2012 Ratio Study

This ratio study was completed in March, 2013, and generally used sales which occurred between October 1, 2011 and September 30, 2012, to test 2012 assessments. Because of sample shortages in several counties and categories for which samples previously had been available, this time frame was expanded to include sales occurring several months on either side of the initial date parameters. This continues the practice of expanding samples to permit the most comprehensive ratio study to be conducted.

The 2012 study represents the sixth study completed using the procedures authorized under the revised provisions of property tax rule 131. Under these revisions, 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 2013, unless 2013 values indicate acceptable level after completion of follow-up ratio studies. If 90% confidence intervals overlap acceptable ranges, categories not meeting assessment level standards based only on 80% confidence intervals will not be subject to state equalization until this test is failed in three ratio studies. Four categories in four counties did not meet the 80% confidence interval requirements. However, none of these had unacceptable 80% confidence intervals for three years. More complete procedural information is found in the 2011 - 2012 Idaho Ratio Study Manual.

The 2012 ratio study shows 1 primary category in 1 county that did not meet assessment level standards using 90% confidence intervals. In the 2011 study there had been 3 non-complying categories in three counties. Prior to state board of equalization recommendations, follow-up studies will be done to test 2013 assessments in the category that did not meet assessment level standards.

In 2012, 25% of all categories tested failed general uniformity standards, while 67.4% failed vertical equity (price-related differential) standards. Only 4.2% of all categories failed to meet IAAO standards using the newer PRB (price-related bias) statistic. With this exception, the number failing to meet both general and vertical equity uniformity standards was similar than noted in the 2011 study.

The number of categories studied this year was down slightly from the number studied in the 2011 ratio study. At least one primary category was studied in each county.

Analysis:

Statewide overall median levels of assessment were lower in 2012 for all categories except manufactured housing, than in 2011. Uniformity was better in 2012 in both residential and improved commercial categories and worse in vacant commercial and manufactured housing categories. In addition, overall sales volume was up 11% after decreasing 3% in 2011. These results tend to indicate that assessments and assessed value changes implemented by assessors are following the market properly in most areas. They reflect a continuation of last year's trends, indicating increasing market stability, after several volatile years.

It may be significant that sample sizes increased in each category, rather than just certain categories. Although we cannot control underlying economic conditions which influence the potential volume of available sales, we often use expanded time frames to address diminished sample sizes and attempt to maintain as many analyses as possible. It is critical to continue to focus attention on the sample size issue to achieve the greatest possible representativeness.

Time adjustments were considered in each category and used when appropriate in the 2012 ratio study to ensure that sales prices and assessed values both represented market value as of January 1, 2012.

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 2012 Idaho ratio study:

- 1. Chart I summary of sales received;
- 2. Chart II summary of statistical results;
- 3. Bar chart showing 2011 2012 level by primary category;
- 4. Bar chart showing 2011 2012 uniformity by primary category;
- 5. Statewide statistics by county for each primary category.

2012	Ratio St	art I tudy Sun Received	nmary		
Catagowy	Counties	Tot	tals	Changes	2010/2011:
Category	Studied*	2012	2011	Number	Percent
Residential:					
Improved	44	20,045	18,253	1,792	9.8%
Unimproved	36	1,825	1,501	324	21.6%
Commercial:					
Improved	29	641	466	175	37.6%
Unimproved	10	111	78	33	42.3%
Manfactured Homes:					
Manufactured Housing					
without land	25	908	894	14	1.6%
Totals:	144	23,530	21,192	2,338	11.0%

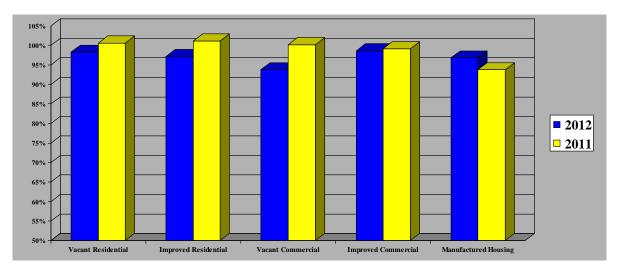
Note: Number of counties based on those with at least five (5) sales

		Chart II Final Ratio nmary of Ro	v								
Category Number of Number Assessment Level: Uniformity:											
Category Counties* in Sample Median Mean COD PR											
Residential:											
Improved	44	20,045	97.16	98.87	13.10	1.03					
Unimproved	36	1,825	98.27	102.14	24.31	1.10					
Commercial:											
Improved	29	641	98.59	101.23	20.60	1.09					
Unimproved	10	111	93.77	98.31	28.57	1.13					
Manufactured Housing:											
Manufactured Housing	25	908	96.83	104.00	31.14	1.10					
Totals:	144	23,530									

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

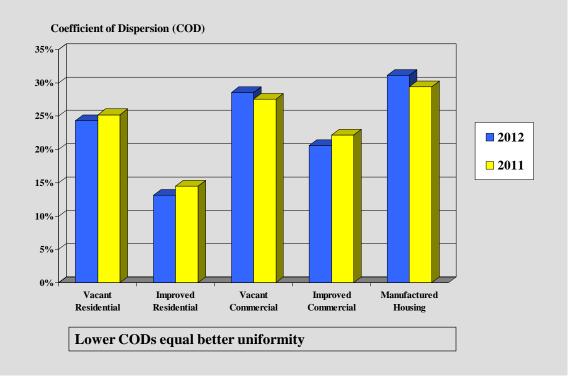
2011 - 2012 Ratio Study Level

Median Ratio (%)



