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## Ratio Study

This ratio study was completed in April, 2017, and generally used sales which occurred between October 1, 2015 and September 30, 2016, to test 2016 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 2016 study represents the ninth 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. Six categories in six 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 2016 ratio study shows 12 primary categories in 11 counties that did not meet assessment level standards using 90% confidence intervals. In the 2015 study there had been 4 non-complying categories in four counties. Prior to state board of equalization recommendations, follow-up studies will be done to test 2017 assessments in the categories that did not meet assessment level standards.

In 2016, 24.7% of all categories tested failed general uniformity standards based on the COD, while 61.3% failed vertical equity (price-related differential) standards. In addition, 1.3% of all categories failed to meet IAAO standards using the newer PRB (price-related bias) statistic. The number failing to meet general uniformity standards based on the COD and vertical equity standards based on the PRD and PRB was lower than noted in the 2015 study.

The number of categories studied this year was unchanged from the number analyzed in 2015. At least one primary category was studied in each county. Total sales volume was up considerably (11.7%) in comparison to 2015, although there was a decrease in the number of sales in commercial and manufactured housing categories.

#### Analysis:

Statewide overall median levels of assessment were similar to those indicated in 2015, except for an increase in the level of assessment in the manufactured housing category. Uniformity too was similar to that noted in 2015, except for worsening uniformity in the unimproved commercial category and manufactured housing. These results are skewed somewhat by results in large counties where sales volume has been high and has increased 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 2015 ratio study to ensure that sales prices and assessed values both represented market value as of January 1, 2015.

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 2016 Idaho ratio study:

1. Chart I summary of sales received;
2. Chart II summary of statistical results;
3. Bar chart showing 2015 - 2016 level by primary category;
4. Bar chart showing 2015 – 2016 uniformity by primary category;
5. Statewide statistics by county for each primary category.

**Chart I**  
**2016 Ratio Study Summary**  
**Sales Received**

Category	Counties Studied*	Totals		Changes 2014/2015:	
		2016	2015	Number	Percent
<b>Residential:</b>					
Improved	44	30,613	27,200	3,413	12.5%
Unimproved	40	2,719	2,389	330	13.8%
<b>Commercial:</b>					
Improved	32	780	790	(10)	-1.3%
Unimproved	9	131	155	(24)	-15.5%
<b>Manufactured Homes:</b>					
Manufactured Housing without land	25	775	810	(35)	-4.3%
<b>Totals:</b>	<b>150</b>	<b>35,018</b>	<b>31,344</b>	<b>3,674</b>	<b>11.7%</b>

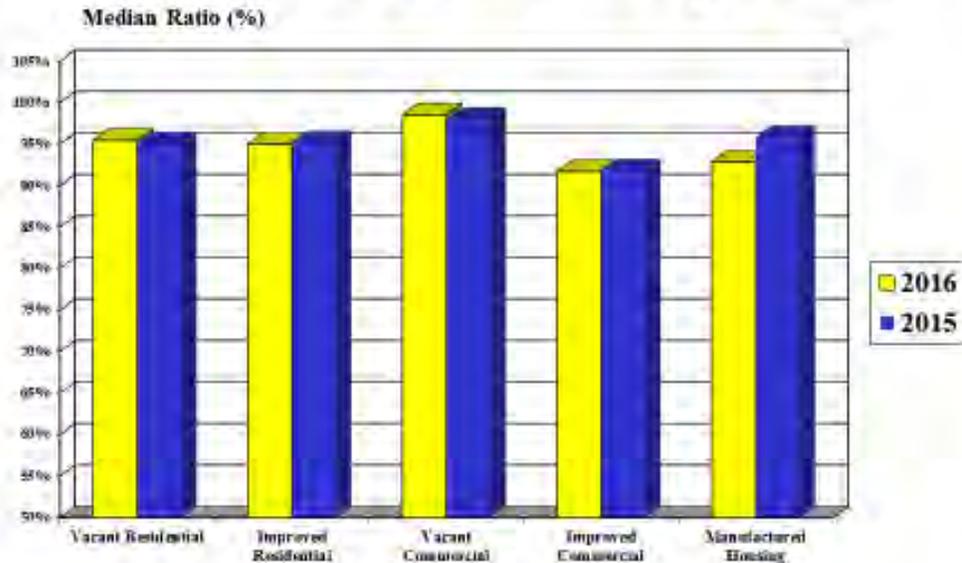
Note: Number of counties based on those with at least five (5) sales

**Chart II**  
**2016 Final Ratio Study**  
**Summary of Results**

Category	Number of Counties*	Number in Sample	Assessment Level:		Uniformity:	
			Median	Mean	COD	PRD
<b>Residential:</b>						
Improved	44	30,613	94.99	94.45	9.40	1.01
Unimproved	40	2,719	95.47	96.79	21.87	1.07
<b>Commercial:</b>						
Improved	32	780	91.72	90.97	19.73	1.04
Unimproved	9	131	98.55	98.20	23.93	0.94
<b>Manufactured Housing:</b>						
Manufactured Housing	25	775	92.87	97.58	30.09	1.08
<b>Totals:</b>	<b>150</b>	<b>35,018</b>				

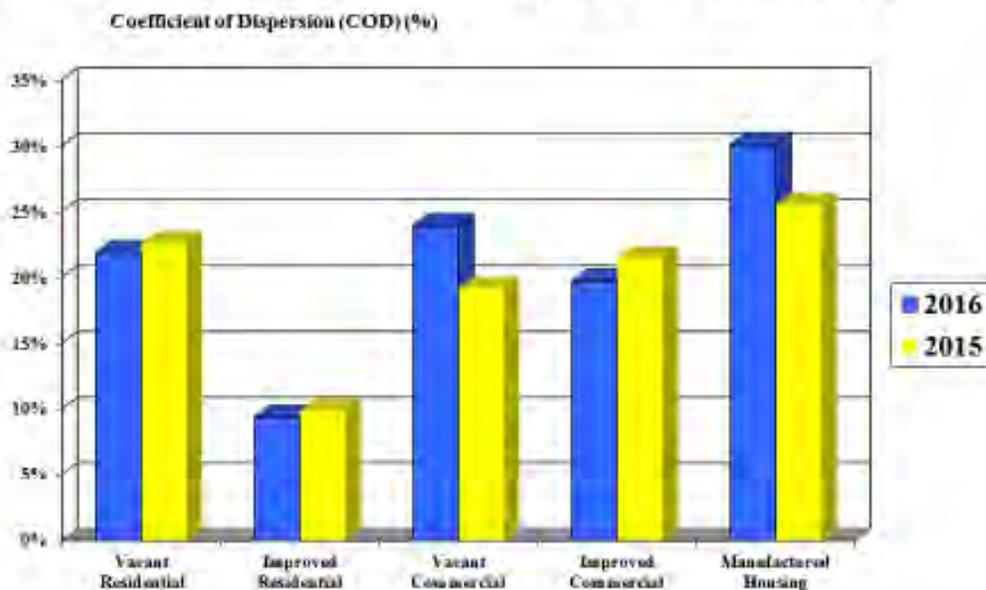
Note: Number of counties based on those with at least five (5) sales

