




MEMORANDUM

May 6, 2019

TO: Consulting Appraisers, and other users of Idaho Ratio Study information

FROM: Alan S. Dornfest
Property Tax Policy Bureau Chief 

RE: 2018 Ratio Study

This ratio study was completed in March, 2019, and generally used sales which occurred between October 1, 2017 and September 30, 2018, to test 2018 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 2018 study represents the eleventh study completed using the procedures authorized under the provisions of property tax rule 131. Under these provisions, a maximum of only five primary categories are subject to initial testing. As was done previously, assessment level is tested with 90% confidence intervals. However, county reports contain a notation indicating any categories which would have failed to meet assessment level requirements using 80% confidence intervals. Categories failing tests based on 90% confidence intervals are subject to state equalization in 2018, unless values indicate acceptable level after completion of follow-up ratio studies. If 90% confidence intervals overlap acceptable ranges, categories not meeting assessment level standards based only on 80% confidence intervals will not be subject to state equalization until this test is failed in three ratio studies. Thirteen categories in eleven 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 2018 ratio study shows 24 primary categories in 19 counties that did not meet assessment level standards using 90% confidence intervals. In the 2017 study, there had been 9 non-complying categories in nine counties. Prior to state board of equalization recommendations, follow-up studies will be done to test 2019 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 2018, 26.6% of all categories tested failed general uniformity standards based on the COD, while 64.3% failed vertical equity (price-related differential) standards. In addition, 1.3% 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 similar to that noted in the 2017 study.

The number of categories studied this year (154) was slightly higher than the number analyzed in 2017. At least one primary category was studied in each county. Total sales volume was up considerably (6.7%) in comparison to 2017, and every category had at least some increase.

Analysis:

Statewide overall median levels of assessment were lower in all categories, except the poorly sampled vacant commercial category, than in 2017. The most significant change was in the vacant residential category, where the overall level of assessment decreased considerably. Uniformity statistics were similar to those noted in 2017, although the COD was somewhat worse in the improved commercial category. These results are skewed somewhat by results in large counties where sales volume has been high and has continued to increase this year. Whereas non compliance was more concentrated in small and medium counties in 2017, this year there were findings of non compliance due to low assessment levels in counties of all sizes.

Time adjustments were considered in each category and used when appropriate in the 2018 ratio study to ensure that sales prices and assessed values both represented market value as of January 1, 2018.

Primary categories or counties with fewer than five sales are not formally tested. Detailed statistical reports, showing statistical information by county by category, no longer include analyses of samples with fewer numbers of sales.

Attached documents

The following documents are attached to this report to provide the user with both detailed statistical reports and a summary of the final 2018 Idaho ratio study:

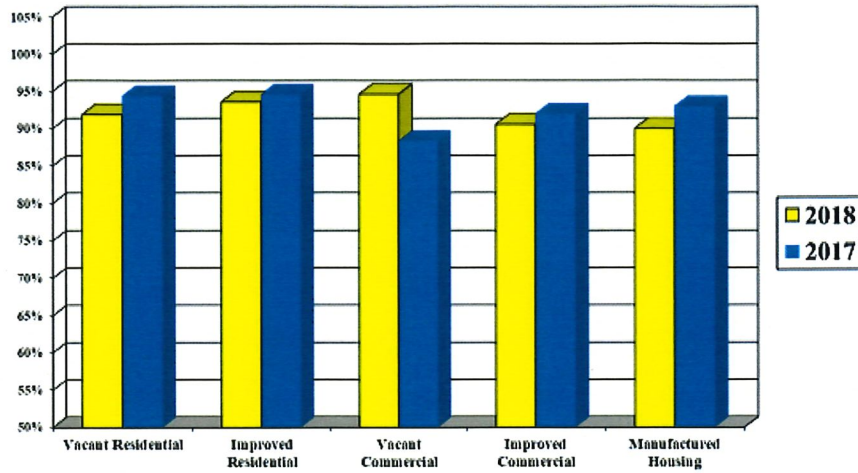
1. Chart I summary of sales received;
2. Chart II summary of statistical results;
3. Bar chart showing 2017 - 2018 level by primary category;
4. Bar chart showing 2017 – 2018 uniformity by primary category;
5. Statewide statistics by county for each primary category.

Chart I					
2018 Ratio Study Summary					
Sales Received					
Category	Counties Studied*	Totals		Changes 2017/2018:	
		2018	2017	Number	Percent
Residential:					
Improved	44	34,126	32,269	1,857	5.8%
Unimproved	40	3,431	3,038	393	12.9%
Commercial:					
Improved	34	872	749	123	16.4%
Unimproved	11	187	184	3	1.6%
Manufactured Homes:					
Manufactured Housing without land	25	885	789	96	12.2%
Totals:	154	39,501	37,029	2,472	6.7%

Chart II						
2018 Final Ratio Study						
Summary of Results						
Category	Number of Counties*	Number in Sample	Assessment Level:		Uniformity:	
			Median	Mean	COD	PRD
Residential:						
Improved	44	34,126	93.59	92.88	9.35	1.00
Unimproved	40	3,431	91.91	92.80	20.86	1.05
Commercial:						
Improved	34	872	90.56	89.58	19.39	1.01
Unimproved	11	187	94.63	95.82	25.05	1.03
Manufactured Housing:						
Manufactured Housing	25	885	90.00	97.82	34.60	1.15
Totals:	154	39,501				

2017 - 2018 Ratio Study Level

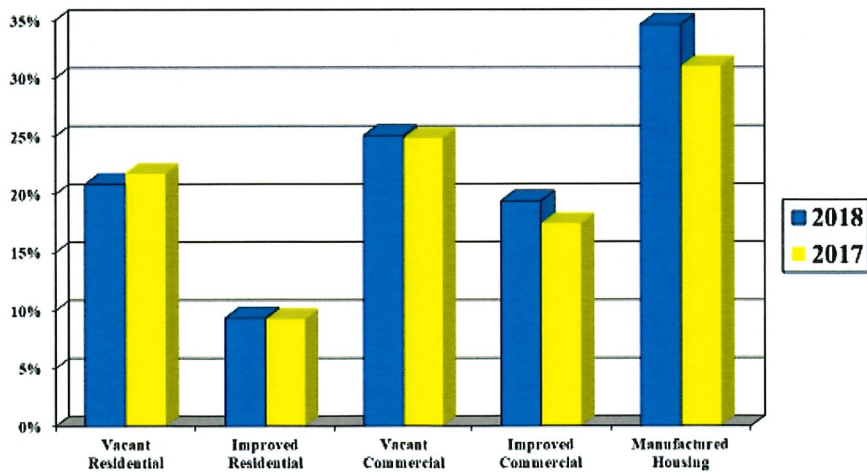
Median Ratio (%)



Based on median ratio using all sales in each category

2017 - 2018 Ratio Study Uniformity

Coefficient of Dispersion (COD) (%)



