IDAHO
State Tax Commission

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M E M O R A N D U M   July 3, 2025 rev.

TO: County Assessors, Consulting Appraisers and Staff

FROM: Alan S. Dornfest
               Property Tax Policy Bureau Chief

RE: 2024 Ratio Study (revised July 3, 2025)

This ratio study was completed in March, 2025, and generally used sales which occurred between October 1, 2023 and September 30, 2024, to test 2024 assessments. In cases where there were limited samples, this time frame was expanded to include sales occurring several months on either side of these initial date parameters.

The 2024 study represents the seventeenth study completed using the procedures authorized under the provisions of property tax rule 131. Under these provisions, 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 reported as out of compliance and subject to state equalization in 2025, unless 2025 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 are not reported to the State Board of Equalization as out of compliance until this test is failed in three ratio studies. Seven categories in seven 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 2024 ratio study shows 5 primary categories in 5 counties that did not meet assessment level standards using 90% confidence intervals. In the 2023 study, there had been 14 non-complying categories in 11 counties. Prior to state board of equalization ratio study based recommendations, follow-up studies will be done to test 2025 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 2024, 19% of all categories tested failed general uniformity standards based on the COD, while 47% failed vertical equity (price-related differential) standards. The number failing to meet general uniformity standards based on the COD and vertical equity standards based on the PRD was less than that noted in the 2023 study.

The number of categories studied this year (132) was slightly lower than the number (136)

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analyzed in 2023. At least one primary category was studied in each county, except for Clark County where sufficient sales were not available, even within an expanded time frame. The total number of sales analyzed has stabilized, with a slight drop of 2.3% in 2024 following a 21.6% decrease in 2023. This drop was particularly pronounced in the vacant commercial category, with a 13.7% drop in the number of sales following a 32.1% drop in 2023.

Analysis:

Statewide overall median levels of assessment decreased slightly in residential categories, but increased in all other categories. Statewide uniformity statistics showed some improvement in all categories with the exception of vacant commercial. Compliance with assessment level standards continued to improve markedly in terms of numbers of categories and numbers of counties with at least one category out of compliance.

Time adjustments were considered in each category and used when appropriate in the 2024 ratio study to ensure that sales prices and assessed values both represented market value as of January 1, 2024.

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

Attached documents

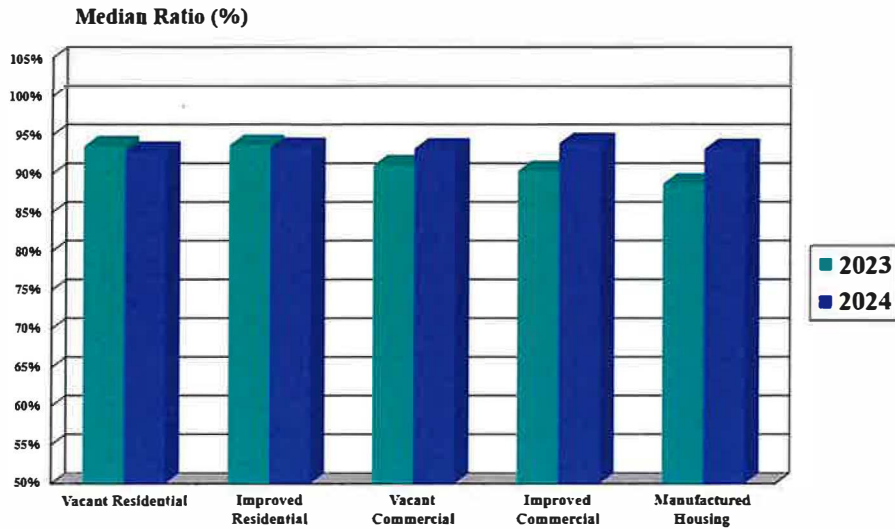The following documents are attached to this report to provide the user with both detailed statistical reports and a summary of the final 2024 Idaho ratio study:
1. Chart I summary of sales received;
2. Chart II summary of statistical results;
3. Bar chart showing 2023 - 2024 level by primary category;
4. Bar chart showing 2023 – 2024 uniformity by primary category;
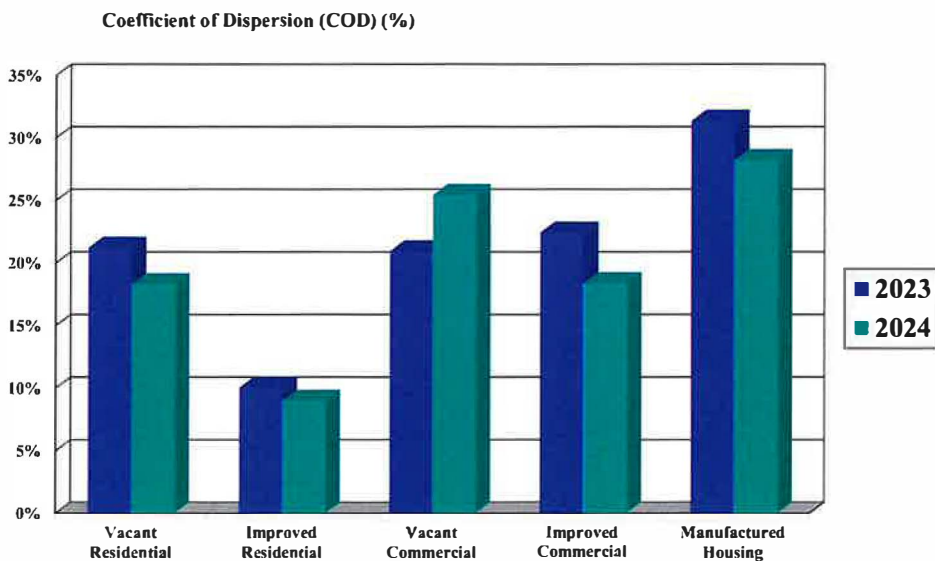5. Statewide statistics by county for each primary category.