## 2015 - 2016 Ratio Study Level



Based on median ratio using all sales in each category

## 2015 - 2016 Ratio Study Uniformity



Lower CODs equal better uniformity

2016 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	412	52,936,500	57,049,824	95.15%	97.80%	93.29%	92.79%	1.03	13.13%	18.56%	Approx.100%
ADAMS	43	1,593,992	1,599,517	112.27%	101.47%	107.11%	99.65%	1.13	28.67%	32.70%	34.46%
BANNOCK	63	2,711,850	2,761,543	101.20%	100.30%	98.33%	98.20%	1.03	15.85%	22.50%	99.90%
BEARLAKE	28	1,264,707	1,167,320	105.22%	100.33%	101.14%	108.34%	0.97	23.55%	28.03%	79.51%
BENEWAH	36	1,214,769	1,385,729	91.27%	85.34%	88.16%	87.66%	1.04	23.15%	28.24%	61.41%
BINGHAM	7	225,485	233,843	98.11%	100.00%	97.92%	96.43%	1.02	5.60%	6.78%	98.94%
BLAINE	62	26,038,914	26,647,442	98.39%	95.76%	96.59%	97.72%	1.01	15.13%	19.90%	99.95%
BOISE	100	4,000,577	4,488,550	94.65%	91.85%	90.76%	89.13%	1.06	23.54%	28.70%	95.64%
BONNER	212	15,801,817	17,669,256	99.36%	94.34%	93.58%	89.43%	1.11	27.85%	34.36%	Approx.100%
BONNEVILLE	61	3,224,145	3,350,470	101.00%	99.95%	98.15%	96.23%	1.05	18.66%	23.64%	99.82%
BOUNDARY	38	1,541,860	1,558,862	107.20%	103.47%	101.64%	98.91%	1.08	27.92%	32.80%	69.02%
BUTTE											
CAMAS	7	328,139	499,589	81.71%	87.27%	74.84%	65.68%	1.24	27.10%	39.96%	23.24%
CANYON	220	9,935,020	10,989,503	98.89%	98.10%	94.99%	90.40%	1.09	18.79%	26.14%	Approx.100%
CARIBOU	5	65,643	67,094	95.23%	100.45%	91.97%	97.84%	0.97	19.71%	27.09%	52.78%
CASSIA											
CLARK											
CLEARWATER	10	260,596	327,907	86.32%	76.78%	80.52%	79.47%	1.09	37.27%	39.58%	34.25%
CUSTER	16	998,610	1,075,400	109.24%	105.40%	103.25%	92.86%	1.18	28.41%	33.85%	50.48%
ELMORE	25	743,358	905,512	100.99%	92.52%	92.45%	82.09%	1.23	36.09%	45.30%	71.21%
FRANKLIN											
FREMONT	84	4,169,719	4,224,772	105.84%	101.65%	100.74%	98.70%	1.07	24.56%	30.79%	87.90%
GEM	21	1,129,960	1,202,640	98.39%	97.28%	96.09%	93.96%	1.05	18.53%	22.29%	94.02%
GOODING	8	214,596	275,500	95.12%	92.47%	83.95%	77.89%	1.22	42.90%	50.82%	40.69%
IDAHO	41	2,054,662	2,214,600	99.52%	97.51%	95.83%	92.78%	1.07	22.54%	27.83%	97.86%
JEFFERSON	69	1,975,783	2,153,166	98.93%	100.00%	96.09%	91.76%	1.08	18.17%	22.90%	99.93%
JEROME	13	316,630	445,729	75.65%	77.95%	71.28%	71.04%	1.06	24.32%	31.79%	2.61%
KOOTENAI	439	47,868,183	54,098,885	94.57%	92.69%	90.41%	88.48%	1.07	22.39%	29.22%	99.97%
LATAH	42	2,251,174	2,584,244	91.57%	91.77%	87.28%	87.11%	1.05	21.86%	30.90%	63.68%
LEMHI	47	1,589,042	1,727,778	105.86%	98.34%	96.09%	91.97%	1.15	36.28%	41.49%	73.54%
LEWIS	7	104,482	110,300	96.06%	94.78%	95.67%	94.73%	1.01	8.25%	9.79%	92.65%
LINCOLN	8	151,520	244,700	65.75%	67.25%	61.58%	61.92%	1.06	25.02%	33.54%	0.82%
MADISON	32	1,163,924	1,524,023	82.30%	85.29%	78.37%	76.37%	1.08	23.96%	30.09%	3.92%
MINIDOKA	6	229,228	314,500	76.67%	73.81%	74.53%	72.89%	1.05	21.25%	25.49%	7.36%
NEZPERCE	44	2,442,452	2,392,732	114.15%	113.27%	110.17%	102.08%	1.12	20.01%	26.80%	18.67%
ONEIDA	7	112,334	161,300	67.29%	64.90%	66.51%	69.64%	0.97	14.20%	16.31%	0.08%
OWYHEE	9	290,953	314,750	115.21%	114.51%	102.63%	92.44%	1.25	40.94%	49.30%	28.52%
PAYETTE	45	1,502,940	1,596,447	94.72%	92.31%	92.53%	94.14%	1.01	17.57%	21.59%	93.82%
POWER	6	106,425	148,967	86.25%	73.79%	78.49%	71.44%	1.21	41.85%	53.37%	29.37%
SHOSHONE	23	887,407	1,333,150	64.42%	50.41%	58.09%	66.56%	0.97	51.06%	50.94%	0.06%
TETON	75	3,622,904	3,966,601	93.81%	91.34%	90.43%	91.34%	1.03	20.79%	28.22%	89.25%
TWINFALLS	157	8,642,709	9,703,795	92.29%	94.13%	90.32%	89.07%	1.04	14.04%	20.33%	93.57%
VALLEY	184	10,123,983	13,452,147	96.36%	92.83%	88.24%	75.26%	1.28	32.13%	39.90%	98.74%
WASHINGTON	7	251,778	271,000	108.26%	115.65%	101.54%	92.91%	1.17	25.91%	38.85%	39.46%

STATEWIDE 2,719 214,088,770 236,239,085 96.79% 95.47% 92.46% 90.62% 1.07 21.87% 29.51% Approx.100%

