2017 Ratio Study

This ratio study was completed in April, 2018, and generally used sales which occurred between October 1, 2016 and September 30, 2017, to test 2017 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 2017 study represents the tenth study completed using the procedures authorized under the provisions of property tax rule 131. Under these provisions, a maximum of only five primary categories are subject to initial testing. As was done previously, assessment level is tested with 90% confidence intervals. However, county reports contain a notation indicating any categories which would have failed to meet assessment level requirements using 80% confidence intervals. Categories failing tests based on 90% confidence intervals are subject to state equalization in 2017, unless values indicate acceptable level after completion of follow-up ratio studies. If 90% confidence intervals overlap acceptable ranges, categories not meeting assessment level standards based only on 80% confidence intervals will not be subject to state equalization until this test is failed in three ratio studies. Seven categories in seven counties did not meet the 80% confidence intervals for three years. More complete procedural information is found in the current Idaho Ratio Study Manual.

The 2017 ratio study shows 9 primary categories in 9 counties that did not meet assessment level standards using 90% confidence intervals. In the 2016 study, there had been 12 non-complying categories in eleven counties. Prior to state board of equalization recommendations, follow-up studies will be done to test 2018 assessments in the categories that did not meet assessment level standards.

In 2017, 25.3% of all categories tested failed general uniformity standards based on the COD, while 60.7% failed vertical equity (price-related differential) standards. In addition, 1.3% of all categories failed to meet IAAO standards using the newer PRB (price-related bias) statistic. The number failing to meet general uniformity standards based on the COD and vertical equity standards based on the PRD and PRB was similar to that noted in the 2016 study.

The number of categories studied this year (150) was unchanged from the number analyzed in 2016. At least one primary category was studied in each county. Total sales volume was up considerably (5.7%) in comparison to 2016, although there was a decrease in the number of sales in improved commercial categories.

Analysis:

Statewide overall median levels of assessment were similar to those indicated in 2016. The most significant change was in the vacant commercial category, where the overall level of assessment decreased considerably. This is somewhat misleading, however, as the number of counties with sufficient sales in this category to allow a study increased by one (Valley County) and the total available sample statewide increased by 40.5%. Uniformity too was similar to that noted in 2016. These results are skewed somewhat by results in large counties where sales volume has been high and has continued to increase this year. Assessments are tending to lag more in smaller counties and this accounts for the rise in the number of non-complying categories, which are concentrated in smaller and medium population counties.

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 2017 ratio study to ensure that sales prices and assessed values both represented market value as of January 1, 2017.

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

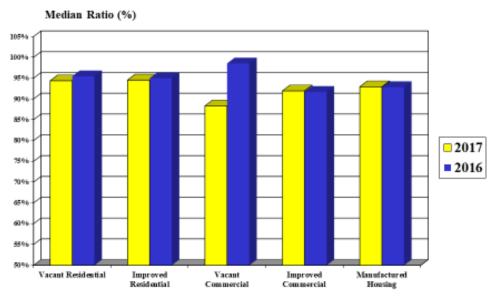
The following documents are attached to this report to provide the user with both detailed statistical reports and a summary of the final 2017 Idaho ratio study:

- 1. Chart I summary of sales received;
- 2. Chart II summary of statistical results;
- 3. Bar chart showing 2016 2017 level by primary category;
- 4. Bar chart showing 2016 2017 uniformity by primary category;
- 5. Statewide statistics by county for each primary category.

	Chart 2 atio Study Sales Rece	<mark>y Summ</mark>	ary							
Catagory	Counties	Tot	tals	Changes 2	016/2017:					
Category	Studied	2017	2016	Number	Percent					
Residential:										
Improved 44 32,269 30,613 1,656 5.4%										
Unimproved	40	3,038	2,719	319	11.7%					
Commercial:										
Improved	31	749	780	(31)	-4.0%					
Unimproved	10	184	131	53	40.5%					
Manufactured Housing:										
Manufactured Housing	25	789	775	14	1.8%					
Totals:	150	37,029	5,018	2,011	5.7%					

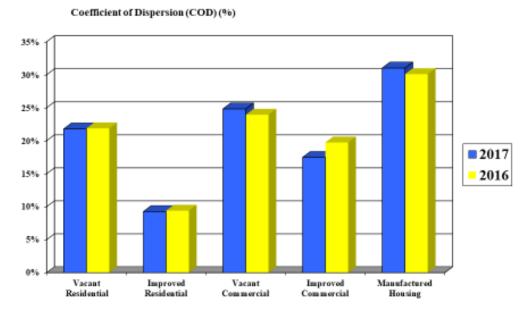
		Chart II Final Rati mary of F	o Study									
Cotoromy	Number	Number	Assessi Leve		Unife	ormity:						
Category	ofinHeritageCountiesSampleMedianMeanCODPRD											
Residential:												
Improved												
Unimproved	40	3,038	94.38	95.43	21.78	1.08						
Commercial:												
Improved	31	749	91.94	92.54	17.47	1.02						
Unimproved	10	184	88.34	87.73	24.82	1.04						
Manufactured Housing:	Manufactured Housing:											
Manufactured Housing	Manufactured Housing 25 789 92.94 98.38 31.01 1.12											
Totals:	150	37,029										

