IDAHO
State Tax Commission

MEMORANDUM   June 9, 2023

TO: Consulting Appraisers and Staff

FROM: Alan S. Dornfest
               Property Tax Policy Bureau Chief

RE: 2022 Ratio Study (*amended July 13, 2023*)

This ratio study was completed in March, 2023, and generally used sales which occurred between October 1, 2021 and September 30, 2022, to test 2022 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 2022 study represents the fifteenth study completed using the procedures authorized under the provisions of property tax rule 131. Under these provisions, a maximum of only five primary categories are subject to initial testing. Assessment level is tested with 90% confidence intervals. However, county reports contain a notation indicating any categories which would have failed to meet assessment level requirements using 80% confidence intervals. Categories failing tests based on 90% confidence intervals are subject to state equalization in 2023, unless 2023 assessed values indicate acceptable level after completion of follow-up ratio studies. If 90% confidence intervals overlap acceptable ranges, categories not meeting assessment level standards based only on 80% confidence intervals will not be subject to state equalization until this test is failed in three ratio studies. Thirteen categories in ten 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 2022 ratio study shows 37 primary categories in 25 counties that did not meet assessment level standards using 90% confidence intervals. In the 2021 study, there had been 74 non-complying categories in 38 counties. Prior to state board of equalization recommendations, follow-up studies will be done to test 2023 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 2022, 30% of all categories tested failed general uniformity standards based on the COD, while 59% failed vertical equity (price-related differential) standards. In addition, 7% 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 less than that noted in the 2021 study.

The number of categories studied this year (149) was slightly lower than the number analyzed in 2021. At least one primary category was studied in each county. Total sales volume was down substantially (17.6%) between 2021 and 2022.

Analysis:

Statewide overall median levels of assessment increased while uniformity statistics improved in all categories. Results are skewed somewhat by results in large counties where sales volume has been high. Non compliance with assessment level standards was much less extensive 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 2022 ratio study to ensure that sales prices and assessed values both represented market value as of January 1, 2022.

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 2022 Idaho ratio study:

1. Chart I summary of sales received;
2. Chart II summary of statistical results;
3. Bar chart showing 2021 - 2022 level by primary category;
4. Bar chart showing 2021 – 2022 uniformity by primary category;
5. Statewide statistics by county for each primary category.

Chart I
2022 Ratio Study Summary
Sales Received

Category	Counties Studied	Totals		Changes 2021/2022:	
		2022	2021	Number	Percent
Residential:					
Improved	44	29,449	34,056	(4,607)	-13.5%
Unimproved	42	2,762	5,060	(2,298)	-45.4%
Commercial:					
Improved	29	593	738	(145)	-19.6%
Unimproved	11	140	215	(75)	-34.9%
Manufactured Homes:					
Manufactured Housing without land	23	696	760	(64)	-8.4%
Totals:	149	33,640	40,829	(7,189)	-17.6%

Chart II
2022 Final Ratio Study
Summary of Results

Category	Number of Counties	Number in Sample	Assessment Level:		Uniformity:	
			Median	Mean	COD	PRD
Residential:						
Improved	44	29,449	96.99	95.89	10.44	1.01
Unimproved	42	2,762	91.32	89.37	21.82	1.05
Commercial:						
Improved	29	593	88.52	84.56	21.53	1.00
Unimproved	11	140	91.23	87.98	20.54	1.05
Manufactured Housing:						
Manufactured Housing	23	696	93.75	94.10	31.83	1.07
Totals:	149	33,640				

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

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2021 - 2022 Ratio Study Level
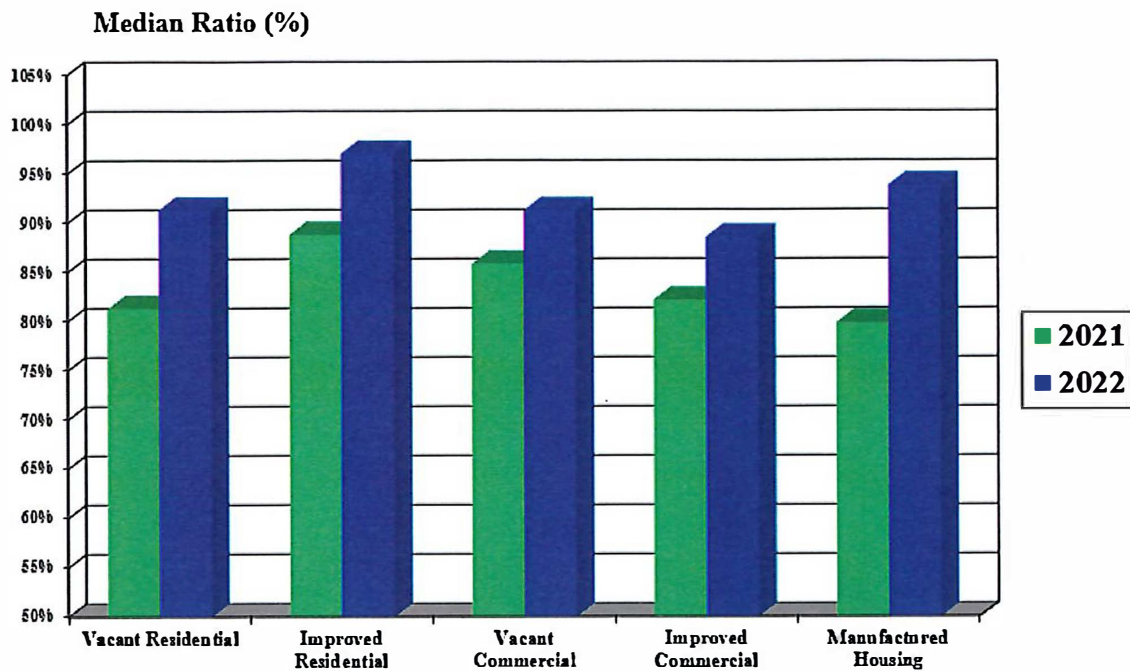
Median Ratio (%)

2021 - 2022 Ratio Study Uniformity

Coefficient of Dispersion (COD) (%)
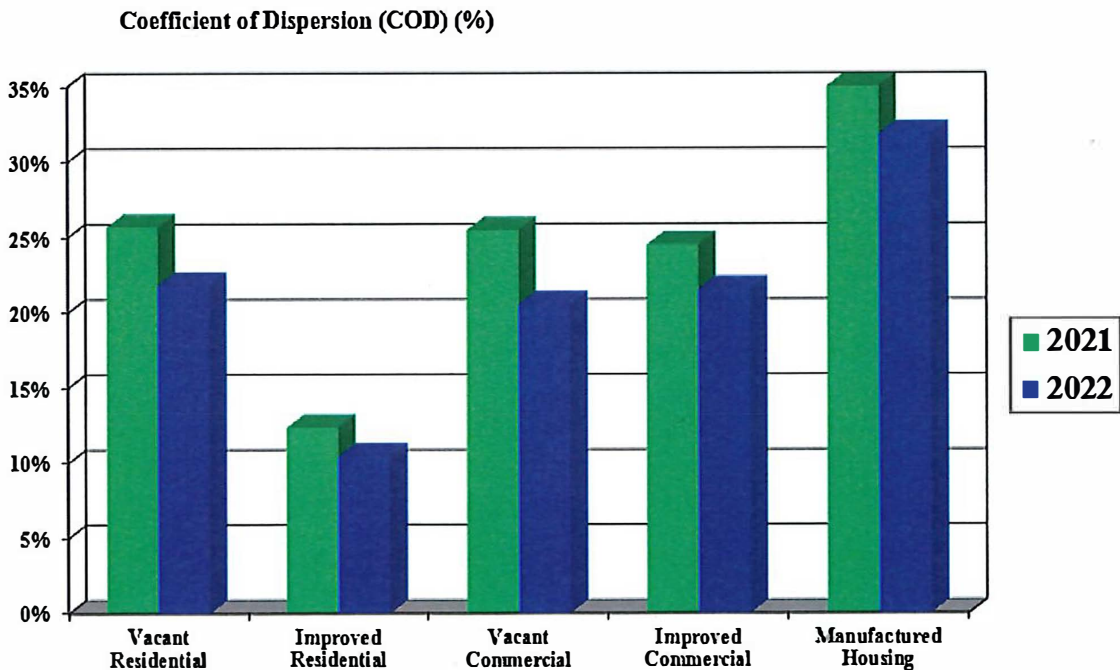
Lower COD equals better uniformity

