


MEMORANDUM

June 7, 2024

TO: County Assessors, Consulting Appraisers, and Staff

FROM: Alan S. Dornfest  
Property Tax Policy Bureau Chief 

RE: 2023 Ratio Study

This ratio study was completed in March, 2024, and generally used sales which occurred between October 1, 2022 and September 30, 2023, to test 2023 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 2023 study represents the sixteenth 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 2024, unless 2024 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. 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 2023 ratio study shows 14 primary categories in 11 counties that did not meet assessment level standards using 90% confidence intervals. In the 2022 study, there had been 37 non-complying categories in 25 counties. Prior to state board of equalization ratio study based recommendations, follow-up studies will be done to test 2024 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 2023, 27% of all categories tested failed general uniformity standards based on the COD, while 52% failed vertical equity (price-related differential) standards. In addition, 10% of all categories failed to meet IAAO standards using the more precise PRB (price-related bias) statistic. The number failing to meet general uniformity standards based on the COD and vertical equity standards based on the PRD and PRB was similar to that noted in the 2022 study.

The number of categories studied this year (136) was considerably lower than the number (149) analyzed in 2022. 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 continued to drop with a 21.6% decline in 2023 following a 17.6% decrease in 2022. This drop is particularly pronounced in the commercial categories, with a 27.8% drop in the number of sales in the improved commercial category and a 32.1% drop in sales available for the vacant commercial category.

### Analysis:

Statewide overall median levels of assessment decreased in improved residential and manufactured housing categories, but increased slightly in vacant residential and improved commercial categories. The improved residential and commercial level trends are heavily influenced by large counties with high proportions of the samples available in these categories. Statewide uniformity statistics were relatively unchanged from 2022 results. 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 2023 ratio study to ensure that sales prices and assessed values both represented market value as of January 1, 2023.

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

### Attached documents

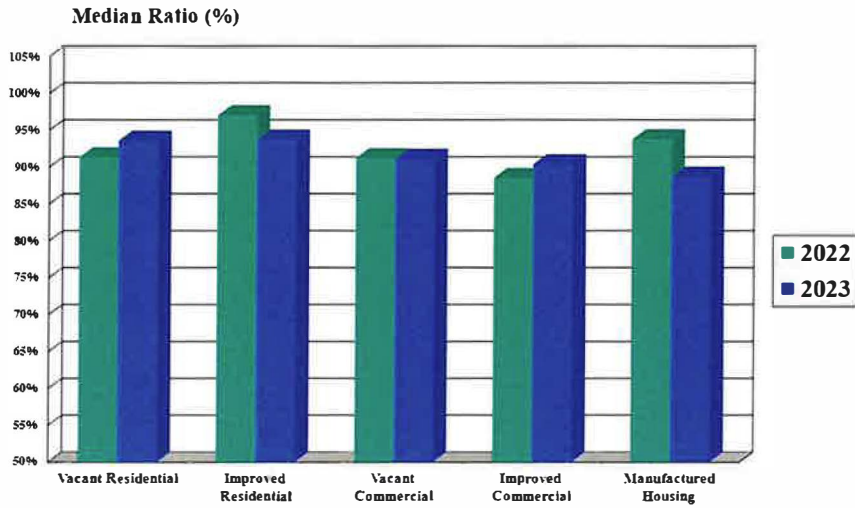
The following documents are attached to this report to provide the user with both detailed statistical reports and a summary of the final 2023 Idaho ratio study:

1. Chart I summary of sales received;
2. Chart II summary of statistical results;
3. Bar chart showing 2022 - 2023 level by primary category;
4. Bar chart showing 2022 – 2023 uniformity by primary category;
5. Statewide statistics by county for each primary category.