2016 - 2017 Ratio Study Level



Based on median ratio using all sales in each category

2016 - 2017 Ratio Study Uniformity



Lower CODs equal better uniformity

<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	12,471	3,412,703,348	3,541,553,554	96.48%	96.98%	96.02%	96.36%	1.00	7.04%	9.62%	Approx.100%
ADAMS	63	12,250,644	11,930,925	104.17%	101.71%	99.77%	102.68%	1.01	22.50%	29.77%	93.30%
BANNOCK	989	140,716,469	153,773,282	92.02%	92.33%	91.48%	91.51%	1.01	8.19%	10.72%	Approx.100%
BEARLAKE	83	16,842,134	19,169,872	92.12%	94.03%	90.50%	87.86%	1.05	13.93%	18.67%	86.86%
BENEWAH	66	7,786,171	9,332,899	88.97%	83.31%	86.02%	83.43%	1.07	22.26%	26.98%	36.32%
BINGHAM	134	18,818,330	20,653,776	92.47%	92.36%	91.84%	91.11%	1.01	9.47%	11.91%	99.52%
BLAINE	649	362,503,586	413,400,849	89.39%	90.38%	88.00%	87.69%	1.02	12.60%	16.86%	14.92%
BOISE	217	43,435,470	47,578,082	92.67%	92.10%	90.76%	91.29%	1.02	15.49%	20.50%	98.08%
BONNER	450	118,322,695	135,281,781	87.90%	87.24%	86.69%	87.46%	1.00	12.89%	16.41%	0.10%
BONNEVILLE	1,866	319,572,709	347,597,821	91.83%	92.09%	91.17%	91.94%	1.00	9.15%	11.84%	Approx.100%
BOUNDARY	77	12,956,120	14,884,711	89.04%	87.12%	87.52%	87.04%	1.02	15.04%	19.01%	30.85%
BUTTE	14	1,355,691	1,349,915	102.47%	99.06%	99.79%	100.43%	1.02	20.63%	24.48%	81.63%
CAMAS	12	1,026,792	1,126,863	106.75%	103.06%	96.09%	91.12%	1.17	40.93%	44.51%	46.77%
CANYON	4,714	870,284,820	907,609,983	96.03%	95.86%	95.58%	95.89%	1.00	7.12%	9.65%	Approx.100%
CARIBOU	38	4,422,743	5,040,519	88.48%	89.23%	87.64%	87.74%	1.01	11.62%	13.95%	22.06%
CASSIA	95	12,436,511	13,163,973	94.65%	93.38%	94.48%	94.47%	1.00	4.80%	6.26%	Approx.100%
CLARK	6	408.340	421.000	95.75%	98.03%	95.46%	96.99%	0.99	6.38%	8.46%	92.48%
CLEARWATER	46	5,442,748	6,699,666	84.23%	83.91%	82.98%	81.24%	1.04	13.62%	17.89%	0.47%
CUSTER	55	8,166,540	8,699,120	102.27%	94.78%	97.93%	93.88%	1.09	25.82%	30.64%	96.45%
ELMORE	428	60.039.448	65,969,503	90.43%	92.48%	88.83%	91.01%	0.99	13.54%	17.82%	70.88%
FRANKLIN	162	25,466,755	28,796,766	89.67%	89.66%	87.88%	88.44%	1.01	15.33%	19.84%	40.52%
FREMONT	186	34,382,897	41,425,207	86.09%	84.14%	84.19%	83.00%	1.04	17.01%	21.07%	0.16%
GEM	220	37,109,020	40,604,726	93.07%	91.34%	91.86%	91.39%	1.02	12.98%	16.47%	99.85%
GOODING	150	17,780,571	20,248,162	92.14%	91.74%	90.18%	87.81%	1.05	16.73%	20.73%	91.47%
IDAHO	126	18,566,811	20,198,405	94.92%	94.34%	92.42%	91.92%	1.03	18.67%	23.55%	99.32%
JEFFERSON	257	49,125,650	54,980,772	90.29%	89.19%	89.78%	89.35%	1.01	8.29%	10.74%	68.08%
JEROME	141	18,522,370	21,903,271	84.24%	84.95%	83.19%	84.56%	1.00	12.64%	15.36%	Approx. 100%
KOOTENAI	4,178	1,084,123,825	1,212,984,529	89.73%	89.76%	89.10%	89.38%	1.00	8.80%	11.74%	5.05%
LATAH	382	75,745,487	84,268,479	90.87%	90.76%	89.95%	89.89%	1.01	10.99%	14.25%	90.32%
LEMHI	122	20,479,599	22,058,589	95.06%	93.03%	93.20%	92.84%	1.02	15.47%	20.48%	99.79%
LEWIS	44	4,592,687	4,528,600	105.82%	104.36%	102.89%	101.42%	1.04	18.55%	24.36%	85.99%
LINCOLN	35	3,404,900	4,114,663	84.64%	86.00%	83.21%	82.75%	1.02	13.43%	18.33%	2.02%
MADISON	272	48,939,376	55,114,469	90.46%	90.81%	89.50%	88.80%	1.02	10.21%	14.17%	72.24%
MINIDOKA	184	25,466,680	26,827,007	93.39%	91.99%	92.20%	94.93%	0.98	12.84%	15.87%	99.90%
NEZPERCE	540	100,720,515	106,877,732	94.43%	94.10%	93.69%	94.24%	1.00	9.50%	12.30%	Approx.100%
ONEIDA	31	3,747,476	4,067,750	96.33%	91.73%	94.94%	92.13%	1.05	15.14%	17.98%	97.88%
OWYHEE	141	19,389,214	21,924,054	89.12%	89.76%	86.02%	88.44%	1.01	19.66%	25.96%	32.28%
PAYETTE	312	46,449,408	49,346,415	94.17%	93.71%	92.96%	94.13%	1.00	12.02%	16.24%	Approx.100%
POWER	46	5,466,155	6,136,051	90.32%	91.64%	88.33%	89.08%	1.01	15.93%	20.81%	54.38%
SHOSHONE	210	19,588,342	22,958,269	90.17%	86.57%	87.50%	85.32%	1.06	21.17%	25.26%	53.98%
TETON	39	13,893,151	13,887,593	99.30%	99.97%	98.73%	100.04%	0.99	8.06%	11.01%	Approx.100%
TWINFALLS	1,432	238,663,511	263,422,410	90.46%	90.57%	89.38%	90.60%	1.00	11.36%	15.18%	89.62%
VALLEY	447	122,183,965	137,195,526	91.40%	90.85%	89.58%	89.06%	1.03	15.01%	19.77%	94.84%
WASHINGTON	139	18,610,325	19,541,741	97.21%	96.20%	96.32%	95.23%	1.02	10.45%	13.83%	Approx.100%
STATEWIDE	32,269	7,481,909,999	8,008,649,281	93.85%	94.56%	96.03%	93.42%	1.00	9.26%	12.77%	Approx.100%

