BINOM - Around the Median	87.76%	90.74%
Around the Weighted Mean	85.21%	87.89%

NORMALITY Test Results:	Non-Normal
Chi Square Test	Non-Normal
Binomial Test	N/A

Mann-Whitney Test	-3.2031
Value Related Inequity	
D'Agostino-Pearson	Non-Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 7.58	Not Trimmed?
Skew (-0.5 - 1) = 1.62	Possible Outliers

COD Standard	Maximum
Manufactured Housing	20.00%

Compliance Checks:

Level:

MEDIAN	90% Confidence Interval:		PASSED
MEDIAN	80% Confidence Interval:		PASSED
Uniformity:	*COD Standards met?*		NO
	COD:	**Very Poor**	
	COV:	**Very Poor**	
	PRD:	**Favors High Priced**	

COMMENTS:

Secondary Category(ies) with sales

Count	Category	Description
91	46	Manufactured House (46)
708	65	Mfg. House (65) on Leased Land

April 19, 2021
STC Staff

COV/COD	
Expected	125%
Observed	138%

Maybe a Non-Representatice Sample

County	Sales Count	Total Assessed Value ($)	Total Sales Price or Value ($)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	34	8,249,100	9,762,132	92.95%	96.93%	91.13%	84.50%	1.10	12.34%	18.21%	84.38%
ADAMS											
BANNOCK	5	264,359	305,000	70.15%	61.54%	46.20%	86.68%	0.81	58.33%	68.19%	13.49%
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE	6	1,615,284	1,750,000	92.50%	92.80%	92.38%	92.30%	1.00	4.24%	5.61%	85.44%
BOISE											
BONNER											
BONNEVILLE	8	943,447	1,166,482	83.26%	91.20%	80.79%	80.88%	1.03	16.32%	24.95%	19.05%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	24	6,843,900	8,238,339	85.83%	78.54%	81.31%	83.07%	1.03	26.62%	32.26%	23.40%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE	7	59,840	99,900	85.75%	68.00%	79.86%	59.90%	1.43	42.67%	38.59%	32.24%
FRANKLIN											
FREMONT											
GEM	6	340,051	544,000	68.74%	62.37%	59.96%	62.51%	1.10	43.45%	61.90%	10.60%
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	36	10,019,857	10,888,446	92.49%	94.24%	90.71%	92.02%	1.01	12.30%	17.96%	81.33%
LATAH											
LEMHI											
LEWIS											
LINCOLN											
MADISON											
MINIDOKA											
NEZPERCE	7	684,635	679,500	95.73%	99.05%	91.14%	100.76%	0.95	26.52%	33.37%	53.29%
ONEIDA											
OWYHEE											
PAYETTE											
POWER											
SHOSHONE											
TETON											
TWINFALLS	13	2,009,929	2,299,872	85.90%	89.15%	83.79%	87.39%	0.98	16.81%	22.24%	22.65%
VALLEY											
WASHINGTON											
STATEWIDE	146	31,030,402	35,733,671	88.50%	92.41%	84.11%	86.84%	1.02	19.12%	26.78%	22.06%