2022 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	10,436	6,368,674,500	6,585,473,409	97.90%	98.39%	97.35%	96.71%	1.01	7.66%	10.41%	Approx.100%
ADAMS	55	26,769,042	30,078,340	92.41%	89.54%	89.61%	89.00%	1.04	19.13%	24.64%	78.23%
BANNOCK	1,151	365,271,793	396,816,874	92.83%	92.84%	91.47%	92.05%	1.01	12.53%	16.77%	Approx.100%
BEARLAKE	70	31,272,528	35,893,298	86.93%	84.70%	84.92%	87.13%	1.00	17.52%	21.26%	8.23%
BENEWAH	52	13,698,945	15,770,931	90.28%	88.08%	87.04%	86.86%	1.04	20.11%	28.00%	52.79%
BINGHAM	138	40,676,651	44,271,521	93.57%	91.57%	93.00%	91.88%	1.02	8.88%	11.43%	Approx.100%
BLAINE	563	617,743,130	742,615,564	86.83%	88.90%	85.34%	83.18%	1.04	12.69%	17.78%	Approx. 100%
BOISE	168	84,240,387	88,481,756	96.14%	93.69%	94.28%	95.21%	1.01	15.38%	19.97%	Approx.100%
BONNER	401	241,663,132	274,057,061	90.12%	89.68%	88.30%	88.18%	1.02	15.53%	20.08%	54.76%
BONNEVILLE	1,592	574,071,034	660,244,409	87.63%	87.60%	86.65%	86.95%	1.01	10.88%	14.64%	Approx. 100%
BOUNDARY	51	23,064,700	23,875,678	99.39%	93.94%	96.82%	96.60%	1.03	19.76%	23.75%	99.72%
BUTTE	12	1,955,680	2,416,470	84.39%	79.44%	81.99%	80.93%	1.04	20.40%	25.82%	19.50%
CAMAS	15	2,850,186	3,800,500	80.51%	84.88%	77.03%	75.00%	1.07	19.68%	29.74%	7.35%
CANYON	5,350	2,472,421,160	2,490,016,470	100.01%	99.68%	99.59%	99.29%	1.01	6.89%	9.17%	Approx.100%
CARIBOU	51	9,856,814	12,692,353	78.54%	77.91%	77.46%	77.66%	1.01	13.08%	16.64%	Approx. 100%
CASSIA	135	37,271,288	45,240,483	83.37%	82.98%	80.07%	82.38%	1.01	20.32%	27.28%	Approx. 100%
CLARK	8	1,362,140	1,425,333	111.84%	98.25%	104.46%	95.57%	1.17	32.57%	38.87%	35.49%
CLEARWATER	76	17,245,209	20,098,410	90.67%	86.97%	87.96%	85.80%	1.06	19.02%	25.30%	59.87%
CUSTER	50	11,161,880	16,513,745	74.20%	71.80%	71.53%	67.59%	1.10	21.55%	27.49%	Approx.100%
ELMORE	415	130,207,426	132,995,803	97.63%	98.34%	96.61%	97.90%	1.00	10.22%	13.98%	Approx.100%
FRANKLIN	104	29,755,961	33,344,518	89.70%	89.44%	88.54%	89.24%	1.01	12.09%	15.82%	41.29%
FREMONT	65	31,451,714	45,228,541	69.70%	68.66%	67.65%	69.54%	1.00	19.33%	24.60%	Approx. 100%
GEM	220	89,758,812	99,922,566	93.22%	92.34%	91.22%	89.83%	1.04	15.88%	20.64%	99.34%
GOODING	162	38,415,184	44,298,987	88.52%	87.68%	85.98%	86.72%	1.02	17.82%	24.02%	18.67%
IDAHO	64	18,026,797	19,065,321	99.40%	95.90%	97.15%	94.55%	1.05	17.29%	21.90%	99.97%
JEFFERSON	263	103,778,357	118,938,333	87.06%	86.90%	86.22%	87.25%	1.00	9.96%	13.28%	Approx. 100%
JEROME	89	25,690,075	30,553,396	85.44%	81.24%	82.79%	84.08%	1.02	20.34%	25.16%	2.28%
KOOTENAI	3,556	2,390,175,875	2,471,076,270	99.66%	100.24%	98.68%	96.73%	1.03	10.30%	13.76%	Approx.100%
LATAH	374	127,594,568	147,683,491	86.70%	87.16%	85.20%	86.40%	1.00	13.09%	17.86%	0.00%
LEMHI	74	21,344,352	22,158,321	99.08%	97.87%	96.77%	96.33%	1.03	15.92%	21.60%	99.98%
LEWIS	34	6,901,265	7,900,670	86.52%	86.78%	83.99%	87.35%	0.99	19.21%	23.68%	16.11%
LINCOLN	31	6,090,590	10,074,739	61.44%	58.67%	60.09%	60.45%	1.02	15.03%	23.20%	Approx. 100%
MADISON	103	23,310,995	25,177,597	93.05%	90.61%	90.76%	92.59%	1.01	17.81%	22.63%	92.92%
MINIDOKA	107	28,316,931	31,523,596	88.70%	85.56%	87.43%	89.83%	0.99	13.54%	17.04%	18.67%
NEZPERCE	595	195,269,083	206,448,006	95.64%	96.20%	94.37%	94.59%	1.01	11.80%	15.71%	Approx.100%
ONEIDA	40	8,391,374	9,050,277	94.29%	93.06%	92.65%	92.72%	1.02	13.93%	19.09%	93.32%
OWYHEE	49	17,114,436	18,510,592	92.71%	94.43%	88.99%	92.46%	1.00	21.95%	27.61%	77.03%
PAYETTE	430	160,232,835	168,891,880	95.55%	95.90%	94.75%	94.87%	1.01	9.99%	12.86%	Approx.100%
POWER	31	6,014,913	7,094,898	87.45%	74.46%	80.55%	84.78%	1.03	38.65%	42.89%	35.17%
SHOSHONE	270	62,336,546	74,688,371	84.37%	83.77%	80.97%	83.46%	1.01	21.69%	28.02%	Approx. 100%
TETON	21	14,648,083	15,776,164	92.78%	90.19%	91.93%	92.85%	1.00	11.37%	14.05%	82.98%
TWINFALLS	1,526	538,161,232	588,471,807	91.63%	91.41%	90.12%	91.45%	1.00	13.18%	17.94%	99.99%
VALLEY	377	268,490,035	314,271,778	90.24%	88.02%	88.16%	85.43%	1.06	16.99%	21.79%	59.10%
WASHINGTON	82	21,220,046	22,900,846	93.19%	91.93%	92.59%	92.66%	1.01	8.84%	11.92%	99.53%
STATEWIDE	29,449	15,302,793,124	16,183,113,499	95.89%	96.99%	97.48%	94.56%	1.01	10.44%	14.49%	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	Lower 95% CI on PRB	Upper 95% CI on PRB	Median Assessed Value
ADA	97.74%	98.06%	98.24%	98.53%	96.50%	96.92%	Non-Normal	631.034	-0.0219	-0.0256	-0.0182	534.900
ADAMS	87.36%	97.46%	87.95%	97.22%	82.59%	95.40%	Normal	546.879	-0.0036	-0.0840	0.0769	389.088
BANNOCK	92.07%	93.58%	91.95%	93.61%	91.26%	92.84%	Non-Normal	344.758	0.0243	0.0075	0.0410	285.512
BEARLAKE	83.30%	90.57%	81.82%	92.05%	83.68%	90.57%	Normal	512.761	0.0222	-0.0239	0.0683	352.206
BENEWAH	84.51%	96.04%	83.87%	91.72%	82.09%	91.63%	Non-Normal	303.287	-0.0689	-0.1554	0.0176	218.014
BINGHAM	92.07%	95.07%	90.24%	92.40%	90.47%	93.29%	Non-Normal	320.808	-0.0790	-0.1205	-0.0376	268.031
BLAINE	85.76%	87.90%	88.15%	89.63%	80.90%	85.47%	Non-Normal	1.319.033	-0.0195	-0.0322	-0.0068	697.857
BOISE	93.70%	98.58%	91.93%	96.74%	92.59%	97.82%	Non-Normal	526.677	0.0066	-0.0298	0.0430	463.762
BONNER	88.63%	91.60%	88.12%	93.12%	86.44%	89.92%	Non-Normal	683.434	0.0058	-0.0221	0.0338	536.686
BONNEVILLE	87.10%	88.16%	86.80%	88.16%	86.35%	87.54%	Non-Normal	414.726	0.0257	0.0124	0.0391	339.439
BOUNDARY	93.95%	104.82%	89.16%	101.28%	91.73%	101.47%	Non-Normal	468.151	-0.0283	-0.1251	0.0685	402.760
BUTTE	73.09%	95.69%	71.52%	93.89%	73.31%	88.55%	Normal	201.373	-0.0200	-0.2573	0.2174	114.204
CAMAS	69.62%	91.40%	69.53%	89.39%	67.31%	82.68%	Normal	253.367	-0.1834	-0.3681	0.0013	213.969
CANYON	99.80%	100.21%	99.48%	99.91%	98.99%	99.60%	Non-Normal	465.424	-0.0065	-0.0119	-0.0011	423.550
CARIBOU	75.53%	81.55%	74.31%	80.41%	72.94%	82.37%	Normal	248.870	0.0059	-0.0804	0.0922	178.545
CASSIA	80.15%	86.59%	80.72%	85.95%	78.70%	86.07%	Normal	335.115	0.0934	0.0270	0.1598	261.460
CLARK	82.71%	140.96%	87.52%	152.78%	70.09%	121.04%	Normal	178.167	-0.4058	-0.8955	0.0838	156.440
CLEARWATER	86.34%	95.00%	85.43%	93.18%	81.89%	89.72%	Non-Normal	264.453	-0.0763	-0.1558	0.0032	199.111
CUSTER	69.46%	78.95%	68.09%	77.67%	61.71%	73.47%	Normal	330.275	-0.1288	-0.2291	-0.0285	190.295
ELMORE	96.52%	98.73%	97.58%	99.16%	96.80%	99.00%	Non-Normal	320.472	0.1065	0.0763	0.1367	314.323
FRANKLIN	87.42%	91.99%	87.58%	93.11%	86.04%	92.44%	Normal	320.620	0.0492	-0.0253	0.1236	268.519
FREMONT	66.20%	73.20%	63.86%	70.93%	65.93%	73.14%	Normal	695.824	0.0099	-0.0541	0.0740	419.444
GEM	91.09%	95.35%	90.45%	94.53%	87.58%	92.08%	Non-Normal	454.193	-0.0608	-0.1071	-0.0146	377.442
GOODING	85.77%	91.27%	83.96%	89.76%	84.11%	89.33%	Non-Normal	273.451	0.0052	-0.0582	0.0687	202.298
IDAHO	94.93%	103.88%	91.59%	102.34%	91.13%	97.97%	Non-Normal	297.896	-0.1064	-0.1693	-0.0434	239.497
JEFFERSON	85.89%	88.24%	86.47%	88.25%	85.84%	88.67%	Normal	452.237	0.0458	0.0202	0.0713	363.565
JEROME	81.69%	89.19%	78.33%	85.95%	80.75%	87.42%	Non-Normal	343.297	0.0924	-0.0029	0.1876	276.479
KOOTENAI	99.29%	100.04%	99.95%	100.61%	96.06%	97.39%	Non-Normal	694.903	-0.0379	-0.0446	-0.0312	557.161
LATAH	85.38%	88.02%	85.94%	88.50%	85.05%	87.74%	Normal	394.876	0.0506	0.0214	0.0799	325.887
LEMHI	94.99%	103.18%	94.27%	102.21%	91.05%	101.60%	Normal	299.437	0.0084	-0.0521	0.0689	272.661
LEWIS	80.74%	92.30%	82.70%	97.74%	81.56%	93.14%	Normal	232.373	0.1328	-0.0021	0.2676	165.000
LINCOLN	57.10%	65.79%	55.35%	60.29%	57.12%	63.78%	Non-Normal	324.992	0.0062	-0.1539	0.1662	177.340
MADISON	89.64%	96.46%	87.27%	93.14%	89.22%	95.95%	Non-Normal	244.443	0.1189	0.0351	0.2026	236.271
MINIDOKA	86.30%	91.10%	83.76%	89.92%	87.09%	92.57%	Normal	294.613	0.0983	0.0508	0.1458	244.700
NEZPERCE	94.63%	96.66%	94.92%	97.14%	93.46%	95.71%	Normal	346.971	0.0146	-0.0084	0.0379	313.166
ONEIDA	89.61%	98.97%	89.16%	96.29%	86.86%	98.58%	Normal	226.257	-0.0145	-0.1748	0.1457	197.716
OWYHEE	86.69%	98.73%	81.96%	98.16%	86.97%	97.95%	Normal	377.767	0.1219	0.0139	0.2300	305.797
PAYETTE	94.57%	96.52%	94.73%	97.01%	93.87%	95.88%	Normal	392.772	0.0186	-0.0075	0.0446	354.616
POWER	76.02%	98.88%	63.75%	96.20%	75.79%	93.76%	Non-Normal	228.868	0.0518	-0.1573	0.2610	172.503
SHOSHONE	82.01%	86.74%	81.06%	85.93%	80.96%	85.97%	Non-Normal	276.624	0.0446	-0.0031	0.0924	207.670
TETON	87.87%	97.68%	85.10%	98.28%	88.24%	97.46%	Normal	751.246	0.0438	-0.0665	0.1541	532.200
TWINFALLS	90.94%	92.32%	90.74%	92.05%	90.77%	92.14%	Non-Normal	385.630	0.0607	0.0462	0.0753	329.158
VALLEY	88.57%	91.90%	86.15%	90.31%	83.13%	87.73%	Non-Normal	833.612	-0.0299	-0.0519	-0.0078	594.801
WASHINGTON	91.17%	95.21%	89.33%	93.75%	90.96%	94.36%	Non-Normal	279.279	-0.0290	-0.0785	0.0204	237.474
STATEWIDE	95.75%	96.02%	96.86%	97.10%	94.35%	94.77%	Non-Normal	549,530	-0.0052	-0.0071	-0.0033	