Lower CODs equal better uniformity

2018 Statewide Ratio Study Summary for Primary Category: Improved Residential

<u>County</u>	<u>Sales Count</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Weighted Mean Ratio</u>	<u>Price Related Differential</u>	<u>Coefficient of Dispersion (COD)</u>	<u>Coefficient of Variation (COV)</u>	<u>Probability of 90/110% Actual Mean</u>
ADA	12,563	3,917,029,530	4,120,801,152	95.07%	95.72%	94.65%	95.06%	1.00	6.95%	9.23%	Approx. 100%
ADAMS	90	17,012,218	19,960,244	85.70%	83.81%	83.30%	85.23%	1.01	18.10%	24.19%	2.44%
BANNOCK	1,025	148,002,062	171,482,428	87.22%	86.19%	86.52%	86.31%	1.01	10.00%	12.66%	Approx. 100%
BEARLAKE	137	26,152,985	28,073,746	97.00%	95.13%	95.29%	93.16%	1.04	13.65%	20.17%	Approx. 100%
BENEWAH	61	8,334,595	9,312,137	93.54%	90.29%	90.87%	89.50%	1.05	19.31%	25.28%	87.70%
BINGHAM	130	19,341,593	22,765,644	86.42%	85.03%	85.61%	84.96%	1.02	11.30%	14.00%	Approx. 100%
BLAINE	753	410,733,739	467,674,448	90.41%	91.05%	89.29%	87.82%	1.03	11.26%	15.30%	78.81%
BOISE	264	60,872,080	64,259,909	97.31%	93.69%	94.84%	94.73%	1.03	17.90%	23.38%	Approx. 100%
BONNER	635	184,155,858	208,848,410	89.21%	88.53%	87.52%	88.18%	1.01	14.80%	19.42%	12.30%
BONNEVILLE	1,842	333,937,686	372,678,991	89.17%	89.95%	88.43%	89.60%	1.00	9.67%	12.64%	Approx. 100%
BOUNDARY	72	12,147,630	13,335,991	93.91%	90.71%	91.87%	91.09%	1.03	17.66%	21.41%	94.95%
BUTTE	22	1,585,181	1,741,688	97.20%	91.74%	94.89%	91.01%	1.07	18.01%	22.76%	92.26%
CAMAS	9	1,182,718	1,335,400	103.11%	101.84%	99.07%	88.57%	1.16	22.57%	30.78%	60.81%
CANYON	5,289	1,144,305,220	1,192,904,482	95.98%	95.93%	95.61%	95.93%	1.00	6.74%	8.83%	Approx. 100%
CARIBOU	49	6,729,938	7,471,143	89.93%	89.31%	89.09%	90.08%	1.00	10.85%	13.75%	48.40%
CASSIA	96	14,948,488	15,992,426	96.85%	92.90%	95.83%	93.47%	1.04	11.90%	15.36%	Approx. 100%
CLARK	5	316,550	400,000	83.56%	84.82%	82.49%	79.14%	1.06	10.87%	17.00%	17.72%
CLEARWATER	35	4,020,673	4,270,470	96.80%	98.02%	94.91%	94.15%	1.03	14.89%	20.05%	98.08%
CUSTER	76	10,171,770	13,041,913	91.38%	91.27%	87.48%	77.99%	1.17	22.49%	28.30%	67.72%
ELMORE	438	63,559,597	72,384,662	87.25%	88.39%	85.95%	87.81%	0.99	12.42%	16.72%	Approx. 100%
FRANKLIN	146	23,632,789	28,509,686	83.19%	83.01%	82.02%	82.89%	1.00	13.61%	16.67%	Approx. 100%
FREMONT	205	38,462,656	45,421,089	87.41%	84.86%	84.75%	84.68%	1.03	19.77%	24.61%	4.18%
GEM	326	58,265,083	65,745,672	89.86%	88.48%	88.41%	88.62%	1.01	13.35%	19.28%	44.04%
GOODING	197	23,308,587	27,254,531	89.20%	87.38%	86.65%	85.52%	1.04	19.36%	24.77%	30.15%
IDAHO	144	21,625,646	24,353,080	90.81%	88.54%	89.27%	88.80%	1.02	14.85%	19.29%	70.88%
JEFFERSON	251	51,035,914	58,654,456	86.99%	87.19%	86.29%	87.01%	1.00	9.53%	12.38%	Approx. 100%
JEROME	158	23,816,808	27,088,731	88.72%	86.67%	87.26%	87.92%	1.01	13.89%	18.04%	15.62%
KOOTENAI	4,467	1,328,876,599	1,487,863,324	89.65%	89.77%	89.07%	89.31%	1.00	8.38%	11.29%	0.99%
LATAH	385	85,975,887	95,542,674	91.03%	91.41%	90.08%	89.99%	1.01	11.48%	14.48%	93.70%
LEMHI	104	16,925,444	20,144,048	84.69%	82.71%	83.06%	84.02%	1.01	16.36%	19.75%	Approx. 100%
LEVIS	46	4,635,247	4,987,692	104.27%	98.68%	97.74%	92.93%	1.12	29.26%	39.46%	81.95%
LINCOLN	33	3,939,480	4,748,372	84.87%	82.31%	82.62%	82.96%	1.02	17.74%	23.31%	6.81%
MADISON	197	36,414,636	40,996,552	89.00%	88.44%	87.93%	88.82%	1.00	11.31%	15.17%	14.92%
MINIDOKA	180	25,521,066	26,972,401	95.52%	95.34%	94.27%	94.62%	1.01	12.49%	16.34%	Approx. 100%
NEZPERCE	630	123,301,759	133,158,808	93.53%	93.18%	92.74%	92.60%	1.01	10.06%	13.02%	Approx. 100%
ONEIDA	30	3,932,893	4,458,951	89.90%	90.19%	88.37%	88.20%	1.02	15.18%	18.62%	48.40%
OWYHEE	125	18,878,769	22,583,262	83.73%	83.52%	81.78%	83.60%	1.00	16.87%	20.95%	0.00%
PAYETTE	410	67,368,933	77,514,248	87.71%	87.64%	86.45%	86.91%	1.01	11.78%	16.61%	Approx. 100%
POWER	36	4,453,451	5,063,870	91.40%	91.28%	90.32%	87.95%	1.04	11.51%	15.48%	72.24%
SHOSHONE	223	20,646,215	25,932,256	85.38%	81.52%	82.31%	79.62%	1.07	22.99%	27.87%	0.19%
TETON	32	11,400,859	12,062,297	94.88%	91.16%	94.18%	94.52%	1.00	9.24%	13.25%	98.57%
TWINFALLS	1,535	308,182,676	323,493,560	95.28%	95.82%	94.23%	95.27%	1.00	10.71%	14.62%	Approx. 100%
VALLEY	463	160,462,432	183,798,798	88.01%	88.59%	86.55%	87.30%	1.01	13.66%	17.98%	0.34%
WASHINGTON	212	28,154,042	30,553,680	95.31%	93.74%	94.09%	92.15%	1.03	12.59%	16.35%	Approx. 100%
STATEWIDE	34,126	8,873,757,982	9,585,637,323	92.88%	93.59%	95.81%	92.57%	1.00	9.35%	12.91%	Approx. 100%