EPB00660_04-29-2021

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value ($)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB	Median Assessed Value
ADA	88.18%	97.73%	94.29%	99.32%	71.91%	97.09%	Normal	287,122	-0.0592	-0.1129	-0.0055	$ 287,122
ADAMS												
BANNOCK	24.54%	115.76%	10.38%	117.50%	42.25%	131.10%	Normal	61,000	0.5343	0.1041	0.9645	$ 32,000
BEARLAKE												
BENEWAH												
BINGHAM												
BLAINE	88.24%	96.77%	86.39%	97.89%	87.53%	97.07%	Normal	291,667	-0.0139	-0.0498	0.0220	$ 229,122
BOISE												
BONNER												
BONNEVILLE	69.34%	97.18%	57.68%	93.66%	62.32%	99.44%	Normal	145,810	0.0233	-0.1882	0.2347	$ 74,020
BOUNDARY												
BUTTE												
CAMAS												
CANYON	76.14%	95.52%	75.09%	91.17%	68.82%	97.33%	Normal	343,264	0.0157	-0.0949	0.1263	$ 343,264
CARIBOU												
CASSIA												
CLARK												
CLEARWATER												
CUSTER												
ELMORE	61.45%	110.05%	59.60%	119.60%	37.11%	82.69%	Normal	14,271	-0.4471	-0.5966	-0.2976	$ 14,271
FRANKLIN												
FREMONT												
GEM	33.74%	103.74%	33.26%	119.63%	38.03%	86.98%	Normal	90,667	0.1056	-0.6968	0.9079	$ 90,667
GOODING												
IDAHO												
JEFFERSON												
JEROME												
KOOTENAI	87.93%	97.04%	92.42%	99.38%	87.16%	96.89%	Normal	302,457	0.0007	-0.0514	0.0527	$ 162,646
LATAH												
LEMHI												
LEWIS												
LINCOLN												
MADISON												
MINIDOKA												
NEZPERCE	72.27%	119.19%	63.06%	134.78%	70.66%	130.85%	Normal	97,071	0.1088	-0.1132	0.3307	$ 68,372
ONEIDA												
OWYHEE												
PAYETTE												
POWER												
SHOSHONE												
TETON												
TWINFALLS	76.45%	95.34%	75.19%	99.06%	80.86%	93.92%	Normal	176,913	0.0151	-0.0751	0.1053	$ 75,798
VALLEY												
WASHINGTON												
STATEWIDE	85.27%	91.73%	90.44%	94.15%	81.77%	91.90%	Non-Normal	244,751	0.0074	-0.0155	0.0304	137728.2

EPB00660_04-29-2021

Statewide Ratio	Vacant Commercial	Combined Categories	Observed Sales Dates:	
FINAL Study when Initialed and dated.	Using 2020 Assessed Values	Assessment Date: 01/01/2020	From: 09/01/2017	To: 12/30/2020
Sales Price is/may be Time Adjusted	Sales Prices adjusted for time at County Level		Selected Time Period:	
			09/01/2017	12/31/2020

SAMPLE STATISTICS	
Sample size (n)	146
Total Assessed Value	$31,030,402
Total Sales Price	$35,733,671
Mean Assessed Value	$212,537
Mean Sales Price	$244,751
Standard Deviation AV	$245,112
Standard Deviation SP	$288,184
Median Assessed Value	$146,759
Median Sales Price	$156,125
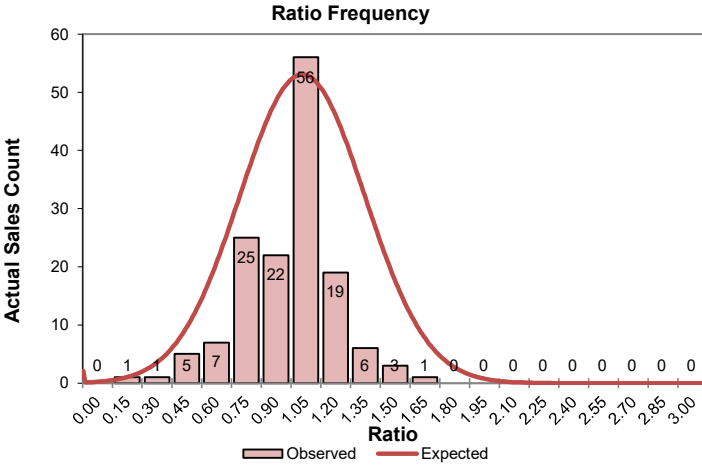
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	88.50%
Median Ratio	92.41%
Weighted Mean Ratio	86.84%
Geometric Mean Ratio	84.11%

UNIFORMITY	
Lowest Ratio	5.00%
Highest Ratio	150.03%
Coefficient of Dispersion	19.12%
Standard Deviation	23.70%
Coefficient of Variation	26.78%
Price-related Differential	1.02

Ratio Frequency

	PRB
	0.0074
	T-Score: 0.63

RELIABILITY		
90% Confidence Intervals:	Lower	Upper
Around the Mean	85.27%	91.73%
BINOM - Around the Median	90.44%	94.15%
Around the Weighted Mean	81.77%	91.90%
Around the COD	16.97%	22.89%
Probability True Mean 90-110	22.06%	
80% Confidence Intervals:	Lower	Upper
Around the Mean	85.99%	91.02%
BINOM - Around the Median	91.06%	93.78%
Around the Weighted Mean	82.89%	90.79%

