

MEMORANDUM

May 27, 2022

TO: County Assessors, Consulting Appraisers, and Staff

FROM: Alan S. Dornfest
Property Tax Policy Bureau Chief

RE: 2021 Ratio Study

This ratio study was completed in March, 2022, and generally used sales which occurred between October 1, 2020 and September 30, 2021, to test 2021 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 2021 study represents the fourteenth 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 2022, unless 2022 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. Eight categories in eight 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 2021 ratio study shows 74 primary categories in 38 counties that did not meet assessment level standards using 90% confidence intervals. In the 2020 study, there had been 33 non-complying categories in 25 counties. Prior to state board of equalization recommendations, follow-up studies will be done to test 2022 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 2021, 44% of all categories tested failed general uniformity standards based on the COD, while 60% failed vertical equity (price-related differential) standards. In addition, 10% 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 2020 study.

The number of categories studied this year (150) was slightly lower than the number analyzed in 2020. At least one primary category was studied in each county. Total sales volume was almost

identical in 2020 and 2021.

Analysis:

Statewide overall median levels of assessment decreased while uniformity statistics worsened in all categories. 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 2021 ratio study to ensure that sales prices and assessed values both represented market value as of January 1, 2021.

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

Attached documents

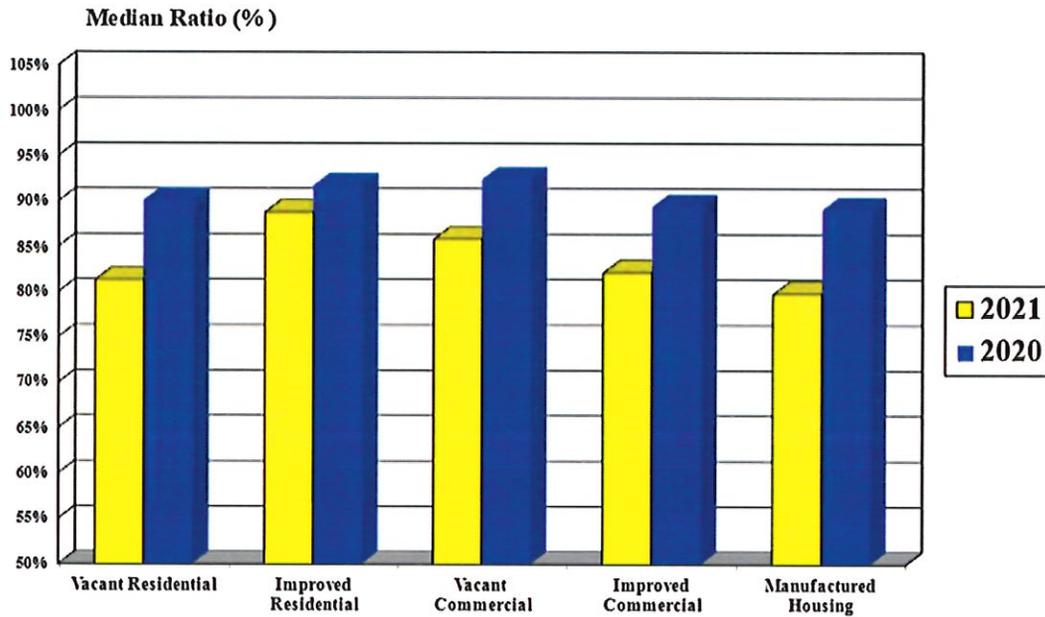
The following documents are attached to this report to provide the user with both detailed statistical reports and a summary of the final 2021 Idaho ratio study:

1. Chart I summary of sales received;
2. Chart II summary of statistical results;
3. Bar chart showing 2020 - 2021 level by primary category;
4. Bar chart showing 2020 – 2021 uniformity by primary category;
5. Statewide statistics by county for each primary category.

| Chart I | | | | | |
|-----------------------------------|-------------------|---------------|---------------|--------------------|--------------|
| 2021 Ratio Study Summary | | | | | |
| Sales Received | | | | | |
| Category | Counties Studied* | Totals | | Changes 2020/2021: | |
| | | 2021 | 2020 | Number | Percent |
| Residential: | | | | | |
| Improved | 44 | 34,056 | 35,030 | (974) | -2.8% |
| Unimproved | 42 | 5,060 | 4,280 | 780 | 18.2% |
| Commercial: | | | | | |
| Improved | 33 | 738 | 713 | 25 | 3.5% |
| Unimproved | 10 | 215 | 146 | 69 | 47.3% |
| Manufactured Homes: | | | | | |
| Manufactured Housing without land | 21 | 760 | 799 | (39) | -4.9% |
| Totals: | 150 | 40,829 | 40,968 | (139) | -0.3% |

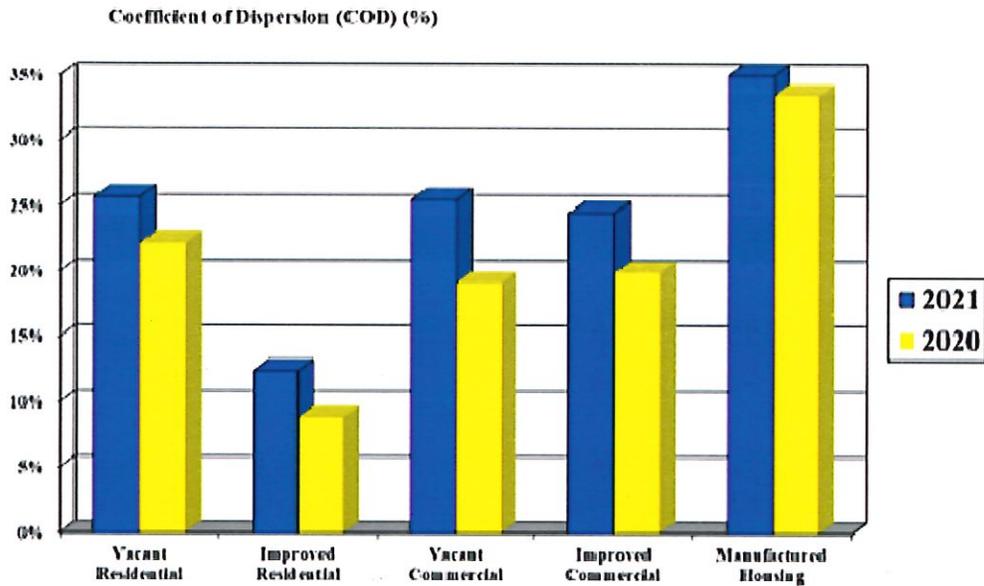
| Chart II | | | | | | |
|--|--------------------|------------------|-------------------|-------|-------------|------|
| 2021 Final Ratio Study | | | | | | |
| Summary of Results | | | | | | |
| Category | Number of Counties | Number in Sample | Assessment Level: | | Uniformity: | |
| | | | Median | Mean | COD | PRD |
| Residential: | | | | | | |
| Improved | 44 | 34,056 | 88.76 | 88.35 | 12.36 | 1.02 |
| Unimproved | 42 | 5,060 | 81.29 | 80.44 | 25.69 | 1.06 |
| Commercial: | | | | | | |
| Improved | 33 | 738 | 82.14 | 80.52 | 24.48 | 0.96 |
| Unimproved | 10 | 215 | 85.81 | 83.66 | 24.57 | 1.10 |
| Manufactured Housing: | | | | | | |
| Manufactured Housing | 21 | 760 | 79.82 | 86.23 | 37.99 | 1.13 |
| Totals: | 150 | 40,829 | | | | |
| Note: Number of counties based on those with at least five (5) sales | | | | | | |