Based on median ratio using all sales in each category

2011 - 2012 Ratio Study Uniformity



<u>County</u>	Sales Count	<u>Total Assessed</u> <u>Value (\$)</u>	<u>Total Sales Price</u> or Value (\$)	<u>Mean</u> Ratio	<u>Median</u> <u>Ratio</u>	<u>Geometric</u> <u>Mean Ratio</u>	<u>Weighted</u> <u>Mean Ratio</u>	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	550	36.638.700	39.876.090	99.18%	96.25%	95.42%	91.88%	1.08	21.04%	27.70%	Approx.100%
ADAMS	19	878,133	873.250	110.92%	109.87%	106.03%	100.56%	1.10	23.96%	29.42%	44.56%
BANNOCK	48	1.843.994	1,837,845		102.65%	98.04%	100.33%	1.01	20.45%	25.24%	99.00%
BEARLAKE	18	703,350	653,000	107.55%	100.00%	103.42%	107.71%	1.00	22.90%	28.75%	61.56%
BENEWAH	32	714.457	770.321	110.23%	112.38%	101.98%	92.75%	1.19	29.36%	36.50%	48.57%
BINGHAM	9		275.000	95.03%	91.45%	94.18%	94.94%	1.00	11.47%	14.60%	83.97%
BLAINE	29	10,084,077	13,104,549	98.57%	97.91%	95.32%	76.95%	1.28	18.36%	24.79%	95.65%
BOISE	57	1.819.182	1.769.212	125.89%	103.65%	111.24%	102.82%	1.22	52.06%	50.12%	2.87%
BONNER	132	12,747,892	12,512,600	107.54%	102.19%	102.56%	101.88%	1.06	25.09%	31.21%	80.23%
BONNEVILLE	35	1,377,899	1,398,086		105.05%	101.59%	98.56%	1.05	14.35%	18.91%	97.78%
BOUNDARY	19	867,920	832,735		109.69%	108.30%	104.23%	1.09	22.56%	29.05%	33.38%
BUTTE	10	001,020	002,100	110.2070	100.0070	100.0070	101.2070	1.00	22.0070	20.0070	00.0070
CAMAS											
CANYON	87	3,347,960	3,599,212	99.37%	96.68%	95.24%	93.02%	1.07	23.74%	28.99%	99.85%
CARIBOU	01	0,047,000	0,000,212	00.0170	00.0070	55.2470	30.0270	1.07	20.1470	20.0070	00.0070
CASSIA	5	73,686	77,500	101.39%	110.00%	98.38%	95.08%	1.07	15.45%	24.35%	57.97%
CLARK	5	70,000	11,000	101.5370	110.0070	30.3070	33.00 /0	1.07	10.4070	24.0070	51.5170
CLEARWATER	14	695,085	696,967	104.71%	95.64%	101.45%	99.73%	1.05	22.48%	27.22%	71.25%
CUSTER	18	1,015,280	1,053,466		95.63%	96.13%	96.38%	1.02	15.98%	20.56%	93.73%
ELMORE	25	1,164,761	1,214,065		117.26%	112.35%	95.94%	1.26	28.45%	36.17%	11.84%
FRANKLIN	25	1,104,701	1,214,003	120.3470	117.2076	112.3370	93.94 /0	1.20	20.4370	30.17 /0	11.04 /0
FREMONT	40	2.158.937	1.984.709	113.85%	111.90%	112.24%	108.78%	1.05	12.64%	16.72%	10.03%
GEM	22	870.214	1,984,709	102.07%	106.71%	96.19%	77.21%	1.32	27.13%	34.74%	78.42%
GOODING	8	/	257.760	91.81%	90.93%	91.17%	84.79%	1.08	9.77%	12.72%	66.15%
IDAHO	33	1.299.893	1,323,481	102.71%	100.54%	99.42%	98.22%	1.05	21.34%	26.60%	93.44%
JEFFERSON	29	796.290	726.829	116.73%	123.34%	112.56%	109.56%	1.05	18.51%	24.64%	10.90%
JEROME		377.394	566.264	86.58%	91.71%	78.77%	66.65%	1.30	30.11%	40.54%	34.48%
KOOTENAI	190	20.032.455	20.537.992	99.95%	91.71%	96.30%	97.54%	1.02	22.68%	27.93%	34.46% Approx.100%
LATAH	23	20,032,455	1,414,255	99.95% 85.35%	94.43% 88.24%	80.98%	83.02%	1.02		31.65%	20.88%
	23	725,512	797.474		99.52%	103.80%		1.03	24.31% 42.44%	43.68%	32.92%
	24	,	180.500	86.85%	99.52% 90.31%	84.20%	90.98% 72.38%	1.20	42.44% 15.12%	43.66% 23.93%	34.20%
LEWIS	0	130,043	160,300	00.00%	90.31%	04.20%	12.30%	1.20	15.12%	23.93%	34.20%
MADISON	10	443.394	392.000	113.08%	109.45%	112.12%	113.11%	1.00	11.47%	13.61%	25 120/
MINIDOKA	12 14	443,394 453,861	<u> </u>	90.24%	89.67%			1.00			25.12%
NEZPERCE	14	453,861 1.890,398				88.99% 105.37%	89.96%		11.80%	16.75%	52.27%
-	41	1,890,398	1,833,350	108.61%	102.13%	105.37%	103.11%	1.05	21.41%	24.09%	63.31%
	10	004 070	F7F 500	00.440/	E 4 740'	40.000/	54.000/	4.00	74.040/	05.000/	7.000/
OWYHEE	16	294,672	575,500	68.11%	54.71%	49.96%	51.20%	1.33	74.64%	85.08%	7.02%
PAYETTE	13	723,300	801,700	99.90%	89.44%	94.73%	90.22%	1.11	30.41%	36.43%	65.86%
POWER		000 540	4 470 007	04.050/	00.040/	00.000/	00.500/	4.00	22.00%	40 700/	c2 200/
SHOSHONE	21	808,510	1,179,927	94.35%	99.21%	86.36%	68.52%	1.38	32.09%	43.76%	63.39%
TETON	35	1,666,418	1,829,575	98.22%	98.28%	94.51%	91.08%	1.08	17.62%	25.00%	97.39%
TWINFALLS	37	1,569,436	1,611,049	99.18%	92.88%	95.81%	97.42%	1.02	21.13%	25.71%	98.09%
VALLEY	144	6,881,250	7,968,192	98.33%	93.07%	92.23%	86.36%	1.14	29.80%	35.95%	99.76%
WASHINGTON	5	185,390	169,900	128.20%	136.21%	118.97%	109.12%	1.17	29.83%	42.77%	15.23%
STATEWIDE	1,825	116,934,145	126,325,994	102.14%	98.27%	97.11%	92.57%	1.10	24.31%	31.62%	Approx.100%