NORMALITY Test Results:	Non-Normal
Chi Square Test	Non-Normal
Binomial Test	N/A

Mann-Whitney Test	-0.8873
Value Related Inequity CANNOT be proven	
D'Agostino-Pearson	Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 3.7	Acceptable
Skew (-0.5 - 1) = -0.4	Acceptable
COD Standard	Maximum
Vacant Commercial	20.00%

Compliance Checks:

Level:		
MEDIAN	90% Confidence Interval:	PASSED
MEDIAN	80% Confidence Interval:	PASSED

Uniformity:	COD Standards met?	YES
COD:	Good	
COV:	Somewhat Poor	
PRD:	No Observed Bias	

COMMENTS:

Secondary Category(ies) with sales

Count	Category	Description
7	13	Unimproved Rural Com Tract
1	14	Unimproved Rural Ind Tract
6	16	Unimproved Rural Com Sub
2	17	Unimproved Rural Ind Sub Lot/Acre
121	21	Unimproved Urban Com Lot/Acre
9	22	Unimproved Urban Ind Lot/Acre

April 19, 2021
STC Staff

COV/COD	
Expected	125%
Observed	140%

Maybe a Non-Representatice Sample

EPB00660_04-29-2021

County	Sales Count	Total Assessed Value ($)	Total Sales Price or Value ($)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	154	125,840,300	140,416,614	90.32%	93.76%	88.23%	89.62%	1.01	14.70%	20.34%	58.32%
ADAMS	7	427,780	595,000	72.77%	67.24%	68.77%	71.90%	1.01	27.36%	36.45%	6.33%
BANNOCK	46	12,011,982	14,987,250	82.39%	77.37%	79.34%	80.15%	1.03	23.43%	28.04%	1.26%
BEARLAKE											
BENEWAH											
BINGHAM	7	1,263,230	1,604,800	78.59%	82.37%	73.77%	78.72%	1.00	25.56%	37.20%	15.61%
BLAINE	38	14,747,406	19,015,612	85.56%	85.12%	83.20%	77.55%	1.10	16.91%	23.45%	8.53%
BOISE	5	4,219,044	4,367,264	83.66%	79.44%	82.16%	96.61%	0.87	18.76%	21.29%	22.05%
BONNER	9	4,729,002	4,780,000	92.17%	91.95%	87.91%	98.93%	0.93	22.97%	33.43%	52.07%
BONNEVILLE	27	17,371,761	21,009,898	88.92%	84.92%	85.19%	82.68%	1.08	24.18%	29.60%	41.62%
BOUNDARY											
BUTTE	5	412,820	494,000	86.51%	94.11%	84.74%	83.57%	1.04	14.51%	21.64%	32.48%
CAMAS											
CANYON	56	43,259,850	56,481,327	87.85%	88.38%	83.93%	76.59%	1.15	23.84%	30.08%	27.09%
CARIBOU											
CASSIA	8	1,602,687	2,167,000	87.53%	98.31%	78.48%	73.96%	1.18	29.64%	45.62%	35.52%