2020 - 2021 Ratio Study Level



Based on median ratio using all sales in each category

2020 - 2021 Ratio Study Uniformity



Lower COD equal better uniformity

2021 Statewide Ratio Study Summary for Primary Category: Improved 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 | 11,801 | 5,505,490,700 | 5,927,095,604 | 94.10% | 93.96% | 93.41% | 92.89% | 1.01 | 9.14% | 12.03% | Approx. 100% |
| ADAMS | 73 | 27,423,866 | 32,805,845 | 86.71% | 85.29% | 83.72% | 83.59% | 1.04 | 20.43% | 27.91% | 12.10% |
| BANNOCK | 1,301 | 298,085,106 | 343,965,794 | 87.57% | 87.51% | 86.21% | 86.66% | 1.01 | 13.04% | 17.20% | Approx. 100% |
| BEARLAKE | 102 | 23,132,718 | 33,617,539 | 74.68% | 73.13% | 71.51% | 68.81% | 1.09 | 21.47% | 28.31% | Approx. 100% |
| BENEWAH | 64 | 9,605,548 | 13,443,491 | 74.69% | 71.41% | 71.54% | 71.45% | 1.05 | 24.70% | 29.54% | 0.00% |
| BINGHAM | 159 | 31,533,295 | 45,661,156 | 70.04% | 65.61% | 68.15% | 69.06% | 1.01 | 20.14% | 24.11% | Approx. 100% |
| BLAINE | 917 | 865,305,359 | 1,033,212,329 | 84.91% | 88.21% | 83.39% | 83.75% | 1.01 | 13.47% | 18.23% | Approx. 100% |
| BOISE | 283 | 92,780,442 | 116,271,129 | 82.38% | 81.75% | 79.71% | 79.80% | 1.03 | 20.74% | 25.87% | Approx. 100% |
| BONNER | 409 | 161,300,319 | 224,199,263 | 75.30% | 75.65% | 73.40% | 71.95% | 1.05 | 17.79% | 22.26% | Approx. 100% |
| BONNEVILLE | 1,768 | 470,774,398 | 583,656,786 | 80.78% | 80.36% | 80.03% | 80.66% | 1.00 | 10.49% | 13.55% | Approx. 100% |
| BOUNDARY | 96 | 23,263,690 | 30,350,595 | 78.32% | 78.85% | 76.23% | 76.65% | 1.02 | 17.95% | 23.10% | Approx. 100% |
| BUTTE | 13 | 2,600,471 | 3,178,815 | 84.77% | 80.97% | 81.93% | 81.81% | 1.04 | 21.24% | 25.77% | 20.18% |
| CAMAS | 21 | 2,946,720 | 5,087,736 | 65.42% | 55.43% | 60.33% | 57.92% | 1.13 | 37.98% | 45.31% | 0.06% |
| CANYON | 6,206 | 2,026,424,070 | 2,281,013,171 | 89.37% | 88.28% | 88.68% | 88.84% | 1.01 | 9.61% | 12.50% | Approx. 100% |
| CARIBOU | 39 | 7,740,220 | 9,038,880 | 86.83% | 82.72% | 85.72% | 85.63% | 1.01 | 12.44% | 16.70% | 8.53% |
| CASSIA | 115 | 24,772,449 | 29,486,226 | 84.03% | 85.81% | 81.84% | 84.01% | 1.00 | 15.80% | 21.21% | Approx. 100% |
| CLARK | 5 | 448,880 | 490,000 | 93.60% | 96.14% | 92.92% | 91.61% | 1.02 | 7.59% | 12.73% | 71.27% |
| CLEARWATER | 44 | 6,578,565 | 8,871,038 | 77.14% | 76.83% | 74.39% | 74.16% | 1.04 | 22.08% | 27.54% | 0.00% |
| CUSTER | 75 | 14,778,890 | 19,294,588 | 80.22% | 75.50% | 76.37% | 76.60% | 1.05 | 27.08% | 31.85% | Approx. 100% |
| ELMORE | 392 | 93,148,276 | 103,342,624 | 89.81% | 90.38% | 88.55% | 90.14% | 1.00 | 12.05% | 16.15% | 39.74% |
| FRANKLIN | 96 | 28,030,428 | 29,564,455 | 95.02% | 95.98% | 94.34% | 94.81% | 1.00 | 9.02% | 12.04% | Approx. 100% |
| FREMONT | 75 | 23,384,449 | 28,528,253 | 87.95% | 89.15% | 85.67% | 81.97% | 1.07 | 18.04% | 23.58% | 19.49% |
| GEM | 253 | 73,725,371 | 89,889,580 | 81.56% | 79.80% | 79.57% | 82.02% | 0.99 | 17.46% | 21.95% | Approx. 100% |
| GOODING | 177 | 34,404,027 | 38,919,483 | 92.20% | 88.41% | 89.64% | 88.40% | 1.04 | 19.10% | 24.51% | 90.15% |
| IDAHO | 193 | 39,206,035 | 46,600,865 | 88.41% | 85.07% | 84.40% | 84.13% | 1.05 | 25.04% | 31.74% | 21.48% |
| JEFFERSON | 304 | 86,616,895 | 115,498,711 | 75.06% | 75.28% | 74.11% | 74.99% | 1.00 | 11.64% | 15.62% | Approx. 100% |
| JEROME | 100 | 20,507,069 | 25,467,048 | 82.33% | 80.70% | 78.65% | 80.52% | 1.02 | 23.34% | 29.84% | Approx. 100% |
| KOOTENAI | 4,231 | 1,889,434,824 | 2,407,901,039 | 81.53% | 81.30% | 80.46% | 78.47% | 1.04 | 12.45% | 15.81% | Approx. 100% |
| LATAH | 403 | 105,302,179 | 128,961,895 | 82.81% | 82.21% | 81.29% | 81.65% | 1.01 | 13.76% | 18.74% | 0.00% |
| LEMHI | 96 | 20,303,832 | 25,131,121 | 87.17% | 84.46% | 83.50% | 80.79% | 1.08 | 23.40% | 30.91% | 15.15% |
| LEWIS | 49 | 7,681,853 | 9,185,950 | 88.77% | 82.04% | 85.79% | 83.63% | 1.06 | 23.09% | 28.43% | 36.69% |
| LINCOLN | 20 | 2,717,120 | 4,145,192 | 67.72% | 62.71% | 65.12% | 65.55% | 1.03 | 23.18% | 27.16% | 0.00% |
| MADISON | 171 | 42,650,113 | 48,599,445 | 88.30% | 87.20% | 87.68% | 87.76% | 1.01 | 9.15% | 12.10% | 1.88% |
| MINIDOKA | 181 | 37,367,948 | 44,528,544 | 84.06% | 83.52% | 82.77% | 83.92% | 1.00 | 13.68% | 17.50% | Approx. 100% |
| NEZPERCE | 577 | 149,336,403 | 166,409,918 | 90.95% | 91.19% | 89.89% | 89.74% | 1.01 | 11.25% | 14.86% | 95.35% |
| ONEIDA | 47 | 8,206,686 | 10,467,764 | 81.37% | 83.51% | 79.93% | 78.40% | 1.04 | 13.67% | 18.68% | Approx. 100% |
| OWYHEE | 94 | 20,766,532 | 28,571,444 | 73.51% | 71.44% | 70.87% | 72.68% | 1.01 | 20.81% | 26.93% | Approx. 100% |
| PAYETTE | 460 | 129,000,965 | 147,047,900 | 89.66% | 89.76% | 87.76% | 87.73% | 1.02 | 15.74% | 20.66% | 34.46% |
| POWER | 25 | 3,364,354 | 5,695,350 | 67.16% | 58.98% | 60.24% | 59.07% | 1.14 | 38.96% | 47.29% | 0.07% |
| SHOSHONE | 350 | 57,885,883 | 76,081,919 | 77.17% | 75.66% | 74.64% | 76.08% | 1.01 | 21.10% | 25.97% | Approx. 100% |
| TETON | 25 | 14,180,163 | 16,194,348 | 86.78% | 89.98% | 85.63% | 87.56% | 0.99 | 12.10% | 15.75% | 12.49% |
| TWINFALLS | 1,720 | 466,180,731 | 519,611,018 | 90.14% | 89.77% | 89.08% | 89.72% | 1.00 | 11.34% | 15.23% | 66.28% |
| VALLEY | 418 | 205,312,225 | 259,588,900 | 80.19% | 79.13% | 78.19% | 79.09% | 1.01 | 17.58% | 22.16% | Approx. 100% |
| WASHINGTON | 108 | 24,035,750 | 27,320,947 | 88.64% | 87.01% | 87.85% | 87.98% | 1.01 | 10.97% | 13.99% | 12.71% |
| STATEWIDE | 34,056 | 13,177,735,817 | 15,143,993,697 | 88.35% | 88.76% | 92.93% | 87.02% | 1.02 | 12.36% | 16.43% | 0.00% |

2021 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 | Median Assessed Value |
|------------|--------------------------------------|--------------------------------------|--|--|---|---|--------------|----------------------------------|---------|---------------------|---------------------|-----------------------|
| ADA | 93.93% | 94.28% | 93.77% | 94.13% | 92.55% | 93.22% | Non-Normal | 502,254 | -0.0130 | -0.0172 | -0.0088 | 414,200 |
| ADAMS | 82.05% | 91.37% | 80.40% | 86.74% | 78.43% | 88.76% | Non-Normal | 449,395 | -0.0230 | -0.0854 | 0.0394 | 321,151 |
| BANNOCK | 86.88% | 88.25% | 86.66% | 88.04% | 85.73% | 87.59% | Non-Normal | 264,386 | 0.0210 | 0.0046 | 0.0374 | 209,877 |
| BEARLAKE | 71.23% | 78.12% | 69.55% | 75.91% | 65.35% | 72.27% | Normal | 329,584 | -0.0772 | -0.1297 | -0.0246 | 170,358 |
| BENEWAH | 70.15% | 79.23% | 67.85% | 75.50% | 66.46% | 76.44% | Normal | 210,055 | -0.0222 | -0.1158 | 0.0715 | 125,564 |
| BINGHAM | 67.84% | 72.25% | 63.84% | 66.98% | 67.02% | 71.10% | Non-Normal | 287,177 | 0.0168 | -0.0496 | 0.0832 | 175,977 |
| BLAINE | 84.07% | 85.75% | 87.14% | 89.09% | 81.93% | 85.57% | Non-Normal | 1,126,731 | -0.0016 | -0.0105 | 0.0073 | 558,740 |
| BOISE | 80.30% | 84.47% | 78.20% | 84.61% | 77.38% | 82.21% | Non-Normal | 410,852 | -0.0327 | -0.0633 | -0.0021 | 290,140 |
| BONNER | 73.94% | 76.67% | 73.34% | 78.25% | 69.69% | 74.20% | Non-Normal | 548,164 | -0.0478 | -0.0752 | -0.0203 | 311,981 |
| BONNEVILLE | 80.35% | 81.21% | 79.88% | 80.81% | 79.99% | 81.33% | Non-Normal | 330,123 | 0.0251 | 0.0138 | 0.0364 | 248,492 |
| BOUNDARY | 75.28% | 81.35% | 73.97% | 80.99% | 72.85% | 80.45% | Normal | 316,152 | -0.0152 | -0.0844 | 0.0541 | 228,295 |
| BUTTE | 73.97% | 95.57% | 72.86% | 101.93% | 71.37% | 92.25% | Normal | 244,524 | -0.0111 | -0.1763 | 0.1541 | 145,153 |
| CAMAS | 54.26% | 76.58% | 48.35% | 75.73% | 48.68% | 67.16% | Non-Normal | 242,273 | -0.2333 | -0.4335 | -0.0330 | 103,572 |
| CANYON | 89.14% | 89.61% | 88.05% | 88.48% | 88.43% | 89.25% | Non-Normal | 367,550 | 0.0177 | 0.0106 | 0.0247 | 303,900 |
| CARIBOU | 83.01% | 90.65% | 80.56% | 85.90% | 82.57% | 88.70% | Non-Normal | 231,766 | -0.0298 | -0.0986 | 0.0391 | 170,603 |
| CASSIA | 81.29% | 86.76% | 81.82% | 88.23% | 81.43% | 86.60% | Normal | 256,402 | 0.0917 | 0.0295 | 0.1538 | 216,330 |
| CLARK | 82.23% | 104.96% | 75.76% | 102.67% | 77.94% | 105.28% | Normal | 98,000 | -0.1050 | -0.4156 | 0.2057 | 96,460 |
| CLEARWATER | 71.87% | 82.41% | 67.22% | 82.13% | 68.45% | 79.87% | Normal | 201,615 | -0.0268 | -0.1374 | 0.0838 | 141,440 |
| CLUSTER | 75.37% | 85.08% | 68.58% | 87.03% | 71.07% | 82.12% | Non-Normal | 257,261 | -0.0033 | -0.0780 | 0.0714 | 153,970 |
| ELMORE | 88.61% | 91.02% | 89.31% | 91.78% | 88.66% | 91.61% | Normal | 263,629 | 0.1090 | 0.0762 | 0.1417 | 238,585 |
| FRANKLIN | 93.10% | 96.94% | 93.99% | 98.06% | 92.72% | 96.90% | Normal | 307,963 | 0.0270 | -0.0232 | 0.0772 | 270,719 |
| FREMONT | 84.01% | 91.89% | 80.54% | 93.47% | 77.48% | 86.45% | Non-Normal | 380,377 | -0.1204 | -0.1708 | -0.0699 | 255,517 |
| GEM | 79.71% | 83.41% | 77.25% | 82.96% | 80.06% | 83.98% | Non-Normal | 355,295 | 0.0934 | 0.0530 | 0.1337 | 259,186 |
| GOODING | 89.40% | 94.99% | 86.98% | 90.65% | 85.59% | 91.21% | Non-Normal | 219,884 | -0.0813 | -0.1383 | -0.0243 | 180,730 |
| IDAHO | 85.08% | 91.73% | 81.41% | 89.16% | 80.94% | 87.32% | Non-Normal | 241,455 | -0.0757 | -0.1264 | -0.0250 | 170,322 |
| JEFFERSON | 73.95% | 76.17% | 74.00% | 76.34% | 73.62% | 76.37% | Normal | 379,930 | 0.0399 | 0.0132 | 0.0666 | 282,607 |
| JEROME | 78.29% | 86.37% | 74.98% | 85.80% | 76.78% | 84.27% | Normal | 254,670 | 0.0424 | -0.0428 | 0.1276 | 196,916 |
| KOOTENAI | 81.21% | 81.86% | 80.80% | 81.71% | 77.44% | 79.50% | Normal | 569,109 | -0.0446 | -0.0516 | -0.0375 | 358,560 |
| LATAH | 81.54% | 84.08% | 80.97% | 83.69% | 80.30% | 83.01% | Non-Normal | 320,005 | 0.0144 | -0.0151 | 0.0439 | 251,199 |
| LEMHI | 82.65% | 91.69% | 80.15% | 90.64% | 76.33% | 85.25% | Non-Normal | 261,783 | -0.1853 | -0.2726 | -0.0980 | 197,904 |
| LEWIS | 82.84% | 94.71% | 75.02% | 90.19% | 78.52% | 88.73% | Non-Normal | 187,468 | -0.0746 | -0.1781 | 0.0289 | 146,946 |
| LINCOLN | 60.61% | 74.83% | 56.71% | 79.08% | 57.96% | 73.14% | Normal | 207,260 | 0.0257 | -0.1459 | 0.1972 | 131,380 |
| MADISON | 86.96% | 89.65% | 86.00% | 88.45% | 86.14% | 89.37% | Non-Normal | 284,207 | 0.0039 | -0.0340 | 0.0417 | 229,060 |
| MINIDOKA | 82.26% | 85.85% | 80.35% | 85.48% | 81.44% | 86.40% | Non-Normal | 246,014 | 0.0478 | 0.0053 | 0.0903 | 190,871 |
| NEZPERCE | 90.02% | 91.87% | 90.08% | 91.74% | 88.55% | 90.93% | Normal | 288,405 | -0.0025 | -0.0235 | 0.0185 | 249,389 |
| ONEIDA | 77.72% | 85.02% | 79.22% | 85.16% | 75.03% | 81.77% | Normal | 222,718 | -0.1123 | -0.1877 | -0.0370 | 165,477 |
| OWYHEE | 70.15% | 76.86% | 70.12% | 78.39% | 67.76% | 77.61% | Non-Normal | 303,952 | 0.0174 | -0.0605 | 0.0953 | 194,415 |
| PAYETTE | 88.24% | 91.08% | 87.63% | 90.94% | 85.91% | 89.55% | Non-Normal | 319,669 | 0.0012 | -0.0315 | 0.0339 | 266,126 |
| POWER | 56.29% | 78.03% | 48.35% | 80.52% | 51.17% | 66.98% | Normal | 227,814 | -0.2127 | -0.4615 | 0.0361 | 122,828 |
| SHOSHONE | 75.41% | 78.93% | 73.03% | 78.56% | 73.90% | 78.26% | Non-Normal | 217,377 | 0.0288 | -0.0133 | 0.0708 | 155,101 |
| TETON | 82.10% | 91.45% | 79.42% | 95.88% | 82.94% | 92.19% | Normal | 647,774 | 0.0575 | -0.0402 | 0.1552 | 470,203 |
| TWINFALLS | 89.59% | 90.68% | 89.30% | 90.44% | 88.93% | 90.50% | Non-Normal | 302,099 | 0.0256 | 0.0141 | 0.0370 | 248,840 |
| VALLEY | 78.76% | 81.62% | 77.74% | 80.77% | 76.93% | 81.26% | Non-Normal | 621,026 | 0.0115 | -0.0121 | 0.0352 | 394,551 |
| WASHINGTON | 86.68% | 90.61% | 83.87% | 89.65% | 85.60% | 90.35% | Non-Normal | 252,972 | -0.0211 | -0.0657 | 0.0235 | 206,478 |
| STATEWIDE | 88.22% | 88.48% | 88.61% | 88.90% | 86.79% | 87.24% | Non-Normal | 444,679 | -0.0023 | -0.0040 | -0.0007 | |