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2022 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	82	37,850,500	49,281,490	85.03%	89.96%	78.28%	76.80%	1.11	26.58%	36.06%	7.08%
ADAMS	73	10,327,667	10,918,800	98.27%	98.50%	95.95%	94.59%	1.04	15.95%	21.36%	99.95%
BANNOCK	118	9,112,140	11,408,950	90.09%	89.34%	83.14%	79.87%	1.13	32.24%	40.75%	50.80%
BEARLAKE	76	5,858,484	8,565,833	74.05%	71.96%	71.50%	68.39%	1.08	22.64%	27.13%	Approx. 100%
BENEWAH	68	4,718,862	6,726,307	76.77%	72.97%	70.54%	70.16%	1.09	34.59%	43.43%	0.00%
BINGHAM	26	1,968,106	2,092,347	95.95%	94.19%	95.33%	94.06%	1.02	8.54%	11.51%	99.45%
BLAINE	128	58,738,584	73,451,160	84.81%	87.01%	82.90%	79.97%	1.06	15.94%	20.40%	Approx. 100%
BOISE	108	14,198,699	15,697,682	93.42%	95.59%	89.54%	90.45%	1.03	20.73%	29.61%	89.97%
BONNER	170	33,096,242	37,041,726	95.02%	89.06%	90.16%	89.35%	1.06	26.66%	32.44%	98.30%
BONNEVILLE	112	9,705,996	13,258,165	75.90%	72.97%	73.24%	73.21%	1.04	21.48%	27.07%	Approx. 100%
BOUNDARY	34	4,046,660	5,530,605	75.31%	75.40%	70.80%	73.17%	1.03	28.98%	34.37%	Approx. 100%
BUTTE	7	414,827	562,000	73.20%	62.59%	70.15%	73.73%	0.99	31.14%	31.73%	4.93%
CAMAS	29	1,163,131	1,769,748	75.35%	76.14%	71.82%	65.72%	1.15	24.26%	29.70%	0.07%
CANYON	184	45,254,070	46,684,784	101.08%	101.42%	99.23%	96.94%	1.04	13.73%	18.94%	Approx.100%
CARIBOU	36	2,963,990	3,410,181	87.07%	87.67%	84.73%	86.92%	1.00	17.44%	21.75%	17.62%
CASSIA	14	868,072	1,261,000	74.10%	68.89%	68.23%	68.64%	1.08	37.81%	39.64%	3.17%
CLARK											
CLEARWATER	5	255,515	348,500	80.89%	66.40%	75.20%	73.32%	1.10	39.92%	47.43%	22.92%
CUSTER	27	1,386,870	1,981,637	80.46%	87.36%	76.62%	69.99%	1.15	21.84%	29.33%	2.28%
ELMORE	18	1,372,424	1,784,499	86.79%	83.75%	79.78%	76.91%	1.13	38.41%	41.03%	34.66%
FRANKLIN											
FREMONT	70	6,200,162	8,389,859	87.47%	80.61%	80.21%	73.90%	1.18	35.53%	44.59%	29.12%
GEM	11	2,091,228	2,178,000	100.16%	99.02%	97.55%	96.02%	1.04	18.73%	24.07%	80.09%
GOODING	31	1,359,428	1,899,998	78.50%	83.23%	74.10%	71.55%	1.10	26.74%	33.08%	0.68%
IDAHO	24	2,398,003	2,319,999	102.11%	97.83%	99.25%	103.36%	0.99	19.10%	24.49%	91.90%
JEFFERSON	71	5,781,885	7,539,368	82.66%	80.47%	81.07%	76.69%	1.08	15.63%	20.47%	Approx. 100%
JEROME	15	793,945	1,026,800	78.40%	71.71%	77.34%	77.32%	1.01	16.03%	16.81%	0.21%
KOOTENAI	381	137,504,620	153,696,740	93.02%	96.14%	90.30%	89.46%	1.04	17.42%	23.08%	99.69%
LATAH	32	3,322,150	3,925,164	86.96%	92.31%	83.41%	84.64%	1.03	19.07%	26.04%	22.36%
LEMHI	55	2,563,752	3,707,320	77.67%	75.52%	70.89%	69.15%	1.12	36.66%	42.76%	0.29%
LEWIS	6	178,150	288,900	67.22%	59.36%	60.24%	61.66%	1.09	48.49%	50.70%	6.76%
LINCOLN	9	190,180	498,900	44.19%	29.87%	32.44%	38.12%	1.16	90.98%	84.41%	0.27%
MADISON	50	3,795,000	4,055,598	94.22%	93.99%	94.00%	93.57%	1.01	5.68%	6.88%	Approx.100%
MINIDOKA	18	1,355,310	1,641,500	86.83%	85.85%	85.93%	82.57%	1.05	11.96%	14.33%	14.72%
NEZPERCE	81	8,546,725	13,285,365	82.56%	85.52%	75.48%	64.33%	1.28	24.60%	34.68%	0.96%
ONEIDA	5	481,625	527,000	97.91%	81.73%	93.76%	91.39%	1.07	28.28%	35.02%	44.57%
OWYHEE	8	899,316	1,068,000	75.74%	76.71%	74.69%	84.21%	0.90	14.96%	17.67%	0.97%
PAYETTE	14	1,867,750	2,490,000	81.71%	84.55%	78.26%	75.01%	1.09	20.67%	28.73%	10.43%
POWER	10	479,642	759,003	71.30%	67.39%	65.27%	63.19%	1.13	33.71%	47.11%	5.35%
SHOSHONE	36	2,673,899	3,392,748	74.59%	69.75%	70.27%	78.81%	0.95	29.80%	35.18%	Approx. 100%
TETON	86	13,219,440	14,213,982	93.79%	95.01%	93.20%	93.00%	1.01	7.86%	11.14%	99.95%
TWINFALLS	153	14,918,914	16,589,457	93.04%	95.77%	90.40%	89.93%	1.03	16.21%	22.08%	96.64%
VALLEY	263	60,925,380	68,312,359	98.22%	97.71%	94.50%	89.19%	1.10	21.13%	27.14%	Approx.100%
WASHINGTON	20	1,493,101	1,622,990	98.76%	102.71%	96.54%	92.00%	1.07	14.43%	20.48%	95.49%
STATEWIDE	2,762	516,280,501	605,142,463	89.37%	91.32%	85.20%	85.32%	1.05	21.82%	29.34%	10.20%