CLARK											
CLEARWATER	6	728,240	955,000	74.86%	75.07%	72.02%	76.26%	0.98	19.41%	27.58%	6.19%
CUSTER	9	1,070,140	1,572,000	75.44%	73.54%	72.11%	68.08%	1.11	25.05%	32.25%	5.38%
ELMORE	7	1,395,655	2,041,500	88.15%	99.98%	84.75%	68.36%	1.29	19.37%	27.09%	39.62%
FRANKLIN											
FREMONT	5	613,423	914,000	94.13%	92.11%	84.87%	67.11%	1.40	28.97%	41.60%	37.91%
GEM	5	1,928,677	3,773,500	56.81%	52.11%	55.15%	51.11%	1.11	23.89%	26.69%	0.34%
GOODING	9	1,255,385	1,709,500	73.35%	73.44%	69.09%	73.44%	1.00	25.45%	34.30%	4.01%
IDAHO	8	783,762	817,390	105.86%	106.08%	104.40%	95.89%	1.10	11.28%	16.82%	71.40%
JEFFERSON	5	1,450,483	1,880,000	62.10%	59.85%	55.87%	77.15%	0.80	40.24%	48.63%	4.21%
JEROME	5	222,585	338,000	90.48%	63.36%	68.36%	65.85%	1.37	84.96%	77.30%	22.23%
KOOTENAI	153	70,570,237	79,384,598	90.32%	92.29%	89.21%	88.90%	1.02	11.75%	15.33%	61.03%
LATAH	17	10,119,326	13,128,331	85.70%	90.77%	83.85%	77.08%	1.11	12.72%	19.17%	14.82%
LEMHI	6	1,242,522	1,254,000	104.56%	107.15%	103.56%	99.08%	1.06	12.93%	14.97%	74.71%
LEWIS											
LINCOLN											
MADISON	9	6,312,196	7,593,000	81.90%	84.08%	79.37%	83.13%	0.99	15.26%	23.07%	11.62%
MINIDOKA	11	1,802,379	2,412,052	79.39%	68.81%	75.74%	74.72%	1.06	27.18%	34.00%	10.90%
NEZPERCE	12	5,851,258	5,909,021	91.41%	93.60%	90.59%	99.02%	0.92	10.48%	13.59%	64.90%
ONEIDA	7	1,374,422	2,504,500	68.46%	85.48%	62.88%	54.88%	1.25	25.46%	40.11%	3.82%
OWYHEE											
PAYETTE	8	977,513	1,344,904	93.22%	86.15%	82.98%	72.68%	1.28	42.89%	52.09%	39.12%
POWER	8	583,515	940,000	66.94%	49.93%	56.42%	62.08%	1.08	66.45%	62.43%	7.01%
SHOSHONE	5	646,030	850,500	73.30%	77.44%	71.88%	75.96%	0.97	13.29%	19.98%	2.94%
TETON											
TWINFALLS	37	10,062,262	12,995,060	77.66%	77.43%	74.79%	77.43%	1.00	22.13%	26.48%	Approx. 100%
VALLEY	9	2,499,502	3,520,830	83.26%	76.66%	76.34%	70.99%	1.17	35.99%	48.56%	27.40%
WASHINGTON	10	1,035,562	1,124,500	119.01%	104.45%	107.57%	92.09%	1.29	44.18%	47.95%	24.36%
STATEWIDE	713	348,410,936	412,880,950	87.00%	89.41%	83.52%	84.39%	1.03	19.92%	27.54%	0.00%