2021 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 | 235 | 72,291,900 | 84,513,790 | 87.36% | 93.33% | 85.08% | 85.54% | 1.02 | 15.26% | 20.78% | 1.29% |
| ADAMS | 202 | 13,343,928 | 14,981,941 | 96.08% | 100.04% | 91.93% | 89.07% | 1.08 | 20.50% | 28.96% | 99.90% |
| BANNOCK | 102 | 5,334,056 | 6,922,890 | 79.86% | 78.88% | 76.62% | 77.05% | 1.04 | 22.52% | 29.56% | Approx. 100% |
| BEARLAKE | 164 | 9,767,921 | 14,079,794 | 78.29% | 84.03% | 70.40% | 69.38% | 1.13 | 29.45% | 38.91% | Approx. 100% |
| BENEWAH | 62 | 3,576,741 | 5,303,106 | 76.10% | 65.67% | 69.81% | 67.45% | 1.13 | 39.43% | 44.75% | 0.00% |
| BINGHAM | 11 | 532,029 | 553,704 | 98.45% | 94.06% | 97.61% | 96.09% | 1.02 | 12.33% | 13.65% | 95.96% |
| BLAINE | 352 | 126,372,899 | 150,590,327 | 86.76% | 89.75% | 84.75% | 83.92% | 1.03 | 15.22% | 20.98% | Approx. 100% |
| BOISE | 338 | 27,674,918 | 38,939,622 | 81.52% | 84.82% | 75.15% | 71.07% | 1.15 | 29.95% | 39.48% | Approx. 100% |
| BONNER | 324 | 38,623,410 | 51,758,148 | 79.14% | 77.99% | 74.38% | 74.62% | 1.06 | 28.68% | 35.24% | Approx. 100% |
| BONNEVILLE | 140 | 10,172,434 | 12,947,144 | 84.36% | 88.08% | 81.44% | 78.57% | 1.07 | 19.89% | 26.09% | 0.10% |
| BOUNDARY | 38 | 2,494,440 | 3,857,367 | 75.27% | 67.89% | 69.89% | 64.67% | 1.16 | 35.89% | 39.87% | 0.10% |
| BUTTE | 9 | 350,906 | 700,500 | 65.49% | 58.87% | 56.31% | 50.09% | 1.31 | 45.34% | 55.17% | 3.51% |
| CAMAS | 66 | 2,401,978 | 2,906,271 | 94.75% | 94.94% | 87.57% | 82.65% | 1.15 | 28.93% | 38.56% | 85.28% |
| CANYON | 317 | 46,946,170 | 59,376,725 | 83.21% | 83.57% | 79.82% | 79.06% | 1.05 | 22.10% | 28.94% | Approx. 100% |
| CARIBOU | 66 | 3,178,463 | 3,583,988 | 91.19% | 90.70% | 87.25% | 88.69% | 1.03 | 21.14% | 29.18% | 64.06% |
| CASSIA | 21 | 810,674 | 1,462,800 | 64.16% | 67.50% | 57.05% | 55.42% | 1.16 | 33.75% | 43.65% | 0.02% |
| CLARK | | | | | | | | | | | |
| CLEARWATER | 10 | 353,370 | 539,515 | 64.48% | 65.45% | 61.82% | 65.50% | 0.98 | 23.36% | 29.28% | 0.10% |
| CUSTER | 61 | 2,284,530 | 3,344,228 | 81.35% | 73.64% | 75.40% | 68.31% | 1.19 | 34.02% | 40.98% | 2.12% |
| ELMORE | 23 | 1,219,431 | 2,104,500 | 59.47% | 50.40% | 56.53% | 57.94% | 1.03 | 33.92% | 34.65% | 0.00% |
| FRANKLIN | | | | | | | | | | | |
| FREMONT | 152 | 11,270,348 | 15,660,375 | 77.28% | 74.78% | 72.72% | 71.97% | 1.07 | 28.36% | 34.05% | Approx. 100% |
| GEM | 26 | 3,085,099 | 4,461,877 | 75.84% | 77.29% | 72.25% | 69.14% | 1.10 | 21.91% | 32.35% | 0.35% |
| GOODING | 42 | 2,567,166 | 3,446,638 | 89.87% | 77.16% | 82.86% | 74.48% | 1.21 | 36.63% | 41.07% | 48.78% |
| IDAHO | 110 | 6,457,032 | 8,002,044 | 86.32% | 83.33% | 81.69% | 80.69% | 1.07 | 26.09% | 33.14% | 8.85% |
| JEFFERSON | 96 | 4,950,842 | 6,677,168 | 80.56% | 85.26% | 78.16% | 74.15% | 1.09 | 17.16% | 22.97% | Approx. 100% |
| JEROME | 8 | 272,544 | 596,300 | 51.95% | 47.95% | 48.21% | 45.71% | 1.14 | 37.74% | 40.23% | 0.06% |
| KOOTENAI | 614 | 104,779,971 | 151,380,951 | 74.47% | 72.16% | 70.97% | 69.22% | 1.08 | 25.64% | 30.35% | Approx. 100% |
| LATAH | 53 | 3,533,963 | 4,373,783 | 84.74% | 88.51% | 81.29% | 80.80% | 1.05 | 20.75% | 27.32% | 4.85% |
| LEMHI | 81 | 3,099,679 | 4,129,386 | 87.08% | 79.23% | 79.68% | 75.06% | 1.16 | 38.12% | 42.62% | 23.89% |
| LEWIS | 7 | 162,561 | 328,500 | 59.88% | 47.88% | 56.72% | 49.49% | 1.21 | 38.52% | 37.08% | 0.53% |
| LINCOLN | 13 | 633,300 | 1,000,000 | 70.07% | 70.31% | 67.80% | 63.33% | 1.11 | 20.20% | 26.71% | 0.12% |
| MADISON | 67 | 3,259,960 | 3,657,045 | 89.14% | 87.72% | 87.90% | 89.14% | 1.00 | 13.86% | 17.21% | 32.28% |
| MINIDOKA | 38 | 1,948,039 | 2,400,307 | 82.70% | 84.83% | 80.08% | 81.16% | 1.02 | 17.79% | 23.50% | 1.02% |
| NEZPERCE | 118 | 10,336,755 | 13,481,581 | 81.79% | 81.08% | 77.27% | 76.67% | 1.07 | 22.95% | 30.91% | 0.00% |
| ONEIDA | 17 | 686,910 | 1,211,899 | 67.27% | 70.00% | 61.36% | 56.68% | 1.19 | 27.21% | 35.48% | 0.06% |
| OWYHEE | 27 | 2,365,928 | 3,810,000 | 63.94% | 60.71% | 53.99% | 62.10% | 1.03 | 48.89% | 52.94% | 0.02% |
| PAYETTE | 11 | 714,700 | 958,267 | 84.98% | 73.81% | 76.50% | 74.58% | 1.14 | 46.03% | 47.58% | 31.09% |
| POWER | 5 | 100,513 | 357,094 | 37.58% | 20.29% | 29.26% | 28.15% | 1.34 | 95.84% | 89.58% | 0.84% |
| SHOSHONE | 77 | 4,111,445 | 5,677,399 | 76.35% | 67.09% | 70.88% | 72.42% | 1.05 | 36.66% | 41.64% | Approx. 100% |
| TETON | 195 | 16,906,467 | 22,379,821 | 81.09% | 83.42% | 76.99% | 75.54% | 1.07 | 24.03% | 31.57% | Approx. 100% |
| TWINFALLS | 270 | 23,839,565 | 29,981,879 | 83.32% | 86.77% | 80.45% | 79.51% | 1.05 | 17.83% | 23.67% | Approx. 100% |
| VALLEY | 477 | 50,636,375 | 78,009,305 | 68.57% | 63.32% | 64.87% | 64.91% | 1.06 | 30.30% | 33.83% | Approx. 100% |
| WASHINGTON | 15 | 777,202 | 1,414,750 | 62.71% | 52.41% | 58.73% | 54.94% | 1.14 | 40.59% | 38.03% | 0.03% |
| STATEWIDE | 5,060 | 624,226,562 | 821,862,729 | 80.44% | 81.29% | 75.92% | 75.95% | 1.06 | 25.69% | 32.81% | 0.00% |