2018 Statewide Ratio Study Summary for Primary Category: Improved Residential

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	94.94%	95.20%	95.60%	95.85%	94.88%	95.23%	Non-Normal	328,011	0.0220	0.0192	0.0248
ADAMS	82.11%	89.29%	80.15%	88.02%	81.96%	88.50%	Non-Normal	221,780	0.0226	-0.0319	0.0770
BANNOCK	86.66%	87.79%	85.69%	86.97%	85.66%	86.95%	Non-Normal	167,300	-0.0158	-0.0283	-0.0033
BEARLAKE	94.25%	97.75%	93.54%	96.24%	90.74%	95.58%	Non-Normal	204,918	-0.0302	-0.0620	0.0016
BENEWAH	88.56%	98.52%	84.94%	93.81%	85.76%	93.24%	Non-Normal	152,658	-0.0688	-0.1522	0.0147
BINGHAM	84.68%	88.17%	83.41%	86.42%	83.06%	86.86%	Non-Normal	175,120	-0.0438	-0.0815	-0.0060
BLAINE	89.58%	91.24%	90.28%	91.97%	86.30%	89.35%	Non-Normal	621,082	-0.0005	-0.0100	0.0090
BOISE	95.01%	99.62%	91.92%	95.06%	92.81%	96.64%	Non-Normal	243,409	-0.0207	-0.0531	0.0117
BONNER	88.08%	90.34%	87.32%	89.64%	86.88%	89.47%	Non-Normal	328,895	0.0168	-0.0028	0.0364
BONNEVILLE	88.74%	89.61%	89.56%	90.42%	89.13%	90.08%	Normal	202,323	0.0472	0.0378	0.0566
BOUNDARY	90.01%	97.81%	86.51%	95.36%	85.95%	96.23%	Non-Normal	185,222	-0.0417	-0.1119	0.0286
BUTTE	89.08%	105.32%	87.88%	106.01%	84.89%	97.14%	Normal	79,168	-0.0754	-0.1948	0.0440
CAMAS	83.44%	122.79%	79.01%	125.01%	67.82%	109.31%	Normal	148,378	-0.1276	-0.3699	0.1147
CANYON	95.79%	96.17%	95.73%	96.20%	95.68%	96.17%	Non-Normal	225,544	0.0164	0.0119	0.0209
CARIBOU	87.02%	92.83%	85.88%	92.48%	86.92%	93.24%	Normal	152,472	0.0161	-0.0364	0.0687
CASSIA	94.35%	99.34%	91.50%	94.88%	91.25%	95.69%	Non-Normal	166,588	-0.0875	-0.1212	-0.0539
CLARK	70.02%	97.11%	63.33%	97.90%	63.50%	94.78%	Normal	80,000	-0.2296	-0.4987	0.0394
CLEARWATER	91.41%	102.20%	94.11%	100.81%	87.12%	101.18%	Normal	122,013	-0.0558	-0.1717	0.0602
CUSTER	86.50%	96.26%	84.57%	99.76%	68.83%	87.16%	Normal	171,604	-0.1227	-0.1899	-0.0555
ELMORE	86.11%	88.40%	87.31%	89.57%	86.57%	89.05%	Non-Normal	165,262	0.0859	0.0616	0.1102
FRANKLIN	81.30%	85.07%	80.30%	85.19%	80.89%	84.90%	Normal	195,272	0.0755	0.0186	0.1324
FREMONT	84.94%	89.88%	83.38%	88.26%	82.15%	87.21%	Non-Normal	221,566	-0.0276	-0.0614	0.0062
GEM	88.28%	91.44%	86.93%	89.58%	87.13%	90.12%	Non-Normal	201,674	-0.0249	-0.0566	0.0068
GOODING	86.61%	91.79%	82.99%	90.17%	83.04%	88.00%	Non-Normal	138,348	-0.0585	-0.1065	-0.0105
IDAHO	88.41%	93.21%	85.69%	90.91%	86.17%	91.43%	Non-Normal	169,119	-0.0168	-0.0525	0.0189
JEFFERSON	85.87%	88.10%	86.24%	88.68%	85.94%	88.08%	Normal	233,683	0.0392	0.0140	0.0644
JEROME	86.62%	90.81%	85.33%	90.57%	85.98%	89.87%	Non-Normal	171,448	0.0137	-0.0283	0.0557
KOOTENAI	89.40%	89.90%	89.57%	90.02%	88.92%	89.71%	Non-Normal	333,079	0.0053	0.0004	0.0102
LATAH	89.93%	92.14%	89.23%	92.53%	88.82%	91.15%	Non-Normal	248,163	-0.0065	-0.0292	0.0162
LEMHI	82.00%	87.39%	78.80%	85.84%	80.91%	87.13%	Normal	193,693	0.0227	-0.0288	0.0743
LEWIS	94.29%	114.25%	88.95%	103.30%	86.55%	99.32%	Non-Normal	108,428	-0.1576	-0.2853	-0.0299
LINCOLN	79.21%	90.54%	77.92%	89.23%	77.94%	87.99%	Normal	143,890	0.0190	-0.1141	0.1521
MADISON	87.42%	90.58%	87.10%	90.33%	87.17%	90.48%	Normal	208,104	0.0453	0.0097	0.0810
MINIDOKA	93.60%	97.43%	93.76%	97.28%	92.87%	96.37%	Non-Normal	149,847	-0.0157	-0.0484	0.0170
NEZPERCE	92.74%	94.33%	91.90%	94.09%	91.73%	93.46%	Non-Normal	211,363	-0.0092	-0.0279	0.0094
ONEIDA	84.71%	95.10%	80.95%	94.90%	81.76%	94.64%	Normal	148,632	-0.0348	-0.1255	0.0560
OWYHEE	81.15%	86.32%	78.63%	86.84%	81.17%	86.02%	Non-Normal	180,666	0.0534	0.0036	0.1031
PAYETTE	86.52%	88.89%	86.34%	88.49%	85.66%	88.17%	Non-Normal	189,059	0.0049	-0.0201	0.0298
POWER	87.52%	95.28%	86.82%	96.17%	84.26%	91.64%	Normal	140,663	-0.0720	-0.1261	-0.0179
SHOSHONE	82.76%	88.00%	76.65%	84.19%	77.40%	81.83%	Non-Normal	116,288	-0.1409	-0.1878	-0.0940
TETON	91.22%	98.53%	89.32%	94.24%	91.16%	97.87%	Non-Normal	376,947	-0.0092	-0.0913	0.0728
TWINFALLS	94.70%	95.87%	95.36%	96.25%	94.65%	95.88%	Non-Normal	210,745	0.0298	0.0193	0.0403
VALLEY	86.80%	89.22%	87.03%	89.78%	85.58%	89.02%	Non-Normal	396,974	0.0286	0.0121	0.0450
WASHINGTON	93.55%	97.07%	91.76%	96.65%	90.18%	94.11%	Non-Normal	144,121	-0.0768	-0.1066	-0.0470
STATEWIDE	92.78%	92.99%	93.48%	93.70%	92.43%	92.71%	Non-Normal	280,890	0.0061	0.0046	0.0077