Chart I
2024 Ratio Study Summary
Sales Received

Category	Counties Studied	Totals 2024	Totals 2023	Changes 2023/2024: Number	Changes 2023/2024: Percent
Residential:					
Improved	43	22,141	22,922	(781)	-3.4%
Unimproved	38	2,337	2,185	152	7.0%
Commercial:					
Improved	23	503	429	74	17.2%
Unimproved	8	82	95	(13)	-13.7%
Manufactured Homes:					
Manufactured Housing without land	20	720	734	(14)	-1.9%
Totals:	**132**	**25,783**	**26,365**	**(582)**	**-2.2%**

Chart II
2024 Final Ratio Study
Summary of Results

Category	Number of Counties	Number in Sample	Assessment Level: Median	Assessment Level: Mean	Uniformity: COD	Uniformity: PRD
Residential:						
Improved	43	22,141	93.32	93.20	8.99	1.02
Unimproved	38	2,337	92.82	91.96	18.31	1.06
Commercial:						
Improved	23	503	93.94	91.39	18.37	0.98
Unimproved	8	82	93.23	91.54	25.42	1.10
Manufactured Housing:						
Manufactured Housing	20	720	93.17	94.86	28.21	1.04
Totals:	**132**	**25,783**				

2023 - 2024 Ratio Study Level

Median Ratio (%)

Legend: 2023, 2024

Categories: Vacant Residential, Improved Residential, Vacant Commercial, Improved Commercial, Manufactured Housing

2023 - 2024 Ratio Study Uniformity

Coefficient of Dispersion (COD) (%)

Legend: 2023, 2024

Categories: Vacant Residential, Improved Residential, Vacant Commercial, Improved Commercial, Manufactured Housing

Lower COD equals better uniformity

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2024 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	184	71,462,200	81,825,698	90.78%	94.16%	87.66%	87.33%	1.04	16.19%	23.65%	68.79%
ADAMS	53	8,885,583	9,510,505	101.72%	97.78%	98.23%	93.43%	1.09	20.88%	25.88%	98.83%
BANNOCK	93	7,851,651	9,426,482	93.16%	94.40%	88.94%	83.29%	1.12	21.83%	29.74%	86.21%
BEARLAKE	37	4,219,600	5,158,453	88.02%	84.95%	80.71%	81.80%	1.08	29.63%	37.89%	35.57%
BENEWAH											
BINGHAM	16	1,130,636	1,225,100	92.97%	93.78%	92.24%	92.29%	1.01	9.60%	13.05%	82.87%
BLAINE	95	61,503,050	79,141,452	88.74%	93.27%	86.02%	77.71%	1.14	16.93%	23.68%	27.76%
BOISE	80	11,097,064	11,499,189	99.43%	94.62%	95.20%	96.50%	1.03	22.54%	29.07%	99.77%
BONNER	140	30,768,234	35,231,814	92.71%	91.82%	89.37%	87.33%	1.06	20.67%	26.43%	90.32%
BONNEVILLE	79	9,558,046	10,591,774	93.66%	95.33%	90.43%	90.24%	1.04	16.49%	23.50%	92.92%
BOUNDARY	13	2,072,880	2,242,000	102.02%	95.46%	96.85%	92.46%	1.10	23.93%	35.08%	65.69%
BUTTE											
CAMAS	17	1,154,562	1,265,706	97.73%	95.25%	94.80%	91.22%	1.07	19.63%	24.87%	86.89%
CANYON	174	41,087,570	44,019,529	101.61%	99.69%	99.48%	93.34%	1.09	15.16%	20.67%	Approx.100%
CARIBOU	18	1,187,780	1,289,800	93.33%	89.76%	92.66%	92.09%	1.01	9.75%	12.69%	87.51%
CASSIA	14	680,071	842,500	84.18%	70.97%	74.76%	80.72%	1.04	49.10%	52.21%	29.08%
CLARK											
CLEARWATER	5	398,088	425,000	97.98%	104.73%	96.25%	93.67%	1.05	12.66%	19.66%	67.84%
CUSTER	16	1,096,260	1,229,221	91.67%	86.32%	88.26%	89.18%	1.03	23.21%	29.16%	58.97%
ELMORE	7	609,161	785,000	77.34%	77.78%	75.09%	77.60%	1.00	18.96%	25.28%	6.65%
FRANKLIN											
FREMONT	48	6,529,586	7,870,352	83.50%	82.99%	79.33%	82.96%	1.01	22.13%	30.20%	3.67%
GEM	24	4,316,003	6,414,036	77.76%	78.15%	69.65%	67.29%	1.16	28.23%	34.22%	1.70%
GOODING	25	1,851,978	2,648,000	83.81%	85.78%	76.14%	69.94%	1.20	34.00%	42.89%	19.84%
IDAHO	21	2,058,156	2,222,500	96.50%	88.20%	92.83%	92.61%	1.04	24.93%	29.42%	82.60%
JEFFERSON	59	6,163,102	6,931,656	95.07%	91.40%	93.11%	88.91%	1.07	16.03%	20.78%	97.56%
JEROME	12	825,545	1,313,834	69.76%	79.89%	64.49%	62.83%	1.11	26.47%	37.17%	1.01%
KOOTENAI	536	268,860,536	301,934,700	90.04%	92.53%	88.89%	89.05%	1.01	9.91%	14.72%	52.39%
LATAH	30	3,812,008	4,313,491	86.31%	87.10%	83.10%	88.37%	0.98	17.05%	24.32%	16.60%
LEMHI	26	1,270,131	1,715,788	93.15%	95.27%	86.41%	74.03%	1.26	30.75%	38.46%	65.89%
LEWIS											
LINCOLN											
MADISON	51	4,599,647	5,390,437	88.81%	90.91%	87.65%	85.33%	1.04	13.28%	15.96%	27.09%
MINIDOKA	13	1,406,242	1,694,500	90.87%	90.07%	88.80%	82.99%	1.09	17.93%	21.60%	55.98%
NEZPERCE	35	4,390,286	5,749,750	87.89%	86.13%	83.77%	76.36%	1.15	21.42%	30.49%	31.92%
ONEIDA	8	582,504	863,000	71.13%	73.99%	57.44%	67.50%	1.05	35.01%	48.20%	7.43%
OWYHEE	7	650,669	846,400	73.67%	65.03%	68.89%	76.87%	0.96	34.15%	41.27%	9.29%
PAYETTE	5	729,400	640,000	112.94%	107.54%	111.79%	113.97%	0.99	13.25%	16.07%	34.39%
POWER											
SHOSHONE	22	2,148,442	2,561,400	92.79%	94.91%	86.75%	83.88%	1.11	28.67%	36.03%	63.77%
TETON	53	9,459,460	9,994,600	96.46%	95.90%	94.98%	94.65%	1.02	11.87%	16.94%	99.80%
TWINFALLS	82	9,731,160	11,672,111	92.44%	88.27%	87.88%	83.37%	1.11	25.09%	31.56%	77.34%
VALLEY	157	35,157,583	38,869,914	91.61%	92.27%	88.72%	90.45%	1.01	18.56%	24.84%	81.06%
WASHINGTON	* 16	2,450,092	3,462,500	75.29%	77.06%	64.74%	70.76%	1.06	40.76%	51.53%	7.36%
STATEWIDE	2,337	627,448,049	719,939,296	91.96%	92.82%	88.54%	87.15%	1.06	18.31%	25.96%	Approx.100%