County	<u>Mean Lower</u> <u>Confidence</u> Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	<u>Median</u> <u>Upper</u> <u>Confidence</u> Interval (90%)	<u>Weighted</u> <u>Mean Lower</u> <u>Confidence</u> Interval (90%)	<u>Weighted</u> <u>Mean Upper</u> <u>Confidence</u> Interval (90%)	Distribution	Average Sale Price or Value (\$)
ADA	97.25%	101.11%	94.00%	97.85%	89.19%	94.57%	Non-Normal	72,502
ADAMS	97.94%	123.90%	94.01%	126.91%	78.58%	122.54%	Normal	45,961
BANNOCK	95.18%	107.32%	93.34%	111.23%	92.93%	107.74%	Normal	38,288
BEARLAKE	94.87%	120.24%	96.80%	112.78%	97.62%	117.80%	Normal	36,278
BENEWAH	98.53%	121.93%	97.61%	129.90%	80.59%	104.91%	Normal	24,073
BINGHAM	86.43%	103.63%	83.73%	102.19%	87.21%	102.66%	Normal	30,556
BLAINE	90.86%	106.29%	93.27%	110.00%	61.63%	92.28%	Normal	451.881
BOISE	112.14%	139.63%	88.35%	136.89%	85.92%	119.72%	Non-Normal	31,039
BONNER	102.73%	112.34%	100.00%	106.67%	97.46%	106.30%	Non-Normal	94,792
BONNEVILLE	97.94%	108.81%	98.63%	108.52%	91.79%	105.33%	Normal	39,945
BOUNDARY	100.14%	126.31%	98.20%	122.47%	81.95%	126.50%	Normal	43.828
BUTTE	100.1170	120.0170	00.2070	122.1170	01.0070	120.0070	Horman	10,020
CAMAS								
CANYON	94,29%	104.45%	91.71%	102.74%	87.80%	98.24%	Normal	41.370
CARIBOU	01.2070	101.1070	01.1170	102.1170	07.0070	00.2170	Horman	11,070
CASSIA	77.86%	124.93%	64.19%	119.60%	58.86%	131.30%	Normal	15,500
CLARK	11.0070	124.0070	04.1070	110.0070	00.0070	101.0070	Normai	10,000
CLEARWATER	91.21%	118.20%	91.39%	112.43%	89.85%	109.61%	Normal	49,783
CUSTER	89.98%	106.55%	92.77%	108.02%	85.69%	107.06%	Normal	58,526
ELMORE	105.62%	135.46%	99.29%	127.23%	75.19%	116.68%	Normal	48,563
FRANKLIN	103.02 /0	100.4070	33.2370	121.2070	75.1370	110.0070	Normai	+0,505
FREMONT	108.90%	118.81%	108.91%	116.46%	98.24%	119.32%	Normal	49.618
GEM	89.06%	115.09%	80.40%	120.56%	63.69%	90.72%	Normal	51.232
GOODING	83.99%	99.63%	83.16%	99.59%	74.69%	94.89%	Normal	32,220
IDAHO	94.89%	110.53%	86.90%	108.42%	90.64%	105.80%	Normal	40,105
JEFFERSON	107.64%	125.81%	107.59%	132.49%	97.23%	121.88%	Normal	25,063
JEROME	70.62%	102.54%	68.68%	109.66%	49.38%	83.91%	Normal	37,751
KOOTENAI	96.62%	103.29%	90.36%	97.80%	90.63%	104.45%	Non-Normal	108,095
LATAH	75.68%	95.02%	70.40%	100.00%	73.14%	92.91%	Normal	61,489
LEMHI	96.74%	131.64%	84.20%	134.74%	78.22%	103.73%	Normal	33,228
LEWIS	69.75%	103.94%	61.38%	104.53%	40.94%	103.82%	Normal	30,083
LINCOLN	03.1370	100.9470	01.3070	104.3370	+0.3+70	100.02 /0	Normai	50,005
MADISON	105.10%	121.06%	104.31%	126.63%	104.15%	122.07%	Normal	32.667
MINIDOKA	83.08%	97.39%	85.94%	97.83%	84.55%	95.36%	Normal	36.038
NEZPERCE	101.89%	115.34%	96.94%	115.00%	95.97%	110.25%	Normal	44,716
ONEIDA	101.0370	110.0470	30.3470	113.0070	33.37 /0	110.2370	Normai	++,710
OWYHEE	42.71%	93.50%	30.75%	73.12%	34.79%	67.62%	Non-Normal	35,969
PAYETTE	81.91%	117.88%	70.79%	112.20%	75.96%	104.49%	Non-Normal	61,669
POWER	01.91/0	117.0070	10.1970	112.20/0	10.9070	104.43/0	non-nonnai	01,009
SHOSHONE	78.81%	109.89%	63.92%	101.95%	58.05%	79.00%	Normal	56,187
TETON	91.40%	105.05%	94.93%	103.58%	81.73%	100.44%	Normal	52.274
TWINFALLS	91.40%	105.05%	94.93%	95.49%	88.66%	106.17%	Non-Normal	43,542
VALLEY	92.29%	103.18%	92.46% 88.51%	95.49% 99.67%	78.59%	94.13%	Non-Normal	43,542
WASHINGTON	75.92%	180.48%	71.93%	200.88%	65.07%	153.16%	Normal	33,980
STATEWIDE	100.90%	103.39%	97.09%	99.76%	89.93%	95.20%	Non-Normal	69,220