2018 Statewide Ratio Study Summary for Primary Category: Vacant Residential

County	Sales Count	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	319	49,165,100	53,863,529	93.43%	94.34%	91.79%	91.28%	1.02	13.60%	18.09%	99.98%
ADAMS	39	1,591,159	1,899,100	97.54%	95.12%	92.80%	83.78%	1.16	22.74%	30.76%	93.59%
BANNOCK	78	3,506,744	4,114,011	87.32%	87.13%	84.51%	85.24%	1.02	19.89%	25.09%	13.79%
BEARLAKE	71	3,365,134	3,931,910	93.78%	91.10%	89.26%	85.59%	1.10	27.30%	30.68%	86.43%
BENEWAH	55	1,922,056	2,410,729	85.88%	73.94%	80.65%	79.73%	1.08	35.20%	38.33%	17.62%
BINGHAM	8	292,881	298,518	99.49%	95.08%	99.06%	98.11%	1.01	8.41%	10.24%	97.19%
BLAINE	90	35,707,708	39,975,784	94.94%	97.42%	91.49%	89.32%	1.06	17.38%	24.86%	97.62%
BOISE	180	9,485,258	11,338,218	91.83%	90.65%	87.36%	83.66%	1.10	22.24%	29.91%	81.33%
BONNER	329	27,538,583	30,769,181	92.43%	91.21%	88.00%	89.50%	1.03	24.27%	31.06%	93.70%
BONNEVILLE	88	4,118,065	4,284,123	99.39%	96.17%	94.94%	96.12%	1.03	23.04%	29.39%	99.85%
BOUNDARY	52	2,115,380	2,234,970	106.53%	103.87%	102.43%	94.65%	1.13	23.01%	28.14%	79.95%
BUTTE	5	76,858	68,147	123.30%	132.48%	120.00%	112.78%	1.09	15.05%	22.97%	14.74%
CAMAS	9	411,733	545,000	79.86%	76.41%	78.11%	75.55%	1.06	19.54%	21.78%	5.88%
CANYON	371	25,479,970	28,994,537	91.60%	92.53%	89.66%	87.88%	1.04	15.77%	20.21%	95.15%
CARIBOU	19	405,660	493,513	94.84%	100.00%	90.67%	82.20%	1.15	22.67%	28.95%	76.02%
CASSIA											
CLARK											
CLEARWATER	9	352,924	383,500	102.38%	91.30%	97.90%	92.03%	1.11	28.80%	31.68%	60.68%
CUSTER	24	1,150,590	1,299,560	92.29%	90.21%	88.09%	88.54%	1.04	22.28%	27.75%	66.62%
ELMORE	33	969,832	1,293,404	84.50%	82.36%	79.71%	74.98%	1.13	28.18%	35.28%	14.23%
FRANKLIN											
FREMONT	109	5,096,940	5,464,481	98.99%	93.05%	92.76%	93.27%	1.06	29.24%	35.39%	99.57%
GEM	27	1,503,667	1,953,800	79.73%	77.64%	74.85%	76.96%	1.04	27.20%	34.33%	3.11%
GOODING	40	1,056,613	1,082,245	108.26%	98.38%	99.19%	97.63%	1.11	36.17%	41.37%	59.36%
IDAHO	45	1,988,945	2,116,324	100.10%	93.69%	94.47%	93.98%	1.07	27.96%	34.36%	94.94%
JEFFERSON	93	3,099,267	3,957,166	81.45%	82.35%	79.72%	78.32%	1.04	16.37%	20.20%	Approx. 100%
JEROME	6	220,310	292,500	78.90%	79.15%	77.54%	75.32%	1.05	15.39%	20.85%	7.70%
KOOTENAI	455	57,664,436	65,301,106	93.46%	93.39%	90.68%	88.31%	1.06	18.29%	23.72%	99.95%
LATAH	39	2,343,536	2,776,909	89.32%	88.02%	85.23%	84.39%	1.06	24.70%	30.48%	43.64%
LEMHI	53	1,477,361	1,674,274	101.82%	90.32%	94.21%	88.24%	1.15	36.70%	40.41%	90.82%
LEWIS	9	94,077	113,400	95.41%	78.56%	89.44%	82.96%	1.15	39.80%	42.32%	49.58%
LINCOLN	6	96,980	140,500	76.74%	80.70%	70.83%	69.02%	1.11	34.88%	41.28%	15.12%
MADISON	32	1,333,118	1,487,739	93.31%	92.08%	91.02%	89.61%	1.04	17.83%	22.89%	80.78%
MINIDOKA	19	539,722	743,219	81.60%	87.72%	77.91%	72.62%	1.12	23.26%	29.72%	7.43%
NEZPERCE	40	2,023,618	2,137,550	98.92%	100.44%	96.13%	94.67%	1.04	17.15%	22.91%	99.24%
ONEIDA											
OWYHEE	21	754,655	1,033,999	84.30%	72.46%	78.24%	72.98%	1.16	37.26%	40.36%	22.46%
PAYETTE	14	282,286	329,000	86.97%	85.77%	84.19%	85.80%	1.01	24.16%	26.00%	31.14%
POWER	11	330,840	396,000	84.15%	88.24%	83.54%	83.55%	1.01	10.47%	12.47%	4.72%
SHOSHONE	33	1,402,851	1,700,550	86.50%	82.01%	81.70%	82.49%	1.05	25.98%	33.54%	24.20%
TETON	77	4,470,405	4,848,669	94.64%	94.25%	93.36%	92.20%	1.03	12.85%	16.81%	99.48%
TWINFALLS	177	9,781,689	11,268,905	87.31%	89.84%	85.24%	86.80%	1.01	14.42%	20.58%	2.28%
VALLEY	318	18,869,257	21,529,471	93.36%	91.12%	89.25%	87.64%	1.07	23.11%	29.80%	98.42%
WASHINGTON	28	1,034,845	1,183,500	97.42%	94.46%	93.20%	87.44%	1.11	26.23%	29.29%	89.62%
STATEWIDE	3,431	283,121,053	319,729,039	92.80%	91.91%	89.22%	88.55%	1.05	20.86%	27.60%	Approx. 100%