2016 Statewide Ratio Study Summary for Primary Category: Vacant Residential

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	93.72%	96.59%	96.51%	98.52%	90.86%	94.72%	Non-Normal	138,470	-0.0134	-0.0301	0.0033
ADAMS	103.06%	121.49%	96.09%	114.25%	88.51%	110.80%	Non-Normal	37,198	-0.0210	-0.1007	0.0587
BANNOCK	96.48%	105.92%	96.32%	104.49%	93.38%	103.02%	Normal	43,834	-0.0318	-0.1094	0.0458
BEARLAKE	95.73%	114.71%	93.22%	115.76%	99.17%	117.52%	Normal	41,690	0.0395	-0.0518	0.1309
BENEWAH	84.20%	98.33%	76.93%	94.16%	80.04%	95.29%	Non-Normal	38,492	-0.0198	-0.1381	0.0986
BINGHAM	93.23%	102.99%	91.03%	106.01%	91.03%	101.82%	Normal	33,406	-0.0637	-0.1673	0.0398
BLAINE	94.30%	102.48%	92.89%	99.94%	93.02%	102.41%	Non-Normal	429,797	0.0049	-0.0285	0.0383
BOISE	90.18%	99.12%	87.59%	95.44%	85.02%	93.23%	Normal	44,885	-0.0496	-0.1173	0.0181
BONNER	95.50%	103.22%	90.99%	98.00%	84.37%	94.49%	Non-Normal	83,346	-0.0742	-0.1241	-0.0242
BONNEVILLE	95.97%	106.02%	94.54%	104.51%	90.90%	101.56%	Normal	54,926	-0.0208	-0.0703	0.0288
BOUNDARY	97.81%	116.58%	87.74%	118.30%	89.97%	107.85%	Normal	41,023	-0.1065	-0.2514	0.0384
BUTTE											
CAMAS	57.73%	105.68%	45.49%	103.79%	37.84%	93.53%	Normal	71,370	-0.3262	-0.7985	0.1460
CANYON	96.02%	101.75%	96.97%	100.41%	85.45%	95.35%	Non-Normal	49,952	-0.1143	-0.1701	-0.0586
CARIBOU	70.63%	119.83%	59.44%	118.80%	69.62%	126.05%	Normal	13,419	0.1846	-0.2530	0.6220
CASSIA											
CLARK											
CLEARWATER	66.51%	106.12%	58.71%	123.73%	64.52%	94.42%	Normal	32,791	-0.1171	-0.3575	0.1233
CUSTER	93.03%	125.44%	87.88%	125.25%	79.20%	106.52%	Normal	67,213	-0.1688	-0.3146	-0.0231
ELMORE	85.34%	116.64%	76.12%	102.04%	70.64%	93.55%	Non-Normal	36,220	-0.3270	-0.5427	-0.1114
FRANKLIN											
FREMONT	99.99%	111.69%	94.55%	112.53%	90.16%	107.24%	Non-Normal	50,295	-0.0110	-0.0988	0.0768
GEM	90.14%	106.65%	84.07%	107.92%	85.46%	102.46%	Normal	57,269	-0.0333	-0.1991	0.1325
GOODING	62.73%	127.50%	45.81%	151.57%	48.04%	107.75%	Normal	34,438	-0.2807	-0.8694	0.3080
IDAHO	92.40%	106.64%	89.00%	103.47%	84.36%	101.20%	Normal	54,015	-0.0291	-0.0998	0.0416
JEFFERSON	94.45%	103.42%	91.43%	102.04%	85.60%	97.92%	Normal	31,205	-0.1505	-0.2259	-0.0751
JEROME	63.76%	87.54%	59.45%	92.63%	56.26%	85.82%	Normal	34,287	-0.0938	-0.3397	0.1522
KOOTENAI	92.40%	96.74%	90.84%	94.87%	85.70%	91.27%	Non-Normal	123,232	-0.0199	-0.0415	0.0016
LATAH	84.39%	98.75%	85.15%	96.15%	80.80%	93.43%	Normal	61,530	-0.0077	-0.0907	0.0752
LEMHI	95.33%	116.40%	90.20%	110.06%	80.30%	103.64%	Normal	36,761	-0.0482	-0.1258	0.0294
LEWIS	89.16%	102.97%	88.00%	105.96%	88.20%	101.25%	Normal	15,757	-0.0269	-0.1332	0.0793
LINCOLN	50.98%	80.52%	50.63%	88.07%	50.34%	73.50%	Normal	30,588	-0.0072	-0.3848	0.3704
MADISON	75.10%	89.50%	71.89%	93.00%	68.36%	84.38%	Normal	47,626	-0.1576	-0.3528	0.0376
MINIDOKA	60.60%	92.75%	55.48%	99.08%	62.58%	83.20%	Normal	52,417	0.0045	-0.2775	0.2866
NEZPERCE	106.56%	121.73%	102.31%	120.58%	91.56%	112.60%	Normal	54,380	-0.1802	-0.2733	-0.0870
ONEIDA	59.23%	75.35%	55.97%	79.34%	61.98%	77.31%	Normal	23,043	0.1190	-0.0668	0.3049
OWYHEE	80.00%	150.43%	57.52%	169.83%	67.22%	117.65%	Normal	34,972	-0.3074	0.0182	-0.6331
PAYETTE	89.71%	99.74%	87.67%	97.21%	88.45%	99.84%	Normal	35,477	0.0570	-0.0467	0.1606
POWER	48.38%	124.11%	52.38%	143.91%	45.54%	97.35%	Non-Normal	24,828	-0.1826	-1.0464	0.6812
SHOSHONE	52.67%	76.17%	42.27%	68.48%	50.04%	83.09%	Non-Normal	57,963	0.1441	-0.0626	0.3507
TETON	88.78%	98.84%	86.26%	95.01%	85.78%	96.89%	Non-Normal	52,888	0.0465	-0.0516	0.1446
TWINFALLS	89.83%	94.75%	92.55%	94.95%	84.76%	93.37%	Non-Normal	61,808	0.0194	-0.0169	0.0557
VALLEY	91.69%	101.02%	86.62%	98.51%	65.00%	85.52%	Non-Normal	73,109	-0.0968	-0.1501	-0.0436
WASHINGTON	77.37%	139.14%	63.95%	134.10%	66.11%	119.70%	Normal	38,714	-0.6121	-1.1279	-0.0963
STATEWIDE	95.89%	97.69%	94.71%	96.15%	89.26%	91.99%	Non-Normal	86,885	-0.0062	-0.0103	-0.0022