<u>County</u>	<u>Sales Count</u>	<u>Total Assessed</u> <u>Value (\$)</u>	<u>Total Sales Price</u> or Value (\$)	<u>Mean</u> Ratio	<u>Median</u> <u>Ratio</u>	<u>Geometric</u> <u>Mean Ratio</u>	<u>Weighted</u> <u>Mean Ratio</u>	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	7,869	1,401,024,924	1,464,393,105	97.90%	96.92%	96.89%	95.67%	1.02	10.92%	14.58%	Approx.100%
ADAMS	44	4,593,454	4,916,465	100.64%	97.90%	95.88%	93.43%	1.08	24.00%	31.20%	96.36%
BANNOCK	686	98,788,638	95,579,482	107.01%	103.01%	105.60%	103.36%	1.04	13.04%	17.09%	Approx.100%
BEARLAKE	47	6,552,720	6,626,598	100.50%	96.72%	98.58%	98.89%	1.02	16.09%	20.14%	99.93%
BENEWAH	70	10,215,164	10,013,969	103.05%	101.24%	98.59%	102.01%	1.01	23.89%	28.66%	97.54%
BINGHAM	129	16,955,972	17,112,580	100.02%	100.67%	99.19%	99.08%	1.01	10.56%	12.86%	Approx.100%
BLAINE	354	136,379,269	145,514,751	100.91%	99.95%	98.69%	93.72%	1.08	15.93%	20.71%	Approx.100%
BOISE	96	13,986,435	15,952,184	89.40%	86.04%	87.11%	87.68%	1.02	18.63%	22.66%	38.21%
BONNER	374	93,820,537	92,966,944	105.80%	104.94%	104.08%	100.92%	1.05	14.31%	17.95%	Approx.100%
BONNEVILLE	854	135,656,000	135,863,579	100.76%	100.70%	100.12%	99.85%	1.01	8.83%	11.26%	Approx.100%
BOUNDARY	78	11,585,520	11,741,499	103.39%	100.27%	101.33%	98.67%	1.05	15.46%	20.41%	99.72%
BUTTE	9	540,819	537,758	102.79%	95.00%	99.12%	100.57%	1.02	21.57%	27.24%	66.50%
CAMAS	9	830,120	645,000	139.31%	152.45%	133.81%	128,70%	1.08	20.67%	27.40%	2.28%
CANYON	3,192	327,196,620	343,495,833	97.84%	96.66%	96.52%	95.25%	1.03	12.93%	16.60%	Approx.100%
CARIBOU	37	4,142,312	4,200,004	100.79%	98.71%	99.46%	98.63%	1.02	13.84%	16.61%	99.97%
CASSIA	101	11,290,550	11,475,975	98.72%	99.07%	98.31%	98.38%	1.00	7.09%	9.08%	Approx.100%
CLARK	6	435,480	523,750	82.21%	86.23%	81.17%	83.15%	0.99	13.60%	16.97%	11.27%
CLEARWATER	44	4,476,587	4,698,016	92.87%	94.69%	90.97%	95.29%	0.97	14.02%	19.67%	85.08%
CUSTER	32	4,155,140	4.210.200	102.14%	102.15%	99.33%	98.69%	1.03	17.86%	23.34%	96.73%
ELMORE	271	29,698,543	31,996,811	100.91%	93.33%	97.14%	92.82%	1.09	23.84%	29.02%	Approx.100%
FRANKLIN	69	9.652.285	10.089.971	97.26%	97.62%	95.50%	95.66%	1.02	14.26%	18.94%	99.93%
FREMONT	77	15,338,274	15,952,945	97.03%	99.81%	95.34%	96.15%	1.01	14.47%	18.46%	99.97%
GEM	185	17,117,438	19,129,694	93.06%	90.54%	89.91%	89.48%	1.04	21.49%	25.94%	95.73%
GOODING	82	8,222,374	8.465.727	104.67%	98.68%	102.06%	97.13%	1.08	19.53%	23.26%	97.67%
IDAHO	86	10,239,011	10,019,000	105.38%	102.16%	103.50%	102.20%	1.03	15.76%	19.10%	98.34%
JEFFERSON	173	28,625,187	27,233,655	109.03%	102.94%	107.35%	105.11%	1.04	14.90%	18.80%	73.24%
JEROME	141	16,043,824	14,962,053	115.14%	108.25%	111.94%	107.23%	1.07	20.47%	23.85%	1.32%
KOOTENAI	2.206	428,104,121	464,452,889	94.29%	92.62%	93.04%	92.17%	1.02	12.44%	16.44%	Approx.100%
LATAH	263	48,279,901	50,994,824	96.61%	95.19%	95.47%	94.68%	1.02	11.35%	15.72%	Approx.100%
LEMHI	77	9,972,730	10,588,383	96.75%	91.20%	94.73%	94.19%	1.03	17.97%	21.60%	99.77%
LEWIS	21	1,999,284	2,100,900	97.01%	91.65%	93.87%	95.16%	1.02	23.58%	26.38%	87.28%
LINCOLN	25	2,494,850	2,243,174	112.62%	107.55%	109.15%	111.22%	1.01	21.46%	25.66%	32.68%
MADISON	208	32,646,339	33,376,172	98.80%	100.20%	96.86%	97.81%	1.01	14.15%	18.84%	Approx.100%
MINIDOKA	108	11,814,526	12,544,216	95.14%	97.74%	93.90%	94.18%	1.01	11.74%	15.77%	99.98%
NEZPERCE	390	59,404,932	61,663,080	97.98%	95.45%	96.89%	96.34%	1.02	12.10%	15.25%	Approx.100%
ONEIDA	14	1,361,207	1,405,240	103.86%	98.47%	101.82%	96.87%	1.07	16.59%	22.14%	81.10%
OWYHEE	77	7,223,988	7,377,382	104.61%	96.33%	99.80%	97.92%	1.07	26.25%	31.29%	92.65%
PAYETTE	215	24,833,410	24,242,758	108.92%	101.70%	104.16%	102.44%	1.06	25.34%	30.63%	68.44%
POWER	6	737,835	678,888	108.79%	109.47%	107.83%	108.68%	1.00	10.47%	14.00%	55.88%
SHOSHONE	137	12,658,133	12,084,568	116.99%	109.75%	111.26%	104.75%	1.12	27.41%	31.85%	1.43%
TETON	125	27,931,031	28,785,313	101.96%	100.04%	100.35%	97.03%	1.05	14.35%	18.06%	Approx.100%
TWINFALLS	639	90,562,183	93,317,877	97.89%	98.17%	96.66%	97.05%	1.01	11.79%	15.48%	Approx.100%
VALLEY	353	74,380,690	77,701,533	101.42%	96.82%	97.65%	95.73%	1.06	22.86%	27.90%	Approx.100%
WASHINGTON	66	7,839,060	7,101,457	118.81%	117.58%	115.22%	110.39%	1.08	20.25%	25.08%	0.82%
STATEWIDE	20,045	3,259,807,417	3,398,976,205	98.87%	97.16%	97.37%	95.91%	1.03	13.10%	17.82%	Approx.100%

PRIMARY CATEGORY: IMPROVED RESIDENTIAL

<u>County</u>	Mean Lower Confidence Interval (90%)	<u>Mean Upper</u> <u>Confidence</u> Interval (90%)	Median Lower Confidence Interval (90%)	<u>Median</u> <u>Upper</u> <u>Confidence</u> Interval (90%)	<u>Weighted</u> <u>Mean Lower</u> <u>Confidence</u> Interval (90%)	<u>Weighted</u> <u>Mean Upper</u> <u>Confidence</u> Interval (90%)	Distribution	<u>Average Sale</u> <u>Price or</u> <u>Value (\$)</u>
ADA	97.64%	98.17%	96.69%	97.16%	95.36%	95.98%	Non-Normal	186.096
ADAMS	92.86%	108.43%	89.54%	105.69%	85.81%	101.05%	Normal	111.738
BANNOCK	105.87%	108.16%	101.96%	104.08%	102.36%	104.36%	Non-Normal	139.329
BEARLAKE	95.64%	105.36%	93.74%	99.52%	93.13%	104.64%	Normal	140,991
BENEWAH	97.24%	108.86%	94.82%	110.93%	96.16%	107.86%	Normal	143,057
BINGHAM	98.16%	101.88%	97.69%	102.49%	97.06%	101.11%	Non-Normal	132,656
BLAINE	99.08%	102.74%	98.23%	101.52%	89.65%	97.79%	Non-Normal	411.059
BOISE	86.00%	92.80%	82.25%	91.14%	84.40%	90.95%	Normal	166,169
BONNER	104.18%	107.42%	103.46%	106.73%	98.47%	103.36%	Non-Normal	248.575
BONNEVILLE	100.12%	101.40%	99.89%	101.48%	99.17%	100.53%	Non-Normal	159.091
BOUNDARY	99.46%	107.32%	97.49%	102.94%	93.90%	103.44%	Non-Normal	150,532
BUTTE	85.43%	120.15%	88.72%	126.58%	83.47%	117.67%	Normal	59,751
CAMAS	115.64%	162.97%	101.50%	171.86%	97.55%	159.85%	Normal	71,667
CANYON	97.36%	98.31%	96.05%	97.06%	94.74%	95.77%	Non-Normal	107,611
CARIBOU	96.26%	105.32%	92.75%	103.65%	90.40%	106.85%	Normal	113,514
CASSIA	97.25%	100.18%	96.83%	100.36%	96.90%	99.86%	Non-Normal	113.624
CLARK	70.73%	93.69%	65.10%	94.79%	70.94%	95.35%	Normal	87,292
CLEARWATER	88.34%	97.40%	90.18%	97.13%	90.00%	100.58%	Normal	106.773
CUSTER	95.21%	109.07%	95.86%	107.87%	89.91%	107.47%	Normal	131.569
ELMORE	97.99%	103.84%	90.86%	97.12%	90.35%	95.28%	Non-Normal	118.069
FRANKLIN	93.62%	100.91%	93.47%	100.04%	92.36%	98.97%	Normal	146,231
FREMONT	93.67%	100.38%	93.54%	103.22%	92.39%	99.90%	Normal	207,181
GEM	90.14%	95.98%	88.12%	94.92%	86.23%	92.73%	Non-Normal	103,404
GOODING	100.25%	109.09%	94.45%	102.27%	93.17%	101.08%	Non-Normal	103,241
IDAHO	101.81%	108.96%	100.26%	107.34%	99.15%	105.24%	Normal	116,500
JEFFERSON	106.47%	111.60%	100.02%	106.23%	103.07%	107.15%	Non-Normal	157.420
JEROME	111.34%	118.95%	105.30%	114.64%	103.18%	111.28%	Non-Normal	106,114
KOOTENAI	93.75%	94.83%	92.14%	93.09%	91.28%	93.07%	Non-Normal	210.541
LATAH	95.07%	98.16%	93.75%	96.53%	93.29%	96.06%	Non-Normal	193.897
LEMHI	92.83%	100.67%	88.45%	93.80%	90.72%	97.65%	Non-Normal	137,511
LEWIS	87.38%	106.65%	80.24%	113.52%	86.36%	103.96%	Normal	100,043
LINCOLN	102.73%	122.51%	96.53%	126.20%	101.80%	120.63%	Normal	89.727
MADISON	96.67%	100.92%	97.09%	102.37%	95.71%	99.92%	Non-Normal	160,462
MINIDOKA	92.76%	97.51%	94.80%	100.00%	91.80%	96.56%	Non-Normal	116,150
NEZPERCE	96.73%	99.22%	94.22%	96.80%	95.14%	97.54%	Non-Normal	158,110
ONEIDA	92.97%	114.75%	89.22%	107.52%	91.05%	102.69%	Non-Normal	100,374
OWYHEE	98.48%	110.75%	93.61%	107.52%	91.70%	104.14%	Non-Normal	95.810
PAYETTE	105.17%	112.66%	98.19%	104.36%	98.68%	106.19%	Non-Normal	112,757
POWER	96.26%	121.31%	90.62%	123.59%	97.73%	119.64%	Normal	113,148
SHOSHONE	111.76%	122.23%	103.41%	116.72%	100.83%	108.66%	Non-Normal	88,209
TETON	99.25%	104.67%	96.60%	103.16%	93.85%	100.21%	Non-Normal	230,283
TWINFALLS	96.90%	98.87%	96.83%	99.22%	95.94%	98.16%	Non-Normal	146.037
VALLEY	98.95%	103.90%	94.46%	99.03%	92.72%	98.74%	Non-Normal	220,118
WASHINGTON	112.77%	124.84%	105.29%	122.53%	104.69%	116.09%	Normal	107,598
STATEWIDE	98.67%	99.07%	97.02%	97.37%	95.62%	96.19%	Non-Normal	169,567