2021 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 | Median Assessed Value |
|------------|--------------------------------------|--------------------------------------|--|--|---|---|--------------|----------------------------------|---------|---------------------|---------------------|-----------------------|
| ADA | 85.42% | 89.31% | 91.66% | 94.34% | 82.63% | 88.45% | Non-Normal | 359,633 | 0.0016 | -0.0278 | 0.0311 | 265,000 |
| ADAMS | 92.86% | 99.30% | 97.70% | 100.69% | 83.58% | 94.55% | Non-Normal | 74,168 | -0.0188 | -0.0530 | 0.0155 | 45,369 |
| BANNOCK | 76.01% | 83.70% | 74.60% | 83.71% | 73.19% | 80.91% | Non-Normal | 67,871 | 0.0169 | -0.0695 | 0.1034 | 45,925 |
| BEARLAKE | 74.38% | 82.21% | 75.57% | 86.26% | 63.61% | 75.14% | Normal | 85,852 | -0.0467 | -0.1016 | 0.0083 | 40,500 |
| BENEWAH | 68.98% | 83.21% | 61.57% | 75.81% | 61.62% | 73.27% | Non-Normal | 85,534 | -0.1092 | -0.2130 | -0.0055 | 41,906 |
| BINGHAM | 91.11% | 105.80% | 86.15% | 111.95% | 88.97% | 103.20% | Normal | 50,337 | -0.2202 | -0.4660 | 0.0256 | 47,560 |
| BLAINE | 85.16% | 88.36% | 87.64% | 90.94% | 81.06% | 86.78% | Non-Normal | 427,813 | -0.0093 | -0.0225 | 0.0040 | 229,965 |
| BOISE | 78.64% | 84.40% | 77.98% | 88.61% | 67.78% | 74.36% | Non-Normal | 115,206 | -0.0904 | -0.1301 | -0.0508 | 67,250 |
| BONNER | 76.59% | 81.68% | 74.25% | 81.48% | 71.67% | 77.58% | Non-Normal | 159,747 | -0.0141 | -0.0620 | 0.0338 | 97,436 |
| BONNEVILLE | 81.30% | 87.42% | 82.22% | 91.31% | 74.61% | 82.53% | Non-Normal | 92,480 | -0.1714 | -0.2409 | -0.1019 | 71,436 |
| BOUNDARY | 67.26% | 83.28% | 62.56% | 86.18% | 57.98% | 71.35% | Non-Normal | 101,510 | -0.1977 | -0.3299 | -0.0655 | 55,805 |
| BUTTE | 43.09% | 87.89% | 40.14% | 93.70% | 26.58% | 73.61% | Normal | 77,833 | -0.4020 | -1.2464 | 0.4423 | 32,561 |
| CAMAS | 87.35% | 102.15% | 87.54% | 103.85% | 73.87% | 91.42% | Non-Normal | 44,034 | -0.1093 | -0.2181 | -0.0006 | 31,117 |
| CANYON | 80.99% | 85.44% | 81.29% | 85.91% | 74.61% | 83.52% | Non-Normal | 187,308 | -0.0035 | -0.0434 | 0.0264 | 130,000 |
| CARIBOU | 85.80% | 96.58% | 88.24% | 97.82% | 84.50% | 92.87% | Normal | 54,303 | -0.0092 | -0.0674 | 0.0491 | 25,850 |
| CASSIA | 53.62% | 74.70% | 47.39% | 77.70% | 38.23% | 72.61% | Normal | 69,657 | 0.0263 | -0.1943 | 0.2468 | 34,965 |
| CLARK | | | | | | | | | | | | |
| CLEARWATER | 53.54% | 75.43% | 50.07% | 78.07% | 55.71% | 75.29% | Normal | 53,952 | 0.1481 | -0.1102 | 0.4063 | 35,549 |
| CUSTER | 74.33% | 88.37% | 69.81% | 77.96% | 60.94% | 75.69% | Non-Normal | 54,823 | -0.1437 | -0.2710 | -0.0163 | 32,250 |
| ELMORE | 52.09% | 66.84% | 48.03% | 64.55% | 49.88% | 66.01% | Non-Normal | 91,500 | 0.0331 | -0.1991 | 0.2653 | 42,050 |
| FRANKLIN | | | | | | | | | | | | |
| FREMONT | 73.76% | 80.79% | 71.81% | 82.11% | 68.33% | 75.61% | Non-Normal | 103,029 | -0.0581 | -0.1193 | 0.0032 | 59,787 |
| GEM | 67.62% | 84.06% | 71.36% | 81.48% | 60.76% | 77.53% | Non-Normal | 171,611 | -0.3194 | -0.6263 | -0.0125 | 104,056 |
| GOODING | 80.50% | 99.24% | 71.75% | 88.99% | 66.68% | 82.29% | Non-Normal | 82,063 | -0.2238 | -0.3754 | -0.0723 | 47,915 |
| IDAHO | 81.83% | 90.81% | 77.94% | 87.71% | 75.61% | 85.78% | Non-Normal | 72,746 | -0.0482 | -0.1274 | 0.0311 | 52,657 |
| JEFFERSON | 77.46% | 83.67% | 78.86% | 88.75% | 69.92% | 78.37% | Normal | 69,554 | -0.3553 | -0.4276 | -0.2831 | 45,000 |
| JEROME | 37.95% | 65.96% | 31.65% | 74.93% | 30.61% | 60.80% | Normal | 74,538 | -0.1966 | -0.7189 | 0.3257 | 32,404 |
| KOOTENAI | 72.97% | 75.97% | 70.25% | 75.19% | 67.07% | 71.36% | Non-Normal | 246,549 | -0.0423 | -0.0642 | -0.0204 | 144,951 |
| LATAH | 79.51% | 89.97% | 78.44% | 91.25% | 74.88% | 86.72% | Normal | 82,524 | -0.0209 | -0.0962 | 0.0544 | 76,607 |
| LEMHI | 80.30% | 93.87% | 72.12% | 88.29% | 67.41% | 82.72% | Non-Normal | 50,980 | -0.0538 | -0.1135 | 0.0059 | 29,668 |
| LEWIS | 43.58% | 76.19% | 41.14% | 81.00% | 39.77% | 59.20% | Normal | 46,929 | -0.4466 | -0.7786 | -0.1145 | 20,327 |
| LINCOLN | 60.82% | 79.32% | 52.86% | 79.64% | 52.02% | 74.64% | Normal | 76,923 | -0.0691 | -0.2554 | 0.1171 | 35,860 |
| MADISON | 86.06% | 92.22% | 84.75% | 96.50% | 86.06% | 92.23% | Non-Normal | 54,583 | 0.1300 | 0.0431 | 0.2168 | 50,000 |
| MINIDOKA | 77.52% | 87.89% | 78.84% | 92.83% | 75.84% | 86.48% | Normal | 63,166 | -0.0027 | -0.0771 | 0.0717 | 47,514 |
| NEZPERCE | 77.96% | 85.62% | 79.21% | 85.43% | 71.59% | 81.75% | Normal | 114,251 | -0.0594 | -0.1321 | 0.0133 | 70,500 |
| ONEIDA | 57.17% | 77.38% | 55.80% | 84.78% | 40.12% | 73.24% | Normal | 71,288 | -0.0952 | -0.3247 | 0.1343 | 37,340 |
| OWYHEE | 52.83% | 75.05% | 37.61% | 90.54% | 50.38% | 73.82% | Normal | 141,111 | 0.2728 | 0.0403 | 0.5053 | 83,770 |
| PAYETTE | 62.89% | 107.06% | 47.93% | 116.06% | 54.75% | 94.41% | Normal | 87,115 | 0.0483 | -0.3352 | 0.4319 | 67,000 |
| POWER | 5.48% | 69.68% | 15.59% | 88.90% | 8.95% | 47.35% | Normal | 71,419 | 0.7674 | -4.4977 | 6.0324 | 33,718 |
| SHOSHONE | 70.39% | 82.31% | 60.28% | 75.46% | 65.82% | 79.02% | Non-Normal | 73,732 | 0.0054 | -0.0970 | 0.1079 | 36,725 |
| TETON | 78.07% | 84.10% | 79.83% | 86.48% | 71.71% | 79.38% | Non-Normal | 114,768 | -0.0657 | -0.1212 | -0.0101 | 80,000 |
| TWINFALLS | 81.35% | 85.30% | 85.09% | 88.85% | 76.54% | 82.49% | Non-Normal | 111,044 | -0.0211 | -0.0577 | 0.0155 | 73,376 |
| VALLEY | 66.82% | 70.31% | 61.56% | 66.31% | 62.87% | 66.95% | Non-Normal | 163,542 | -0.0392 | -0.0790 | 0.0005 | 85,804 |
| WASHINGTON | 51.87% | 73.56% | 44.97% | 80.16% | 45.43% | 64.44% | Normal | 94,317 | -0.3000 | -0.7126 | 0.1127 | 51,946 |
| STATEWIDE | 79.83% | 81.05% | 80.21% | 82.35% | 75.14% | 76.77% | Non-Normal | 162,423 | -0.0051 | -0.0091 | -0.0013 | |