2016 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	11,812	3,014,773,686	3,134,386,064	96.54%	97.02%	96.08%	96.18%	1.00	7.09%	9.62%	Approx.100%
ADAMS	73	14,008,947	15,496,197	90.32%	88.83%	87.51%	90.40%	1.00	19.57%	25.28%	54.38%
BANNOCK	975	145,791,533	156,091,868	94.37%	94.00%	93.83%	93.40%	1.01	7.95%	10.67%	Approx.100%
BEARLAKE	92	14,804,836	16,507,480	92.27%	92.67%	90.41%	89.69%	1.03	14.92%	20.00%	88.10%
BENEWAH	57	7,834,707	8,730,855	93.01%	85.38%	90.48%	89.74%	1.04	21.98%	24.44%	84.13%
BINGHAM	132	19,455,541	21,158,731	92.19%	92.00%	91.60%	91.95%	1.00	9.07%	11.44%	99.13%
BLAINE	598	309,905,960	338,762,185	93.66%	94.18%	92.69%	91.48%	1.02	10.38%	14.23%	Approx.100%
BOISE	169	32,459,093	35,082,467	94.43%	92.53%	92.73%	92.52%	1.02	14.44%	19.18%	99.90%
BONNER	539	123,625,166	143,399,366	86.86%	85.94%	85.25%	86.21%	1.01	15.05%	19.20%	0.00%
BONNEVILLE	1,760	278,910,909	301,336,407	93.02%	93.22%	92.30%	92.56%	1.01	9.40%	12.29%	Approx.100%
BOUNDARY	88	11,472,420	13,630,519	86.39%	85.21%	85.20%	84.17%	1.03	12.92%	16.76%	0.96%
BUTTE	16	1,263,625	1,281,900	101.91%	99.15%	99.16%	98.57%	1.03	20.77%	23.91%	86.32%
CAMAS	14	1,110,391	1,492,070	84.32%	88.92%	79.62%	74.42%	1.13	25.05%	34.80%	23.81%
CANYON	4,495	745,268,660	778,603,787	96.17%	96.04%	95.65%	95.72%	1.00	7.62%	10.34%	Approx.100%
CARIBOU	52	6,029,761	5,989,396	100.82%	103.14%	99.61%	100.67%	1.00	12.53%	15.66%	Approx.100%
CASSIA	78	11,038,864	11,712,696	95.58%	92.61%	95.11%	94.25%	1.01	8.30%	10.35%	Approx.100%
CLARK	6	366,800	421,000	82.61%	84.61%	81.38%	87.13%	0.95	12.54%	18.73%	14.38%
CLEARWATER	43	5,193,149	5,524,195	99.82%	97.55%	98.05%	94.01%	1.06	14.91%	18.43%	99.96%
CUSTER	60	8,145,300	8,357,769	105.26%	102.04%	100.96%	97.46%	1.08	22.93%	28.22%	89.25%
ELMORE	327	42,795,051	45,062,334	93.96%	95.79%	91.82%	94.97%	0.99	14.97%	20.41%	99.99%
FRANKLIN	151	22,072,270	26,367,112	85.66%	87.24%	83.81%	83.71%	1.02	15.78%	20.06%	0.00%
FREMONT	158	27,284,811	29,763,722	97.84%	95.87%	94.74%	91.67%	1.07	19.02%	24.93%	Approx.100%
GEM	300	43,423,480	45,794,818	96.29%	95.33%	95.10%	94.82%	1.02	11.90%	16.15%	Approx.100%
GOODING	122	14,406,869	16,646,824	89.94%	90.36%	87.88%	86.54%	1.04	15.99%	21.52%	48.40%
IDAHO	136	17,992,441	18,173,017	102.75%	99.63%	100.21%	99.01%	1.04	18.33%	22.69%	99.99%
JEFFERSON	228	40,462,713	43,785,706	92.69%	93.22%	92.13%	92.41%	1.00	8.31%	10.87%	Approx.100%
JEROME	108	12,633,836	14,664,590	89.76%	85.38%	87.42%	86.15%	1.04	18.50%	24.12%	45.22%
KOOTENAI	3,978	929,373,934	1,027,827,086	91.30%	91.36%	90.63%	90.42%	1.01	8.99%	11.98%	Approx.100%
LATAH	343	66,318,958	71,895,965	92.61%	92.56%	91.63%	92.24%	1.00	11.16%	14.61%	99.98%
LEMHI	134	16,546,281	19,414,027	89.87%	90.02%	87.30%	85.23%	1.05	17.44%	23.60%	46.81%
LEWIS	40	4,227,158	4,467,900	95.90%	96.39%	93.21%	94.61%	1.01	17.38%	23.59%	94.95%
LINCOLN	13	1,464,820	1,526,344	101.94%	99.58%	96.67%	95.97%	1.06	27.04%	34.75%	66.21%
MADISON	318	52,668,440	57,725,338	92.86%	93.74%	91.89%	91.24%	1.02	10.39%	14.18%	99.99%
MINIDOKA	156	17,692,050	18,980,971	92.91%	92.85%	91.68%	93.21%	1.00	12.70%	16.36%	99.16%
NEZPERCE	520	91,428,558	95,901,881	96.00%	95.75%	95.08%	95.34%	1.01	10.43%	13.77%	Approx.100%
ONEIDA	46	5,719,325	6,622,236	90.78%	86.79%	89.20%	86.37%	1.05	15.96%	18.94%	61.79%
OWYHEE	91	9,402,764	11,319,967	84.85%	81.11%	80.75%	83.06%	1.02	26.03%	31.81%	3.44%
PAYETTE	320	45,629,755	51,484,577	89.26%	89.33%	87.93%	88.63%	1.01	12.68%	17.16%	19.49%
POWER	45	5,182,430	6,078,200	88.80%	86.78%	86.31%	85.26%	1.04	19.12%	24.64%	35.57%
SHOSHONE	174	14,526,868	17,462,171	94.48%	92.27%	90.46%	83.19%	1.14	23.98%	29.63%	98.26%
TETON	48	14,055,744	14,978,243	92.21%	91.37%	90.31%	93.84%	0.98	15.13%	20.60%	78.81%
TWINFALLS	1,332	202,184,656	230,348,514	88.29%	87.59%	87.27%	87.77%	1.01	11.37%	15.10%	0.00%
VALLEY	323	82,660,816	87,488,443	94.14%	93.98%	92.31%	94.48%	1.00	14.75%	19.42%	Approx.100%
WASHINGTON	143	17,788,759	18,328,385	100.32%	97.72%	99.16%	97.06%	1.03	11.48%	15.89%	Approx.100%
STATEWIDE	30,613	6,549,402,135	6,980,073,325	94.45%	94.99%	95.87%	93.83%	1.01	9.40%	13.06%	Approx.100%