County	Sales Count	<u>Total Assessed</u> <u>Value (\$)</u>	<u>Total Sales Price</u> or Value (\$)	<u>Mean</u> Ratio	<u>Median</u> <u>Ratio</u>	<u>Geometric</u> <u>Mean Ratio</u>	<u>Weighted</u> Mean Ratio	Price Related Differential	<u>Dispersion</u> (COD)	of Variation (COV)	Probability of 90/110% Actual Mean
ADA	173	2,859,954	2,995,325	108.93%	100.00%	98.75%	95.48%	1.14	36.95%	46.69%	61.03%
ADAMS											
BANNOCK	21	270,033	283,445	96.02%	95.26%	92.91%	95.27%	1.01	21.42%	26.16%	84.78%
BEARLAKE											
BENEWAH	10		121,252	79.86%	76.40%	75.69%	81.49%	0.98	26.29%	34.22%	13.19%
BINGHAM	12	1	114,000	99.29%	98.50%	98.15%	98.09%	1.01	12.33%	15.84%	94.84%
BLAINE	6		24,137	175.98%	171.63%	157.17%	126.77%	1.39	39.97%	47.64%	2.91%
BOISE	5		159,500	121.41%	90.59%	105.86%	91.64%	1.32	63.78%	56.31%	18.26%
BONNER	6		129,298	144.09%	144.43%	139.14%	121.48%	1.19	20.75%	27.30%	3.37%
BONNEVILLE	13	260,174	278,400	97.23%	90.30%	91.03%	93.45%	1.04	30.35%	35.51%	66.41%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	211	3,459,200	3,730,983	103.24%	92.85%	97.12%	92.72%	1.11	31.75%	35.43%	99.64%
CARIBOU		05.040	00.000	00 570/	00 570/	00.100/	05 400/	4.04	7 000/	40.040/	00.040/
CASSIA CLARK	5	65,643	69,000	98.57%	96.57%	98.13%	95.13%	1.04	7.89%	10.84%	88.81%
CLARK	14	233.886	254.003	102.67%	96.13%	98.58%	92.08%	1.12	23.46%	30.86%	71.95%
CUSTER	14	233,000	254,003	102.07%	90.13%	90.00%	92.06%	1.12	23.40%	30.86%	71.95%
ELMORE	36	606.948	688.351	104.08%	89.54%	86.10%	88.17%	1.18	54.07%	60.23%	62.56%
FRANKLIN		000,940	000,331	104.00%	09.0470	00.1076	00.1770	1.10	54.07 /0	00.2376	02.3076
FREMONT	6	54.108	44.812	108.83%	112.59%	106.42%	120.74%	0.90	17.67%	22.42%	48.57%
GEM	16	- /	138,320	146.09%	127.31%	133.84%	118.95%	1.23	41.39%	43.33%	1.73%
GOODING				11010070	12110170	10010170	11010070		1110070	1010070	
IDAHO	7	64.677	64.999	90.53%	102.41%	83.85%	99.50%	0.91	25.72%	36.70%	43.00%
JEFFERSON	6	- 1-	29,000	123.85%	127.20%	112.23%	130.24%	0.95	34.16%	44.71%	18.61%
JEROME	-	. , .									
KOOTENAI	161	3,569,179	3,899,187	97.17%	95.02%	92.36%	91.54%	1.06	24.75%	31.07%	99.87%
LATAH	69	991,993	971,488	107.38%	104.76%	101.38%	102.11%	1.05	26.54%	33.64%	72.91%
LEMHI											
LEWIS											
LINCOLN											
MADISON	35	,	425,370	86.89%	86.10%	80.57%	83.56%	1.04	28.47%	39.50%	29.46%
MINIDOKA	7	- /	88,500	107.44%	88.25%	100.71%	110.58%	0.97	40.56%	40.77%	39.25%
NEZPERCE	30	573,480	595,950	96.85%	94.02%	93.01%	96.23%	1.01	22.79%	27.93%	91.24%
ONEIDA											
OWYHEE								-			
PAYETTE	10		160,000	103.56%	107.62%	97.01%	106.77%	0.97	27.06%	35.30%	56.89%
POWER	5		17,500	91.63%	100.00%	82.83%	86.86%	1.05	31.64%	46.25%	33.83%
SHOSHONE	12	138,152	166,801	105.54%	95.88%	95.57%	82.82%	1.27	41.30%	47.82%	46.28%
TETON				107 700		100.040/			00.500/	00.400/	
TWINFALLS	32	698,998	611,046	107.72%	110.21%	102.84%	114.39%	0.94	22.59%	28.10%	66.59%
VALLEY											────
WASHINGTON								1			
STATEWIDE	908	15,232,513	16,060,667	104.00%	96.83%	96.46%	94.84%	1.10	31.14%	39.76%	Approx.100%