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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
ADA	88.18%	93.39%	92.08%	95.10%	83.11%	91.56%	Non-Normal	444,705	-0.0176
ADAMS	95.77%	107.67%	92.07%	105.04%	87.76%	99.10%	Normal	179,443	-0.0757
BANNOCK	88.43%	97.88%	90.79%	97.76%	77.79%	88.80%	Non-Normal	101,360	-0.1037
BEARLAKE	79.00%	97.04%	78.50%	103.01%	69.68%	93.92%	Normal	139,418	0.0512
BENEWAH									
BINGHAM	87.65%	98.29%	86.46%	98.00%	86.65%	97.93%	Normal	76,569	0.0170
BLAINE	85.19%	92.29%	89.23%	95.23%	71.40%	84.02%	Normal	833,068	-0.0528
BOISE	94.12%	104.75%	90.87%	99.27%	91.22%	101.78%	Non-Normal	143,740	0.0275
BONNER	89.30%	96.12%	89.89%	97.02%	83.72%	90.94%	Normal	251,656	-0.0360
BONNEVILLE	89.59%	97.74%	92.74%	98.69%	84.78%	95.70%	Normal	134,073	0.0045
BOUNDARY	84.33%	119.70%	85.04%	106.62%	75.98%	108.94%	Normal	172,462	-0.4818
BUTTE									
CAMAS	87.44%	108.03%	87.97%	110.48%	81.00%	101.44%	Normal	74,453	-0.0837
CANYON	98.99%	104.23%	98.28%	102.03%	88.92%	97.76%	Non-Normal	252,986	-0.0980
CARIBOU	88.47%	98.18%	86.96%	98.05%	86.20%	97.98%	Normal	71,656	-0.0056
CASSIA	63.37%	104.98%	48.01%	114.29%	64.11%	97.33%	Non-Normal	60,179	0.5837
CLARK									
CLEARWATER	79.62%	116.35%	70.02%	113.72%	65.87%	121.46%	Normal	85,000	-0.0472
CUSTER	79.96%	103.39%	77.57%	99.20%	75.58%	102.79%	Normal	76,826	0.0449
ELMORE	62.98%	91.69%	53.97%	94.06%	64.73%	90.47%	Normal	112,143	0.1266
FRANKLIN									
FREMONT	77.52%	89.49%	78.20%	88.98%	76.96%	88.97%	Normal	163,966	0.0806
GEM	68.46%	87.07%	63.68%	97.20%	53.15%	81.43%	Normal	267,252	-0.2009
GOODING	71.51%	96.12%	63.48%	95.50%	58.38%	81.49%	Normal	105,920	-0.2588
IDAHO	85.81%	107.18%	78.95%	107.03%	79.70%	105.51%	Normal	105,833	0.0003
JEFFERSON	90.84%	99.30%	90.29%	96.03%	83.86%	93.97%	Non-Normal	117,486	-0.1861
JEROME	56.31%	83.20%	45.98%	93.20%	48.78%	76.89%	Normal	109,486	-0.3593
KOOTENAI	89.10%	90.98%	91.67%	93.39%	87.79%	90.31%	Non-Normal	563,311	0.0101
LATAH	79.80%	92.82%	85.41%	96.40%	83.20%	93.55%	Normal	143,783	0.0906
LEMHI	81.15%	105.15%	72.68%	112.08%	61.89%	86.16%	Normal	65,992	-0.0908
LEWIS									
LINCOLN									
MADISON	85.54%	92.07%	83.87%	94.22%	81.98%	88.68%	Normal	105,695	-0.1945
MINIDOKA	81.17%	100.56%	77.10%	103.79%	72.45%	93.53%	Normal	130,346	-0.1199
NEZPERCE	80.44%	95.34%	81.57%	95.33%	69.26%	83.45%	Non-Normal	164,279	-0.1947
ONEIDA	48.16%	94.10%	51.74%	97.05%	48.42%	86.58%	Normal	107,875	-0.0126
OWYHEE	51.34%	96.00%	47.89%	111.93%	51.96%	101.79%	Normal	120,914	0.4059
PAYETTE	95.64%	130.24%	96.09%	133.97%	96.77%	131.17%	Normal	128,000	0.1557
POWER									
SHOSHONE	80.52%	105.05%	74.19%	107.87%	70.22%	97.54%	Normal	116,427	-0.0743
TETON	92.77%	100.16%	93.40%	97.09%	90.24%	99.05%	Normal	188,577	-0.0596
TWINFALLS	87.14%	97.74%	82.51%	96.54%	76.50%	90.24%	Non-Normal	142,343	-0.1581
VALLEY	88.62%	94.60%	89.28%	95.22%	85.92%	94.98%	Non-Normal	247,579	0.0380
WASHINGTON	58.29%	92.29%	44.53%	103.25%	57.33%	84.19%	Normal	216,406	-0.1165
STATEWIDE	91.14%	92.77%	92.14%	93.53%	85.97%	88.33%	Non-Normal	308,061	-0.0109