2018 Statewide Ratio Study Summary for Primary Category: Vacant Residential

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	91.88%	94.99%	92.46%	95.68%	89.48%	93.07%	Normal	168,851	-0.0150	-0.0362	0.0063
ADAMS	89.64%	105.44%	85.64%	100.31%	73.53%	94.04%	Normal	48,695	-0.0654	-0.1532	0.0224
BANNOCK	83.24%	91.40%	83.06%	90.13%	80.64%	89.84%	Normal	52,744	-0.0174	-0.0808	0.0460
BEARLAKE	88.17%	99.40%	79.72%	104.33%	79.18%	91.99%	Normal	55,379	-0.0761	-0.1431	-0.0091
BENEWAH	78.58%	93.18%	66.58%	86.65%	72.40%	87.06%	Non-Normal	43,831	-0.0515	-0.1608	0.0578
BINGHAM	92.66%	106.32%	92.22%	108.30%	92.52%	103.71%	Normal	37,315	-0.0450	-0.1666	0.0766
BLAINE	90.85%	99.03%	92.75%	99.00%	84.26%	94.39%	Normal	444,175	-0.0145	-0.0458	0.0168
BOISE	88.47%	95.20%	87.72%	94.70%	79.70%	87.61%	Non-Normal	62,990	-0.0853	-0.1304	-0.0402
BONNER	89.83%	95.03%	88.57%	92.81%	85.88%	93.12%	Non-Normal	93,523	0.0042	-0.0312	0.0397
BONNEVILLE	94.26%	104.51%	93.60%	102.90%	91.75%	100.50%	Normal	48,683	0.0413	-0.0569	0.1395
BOUNDARY	99.69%	113.37%	95.46%	113.75%	87.45%	101.85%	Normal	42,980	-0.1491	-0.2237	-0.0746
BUTTE	96.30%	150.30%	80.23%	142.41%	72.22%	153.34%	Normal	13,629	-0.0642	-0.2748	0.1464
CAMAS	69.08%	90.64%	62.29%	97.52%	61.75%	89.35%	Normal	60,556	0.0121	-0.1918	0.2159
CANYON	90.02%	93.18%	90.63%	94.45%	85.84%	89.91%	Normal	78,152	-0.0430	-0.0686	-0.0174
CARIBOU	83.91%	105.76%	71.71%	108.41%	69.25%	95.15%	Normal	25,974	-0.1957	-0.3175	-0.0739
CASSIA											
CLARK											
CLEARWATER	82.27%	122.50%	77.61%	130.16%	75.81%	108.25%	Normal	42,611	-0.3216	-0.5889	-0.0543
CUSTER	83.33%	101.25%	84.54%	105.55%	79.74%	97.33%	Normal	54,148	0.0302	-0.0787	0.1392
ELMORE	75.96%	93.03%	67.43%	88.87%	68.49%	81.48%	Normal	39,194	-0.2092	-0.3745	-0.0440
FRANKLIN											
FREMONT	93.47%	104.51%	89.69%	103.26%	86.70%	99.85%	Non-Normal	50,133	-0.0074	-0.0854	0.0706
GEM	70.74%	88.72%	65.42%	85.30%	69.50%	84.42%	Normal	72,363	0.0506	-0.1147	0.2160
GOODING	96.61%	119.91%	88.24%	107.70%	87.33%	107.93%	Normal	27,056	-0.0666	-0.3040	0.1708
IDAHO	91.67%	108.54%	85.87%	106.87%	84.62%	103.35%	Normal	47,029	-0.0050	-0.1420	0.1319
JEFFERSON	78.65%	84.26%	78.24%	87.71%	75.04%	81.60%	Normal	42,550	-0.0598	-0.1169	-0.0027
JEROME	65.37%	92.44%	62.03%	97.98%	61.53%	89.11%	Normal	48,750	-0.1244	-0.5512	0.3024
KOOTENAI	91.75%	95.17%	91.94%	95.36%	85.30%	91.31%	Non-Normal	143,519	-0.0120	-0.0320	0.0079
LATAH	82.15%	96.50%	77.37%	97.23%	77.17%	91.61%	Normal	71,203	0.0035	-0.0722	0.0792
LEMHI	92.53%	111.12%	80.18%	102.84%	70.03%	106.45%	Non-Normal	31,590	-0.0368	-0.1061	0.0325
LEWIS	70.37%	120.44%	73.96%	129.34%	69.14%	96.78%	Non-Normal	12,600	-0.0781	-0.4538	0.2976
LINCOLN	50.68%	102.80%	42.00%	107.51%	42.03%	96.02%	Normal	23,417	-0.1611	-0.7138	0.3917
MADISON	87.10%	99.53%	84.68%	97.63%	83.62%	95.59%	Normal	46,492	-0.2035	-0.4554	0.0484
MINIDOKA	71.96%	91.25%	68.04%	96.49%	60.01%	85.23%	Normal	39,117	-0.2284	-0.4056	-0.0512
NEZPERCE	93.03%	104.81%	95.14%	104.88%	87.03%	102.31%	Normal	53,439	0.0087	-0.0610	0.0784
ONEIDA											
OWYHEE	71.49%	97.11%	64.98%	87.25%	59.83%	86.14%	Normal	49,238	-0.1065	-0.3464	0.1335
PAYETTE	76.27%	97.68%	66.25%	105.92%	74.47%	97.13%	Normal	23,500	0.0527	-0.2476	0.3530
POWER	78.42%	89.88%	75.39%	93.14%	75.00%	92.09%	Normal	36,000	0.0156	-0.0517	0.0829
SHOSHONE	78.19%	94.81%	77.81%	92.16%	74.96%	90.03%	Normal	51,532	0.0162	-0.0846	0.1170
TETON	91.66%	97.63%	90.54%	96.64%	89.46%	94.94%	Non-Normal	62,970	-0.0686	-0.1244	-0.0129
TWINFALLS	85.09%	89.53%	87.63%	91.03%	84.08%	89.53%	Non-Normal	63,666	0.0558	0.0088	0.1029
VALLEY	90.79%	95.92%	89.42%	94.06%	84.81%	90.48%	Non-Normal	67,703	-0.0379	-0.0748	-0.0010
WASHINGTON	88.23%	106.60%	80.63%	115.46%	77.64%	97.24%	Normal	42,268	-0.4526	-0.6628	-0.2423
STATEWIDE	92.08%	93.51%	91.21%	92.51%	87.53%	89.57%	Non-Normal	93,188	-0.0044	-0.0083	-0.0007