2021 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 | 146 | 192,719,100 | 198,207,340 | 95.87% | 96.79% | 94.39% | 97.23% | 0.99 | 11.60% | 16.90% | Approx. 100% |
| ADAMS | 8 | 745,494 | 807,000 | 96.67% | 99.70% | 91.07% | 92.38% | 1.05 | 27.17% | 35.27% | 54.86% |
| BANNOCK | 26 | 7,830,250 | 12,071,700 | 74.41% | 66.32% | 70.77% | 64.86% | 1.15 | 29.60% | 33.26% | 0.18% |
| BEARLAKE | 9 | 673,926 | 1,156,900 | 62.77% | 69.85% | 55.99% | 58.25% | 1.08 | 30.83% | 45.29% | 0.98% |
| BENEWAH | 5 | 1,371,192 | 1,185,000 | 109.24% | 101.83% | 106.76% | 115.71% | 0.94 | 21.22% | 24.21% | 43.42% |
| BINGHAM | 8 | 1,156,470 | 1,784,800 | 67.60% | 61.21% | 64.23% | 64.80% | 1.04 | 31.60% | 34.03% | 1.35% |
| BLAINE | 62 | 33,262,247 | 44,201,499 | 82.22% | 85.23% | 80.46% | 75.25% | 1.09 | 15.88% | 20.10% | Approx. 100% |
| BOISE | 9 | 3,279,004 | 4,900,000 | 64.06% | 64.62% | 60.04% | 66.92% | 0.96 | 29.29% | 36.60% | 0.51% |
| BONNER | 7 | 1,674,972 | 3,143,000 | 66.86% | 50.89% | 59.33% | 53.29% | 1.25 | 57.54% | 55.77% | 6.48% |
| BONNEVILLE | 40 | 22,997,615 | 30,581,100 | 75.56% | 67.18% | 71.44% | 75.20% | 1.00 | 28.67% | 35.28% | Approx. 100% |
| BOUNDARY | 6 | 1,593,390 | 2,334,000 | 69.64% | 62.56% | 67.99% | 68.27% | 1.02 | 22.36% | 25.12% | 1.67% |
| BUTTE | | | | | | | | | | | |
| CAMAS | | | | | | | | | | | |
| CANYON | 94 | 68,395,090 | 84,887,780 | 78.63% | 77.13% | 74.79% | 80.57% | 0.98 | 24.37% | 31.03% | Approx. 100% |
| CARIBOU | | | | | | | | | | | |
| CASSIA | | | | | | | | | | | |
| CLARK | | | | | | | | | | | |
| CLEARWATER | 8 | 1,583,781 | 1,919,620 | 81.18% | 85.84% | 78.39% | 82.50% | 0.98 | 19.50% | 25.91% | 13.40% |
| CUSTER | 6 | 1,120,510 | 1,686,000 | 78.41% | 73.88% | 74.68% | 66.46% | 1.18 | 29.16% | 34.32% | 15.25% |
| ELMORE | 5 | 731,319 | 1,240,000 | 59.12% | 60.80% | 58.47% | 58.98% | 1.00 | 12.85% | 16.44% | 0.09% |
| FRANKLIN | | | | | | | | | | | |
| FREMONT | 6 | 686,363 | 670,500 | 98.83% | 94.75% | 97.38% | 102.37% | 0.97 | 16.31% | 19.22% | 74.19% |
| GEM | 10 | 2,323,719 | 4,001,400 | 69.04% | 61.85% | 66.77% | 58.07% | 1.19 | 26.26% | 27.80% | 0.36% |
| GOODING | 11 | 1,452,614 | 2,207,000 | 72.73% | 70.52% | 67.81% | 65.82% | 1.10 | 28.72% | 39.43% | 3.61% |
| IDAHO | 12 | 2,407,052 | 3,327,084 | 82.37% | 83.31% | 78.18% | 72.35% | 1.14 | 24.22% | 31.99% | 16.67% |
| JEFFERSON | | | | | | | | | | | |
| JEROME | | | | | | | | | | | |
| KOOTENAI | 88 | 42,582,909 | 53,308,370 | 72.27% | 70.14% | 69.20% | 79.88% | 0.90 | 25.22% | 28.33% | Approx. 100% |
| LATAH | 11 | 4,270,315 | 5,176,000 | 81.44% | 84.07% | 80.83% | 82.50% | 0.99 | 10.69% | 12.61% | 1.00% |
| LEMHI | 11 | 5,780,551 | 7,164,131 | 90.01% | 89.98% | 85.12% | 80.69% | 1.12 | 26.98% | 32.91% | 47.58% |
| LEWIS | 5 | 873,999 | 1,462,000 | 78.50% | 69.53% | 72.86% | 59.78% | 1.31 | 33.97% | 45.25% | 19.53% |
| LINCOLN | | | | | | | | | | | |
| MADISON | 5 | 3,748,465 | 4,449,000 | 76.48% | 69.42% | 75.00% | 84.25% | 0.91 | 17.82% | 22.03% | 6.83% |
| MINIDOKA | 6 | 1,625,582 | 2,159,000 | 83.27% | 95.99% | 77.07% | 75.29% | 1.11 | 24.61% | 38.31% | 26.60% |
| NEZPERCE | 24 | 18,665,248 | 19,782,876 | 94.81% | 96.64% | 93.66% | 94.35% | 1.00 | 11.32% | 15.48% | 93.92% |
| ONEIDA | 8 | 1,298,758 | 2,070,000 | 71.48% | 62.52% | 66.39% | 62.74% | 1.14 | 36.79% | 42.36% | 5.93% |
| OWYHEE | | | | | | | | | | | |
| PAYETTE | 15 | 5,769,509 | 6,750,000 | 84.88% | 80.21% | 82.31% | 85.47% | 0.99 | 20.81% | 25.26% | 18.51% |
| POWER | 7 | 420,215 | 735,392 | 54.85% | 52.81% | 51.10% | 57.14% | 0.96 | 30.95% | 43.23% | 0.35% |
| SHOSHONE | 29 | 6,401,106 | 10,397,500 | 70.35% | 66.06% | 65.20% | 61.56% | 1.14 | 35.19% | 39.42% | 0.03% |
| TETON | | | | | | | | | | | |
| TWINFALLS | 35 | 15,145,770 | 24,934,911 | 61.58% | 52.73% | 57.63% | 60.74% | 1.01 | 36.30% | 39.06% | Approx. 100% |
| VALLEY | 10 | 2,881,486 | 3,827,500 | 77.70% | 71.98% | 74.20% | 75.28% | 1.03 | 27.24% | 31.58% | 7.24% |
| WASHINGTON | 6 | 3,410,947 | 3,797,000 | 101.95% | 97.80% | 100.64% | 89.83% | 1.13 | 13.62% | 18.24% | 74.28% |
| STATEWIDE | 738 | 458,878,968 | 546,325,403 | 80.52% | 82.14% | 76.53% | 83.99% | 0.96 | 24.48% | 30.26% | 0.00% |

2021 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 | Median Assessed Value |
|------------|--------------------------------------|--------------------------------------|--|--|---|---|--------------|----------------------------------|---------|---------------------|---------------------|-----------------------|
| ADA | 93.66% | 98.07% | 95.75% | 98.38% | 92.10% | 102.36% | Non-Normal | 1,357,585 | 0.0063 | -0.0123 | 0.0249 | 645,150 |
| ADAMS | 73.83% | 119.51% | 60.44% | 118.94% | 67.25% | 117.50% | Normal | 100,875 | 0.0565 | -0.5605 | 0.6736 | 76,070 |
| BANNOCK | 66.13% | 82.70% | 57.88% | 79.95% | 50.18% | 79.55% | Normal | 464,296 | -0.0385 | -0.1431 | 0.0661 | 143,446 |
| BEARLAKE | 45.15% | 80.40% | 32.79% | 83.47% | 31.57% | 84.93% | Normal | 128,544 | 0.0256 | -0.1691 | 0.2203 | 26,984 |
| BENEWAH | 84.02% | 134.46% | 83.35% | 143.34% | 86.58% | 144.85% | Normal | 237,000 | 0.0995 | -0.1537 | 0.3526 | 107,885 |
| BINGHAM | 52.19% | 83.01% | 50.37% | 95.72% | 50.73% | 78.86% | Normal | 223,100 | 0.0959 | -0.4691 | 0.6608 | 173,240 |
| BLAINE | 78.77% | 85.67% | 78.52% | 90.11% | 70.58% | 79.92% | Normal | 712,927 | -0.0505 | -0.0819 | -0.0190 | 301,753 |
| BOISE | 49.52% | 78.59% | 42.41% | 89.05% | 53.90% | 79.94% | Normal | 544,444 | 0.1425 | -0.1184 | 0.4033 | 308,315 |
| BONNER | 39.48% | 94.25% | 37.63% | 101.88% | 35.45% | 71.14% | Normal | 449,000 | -0.3602 | -1.0393 | 0.3188 | 233,964 |
| BONNEVILLE | 68.63% | 82.50% | 64.82% | 76.99% | 62.41% | 87.99% | Non-Normal | 764,528 | -0.0111 | -0.1200 | 0.0979 | 325,558 |
| BOUNDARY | 55.25% | 84.02% | 55.65% | 92.98% | 56.06% | 80.48% | Normal | 389,000 | 0.0404 | -0.4635 | 0.5442 | 226,390 |
| BUTTE | | | | | | | | | | | | |
| CAMAS | | | | | | | | | | | | |
| CANYON | 74.49% | 82.77% | 71.62% | 82.55% | 73.43% | 87.72% | Non-Normal | 903,061 | 0.0079 | -0.0326 | 0.0485 | 333,275 |
| CARIBOU | | | | | | | | | | | | |
| CASSIA | | | | | | | | | | | | |
| CLARK | | | | | | | | | | | | |
| CLEARWATER | 67.09% | 95.27% | 64.52% | 101.21% | 69.13% | 95.88% | Normal | 239,953 | 0.0884 | -0.1821 | 0.3590 | 141,905 |
| CUSTER | 56.27% | 100.54% | 51.56% | 111.65% | 45.48% | 87.44% | Normal | 281,000 | -0.1263 | -0.4513 | 0.1987 | 170,395 |
| ELMORE | 49.85% | 68.38% | 47.65% | 70.11% | 50.84% | 67.12% | Normal | 248,000 | 0.1359 | -0.5724 | 0.8442 | 144,457 |
| FRANKLIN | | | | | | | | | | | | |
| FREMONT | 83.21% | 114.46% | 81.31% | 122.24% | 91.95% | 112.78% | Normal | 111,750 | 0.0511 | -0.1346 | 0.2368 | 65,653 |
| GEM | 57.92% | 80.17% | 53.14% | 84.67% | 47.15% | 69.00% | Normal | 400,140 | -0.0745 | -0.2583 | 0.1093 | 134,334 |
| GOODING | 57.06% | 88.39% | 47.60% | 85.69% | 51.87% | 79.77% | Normal | 200,636 | -0.0859 | -0.4221 | 0.2503 | 133,985 |
| IDAHO | 68.71% | 96.03% | 63.56% | 97.66% | 63.28% | 81.41% | Normal | 277,257 | -0.1535 | -0.3229 | 0.0160 | 149,767 |
| JEFFERSON | | | | | | | | | | | | |
| JEROME | | | | | | | | | | | | |
| KOOTENAI | 68.68% | 75.86% | 64.75% | 79.70% | 74.98% | 84.78% | Normal | 605,777 | 0.1095 | 0.0763 | 0.1428 | 341,067 |
| LATAH | 75.83% | 87.05% | 70.90% | 90.39% | 75.85% | 89.16% | Normal | 470,545 | 0.0134 | -0.0608 | 0.0877 | 300,000 |
| LEMHI | 73.83% | 106.19% | 64.54% | 112.39% | 66.89% | 94.49% | Normal | 651,285 | -0.0531 | -0.2178 | 0.1116 | 415,934 |
| LEWIS | 44.63% | 112.37% | 44.85% | 130.23% | 36.18% | 83.39% | Normal | 292,400 | -0.2403 | -0.6711 | 0.1904 | 228,096 |
| LINCOLN | | | | | | | | | | | | |
| MADISON | 60.42% | 92.55% | 57.78% | 96.65% | 71.99% | 96.52% | Normal | 889,800 | 0.0961 | -0.0435 | 0.2357 | 643,970 |
| MINIDOKA | 57.03% | 109.52% | 42.47% | 112.02% | 36.44% | 114.15% | Normal | 359,833 | -0.0118 | -0.3185 | 0.2951 | 148,033 |
| NEZPERCE | 89.68% | 99.95% | 91.47% | 100.82% | 88.53% | 100.18% | Normal | 824,287 | -0.0204 | -0.0747 | 0.0340 | 377,005 |
| ONEIDA | 51.19% | 91.77% | 45.69% | 104.72% | 48.02% | 77.47% | Normal | 258,750 | -0.1760 | -0.5766 | 0.2246 | 91,189 |
| OWYHEE | | | | | | | | | | | | |
| PAYETTE | 75.13% | 94.63% | 74.31% | 93.27% | 80.05% | 90.90% | Normal | 450,000 | 0.0239 | -0.1087 | 0.1566 | 405,465 |
| POWER | 37.43% | 72.26% | 34.49% | 71.41% | 42.58% | 71.70% | Normal | 105,056 | 0.1079 | -0.1534 | 0.3692 | 44,100 |
| POWER | 37.43% | 72.26% | 34.49% | 71.41% | 42.58% | 71.70% | Normal | 105,056 | 0.1079 | -0.1534 | 0.3692 | 44,100 |
| SHOSHONE | 61.59% | 79.11% | 49.08% | 80.98% | 54.41% | 68.72% | Normal | 358,534 | -0.0735 | -0.2119 | 0.0650 | 200,520 |
| TETON | | | | | | | | | | | | |
| TWINFALLS | 54.89% | 68.27% | 48.86% | 67.14% | 49.33% | 72.15% | Non-Normal | 712,426 | 0.0537 | -0.0565 | 0.1640 | 195,663 |
| VALLEY | 63.47% | 91.92% | 62.47% | 97.65% | 58.17% | 92.40% | Normal | 382,750 | -0.0125 | -0.2331 | 0.2082 | 237,185 |
| WASHINGTON | 86.66% | 117.25% | 84.68% | 125.39% | 74.52% | 105.15% | Normal | 632,833 | -0.0439 | -0.1271 | 0.0394 | 290,217 |
| STATEWIDE | 79.05% | 82.00% | 79.27% | 84.67% | 81.03% | 86.96% | Non-Normal | 740,278 | 0.0106 | 0.0057 | 0.0156 | |