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2024 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	8,361	4,660,172,500	5,086,748,969	92.33%	92.21%	91.94%	91.61%	1.01	6.78%	9.16%	Approx.100%
ADAMS	61	26,504,691	28,778,409	92.48%	93.56%	91.29%	92.10%	1.00	11.87%	16.04%	90.32%
BANNOCK	722	213,281,909	257,637,674	82.92%	82.86%	81.95%	82.78%	1.00	11.50%	15.21%	0.00%
BEARLAKE	61	23,761,592	27,748,804	92.47%	96.56%	90.65%	85.63%	1.08	15.24%	19.25%	85.99%
BENEWAH	49	12,779,802	14,758,179	89.06%	82.85%	83.26%	86.59%	1.03	32.08%	37.60%	42.07%
BINGHAM	129	43,639,355	47,030,320	93.22%	92.83%	92.85%	92.79%	1.00	6.92%	8.86%	Approx.100%
BLAINE	433	722,704,895	876,721,271	90.37%	92.96%	88.59%	82.43%	1.10	13.61%	18.96%	67.36%
BOISE	137	72,419,333	74,755,184	96.59%	95.41%	95.06%	96.88%	1.00	13.84%	17.90%	Approx.100%
BONNER	360	216,480,913	235,672,195	95.15%	95.03%	92.73%	91.86%	1.04	16.58%	21.96%	Approx.100%
BONNEVILLE	1,239	488,912,860	509,075,459	96.50%	96.59%	95.68%	96.04%	1.00	9.43%	12.82%	Approx.100%
BOUNDARY	31	15,420,913	16,337,631	95.54%	93.69%	93.98%	94.39%	1.01	14.62%	18.60%	95.82%
BUTTE	16	3,464,110	3,751,208	90.30%	96.61%	88.76%	92.35%	0.98	12.76%	18.02%	52.84%
CAMAS	8	2,433,301	3,397,349	73.17%	71.54%	71.45%	71.62%	1.02	19.16%	23.43%	1.35%
CANYON	4,559	2,004,714,860	2,101,021,991	95.74%	95.50%	95.43%	95.42%	1.00	6.06%	8.05%	Approx.100%
CARIBOU	53	13,929,991	15,373,402	91.39%	90.97%	90.34%	90.61%	1.01	11.29%	15.59%	76.11%
CASSIA	196	54,782,304	62,714,832	86.15%	89.51%	82.86%	87.35%	0.99	19.98%	26.08%	0.82%
CLARK											
CLEARWATER	56	12,365,274	12,691,292	99.19%	99.41%	97.30%	97.43%	1.02	15.87%	19.39%	99.98%
CUSTER	16	3,976,030	4,838,600	85.67%	85.95%	83.05%	82.17%	1.04	20.40%	24.53%	21.11%
ELMORE	215	71,174,380	70,873,030	100.50%	101.00%	99.33%	100.43%	1.00	10.71%	14.91%	Approx.100%
FRANKLIN	63	22,148,106	24,991,801	91.19%	89.66%	89.55%	88.62%	1.03	14.58%	19.66%	69.85%
FREMONT	59	26,143,333	30,840,902	86.22%	83.26%	83.26%	84.77%	1.02	20.19%	25.29%	9.01%
GEM	210	87,820,199	92,934,912	96.41%	95.26%	95.00%	94.50%	1.02	13.25%	17.32%	Approx.100%
GOODING	86	24,753,161	27,416,468	93.50%	90.16%	90.99%	90.29%	1.04	18.33%	23.16%	93.19%
IDAHO	69	19,507,235	22,480,597	88.38%	91.13%	87.18%	86.77%	1.02	11.97%	16.48%	17.62%
JEFFERSON	204	93,259,079	100,669,694	92.44%	93.61%	91.72%	92.64%	1.00	9.03%	12.14%	99.90%
JEROME	60	20,025,634	20,943,365	97.25%	95.21%	95.72%	95.62%	1.02	13.47%	18.86%	99.87%
KOOTENAI	1,634	1,027,030,824	1,132,074,789	92.20%	92.27%	91.69%	90.72%	1.02	7.66%	10.37%	Approx.100%
LATAH	320	137,930,849	140,299,067	98.44%	97.67%	96.06%	98.31%	1.00	15.79%	21.08%	Approx.100%
LEMHI	41	11,432,614	12,559,687	94.40%	89.24%	92.14%	91.03%	1.04	17.45%	22.77%	90.32%
LEWIS	7	1,286,925	1,521,000	86.08%	83.33%	84.43%	84.61%	1.02	16.00%	21.66%	29.20%
LINCOLN	9	2,328,190	2,424,947	96.91%	98.36%	94.49%	96.01%	1.01	15.93%	23.08%	75.07%
MADISON	183	65,848,155	75,366,466	89.82%	91.09%	89.07%	87.37%	1.03	10.16%	12.66%	41.68%
MINIDOKA	84	24,078,301	25,360,031	95.58%	97.71%	93.39%	94.95%	1.01	15.18%	20.97%	99.46%
NEZPERCE	417	148,997,277	159,767,288	94.49%	94.84%	93.68%	93.26%	1.01	9.67%	12.80%	Approx.100%
ONEIDA	19	4,811,538	5,929,174	83.37%	80.73%	81.09%	81.15%	1.03	18.26%	25.16%	9.27%
OWYHEE	82	30,947,086	34,011,242	92.25%	93.60%	90.04%	90.99%	1.01	16.96%	21.59%	84.61%
PAYETTE	344	125,119,038	130,555,205	96.53%	96.41%	95.56%	95.84%	1.01	10.23%	14.02%	Approx.100%
POWER	12	4,433,967	4,593,005	95.50%	100.35%	94.17%	96.54%	0.99	10.65%	16.66%	86.73%
SHOSHONE	163	45,850,874	48,204,475	96.06%	93.65%	93.32%	95.12%	1.01	18.70%	24.39%	99.95%
TETON	15	18,211,398	18,150,298	101.56%	101.52%	100.81%	100.34%	1.01	9.61%	12.24%	98.87%
TWINFALLS	945	320,796,811	350,287,535	91.41%	91.63%	90.29%	91.58%	1.00	11.55%	15.56%	99.87%
VALLEY	289	230,683,314	264,552,689	92.33%	93.88%	90.11%	87.20%	1.06	15.73%	20.72%	98.08%
WASHINGTON	124	34,121,067	38,810,808	89.00%	88.04%	87.47%	87.92%	1.01	14.09%	18.89%	25.14%
STATEWIDE	22,141	11,190,483,988	12,214,671,246	93.20%	93.32%	92.40%	91.62%	1.02	8.99%	12.80%	Approx.100%