<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	Average Sale Price or Value (\$)	<u>PRB</u>	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	96.35%	96.62%	96.88%	97.12%	96.17%	96.55%	Non-Normal	283,983	0.0175	0.0146	0.0204
ADAMS	97.74%	110.60%	96.39%	107.65%	95.25%	110.11%	Non-Normal	189,380	-0.0340	-0.0934	0.0254
BANNOCK	91.51%	92.54%	91.89%	92.94%	90.95%	92.07%	Normal	155,484	-0.0022	-0.0135	0.0091
BEARLAKE	89.02%	95.23%	90.07%	96.93%	84.35%	91.36%	Normal	230,962	-0.0157	-0.0474	0.0160
BENEWAH	84.11%	93.83%	78.70%	89.72%	79.60%	87.25%	Non-Normal	141,408	-0.0980	-0.1610	-0.0351
BINGHAM	90.91%	94.04%	89.45%	93.52%	89.52%	92.71%	Non-Normal	154,133	-0.0442	-0.0730	-0.0154
BLAINE	88.41%	90.36%	89.16%	91.27%	85.71%	89.66%	Non-Normal	636,981	0.0057	-0.0054	0.0168
BOISE	90.55%	94.79%	89.30%	94.57%	89.43%	93.15%	Non-Normal	219,254	-0.0154	-0.0460	0.0152
BONNER	86.78%	89.02%	85.97%	88.72%	86.04%	88.89%	Normal	300.626	0.0127	-0.0092	0.0346
BONNEVILLE	91.42%	92.25%	91.59%	92.56%	91.47%	92.40%	Non-Normal	186,280	0.0185	0.0099	0.0271
BOUNDARY	85.86%	92.21%	83.34%	92.10%	84.38%	89.71%	Non-Normal	193,308	-0.0520	-0.1202	0.0163
BUTTE	90.60%	114.34%	81.64%	117.22%	88.36%	112.49%	Normal	96.423	0.0267	-0.1208	0.1743
CAMAS	82.12%	131.38%	68.32%	147.62%	69.65%	112.59%	Normal	93,905	-0.1234	-0.4961	0.2493
CANYON	95.81%	96.26%	95.63%	96.05%	95.61%	96.16%	Non-Normal	192,535	0.0132	0.0081	0.0184
CARIBOU	85.18%	91.77%	82.86%	95.47%	84.49%	90.99%	Normal	132.645	-0.0162	-0.0685	0.0361
CASSIA	93.65%	95.65%	92.61%	94.93%	93.34%	95.61%	Non-Normal	138,568	-0.0031	-0.0206	0.0144
CLARK	89.09%	102.41%	85.76%	103.86%	88.09%	105.89%	Normal	70,167	0.0193	-0.0941	0.1326
CLEARWATER	80.57%	87.88%	78.87%	87.07%	77.82%	84.66%	Normal	145.645	-0.0649	-0.1305	0.0008
CUSTER	95.32%	109.23%	88.59%	101.57%	88.19%	99.56%	Non-Normal	158,166	-0.1049	-0.2052	-0.0046
ELMORE	89.15%	91.71%	90.86%	93.87%	89.65%	92.38%	Normal	154,134	0.0828	0.0595	0.1060
FRANKLIN	87.37%	91.97%	87.44%	92.50%	86.32%	90.55%	Normal	177.758	0.0099	-0.0472	0.0669
FREMONT	83.90%	88.27%	82.38%	88.56%	80.48%	85.52%	Non-Normal	222,716	-0.0271	-0.0584	0.0042
GEM	91.37%	94.77%	89.22%	93.30%	89.65%	93.13%	Non-Normal	184,567	-0.0340	-0.0662	-0.0018
GOODING	89.58%	94.71%	88.54%	95.23%	84.71%	90.92%	Normal	134.988	-0.0661	-0.1116	-0.0205
IDAHO	91.65%	98.20%	88.34%	97.94%	89.03%	94.81%	Non-Normal	160.305	-0.0530	-0.1022	-0.0038
JEFFERSON	89.29%	91.28%	88.51%	90.32%	88.36%	90.34%	Non-Normal	213,933	-0.0239	-0.0445	-0.0034
JEROME	82.45%	86.03%	82.20%	88.77%	82.36%	86.77%	Normal	155,342	0.0554	0.0122	0.0986
KOOTENAI	89.47%	90.00%	89.51%	90.11%	89.00%	89.76%	Non-Normal	290.327	0.0088	0.0033	0.0143
LATAH	89.78%	91.95%	89.25%	91.93%	88.77%	91.00%	Non-Normal	220,598	-0.0109	-0.0345	0.0126
LEMHI	92.16%	97.96%	91.16%	95.71%	90.01%	95.67%	Non-Normal	180.808	-0.0034	-0.0388	0.0319
LEWIS	99.43%	112.22%	96.50%	108.42%	95.88%	106.95%	Normal	102,923	-0.0872	-0.2033	0.0289
LINCOLN	80.32%	88.95%	80.67%	89.02%	77.71%	87.79%	Normal	117.562	-0.0321	-0.1242	0.0601
MADISON	89.18%	91.74%	89.71%	91.91%	86.87%	90.72%	Non-Normal	202.627	-0.0065	-0.0343	0.0212
MINIDOKA	91.59%	95.19%	90.37%	95.04%	93.07%	96.79%	Normal	145,799	0.0865	0.0548	0.1183
NEZPERCE	93.61%	95.25%	93.16%	95.06%	93.40%	95.08%	Normal	197.922	0.0336	0.0134	0.0538
ONEIDA	91.05%	101.61%	85.99%	101.58%	87.14%	97.11%	Non-Normal	131,218	-0.0835	-0.1754	0.0083
OWYHEE	85.91%	92.33%	84.81%	92.58%	85.51%	91.37%	Non-Normal	155,490	0.0000	-0.0395	0.0618
PAYETTE	92.74%	95.59%	92.07%	94.72%	92.67%	95.59%	Non-Normal	158,162	0.0293	0.0014	0.0571
POWER	85.76%	94.88%	84.56%	94.53%	85.56%	92.60%	Normal	133,392	0.0250	-0.0756	0.0869
SHOSHONE	87.58%	92.76%	82.60%	90.68%	82.81%	87.83%	Non-Normal	109.325	-0.1086	-0.1548	-0.0625
TETON	96.42%	102.18%	95.27%	101.75%	96.58%	103.50%	Normal	356,092	0.0599	-0.0089	0.1288
TWINFALLS	89.86%	91.06%	90.11%	91.31%	89.96%	91.24%	Non-Normal	183,954	0.0357	0.0243	0.1200
VALLEY	89.99%	92.80%	89.44%	92.27%	87.07%	91.05%	Non-Normal	306,925	-0.0014	-0.0182	0.0471
WASHINGTON	95.33%	99.08%	94.24%	97.64%	93.34%	97.13%	Non-Normal	140,588	-0.0521	-0.0857	-0.0185
STATEWIDE	93.74%	93.96%	94.45%	94.68%	93.27%	93.58%	Non-Normal	248,184	0.0044	0.0029	0.0060