2018 Statewide Ratio Study Summary for Primary Category: Improved Commercial

<u>County</u>	<u>Sales Count</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Weighted Mean Ratio</u>	<u>Price Related Differential</u>	<u>Coefficient of Dispersion (COD)</u>	<u>Coefficient of Variation (COV)</u>	<u>Probability of 90/110% Actual Mean</u>
ADA	216	341,361,211	361,046,413	93.13%	95.29%	90.69%	94.55%	0.99	16.18%	22.21%	98.68%
ADAMS											
BANNOCK	62	10,437,261	13,587,787	80.83%	79.25%	79.25%	76.81%	1.05	17.20%	20.04%	Approx. 100%
BEARLAKE											
BENEWAH	6	469,230	665,000	91.28%	64.81%	81.94%	70.56%	1.29	62.02%	56.16%	31.70%
BINGHAM	5	388,420	412,883	97.17%	95.78%	96.28%	94.08%	1.03	12.31%	15.23%	76.74%
BLAINE	28	14,421,025	20,636,236	82.08%	90.39%	79.11%	69.88%	1.17	19.25%	25.40%	2.72%
BOISE	7	2,693,169	3,219,500	95.07%	87.31%	91.75%	83.65%	1.14	24.87%	29.81%	56.70%
BONNER	12	2,709,706	2,529,500	107.44%	106.41%	101.40%	107.12%	1.00	23.63%	31.27%	55.19%
BONNEVILLE	28	15,541,417	21,355,429	93.95%	91.30%	91.39%	72.78%	1.29	18.72%	23.76%	82.07%
BOUNDARY	8	2,170,340	2,543,500	83.48%	89.40%	80.02%	85.33%	0.98	18.30%	26.75%	21.20%
BUTTE											
CAMAS											
CANYON	87	42,270,740	50,284,440	91.44%	91.69%	88.67%	84.06%	1.09	18.42%	24.91%	71.90%
CARIBOU											
CASSIA	9	1,350,610	1,348,000	103.76%	103.81%	102.59%	100.19%	1.04	11.98%	16.68%	82.25%
CLARK											
CLEARWATER	6	900,795	1,815,000	69.44%	66.36%	64.75%	49.63%	1.40	32.39%	39.81%	5.63%
CUSTER	7	749,040	818,808	103.82%	95.24%	96.62%	91.48%	1.13	35.27%	40.95%	43.16%
ELMORE	13	2,131,558	2,700,795	86.65%	87.78%	82.55%	78.92%	1.10	23.52%	31.83%	32.94%
FRANKLIN											
FREMONT	10	1,292,947	1,923,330	88.62%	89.38%	77.05%	67.22%	1.32	36.34%	61.33%	34.64%
GEM	12	3,968,612	6,115,990	80.13%	72.39%	76.23%	64.89%	1.23	30.03%	35.16%	12.34%
GOODING	14	1,964,312	2,524,000	84.90%	81.28%	82.10%	77.83%	1.09	23.46%	26.63%	20.63%
IDAHO	7	1,360,407	1,574,500	86.87%	97.40%	82.09%	86.40%	1.01	19.23%	29.90%	35.19%
JEFFERSON	8	1,505,747	1,503,400	97.26%	99.22%	94.68%	100.16%	0.97	13.74%	24.16%	70.98%
JEROME	6	2,419,883	2,693,000	103.47%	90.67%	93.68%	89.86%	1.15	41.64%	55.73%	30.76%
KOOTENAI	172	92,696,617	108,994,940	88.70%	90.49%	87.66%	85.05%	1.04	10.98%	14.77%	9.68%
LATAH	15	4,057,915	6,132,411	78.93%	79.38%	75.44%	66.17%	1.19	25.68%	30.71%	4.93%
LEMHI	6	1,393,338	1,429,840	105.01%	91.93%	99.18%	97.45%	1.08	32.50%	39.44%	40.23%
LEWIS	5	234,416	257,500	118.93%	84.87%	105.55%	91.04%	1.31	62.03%	58.25%	19.19%
LINCOLN											
MADISON	9	4,432,430	5,645,000	78.82%	88.40%	74.11%	78.52%	1.00	22.33%	31.64%	10.49%
MINIDOKA	13	736,167	1,009,898	93.91%	76.94%	78.85%	72.90%	1.29	58.78%	61.40%	42.74%
NEZPERCE	17	7,245,926	7,772,298	96.51%	98.92%	94.98%	93.23%	1.04	11.55%	18.08%	92.54%
ONEIDA											
OWYHEE	10	730,697	947,650	79.38%	84.24%	73.27%	77.11%	1.03	30.69%	40.77%	15.56%
PAYETTE	13	917,749	1,392,100	75.19%	57.09%	67.38%	65.93%	1.14	54.34%	48.42%	8.17%
POWER	5	435,260	571,500	86.34%	85.81%	81.49%	76.16%	1.13	27.50%	38.20%	31.60%
SHOSHONE	12	2,506,302	2,919,000	89.76%	81.99%	84.12%	85.86%	1.05	33.26%	39.13%	45.50%
TETON											
TWINFALLS	25	4,908,909	6,317,716	81.95%	79.68%	79.69%	77.70%	1.05	20.43%	24.09%	2.64%
VALLEY	6	2,020,023	2,292,500	87.58%	90.83%	86.25%	88.11%	0.99	14.51%	18.48%	35.47%
WASHINGTON	13	1,764,192	2,232,300	85.09%	81.21%	77.45%	79.03%	1.08	27.05%	34.89%	27.59%
STATEWIDE	872	574,186,371	647,212,163	89.58%	90.56%	86.23%	88.72%	1.01	19.39%	27.37%	30.50%

2018 Statewide Ratio Study Summary for Primary Category: Improved Commercial

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	90.81%	95.45%	93.74%	96.34%	92.23%	96.87%	Non-Normal	1,671,511	-0.0075	-0.0243	0.0093
ADAMS											
BANNOCK	77.45%	84.21%	71.99%	85.33%	73.86%	79.77%	Normal	219,158	-0.0985	-0.1620	-0.0350
BEARLAKE											
BENEWAH	49.11%	133.45%	57.23%	160.33%	50.31%	90.81%	Normal	110,833	-0.5077	-1.4847	0.4693
BINGHAM	83.06%	111.28%	82.69%	115.49%	83.00%	105.15%	Normal	82,577	-0.1934	-0.5103	0.1235
BLAINE	75.37%	88.78%	76.86%	93.38%	59.53%	80.24%	Normal	737,008	-0.0534	-0.1070	0.0003
BOISE	74.25%	115.88%	73.58%	123.46%	70.79%	96.51%	Normal	459,929	-0.0291	-0.2696	0.2114
BONNER	90.02%	124.86%	90.21%	131.38%	88.43%	125.82%	Normal	210,792	0.0474	-0.1028	0.1977
BONNEVILLE	86.76%	101.13%	86.09%	98.82%	60.29%	85.26%	Normal	762,694	-0.0635	-0.1338	0.0067
BOUNDARY	68.52%	98.44%	65.97%	99.60%	72.94%	97.72%	Normal	317,938	0.0309	-0.1644	0.2262
BUTTE											
CAMAS											
CANYON	87.42%	95.46%	86.64%	95.18%	78.66%	89.46%	Non-Normal	577,982	-0.0004	-0.0338	0.0329
CARIBOU											
CASSIA	93.03%	114.49%	89.69%	112.56%	91.34%	109.05%	Normal	149,778	-0.0417	-0.1588	0.0755
CLARK											
CLEARWATER	46.69%	92.18%	40.03%	102.53%	34.81%	64.45%	Normal	302,500	-0.2202	-0.5163	0.0759
CUSTER	72.60%	135.04%	60.79%	138.03%	69.33%	113.63%	Normal	116,973	-0.2877	-0.9496	0.3742
ELMORE	73.02%	100.28%	68.58%	96.30%	67.02%	90.83%	Normal	207,753	-0.0715	-0.2327	0.0898
FRANKLIN											
FREMONT	57.11%	120.12%	42.83%	96.53%	49.44%	85.01%	Non-Normal	192,333	-0.2899	-0.5681	-0.0117
GEM	65.53%	94.74%	60.20%	90.68%	59.94%	69.83%	Normal	509,666	-0.1073	-0.2608	0.0462
GOODING	74.20%	95.60%	65.64%	102.14%	67.51%	88.14%	Normal	180,286	-0.1258	-0.3155	0.0638
IDAHO	67.80%	105.94%	65.58%	107.20%	68.58%	104.22%	Normal	224,929	0.0752	-0.2668	0.4173
JEFFERSON	81.51%	113.00%	85.29%	100.01%	76.73%	123.58%	Normal	187,925	0.0465	-0.0915	0.1846
JEROME	56.03%	150.90%	61.69%	173.44%	81.07%	98.65%	Non-Normal	448,833	-0.0398	-0.4890	0.4094
KOOTENAI	87.06%	90.35%	88.26%	92.55%	81.97%	88.12%	Normal	633,692	-0.0086	-0.0228	0.0055
LATAH	67.91%	89.95%	60.72%	91.38%	51.94%	80.41%	Normal	408,827	-0.1021	-0.2192	0.0149
LEMHI	70.94%	139.08%	70.33%	158.18%	75.14%	119.76%	Normal	238,307	-0.1739	-0.8648	0.5171
LEWIS	52.87%	184.98%	63.24%	220.60%	55.22%	126.85%	Normal	51,500	-0.5413	-1.4596	0.3771
LINCOLN											
MADISON	63.35%	94.28%	57.67%	94.97%	61.00%	96.04%	Normal	627,222	0.0757	-0.2065	0.3578
MINIDOKA	65.41%	122.41%	56.18%	129.65%	46.76%	99.03%	Normal	77,684	-0.0253	-0.5136	0.4630
NEZPERCE	89.12%	103.89%	91.99%	100.20%	86.33%	100.12%	Normal	457,194	-0.0396	-0.1320	0.0529
ONEIDA											
OWYHEE	60.62%	98.13%	50.65%	97.17%	60.17%	94.05%	Normal	94,765	0.1497	-0.2609	0.5603
PAYETTE	57.20%	93.19%	52.01%	110.78%	48.82%	83.04%	Normal	107,085			
POWER	54.89%	117.80%	52.13%	131.20%	38.23%	114.09%	Normal	114,300	-0.0780	-0.6555	0.4995
SHOSHONE	71.55%	107.97%	61.11%	111.67%	65.19%	106.53%	Normal	243,250	-0.0134	-0.2632	0.2365
TETON											
TWINFALLS	75.20%	88.71%	71.84%	89.27%	71.07%	84.33%	Normal	252,709	-0.0215	-0.1013	0.0582
VALLEY	74.26%	100.89%	67.60%	103.47%	75.54%	100.69%	Normal	382,083	0.0705	-0.1778	0.3188
WASHINGTON	70.42%	99.77%	74.35%	102.92%	64.12%	93.94%	Normal	171,715	-0.0124	-0.2252	0.2004
STATEWIDE	88.21%	90.94%	88.96%	91.91%	85.47%	91.96%	Non-Normal	742,216	0.0001	-0.0008	0.0010