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2024 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
ADA	92.18%	92.49%	92.08%	92.39%	91.40%	91.83%	Non-Normal	608.390	-0.0071
ADAMS	89.36%	95.60%	89.63%	95.07%	88.61%	95.59%	Normal	471,777	0.0257
BANNOCK	82.15%	83.69%	82.24%	83.96%	81.96%	83.60%	Non-Normal	356,839	0.0401
BEARLAKE	88.72%	96.22%	87.73%	99.82%	79.40%	91.87%	Normal	454,898	-0.0509
BENEWAH	81.19%	96.93%	72.70%	95.08%	79.31%	93.88%	Non-Normal	301,187	0.0131
BINGHAM	92.03%	94.42%	91.86%	95.02%	91.52%	94.06%	Normal	364.576	-0.0094
BLAINE	89.02%	91.73%	91.51%	93.80%	79.81%	85.05%	Non-Normal	2,024,760	-0.0334
BOISE	94.16%	99.02%	93.00%	98.22%	94.41%	99.34%	Non-Normal	545,658	0.0463
BONNER	93.34%	96.96%	93.79%	97.20%	89.42%	94.29%	Non-Normal	654,645	-0.0129
BONNEVILLE	95.93%	97.08%	96.09%	97.04%	95.37%	96.71%	Non-Normal	410,876	0.0310
BOUNDARY	90.13%	100.96%	90.45%	100.62%	88.79%	99.99%	Normal	527,020	0.0116
BUTTE	83.16%	97.43%	83.60%	100.63%	85.82%	98.87%	Normal	234,451	0.1373
CAMAS	61.69%	84.66%	56.34%	94.10%	57.29%	85.96%	Normal	424,669	0.0846
CANYON	95.55%	95.93%	95.27%	95.68%	95.19%	95.65%	Non-Normal	460,852	0.0052
CARIBOU	88.17%	94.61%	89.80%	93.74%	87.58%	93.64%	Non-Normal	290,064	-0.0289
CASSIA	83.51%	88.79%	84.76%	92.86%	84.93%	89.77%	Normal	319,974	0.2273
CLARK									
CLEARWATER	94.96%	103.42%	94.06%	106.74%	92.86%	102.00%	Normal	226,630	-0.0086
CUSTER	76.46%	94.88%	70.72%	100.89%	73.89%	90.45%	Normal	302,413	-0.0756
ELMORE	98.82%	102.18%	99.46%	102.48%	98.67%	102.18%	Non-Normal	329,642	0.1063
FRANKLIN	87.48%	94.91%	85.99%	94.20%	84.91%	92.34%	Non-Normal	396,695	-0.0837
FREMONT	81.55%	90.88%	80.74%	93.89%	80.85%	88.69%	Normal	522.727	-0.0230
GEM	94.51%	98.30%	92.28%	97.57%	92.78%	96.21%	Non-Normal	442,547	-0.0369
GOODING	89.66%	97.34%	88.09%	96.24%	85.88%	94.70%	Normal	318,796	-0.0115
IDAHO	85.50%	91.27%	85.23%	93.28%	83.48%	90.06%	Normal	325,806	-0.0151
JEFFERSON	91.15%	93.73%	92.19%	95.07%	91.03%	94.25%	Normal	493,479	0.0674
JEROME	93.36%	101.15%	92.20%	98.97%	92.40%	98.83%	Non-Normal	349,056	-0.0169
KOOTENAI	91.81%	92.59%	91.98%	92.54%	90.10%	91.34%	Non-Normal	692,824	-0.0235
LATAH	96.53%	100.35%	95.49%	99.78%	96.55%	100.08%	Normal	438,435	0.1027
LEMHI	88.87%	99.92%	85.83%	96.78%	86.18%	95.87%	Normal	306.334	-0.0611
LEWIS	72.39%	99.78%	68.86%	100.00%	74.88%	94.34%	Normal	217,286	-0.0213
LINCOLN	83.04%	110.78%	82.36%	112.43%	82.27%	109.75%	Normal	269,439	0.0815
MADISON	88.44%	91.21%	89.35%	93.26%	85.64%	89.10%	Normal	411,839	-0.0849
MINIDOKA	91.98%	99.18%	92.67%	99.73%	91.62%	98.28%	Normal	301,905	0.0222
NEZPERCE	93.51%	95.46%	93.89%	96.03%	92.15%	94.36%	Normal	383,135	-0.0145
ONEIDA	75.03%	91.72%	72.71%	92.80%	72.83%	89.47%	Non-Normal	312,062	0.0274
OWYHEE	88.63%	95.86%	88.11%	99.03%	87.29%	94.69%	Normal	414,771	0.0403
PAYETTE	95.33%	97.73%	95.46%	97.63%	94.55%	97.12%	Non-Normal	379,521	0.0142
POWER	87.25%	103.75%	86.40%	102.25%	87.84%	105.24%	Normal	382,750	0.0652
SHOSHONE	93.04%	99.08%	91.43%	96.11%	92.26%	97.97%	Non-Normal	295.733	0.0365
TETON	95.90%	107.21%	95.08%	109.74%	95.23%	105.45%	Normal	1,210,020	-0.0309
TWINFALLS	90.65%	92.17%	91.02%	92.41%	90.79%	92.37%	Non-Normal	370,675	0.0601
VALLEY	90.48%	94.18%	92.00%	96.59%	83.70%	90.70%	Normal	915,407	0.0014
WASHINGTON	86.52%	91.48%	86.00%	90.86%	85.59%	90.24%	Non-Normal	312,990	0.0183
STATEWIDE	93.07%	93.33%	93.20%	93.44%	91.34%	91.89%	Non-Normal	551,677	-0.0090