PRIMARY CATEGORY: MANUFACTURED HOUSING ON LEASED LAND

<u>County</u>	<u>Mean Lower</u> <u>Confidence</u> Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	<u>Median</u> <u>Upper</u> <u>Confidence</u> Interval (90%)	<u>Weighted</u> <u>Mean Lower</u> <u>Confidence</u> Interval (90%)	<u>Weighted</u> <u>Mean Upper</u> <u>Confidence</u> Interval (90%)	Distribution	<u>Average</u> Sale Price or Value (\$)
ADA	102.57%	115.29%	93.33%	102.70%	90.44%	100.52%	Non-Normal	17,314
ADAMS								,
BANNOCK	86.56%	105.47%	78.52%	104.99%	86.24%	104.29%	Normal	13,497
BEARLAKE								
BENEWAH	64.02%	95.70%	62.97%	91.99%	64.86%	98.13%	Normal	12.125
BINGHAM	91.13%	107.44%	88.68%	108.57%	87.39%	108.78%	Normal	9,500
BLAINE	107.01%	244.95%	82.71%	272.30%	41.36%	212.17%	Normal	4.023
BOISE	56.22%	186.60%	52.84%	204.14%	65.31%	117.97%	Normal	31,900
BONNER	111.72%	176.45%	98.48%	187.18%	72.16%	170.80%	Normal	21,550
BONNEVILLE	80.17%	114.30%	82.96%	118.48%	73.05%	113.86%	Normal	21,415
BOUNDARY	00.1170	111.0070	02.0070	110.1076	10.0070	110.0070	Norma	21,110
BUTTE								
CAMAS								
CANYON	99.09%	107.38%	89.17%	97.58%	89.01%	96.43%	Non-Normal	17,682
CARIBOU	00.0070	101.00 /0	00.11 /0	01.0070	00.0170	00.1070	Ron Ronna	11,002
CASSIA	88.38%	108.76%	89.38%	114.10%	88.31%	101.96%	Normal	13,800
CLARK	00.0070	100.1070	00.0070	111.1070	00.0170	101.0070	Norma	10,000
CLEARWATER	87.68%	117.67%	86.65%	103.60%	79.55%	104.61%	Normal	18,143
CUSTER	07.0070	117.0770	00.0070	100.0070	10.0070	104.0170	Normai	10,140
ELMORE	86.89%	121.26%	73.34%	109.26%	73.58%	102.76%	Non-Normal	19.121
FRANKLIN	00.0070	121.2070	10.0470	100.2070	10.0070	102.1070	Non Nonnai	10,121
FREMONT	88.76%	128.90%	79.47%	134.27%	105.07%	136.42%	Normal	7,469
GEM	118.35%	173.83%	102.88%	197.82%	94.11%	143.79%	Normal	8,645
GOODING	110.0070	110.0070	102.0070	107.0270	54.1170	140.1070	Normai	0,040
IDAHO	66.13%	114.92%	47.45%	115.98%	82.68%	116.33%	Normal	9,286
JEFFERSON	78.30%	169.40%	60.44%	184.75%	84.08%	176.40%	Normal	4.833
JEROME	10.0070	100.4070	00.4470	104.1070	04.0070	170.4070	Normai	4,000
KOOTENAI	93.26%	101.08%	89.26%	99.63%	88.11%	94.97%	Non-Normal	24.219
LATAH	100.23%	114.54%	97.77%	111.61%	96.24%	107.98%	Non-Normal	14.080
LEMHI	100.2070	111.0170	01.1170	111.0170	00.2170	107.0070	Ron Ronna	11,000
LEWIS								
LINCOLN								
MADISON	77.35%	96.43%	77.01%	94.35%	76.55%	90.57%	Non-Normal	12,153
MINIDOKA	75.27%	139.60%	77.85%	170.03%	78.60%	142.55%	Non-Normal	12,133
NEZPERCE	88.46%	105.25%	88.22%	107.88%	87.68%	104.78%	Normal	19,865
ONEIDA	00.1070	100.2070	00.22 /0	101.0070	01.0070	101.10/3		10,000
OWYHEE	1							ł
PAYETTE	82.37%	124.75%	75.55%	123.73%	89.73%	123.81%	Normal	16,000
POWER	51.23%	132.04%	41.00%	144.48%	54.21%	119.50%	Normal	3,500
SHOSHONE	79.38%	131.71%	65.42%	129.71%	64.19%	101.46%	Normal	13,900
TETON	10.0070	101.7170	UU.TZ /U	120.1170	01.1070	101.1070	Horman	10,000
TWINFALLS	98.91%	116.52%	95.70%	126.20%	104.32%	124.47%	Normal	19,095
VALLEY	55.5170	110.02 /0	55.7070	120.2070	107.02 /0	127.71/0	Normai	13,095
WASHINGTON								1
	1	I	1	I	1	I		1
STATEWIDE	101.74%	106.25%	94.74%	99.29%	92.92%	96.77%	Non-Normal	17,688

9,760,500 1,341,821 454,790 457,580	1,509,532	112.87% 106.07% 74.83%	93.77% 101.79%	104.79% 101.92%	94.37%	1.20	40.47%	40.56%	
454,790			101.79%	101.92%	00.000/			TU.UU/0	35.07%
454,790			101.79%	101.92%	00.000/				-
- ,	661,000	74 83%			88.89%	1.19	25.87%	30.48%	50.23%
- ,	661,000	74 83%							
- ,	661,000	74 83%							-
- ,	661,000	74 83%							
457,580		14.0070	83.31%	71.70%	68.80%	1.09	23.17%	31.84%	9.90%
457,580									
457,580									
	550,000	108.29%	122.63%	103.26%	83.20%	1.30	23.08%	31.98%	38.94%
4,581,650	4,810,583	97.61%	99.97%	95.65%	95.24%	1.02	15.52%	20.39%	86.68%
3,289,455	3,973,275	85.94%	94.18%	82.75%	82.79%	1.04	18.48%	25.03%	21.04%
1,749,200	, ,	69.29%	56.37%	65.26%	57.65%	1.20	36.56%	39.71%	4.29%
1,743,200	3,034,034	03.2370	30.37 /0	00.2070	57.0570	1.20	30.3070	55.7170	4.2370
386.904	501.830	96.32%	93.16%	88.47%	77.10%	1.25	39.57%	43.65%	40.51%
743,552		95.79%	102.16%	90.05%	102.45%	0.94	20.35%	30.98%	59.20%
455,597		88.96%	91.68%	87.03%	75.93%	1.17	14.97%	22.44%	41.73%
,			2			1		,,,,,	
	23 221 040	23 221 049 26 708 809	23,221,049 26,708,809 98.31%	23,221,049 26,708,809 98.31% 93.77%	23,221,049 26,708,809 98.31% 93.77% 92.19%	23,221,049 26,708,809 98.31% 93.77% 92.19% 86.94%	23,221,049 26,708,809 98.31% 93.77% 92.19% 86.94% 1.13	23,221,049 26,708,809 98.31% 93.77% 92.19% 86.94% 1.13 28.57%	23,221,049 26,708,809 98.31% 93.77% 92.19% 86.94% 1.13 28.57% 36.73%