<u>County</u>	Sales Count	<u>Total Assessed</u> <u>Value (\$)</u>	<u>Total Sales Price</u> or Value (\$)	<u>Mean</u> <u>Ratio</u>	<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	465	64,673,900	72,830,869	92.25%	95.36%	90.01%	88.80%	1.04	14.55%	20.63%	99.46%
ADAMS	38	1,462,357	1,585,800	102.59%	105.03%	96.33%	92.22%	1.11	24.14%	32.67%	90.43%
BANNOCK	65	2,284,297	2,688,321	90.32%	88.44%	87.59%	84.97%	1.06	20.33%	24.50%	54.38%
BEARLAKE	60	3,628,002	3,874,000	97.94%	93.23%	93.15%	93.65%	1.05	25.88%	32.49%	97.16%
BENEWAH	41	1,247,470	1,450,843	92.57%	94.12%	85.70%	85.98%	1.08	29.95%	38.43%	67.65%
BINGHAM	6	208,993	222,361	96.72%	94.77%	96.52%	93.99%	1.03	5.59%	7.33%	96.30%
BLAINE	93	29,775,316	33,364,376	98.16%	95.60%	95.01%	89.24%	1.10	17.19%	24.77%	99.93%
BOISE	102	4,471,234	4,823,198	96.29%	93.73%	92.41%	92.70%	1.04	22.62%	28.21%	99.01%
BONNER	193	12,864,631	14,494,737	98.01%	96.92%	93.42%	88.75%	1.10	23.74%	30.06%	99.99%
BONNEVILLE	92	4,221,865	4,621,492	95.19%	94.85%	92.63%	91.35%	1.04	18.28%	23.06%	98.81%
BOUNDARY	28	1,239,840	1,355,970	97.91%	96.50%	92.43%	91.44%	1.07	25.49%	34.75%	84.99%
BUTTE											i i
CAMAS	6	124,302	156,250	88.74%	84.73%	85.42%	79.55%	1.12	23.55%	29.68%	40.30%
CANYON	327	16,862,300	18,396,335	99.07%	98.79%	95.75%	91.66%	1.08	18.19%	24.76%	Approx.100%
CARIBOU	12	235,180	265,900	90.53%	89.18%	89.15%	88.45%	1.02	16.07%	18.16%	54.26%
CASSIA											i i
CLARK											i i
CLEARWATER	10	268,323	318,623	91.21%	82.95%	84.27%	84.21%	1.08	35.69%	43.47%	45.32%
CUSTER	14	430,820	431,225	112.46%	100.26%	105.31%	99.91%	1.13	31.81%	36.34%	38.24%
ELMORE	42	1,588,581	2,085,220	98.25%	92.00%	89.46%	76.18%	1.29	34.90%	44.63%	84.60%
FRANKLIN											i i
FREMONT	74	4,700,887	4,695,201	105.13%	100.31%	101.37%	100.12%	1.05	22.98%	27.16%	92.92%
GEM	21	1,142,680	1,183,400	99.57%	92.32%	96.22%	96.56%	1.03	22.85%	27.45%	89.01%
GOODING	16	483,178	627,189	84.05%	85.71%	81.29%	77.04%	1.09	18.69%	26.36%	14.96%
IDAHO	34	1,217,966	1,243,049	102.87%	103.39%	99.51%	97.98%	1.05	16.31%	23.44%	95.72%
JEFFERSON	82	2,533,430	3,241,689	82.19%	82.65%	80.33%	78.15%	1.05	16.25%	21.51%	Approx. 100%
JEROME	10	306,332	369,221	83.73%	81.81%	77.94%	82.97%	1.01	30.92%	39.36%	26.50%
KOOTENAI	485	50,153,027	59,314,710	94.40%	93.95%	89.12%	84.55%	1.12	22.77%	31.85%	99.93%
LATAH	27	1,502,665	1,713,498	96.76%	87.50%	92.30%	87.70%	1.10	26.98%	33.20%	83.71%
LEMHI	47	1,518,383	1,705,229	97.84%	96.06%	91.87%	89.04%	1.10	29.19%	34.97%	93.45%
LEWIS	5	56,925	72,400	81.53%	75.37%	80.85%	78.63%	1.04	11.39%	15.24%	9.79%
LINCOLN	6	,	219,900		77.47%	69.70%	68.20%	1.07	22.73%	30.60%	5.71%
MADISON	36	1,316,477	1,421,879		97.11%	91.45%	92.59%	1.04	21.86%	29.76%	89.28%
MINIDOKA	12	274,453	360,500	78.21%	78.38%	75.38%	76.13%	1.03	19.58%	24.87%	2.97%
NEZPERCE	34	2,006,650	1,951,116		99.96%	100.59%	102.85%	1.03	25.76%	33.28%	73.19%
ONEIDA	9	235,873	246,875		97.50%	93.90%	95.54%	1.00	14.06%	19.34%	77.43%
OWYHEE	11	763,347	825,400		91.66%	97.24%	92.48%	1.12	36.22%	37.39%	56.16%
PAYETTE	29	1,179,761	1,755,064	96.59%	97.56%	89.21%	67.22%	1.44	28.18%	41.67%	76.56%
POWER	8	116,090	132,367	91.49%	80.00%	85.56%	87.70%	1.04	35.39%	42.54%	43.13%
SHOSHONE	29	1,236,704	1,308,800		95.63%	91.20%	94.49%	1.04	30.28%	40.76%	80.13%
TETON	65	3,229,673	3,518,900	91.39%	90.91%	89.73%	91.78%	1.00	14.12%	19.26%	73.57%
TWINFALLS	154	7,930,210	9,657,648	84.28%	79.95%	80.87%	82.11%	1.03	23.79%	29.72%	0.23%
VALLEY	235	12,838,989	14,408,893	101.70%	96.97%	95.95%	89.10%	1.14	27.86%	34.73%	99.99%
WASHINGTON	15	487,908	535,000	110.20%	97.26%	102.78%	91.20%	1.21	36.05%	38.27%	45.05%
STATEWIDE	3,038	240,968,999	273,473,449	95.43%	94.38%	91.21%	88.11%	1.08	21.78%	29.56%	Approx.100%