EPB00660_04-29-2021

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value ($)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB	Median Assessed Value
ADA	87.89%	92.76%	92.04%	95.18%	83.55%	95.69%	Non-Normal	911,796	0.0022	-0.0183	0.0228	$ 911,796
ADAMS	53.29%	92.24%	53.63%	94.30%	48.05%	95.74%	Normal	85,000	0.1909	-0.3222	0.7038	$ 44,244
BANNOCK	76.78%	87.99%	73.76%	82.12%	74.55%	85.75%	Normal	325,810	-0.0273	-0.1214	0.0669	$ 160,875
BEARLAKE												
BENEWAH												
BINGHAM	57.12%	100.06%	48.37%	104.68%	66.55%	90.88%	Normal	229,257	0.1199	-0.2839	0.5237	$ 176,420
BLAINE	80.20%	90.91%	81.61%	90.88%	68.91%	86.19%	Normal	500,411	-0.0576	-0.1183	0.0030	$ 315,451
BOISE	66.68%	100.64%	66.66%	104.03%	79.65%	113.56%	Normal	873,453	0.0582	-0.0901	0.2066	$ 873,453
BONNER	73.07%	111.27%	66.08%	111.46%	81.57%	116.30%	Normal	531,111	0.1038	-0.0439	0.2514	$ 193,608
BONNEVILLE	80.28%	97.56%	77.50%	100.12%	75.61%	89.76%	Normal	778,144	-0.0461	-0.1384	0.0462	$ 455,213
BOUNDARY												
BUTTE	68.67%	104.36%	61.40%	104.77%	70.34%	96.79%	Normal	98,800	0.0155	-0.2175	0.2484	$ 53,690
CAMAS												
CANYON	82.04%	93.66%	80.94%	95.44%	67.15%	86.03%	Normal	1,008,595	-0.0068	-0.0505	0.0368	$ 432,638
CARIBOU												
CASSIA	60.78%	114.28%	41.03%	108.77%	48.17%	99.75%	Normal	270,875	-0.1474	-0.5697	0.2750	$ 218,458
CLARK												
CLEARWATER	57.87%	91.84%	50.52%	96.21%	53.79%	98.72%	Normal	159,167	0.0528	-0.2740	0.3797	$ 98,884
CUSTER	60.35%	90.52%	57.53%	95.82%	55.24%	80.91%	Normal	174,667	-0.1020	-0.2921	0.0881	$ 64,690
ELMORE	70.62%	105.68%	66.15%	106.27%	49.73%	87.00%	Normal	291,643	-0.0536	-0.1466	0.0394	$ 291,643
FRANKLIN												
FREMONT	56.80%	131.47%	39.29%	128.66%	4.12%	130.11%	Normal	182,800	-0.0688	-0.3948	0.2573	$ 57,992
GEM	42.35%	71.27%	39.39%	73.29%	40.28%	61.94%	Normal	754,700	-0.0770	-0.3263	0.1723	$ 754,700
GOODING	57.76%	88.95%	48.38%	89.50%	56.33%	90.54%	Normal	189,944	0.0638	-0.2273	0.3549	$ 103,000
IDAHO	93.93%	117.79%	99.49%	119.49%	77.50%	114.27%	Normal	102,174	-0.1483	-0.2641	-0.0325	$ 82,260
JEFFERSON	33.31%	90.89%	31.41%	94.60%	51.85%	102.46%	Normal	376,000	0.3486	0.1475	0.5497	$ 101,750
JEROME	23.80%	157.17%	26.55%	176.51%	8.66%	123.05%	Normal	67,600	0.1058	-2.9515	3.1630	$ 39,917
KOOTENAI	88.47%	92.16%	89.80%	93.92%	86.06%	91.73%	Normal	518,854	-0.0119	-0.0275	0.0038	$ 337,038
LATAH	78.74%	92.66%	83.15%	94.14%	65.30%	88.86%	Normal	772,255	-0.0445	-0.1011	0.0122	$ 323,500
LEMHI	91.68%	117.44%	86.91%	118.71%	85.29%	112.88%	Normal	209,000	-0.0600	-0.2301	0.1101	$ 199,673
LEWIS												
LINCOLN												
MADISON	70.18%	93.61%	72.72%	94.21%	69.45%	96.82%	Normal	843,667	-0.0144	-0.1450	0.1161	$ 310,236
MINIDOKA	64.64%	94.14%	60.44%	98.86%	58.64%	90.81%	Normal	219,277	-0.0137	-0.2042	0.1769	$ 148,098
NEZPERCE	84.97%	97.85%	83.75%	98.95%	91.53%	106.51%	Normal	492,418	0.0745	0.0217	0.1274	$ 249,450
ONEIDA	48.29%	88.63%	34.02%	91.19%	26.02%	83.73%	Normal	357,786	-0.0506	-0.3281	0.2270	$ 126,992
OWYHEE												
PAYETTE	60.69%	125.75%	50.70%	120.40%	39.00%	106.36%	Normal	168,113	-0.1047	-0.5207	0.3113	$ 168,113
POWER	38.94%	94.94%	32.29%	121.42%	31.93%	92.22%	Normal	117,500	0.1045	-0.3379	0.5470	$ 53,260
SHOSHONE	59.33%	87.27%	51.11%	83.51%	63.97%	87.95%	Normal	170,100	0.1231	-0.1795	0.4257	$ 92,432
TETON												
TWINFALLS	72.10%	83.23%	72.57%	88.32%	71.69%	83.18%	Normal	351,218	0.0055	-0.0667	0.0777	$ 175,121
VALLEY	58.20%	108.33%	53.74%	100.53%	56.23%	85.76%	Non-Normal	391,203	-0.1839	-0.5270	0.1592	$ 391,203
WASHINGTON	85.93%	152.08%	72.80%	178.47%	76.34%	107.84%	Normal	112,450	-0.2192	-0.4354	-0.0029	$ 112,450
STATEWIDE	85.52%	88.48%	86.86%	90.73%	81.63%	87.14%	Non-Normal	579,076	0.0001	-0.0054	0.0057	$ 246,008