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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	Lower 95% CI on PRB	Upper 95% CI on PRB	Median Assessed Value
ADA	79.46%	90.61%	81.85%	97.48%	59.84%	93.77%	Normal	600,994	-0.0322	-0.1027	0.0382	258,500
ADAMS	94.22%	102.31%	94.61%	100.02%	88.53%	100.64%	Normal	149,573	0.0052	-0.0424	0.0526	123,870
BANNOCK	84.53%	95.65%	83.14%	98.13%	74.36%	85.38%	Non-Normal	96,686	-0.0803	-0.1576	-0.0029	75,000
BEARLAKE	70.26%	77.84%	68.05%	79.93%	65.14%	71.65%	Non-Normal	112,708	-0.0722	-0.1268	-0.0175	44,512
BENEWAH	70.12%	83.42%	61.30%	80.11%	64.57%	75.74%	Non-Normal	98,916	-0.0696	-0.1718	0.0327	46,400
BINGHAM	92.25%	99.65%	92.63%	99.37%	90.55%	97.57%	Normal	80,475	-0.2610	-0.3817	-0.1403	80,000
BLAINE	82.29%	87.32%	82.30%	89.82%	74.98%	84.96%	Normal	573,837	-0.0385	-0.0658	-0.0113	243,652
BOISE	89.04%	97.80%	91.44%	97.67%	86.25%	94.65%	Non-Normal	145,349	-0.0064	-0.0770	0.0642	117,000
BONNER	91.13%	98.91%	87.04%	93.82%	83.20%	95.50%	Non-Normal	217,893	0.0021	-0.0527	0.0569	163,665
BONNEVILLE	72.71%	79.09%	71.05%	77.46%	69.14%	77.27%	Non-Normal	118,376	0.0173	-0.0789	0.1134	77,373
BOUNDARY	68.01%	82.62%	60.96%	92.10%	65.21%	81.12%	Normal	162,665	0.0896	-0.0852	0.2643	121,510
BUTTE	56.14%	90.26%	53.93%	99.18%	59.08%	88.54%	Normal	80,286	-0.0507	-0.2814	0.1801	25,379
CAMAS	68.28%	82.42%	63.45%	83.09%	59.35%	72.09%	Normal	61,026	-0.1533	-0.2352	-0.0715	36,663
CANYON	98.76%	103.40%	99.40%	103.46%	93.38%	100.49%	Normal	253,722	-0.0320	-0.0692	0.0051	233,800
CARIBOU	81.88%	92.26%	84.59%	100.00%	80.10%	93.73%	Normal	94,727	0.0228	-0.0454	0.0911	75,900
CASSIA	60.20%	88.00%	51.13%	102.41%	55.73%	81.95%	Normal	90,071	0.0869	-0.2613	0.4351	61,264
CLARK												
CLEARWATER	44.31%	117.47%	53.75%	139.04%	49.20%	97.44%	Normal	69,700	0.0250	-0.6779	0.7280	58,460
CUSTER	72.71%	88.21%	69.98%	94.04%	60.55%	79.42%	Normal	73,394	-0.1548	-0.2624	-0.0473	38,000
ELMORE	72.18%	101.39%	54.41%	110.37%	61.41%	92.40%	Normal	99,139	-0.0217	-0.1809	0.1376	60,375
FRANKLIN												
FREMONT	79.80%	95.14%	68.76%	93.37%	67.93%	79.87%	Non-Normal	119,855	-0.2497	-0.3814	-0.1179	76,450
GEM	86.99%	113.33%	81.18%	120.89%	82.89%	109.14%	Normal	198,000	-0.1473	-0.6116	0.3171	172,400
GOODING	70.58%	86.41%	59.82%	98.05%	61.39%	81.71%	Normal	61,290	-0.0169	-0.1976	0.1638	47,555
IDAHO	93.36%	110.86%	89.34%	107.99%	92.35%	114.37%	Normal	96,667	0.0122	-0.0910	0.1154	70,785
JEFFERSON	79.36%	85.96%	76.28%	86.04%	72.46%	80.92%	Non-Normal	106,188	-0.2077	-0.2766	-0.1388	65,000
JEROME	72.41%	84.39%	70.23%	92.34%	71.66%	82.99%	Normal	68,453	-0.0129	-0.2964	0.2707	51,961
KOOTENAI	91.21%	94.83%	94.02%	98.19%	86.52%	92.41%	Non-Normal	403,404	-0.0122	-0.0294	0.0051	274,067
LATAH	80.38%	93.55%	83.54%	96.11%	78.23%	91.05%	Normal	122,661	0.0264	-0.0536	0.1064	119,000
LEMHI	70.30%	85.03%	60.42%	92.27%	61.88%	76.42%	Non-Normal	67,406	-0.0481	-0.1133	0.0171	34,771
LEWIS	39.19%	95.26%	36.76%	108.33%	38.98%	84.35%	Normal	48,150	-0.1614	-1.0146	0.6918	19,263
LINCOLN	21.06%	67.31%	15.26%	81.04%	20.19%	56.05%	Normal	55,433	0.5688	-0.4154	1.5529	17,740
MADISON	92.71%	95.73%	91.36%	97.34%	91.22%	95.93%	Normal	81,112	-0.0385	-0.0904	0.0134	70,000
MINIDOKA	81.73%	91.93%	78.59%	99.84%	76.37%	88.76%	Normal	91,194	-0.0628	-0.1524	0.0268	53,000
NEZPERCE	77.33%	87.79%	80.41%	91.13%	48.02%	80.65%	Normal	164,017	-0.1550	-0.2274	-0.0827	88,004
ONEIDA	65.22%	130.61%	72.49%	148.15%	64.86%	117.92%	Normal	105,400	-1.1423	-3.7357	1.4512	97,275
OWYHEE	66.77%	84.71%	61.65%	90.07%	77.10%	91.32%	Normal	133,500	0.0916	0.0253	0.1579	41,171
PAYETTE	70.60%	92.82%	68.31%	91.96%	62.80%	87.22%	Normal	177,857	-0.1799	-0.4509	0.0912	131,700
POWER	51.83%	90.77%	47.79%	85.33%	51.65%	74.74%	Normal	75,900	-0.2064	-0.5285	0.1156	42,113
SHOSHONE	67.39%	81.78%	62.62%	77.76%	64.27%	93.35%	Normal	94,243	0.0338	-0.0480	0.1156	51,498
TETON	91.94%	95.65%	93.06%	96.36%	90.90%	95.11%	Normal	165,279	-0.0083	-0.0424	0.0258	137,320
TWINFALLS	90.31%	95.77%	93.13%	97.05%	86.43%	93.43%	Normal	108,428	-0.0342	-0.1107	0.0423	99,866
VALLEY	95.52%	100.92%	94.45%	100.32%	84.38%	94.00%	Non-Normal	259,743	-0.0827	-0.1250	-0.0404	206,558
WASHINGTON	90.94%	106.59%	96.06%	107.78%	82.55%	101.45%	Normal	81,150	-0.2413	-0.3814	-0.1011	78,937
STATEWIDE	88.55%	90.19%	90.36%	92.18%	83.49%	67.14%	Non-Normal	219,096	-0.0012	-0.0050	0.0025	

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2022 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	117	264,737,500	300,444,428	89.19%	90.86%	86.30%	88.12%	1.01	18.05%	24.14%	34.09%
ADAMS	5	694,909	1,531,500	53.55%	49.78%	51.95%	45.37%	1.18	24.13%	28.08%	0.23%
BANNOCK	12	7,236,622	7,371,500	89.99%	91.35%	88.34%	98.17%	0.92	14.39%	20.18%	49.81%
BEARLAKE	5	841,275	1,414,900	63.78%	59.06%	60.07%	59.46%	1.07	27.89%	42.20%	3.84%
BENEWAH											
BINGHAM	7	2,395,730	2,509,850	91.96%	94.41%	91.62%	95.45%	0.96	7.69%	9.29%	71.62%
BLAINE	44	38,715,238	48,157,610	83.51%	87.20%	79.41%	80.39%	1.04	23.14%	32.37%	5.48%
BOISE	7	3,004,740	4,315,000	67.59%	67.65%	64.81%	69.63%	0.97	23.59%	30.66%	1.36%
BONNER	16	8,973,247	9,721,000	92.70%	93.19%	92.59%	92.31%	1.00	3.48%	5.05%	98.23%
BONNEVILLE	24	13,522,263	19,636,393	64.19%	62.79%	60.53%	68.86%	0.93	28.50%	35.99%	0.00%
BOUNDARY	6	1,398,650	2,186,999	71.34%	69.69%	66.81%	63.95%	1.12	27.75%	39.38%	7.25%
BUTTE											
CAMAS											
CANYON	111	127,827,830	146,698,327	89.99%	92.78%	87.48%	87.14%	1.03	17.70%	23.33%	49.60%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER	7	684,486	1,211,620	67.23%	74.66%	64.06%	56.49%	1.19	25.37%	32.74%	1.59%
CUSTER	12	2,314,550	2,635,650	92.10%	91.22%	87.58%	87.82%	1.05	22.49%	30.21%	57.68%
ELMORE											
FRANKLIN											
FREMONT	7	851,029	1,504,500	70.70%	79.60%	62.54%	56.57%	1.25	35.51%	49.00%	8.35%
GEM	6	1,345,515	2,491,990	56.54%	48.53%	52.91%	53.99%	1.05	37.29%	42.34%	0.80%
GOODING	10	2,849,036	2,970,000	94.79%	98.56%	88.14%	95.93%	0.99	31.13%	37.52%	55.52%
IDAHO	11	3,092,739	3,447,084	93.03%	92.60%	87.37%	89.72%	1.04	22.00%	33.83%	56.98%
JEFFERSON											
JEROME	5	1,420,590	1,374,912	120.37%	169.97%	99.18%	103.32%	1.16	29.96%	57.82%	18.55%
KOOTENAI	110	106,142,975	126,812,901	90.23%	96.07%	88.61%	83.70%	1.08	12.55%	17.32%	55.96%
LATAH	21	14,896,765	20,609,999	70.25%	62.78%	66.87%	72.28%	0.97	29.03%	32.56%	0.04%
LEMHI	6	1,725,535	1,855,000	90.94%	91.05%	87.85%	93.02%	0.98	20.11%	27.08%	47.70%
LEWIS											
LINCOLN	5	1,285,670	2,010,000	55.07%	56.74%	47.89%	63.96%	0.86	38.41%	54.77%	2.29%
MADISON											
MINIDOKA	9	1,285,137	2,570,000	47.70%	46.22%	46.08%	50.01%	0.95	22.06%	29.69%	0.00%
NEZPERCE	13	5,676,763	6,325,000	89.51%	89.69%	88.75%	89.75%	1.00	9.26%	13.04%	44.14%
ONEIDA	8	2,086,924	2,785,000	85.49%	88.69%	81.06%	74.93%	1.14	24.54%	31.26%	30.59%
OWYHEE											
PAYETTE	23	9,940,254	12,665,100	75.37%	68.69%	70.15%	78.49%	0.96	34.67%	38.15%	1.16%
POWER											
SHOSHONE	6	1,718,442	2,966,000	67.25%	62.78%	64.75%	57.94%	1.16	25.95%	30.20%	1.85%
TETON											
TWINFALLS	28	9,319,335	10,344,950	87.97%	82.12%	81.66%	90.09%	0.98	31.40%	39.87%	37.98%
VALLEY	10	10,677,367	14,258,067	80.42%	87.03%	75.55%	74.89%	1.07	26.25%	34.83%	14.94%
WASHINGTON											
STATEWIDE	593	630,334,318	743,723,614	84.56%	88.52%	80.66%	84.75%	1.00	21.53%	28.96%	0.00%