<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%)	Weighted Mean Lower Confidence 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>	<u>PRB</u>	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	90.80%	93.70%	94.03%	96.68%	86.97%	90.63%	Non-Normal	156,626	-0.0441	-0.0658	-0.0223
ADAMS	93.64%	111.53%	98.74%	115.10%	81.32%	103.12%	Normal	41,732	-0.0420	-0.1569	0.0728
BANNOCK	85.81%	94.83%	83.10%	97.78%	79.64%	90.31%	Normal	41,359	-0.0408	-0.1006	0.0189
BEARLAKE	91.18%	104.70%	88.41%	97.98%	86.50%	100.80%	Non-Normal	64,567	0.0029	-0.0626	0.0684
BENEWAH	83.43%	101.71%	78.42%	101.31%	75.90%	96.07%	Normal	35,386	-0.0129	-0.1338	0.1080
BINGHAM	90.89%	102.55%	90.59%	105.91%	90.68%	97.29%	Normal	37,060	-0.0732	-0.1083	-0.0381
BLAINE	94.01%	102.31%	92.72%	98.52%	82.83%	95.66%	Non-Normal	358,757	-0.0654	-0.1019	-0.0290
BOISE	91.87%	100.72%	88.63%	98.64%	86.75%	98.66%	Normal	47,286	-0.0327	-0.1054	0.0400
BONNER	94.52%	101.50%	93.32%	100.51%	84.32%	93.19%	Non-Normal	75,102	-0.0726	-0.1166	-0.0285
BONNEVILLE	91.42%	98.95%	90.29%	99.54%	86.35%	96.35%	Normal	50.234	-0.0543	-0.1464	0.0379
BOUNDARY	86.96%	108.87%	84.11%	104.75%	83.75%	99.12%	Normal	48,428	-0.0949	-0.2490	0.0592
BUTTE								,			
CAMAS	67.07%	110.41%	60.34%	120.81%	52.70%	106.41%	Normal	26.042	-0.0912	-0.5059	0.3235
CANYON	96.83%	101.30%	97.06%	100.25%	89.04%	94.29%	Non-Normal	56.258	-0.1567	-0.1934	-0.1201
CARIBOU	82.01%	99.05%	76.26%	106.36%	80.66%	96.23%	Normal	22,158	-0.0478	-0.1870	0.0915
CASSIA	0210170	0010070	10.2070		00.0070	00.2070		,	0.01.0	0.1010	0.0010
CLARK											
CLEARWATER	68.22%	114.19%	65.09%	115.60%	70.13%	98.30%	Normal	31,862	0.0550	-0.2094	0.3195
CUSTER	93.12%	131.80%	91.12%	133.63%	84.46%	115.35%	Normal	30.802	-0.2860	-0.6651	0.0931
ELMORE	87.12%	109.38%	83.27%	101.89%	64.26%	88.10%	Non-Normal	49.648	-0.1596	-0.2966	-0.0225
FRANKLIN	0111270	100.0070	00.21 /0	101.0070	01.2070	00.1070	Hon Honna	10,010	0.1000	0.2000	0.0220
FREMONT	99.67%	110.59%	93.66%	112.58%	93.50%	106.75%	Normal	63,449	-0.0105	-0.0802	0.0592
GEM	89.28%	109.86%	86.91%	110.24%	88.22%	104.90%	Normal	56,352	0.0100	-0.1933	0.2455
GOODING	74.34%	93.76%	72.41%	91.47%	65.57%	88.50%	Normal	39,199	-0.0652	-0.2090	0.0785
IDAHO	96.07%	109.67%	94.35%	107.91%	91.25%	104.71%	Normal	36,560	-0.0945	-0.1928	0.0038
JEFFERSON	78.98%	85.41%	77.30%	84.74%	74.99%	81.31%	Normal	39,533	-0.1603	-0.2420	-0.0786
JEROME	64.63%	102.84%	57.43%	110.67%	65.77%	100.17%	Normal	36,922	0.6555	0.0527	1.2582
KOOTENAI	92.16%	96.65%	91.71%	96.17%	81.67%	87.44%	Non-Normal	122,298	-0.0930	-0.1203	-0.0657
LATAH	86.21%	107.30%	81.74%	93.60%	80.40%	94.99%	Non-Normal	63.463	-0.1871	-0.3144	-0.0598
LEMHI	89.63%	106.05%	84.86%	110.17%	77.65%	100.44%	Normal	36.281	-0.0263	-0.0848	0.0321
LEWIS	69.68%	93.38%	73.12%	100.42%	68.80%	88.45%	Normal	14.480	-0.0200	-0.2456	0.1896
LINCOLN	54.71%	91.53%	45.15%	94.53%	49.60%	86.81%	Normal	36,650	-0.4648	-1.3443	0.4148
MADISON	88.14%	103.80%	90.54%	102.90%	85.05%	100.12%	Normal	39,497	0.0381	-0.0755	0.1517
MINIDOKA	68.12%	88.29%	69.38%	95.20%	65.42%	86.84%	Normal	30.042	0.0031	-0.2485	0.2548
NEZPERCE	96.21%	116.15%	92.35%	108.03%	91.28%	114.42%	Normal	57,386	0.1033	-0.0882	0.2949
ONEIDA	83.95%	106.82%	82.12%	103.51%	85.97%	105.12%	Normal	27,431	0.0554	-0.1574	0.2682
OWYHEE	82.68%	125.13%	68.84%	143.19%	77.04%	107.92%	Normal	75,036	-0.0493	-0.1374	0.2002
PAYETTE	83.88%	125.13%	73.38%	99.47%	48.62%	85.82%	Non-Normal	60.519	-0.0493	-0.2476	0.1469
POWER	65.41%	117.56%	64.73%	110.28%	64.51%	110.90%	Normal	16,546	0.1799	-0.2559	0.0332
SHOSHONE	85.87%	117.36%	78.58%	103.53%	86.37%	102.61%	Non-Normal	45,131	0.0314	-0.4405	0.8002
TETON	85.87%	94.99%	87.31%	93.30%	86.37%	95.18%	Normal	45,131 54,137	0.0314	-0.1079	0.1706
TWINFALLS	87.80%	94.99% 87.60%	77.85%	93.30% 84.65%	78.68%	95.18% 85.55%	Non-Normal	62,712	-0.0004	-0.0169	0.1273
VALLEY	97.91%	105.49%	92.79%	100.07%	85.14%	93.07%	Non-Normal	61,314	-0.0004	-0.0732	-0.0930
WASHINGTON	91.02%	129.37%	92.79% 81.86%	141.34%	85.14% 77.57%	93.07% 104.82%	Normal	35,667	-0.1462	-0.1994	-0.0930
·								, ,			
STATEWIDE	94.59%	96.27%	93.52%	95.15%	86.92%	89.31%	Non-Normal	90,018	-0.0125	-0.0171	-0.0080

<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	200	162,642,957	171,462,034	93.50%	93.73%	91.69%	94.86%	0.99	14.21%	19.26%	99.69%
ADAMS			· · · ·								
BANNOCK	32	6,651,234	8,211,050	86.77%	86.24%	84.82%	81.00%	1.07	16.54%	21.49%	16.35%
BEARLAKE											
BENEWAH	5	472,005	660,000	95.37%	88.75%	83.35%	71.52%	1.33	47.07%	57.08%	29.15%
BINGHAM											
BLAINE	33	15,964,929	20,172,858	87.57%	88.78%	85.75%	79.14%	1.11	15.02%	20.24%	21.48%
BOISE	5	3,595,944	4,205,000	86.08%	80.95%	83.63%	85.52%	1.01	20.48%	28.56%	32.20%
BONNER	10	2,754,601	2,787,000	97.55%	96.01%	96.70%	98.84%	0.99	11.89%	13.78%	93.67%
BONNEVILLE	27	13,169,713	14,014,942	97.69%	95.67%	96.37%	93.97%	1.04	13.33%	16.87%	98.84%
BOUNDARY	6	2,160,210	2,290,500	99.77%	99.15%	98.25%	94.31%	1.06	12.66%	19.01%	74.66%
BUTTE											
CAMAS											
CANYON	64	45,723,190	51,757,183	88.28%	88.38%	84.52%	88.34%	1.00	20.04%	27.56%	28.43%
CARIBOU		, ,	, ,								
CASSIA	9	1,252,639	1,285,500	100.19%	90.92%	98.86%	97.44%	1.03	15.47%	18.17%	86.19%
CLARK		, ,	, ,								
CLEARWATER											
CUSTER	7	782,690	686,237	125.70%	125.28%	123.05%	114.06%	1.10	15.16%	22.61%	8.91%
ELMORE	11	2,133,248	2,281,595	85.91%	87.48%	83.78%	93.50%	0.92	16.92%	22.53%	24.86%
FRANKLIN											
FREMONT	7	932,410	1,405,330	83.77%	90.09%	78.83%	66.35%	1.26	23.31%	34.35%	26.75%
GEM	8	1,345,270	1,416,765	90.93%	101.24%	85.53%	94.95%	0.96	22.04%	32.03%	48.14%
GOODING	12	2,227,627	3,436,083	83.01%	90.05%	80.18%	64.83%	1.28	18.59%	24.85%	13.21%
IDAHO	5	1,195,273	1,262,500	89.97%	101.62%	83.20%	94.68%	0.95	21.88%	34.84%	38.57%
JEFFERSON											
JEROME	5	3,077,560	4,070,000	136.65%	107.51%	118.26%	75.62%	1.81	60.61%	56.40%	11.75%
KOOTENAI	165	70,444,805	79,439,572	92.03%	91.05%	90.92%	88.68%	1.04	11.87%	15.82%	96.25%
LATAH	12	2,290,550	2,613,000	94.82%	97.29%	92.42%	87.66%	1.08	16.63%	23.76%	74.34%
LEMHI	11	3,714,844	3,949,000	97.91%	104.96%	92.61%	94.07%	1.04	22.57%	31.82%	67.66%
LEWIS	5	547,508	767,499	75.33%	73.79%	73.05%	71.34%	1.06	20.46%	28.53%	8.96%
LINCOLN											
MADISON	9	3,362,780	4,705,000	87.79%	86.11%	84.26%	71.47%	1.23	23.59%	28.60%	38.45%
MINIDOKA	5	338,107	535,200	73.02%	76.94%	63.41%	63.17%	1.16	39.08%	55.23%	14.51%
NEZPERCE	12	5,724,328	5,935,095	94.74%	92.37%	94.36%	96.45%	0.98	7.47%	9.55%	95.16%
ONEIDA			, , ,								
OWYHEE	6	463,166	620,900	85.07%	82.84%	78.91%	74.60%	1.14	33.53%	40.86%	30.14%
PAYETTE	8	845,256	1,062,000	99.25%	94.84%	90.47%	79.59%	1.25	33.25%	42.11%	47.91%
POWER	7	726,325	1,091,000	81.17%	73.21%	75.32%	66.57%	1.22	33.95%	39.89%	22.06%
SHOSHONE	7	1,758,085	2,092,000	98.87%	117.89%	93.41%	84.04%	1.18	21.92%	31.53%	56.92%
TETON		,,	,,					-	-		
TWINFALLS	33	8,071,134	8,772,691	96.81%	96.34%	93.46%	92.00%	1.05	20.42%	27.14%	92.87%
VALLEY	12	4,330,443	5,637,000	84.33%	82.82%	78.74%	76.82%	1.10	31.24%	38.49%	26.89%
WASHINGTON	11	1,932,326	1,817,748	106.15%	110.10%	101.12%	106.30%	1.00	25.29%	33.15%	55.84%
STATEWIDE	749	370,631,157	410,442,282	92.54%	91.94%	89.73%	90.30%	1.02	17.47%	24.26%	99.87%