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2024 Statewide Ratio Study Summary for Primary Category: Vacant Commercial

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	16	12,249,400	13,065,207	94.32%	97.02%	89.60%	93.76%	1.01	18.60%	28.67%	71.64%
ADAMS											
BANNOCK											
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE											
BOISE											
BONNER	6	1,827,223	1,942,500	94.25%	99.39%	93.57%	94.07%	1.00	5.75%	12.18%	78.65%
BONNEVILLE											
BOUNDARY											
BUTTE											
CAMAS											
CANYON	22	13,359,890	13,289,135	102.45%	93.10%	96.34%	100.53%	1.02	29.46%	35.45%	76.83%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	15	18,152,389	26,185,000	77.02%	69.68%	72.24%	69.32%	1.11	33.50%	39.53%	6.01%
LATAH											
LEMHI											
LEWIS											
LINCOLN											
MADISON	6	330,700	357,500	90.25%	91.67%	88.37%	92.50%	0.98	16.25%	21.44%	48.46%
MINIDOKA	5	817,776	870,000	113.57%	105.12%	107.07%	94.00%	1.21	31.09%	38.01%	28.63%
NEZPERCE											
ONEIDA											
OWYHEE											
PAYETTE	6	2,295,463	2,990,000	75.73%	73.23%	67.69%	76.77%	0.99	37.78%	48.23%	15.63%
POWER											
SHOSHONE											
TETON											
TWINFALLS	6	1,307,474	1,587,357	76.45%	80.79%	72.35%	82.37%	0.93	24.76%	32.37%	10.85%
VALLEY											
WASHINGTON											
STATEWIDE	82	50,340,315	60,286,699	91.54%	93.23%	85.82%	83.50%	1.10	25.42%	34.89%	66.64%

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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
ADA	82.47%	106.17%	84.83%	103.46%	73.61%	113.90%	Normal	816,575	-0.0250
ADAMS									
BANNOCK									
BEARLAKE									
BENEWAH									
BINGHAM									
BLAINE									
BOISE									
BONNER	84.80%	103.69%	80.03%	100.10%	82.97%	105.16%	Normal	323,750	-0.0015
BONNEVILLE									
BOUNDARY									
BUTTE									
CAMAS									
CANYON	89.12%	115.77%	86.98%	111.92%	84.25%	116.81%	Normal	604,052	0.0466
CARIBOU									
CASSIA									
CLARK									
CLEARWATER									
CUSTER									
ELMORE									
FRANKLIN									
FREMONT									
GEM									
GOODING									
IDAHO									
JEFFERSON									
JEROME									
KOOTENAI	63.18%	90.87%	53.76%	93.17%	53.01%	85.64%	Non-Normal	1,745,667	-0.0310
LATAH									
LEMHI									
LEWIS									
LINCOLN									
MADISON	74.33%	106.16%	68.18%	109.77%	75.43%	109.58%	Normal	59,583	0.3957
MINIDOKA	72.41%	154.73%	68.24%	169.01%	58.42%	129.58%	Normal	174,000	-0.5834
NEZPERCE									
ONEIDA									
OWYHEE									
PAYETTE	45.68%	105.77%	35.53%	119.48%	52.47%	101.08%	Normal	498,333	0.0259
POWER									
SHOSHONE									
TETON									
TWINFALLS	56.09%	96.82%	46.34%	98.89%	60.92%	103.82%	Normal	264,560	0.0807
VALLEY									
WASHINGTON									
STATEWIDE	85.74%	97.34%	86.88%	97.12%	73.82%	93.18%	Normal	735,204	-0.0057

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2024 Statewide Ratio Study Summary for Primary Category: Improved Commercial