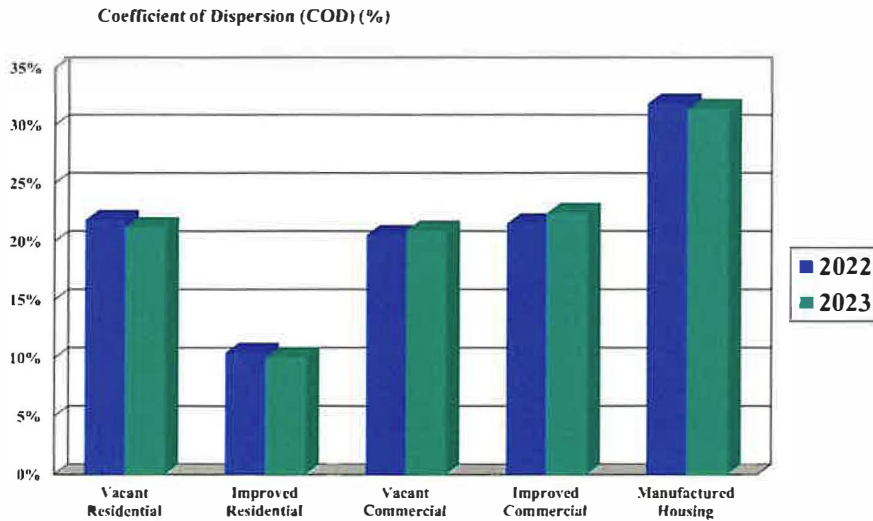
<b>Chart I</b>					
<b>2023 Ratio Study Summary</b>					
<b>Sales Received</b>					
Category	Counties Studied	Totals		Changes 2022/2023:	
		2023	2022	Number	Percent
<b>Residential:</b>					
Improved	43	22,922	29,449	(6,527)	-22.2%
Unimproved	41	2,185	2,762	(577)	-20.9%
<b>Commercial:</b>					
Improved	22	429	593	(164)	-27.7%
Unimproved	9	95	140	(45)	-32.1%
<b>Manufactured Homes:</b>					
Manufactured Housing without land	21	734	696	38	5.5%
<b>Totals:</b>	<b>136</b>	<b>26,365</b>	<b>33,640</b>	<b>(7,275)</b>	<b>-21.6%</b>

<b>Chart II</b>						
<b>2023 Final Ratio Study</b>						
<b>Summary of Results</b>						
Category	Number of Counties	Number in Sample	Assessment Level:		Uniformity:	
			Median	Mean	COD	PRD
<b>Residential:</b>						
Improved	43	22,922	93.68	93.92	10.06	1.02
Unimproved	41	2,185	93.56	92.24	21.21	1.05
<b>Commercial:</b>						
Improved	22	429	90.37	88.10	22.43	0.99
Unimproved	9	95	91.10	83.25	20.93	1.06
<b>Manufactured Housing:</b>						
Manufactured Housing	21	734	88.71	90.29	31.35	1.05
<b>Totals:</b>	<b>136</b>	<b>26,365</b>				