<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> <u>Price or</u> <u>Value (\$)</u>	<u>PRB</u>	<u>Lower</u> 95% CI on PRB	<u>Upper</u> 95% CI on PRB
ADA	91.40%	95.59%	91.25%	96.47%	88.27%	101.44%	Normal	857,310	-0.0027	-0.0196	0.0143
ADAMS								,			
BANNOCK	81.35%	92.20%	78.92%	93.46%	76.12%	85.88%	Normal	256,595	-0.0703	-0.1404	-0.0002
BEARLAKE					-						
BENEWAH	43.47%	147.27%	45.86%	168.89%	36.69%	106.34%	Normal	132.000	-0.3008	-1.0030	0.4013
BINGHAM								,			
BLAINE	82.50%	92.65%	84.99%	94.41%	70.07%	88.21%	Normal	611.299	-0.0161	-0.0560	0.0239
BOISE	62.64%	109.53%	64.42%	122.40%	77.28%	93.75%	Normal	841,000	0.0324	-0.2173	0.2821
BONNER	89.75%	105.34%	87.33%	109.86%	91.11%	106.56%	Normal	278,700	0.0508	-0.0745	0.1761
BONNEVILLE	92.28%	103.10%	92.53%	103.82%	88.16%	99.77%	Normal	519,072	-0.0252	-0.0725	0.0221
BOUNDARY	84.17%	115.37%	78.99%	121.50%	85.16%	103.46%	Normal	381,750	-0.1004	-0.3083	0.1075
BUTTE	01117,0	110.0170	10.0070	121.0070	00.1070	100.1070	Horman	001,100	0.1001	0.0000	0.1010
CAMAS											
CANYON	83.28%	93.28%	83.08%	93.28%	80.82%	95.87%	Normal	808,706	-0.0068	-0.0422	0.0286
CARIBOU	00.2070	00.2070	00.0070	00.2070	00.0270	00.01 /0	Norma	000,700	0.0000	0.0422	0.0200
CASSIA	88.90%	111.47%	87.31%	111.00%	88.74%	106.14%	Normal	142,833	-0.0367	-0.1800	0.1066
CLARK	00.3070	111.4770	07.0170	111.0070	00.7470	100.1470	Normai	142,000	-0.0307	-0.1000	0.1000
CLEARWATER											
CUSTER	104.83%	146.58%	99.96%	148.40%	96.02%	132.09%	Normal	98.034	-0.2400	-0.4398	-0.0403
ELMORE	75.33%	96.48%	72.60%	98.96%	76.97%	110.03%	Normal	207,418	0.0856	-0.0325	0.2036
FRANKLIN	10.0070	30.4070	72.0070	30.3070	10.3170	110.0070	Normai	207,410	0.0000	-0.0020	0.2000
FREMONT	62.64%	104.90%	61.69%	103.76%	43.70%	89.00%	Normal	200,761	-0.1420	-0.2506	-0.0334
GEM	71.42%	110.44%	61.69%	109.23%	80.49%	109.41%	Normal	177,096	0.2360	-0.0469	0.5189
GOODING	72.31%	93.70%	67.64%	98.35%	47.04%	82.62%	Normal	286,340	-0.0979	-0.1871	-0.0087
IDAHO	60.08%	119.85%	42.12%	109.21%	73.33%	116.02%	Normal	252,500	0.1710	-0.2353	0.5773
JEFFERSON	00.0070	113.0570	42.1270	103.2170	10.0070	110.0270	Normai	202,000	0.1710	-0.2000	0.0770
JEROME	63.17%	210.12%	55.69%	219.14%	45.05%	106.19%	Normal	814,000	-0.2307	-0.4925	0.0310
KOOTENAI	90.16%	93.89%	89.57%	92.40%	86.36%	90.99%	Non-Normal	481,452	-0.2307	-0.4925	-0.0040
LATAH	83.14%	106.50%	76.97%	102.38%	74.81%	100.51%	Normal	217,750	-0.0203	-0.0303	0.0815
LEMHI	80.88%	114.93%	71.10%	111.34%	76.12%	112.03%	Normal	359,000	-0.0320	-0.1597	0.1239
LEWIS	54.84%	95.81%	54.31%	105.56%	55.40%	87.27%	Normal	153,500	-0.0733	-0.5989	0.4523
LINCOLN	54.0470	95.0170	54.5170	103.3070	33.4070	01.2170	Normai	155,500	-0.0733	-0.5909	0.4525
MADISON	72.22%	103.35%	70.55%	107.30%	47.72%	95.22%	Normal	522,778	-0.1957	-0.3827	-0.0086
MINIDOKA	34.57%	111.48%	28.67%	125.37%	16.98%	109.37%	Normal	107,040	-0.1957	-0.3627	0.7731
NEZPERCE	90.05%	99.44%	89.91%	125.37%	91.92%	109.37%	Normal	494.591	0.0240	-0.0211	0.0776
ONEIDA	90.0070	99.44 /0	09.9170	101.2070	91.9270	100.90%	NUIIIIdi	494,091	0.0302	-0.0172	0.0776
OWYHEE	56.47%	113.66%	47.68%	126.12%	48.84%	100.35%	Normal	103.483	-0.1246	-0.6659	0.4167
PAYETTE	71.25%	127.25%	71.71%	148.65%	48.84% 60.68%	98.50%	Normal	132,750	-0.1246	-0.6659	0.4167
POWER	57.39%	-	57.05%		37.04%	98.50% 96.11%	Normal	155,857	-0.2853	-0.5969	0.0264
SHOSHONE	75.97%	104.95% 121.76%		107.35% 122.38%	68.81%	96.11% 99.27%		298,857	-0.1519	-0.2190	0.3140
TETON	15.91%	121./0%	69.41%	122.38%	00.01%	99.21%	Normal	298,897	-0.0450	-0.2190	0.1291
-	80.200/	104 240/	87.05%	104.77%	91.000/	102.01%	Normal	265 020	0.0246	-0.0971	0.0478
TWINFALLS VALLEY	89.29% 67.50%	104.34% 101.15%	58.52%	98.71%	81.99%	88.81%	Normal Normal	265,839 469,750	-0.0246 0.0188	-0.0971	0.0478
WASHINGTON	86.93%	125.37%	58.52% 74.56%	98.71%	64.83% 79.68%	132.93%		,	-0.0017	-0.2162	
WASHINGTON	00.93%	120.31%	/4.00%	110.//%	19.00%	132.93%	Normal	165,250	-0.0017	-0.1003	0.1570
STATEWIDE	91.19%	93.89%	90.81%	92.99%	86.58%	94.02%	Non-Normal	547,987	0.0001	-0.0030	0.0032