2016 Statewide Ratio Study Summary for Primary Category: Improved Residential

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	96.40%	96.68%	96.89%	97.16%	96.00%	96.36%	Non-Normal	265,356	0.0075	0.0046	0.0104
ADAMS	85.92%	94.72%	82.48%	92.81%	86.18%	94.63%	Non-Normal	212,277	-0.0005	-0.0492	0.0481
BANNOCK	93.84%	94.90%	93.58%	94.55%	92.80%	94.00%	Non-Normal	160,094	-0.0205	-0.0311	-0.0099
BEARLAKE	89.11%	95.43%	88.85%	95.45%	86.80%	92.57%	Normal	179,429	-0.0141	-0.0566	0.0283
BENEWAH	88.06%	97.97%	81.77%	97.14%	84.65%	94.82%	Non-Normal	153,173	-0.0613	-0.1324	0.0098
BINGHAM	90.68%	93.70%	89.44%	94.43%	90.45%	93.45%	Non-Normal	160,293	0.0138	-0.0180	0.0457
BLAINE	92.76%	94.56%	93.58%	95.26%	89.29%	93.67%	Non-Normal	566,492	-0.0007	-0.0104	0.0091
BOISE	92.14%	96.72%	90.68%	95.25%	90.35%	94.70%	Non-Normal	207,589	-0.0171	-0.0527	0.0185
BONNER	85.68%	88.04%	84.37%	87.25%	84.59%	87.83%	Non-Normal	266,047	0.0143	-0.0076	0.0362
BONNEVILLE	92.57%	93.47%	92.66%	93.86%	92.05%	93.07%	Non-Normal	171,214	0.0032	-0.0063	0.0127
BOUNDARY	83.85%	88.93%	82.46%	87.32%	81.73%	86.61%	Normal	154,892	-0.0604	-0.1184	-0.0023
BUTTE	91.23%	112.59%	85.00%	118.28%	88.54%	108.61%	Normal	80,119	-0.0362	-0.1303	0.0579
CAMAS	70.43%	98.22%	58.81%	97.40%	61.59%	87.25%	Normal	106,576	-0.2598	-0.4743	-0.0453
CANYON	95.93%	96.42%	95.82%	96.28%	95.43%	96.01%	Non-Normal	173,216	-0.0031	-0.0085	0.0023
CARIBOU	97.22%	104.42%	93.63%	106.19%	94.52%	106.82%	Normal	115,181	0.0274	-0.0353	0.0901
CASSIA	93.74%	97.43%	91.32%	93.51%	92.82%	95.68%	Non-Normal	150,163	-0.0344	-0.0630	-0.0057
CLARK	69.88%	95.34%	64.96%	99.25%	70.98%	103.27%	Normal	70,167	0.1135	-0.0825	0.3096
CLEARWATER	95.20%	104.43%	93.94%	106.64%	87.39%	100.62%	Normal	128,470	-0.0981	-0.1685	-0.0276
CUSTER	98.95%	111.56%	96.17%	111.80%	89.63%	105.29%	Normal	139,296	-0.0527	-0.1422	0.0368
ELMORE	92.22%	95.71%	94.41%	98.09%	93.42%	96.51%	Normal	137,805	0.0798	0.0511	0.1084
FRANKLIN	83.36%	87.96%	83.55%	90.53%	81.09%	86.33%	Normal	174,617	-0.0061	-0.0586	0.0464
FREMONT	94.65%	101.04%	92.56%	98.80%	88.33%	95.02%	Non-Normal	188,378	-0.0496	-0.0883	-0.0109
GEM	94.81%	97.76%	93.91%	96.23%	93.44%	96.21%	Non-Normal	152,649	-0.0280	-0.0544	-0.0016
GOODING	87.05%	92.82%	85.78%	92.90%	83.97%	89.12%	Non-Normal	136,449	-0.0590	-0.1079	-0.0101
IDAHO	99.46%	106.04%	96.00%	102.27%	95.89%	102.12%	Non-Normal	133,625	-0.0530	-0.0940	-0.0120
JEFFERSON	91.59%	93.79%	92.20%	94.19%	91.21%	93.61%	Normal	192,043	0.0169	-0.0065	0.0404
JEROME	86.33%	93.19%	83.12%	89.49%	83.39%	88.92%	Non-Normal	135,783	-0.0904	-0.1532	-0.0275
KOOTENAI	91.02%	91.59%	91.06%	91.68%	89.82%	91.02%	Non-Normal	258,378	0.0011	-0.0047	0.0069
LATAH	91.41%	93.81%	91.48%	94.14%	90.94%	93.54%	Non-Normal	209,609	0.0132	-0.0132	0.0396
LEMHI	86.86%	92.89%	88.15%	92.55%	82.43%	88.02%	Non-Normal	144,881	-0.0694	-0.1172	-0.0216
LEWIS	90.01%	101.78%	88.70%	101.24%	89.49%	99.73%	Normal	111,698	0.0110	-0.0735	0.0955
LINCOLN	84.43%	119.45%	75.30%	115.08%	80.60%	111.34%	Normal	117,411	0.0107	-0.4158	0.4372
MADISON	91.65%	94.08%	92.77%	94.38%	89.93%	92.55%	Normal	181,526	-0.0297	-0.0582	-0.0012
MINIDOKA	90.91%	94.91%	89.89%	96.13%	90.89%	95.53%	Normal	121,673	0.0062	-0.0295	0.0419
NEZPERCE	95.05%	96.96%	95.07%	96.75%	94.31%	96.37%	Non-Normal	184,427	0.0117	-0.0092	0.0326
ONEIDA	86.61%	94.95%	83.89%	94.57%	82.56%	90.17%	Normal	143,962	-0.0999	-0.1603	-0.0395
OWYHEE	80.20%	89.51%	74.54%	87.21%	79.07%	87.05%	Non-Normal	124,395	-0.0167	-0.0895	0.0561
PAYETTE	87.86%	90.67%	87.87%	90.60%	87.27%	89.99%	Non-Normal	160,889	0.0149	-0.0123	0.0420
POWER	83.44%	94.17%	79.49%	92.09%	80.83%	89.69%	Non-Normal	135,071	-0.0245	-0.1129	0.0638
SHOSHONE	90.99%	97.97%	85.87%	96.04%	77.36%	89.02%	Non-Normal	100,357	-0.1260	-0.1676	-0.0844
TETON	87.70%	96.72%	87.25%	95.61%	88.42%	99.26%	Normal	312,047	0.0809	0.0034	0.1584
TWINFALLS	87.69%	88.89%	87.07%	88.11%	87.12%	88.43%	Non-Normal	172,934	0.0046	-0.0076	0.0169
VALLEY	92.46%	95.81%	92.15%	96.49%	92.36%	96.60%	Non-Normal	270,862	0.0352	0.0180	0.0524
WASHINGTON	98.13%	102.51%	96.97%	98.93%	95.07%	99.04%	Non-Normal	128,171	-0.0727	-0.1073	-0.0380
STATEWIDE	94.34%	94.57%	94.88%	95.08%	93.65%	94.01%	Non-Normal	228,010	0.0014	-0.0001	0.0031