2018 Statewide Ratio Study Summary for Primary Category: Vacant Commercial

<u>County</u>	<u>Sales Count</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Weighted Mean Ratio</u>	<u>Price Related Differential</u>	<u>Coefficient of Dispersion (COD)</u>	<u>Coefficient of Variation (COV)</u>	<u>Probability of 90/110% Actual Mean</u>
ADA	43	11,838,400	12,509,264	95.63%	93.55%	90.85%	94.64%	1.01	23.85%	31.77%	88.62%
ADAMS											
BANNOCK	6	938,577	1,365,000	103.01%	79.61%	83.06%	68.76%	1.50	72.77%	69.86%	25.10%
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE	14	2,530,736	3,245,500	85.46%	78.93%	80.73%	77.98%	1.10	27.53%	33.67%	27.90%
BOISE											
BONNER	8	1,147,550	1,114,500	112.87%	124.13%	105.94%	102.97%	1.10	23.08%	32.49%	35.50%
BONNEVILLE	12	2,884,355	2,981,200	94.71%	84.68%	85.27%	96.75%	0.98	40.29%	52.08%	47.35%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	46	9,485,300	10,094,414	98.50%	97.14%	96.42%	93.97%	1.05	15.22%	20.08%	99.82%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT	5	164,327	223,000	124.67%	85.94%	97.90%	73.69%	1.69	90.16%	88.34%	13.00%
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	34	13,923,616	15,191,810	94.99%	99.57%	91.78%	91.65%	1.04	16.68%	23.95%	89.80%
LATAH											
LEMHI											
LEWIS											
LINCOLN											
MADISON	9	442,507	643,800	79.79%	94.73%	71.97%	68.73%	1.16	32.00%	44.06%	18.81%
MINIDOKA											
NEZPERCE											
ONEIDA											
OWYHEE											
PAYETTE											
POWER	5	188,839	247,500	86.42%	85.31%	84.17%	76.30%	1.13	18.48%	24.65%	32.88%
SHOSHONE											
TETON											
TWINFALLS											
VALLEY	5	2,311,494	1,675,359	83.66%	76.24%	74.14%	137.97%	0.61	44.56%	57.26%	24.76%
WASHINGTON											
STATEWIDE	187	45,855,701	49,291,347	95.82%	94.63%	90.00%	93.03%	1.03	25.05%	36.53%	98.84%

2018 Statewide Ratio Study Summary for Primary Category: Vacant Commercial

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	88.00%	103.25%	84.69%	99.68%	89.00%	100.27%	Normal	290,913	0.0273	-0.0617	0.1163
ADAMS											
BANNOCK	43.81%	162.21%	38.65%	195.30%	42.60%	94.92%	Normal	227,500	-0.1322	-0.8620	0.5976
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE	71.84%	99.08%	68.70%	96.75%	69.34%	86.61%	Normal	231,821	-0.0894	-0.2769	0.0980
BOISE											
BONNER	88.30%	137.44%	69.74%	141.52%	66.80%	139.13%	Normal	139,313	0.0177	-0.1434	0.1787
BONNEVILLE	69.13%	120.28%	63.12%	99.08%	87.31%	106.20%	Non-Normal	248,433	0.0946	-0.1699	0.3591
BOUNDARY											
BUTTE											
CAMAS											
CANYON	93.70%	103.30%	93.80%	100.62%	88.31%	99.62%	Normal	219,444	-0.0104	-0.0567	0.0359
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT	19.66%	229.68%	47.11%	291.49%	27.84%	119.54%	Normal	44,600	-1.1376	-2.9091	0.6339
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	88.57%	101.41%	94.04%	103.88%	82.60%	100.71%	Normal	446,818	-0.0445	-0.1011	0.0120
LATAH											
LEMHI											
LEWIS											
LINCOLN											
MADISON	57.99%	101.58%	44.60%	112.56%	47.74%	89.73%	Normal	71,533	-0.2500	-0.6305	0.1306
MINIDOKA											
NEZPERCE											
ONEIDA											
OWYHEE											
PAYETTE											
POWER	66.11%	106.74%	59.13%	110.78%	50.81%	101.78%	Normal	49,500	-0.1760	-0.4894	0.1373
SHOSHONE											
TETON											
TWINFALLS											
VALLEY	37.99%	129.33%	42.30%	152.93%	91.09%	184.86%	Normal	335,072	0.3030	0.2031	0.4030
WASHINGTON											
STATEWIDE	91.61%	100.03%	92.80%	98.59%	88.45%	97.61%	Non-Normal	263,590	0.0017	-0.0084	0.0119