2021 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 | 46 | 24,574,000 | 29,811,102 | 87.34% | 90.03% | 82.98% | 82.43% | 1.06 | 20.90% | 28.61% | 23.27% |
| ADAMS | | | | | | | | | | | |
| BANNOCK | 8 | 737,606 | 765,689 | 96.18% | 95.25% | 91.92% | 96.33% | 1.00 | 22.34% | 32.96% | 57.19% |
| BEARLAKE | | | | | | | | | | | |
| BENEWAH | | | | | | | | | | | |
| BINGHAM | | | | | | | | | | | |
| BLAINE | 13 | 5,043,018 | 6,677,575 | 80.27% | 81.08% | 78.13% | 75.52% | 1.06 | 20.33% | 23.28% | 4.24% |
| BOISE | | | | | | | | | | | |
| BONNER | 11 | 2,950,185 | 3,200,057 | 87.84% | 93.82% | 83.79% | 92.19% | 0.95 | 23.76% | 30.61% | 38.71% |
| BONNEVILLE | 15 | 3,142,040 | 3,372,887 | 95.76% | 101.07% | 92.54% | 93.16% | 1.03 | 19.39% | 25.96% | 78.61% |
| BOUNDARY | | | | | | | | | | | |
| BUTTE | | | | | | | | | | | |
| CAMAS | | | | | | | | | | | |
| CANYON | 48 | 23,043,570 | 34,438,915 | 75.95% | 65.92% | 69.52% | 66.91% | 1.14 | 38.56% | 43.27% | 0.15% |
| CARIBOU | | | | | | | | | | | |
| CASSIA | | | | | | | | | | | |
| CLARK | | | | | | | | | | | |
| CLEARWATER | | | | | | | | | | | |
| CUSTER | | | | | | | | | | | |
| ELMORE | | | | | | | | | | | |
| FRANKLIN | | | | | | | | | | | |
| FREMONT | | | | | | | | | | | |
| GEM | | | | | | | | | | | |
| GOODING | | | | | | | | | | | |
| IDAHO | | | | | | | | | | | |
| JEFFERSON | | | | | | | | | | | |
| JEROME | | | | | | | | | | | |
| KOOTENAI | 54 | 14,986,320 | 18,678,504 | 83.82% | 89.13% | 80.65% | 80.23% | 1.04 | 17.02% | 23.39% | 1.02% |
| LATAH | | | | | | | | | | | |
| LEMHI | | | | | | | | | | | |
| LEWIS | | | | | | | | | | | |
| LINCOLN | | | | | | | | | | | |
| MADISON | | | | | | | | | | | |
| MINIDOKA | | | | | | | | | | | |
| NEZPERCE | 6 | 1,535,154 | 1,746,000 | 90.65% | 86.06% | 89.04% | 87.92% | 1.03 | 17.40% | 21.35% | 50.18% |
| ONEIDA | | | | | | | | | | | |
| OWYHEE | | | | | | | | | | | |
| PAYETTE | 6 | 310,662 | 473,454 | 78.88% | 66.16% | 67.78% | 65.62% | 1.20 | 57.27% | 62.87% | 21.08% |
| POWER | | | | | | | | | | | |
| SHOSHONE | | | | | | | | | | | |
| TETON | | | | | | | | | | | |
| TWINFALLS | 8 | 3,556,522 | 5,593,753 | 70.50% | 66.50% | 66.43% | 63.58% | 1.11 | 30.30% | 34.67% | 2.80% |
| VALLEY | | | | | | | | | | | |
| WASHINGTON | | | | | | | | | | | |
| STATEWIDE | 215 | 79,879,077 | 104,757,936 | 83.66% | 85.81% | 78.90% | 76.25% | 1.10 | 24.57% | 32.04% | 0.00% |

2021 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 | Median Assessed Value |
|------------|--------------------------------------|--------------------------------------|--|--|---|---|--------------|----------------------------------|---------|---------------------|---------------------|-----------------------|
| ADA | 81.28% | 93.40% | 84.49% | 100.01% | 74.98% | 89.89% | Normal | 648,067 | 0.0008 | -0.0630 | 0.0646 | 363,600 |
| ADAMS | | | | | | | | | | | | |
| BANNOCK | 74.94% | 117.41% | 74.41% | 106.51% | 65.64% | 127.03% | Normal | 95,711 | 0.1885 | -0.2310 | 0.6080 | 83,000 |
| BEARLAKE | | | | | | | | | | | | |
| BENEWAH | | | | | | | | | | | | |
| BINGHAM | | | | | | | | | | | | |
| BLAINE | 71.03% | 89.50% | 64.46% | 96.77% | 66.31% | 84.73% | Normal | 513,660 | -0.0013 | -0.1233 | 0.1206 | 261,595 |
| BOISE | | | | | | | | | | | | |
| BONNER | 73.15% | 102.53% | 69.05% | 108.99% | 80.48% | 103.90% | Normal | 290,914 | 0.1065 | -0.0135 | 0.2266 | 176,777 |
| BONNEVILLE | 84.46% | 107.07% | 78.96% | 108.52% | 75.33% | 110.98% | Normal | 224,859 | 0.0250 | -0.1136 | 0.1635 | 148,976 |
| BOUNDARY | | | | | | | | | | | | |
| BUTTE | | | | | | | | | | | | |
| CAMAS | | | | | | | | | | | | |
| CANYON | 68.15% | 83.75% | 62.25% | 76.83% | 59.62% | 74.20% | Non-Normal | 717,477 | -0.0420 | -0.1203 | 0.0364 | 290,195 |
| CARIBOU | | | | | | | | | | | | |
| CASSIA | | | | | | | | | | | | |
| CLARK | | | | | | | | | | | | |
| CLEARWATER | | | | | | | | | | | | |
| CUSTER | | | | | | | | | | | | |
| ELMORE | | | | | | | | | | | | |
| FRANKLIN | | | | | | | | | | | | |
| FREMONT | | | | | | | | | | | | |
| GEM | | | | | | | | | | | | |
| GOODING | | | | | | | | | | | | |
| IDAHO | | | | | | | | | | | | |
| JEFFERSON | | | | | | | | | | | | |
| JEROME | | | | | | | | | | | | |
| KOOTENAI | 79.43% | 88.21% | 80.99% | 90.81% | 75.32% | 85.14% | Normal | 345,898 | -0.0133 | -0.0639 | 0.0373 | 198,357 |
| LATAH | | | | | | | | | | | | |
| LEMHI | | | | | | | | | | | | |
| LEWIS | | | | | | | | | | | | |
| LINCOLN | | | | | | | | | | | | |
| MADISON | | | | | | | | | | | | |
| MINIDOKA | | | | | | | | | | | | |
| NEZPERCE | 74.72% | 106.57% | 73.44% | 114.89% | 73.85% | 101.99% | Normal | 291,000 | -0.0467 | -0.4030 | 0.3096 | 283,363 |
| ONEIDA | | | | | | | | | | | | |
| OWYHEE | | | | | | | | | | | | |
| PAYETTE | 38.09% | 119.68% | 40.79% | 139.47% | 40.26% | 90.97% | Normal | 78,909 | -0.4529 | -1.2870 | 0.3813 | 38,684 |
| POWER | | | | | | | | | | | | |
| SHOSHONE | | | | | | | | | | | | |
| TETON | | | | | | | | | | | | |
| TWINFALLS | 54.12% | 86.87% | 50.31% | 97.94% | 52.90% | 74.26% | Normal | 699,219 | -0.0468 | -0.3673 | 0.2738 | 348,971 |
| VALLEY | | | | | | | | | | | | |
| WASHINGTON | | | | | | | | | | | | |
| STATEWIDE | 80.65% | 86.66% | 81.08% | 90.67% | 72.37% | 80.13% | Non-Normal | 487,246 | -0.0129 | -0.0292 | 0.0034 | |

2021 Statewide Ratio Study Summary for Primary Category: Manufactured Housing

| 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 | 207 | 13,201,400 | 16,384,676 | 90.34% | 87.37% | 79.85% | 80.57% | 1.12 | 38.00% | 48.94% | 54.38% |
| ADAMS | | | | | | | | | | | |
| BANNOCK | 15 | 442,351 | 568,800 | 90.75% | 88.59% | 86.00% | 77.77% | 1.17 | 25.32% | 33.68% | 52.29% |
| BEARLAKE | | | | | | | | | | | |
| BENEWAH | | | | | | | | | | | |
| BINGHAM | 7 | 143,750 | 147,700 | 99.47% | 100.00% | 99.21% | 97.33% | 1.02 | 5.25% | 7.93% | 98.42% |
| BLAINE | 8 | 200,010 | 300,353 | 68.88% | 84.98% | 58.16% | 66.59% | 1.03 | 34.38% | 51.26% | 6.07% |
| BOISE | | | | | | | | | | | |
| BONNER | 18 | 1,846,787 | 2,066,955 | 88.94% | 91.55% | 85.03% | 89.35% | 1.00 | 19.75% | 28.80% | 42.99% |
| BONNEVILLE | 27 | 827,894 | 1,185,993 | 75.76% | 67.84% | 71.20% | 69.81% | 1.09 | 32.67% | 35.86% | 0.57% |
| BOUNDARY | | | | | | | | | | | |
| BUTTE | | | | | | | | | | | |
| CAMAS | | | | | | | | | | | |
| CANYON | 147 | 5,543,600 | 7,026,524 | 91.85% | 83.00% | 80.69% | 78.90% | 1.16 | 45.38% | 53.72% | 67.36% |
| CARIBOU | | | | | | | | | | | |
| CASSIA | | | | | | | | | | | |
| CLARK | | | | | | | | | | | |
| CLEARWATER | 8 | 150,840 | 155,900 | 102.65% | 103.18% | 99.54% | 96.75% | 1.06 | 17.09% | 25.11% | 67.28% |
| CUSTER | | | | | | | | | | | |
| ELMORE | 5 | 10,007 | 15,500 | 108.14% | 57.34% | 82.50% | 64.56% | 1.67 | 128.16% | 77.97% | 19.05% |
| FRANKLIN | | | | | | | | | | | |
| FREMONT | 8 | 32,748 | 38,450 | 98.23% | 100.46% | 84.39% | 85.17% | 1.15 | 42.76% | 52.46% | 39.79% |
| GEM | | | | | | | | | | | |
| GOODING | 9 | 344,522 | 436,400 | 78.02% | 71.34% | 75.04% | 78.95% | 0.99 | 25.48% | 30.18% | 8.09% |
| IDAHO | 10 | 245,445 | 310,000 | 87.80% | 66.82% | 77.10% | 79.18% | 1.11 | 59.28% | 57.97% | 34.66% |
| JEFFERSON | 9 | 177,119 | 195,188 | 94.10% | 97.14% | 89.00% | 90.74% | 1.04 | 21.15% | 30.81% | 58.95% |
| JEROME | | | | | | | | | | | |
| KOOTENAI | 142 | 10,501,339 | 14,694,639 | 72.16% | 68.87% | 68.59% | 71.46% | 1.01 | 26.07% | 30.86% | Approx. 100% |
| LATAH | 59 | 1,294,809 | 2,129,477 | 71.68% | 65.33% | 66.12% | 60.80% | 1.18 | 37.56% | 41.42% | 0.00% |
| LEMHI | | | | | | | | | | | |
| LEWIS | | | | | | | | | | | |
| LINCOLN | | | | | | | | | | | |
| MADISON | 11 | 417,894 | 507,000 | 83.60% | 86.63% | 81.65% | 82.42% | 1.01 | 13.24% | 20.11% | 11.77% |
| MINIDOKA | 5 | 48,290 | 38,500 | 158.96% | 144.60% | 148.90% | 125.43% | 1.27 | 33.42% | 38.97% | 4.23% |
| NEZPERCE | 26 | 1,194,451 | 1,710,350 | 93.27% | 76.65% | 83.70% | 69.84% | 1.34 | 48.41% | 51.82% | 58.87% |
| ONEIDA | | | | | | | | | | | |
| OWYHEE | | | | | | | | | | | |
| PAYETTE | 9 | 676,343 | 744,900 | 89.03% | 94.12% | 87.80% | 90.80% | 0.98 | 14.35% | 17.55% | 42.65% |
| POWER | | | | | | | | | | | |
| SHOSHONE | 13 | 418,578 | 543,391 | 91.80% | 76.52% | 84.84% | 77.03% | 1.19 | 40.31% | 40.38% | 51.69% |
| TETON | | | | | | | | | | | |
| TWINFALLS | 17 | 492,513 | 793,376 | 111.47% | 77.84% | 87.93% | 62.08% | 1.80 | 79.47% | 67.60% | 33.98% |
| VALLEY | | | | | | | | | | | |
| WASHINGTON | | | | | | | | | | | |
| STATEWIDE | 760 | 38,210,690 | 49,994,072 | 86.23% | 79.82% | 77.50% | 76.43% | 1.13 | 37.99% | 48.09% | 0.60% |