2016 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	206	4,630,805	5,057,383	101.30%	96.84%	90.87%	91.57%	1.11	35.79%	46.48%	99.58%
ADAMS											
BANNOCK	17	410,830	390,700	109.03%	107.02%	107.22%	105.15%	1.04	15.04%	19.47%	57.23%
BEARLAKE											
BENEWAH	10	32,659	39,800	91.85%	78.95%	83.17%	82.06%	1.12	43.97%	44.60%	45.78%
BINGHAM	18	103,698	100,000	106.20%	100.00%	104.16%	103.70%	1.02	16.23%	20.88%	75.82%
BLAINE	6	63,537	91,500	86.83%	97.56%	75.72%	69.44%	1.25	36.96%	49.89%	30.87%
BOISE											
BONNER	9	299,212	305,340	99.50%	103.82%	97.98%	97.99%	1.02	14.44%	18.13%	86.40%
BONNEVILLE	19	498,898	507,256	105.17%	88.32%	100.97%	98.35%	1.07	29.47%	30.78%	71.00%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	109	2,272,500	2,285,067	106.98%	99.96%	101.37%	99.45%	1.08	28.22%	34.08%	80.78%
CARIBOU											
CASSIA	6	190,370	205,800	85.15%	86.51%	82.62%	92.50%	0.92	20.60%	25.38%	28.46%
CLARK											
CLEARWATER	6	111,650	106,300	107.08%	100.79%	103.59%	105.03%	1.02	22.33%	27.38%	48.48%
CUSTER											
ELMORE	12	81,528	100,300	114.09%	81.07%	98.27%	81.28%	1.40	69.84%	58.39%	29.95%
FRANKLIN											
FREMONT	9	37,375	41,080	101.74%	70.74%	82.95%	90.98%	1.12	83.86%	68.28%	32.18%
GEM	14	343,470	372,100	89.89%	91.07%	88.24%	92.31%	0.97	15.30%	20.07%	49.08%
GOODING	8	98,796	108,100	161.15%	88.44%	116.13%	91.39%	1.76	127.01%	87.93%	7.14%
IDAHO	10	251,064	271,472	100.83%	96.35%	97.34%	92.48%	1.09	21.56%	28.24%	70.24%
JEFFERSON	8	108,584	130,701	99.84%	96.15%	93.25%	83.08%	1.20	30.50%	40.11%	49.70%
JEROME											
KOOTENAI	137	5,812,528	6,535,754	88.95%	89.27%	86.31%	88.93%	1.00	19.31%	23.96%	28.10%
LATAH	66	1,207,014	1,351,733	91.30%	87.95%	87.08%	89.29%	1.02	23.27%	31.15%	64.43%
LEMHI											
LEWIS											
LINCOLN											
MADISON	21	285,165	368,295	77.06%	71.89%	74.74%	77.43%	1.00	21.87%	25.15%	0.31%
MINIDOKA	5	66,771	81,500	102.21%	68.08%	85.10%	81.93%	1.25	78.70%	73.42%	21.87%
NEZPERCE	25	760,151	870,100	87.36%	88.42%	83.92%	87.36%	1.00	22.45%	29.41%	30.60%
ONEIDA											
OWYHEE											
PAYETTE	10	237,541	335,521	73.79%	72.32%	72.45%	70.80%	1.04	14.82%	20.09%	0.36%
POWER	11	54,585	59,000	116.13%	107.54%	100.74%	92.52%	1.26	49.73%	53.19%	27.90%
SHOSHONE	7	79,707	122,700	72.73%	65.23%	68.23%	64.96%	1.12	30.85%	39.62%	7.50%
TETON											
TWINFALLS	26	429,617	576,067	83.02%	74.28%	74.71%	74.58%	1.11	39.38%	49.45%	19.58%
VALLEY											
WASHINGTON											

STATEWIDE 775 18,468,055 20,413,570 97.58% 92.87% 90.42% 90.47% 1.08 30.09% 41.42% Approx.100%

2016 Statewide Ratio Study Summary for Primary Category: Manufactured Housing

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	95.90%	106.70%	92.34%	102.40%	87.30%	95.83%	Non-Normal	24,550	-0.0080	-0.0544	0.0385
ADAMS											
BANNOCK	100.05%	118.02%	95.58%	115.32%	95.68%	114.63%	Normal	22,982	-0.0273	-0.1210	0.0665
BEARLAKE											
BENEWAH	68.10%	115.59%	64.18%	128.80%	59.55%	104.57%	Normal	3,980	-0.0699	-0.4632	0.3234
BINGHAM	97.11%	115.29%	100.00%	109.74%	90.09%	117.31%	Normal	5,556	-0.0033	-0.1092	0.1025
BLAINE	51.20%	122.47%	34.75%	129.05%	31.49%	107.39%	Normal	15,250	-0.0223	-0.4129	0.3683
BOISE											
BONNER	88.32%	110.69%	83.11%	113.88%	88.15%	107.83%	Normal	33,927	-0.0220	-0.1351	0.0911
BONNEVILLE	92.30%	118.05%	85.08%	120.42%	88.50%	108.20%	Non-Normal	26,698	-0.0942	-0.2788	0.0904
BOUNDARY											
BUTTE											
CAMAS											
CANYON	101.24%	112.73%	96.46%	105.17%	94.78%	104.12%	Non-Normal	20,964	-0.0703	-0.1350	-0.0055
CARIBOU											
CASSIA	67.37%	102.93%	59.91%	106.76%	77.99%	107.01%	Normal	34,300	0.1573	0.0137	0.3008
CLARK											
CLEARWATER	82.96%	131.20%	75.89%	141.68%	90.84%	119.22%	Normal	17,717	0.0314	-0.3207	0.3835
CUSTER											
ELMORE	79.55%	148.63%	62.17%	157.24%	59.79%	102.78%	Normal	8,358	-0.1752	-0.4301	0.0798
FRANKLIN											
FREMONT	58.67%	144.80%	46.60%	176.91%	41.26%	140.70%	Normal	4,564	0.5227	-0.7556	1.8011
GEM	81.35%	98.43%	77.75%	99.15%	80.30%	104.32%	Normal	26,579	0.0303	-0.0549	0.1155
GOODING	66.21%	256.08%	73.07%	295.42%	67.76%	115.02%	Normal	13,513	-0.5291	-1.4451	0.3868
IDAHO	84.33%	117.34%	83.32%	117.67%	83.47%	101.49%	Normal	27,147	-0.1017	-0.2577	0.0543
JEFFERSON	73.01%	126.68%	63.92%	143.21%	64.94%	101.21%	Normal	16,338	-0.0152	-0.2375	0.2072
JEROME											
KOOTENAI	85.95%	91.94%	83.88%	93.35%	85.81%	92.06%	Normal	47,706	0.0331	-0.0090	0.0752
LATAH	85.54%	97.06%	83.33%	94.70%	85.57%	93.02%	Non-Normal	20,481	0.0032	-0.0609	0.0673
LEMHI											
LEWIS											
LINCOLN											
MADISON	69.76%	84.36%	68.36%	86.48%	69.23%	85.62%	Normal	17,538	0.0843	-0.1007	0.2692
MINIDOKA	30.66%	173.76%	44.09%	214.70%	50.10%	113.75%	Normal	16,300	0.0214	-1.2221	1.2650
NEZPERCE	78.57%	96.15%	68.82%	97.19%	80.36%	94.36%	Normal	34,804	-0.0473	-0.1191	0.0244
ONEIDA											
OWYHEE											
PAYETTE	65.19%	82.38%	64.37%	81.34%	58.66%	82.93%	Normal	33,552	0.0076	-0.0848	0.1000
POWER	82.38%	149.87%	58.25%	182.54%	59.54%	125.49%	Normal	5,364	-0.1217	-0.4923	0.2488
SHOSHONE	51.57%	93.89%	50.83%	94.82%	56.91%	73.01%	Normal	17,529	-0.1032	-0.4359	0.2294
TETON											
TWINFALLS	69.27%	96.77%	61.37%	90.35%	62.58%	86.58%	Non-Normal	22,156	-0.1250	-0.3126	0.0626
VALLEY											
WASHINGTON											
STATEWIDE	95.20%	99.97%	89.94%	94.74%	88.70%	92.24%	Non-Normal	26,340	-0.0264	-0.0488	-0.0041