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	175	288,314,800	284,608,160	97.54%	98.58%	95.40%	101.30%	0.96	13.62%	20.00%	Approx.100%
ADAMS	5	1,903,909	2,939,000	78.75%	73.27%	73.71%	64.78%	1.22	29.85%	43.82%	19.67%
BANNOCK	18	7,603,657	8,711,000	88.87%	89.12%	86.13%	87.29%	1.02	19.69%	25.17%	41.59%
BEARLAKE											
BENEWAH											
BINGHAM	9	4,052,540	4,490,000	92.81%	91.00%	92.09%	90.26%	1.03	8.91%	12.93%	74.77%
BLAINE	28	27,481,866	33,924,530	80.96%	82.55%	77.54%	81.01%	1.00	23.65%	29.08%	2.61%
BOISE											
BONNER	10	5,843,656	6,017,000	93.87%	96.65%	92.46%	97.12%	0.97	10.78%	17.08%	76.20%
BONNEVILLE	21	15,917,179	20,921,470	83.83%	92.97%	78.01%	76.08%	1.10	23.19%	35.18%	17.43%
BOUNDARY	7	3,853,210	4,263,000	106.30%	83.84%	101.09%	90.39%	1.18	33.65%	35.55%	44.92%
BUTTE											
CAMAS											
CANYON	60	105,900,230	115,714,460	90.79%	90.04%	88.95%	91.52%	0.99	15.54%	19.82%	62.93%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT	5	1,777,294	1,715,000	98.78%	98.66%	96.26%	103.63%	0.95	19.50%	24.88%	58.24%
GEM	5	2,639,118	3,024,900	85.65%	98.28%	76.65%	87.25%	0.98	29.57%	47.46%	28.54%
GOODING	14	2,592,101	3,025,800	86.42%	91.24%	82.75%	85.67%	1.01	23.50%	29.00%	29.94%
IDAHO	5	4,113,075	4,345,000	84.63%	78.56%	84.11%	94.66%	0.89	10.09%	12.50%	15.71%
JEFFERSON											
JEROME	6	529,442	1,188,980	45.89%	34.71%	43.09%	44.53%	1.03	36.44%	40.88%	0.09%
KOOTENAI	45	27,401,077	33,391,150	84.87%	84.75%	81.91%	82.06%	1.03	21.35%	26.41%	6.18%
LATAH	21	21,324,870	24,269,896	89.96%	97.43%	88.71%	87.87%	1.02	10.93%	16.07%	49.56%
LEMHI											
LEWIS											
LINCOLN											
MADISON											
MINIDOKA	10	2,581,225	2,285,012	109.43%	108.31%	108.12%	112.96%	0.97	11.71%	16.47%	53.47%
NEZPERCE	13	8,348,371	9,000,219	94.93%	95.16%	93.04%	92.76%	1.02	14.70%	19.67%	81.34%
ONEIDA											
OWYHEE											
PAYETTE	8	5,157,435	5,151,000	102.59%	86.96%	90.93%	100.12%	1.02	44.01%	54.75%	36.68%
POWER											
SHOSHONE	9	3,173,850	3,509,650	91.03%	87.52%	88.41%	90.43%	1.01	18.53%	23.89%	53.95%
TETON											
TWINFALLS	19	5,656,848	6,920,600	84.98%	89.50%	81.89%	81.74%	1.04	18.71%	25.84%	16.63%
VALLEY	5	2,925,436	3,712,662	91.23%	92.27%	89.30%	78.80%	1.16	14.13%	22.72%	49.29%
WASHINGTON	5	665,521	657,174	105.69%	110.70%	100.00%	101.27%	1.04	24.78%	34.45%	40.26%
STATEWIDE	503	549,756,710	587,372,840	91.39%	93.94%	88.14%	93.60%	0.98	18.37%	25.51%	90.82%

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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
ADA	95.12%	99.97%	97.11%	99.21%	92.91%	109.70%	Non-Normal	1,626,332	-0.0032
ADAMS	45.85%	111.65%	50.92%	129.77%	50.97%	78.59%	Normal	587,800	-0.2093
BANNOCK	79.69%	98.04%	72.36%	100.01%	77.98%	96.60%	Normal	483,944	-0.0010
BEARLAKE									
BENEWAH									
BINGHAM	85.37%	100.25%	87.95%	100.28%	80.54%	99.98%	Normal	498,889	-0.0255
BLAINE	73.39%	88.54%	70.35%	95.44%	63.53%	98.48%	Normal	1,211,590	-0.0070
BOISE									
BONNER	84.58%	103.17%	90.55%	102.94%	84.68%	109.56%	Normal	601,700	0.0169
BONNEVILLE	72.73%	94.93%	78.12%	98.41%	62.87%	89.29%	Normal	996,260	-0.0273
BOUNDARY	78.54%	134.05%	74.13%	150.15%	71.15%	109.63%	Normal	609,000	-0.2356
BUTTE									
CAMAS									
CANYON	86.97%	94.61%	85.87%	96.95%	83.80%	99.23%	Normal	1,928,574	0.0107
CARIBOU									
CASSIA									
CLARK									
CLEARWATER									
CUSTER									
ELMORE									
FRANKLIN									
FREMONT	75.34%	122.21%	70.50%	126.23%	79.65%	127.62%	Normal	343,000	0.2935
GEM	46.89%	124.41%	36.29%	133.96%	63.74%	110.75%	Normal	604,980	-0.0602
GOODING	74.56%	98.29%	64.67%	106.46%	73.51%	97.82%	Normal	216,129	0.0485
IDAHO	74.55%	94.71%	75.83%	97.56%	87.04%	102.29%	Normal	869,000	0.0454
JEFFERSON									
JEROME	30.45%	61.32%	32.80%	70.68%	26.70%	62.36%	Normal	198,163	0.0466
KOOTENAI	79.38%	90.37%	77.73%	94.00%	72.25%	91.87%	Normal	742,026	-0.0344
LATAH	84.52%	95.41%	84.27%	99.68%	81.35%	94.38%	Normal	1,155,709	-0.0141
LEMHI									
LEWIS									
LINCOLN									
MADISON									
MINIDOKA	98.98%	119.88%	97.12%	121.67%	100.67%	125.26%	Normal	228,501	0.0244
NEZPERCE	85.70%	104.16%	90.15%	107.50%	82.51%	103.01%	Normal	692,325	-0.0431
ONEIDA									
OWYHEE									
PAYETTE	64.96%	140.21%	66.32%	147.39%	68.14%	132.11%	Normal	643,875	0.1599
POWER									
SHOSHONE	77.55%	104.51%	77.21%	106.37%	77.90%	102.96%	Normal	389,961	0.3925
TETON									
TWINFALLS	76.25%	93.72%	77.54%	91.61%	75.31%	88.17%	Normal	364,242	-0.0227
VALLEY	71.47%	111.00%	65.70%	117.70%	58.40%	99.19%	Normal	742,532	-0.1443
WASHINGTON	70.98%	140.40%	59.23%	145.40%	76.01%	126.53%	Normal	131,435	-0.0756
STATEWIDE	89.68%	93.10%	92.27%	95.66%	88.65%	98.55%	Non-Normal	1,167,739	0.0028