2021 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 | Median Assessed Value |
|------------|--------------------------------------|--------------------------------------|--|--|---|---|--------------|----------------------------------|---------|---------------------|---------------------|-----------------------|
| ADA | 85.29% | 95.40% | 79.56% | 91.06% | 76.48% | 84.66% | Non-Normal | 79,153 | -0.0995 | -0.1599 | -0.0390 | 55,300 |
| ADAMS | | | | | | | | | | | | |
| BANNOCK | 76.85% | 104.65% | 69.61% | 105.61% | 68.77% | 86.77% | Normal | 37,920 | -0.1029 | -0.2293 | 0.0236 | 34,503 |
| BEARLAKE | | | | | | | | | | | | |
| BENEWAH | | | | | | | | | | | | |
| BINGHAM | 93.68% | 105.26% | 92.71% | 104.31% | 93.41% | 101.24% | Normal | 21,100 | -0.0144 | -0.0595 | 0.0307 | 17,250 |
| BLAINE | 45.22% | 92.53% | 26.07% | 99.60% | 45.44% | 87.74% | Normal | 37,544 | -0.0017 | -0.2550 | 0.2516 | 13,642 |
| BOISE | | | | | | | | | | | | |
| BONNER | 78.43% | 99.44% | 81.91% | 97.09% | 80.93% | 97.77% | Normal | 114,831 | 0.0639 | -0.0768 | 0.2046 | 108,061 |
| BONNEVILLE | 66.84% | 84.68% | 60.62% | 84.08% | 61.84% | 77.78% | Normal | 43,926 | -0.0090 | -0.1128 | 0.0949 | 29,440 |
| BOUNDARY | | | | | | | | | | | | |
| BUTTE | | | | | | | | | | | | |
| CAMAS | | | | | | | | | | | | |
| CANYON | 85.15% | 98.54% | 74.27% | 91.00% | 73.21% | 84.58% | Non-Normal | 47,799 | -0.0656 | -0.1408 | 0.0096 | 25,300 |
| CARIBOU | | | | | | | | | | | | |
| CASSIA | | | | | | | | | | | | |
| CLARK | | | | | | | | | | | | |
| CLEARWATER | 85.38% | 119.92% | 84.84% | 119.96% | 80.58% | 112.93% | Normal | 19,488 | -0.1428 | -0.3578 | 0.0721 | 18,435 |
| CUSTER | | | | | | | | | | | | |
| ELMORE | 27.75% | 188.52% | 35.33% | 200.00% | 22.21% | 106.91% | Normal | 3,100 | -2.9953 | -4.1095 | -1.8811 | 2,000 |
| FRANKLIN | | | | | | | | | | | | |
| FREMONT | 63.70% | 132.76% | 52.65% | 132.84% | 37.13% | 133.21% | Normal | 4,806 | 0.1693 | -0.5964 | 0.9351 | 3,467 |
| GEM | | | | | | | | | | | | |
| GOODING | 63.42% | 92.61% | 61.03% | 97.52% | 62.69% | 95.20% | Normal | 48,489 | 0.2411 | -0.1111 | 0.5933 | 28,465 |
| IDAHO | 58.30% | 117.31% | 51.28% | 123.92% | 40.38% | 117.97% | Normal | 31,000 | -0.0501 | -0.3728 | 0.2727 | 6,532 |
| JEFFERSON | 76.13% | 112.08% | 74.26% | 116.53% | 82.24% | 99.25% | Normal | 21,688 | -0.0048 | -0.1450 | 0.1354 | 12,000 |
| JEROME | | | | | | | | | | | | |
| KOOTENAI | 69.09% | 75.24% | 66.06% | 75.52% | 68.08% | 74.85% | Normal | 103,483 | 0.0705 | 0.0031 | 0.1379 | 68,656 |
| LATAH | 65.32% | 78.04% | 55.05% | 73.70% | 54.94% | 66.67% | Non-Normal | 36,093 | -0.1358 | -0.2177 | -0.0539 | 18,480 |
| LEMHI | | | | | | | | | | | | |
| LEWIS | | | | | | | | | | | | |
| LINCOLN | | | | | | | | | | | | |
| MADISON | 74.42% | 92.79% | 75.87% | 92.72% | 73.12% | 91.73% | Normal | 46,091 | -0.0117 | -0.1728 | 0.1493 | 37,187 |
| MINIDOKA | 99.89% | 218.03% | 90.10% | 223.10% | 66.95% | 183.91% | Normal | 7,700 | -0.4086 | -0.9865 | 0.1693 | 7,810 |
| NEZPERCE | 77.08% | 109.46% | 66.47% | 96.78% | 63.45% | 76.22% | Non-Normal | 65,783 | -0.3189 | -0.4399 | -0.1979 | 26,082 |
| ONEIDA | | | | | | | | | | | | |
| OWYHEE | | | | | | | | | | | | |
| PAYETTE | 79.34% | 98.71% | 73.85% | 101.85% | 81.28% | 100.31% | Normal | 82,767 | 0.3201 | 0.1019 | 0.5382 | 74,188 |
| POWER | | | | | | | | | | | | |
| SHOSHONE | 73.47% | 110.12% | 67.55% | 115.40% | 63.84% | 90.22% | Normal | 41,799 | -0.2502 | -0.4682 | -0.0322 | 28,733 |
| TETON | | | | | | | | | | | | |
| TWINFALLS | 79.56% | 143.38% | 61.98% | 157.52% | 42.49% | 81.67% | Normal | 46,669 | -0.6256 | -0.9512 | -0.3000 | 25,163 |
| VALLEY | | | | | | | | | | | | |
| WASHINGTON | | | | | | | | | | | | |
| STATEWIDE | 83.76% | 88.71% | 77.08% | 82.98% | 74.53% | 78.33% | Non-Normal | 65,782 | -0.0746 | -0.1084 | -0.0408 | |

- Vacant Residential Properties

| | Vacant Residential | Combined Categories | Observed Sales Dates: | |
|---|--|------------------------------|--|-------------------------------|
| FINAL Study when Initialed and dated. | Using 2021 Assessed Values | Assessment Date: 1/1/2021 | From: 09/01/2017 | To: 12/01/2021 |
| Sales Price is/may be Time Adjusted | Sales Prices adjusted for time at County Level | | Selected Time Period: 09/01/2017 12/01/2021 | |
| SAMPLE STATISTICS | | | | |
| Sample size (n) | 5,060 | | | |
| Total Assessed Value | \$624,226,562 | | | |
| Total Sales Price | \$821,862,729 | | | |
| Mean Assessed Value | \$123,365 | | | |
| Mean Sales Price | \$162,423 | | | |
| Standard Deviation AV | \$167,245 | | | |
| Standard Deviation SP | \$209,198 | | | |
| Median Assessed Value | \$80,369 | | | |
| Median Sales Price | \$107,635 | | | |
| ASSESSMENT LEVEL | | | | |
| Arithmetic Mean Ratio | 80.44% | | | |
| Median Ratio | 81.29% | | | |
| Weighted Mean Ratio | 75.95% | | | |
| Geometric Mean Ratio | 75.92% | | | |
| UNIFORMITY | | | | |
| Lowest Ratio | 5.27% | | | |
| Highest Ratio | 221.18% | | | |
| Coefficient of Dispersion | 25.69% | | | |
| Standard Deviation | 26.39% | | | |
| Coefficient of Variation | 32.81% | | | |
| Price-related Differential | 1.06 | | | |
| RELIABILITY | | | | |
| 90% Confidence Intervals: | Lower | Upper | | |
| Around the Mean | 79.83% | 81.05% | | |
| BINOM - Around the Median | 80.21% | 82.35% | | |
| Around the Weighted Mean | 75.14% | 76.77% | | |
| Around the COD | 25.53% | 26.63% | | |
| Probability True Mean 90-110 | | | | |
| 80% Confidence Intervals: | Lower | Upper | | |
| Around the Mean | 79.96% | 80.91% | | |
| BINOM - Around the Median | 80.54% | 82.19% | | |
| Around the Weighted Mean | 75.32% | 76.59% | | |
| NORMALITY Test Results: | | | | |
| Chi Square Test | Non-Normal | | | |
| Binomial Test | N/A | | | |
| Secondary Category(ies) with sales | | | | |
| Mann-Whitney Test | -12.1645 | Count | Category | Description |
| Value Related Inequity | | 585 | 12 | Unimproved Rural Res Tract |
| D'Agostino-Pearson | Non-Normal | 3,002 | 15 | Unimproved Rural Res Sub |
| Shapiro-Wilk W | N/A | 139 | 18 | Unimproved Other Land |
| Kurtosis (2.5 - 4) = 4.07 | Not Trimmed? | 1,334 | 20 | Unimproved Urban Res Lot/Acre |
| Skew (-0.5 - 1) = 0.53 | Acceptable | | | |
| GOD Standard | | | | |
| Vacant Residential | Maximum | | | |
| | 20.00% | | | |

| | | | |
|---------------------------|--------------------|--------------------------|--------|
| Compliance Checks: | | | |
| Level: | MEDIAN | 90% Confidence Interval: | FAILED |
| | MEDIAN | 80% Confidence Interval: | FAILED |
| Uniformity: | COD Standards met? | | NO |
| | COD: | Poor | |
| | COV: | Poor | |
| | PRD: | Favors High Priced | |

May 23, 2022
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| COV/COD | |
|----------|------|
| Expected | 125% |
| Observed | 128% |