2016 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	37	21,284,200	17,038,615	107.09%	108.84%	103.52%	124.92%	0.86	19.55%	25.45%	74.53%
ADAMS											
BANNOCK	5	715,195	851,500	117.63%	134.72%	98.98%	83.99%	1.40	37.03%	54.43%	20.67%
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE	7	2,222,763	2,690,500	84.84%	90.72%	80.71%	82.62%	1.03	23.00%	30.71%	28.79%
BOISE											
BONNER											
BONNEVILLE	6	420,365	406,900	101.94%	103.73%	99.56%	103.31%	0.99	18.42%	23.22%	64.29%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	27	12,981,030	13,362,559	94.97%	98.96%	92.82%	97.14%	0.98	14.93%	20.01%	90.68%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	31	8,463,296	9,752,407	87.45%	84.68%	83.72%	86.78%	1.01	22.02%	28.34%	28.10%
LATAH	6	513,100	574,530	102.17%	90.20%	98.24%	89.31%	1.14	27.51%	33.42%	48.92%
LEMHI											
LEWIS											
LINCOLN											
MADISON	5	796,880	970,342	66.45%	83.64%	57.84%	82.12%	0.81	34.66%	51.71%	7.66%
MINIDOKA											
NEZPERCE											
ONEIDA											
OWYHEE											
PAYETTE											
POWER											
SHOSHONE											
TETON											
TWINFALLS	7	1,642,991	1,498,530	126.84%	114.27%	112.38%	109.64%	1.16	43.82%	53.48%	16.74%
VALLEY											
WASHINGTON											

STATEWIDE 131 49,039,820 47,145,884 98.20% 98.55% 92.76% 104.02% 0.94 23.93% 33.04% 99.81%

2016 Statewide Ratio Study Summary for Primary Category: Vacant Commercial

<u>County</u>	<u>Mean Lower Confidence Interval (90%)</u>	<u>Mean Upper Confidence Interval (90%)</u>	<u>Median Lower Confidence Interval (90%)</u>	<u>Median Upper Confidence Interval (90%)</u>	<u>Weighted Mean Lower Confidence Interval (90%)</u>	<u>Weighted Mean Upper Confidence Interval (90%)</u>	<u>Distribution</u>	<u>Average Sale Price or Value (\$)</u>	<u>PRB</u>	<u>Lower 95% CI on PRB</u>	<u>Upper 95% CI on PRB</u>
ADA	99.72%	114.46%	97.88%	116.44%	104.78%	145.06%	Normal	460,503	0.0586	0.0127	0.1045
ADAMS											
BANNOCK	56.59%	178.68%	36.65%	191.08%	8.16%	159.82%	Normal	170,300	-0.1271	-0.6088	0.3546
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE	65.70%	103.97%	54.42%	107.73%	66.90%	98.33%	Normal	384,357	-0.0460	-0.2534	0.1613
BOISE											
BONNER											
BONNEVILLE	82.47%	121.41%	74.47%	127.77%	81.72%	124.90%	Normal	67,817	0.0767	-0.3318	0.4852
BOUNDARY											
BUTTE											
CAMAS											
CANYON	88.73%	101.21%	91.63%	103.61%	89.39%	104.89%	Normal	494,910	0.0066	-0.0411	0.0543
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	79.89%	95.00%	79.21%	97.18%	78.30%	95.26%	Normal	314,594	0.0404	-0.0615	0.1423
LATAH	74.08%	130.26%	76.61%	146.67%	79.67%	98.95%	Normal	95,755	-0.1475	-0.4146	0.1197
LEMHI											
LEWIS											
LINCOLN											
MADISON	33.69%	99.20%	26.25%	102.02%	39.73%	124.52%	Normal	194,068	0.1189	-0.1666	0.4045
MINIDOKA											
NEZPERCE											
ONEIDA											
OWYHEE											
PAYETTE											
POWER											
SHOSHONE											
TETON											
TWINFALLS	77.02%	176.65%	66.94%	195.16%	81.49%	137.79%	Normal	214,076	-0.1421	-0.4701	0.1859
VALLEY											
WASHINGTON											
STATEWIDE	93.53%	102.86%	90.08%	103.14%	93.27%	114.77%	Non-Normal	359,892	0.0174	0.0050	0.0300

2016 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	170	113,214,476	133,703,101	91.27%	95.75%	89.10%	84.68%	1.08	15.99%	21.69%	79.67%
ADAMS	7	492,329	663,000	81.55%	86.17%	78.06%	74.26%	1.10	22.72%	31.73%	19.69%
BANNOCK	28	5,881,207	7,049,052	89.65%	89.21%	87.91%	83.43%	1.07	16.15%	20.24%	45.96%
BEARLAKE	5	374,435	381,500	99.42%	95.12%	98.90%	98.15%	1.01	9.56%	11.66%	87.22%
BENEWAH	5	576,292	900,000	77.05%	77.45%	72.58%	64.03%	1.20	29.58%	37.47%	15.48%
BINGHAM	5	866,300	989,000	90.37%	88.56%	89.90%	87.59%	1.03	8.39%	11.78%	52.19%
BLAINE	35	9,578,647	11,983,521	85.45%	89.81%	83.91%	79.93%	1.07	13.16%	18.19%	4.09%
BOISE	6	1,593,896	1,442,000	109.81%	112.83%	109.19%	110.53%	0.99	7.76%	11.26%	50.83%
BONNER	7	1,572,338	2,241,000	81.18%	77.22%	75.68%	70.16%	1.16	30.09%	44.13%	23.08%
BONNEVILLE	37	9,862,072	10,357,400	98.04%	102.14%	95.50%	95.22%	1.03	15.76%	21.39%	98.99%
BOUNDARY	7	790,220	958,249	92.53%	99.16%	88.16%	82.46%	1.12	22.84%	33.19%	49.11%
BUTTE											
CAMAS											
CANYON	103	42,144,330	44,371,383	97.90%	98.04%	95.38%	94.98%	1.03	16.43%	23.09%	99.98%
CARIBOU											
CASSIA	5	1,049,977	986,000	115.15%	90.92%	109.11%	106.49%	1.08	36.04%	40.82%	26.03%
CLARK											
CLEARWATER											
CUSTER	8	814,330	992,137	93.53%	85.58%	89.71%	82.08%	1.14	26.81%	31.72%	54.66%
ELMORE	10	2,638,753	2,811,854	100.65%	91.44%	93.71%	93.84%	1.07	33.09%	36.91%	58.25%
FRANKLIN											
FREMONT	7	679,188	596,755	116.20%	102.66%	111.37%	113.81%	1.02	28.52%	31.61%	28.14%
GEM	9	2,592,180	4,371,999	109.49%	118.28%	100.20%	59.29%	1.85	28.68%	40.62%	40.08%
GOODING	8	1,319,520	3,833,000	61.85%	66.48%	59.14%	34.43%	1.80	17.65%	26.63%	0.09%
IDAHO	6	821,980	856,200	103.26%	91.83%	97.61%	96.00%	1.08	31.18%	40.04%	41.29%
JEFFERSON											
JEROME											
KOOTENAI	172	85,535,889	97,478,712	86.94%	89.74%	84.68%	87.75%	0.99	15.41%	21.65%	1.62%
LATAH	16	5,045,075	4,629,000	95.92%	98.29%	90.63%	108.99%	0.88	24.08%	33.64%	71.21%
LEMHI	9	892,505	1,352,400	69.52%	74.70%	62.16%	65.99%	1.05	36.33%	45.09%	4.05%
LEWIS	5	612,482	794,999	81.50%	73.79%	78.34%	77.04%	1.06	28.87%	31.12%	21.46%
LINCOLN											
MADISON	10	8,349,040	6,011,500	95.99%	95.94%	86.60%	138.88%	0.69	29.59%	46.19%	48.85%
MINIDOKA	6	707,972	1,071,000	66.69%	62.29%	64.58%	66.10%	1.01	20.53%	29.98%	1.62%
NEZPERCE	8	3,949,268	4,262,360	98.18%	92.74%	97.50%	92.65%	1.06	11.14%	12.89%	92.81%
ONEIDA											
OWYHEE	7	740,318	889,000	76.93%	85.75%	73.70%	83.28%	0.92	23.08%	29.88%	8.72%
PAYETTE	8	719,559	951,000	78.28%	80.83%	69.28%	75.66%	1.03	41.00%	48.71%	18.13%
POWER											
SHOSHONE	11	1,926,232	2,083,674	103.87%	102.27%	100.08%	92.44%	1.12	19.19%	26.55%	69.78%
TETON											
TWINFALLS	43	12,088,551	15,538,112	81.34%	74.00%	76.66%	77.80%	1.05	29.71%	36.16%	2.62%
VALLEY	8	1,659,616	1,769,995	87.88%	86.67%	84.07%	93.76%	0.94	24.90%	31.62%	38.82%
WASHINGTON	9	750,907	693,000	114.33%	113.94%	111.45%	108.36%	1.06	17.97%	23.47%	30.76%
STATEWIDE	780	319,839,884	367,011,903	90.97%	91.72%	87.55%	87.15%	1.04	19.73%	26.96%	86.43%