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2022 Statewide Ratio Study Summary for Primary Category: Improved Commercial

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value ($)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB	Median Assessed Value
ADA	85.91%	92.46%	66.43%	95.70%	82.42%	93.81%	Normal	2.567.901	0.0239	-0.0049	0.0528	923,100
ADAMS	39.21%	67.89%	40.01%	73.77%	35.14%	55.61%	Normal	306.300	-0.1007	-0.3844	0.1830	102,040
BANNOCK	60.58%	99.41%	76.12%	97.71%	80.81%	115.53%	Normal	614.292	0.0983	-0.0068	0.2033	436,816
BEARLAKE	38.12%	89.44%	43.17%	103.92%	40.29%	78.63%	Normal	282.980	-0.2189	-2.5026	2.0649	154,006
BENEWAH												
BINGHAM	85.69%	98.23%	82.31%	100.06%	88.38%	102.52%	Normal	358.550	0.0471	-0.0233	0.1176	230,130
BLAINE	76.81%	90.22%	77.38%	89.78%	72.64%	86.15%	Non-Normal	1.094.491	0.0176	-0.0778	0.1134	655,040
BOISE	52.37%	82.81%	43.83%	92.16%	53.49%	85.78%	Normal	616.429	0.4537	0.0142	0.8933	304,431
BONNER	90.65%	94.75%	91.55%	94.64%	90.16%	94.46%	Normal	607.563	-0.0159	-0.0623	0.0305	592,466
BONNEVILLE	56.10%	72.27%	44.70%	71.28%	59.17%	78.55%	Normal	818.183	0.1396	0.0242	0.2550	376,292
BOUNDARY	48.23%	94.45%	42.32%	104.81%	49.94%	77.97%	Normal	364.500	-0.2521	-0.7450	0.2409	168,620
BUTTE												
CAMAS												
CANYON	86.72%	93.27%	88.48%	95.43%	83.63%	90.64%	Normal	1.321.607	-0.0067	-0.0316	0.0182	660,050
CARIBOU												
CASSIA												
CLARK												
CLEARWATER	51.07%	83.40%	44.98%	90.17%	43.76%	69.22%	Normal	173.089	-0.3867	-0.5486	-0.2248	96,022
CUSTER	77.67%	106.52%	81.35%	115.59%	76.30%	99.33%	Normal	219.638	-0.0343	-0.2349	0.1662	131,285
ELMORE												
FRANKLIN												
FREMONT	45.26%	96.14%	31.05%	104.13%	29.92%	83.21%	Normal	214.929	-0.1979	-0.6652	0.2694	108,430
GEM	36.85%	76.23%	36.61%	87.76%	32.73%	75.25%	Normal	415.332	0.2593	-0.8450	1.3637	191,957
GOODING	74.17%	115.40%	57.63%	119.55%	72.87%	118.98%	Normal	297.000	0.0779	-0.2103	0.3661	185,860
IDAHO	75.83%	110.22%	85.73%	105.25%	78.31%	101.14%	Normal	313.371	-0.0809	-0.2747	0.1129	178,892
JEFFERSON												
JEROME	54.01%	186.72%	39.08%	171.64%	23.99%	182.65%	Normal	274.982	-0.0896	-0.5253	0.3460	154,478
KOOTENAI	87.78%	92.68%	94.28%	96.59%	79.56%	87.84%	Non-Normal	1.152.845	-0.0276	-0.0457	-0.0095	493,413
LATAH	61.64%	78.85%	57.45%	82.22%	63.02%	81.54%	Normal	981.429	0.0586	-0.0645	0.1817	412,500
LEMHI	70.68%	111.20%	61.68%	117.82%	77.20%	108.84%	Normal	309.167	0.0752	-0.2485	0.3989	215,674
LEWIS												
LINCOLN	26.31%	83.84%	21.43%	94.43%	33.77%	94.15%	Normal	402.000	0.3208	-0.0907	0.7323	151,750
MADISON												
MINIDOKA	38.92%	56.48%	36.27%	55.28%	38.71%	61.30%	Normal	285.556	0.2776	-0.0068	0.5620	116,517
NEZPERCE	83.74%	95.28%	87.61%	95.59%	84.61%	94.90%	Normal	486.538	0.0298	-0.0605	0.1201	307,707
ONEIDA	67.58%	103.39%	66.93%	108.69%	51.76%	98.11%	Normal	348.125	-0.0885	-0.3162	0.1393	256,024
OWYHEE												
PAYETTE	65.07%	85.66%	59.62%	90.16%	63.99%	92.98%	Normal	550.657	0.1348	-0.0207	0.2903	278,678
POWER												
SHOSHONE	50.54%	83.95%	47.22%	92.28%	47.73%	68.14%	Normal	494.333	-0.2775	-0.4454	-0.1096	266,863
TETON												
TWINFALLS	76.69%	99.26%	72.43%	95.67%	81.50%	98.67%	Normal	369.463	0.0944	-0.0349	0.2237	233,241
VALLEY	64.18%	96.65%	58.73%	100.71%	55.21%	94.56%	Normal	1.425.807	-0.0431	-0.2110	0.1249	577,733
WASHINGTON												
STATEWIDE	82.90%	86.21%	86.39%	90.60%	82.19%	87.31%	Non-Normal	1,254,171	0.0024	-0.0019	0.0067	

2022 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	35	18,172,500	24,197,577	95.39%	94.19%	89.72%	75.10%	1.27	25.25%	31.96%	84.85%
ADAMS											
BANNOCK	14	1,545,680	2,163,309	76.47%	72.98%	69.94%	71.45%	1.07	34.86%	44.63%	7.95%
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE	9	5,100,084	6,540,499	90.37%	93.47%	86.80%	77.98%	1.16	17.56%	28.06%	49.26%
BOISE											
BONNER	14	5,178,682	5,451,007	94.22%	96.13%	92.81%	95.00%	0.99	11.88%	16.95%	82.80%
BONNEVILLE	9	3,078,942	4,662,406	70.76%	75.00%	67.36%	66.04%	1.07	23.61%	30.88%	1.45%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	38	40,176,550	42,559,086	96.02%	97.31%	94.65%	94.40%	1.02	11.78%	16.46%	99.04%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON	10	1,756,900	1,993,224	85.33%	86.76%	74.41%	88.14%	0.97	22.82%	35.69%	30.45%
JEROME											
KOOTENAI	23	10,616,105	13,240,505	77.08%	80.34%	73.91%	80.18%	0.96	21.24%	26.91%	0.34%
LATAH											
LEMHI											
LEWIS											
LINCOLN											
MADISON											
MINIDOKA	8	696,920	815,000	92.28%	99.31%	88.13%	85.51%	1.08	20.87%	28.41%	54.48%
NEZPERCE	5	1,185,819	1,406,000	85.60%	77.51%	83.62%	84.34%	1.01	19.54%	24.94%	30.27%
ONEIDA											
OWYHEE											
PAYETTE											
POWER											
SHOSHONE											
TETON											
TWINFALLS	5	2,058,318	2,990,000	66.56%	59.41%	65.07%	68.84%	0.97	20.73%	24.08%	1.36%
VALLEY											
WASHINGTON											
STATEWIDE	140	82,409,464	98,040,797	87.98%	91.23%	83.51%	84.06%	1.05	20.54%	28.41%	16.85%

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2022 Statewide Ratio Study Summary for Primary Category: Vacant Commercial