<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)	<u>Coefficient</u> of Variation <u>(COV)</u>	Probability of 90/110% Actual Mean
ADA	53	16,313,400	19,621,040	93.98%	88.96%	88.58%	83.14%	1.13	24.93%	33.41%	82.11%
ADAMS											
BANNOCK											
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE	9	1,211,026	1,457,500	84.40%	83.45%	83.49%	83.09%	1.02	9.55%	15.26%	11.39%
BOISE											
BONNER	5	704,473	602,500	112.74%	98.31%	108.97%	116.92%	0.96	25.77%	32.01%	32.07%
BONNEVILLE	10	855,677	932,000	96.98%	97.32%	91.04%	91.81%	1.06	22.92%	32.60%	63.60%
BOUNDARY											
BUTTE											
CAMAS							T	1			
CANYON	34	6,676,540	8,229,842	82.36%	83.42%	77.78%	81.13%	1.02	26.07%	31.67%	4.36%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	44	11,778,719	12,812,589	92.66%	98.23%	90.59%	91.93%	1.01	15.30%	19.89%	82.89%
LATAH	6	1,157,000	1,579,886	88.66%	75.14%	82.66%	73.23%	1.21	37.62%	44.58%	34.68%
LEMHI		, ,	, ,								
LEWIS											
LINCOLN											
MADISON	9	1,091,149	1,621,101	60.36%	54.68%	54.78%	67.31%	0.90	42.86%	46.18%	0.61%
MINIDOKA		,,	,. ,			-	-			-	t
NEZPERCE											1
ONEIDA											
OWYHEE											
PAYETTE					İ	İ	İ	1			t
POWER							1				<u> </u>
SHOSHONE							1				<u> </u>
TETON							1				<u> </u>
TWINFALLS	9	1.924.032	2.701.312	71.39%	53.12%	64.23%	71.23%	1.00	55.77%	49.80%	7.17%
VALLEY	5]-]	1,735,359	54.59%	47.04%	51.11%	81.32%	0.67	34.68%	43.89%	1.17%
WASHINGTON		.,,	.,,								
STATEWIDE	184	43,123,231	51,293,128	87.73%	88.34%	82.52%	84.07%	1.04	24.82%	32.98%	14.23%

<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	Average Sale Price or Value (\$)	<u>PRB</u>	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	86.88%	101.07%	86.47%	95.93%	72.37%	93.91%	Non-Normal	370,208	-0.0135	-0.0843	0.0573
ADAMS											
BANNOCK											
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE	76.41%	92.38%	80.10%	90.87%	77.73%	88.45%	Normal	161,944	-0.0596	-0.2495	0.1303
BOISE											
BONNER	78.33%	147.15%	88.87%	167.82%	80.89%	152.96%	Normal	120,500	0.3682	-0.2085	0.9448
BONNEVILLE	78.65%	115.30%	82.18%	125.15%	72.62%	111.00%	Normal	93,200	-0.0521	-0.3823	0.2781
BOUNDARY											
BUTTE											
CAMAS											
CANYON	75.00%	89.71%	71.76%	97.68%	70.10%	92.15%	Normal	242,054	0.0153	-0.0523	0.0828
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN	_										
FREMONT											
GEM											
GOODING IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	88.09%	97.23%	92.32%	101.35%	86.04%	97.83%	Normal	291,195	-0.0070	-0.0470	0.0330
LATAH	56.15%	121.17%	57.76%	139.45%	60.99%	85.48%	Normal	263,314	-0.1048	-0.0470	0.0330
	50.1570	121.1770	57.7070	139.4370	00.9970	00.4070	Normai	203,314	-0.1040	-0.3130	0.1039
LEWIS											
LINCOLN											
MADISON	43.08%	77.64%	33.15%	83.64%	32.60%	102.02%	Normal	180,122	0.1062	-0.2450	0.4575
MINIDOKA	40.0070	11.0470	00.1070	00.0470	02.0070	102.0270	Normai	100,122	0.1002	0.2400	0.4070
NEZPERCE											
ONEIDA											
OWYHEE		<u> </u>						<u> </u>			
PAYETTE											
POWER								1			
SHOSHONE	1			1				1			
TETON								1			
TWINFALLS	49.35%	93.43%	40.71%	110.39%	46.26%	96.20%	Normal	300,146	0.0789	-0.2523	0.4102
VALLEY	31.74%	77.44%	34.16%	90.29%	53.81%	108.84%	Normal	347,072	0.2470	0.1054	0.3886
WASHINGTON								,	•		
STATEWIDE	84.22%	91.23%	84.84%	93.78%	78.99%	89.15%	Non-Normal	278,767	0.0015	-0.0166	0.0198