2016 Statewide Ratio Study Summary for Primary Category: Improved Commercial

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value (\$)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	88.77%	93.77%	91.10%	96.95%	79.30%	90.05%	Non-Normal	786,489	-0.0136	-0.0323	0.0050
ADAMS	62.54%	100.55%	57.76%	99.43%	62.24%	86.27%	Normal	94,714	-0.0766	-0.2501	0.0970
BANNOCK	83.81%	95.49%	80.69%	94.79%	78.24%	88.63%	Normal	251,752	-0.1206	-0.0413	-0.1999
BEARLAKE	88.37%	110.47%	89.34%	115.84%	86.70%	109.60%	Normal	76,300	-0.0240	-0.2884	0.2404
BENEWAH	49.52%	104.58%	48.35%	110.19%	43.08%	84.99%	Normal	180,000	-0.4140	-0.6947	-0.1334
BINGHAM	80.22%	100.52%	81.01%	105.87%	75.60%	99.59%	Normal	197,800	-0.0163	-0.1606	0.1281
BLAINE	81.13%	89.77%	83.10%	92.58%	74.04%	85.82%	Normal	342,386	-0.0175	-0.0570	0.0219
BOISE	99.64%	119.99%	94.23%	120.90%	104.94%	116.13%	Normal	240,333	0.0004	-0.1011	0.1020
BONNER	54.87%	107.49%	50.47%	101.92%	51.96%	88.36%	Normal	320,143	-0.8073	-1.5817	-0.0329
BONNEVILLE	92.37%	103.71%	95.13%	108.24%	86.98%	103.46%	Normal	279,930	0.0007	-0.0622	0.0636
BOUNDARY	69.98%	115.09%	57.05%	113.44%	59.80%	105.13%	Normal	136,893	-0.1480	-0.5655	0.2695
BUTTE											
CAMAS											
CANYON	94.24%	101.56%	96.31%	99.78%	88.98%	100.98%	Non-Normal	430,790	0.0116	-0.0173	0.0405
CARIBOU											
CASSIA	70.33%	159.96%	86.62%	186.95%	76.95%	136.03%	Normal	197,200	0.0200	-0.6695	0.7095
CLARK											
CLEARWATER											
CUSTER	73.65%	113.41%	64.89%	117.68%	64.00%	100.16%	Normal	124,017	-0.2228	-0.5170	0.0714
ELMORE	79.12%	122.19%	78.08%	132.08%	76.82%	110.87%	Normal	281,185	0.0017	-0.2155	0.2190
FRANKLIN											
FREMONT	89.22%	143.17%	83.65%	147.29%	94.53%	133.10%	Normal	85,251	0.0672	-0.4346	0.5689
GEM	81.91%	137.06%	77.63%	132.37%	21.58%	97.00%	Normal	485,778	-0.0715	-0.2405	0.0976
GOODING	50.81%	72.89%	52.46%	74.47%	20.36%	48.49%	Normal	479,125	-0.1335	-0.1922	-0.0748
IDAHO	69.25%	137.27%	69.96%	155.63%	71.14%	120.87%	Normal	142,700	-0.0357	-0.8578	0.7865
JEFFERSON											
JEROME											
KOOTENAI	84.58%	89.30%	87.62%	91.64%	79.73%	95.76%	Non-Normal	566,737	-0.0105	-0.0310	0.0100
LATAH	81.78%	110.06%	77.64%	108.15%	74.00%	143.98%	Normal	289,313	0.0468	-0.0761	0.1697
LEMHI	50.08%	88.96%	40.22%	102.48%	51.27%	80.71%	Normal	150,267	0.0334	-0.3940	0.4608
LEWIS	57.31%	105.68%	54.67%	108.90%	55.79%	98.29%	Normal	159,000	-0.0137	-0.6002	0.5728
LINCOLN											
MADISON	70.29%	121.68%	70.04%	113.27%	82.70%	195.07%	Normal	601,150	0.1837	0.0323	0.3352
MINIDOKA	50.25%	83.14%	50.49%	90.97%	53.48%	78.73%	Normal	178,500	0.0827	-0.3529	0.5183
NEZPERCE	89.70%	106.65%	89.31%	107.44%	87.50%	97.81%	Normal	532,795	-0.0342	-0.1201	0.0518
ONEIDA											
OWYHEE	60.05%	93.81%	48.28%	97.77%	69.59%	96.96%	Normal	127,000	0.1205	-0.1100	0.3510
PAYETTE	52.73%	103.83%	36.48%	115.46%	48.59%	102.74%	Normal	118,875	0.0110	-0.3014	0.3234
POWER											
SHOSHONE	88.81%	118.94%	94.74%	118.57%	77.63%	107.26%	Normal	189,425	-0.1378	-0.2795	0.0038
TETON											
TWINFALLS	73.96%	88.72%	67.62%	82.15%	73.06%	82.54%	Non-Normal	361,351	0.0018	-0.0806	0.0841
VALLEY	69.26%	106.50%	60.49%	104.50%	78.43%	109.10%	Normal	221,249	0.2390	-0.0321	0.5101
WASHINGTON	97.69%	130.96%	86.46%	137.67%	83.59%	133.13%	Normal	77,000	0.0115	-0.1813	0.2043
STATEWIDE	89.52%	92.41%	90.89%	93.20%	83.56%	90.74%	Non-Normal	470,528	-0.0001	-0.0042	0.0039