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value ($)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB	Median Assessed Value
ADA	86.91%	103.87%	90.97%	103.51%	55.47%	94.73%	Normal	691,359	-0.0554	-0.1523	0.0416	336,600
ADAMS												
BANNOCK	60.31%	92.62%	56.51%	95.49%	52.87%	90.03%	Normal	154,522	0.0165	-0.2940	0.3271	72,965
BEARLAKE												
BENEWAH												
BINGHAM												
BLAINE	74.65%	106.10%	69.11%	100.54%	48.85%	107.10%	Normal	726,722	-0.0495	-0.2166	0.1176	358,320
BOISE												
BONNER	86.66%	101.77%	94.09%	105.46%	89.50%	100.50%	Normal	389,358	0.0335	-0.0561	0.1230	203,573
BONNEVILLE	57.22%	84.31%	46.61%	87.75%	53.14%	78.93%	Normal	518,045	-0.0322	-0.2099	0.1455	198,372
BOUNDARY												
BUTTE												
CAMAS												
CANYON	91.80%	100.24%	93.10%	100.27%	86.61%	102.20%	Normal	1,119,976	0.0038	-0.0337	0.0413	466,530
CARIBOU												
CASSIA												
CLARK												
CLEARWATER												
CUSTER												
ELMORE												
FRANKLIN												
FREMONT												
GEM												
GOODING												
IDAHO												
JEFFERSON	67.68%	102.99%	81.89%	105.05%	69.40%	106.89%	Normal	199,322	0.0874	-0.1748	0.3497	130,000
JEROME												
KOOTENAI	69.65%	84.50%	73.11%	89.63%	70.51%	89.84%	Normal	575,674	0.1179	0.0105	0.2254	355,088
LATAH												
LEMHI												
LEWIS												
LINCOLN												
MADISON												
MINIDOKA	74.71%	109.85%	76.56%	115.35%	63.90%	107.12%	Normal	101,875	-0.0994	-0.4185	0.2198	72,887
NEZPERCE	65.25%	105.95%	72.21%	118.11%	66.66%	102.02%	Non-Normal	281,200	0.0825	-0.5840	0.7491	276,578
ONEIDA												
OWYHEE												
PAYETTE												
POWER												
SHOSHONE												
TETON												
TWINFALLS	51.28%	81.84%	51.66%	85.46%	51.46%	86.22%	Normal	598,000	0.1384	-0.2700	0.5469	344,012
VALLEY												
WASHINGTON												
STATEWIDE	84.50%	91.45%	88.97%	93.69%	76.94%	91.17%	Non-Normal	700,291	-0.0004	-0.0134	0.0125	

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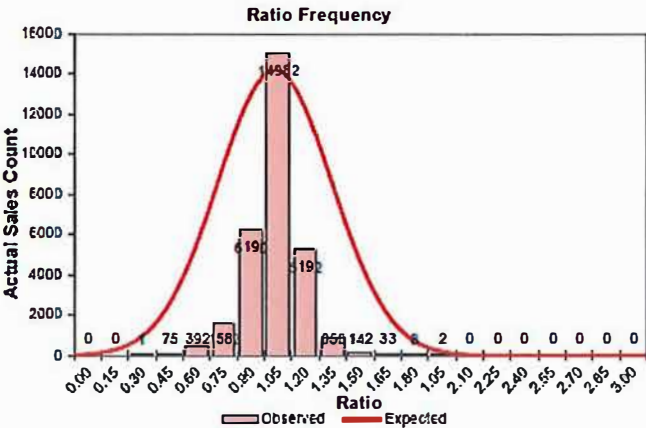2022 Statewide Ratio Study Summary for Primary Category: Manufactured Housing

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	121	9,622,100	10,151,517	99.17%	100.87%	94.57%	94.78%	1.05	21.52%	28.93%	99.98%
ADAMS											
BANNOCK	23	903,770	1,447,400	72.80%	66.10%	65.12%	62.44%	1.17	37.95%	49.60%	1.61%
BEARLAKE											
BENEWAH											
BINGHAM	5	140,300	152,900	100.30%	100.00%	99.49%	91.76%	1.09	9.16%	14.09%	81.04%
BLAINE	6	246,094	313,060	127.15%	119.35%	74.15%	78.61%	1.62	69.39%	87.11%	13.56%
BOISE											
BONNER	33	4,330,850	5,200,930	84.62%	83.84%	81.95%	83.27%	1.02	18.30%	26.24%	8.08%
BONNEVILLE	43	1,938,906	2,157,049	99.38%	94.52%	91.66%	89.89%	1.11	33.86%	39.98%	89.90%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	120	5,266,500	6,841,210	101.57%	89.75%	86.65%	76.98%	1.32	51.22%	56.77%	93.20%
CARIBOU											
CASSIA	10	255,012	580,500	67.62%	51.90%	55.58%	43.93%	1.54	64.92%	73.95%	8.28%
CLARK											
CLEARWATER	6	307,370	404,500	76.29%	63.74%	72.19%	75.99%	1.00	37.49%	38.32%	13.30%
CUSTER											
ELMORE	10	89,700	153,300	64.34%	61.25%	61.64%	58.51%	1.10	26.28%	30.89%	0.14%
FRANKLIN											
FREMONT	5	74,899	70,750	134.46%	117.88%	110.04%	105.86%	1.27	55.26%	62.37%	12.41%
GEM											
GOODING											
IDAHO	9	102,506	115,976	97.01%	80.50%	88.69%	88.39%	1.10	45.67%	44.69%	48.22%
JEFFERSON	7	225,562	267,964	98.44%	100.00%	93.15%	84.18%	1.17	25.75%	33.86%	53.89%
JEROME											
KOOTENAI	177	23,522,915	23,838,718	98.48%	98.95%	96.46%	98.68%	1.00	14.47%	19.99%	Approx.100%
LATAH	68	2,724,462	3,325,399	85.58%	77.66%	77.62%	81.93%	1.04	40.44%	45.06%	17.11%
LEMHI											
LEWIS											
LINCOLN											
MADISON	5	124,251	196,800	74.42%	72.24%	68.96%	63.14%	1.18	30.49%	40.01%	12.57%
MINIDOKA	5	84,850	88,000	114.47%	126.88%	104.27%	96.42%	1.19	30.41%	46.99%	24.73%
NEZPERCE	28	1,653,067	2,268,600	79.54%	65.43%	71.49%	72.87%	1.09	46.35%	50.90%	9.12%
ONEIDA											
OWYHEE											
PAYETTE	9	809,290	1,127,630	82.55%	84.43%	78.63%	71.77%	1.15	21.23%	30.66%	19.58%
POWER	6	67,667	116,000	117.79%	116.47%	91.32%	58.33%	2.02	40.32%	65.77%	19.76%
SHOSHONE	5	242,823	346,500	72.33%	74.55%	69.69%	70.08%	1.03	17.83%	27.74%	5.35%
TETON											
TWINFALLS	34	871,431	1,682,432	81.63%	57.23%	65.66%	51.60%	1.58	76.60%	67.29%	18.57%
VALLEY											
WASHINGTON	5	206,370	242,500	92.12%	93.94%	91.57%	85.10%	1.08	9.68%	12.13%	64.13%
STATEWIDE	696	49,821,599	56,412,087	94.10%	93.75%	85.56%	88.32%	1.07	31.83%	43.04%	99.62%

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2022 Statewide Ratio Study Summary for Primary Category: Manufactured Housing

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value ($)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB	Median Assessed Value
ADA	94.88%	103.46%	95.28%	103.87%	91.15%	98.42%	Normal	83,897	-0.0500	-0.0927	-0.0074	$ 84.200
ADAMS												
BANNOCK	59.87%	85.73%	55.69%	76.15%	52.52%	72.36%	Non-Normal	62.930	-0.0452	-0.2224	0.1319	$ 27.174
BEARLAKE												
BENEWAH												
BINGHAM	86.83%	113.77%	82.54%	118.02%	77.88%	105.64%	Normal	30.580	-0.1033	-0.1498	-0.0569	$ 23.400
BLAINE	36.04%	218.27%	14.92%	262.01%	37.77%	119.45%	Normal	52,177	-0.2954	-0.7394	0.1486	$ 10.928
BOISE												
BONNER	78.26%	90.98%	79.01%	87.20%	78.65%	87.89%	Non-Normal	157,604	0.0488	-0.0755	0.1730	$ 130.670
BONNEVILLE	89.41%	109.34%	85.64%	103.13%	81.09%	98.68%	Normal	50.164	-0.0157	-0.0783	0.0469	$ 30.720
BOUNDARY												
BUTTE												
CAMAS												
CANYON	92.91%	110.23%	77.79%	99.81%	70.95%	83.02%	Non-Normal	57.010	-0.2409	-0.3127	-0.1690	$ 30.450
CARIBOU												
CASSIA	38.63%	96.61%	30.95%	82.03%	28.32%	59.54%	Non-Normal	58.050	-0.2161	-0.7316	0.2994	$ 24.662
CLARK												
CLEARWATER	52.24%	100.34%	52.30%	115.35%	51.18%	100.79%	Normal	67,417	0.8163	-0.1936	1.8262	$ 45.150
CUSTER												
ELMORE	52.82%	75.86%	49.05%	76.37%	44.20%	72.83%	Normal	15.330	-0.0221	-0.1976	0.1533	$ 3.000
FRANKLIN												
FREMONT	54.50%	214.41%	41.40%	230.84%	65.22%	146.51%	Normal	14.150	-0.1980	-0.8405	0.4446	$ 5.145
GEM												
GOODING												
IDAHO	70.13%	123.88%	59.83%	133.51%	50.91%	125.86%	Normal	12.886	0.1147	-0.3058	0.5352	$ 7.322
JEFFERSON	73.96%	122.92%	63.68%	126.33%	56.94%	111.41%	Normal	38.281	0.0149	-0.1479	0.1777	$ 13.000
JEROME												
KOOTENAI	96.05%	100.92%	96.88%	100.74%	96.06%	101.29%	Normal	134,682	0.0449	0.0031	0.0867	$ 119.417
LATAH	77.88%	93.27%	65.59%	95.22%	75.18%	88.67%	Non-Normal	48.903	-0.0177	-0.0920	0.0566	$ 31.775
LEMHI												
LEWIS												
LINCOLN												
MADISON	46.03%	102.82%	37.24%	109.07%	28.83%	97.45%	Normal	39,360	-0.4120	-1.3631	0.5390	$ 23.838
MINIDOKA	63.19%	165.75%	60.40%	183.92%	52.28%	140.57%	Normal	17.600	-0.2422	-0.8746	0.3902	$ 20.840
NEZPERCE	66.51%	92.57%	59.67%	82.46%	63.32%	82.41%	Non-Normal	81.021	-0.1627	-0.3453	0.0200	$ 33.296
ONEIDA												
OWYHEE												
PAYETTE	66.86%	98.25%	59.72%	99.88%	53.01%	90.52%	Normal	125.292	-0.5875	-0.8859	-0.2891	$ 86.170
POWER	54.06%	181.52%	40.14%	205.73%	0.00%	126.69%	Normal	19.333	-0.0862	-0.5158	0.3434	$ 8.686
SHOSHONE	53.20%	91.46%	44.38%	93.90%	48.18%	91.97%	Normal	69.300	0.0159	-0.8954	0.9272	$ 47.333
TETON												
TWINFALLS	66.13%	97.13%	44.52%	93.04%	44.36%	59.23%	Non-Normal	49.483	-0.5745	-0.8295	-0.3196	$ 18.914
VALLEY												
WASHINGTON	81.46%	102.77%	79.71%	104.67%	77.51%	92.69%	Normal	48.500	-0.0549	-0.0974	-0.0124	$ 32.880
STATEWIDE	91.58%	96.63%	89.86%	96.06%	86.35%	90.28%	Non-Normal	81,052	-0.0148	-0.0439	0.0142	