2018 Statewide Ratio Study Summary for Primary Category: Manufactured Housing

<u>County</u>	<u>Sales Count</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Weighted Mean Ratio</u>	<u>Price Related Differential</u>	<u>Coefficient of Dispersion (COD)</u>	<u>Coefficient of Variation (COV)</u>	<u>Probability of 90/110% Actual Mean</u>
ADA	233	7,666,670	8,226,255	107.62%	98.31%	98.26%	93.20%	1.15	35.75%	46.17%	77.03%
ADAMS											
BANNOCK	31	602,815	720,850	86.94%	90.52%	81.94%	83.63%	1.04	25.45%	34.25%	28.10%
BEARLAKE											
BENEWAH	5	19,070	26,500	83.23%	79.33%	81.09%	71.96%	1.16	21.20%	25.56%	23.38%
BINGHAM	6	54,700	54,700	97.37%	102.22%	95.31%	100.00%	0.97	15.68%	22.05%	67.57%
BLAINE	6	59,732	53,500	113.35%	76.40%	96.51%	111.65%	1.02	81.35%	64.28%	22.33%
BOISE											
BONNER	29	2,516,290	2,943,185	91.28%	85.48%	88.83%	85.50%	1.07	18.84%	26.07%	61.30%
BONNEVILLE	28	291,769	441,900	81.87%	76.19%	75.47%	66.03%	1.24	34.96%	41.37%	10.74%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	152	2,975,300	3,528,745	101.70%	91.76%	91.51%	84.32%	1.21	40.33%	45.96%	98.44%
CARIBOU											
CASSIA	10	138,409	144,000	148.19%	104.09%	129.65%	96.12%	1.54	70.40%	58.69%	6.75%
CLARK											
CLEARWATER	6	99,760	119,300	79.90%	74.67%	78.22%	83.62%	0.96	17.69%	24.12%	12.17%
CUSTER											
ELMORE											
FRANKLIN	5	77,270	68,250	122.33%	102.29%	118.59%	113.22%	1.08	28.83%	28.53%	18.32%
FREMONT	8	100,769	100,800	103.60%	104.89%	82.80%	99.97%	1.04	50.61%	64.67%	31.06%
GEM	22	538,401	517,000	107.54%	103.24%	88.30%	104.14%	1.03	46.58%	58.69%	46.83%
GOODING	6	121,093	194,400	66.30%	71.27%	62.62%	62.29%	1.06	25.61%	34.43%	2.32%
IDAHO	5	58,123	57,500	111.76%	104.08%	100.77%	101.08%	1.11	34.38%	43.18%	28.40%
JEFFERSON	14	244,975	297,250	96.00%	97.00%	90.55%	82.41%	1.16	29.16%	34.58%	67.53%
JEROME											
KOOTENAI	135	6,125,653	8,260,951	77.20%	75.75%	74.42%	74.15%	1.04	21.45%	27.96%	Approx. 100%
LATAH	59	1,407,692	1,528,506	94.85%	90.33%	90.10%	92.10%	1.03	26.25%	33.36%	87.89%
LEMHI											
LEWIS											
LINCOLN											
MADISON	16	411,306	442,563	97.99%	96.04%	93.44%	92.94%	1.05	27.20%	31.44%	77.21%
MINIDOKA	11	111,020	123,750	117.60%	101.70%	106.50%	89.71%	1.31	42.55%	45.59%	26.49%
NEZPERCE	27	1,345,122	1,405,719	94.64%	92.73%	92.34%	95.69%	0.99	16.57%	22.75%	86.31%
ONEIDA											
OWYHEE											
PAYETTE	15	284,197	424,500	85.05%	72.06%	72.57%	66.95%	1.27	48.78%	55.99%	31.57%
POWER	9	76,367	65,728	119.20%	134.43%	101.20%	116.19%	1.03	35.93%	49.48%	23.83%
SHOSHONE	8	53,345	72,800	97.41%	89.45%	87.96%	73.28%	1.33	42.31%	48.84%	42.42%
TETON											
TWINFALLS	39	866,095	971,390	104.79%	100.22%	94.79%	89.16%	1.18	36.17%	45.39%	72.87%
VALLEY											
WASHINGTON											
STATEWIDE	885	26,245,943	30,790,041	97.82%	90.00%	89.37%	85.24%	1.15	34.60%	44.96%	Approx. 100%

2018 Statewide Ratio Study Summary for Primary Category: Manufactured Housing

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	102.26%	112.97%	93.18%	102.15%	89.72%	96.67%	Non-Normal	35,306	-0.1029	-0.1447	-0.0611
ADAMS											
BANNOCK	77.87%	96.02%	78.42%	97.33%	73.35%	93.90%	Normal	23,253	0.0396	-0.0543	0.1335
BEARLAKE											
BENEWAH	62.94%	103.51%	60.46%	110.52%	47.31%	96.62%	Normal	5,300	-0.0467	-0.3330	0.2396
BINGHAM	79.71%	115.04%	71.56%	119.65%	93.93%	106.07%	Normal	9,117	0.0490	-0.1044	0.2024
BLAINE	53.42%	173.28%	56.23%	208.18%	56.41%	166.89%	Normal	8,917	0.5467	-0.4080	1.5014
BOISE											
BONNER	83.77%	98.80%	80.01%	94.46%	81.96%	89.03%	Non-Normal	101,489	-0.1526	-0.2319	-0.0733
BONNEVILLE	70.97%	92.77%	62.33%	92.68%	56.18%	75.87%	Normal	15,782	-0.1085	-0.2149	-0.0021
BOUNDARY											
BUTTE											
CAMAS											
CANYON	95.46%	107.94%	84.11%	101.00%	79.22%	89.41%	Non-Normal	23,215	-0.1427	-0.2079	-0.0774
CARIBOU											
CASSIA	97.78%	198.60%	90.64%	241.34%	85.29%	106.95%	Normal	14,400	-0.3793	-0.6251	-0.1335
CLARK											
CLEARWATER	64.04%	95.75%	64.49%	104.23%	62.76%	104.48%	Normal	19,883	0.0889	-0.1431	0.3208
CUSTER											
ELMORE											
FRANKLIN	89.06%	155.61%	91.62%	167.85%	85.05%	141.39%	Normal	13,650	-0.0054	-0.3953	0.3845
FREMONT	58.71%	148.50%	38.13%	184.82%	69.99%	129.94%	Normal	12,600	0.1339	-0.3011	0.5688
GEM	84.38%	130.70%	74.12%	120.68%	91.34%	116.94%	Normal	23,500	0.0629	-0.0952	0.2210
GOODING	47.52%	85.08%	38.62%	89.88%	43.28%	81.30%	Normal	32,400	-0.0565	-0.3098	0.1968
IDAHO	65.75%	157.77%	47.54%	159.13%	71.25%	130.92%	Normal	11,500	-0.1246	-0.8614	0.6123
JEFFERSON	80.29%	111.72%	68.27%	125.45%	66.57%	98.25%	Normal	21,232	-0.0672	-0.1654	0.0309
JEROME											
KOOTENAI	74.15%	80.26%	72.19%	78.50%	71.69%	76.61%	Non-Normal	61,192	-0.0528	-0.0995	-0.0061
LATAH	88.07%	101.63%	84.30%	94.23%	86.30%	97.89%	Non-Normal	25,907	0.0005	-0.0619	0.0629
LEMHI											
LEWIS											
LINCOLN											
MADISON	84.49%	111.49%	68.37%	118.12%	79.46%	106.41%	Normal	27,660	-0.0513	-0.2310	0.1284
MINIDOKA	88.31%	146.89%	69.87%	167.06%	66.73%	112.70%	Normal	11,250	-0.1694	-0.4626	0.1238
NEZPERCE	87.57%	101.71%	85.57%	98.95%	91.68%	99.70%	Normal	52,064	0.0158	-0.0627	0.0942
ONEIDA											
OWYHEE											
PAYETTE	63.40%	106.70%	57.06%	94.42%	53.34%	80.56%	Normal	28,300	-0.2092	-0.5200	0.1016
POWER	82.63%	155.77%	61.25%	167.68%	69.77%	162.60%	Normal	7,303	0.0865	-0.2964	0.4695
SHOSHONE	65.53%	129.28%	53.75%	143.85%	50.62%	95.93%	Normal	9,100	-0.2786	-0.7021	0.1449
TETON											
TWINFALLS	92.26%	117.32%	83.43%	118.29%	79.37%	98.95%	Non-Normal	24,907	-0.1406	-0.2551	-0.0261
VALLEY											
WASHINGTON											
STATEWIDE	95.38%	100.25%	87.34%	91.40%	83.68%	86.81%	Non-Normal	34,791	-0.0657	-0.0872	-0.0443