<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)	<u>Coefficient</u> of Variation (COV)	Probability of 90/110% Actual Mean
ADA	238	5,948,974	6,440,893	105.31%	96.12%	95.97%	92.36%	1.14	36.06%	44.70%	93.82%
ADAMS											
BANNOCK	13	217,519	254,900	92.18%	90.31%	85.73%	85.34%	1.08	26.10%	37.51%	54.40%
BEARLAKE											
BENEWAH	6	20,370	20,000	97.44%	100.92%	89.20%	101.85%	0.96	29.06%	40.36%	43.38%
BINGHAM	5	33,700	34,450	99.47%	99.22%	98.25%	97.82%	1.02	11.77%	18.06%	71.75%
BLAINE	10	106,862	176,934	74.64%	69.97%	63.95%	60.40%	1.24	50.56%	54.38%	11.99%
BOISE											
BONNER	10	452,071	486,022	111.08%	102.57%	106.32%	93.01%	1.19	26.20%	32.76%	41.35%
BONNEVILLE	23	441,180	585,500	87.35%	82.55%	82.64%	75.35%	1.16	29.17%	33.38%	33.30%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	94	1,958,500	2,125,638	98.90%	96.84%	93.73%	92.14%	1.07	25.92%	32.23%	99.62%
CARIBOU											
CASSIA	12	123,358	111,500	137.54%	125.78%	120.79%	110.63%	1.24	40.31%	50.35%	7.96%
CLARK											
CLEARWATER	9	180,650	166,500	108.30%	106.63%	102.71%	108.50%	1.00	27.48%	35.31%	45.68%
CUSTER											
ELMORE	9	29,771	31,500	118.96%	92.94%	95.27%	94.51%	1.26	72.81%	75.82%	20.48%
FRANKLIN	7	94,673	105,000	93.88%	96.00%	93.47%	90.16%	1.04	7.57%	9.77%	84.51%
FREMONT	13	58,138	84,232	82.62%	62.91%	72.22%	69.02%	1.20	59.85%	57.91%	26.34%
GEM											
GOODING	5	53,816	101,700	66.72%	68.79%	59.13%	52.92%	1.26	38.11%	53.64%	8.29%
IDAHO	9	91,458	97,620	138.45%	136.13%	124.35%	93.69%	1.48	38.62%	46.03%	8.26%
JEFFERSON	5	38,770	55,000	89.66%	94.00%	85.04%	70.49%	1.27	24.83%	35.07%	37.98%
JEROME											
KOOTENAI	141	6,204,822	7,256,795	86.46%	88.39%	84.35%	85.50%	1.01	16.98%	21.67%	1.22%
LATAH	57	1,021,811	1,241,094	93.95%	88.24%	85.72%	82.33%	1.14	36.52%	42.79%	76.93%
LEMHI											
LEWIS											
LINCOLN											
MADISON	16	261,712	285,989	104.86%	101.73%	98.34%	91.51%	1.15	26.88%	36.17%	63.33%
MINIDOKA	9	125,210	175,000	86.70%	68.29%	77.81%	71.55%	1.21	49.85%	59.50%	32.01%
NEZPERCE	25	913,391	1,020,450	97.23%	93.70%	94.89%	89.51%	1.09	16.21%	25.35%	91.42%
ONEIDA		,									
OWYHEE											
PAYETTE	6	67,482	71,500	97.19%	79.69%	91.84%	94.38%	1.03	39.70%	38.30%	45.29%
POWER	13	76,335	73,028	119.78%	115.00%	107.52%	104.53%	1.15	35.74%	43.27%	22.43%
SHOSHONE	11	110,737	172,046	80.18%	73.45%	73.98%	64.36%	1.25	36.42%	43.93%	17.92%
TETON		,	,								
TWINFALLS	43	967,890	1,098,777	97.68%	91.87%	91.02%	88.09%	1.11	30.94%	40.21%	88.00%
VALLEY			· ·								
WASHINGTON											
STATEWIDE	789	19,599,200	22,272,068	98.38%	92.94%	90.98%	88.00%	1.12	31.01%	41.32%	Approx.100%

<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</u> <u>Sale Price</u> or Value (\$)	<u>PRB</u>	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	100.29%	110.33%	90.79%	102.26%	88.35%	96.37%	Non-Normal	27,063	-0.0472	-0.0918	-0.0026
ADAMS											
BANNOCK	75.09%	109.27%	81.34%	97.00%	74.38%	96.29%	Normal	19,608	-0.1107	-0.3433	0.1218
BEARLAKE											
BENEWAH	65.09%	129.79%	49.83%	139.77%	63.13%	140.57%	Normal	3,333	0.1942	-0.2634	0.6517
BINGHAM	82.35%	116.59%	81.20%	124.75%	88.13%	107.51%	Normal	6,890	-0.0184	-0.2410	0.2042
BLAINE	51.12%	98.17%	38.75%	115.08%	39.20%	81.59%	Normal	17,693	-0.0388	-0.4163	0.3387
BOISE											
BONNER	89.99%	132.17%	86.92%	127.01%	76.31%	109.72%	Normal	48,602	-0.1348	-0.2780	0.0085
BONNEVILLE	76.91%	97.79%	73.74%	98.32%	63.86%	86.85%	Normal	25,457	-0.0834	-0.1884	0.0217
BOUNDARY											
BUTTE											
CAMAS											
CANYON	93.49%	104.31%	93.14%	102.59%	87.14%	97.13%	Normal	22,613	-0.0590	-0.1258	0.0079
CARIBOU											
CASSIA	101.64%	173.44%	103.02%	176.79%	93.97%	127.30%	Normal	9,292	-0.0953	-0.3284	0.1377
CLARK								,			
CLEARWATER	84.59%	132.01%	71.98%	134.25%	91.50%	125.50%	Normal	18,500	0.0887	-0.2340	0.4114
CUSTER											
ELMORE	63.03%	174.88%	48.73%	176.33%	51.48%	137.55%	Non-Normal	3,500	-0.0544	-0.8833	0.7745
FRANKLIN	87.14%	100.62%	82.45%	101.11%	80.83%	99.50%	Normal	15,000	-0.0138	-0.0800	0.0523
FREMONT	58.97%	106.27%	52.34%	104.27%	53.71%	84.33%	Non-Normal	6,479	-0.2383	-0.8515	0.3748
GEM											
GOODING	32.60%	100.85%	31.04%	114.83%	30.42%	75.42%	Normal	20,340	-0.1723	-0.6268	0.2823
IDAHO	98.94%	177.97%	72.19%	202.30%	66.63%	120.75%	Normal	10,847	-0.2219	-0.4685	0.0247
JEFFERSON	59.68%	119.64%	52.52%	129.33%	60.29%	80.69%	Normal	11,000	-0.1178	-0.3076	0.0719
JEROME											
KOOTENAI	83.87%	89.06%	83.84%	91.61%	82.95%	88.06%	Normal	51,467	0.0069	-0.0317	0.0456
LATAH	85.19%	102.71%	77.73%	95.19%	74.08%	90.59%	Non-Normal	21,774	-0.0884	-0.1747	-0.0021
LEMHI											
LEWIS											
LINCOLN											
MADISON	88.24%	121.48%	86.36%	112.98%	78.10%	104.92%	Normal	17,874	-0.2286	-0.4195	-0.0377
MINIDOKA	54.72%	118.69%	63.37%	97.12%	59.93%	83.17%	Non-Normal	19,444	-0.2486	-0.8812	0.3841
NEZPERCE	88.79%	105.66%	86.88%	99.78%	83.17%	95.85%	Non-Normal	40,818	-0.0790	-0.1694	0.0114
ONEIDA											
OWYHEE	T										
PAYETTE	66.57%	127.81%	66.87%	145.21%	57.83%	130.93%	Normal	11,917	-0.0524	-0.4465	0.3418
POWER	94.17%	145.40%	92.65%	149.52%	73.12%	135.93%	Normal	5,618	-0.1207	-0.3798	0.1384
SHOSHONE	60.94%	99.42%	56.22%	97.36%	51.40%	77.33%	Normal	15,641	-0.1654	-0.3919	0.0611
TETON											
TWINFALLS	87.82%	107.53%	80.68%	99.94%	80.82%	95.36%	Non-Normal	25,553	-0.0703	-0.1780	0.0374
VALLEY	T										
WASHINGTON								i t			
STATEWIDE	96.00%	100.76%	90.44%	95.04%	86.33%	89.66%	Non-Normal	28,228	-0.0602	-0.0842	-0.0363