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	Improved Residential	Combined Categories	Observed Sales Dates:	
FINAL Study when Initialed and dated.	Using 2022 Assessed Values	Assessment Date: 01/01/2022	From:	To:
			10/01/2021	09/30/2022
Sales Price is/may be Time Adjusted	Sales Prices adjusted for time at County Level		Selected Time Period:	
			10/01/2021	09/30/2022

SAMPLE STATISTICS	
Sample size (n)	29,449
Total Assessed Value	$15,302,793,124
Total Sales Price	$16,183,113,499
Mean Assessed Value	$519,637
Mean Sales Price	$549,530
Standard Deviation AV	$369,031
Standard Deviation SP	$429,710
Median Assessed Value	$453,100
Median Sales Price	$462,529

ASSESSMENT LEVEL	
Arithmetic Mean Ratio	95.89%
Median Ratio	96.99%
Weighted Mean Ratio	94.56%
Geometric Mean Ratio	97.48%

UNIFORMITY	
Lowest Ratio	21.90%
Highest Ratio	181.63%
Coefficient of Dispersion	10.44%
Standard Deviation	13.89%
Coefficient of Variation	14.49%
Price-related Differential	1.01

Ratio Frequency

RELIABILITY		
90% Confidence Intervals:	Lower	Upper
Around the Mean	95.75%	96.02%
BINOM - Around the Median	96.86%	97.10%
Around the Weighted Mean	94.35%	94.77%
Around the COD	10.34%	10.57%
Probability True Mean 90-110	Approx.100%	
80% Confidence Intervals:	Lower	Upper
Around the Mean	95.78%	95.99%
BINOM - Around the Median	96.89%	97.08%
Around the Weighted Mean	94.40%	94.72%

NORMALITY Test Results:	Non-Normal
Chi Square Test	Non-Normal
Binomial Test	N/A

Mann-Whitney Test	-19.0260
Value Related Inequity	
D'Agostino-Pearson	#N/A
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 5.09	Not Trimmed?
Skew (-0.5 - 1) = -0.25	Acceptable
COD Standard	Maximum
Improved Residential	15.00%

PRB	-0.0052
T-Score: -5.44	

Compliance Checks:

Level:

MEDIAN	90% Confidence Interval:	PASSED
MEDIAN	80% Confidence Interval:	PASSED

Uniformity:

COD Standards met?		YES
COD:	Very Good	
COV:	Very Good	
PRD:	No Observed Bias	

COMMENTS:

Secondary Category(ies) with sales

Count	Category	Description
795	26	Res Condominiums
1,190	1234	Improved Rural Res Tract
6	1246	Mfg. House on Rural Res Tract
92	1248	Dec.Mfg. House on Rural Res Tract
3,698	1537	Improved Rural Res Sub
5	1546	Mfg. House on Rural Res Sub
92	1548	Dec.Mfg. House on Rural Res Sub
19	1840	Improved Other Land
23,193	2041	Improved Urban Res
24	2046	Mfg. House on Urban Res
286	2048	Dec.Mfg. House on Urban Res

June 2, 2023
STC Staff

COV/COD	
Expected	125%
Observed	139%

Maybe a Non-Representative Sample
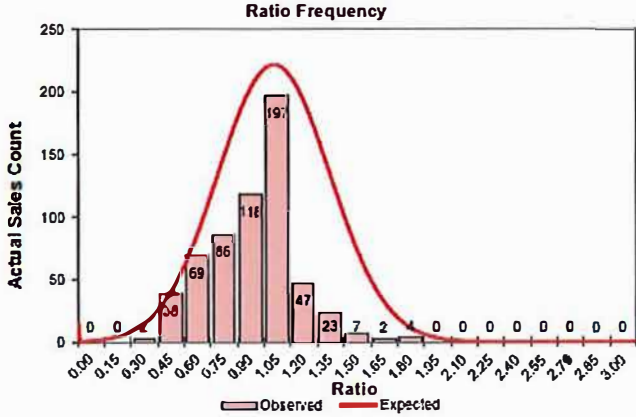
	Vacant Residential	Combined Categories	Observed Sales Dates:	
FINAL Study when Initialed and dated.	Using 2022 Assessed Values	Assessment Date: 01/01/2022	From: 01/01/2021	To: 12/02/2022
Sales Price is/may be Time Adjusted	Sales Prices adjusted for time at County Level		Selected Time Period: 10/01/2021	09/30/2022

SAMPLE STATISTICS	
Sample size (n)	2,762
Total Assessed Value	$516,280,501
Total Sales Price	$605,142,463
Mean Assessed Value	$186,923
Mean Sales Price	$219,096
Standard Deviation AV	$320,038
Standard Deviation SP	$371,446
Median Assessed Value	$119,664
Median Sales Price	$140,445

ASSESSMENT LEVEL	
Arithmetic Mean Ratio	89.37%
Median Ratio	91.32%
Weighted Mean Ratio	85.32%
Geometric Mean Ratio	85.20%

UNIFORMITY	
Lowest Ratio	12.28%
Highest Ratio	238.11%
Coefficient of Dispersion	21.82%
Standard Deviation	26.22%
Coefficient of Variation	29.34%
Price-related Differential	1.05

PRB	
-0.0012	
T-Score: -0.63	

Ratio Frequency

RELIABILITY		
90% Confidence Intervals:	Lower	Upper
Around the Mean	88.55%	90.19%
BINOM - Around the Median	90.36%	92.18%
Around the Weighted Mean	83.49%	87.14%
Around the COD	21.40%	22.83%
Probability True Mean 90-110	10.20%	
80% Confidence Intervals:	Lower	Upper
Around the Mean	88.73%	90.01%
BINOM - Around the Median	90.52%	92.00%
Around the Weighted Mean	83.89%	86.74%

NORMALITY Test Results:	Non-Normal
Chi Square Test	Non-Normal
Binomial Test	N/A

Mann-Whitney Test	-2.6043
Value Related Inequity	
D'Agostino-Pearson	Non-Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 4.38	Not Trimmed?
Skew (-0.5 - 1) = 0.38	Acceptable

COD Standard	Maximum
Vacant Residential	20.00%

Compliance Checks:

Level:
MEDIAN	90% Confidence Interval:	PASSED
MEDIAN	80% Confidence Interval:	PASSED

Uniformity:
COD Standards met?	NO
COD:	Somewhat Poor
COV:	Somewhat Poor
PRD:	Favors High Priced

COMMENTS:

Secondary Category(ies) with sales

Count	Category	Description
358	12	Unimproved Rural Res Tract
1,521	15	Unimproved Rural Res Sub
60	18	Unimproved Other Land
823	20	Unimproved Urban Res Lot/Acre

June 2, 2023
STC Staff

COV/COD	
Expected	125%
Observed	134%

Maybe a Non-Representative Sample

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	Improved Commercial	Combined Categories	Observed Sales Dates:	
FINAL Study when Initialed and dated.	Using 2022 Assessed Values	Assessment Date: 01/01/2022	From: 01/01/2021	To: 12/02/2022
Sales Price is/may be Time Adjusted	Sales Prices adjusted for time at County Level		Selected Time Period: 10/01/2021	09/30/2022

SAMPLE STATISTICS	
Sample size (n)	593
Total Assessed Value	$630,334,318
Total Sales Price	$743,723,614
Mean Assessed Value	$1,062,958
Mean Sales Price	$1,254,171
Standard Deviation AV	$2,321,563
Standard Deviation SP	$2,752,243
Median Assessed Value	$488,813
Median Sales Price	$606,000

ASSESSMENT LEVEL	
Arithmetic Mean Ratio	84.56%
Median Ratio	88.52%
Weighted Mean Ratio	84.75%
Geometric Mean Ratio	80.66%