PRIMARY CATEGORY: VACANT COMMERCIAL

<u>County</u>	<u>Mean Lower</u> <u>Confidence</u> Interval (90%)	<u>Mean Upper</u> <u>Confidence</u> Interval (90%)	Median Lower Confidence Interval (90%)	<u>Median</u> <u>Upper</u> <u>Confidence</u> Interval (90%)	<u>Weighted</u> <u>Mean Lower</u> <u>Confidence</u> Interval (90%)	<u>Weighted</u> <u>Mean Upper</u> <u>Confidence</u> Interval (90%)	Distribution	<u>Average Sale</u> Price or Value (\$)
ADA	100.49%	125.25%	85.35%	120.14%	84.74%	104.00%	Non-Normal	279.532
ADAMS	10011070	120.2070	00.0070	.20.1170	01111/0	10110070		210,002
BANNOCK	82.33%	129.81%	74.19%	142.73%	73.61%	104.17%	Normal	215,647
BEARLAKE	02.0070	120.0170	11.10%	112.1070	10.0170	101.1770	Normal	210,011
BENEWAH								
BINGHAM		-						1
BLAINE	52.11%	97.54%	50.01%	103.06%	45.21%	92.40%	Normal	132,200
BOISE	02.1170	57.5470	00.0170	100.0070	40.2170	52.4070	Normai	102,200
BONNER								
BONNEVILLE	75.27%	141.31%	63.57%	144.00%	50.48%	115.92%	Normal	110,000
BOUNDARY	13.2170	141.3170	03.37 /0	144.00%	30.4076	113.92 /0	Normai	110,000
BUTTE								
CAMAS								
CANYON	87.29%	107.92%	84.55%	109.31%	85.53%	104.96%	Normal	400,882
CARIBOU	07.2970	107.9270	04.3376	109.3176	03.3376	104.90 %	Normai	400,002
CASSIA								
CLARK	-							
CLEARWATER								
CUSTER								
ELMORE								
FRANKLIN								
FREMONT								
GEM								
GOODING								
IDAHO								
JEFFERSON								
JEROME	77.000/	04.400/	05.05%	00.55%	70.040/	00.040/	Mammal	000.400
KOOTENAI	77.38%	94.49%	85.95%	99.55%	73.34%	92.24%	Normal	209,120
	49.09%	89.50%	49.46%	96.62%	41.30%	74.01%	Normal	433,442
LEMHI LEWIS								
	61.73%	120.020/	E4 270/	142.000/	49 700/	105 400/	Normal	02.620
MADISON		130.92%	54.37%	143.08%	48.79%	105.40%	Normal	83,638
	75.91%	115.68%	76.53%	119.48%	93.76%	111.14%	Normal	90,725
NEZPERCE	69.93%	107.99%	62.59%	112.44%	51.47%	100.39%	Normal	120,000
ONEIDA								
OWYHEE								
PAYETTE								
POWER								
SHOSHONE								
TETON								
VALLEY								
WASHINGTON	1		1	1	1			1
STATEWIDE	92.67%	103.95%	87.61%	99.61%	81.38%	92.50%	Non-Normal	240,620

<u>County</u>	Sales Count	<u>Total Assessed</u> <u>Value (\$)</u>	<u>Total Sales Price</u> or Value (\$)	<u>Mean</u> Ratio	<u>Median</u> <u>Ratio</u>	<u>Geometric</u> <u>Mean Ratio</u>	<u>Weighted</u> Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	126	69,636,800	77,592,656	102.09%	101.03%	98.28%	89.75%	1.14	20.91%	26.21%	99.97%
ADAMS	8	834,569	1,087,300	103.79%	105.93%	93.75%	76.76%	1.35	33.12%	44.33%	43.07%
BANNOCK	54	16,780,630	20,354,762	98.60%	99.26%	94.98%	82.44%	1.20	17.74%	24.57%	99.51%
BEARLAKE	0.	,	20,00 1,7 02	0010070	00.2070	0 1100 / 0	02.1170			2	0010170
BENEWAH	8	1,272,114	1,278,278	95.28%	93.54%	85.38%	99.52%	0.96	40.43%	47.03%	43.37%
BINGHAM	10		1,715,000	106.20%	102.89%	103.49%	97.46%	1.09	17.99%	24.52%	63.19%
BLAINE	11	3,302,185	3,070,476	113.65%	123.54%	108.07%	107.55%	1.06	24.93%	31.65%	34.46%
BOISE		0,002,100	0,010,110	11010070	12010170	100.01 /0	10110070		21.0070	0110070	00,0
BONNER	7	1,744,650	2.234.000	79.75%	79.86%	78.36%	78.10%	1.02	15.87%	19.93%	6.83%
BONNEVILLE	33	15,034,415	15,810,113	99.98%	97.21%	97.12%	95.09%	1.05	20.44%	23.91%	98.36%
BOUNDARY	6	, ,	1,745,000	114.48%	106.86%	111.07%	108.86%	1.05	24.73%	27.10%	31.34%
BUTTE	-	.,,	.,,								
CAMAS											
CANYON	30	16,163,980	15,736,348	108.46%	105.15%	106.89%	102.72%	1.06	13.88%	17.19%	67.72%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER	6	474,142	559,630	92.79%	76.50%	86.86%	84.72%	1.10	40.65%	40.70%	41.05%
CUSTER	9		736,500	133.52%	124.51%	123.83%	110.51%	1.21	33.39%	39.50%	8.98%
ELMORE	5	1,041,800	1,159,501	103.99%	99.23%	102.25%	89.85%	1.16	15.90%	20.34%	61.29%
FRANKLIN	· ·	.,,	.,,	100.0070	00.2070	.02.2070	00.0070		10.0070	2010170	0112070
FREMONT											
GEM	14	1.511.066	1,797,162	83.26%	78.88%	79.02%	84.08%	0.99	27.49%	32.13%	18.02%
GOODING	7	570,039	677.000	83.08%	91.41%	80.82%	84.20%	0.99	17.23%	23.17%	18.41%
IDAHO	10		1,985,448	103.97%	100.32%	98.86%	102.04%	1.02	21.64%	35.23%	56.31%
JEFFERSON		/ /	,,								
JEROME	7	1,013,570	973,600	102.33%	109.24%	100.34%	104.11%	0.98	14.84%	20.42%	73.07%
KOOTENAI	157	64,540,264	66,955,307	99.18%	96.84%	96.29%	96.39%	1.03	17.52%	23.12%	Approx.100%
LATAH	13	2,416,176	2,558,500	92.14%	96.25%	89.68%	94.44%	0.98	17.48%	23.64%	62.95%
LEMHI	7		1,442,000	111.42%	104.51%	109.39%	102.45%	1.09	17.57%	21.29%	41.24%
LEWIS	5	621,761	840,000	80.53%	90.85%	76.40%	74.02%	1.09	19.48%	30.81%	19.26%
LINCOLN											
MADISON	10	5,157,998	5,050,500	94.39%	93.26%	92.94%	102.13%	0.92	13.38%	18.65%	76.42%
MINIDOKA	15	2,008,321	2,164,239	99.06%	97.08%	98.15%	92.80%	1.07	10.74%	14.44%	98.09%
NEZPERCE	18	4,663,227	5,176,625	93.85%	97.42%	92.27%	90.08%	1.04	13.21%	18.33%	82.14%
ONEIDA											
OWYHEE	6	584,576	439,088	127.29%	134.27%	112.33%	133.13%	0.96	33.98%	48.67%	16.20%
PAYETTE	7		1,536,000	89.97%	98.17%	83.78%	84.47%	1.07	28.98%	39.56%	40.54%
POWER											
SHOSHONE											
TETON											
TWINFALLS	28	16,907,740	20,941,128	110.31%	107.81%	107.00%	80.74%	1.37	19.88%	24.80%	47.58%
VALLEY	19		4,389,561	112.45%	97.02%	106.87%	110.95%	1.01	32.26%	32.79%	37.95%
WASHINGTON	5	, ,	572,250	104.90%	108.06%	104.28%	97.48%	1.08	7.63%	11.73%	76.94%
STATEWIDE	641	240,893,612	260,577,973	101.23%	98.59%	97.39%	92.45%	1.09	20.60%	27.00%	Approx.100%