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2024 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	201	18,620,500	20,243,426	94.86%	93.51%	88.85%	91.98%	1.03	24.72%	33.81%	98.38%
ADAMS											
BANNOCK	45	1,545,855	1,752,400	97.96%	97.09%	89.37%	88.21%	1.11	32.55%	40.78%	88.70%
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE	8	827,182	915,200	99.77%	100.00%	93.71%	90.38%	1.10	23.67%	34.10%	56.66%
BOISE											
BONNER	6	372,336	418,250	91.49%	89.52%	84.79%	89.02%	1.03	34.80%	41.01%	39.63%
BONNEVILLE	8	551,640	707,400	77.30%	75.21%	72.52%	77.98%	0.99	30.02%	35.14%	10.81%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	132	9,239,100	10,674,849	93.73%	90.70%	82.77%	86.55%	1.08	37.17%	49.46%	82.12%
CARIBOU											
CASSIA	5	246,151	411,400	75.13%	71.65%	68.44%	59.83%	1.26	32.54%	48.56%	15.72%
CLARK											
CLEARWATER	8	499,040	539,395	96.66%	96.59%	95.07%	92.52%	1.04	14.46%	19.47%	78.23%
CUSTER											
ELMORE	18	983,740	1,020,500	103.98%	92.33%	96.77%	96.40%	1.08	32.17%	39.99%	64.04%
FRANKLIN											
FREMONT											
GEM	18	2,034,225	1,898,461	115.77%	115.61%	100.06%	107.15%	1.08	37.75%	54.46%	30.09%
GOODING											
IDAHO	9	208,014	190,250	115.17%	119.06%	110.85%	109.34%	1.05	16.89%	26.36%	29.30%
JEFFERSON											
JEROME											
KOOTENAI	121	14,073,551	14,792,245	94.76%	94.12%	91.11%	95.14%	1.00	18.81%	25.81%	98.38%
LATAH	56	3,156,024	3,584,300	94.74%	85.26%	89.15%	88.05%	1.08	30.22%	36.76%	84.33%
LEMHI											
LEWIS											
LINCOLN											
MADISON	10	514,217	740,733	69.29%	67.37%	68.86%	69.42%	1.00	9.30%	12.27%	0.00%
MINIDOKA											
NEZPERCE	30	2,716,955	2,900,680	95.10%	94.79%	92.43%	93.67%	1.02	17.05%	24.64%	88.28%
ONEIDA											
OWYHEE	6	237,124	332,900	92.21%	72.35%	85.83%	71.23%	1.29	36.22%	44.42%	38.18%
PAYETTE	10	724,075	1,156,800	64.64%	64.19%	59.54%	62.59%	1.03	31.80%	41.84%	0.77%
POWER	5	74,252	71,506	120.96%	106.82%	116.46%	103.84%	1.16	26.78%	31.04%	20.52%
SHOSHONE	7	722,046	699,467	98.31%	106.64%	95.49%	103.23%	0.95	16.92%	24.11%	68.52%
TETON											
TWINFALLS	17	1,098,584	1,153,900	90.38%	80.29%	79.76%	95.21%	0.95	42.35%	53.56%	45.56%
VALLEY											
WASHINGTON											
STATEWIDE	720	58,444,611	64,204,062	94.86%	93.17%	87.87%	91.03%	1.04	28.21%	38.21%	99.98%

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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
ADA	91.14%	98.58%	90.65%	95.77%	88.87%	95.09%	Non-Normal	100,714	0.0031
ADAMS									
BANNOCK	88.16%	107.76%	79.56%	106.45%	77.24%	99.19%	Normal	38,942	-0.0907
BEARLAKE									
BENEWAH									
BINGHAM									
BLAINE	76.98%	122.57%	65.24%	132.41%	66.94%	113.83%	Normal	114,400	-0.0671
BOISE									
BONNER	60.63%	122.36%	51.67%	134.56%	61.64%	116.40%	Normal	69,708	0.0684
BONNEVILLE	59.10%	95.50%	57.11%	104.32%	58.44%	97.52%	Normal	88,425	0.3535
BOUNDARY									
BUTTE									
CAMAS									
CANYON	87.09%	100.37%	81.13%	97.08%	82.17%	90.93%	Non-Normal	80,870	-0.0889
CARIBOU									
CASSIA	40.35%	109.92%	37.50%	126.70%	38.85%	80.81%	Normal	82,280	-0.4117
CLARK									
CLEARWATER	84.05%	109.28%	78.94%	117.07%	82.13%	102.91%	Normal	67,424	-0.1364
CUSTER									
ELMORE	86.93%	121.04%	78.85%	109.80%	81.50%	111.30%	Normal	56.694	-0.0241
FRANKLIN									
FREMONT									
GEM	89.91%	141.62%	94.86%	129.03%	87.65%	126.66%	Normal	105,470	-0.1157
GOODING									
IDAHO	96.35%	133.98%	100.61%	138.76%	68.80%	129.87%	Normal	21,139	-0.0165
JEFFERSON									
JEROME									
KOOTENAI	91.10%	98.42%	92.33%	99.89%	91.56%	98.72%	Non-Normal	122,250	0.0630
LATAH	87.08%	102.39%	79.86%	96.93%	81.20%	94.90%	Non-Normal	64,005	-0.0201
LEMHI									
LEWIS									
LINCOLN									
MADISON	64.37%	74.22%	63.40%	73.20%	64.92%	73.92%	Normal	74,073	0.0628
MINIDOKA									
NEZPERCE	87.83%	102.37%	91.37%	102.01%	88.58%	98.75%	Non-Normal	96,689	-0.0141
ONEIDA									
OWYHEE	58.51%	125.90%	61.21%	147.13%	63.33%	79.13%	Normal	55,483	-0.2226
PAYETTE	48.96%	80.32%	39.33%	79.37%	49.29%	75.89%	Normal	115,680	0.2456
POWER	85.16%	156.75%	84.45%	168.04%	93.25%	114.43%	Normal	14,301	-0.0670
SHOSHONE	80.90%	115.72%	76.74%	118.19%	84.94%	121.51%	Normal	99,924	0.0593
TETON									
TWINFALLS	69.88%	110.88%	63.03%	96.88%	68.84%	121.58%	Non-Normal	67,876	0.0881
VALLEY									
WASHINGTON									
STATEWIDE	92.64%	97.08%	91.35%	94.62%	89.17%	92.89%	Non-Normal	89,172	0.0151

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