EPB00660_04-29-2021

Statewide Ratio	Improved Commercial	Combined Categories	Observed Sales Dates:	
FINAL Study when Initialed and dated.	Using 2020 Assessed Values	Assessment Date: 01/01/2020	**From:** 09/01/2017	**To:** 12/30/2020
Sales Price is/may be Time Adjusted	Sales Prices adjusted for time at County Level		Selected Time Period:	
			09/01/2017	12/31/2020

SAMPLE STATISTICS	
Sample size (n)	713
Total Assessed Value	$348,410,936
Total Sales Price	$412,880,950
Mean Assessed Value	$488,655
Mean Sales Price	$579,076
Standard Deviation AV	$834,938
Standard Deviation SP	$977,343
Median Assessed Value	$256,900
Median Sales Price	$305,500
ASSESSMENT LEVEL	
Arithmetic Mean Ratio	87.00%
Median Ratio	89.41%
Weighted Mean Ratio	84.39%
Geometric Mean Ratio	83.52%
UNIFORMITY	
Lowest Ratio	25.47%
Highest Ratio	217.00%
Coefficient of Dispersion	19.92%
Standard Deviation	23.96%
Coefficient of Variation	27.54%
Price-related Differential	1.03
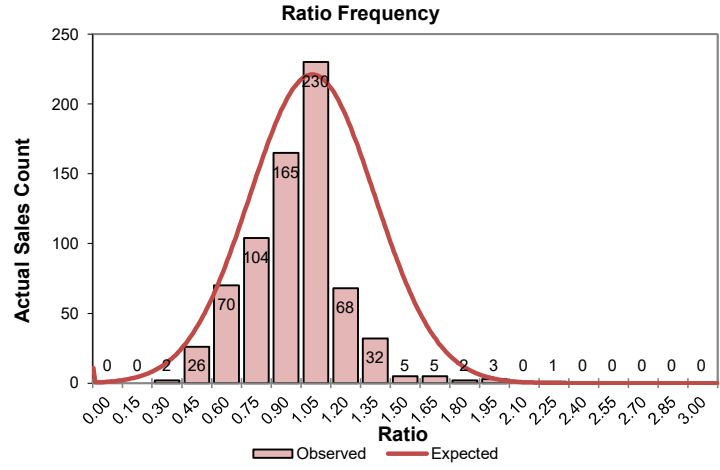
PRB	
0.0001	
T-Score: 0.05	

Ratio Frequency

RELIABILITY		
90% Confidence Intervals:	Lower	Upper
Around the Mean	85.52%	88.48%
BINOM - Around the Median	86.86%	90.73%
Around the Weighted Mean	81.63%	87.14%
Around the COD	19.24%	22.00%
Probability True Mean 90-110		
80% Confidence Intervals:	Lower	Upper
Around the Mean	85.85%	88.15%
BINOM - Around the Median	87.62%	90.59%
Around the Weighted Mean	82.23%	86.54%
NORMALITY Test Results:	Non-Normal	
Chi Square Test	Non-Normal	
Binomial Test	N/A	

Compliance Checks:		
Level:		
MEDIAN	90% Confidence Interval:	PASSED
MEDIAN	80% Confidence Interval:	PASSED
Uniformity:	COD Standards met?	YES
COD:	Good	
COV:	Somewhat Poor	
PRD:	No Observed Bias	

COMMENTS:

Mann-Whitney Test	-1.2293	Count	Category
Value Related Inequity CANNOT be proven		80	27
D'Agostino-Pearson	Non-Normal	23	1335
Shapiro-Wilk W	N/A	7	1638
Kurtosis (2.5 - 4) = 5.46	Not Trimmed?	568	2142
Skew (-0.5 - 1) = 0.53	Acceptable	21	2243
COD Standard	Maximum	14	51
Improved Commercial	20.00%		

Secondary Category(ies) with sales

Count	Category	Description
80	27	Com Condominiums
23	1335	Improved Rural Com Tract
7	1638	Improved Rural Com Sub
568	2142	Improved Urban Com
21	2243	Improved Urban Ind
14	51	Cml Imps on Exempt Land

April 19, 2021
STC Staff

COV/COD	
Expected	125%
Observed	138%

Maybe a Non-Representatice Sample