<u>County</u>	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	<u>Median</u> <u>Upper</u> <u>Confidence</u> Interval (90%)	<u>Weighted</u> <u>Mean Lower</u> <u>Confidence</u> Interval (90%)	<u>Weighted</u> <u>Mean Upper</u> <u>Confidence</u> Interval (90%)	<u>Distribution</u>	Average Sale Price or Value (\$)
ADA	98.17%	106.01%	96.33%	106.40%	81.70%	97.80%	Non-Normal	615,815
ADA	72.97%	134.61%	56.84%	134.51%	41.68%	111.83%	Normal	135,913
BANNOCK	93.17%	104.02%	97.76%	105.07%	71.06%	93.83%	Normal	376,940
	93.1770	104.02%	97.70%	105.07%	71.00%	93.03%	NUITIAI	370,940
BEARLAKE	65.060/	105 200/	E1 000/	120 700/	CE C00/	100.050/	Normal	150 705
BENEWAH	65.26%	125.30% 121.29%	51.09%	139.79%	65.69%	133.35%	Normal	159,785
BINGHAM	91.11%		91.86%	118.65%	86.39%	108.54%	Normal	171,500
BLAINE	94.00%	133.30%	75.05%	143.74%	83.75%	131.34%	Normal	279,134
BOISE	00.070/	04.400/	CO 00%	00.000/	00.000/	07.000/	N I a mar a l	240.442
BONNER	68.07%	91.42%	62.09%	98.28%	68.30%	87.89%	Normal	319,143
BONNEVILLE	93.13%	106.82%	91.33%	108.14%	87.57%	102.62%	Normal	479,094
BOUNDARY	88.96%	140.00%	86.04%	151.87%	84.39%	133.32%	Normal	290,833
BUTTE								
CAMAS	400.000/	111.040/	00.00%	444.000/	07.000/	400.40%	N I a mar a l	504 545
CANYON	102.68%	114.24%	99.99%	111.38%	97.03%	108.40%	Normal	524,545
CARIBOU								
CASSIA	-							
	04 700/	400.05%	50 740/	4.40.070/	50.070/	444.000/	N I	00.070
CLEARWATER	61.72%	123.85%	59.71%	142.07%	58.07%	111.38%	Normal	93,272
CUSTER	100.82%	166.22%	93.12%	187.16%	95.51%	125.51%	Normal	81,833
ELMORE	83.83%	124.16%	78.77%	130.77%	71.79%	107.90%	Normal	231,900
FRANKLIN	-							
FREMONT	70.000/	05.00%	70.000/	07.050/	00.000/	00.040/	Name	400.000
GEM	70.60%	95.92%	72.02%	97.05%	69.82%	98.34%	Normal	128,369
GOODING	68.94%	97.22%	57.93%	95.77%	70.40%	98.00%	Non-Normal	96,714
IDAHO	82.74%	125.20%	92.49%	110.26%	91.85%	112.23%	Non-Normal	198,545
JEFFERSON	96.090/	117 670/	74 540/	110.050/	05.019/	112 200/	Normal	120.096
JEROME	86.98%	117.67%	74.54%	116.05%	95.01%	113.20%	Normal	139,086
KOOTENAI	96.17%	102.20%	94.44%	99.39%	91.94%	100.85%	Non-Normal	426,467
LATAH LEMHI	81.38%	102.91%	80.85%	100.98%	83.93%	104.94%	Normal	196,808
	94.00%	128.84%	93.15%	139.73%	91.55%	113.35%	Normal	206,000
LINCOLN	56.87%	104.19%	43.26%	99.04%	45.29%	102.75%	Normal	168,000
	04.400/	104 500/	04.000/	404.050/	07.000/	447.000/	N I a mar a l	505.050
MADISON	84.18%	104.59%	84.30%	104.25%	87.26%	117.00%	Normal	505,050
	92.56%	105.57%	91.72%	104.59%	85.47%	100.12%	Normal	144,283
	86.79%	100.90%	89.42%	99.98%	83.66%	96.50%	Normal	287,590
ONEIDA	76.000/	170.050/	E4 EE0/	106.259/	00 550/	100 700/	Normal	70 404
OWYHEE PAYETTE	76.33%	178.25%	54.55%	196.35%	82.55%	183.72%	Normal	73,181
PAYETTE POWER	63.83%	116.10%	56.42%	120.30%	51.23%	117.70%	Normal	219,429
-	+			<u> </u>				
SHOSHONE								
TETON	101 540/	110 100/	00.000/	110.109/	GE 050/	06.000/	Normal	747.007
TWINFALLS	101.51%	119.12%	99.69%	119.16%	65.25%	96.23%	Normal	747,897
VALLEY	97.78%	127.12%	88.06%	138.14%	97.90%	124.00%	Normal	231,030
WASHINGTON	93.17%	116.63%	86.94%	116.45%	80.41%	114.55%	Normal	114,450
STATEWIDE	99.45%	103.00%	97.78%	100.00%	89.07%	95.82%	Non-Normal	406,518