- Improved Commercial Properties

| | Improved Commercial | Combined Categories | Observed Sales Dates: | |
|---|--|------------------------------|--|--------------------------|
| FINAL Study when Initialed and dated. | Using 2021 Assessed Values | Assessment Date: 1/1/2021 | From: 09/01/2017 | To: 12/01/2021 |
| Sales Price is/may be Time Adjusted | Sales Prices adjusted for time at County Level | | Selected Time Period: 09/01/2017 12/01/2021 | |
| SAMPLE STATISTICS | | | | |
| Sample size (n) | 738 | | | |
| Total Assessed Value | \$458,878,968 | | | |
| Total Sales Price | \$546,325,403 | | | |
| Mean Assessed Value | \$621,787 | | | |
| Mean Sales Price | \$740,278 | | | |
| Standard Deviation AV | \$1,216,008 | | | |
| Standard Deviation SP | \$1,214,296 | | | |
| Median Assessed Value | \$283,255 | | | |
| Median Sales Price | \$385,000 | | | |
| ASSESSMENT LEVEL | | | | |
| Arithmetic Mean Ratio | 80.52% | | | |
| Median Ratio | 82.14% | | | |
| Weighted Mean Ratio | 83.99% | | | |
| Geometric Mean Ratio | 76.53% | | | |
| UNIFORMITY | | | | |
| Lowest Ratio | 21.67% | | | |
| Highest Ratio | 173.36% | | | |
| Coefficient of Dispersion | 24.48% | | | |
| Standard Deviation | 24.37% | | | |
| Coefficient of Variation | 30.26% | | | |
| Price-related Differential | 0.96 | | | |
| RELIABILITY | | | | |
| 90% Confidence Intervals: | Lower | Upper | | |
| Around the Mean | 79.05% | 82.00% | | |
| BINOM - Around the Median | 79.27% | 84.67% | | |
| Around the Weighted Mean | 81.03% | 86.96% | | |
| Around the COD | 24.21% | 26.74% | | |
| Probability True Mean 90-110 | | | | |
| 80% Confidence Intervals: | Lower | Upper | | |
| Around the Mean | 79.37% | 81.67% | | |
| BINOM - Around the Median | 80.52% | 84.31% | | |
| Around the Weighted Mean | 81.68% | 86.31% | | |
| NORMALITY Test Results: | | | | |
| Chi Square Test | Non-Normal | | | |
| Binomial Test | N/A | | | |
| Secondary Category(ies) with sales | | | | |
| Mann-Whitney Test | 1.8722 | Count | Category | Description |
| Value Related Inequity CANNOT be proven | | 112 | 27 | Com Condominiums |
| D'Agostino-Pearson | Normal | 27 | 1335 | Improved Rural Com Tract |
| Shapiro-Wilk W | N/A | 1 | 1436 | Improved Rural Ind Tract |
| Kurtosis (2.5 - 4) = 2.79 | Acceptable | 14 | 1638 | Improved Rural Com Sub |
| Skew (-0.5 - 1) = 0.12 | Acceptable | 1 | 1739 | Improved Rural Ind Sub |
| COD Standard | Maximum | 537 | 2142 | Improved Urban Com |
| Improved Commercial | 20.00% | 28 | 2243 | Improved Urban Ind |
| | | 18 | 51 | Cml Imps on Exempt Land |

| Compliance Checks: | | | |
|---------------------------|--------------------|--------------------------|--------|
| Level: | MEDIAN | 90% Confidence Interval: | FAILED |
| | MEDIAN | 80% Confidence Interval: | FAILED |
| Uniformity: | COD Standards met? | | NO |
| | COD: | Somewhat Poor | |
| | COV: | Poor | |
| | PRD: | Favors Low Priced | |

May 23, 2022
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| COV/COD | |
|----------|------|
| Expected | 125% |
| Observed | 124% |

- Vacant Commercial Properties

| | Vacant Commercial | Combined Categories | Observed Sales Dates: | | | | | | | |
|---|--|---|--|-----------------------------------|---------|--|----------|------|----------|------|
| FINAL Study when Initialed and dated. | Using 2021 Assessed Values | Assessment Date: 1/1/2021 | From: 09/01/2017 | To: 12/01/2021 | | | | | | |
| Sales Price is/may be Time Adjusted | Sales Prices adjusted for time at County Level | | Selected Time Period: 09/01/2017 12/01/2021 | | | | | | | |
| SAMPLE STATISTICS | | | | | | | | | | |
| Sample size (n) | 215 | | | | | | | | | |
| Total Assessed Value | \$79,879,077 | | | | | | | | | |
| Total Sales Price | \$104,757,936 | | | | | | | | | |
| Mean Assessed Value | \$371,531 | | | | | | | | | |
| Mean Sales Price | \$487,246 | | | | | | | | | |
| Standard Deviation AV | \$502,844 | | | | | | | | | |
| Standard Deviation SP | \$701,004 | | | | | | | | | |
| Median Assessed Value | \$240,000 | | | | | | | | | |
| Median Sales Price | \$265,000 | | | | | | | | | |
| ASSESSMENT LEVEL | | | | | | | | | | |
| Arithmetic Mean Ratio | 83.66% | Compliance Checks: Level: MEDIAN 90% Confidence Interval: PASSED MEDIAN 80% Confidence Interval: PASSED Uniformity: COD Standards met? NO COD: Somewhat Poor COV: Poor PRD: Favors High Priced | | | | | | | | |
| Median Ratio | 85.81% | | | | | | | | | |
| Weighted Mean Ratio | 76.25% | | | | | | | | | |
| Geometric Mean Ratio | 78.90% | | | | | | | | | |
| UNIFORMITY | | | | | | | | | | |
| Lowest Ratio | 17.43% | RELIABILITY T-Score: -1.53 | | | | | | | | |
| Highest Ratio | 187.84% | | | | | | | | | |
| Coefficient of Dispersion | 24.57% | Secondary Category(ies) with sales | | | | | | | | |
| Standard Deviation | 26.81% | | | | | | | | | |
| Coefficient of Variation | 32.04% | Count | Category | Description | | | | | | |
| Price-related Differential | 1.10 | 3 | 13 | Unimproved Rural Com Tract | | | | | | |
| COMMENTS: | | | | | | | | | | |
| 90% Confidence Intervals: Lower Upper Around the Mean 80.65% 86.66% BINOM - Around the Median 81.08% 90.67% Around the Weighted Mean 72.37% 80.13% Around the COD 23.59% 29.02% Probability True Mean 90-110 | | | | | | | | | | |
| 80% Confidence Intervals: Lower Upper Around the Mean 81.31% 86.00% BINOM - Around the Median 82.52% 90.16% Around the Weighted Mean 73.23% 79.27% | | | | | | | | | | |
| NORMALITY Test Results: Non-Normal | | | | | | | | | | |
| Chi Square Test | Non-Normal | | | | | | | | | |
| Binomial Test | N/A | | | | | | | | | |
| Mann-Whitney Test | -2.2980 | | | | | | | | | |
| Value Related Inequity | | 3 | 16 | Unimproved Rural Com Sub | | | | | | |
| D'Agostino-Pearson | Normal | 12 | 17 | Unimproved Rural Ind Sub Lot/Acre | | | | | | |
| Shapiro-Wilk W | N/A | 175 | 21 | Unimproved Urban Com Lot/Acre | | | | | | |
| Kurtosis (2.5 - 4) = 3.82 | Acceptable | 22 | 22 | Unimproved Urban Ind Lot/Acre | | | | | | |
| Skew (-0.5 - 1) = 0.27 | Acceptable | | | | | | | | | |
| GOD Standard Maximum: | | | | | | | | | | |
| Vacant Commercial | 20.00% | | | | | | | | | |
| <table border="1"> <thead> <tr> <th colspan="2">COV/COD</th> </tr> </thead> <tbody> <tr> <td>Expected</td> <td>125%</td> </tr> <tr> <td>Observed</td> <td>130%</td> </tr> </tbody> </table> | | | | | COV/COD | | Expected | 125% | Observed | 130% |
| COV/COD | | | | | | | | | | |
| Expected | 125% | | | | | | | | | |
| Observed | 130% | | | | | | | | | |
| May 25, 2022 STC Staff | | | | | | | | | | |

- Manufactured Housing Properties

| | Manufactured Housing | Combined Categories | Observed Sales Dates: | | | | | | | |
|---|--|------------------------------|--|--------------------------------|---------|--|----------|------|----------|------|
| FINAL Study when Initialed and dated. | Using 2021 Assessed Values | Assessment Date: 1/1/2021 | From: 09/01/2017 | To: 12/01/2021 | | | | | | |
| Sales Price is/may be Time Adjusted | Sales Prices adjusted for time at County Level | | Selected Time Period: 09/01/2017 12/01/2021 | | | | | | | |
| SAMPLE STATISTICS | | | | | | | | | | |
| Sample size (n) | 760 | | | | | | | | | |
| Total Assessed Value | \$38,210,690 | | | | | | | | | |
| Total Sales Price | \$49,994,072 | | | | | | | | | |
| Mean Assessed Value | \$50,277 | | | | | | | | | |
| Mean Sales Price | \$65,782 | | | | | | | | | |
| Standard Deviation AV | \$41,078 | | | | | | | | | |
| Standard Deviation SP | \$49,861 | | | | | | | | | |
| Median Assessed Value | \$41,329 | | | | | | | | | |
| Median Sales Price | \$57,928 | | | | | | | | | |
| ASSESSMENT LEVEL | | | | | | | | | | |
| Arithmetic Mean Ratio | 86.23% | | | | | | | | | |
| Median Ratio | 79.82% | | | | | | | | | |
| Weighted Mean Ratio | 76.43% | | | | | | | | | |
| Geometric Mean Ratio | 77.50% | | | | | | | | | |
| UNIFORMITY | | | | | | | | | | |
| Lowest Ratio | 13.15% | | | | | | | | | |
| Highest Ratio | 281.50% | | | | | | | | | |
| Coefficient of Dispersion | 37.99% | | | | | | | | | |
| Standard Deviation | 41.47% | | | | | | | | | |
| Coefficient of Variation | 48.09% | | | | | | | | | |
| Price-related Differential | 1.13 | PRB: -0.0746 | Compliance Checks: | | | | | | | |
| RELIABILITY | | T-Score: -4.32 | Level: | | | | | | | |
| 90% Confidence Intervals: | Lower Upper | | MEDIAN 90% Confidence Interval: | FAILED | | | | | | |
| Around the Mean | 83.76% 88.71% | | MEDIAN 80% Confidence Interval: | FAILED | | | | | | |
| BINOM - Around the Median | 77.08% 82.98% | | Uniformity: | COD Standards met? NO | | | | | | |
| Around the Weighted Mean | 74.53% 78.33% | | COD: | Very Poor | | | | | | |
| Around the COD | 36.88% 42.35% | | COV: | Very Poor | | | | | | |
| Probability True Mean 90-110 | 0.60% | | PRD: | Favors High Priced | | | | | | |
| 80% Confidence Intervals: | Lower Upper | | COMMENTS: | | | | | | | |
| Around the Mean | 84.31% 88.16% | | | | | | | | | |
| BINOM - Around the Median | 77.40% 81.60% | | | | | | | | | |
| Around the Weighted Mean | 74.95% 77.91% | | | | | | | | | |
| NORMALITY Test Results: Non-Normal | | | | | | | | | | |
| Chi Square Test | Non-Normal | | | | | | | | | |
| Binomial Test | N/A | | | | | | | | | |
| Secondary Category(ies) with sales | | | | | | | | | | |
| Mann-Whitney Test | -6.0806 | Count | Category | Description | | | | | | |
| Value Related Inequity | | 75 | 46 | Manufactured House (46) | | | | | | |
| D'Agostino-Pearson | Non-Normal | 685 | 65 | Mfg. House (65) on Leased Land | | | | | | |
| Shapiro-Wilk W | N/A | | | | | | | | | |
| Kurtosis (2.5 - 4) = 6.2 | Not Trimmed? | | | | | | | | | |
| Skew (-0.5 - 1) = 1.43 | Possible Outliers | | | | | | | | | |
| COD Standard | Maximum | | | | | | | | | |
| Manufactured Housing | 20.00% | | | | | | | | | |
| | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th colspan="2">COV/COD</th> </tr> </thead> <tbody> <tr> <td>Expected</td> <td>125%</td> </tr> <tr> <td>Observed</td> <td>127%</td> </tr> </tbody> </table> | | | | | COV/COD | | Expected | 125% | Observed | 127% |
| COV/COD | | | | | | | | | | |
| Expected | 125% | | | | | | | | | |
| Observed | 127% | | | | | | | | | |

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STC Staff