UNIFORMITY	
Lowest Ratio	19.54%
Highest Ratio	174.77%
Coefficient of Dispersion	21.53%
Standard Deviation	24.49%
Coefficient of Variation	28.96%
Price-related Differential	1.00

PRB	
	0.0024
	T-Score: 1.10

RELIABILITY		
90% Confidence Intervals:	Lower	Upper
Around the Mean	82.90%	86.21%
BINOM - Around the Median	86.39%	90.60%
Around the Weighted Mean	82.19%	87.31%
Around the COD	20.75%	23.73%
Probability True Mean 90-110		
80% Confidence Intervals:	Lower	Upper
Around the Mean	83.27%	85.85%
BINOM - Around the Median	87.34%	89.81%
Around the Weighted Mean	82.76%	86.75%

NORMALITY Test Results:	Non-Normal
Chi Square Test	Non-Normal
Binomial Test	N/A

Mann-Whitney Test	1.4435
Value Related Inequity CANNOT be proven	
D'Agostino-Pearson	Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 3.52	Acceptable
Skew (-0.5 - 1) = 0.13	Acceptable
COD Standard Improved Commercial	Maximum 20.00%

Ratio Frequency

Compliance Checks:

Level:

MEDIAN	90% Confidence Interval:	PASSED
MEDIAN	80% Confidence Interval:	FAILED

Uniformity:

	COD Standards met?	NO
	COD:	Somewhat Poor
	COV:	Somewhat Poor
	PRD:	No Observed Bias

COMMENTS:

Secondary Category(ies) with sales

Count	Category	Description
85	27	Com Condominiums
19	1335	Improved Rural Com Tract
1	1436	Improved Rural Ind Tract
10	1638	Improved Rural Com Sub
1	1739	Improved Rural Ind Sub
414	2142	Improved Urban Com
34	2243	Improved Urban Ind
29	51	Cml Imps on Exempt Land

June 2, 2023
STC Staff

COV/COD	
Expected	125%
Observed	134%

Maybe a Non-Representative Sample

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EPB00660_07-13-2023
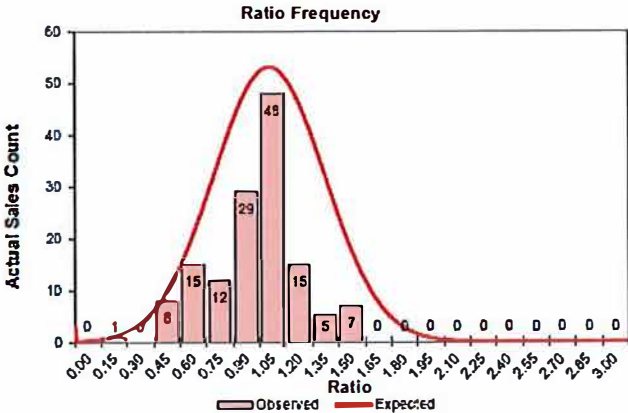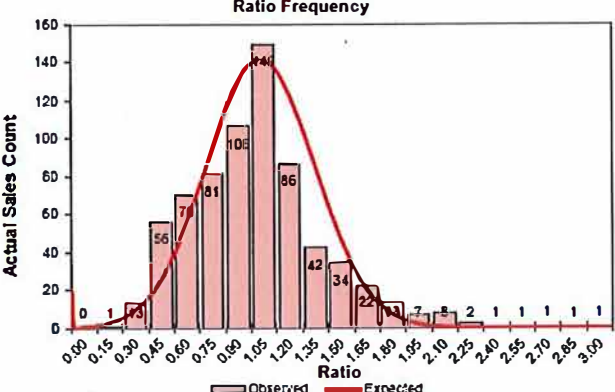
- Vacant Commercial Properties

	Vacant Commercial	**Combined Categories**		**Observed Sales Dates:**	
FINAL Study when Initialed and dated.	**Using 2022 Assessed Values**	**Assessment Date:** 01/01/2022		**From:** 01/01/2021	**To:** 12/02/2022
Sales Price is/may be Time Adjusted	Sales Prices adjusted for time at County Level			**Selected Time Period:** 10/01/2021	09/30/2022

SAMPLE STATISTICS	
Sample size (n)	140
Total Assessed Value	$82,409,464
Total Sales Price	$98,040,797
Mean Assessed Value	$588,639
Mean Sales Price	$700,291
Standard Deviation AV	$1,025,515
Standard Deviation SP	$1,211,683
Median Assessed Value	$318,432
Median Sales Price	$383,333

ASSESSMENT LEVEL	
Arithmetic Mean Ratio	87.98%
Median Ratio	91.23%
Weighted Mean Ratio	84.06%
Geometric Mean Ratio	83.51%

UNIFORMITY	
Lowest Ratio	10.71%
Highest Ratio	139.86%
Coefficient of Dispersion	20.54%
Standard Deviation	25.00%
Coefficient of Variation	28.41%
Price-related Differential	1.05

PRB	
	-0.0004
	T-Score: -0.0

Ratio Frequency

Observed bars (approx): 0.00: 0, 0.15: 1, 0.30: 0, 0.45: 8, 0.60: 15, 0.75: 12, 0.90: 29, 1.05: 49, 1.20: 15, 1.35: 5, 1.50: 7, remaining: 0

RELIABILITY		
90% Confidence Intervals:	Lower	Upper
Around the Mean	84.50%	91.45%
BINOM - Around the Median	88.97%	93.69%
Around the Weighted Mean	76.94%	91.17%
Around the COD	18.35%	24.76%
Probability True Mean 90-110	16.85%	
80% Confidence Intervals:	Lower	Upper
Around the Mean	85.27%	90.69%
BINOM - Around the Median	89.63%	93.49%
Around the Weighted Mean	78.51%	89.60%

NORMALITY Test Results:	**Non-Normal**
Chi Square Test	Non-Normal
Binomial Test	N/A

Mann-Whitney Test	-2.0251
Value Related Inequity	
D'Agostino-Pearson	Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 3.13	Acceptable
Skew (-0.5 - 1) = -0.33	Acceptable
COD Standard Vacant Commercial	**Maximum** 20.00%

Compliance Checks:

Level:

MEDIAN	90% Confidence Interval:	PASSED
MEDIAN	80% Confidence Interval:	PASSED

Uniformity:

	COD Standards met?	**YES**
COD:	Somewhat Poor	
COV:	Somewhat Poor	
PRD:	Favors High Priced	

COMMENTS:

Secondary Category(ies) with sales

Count	Category	Description
7	13	Unimproved Rural Com Tract
4	14	Unimproved Rural Ind Tract
8	16	Unimproved Rural Com Sub
1	17	Unimproved Rural Ind Sub Lot/Acre
93	21	Unimproved Urban Com Lot/Acre
27	22	Unimproved Urban Ind Lot/Acre

June 2, 2023
STC Staff

COV/COD	
Expected	125%
Observed	138%
Maybe a Non-Representative Sample	

- Manufactured Housing Properties

	Manufactured Housing	Combined Categories	Observed Sales Dates:	
FINAL Study when Initialed and dated.	**Using 2022 Assessed Values**	**Assessment Date:** 01/01/2022	**From:** 01/01/2021	**To:** 12/02/2022
Sales Price is/may be Time Adjusted	Sales Prices adjusted for time at County Level		**Selected Time Period:**	
			10/01/2021	09/30/2022

SAMPLE STATISTICS	
Sample size (n)	696
Total Assessed Value	$49,821,599
Total Sales Price	$56,412,087
Mean Assessed Value	$71,583
Mean Sales Price	$81,052
Standard Deviation AV	$62,603
Standard Deviation SP	$62,273
Median Assessed Value	$56,281
Median Sales Price	$72,209

ASSESSMENT LEVEL	
Arithmetic Mean Ratio	94.10%
Median Ratio	93.75%
Weighted Mean Ratio	88.32%
Geometric Mean Ratio	85.56%

UNIFORMITY	
Lowest Ratio	8.11%
Highest Ratio	309.60%
Coefficient of Dispersion	31.83%
Standard Deviation	40.51%
Coefficient of Variation	43.04%
Price-related Differential	1.07

PRB	
	-0.0148
T-Score:	-1.00

Ratio Frequency

RELIABILITY		
90% Confidence Intervals:	Lower	Upper
Around the Mean	91.58%	96.63%
BINOM - Around the Median	89.86%	96.06%
Around the Weighted Mean	86.35%	90.28%
Around the COD	31.13%	35.69%
Probability True Mean 90-110	99.62%	
80% Confidence Intervals:	Lower	Upper
Around the Mean	92.14%	96.07%
BINOM - Around the Median	91.21%	95.62%
Around the Weighted Mean	86.79%	89.85%

NORMALITY Test Results:	Non-Normal
Chi Square Test	Non-Normal
Binomial Test	N/A

Mann-Whitney Test	-1.5509
Value Related Inequity CANNOT be proven	
D'Agostino-Pearson	Non-Normal
Shapiro-Wilk W	N/A
Kurtosis (2.5 - 4) = 5.86	Not Trimmed?
Skew (-0.5 - 1) = 1.1	Possible Outliers

COD Standard	Maximum
Manufactured Housing	20.00%

Compliance Checks:

Level:

MEDIAN	90% Confidence Interval:	PASSED
MEDIAN	80% Confidence Interval:	PASSED

Uniformity:

COD Standards met?		NO
COD:	Very Poor	
COV:	Very Poor	
PRD:	Favors High Priced	

COMMENTS:

Secondary Category(ies) with sales

Count	Category	Description
64	46	Manufactured House (46)
632	65	Mfg. House (65) on Leased Land

June 7, 2023
STC Staff

COV/COD	
Expected	125%
Observed	135%
Maybe a Non-Representative Sample	