# 2022 - 2023 Ratio Study Level



# 2022 - 2023 Ratio Study Uniformity



Lower COD equals better uniformity

2023 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	115	32,858,100	38,812,303	92.74%	96.23%	90.30%	84.66%	1.10	16.82%	22.08%	92.36%
ADAMS	38	5,684,105	5,885,785	99.77%	99.00%	94.98%	96.23%	1.04	23.51%	30.57%	95.54%
BANNOCK	89	7,505,607	9,921,199	82.80%	81.92%	79.57%	75.65%	1.09	23.49%	27.80%	0.15%
BEARLAKE	52	6,909,257	8,634,875	83.04%	62.34%	78.27%	80.02%	1.04	28.57%	33.74%	3.59%
BENEWAH	48	3,201,136	3,912,835	88.13%	85.91%	82.54%	81.81%	1.08	28.48%	35.67%	33.72%
BINGHAM	19	1,485,027	1,604,500	91.92%	92.29%	91.19%	92.55%	0.99	10.46%	12.94%	75.45%
BLAINE	70	46,530,300	52,759,460	97.40%	96.25%	94.69%	88.19%	1.10	16.92%	22.79%	99.73%
BOISE	104	17,292,863	17,034,254	105.36%	101.25%	101.57%	101.52%	1.04	21.33%	27.73%	94.84%
BONNER	103	21,329,875	25,535,433	98.25%	94.64%	93.04%	83.53%	1.19	29.75%	35.85%	99.47%
BONNEVILLE	75	8,081,829	9,140,350	92.55%	91.99%	89.80%	88.42%	1.05	17.97%	23.62%	84.13%
BOUNDARY	13	1,747,550	2,141,899	80.27%	73.43%	76.05%	81.59%	0.98	31.16%	34.15%	11.15%
BUTTE	6	361,879	455,500	90.00%	89.37%	85.79%	79.45%	1.13	25.56%	34.47%	41.24%
CAMAS	35	1,951,213	2,350,248	90.57%	95.25%	87.06%	83.02%	1.09	21.95%	27.44%	55.17%
CANYON	138	27,042,220	27,641,388	102.17%	100.22%	99.71%	97.83%	1.04	17.13%	22.02%	Approx. 100%
CARIBOU	8	680,440	923,400	70.21%	70.80%	65.99%	73.69%	0.95	27.38%	34.93%	2.70%
CASSIA	9	438,718	621,500	75.29%	74.12%	65.21%	70.59%	1.07	44.45%	51.14%	12.90%
CLARK											
CLEARWATER	8	451,149	571,000	81.45%	79.30%	78.30%	79.01%	1.03	25.69%	30.26%	17.28%
CUSTER	18	1,254,460	1,495,221	101.01%	93.71%	93.88%	83.90%	1.20	30.43%	37.84%	71.46%
ELMORE	25	1,809,791	2,672,899	81.96%	74.10%	75.91%	67.71%	1.21	36.10%	40.02%	11.59%
FRANKLIN											
FREMONT	59	6,993,367	8,393,516	87.09%	90.43%	82.70%	83.32%	1.05	23.81%	30.61%	20.05%
GEM	11	2,435,058	2,620,000	97.59%	97.00%	85.42%	92.94%	1.05	42.89%	52.60%	46.21%
GOODING	21	1,701,719	1,723,728	95.16%	93.33%	91.31%	98.72%	0.96	21.82%	28.68%	79.10%
IDAHO	26	2,147,125	2,467,795	94.22%	95.05%	90.57%	87.01%	1.08	23.06%	28.95%	77.79%
JEFFERSON	59	5,205,168	5,758,369	91.98%	93.45%	90.12%	90.39%	1.02	16.12%	20.39%	79.10%
JEROME	18	836,843	1,389,950	59.48%	59.23%	58.86%	60.21%	0.99	9.28%	14.38%	0.00%
KOOTENAI	502	223,742,187	250,381,420	92.00%	95.22%	89.04%	89.36%	1.03	15.45%	22.51%	98.46%
LATAH	22	2,812,300	3,102,900	94.20%	92.93%	91.97%	90.63%	1.04	16.59%	21.97%	82.29%
LEMHI	28	993,199	1,438,818	67.96%	65.29%	62.12%	69.03%	0.98	35.97%	44.94%	0.04%
LEWIS											
LINCOLN	11	747,930	760,900	101.42%	96.89%	100.00%	98.30%	1.03	12.73%	18.65%	88.16%
MADISON	29	2,458,000	2,981,850	88.43%	88.24%	85.16%	82.43%	1.05	13.56%	16.90%	9.95%
MINIDOKA	28	2,295,348	2,532,000	96.54%	99.62%	95.75%	90.65%	1.06	8.22%	12.34%	99.64%
NEZPERCE	45	3,686,450	5,326,450	78.38%	78.31%	72.77%	69.40%	1.14	31.00%	44.07%	2.02%
ONEIDA	9	686,565	977,000	82.07%	73.84%	75.72%	70.27%	1.17	35.72%	43.92%	23.97%
OWYHEE	16	1,370,349	1,993,000	67.20%	66.56%	63.94%	68.76%	0.98	25.31%	31.18%	0.03%
PAYETTE	21	2,653,010	3,955,250	95.37%	100.00%	82.45%	67.08%	1.42	37.74%	48.18%	62.09%
POWER	11	637,372	1,089,203	68.18%	80.45%	62.66%	58.52%	1.17	27.67%	38.61%	1.01%
SHOSHONE	30	2,607,764	3,063,000	95.94%	93.14%	90.93%	85.14%	1.13	25.32%	31.80%	85.23%
TETON	50	10,122,061	10,840,790	96.24%	97.08%	94.88%	93.37%	1.03	12.92%	16.66%	99.70%
TWINFALLS	81	9,050,508	10,669,066	87.21%	87.82%	84.61%	84.83%	1.03	19.46%	24.56%	11.90%
VALLEY	133	28,789,618	34,087,661	97.70%	96.56%	93.00%	84.46%	1.16	24.82%	31.10%	99.82%
WASHINGTON	8	643,641	701,000	101.60%	98.83%	98.17%	91.82%	1.11	20.84%	29.30%	62.10%
STATEWIDE	2,185	498,818,547	567,838,715	92.24%	93.56%	88.17%	87.85%	1.05	21.21%	28.67%	Approx. 100%

2023 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	89.60%	95.88%	90.55%	99.32%	80.77%	88.54%	Normal	337,498	-0.1516	-0.1964	-0.1068
ADAMS	91.63%	107.91%	87.62%	107.44%	86.76%	105.71%	Normal	154,889	-0.0052	-0.0990	0.0857
BANNOCK	78.78%	86.81%	71.62%	85.90%	71.82%	79.49%	Normal	111,474	-0.2804	-0.3722	-0.1886
BEARLAKE	76.65%	89.43%	69.14%	90.18%	73.65%	86.38%	Normal	166,055	0.0272	-0.0679	0.1222
BENEWAH	80.67%	95.60%	80.00%	92.33%	75.65%	87.97%	Normal	81,517	-0.0625	-0.1617	0.0367
BINGHAM	87.19%	96.65%	83.89%	98.64%	86.99%	98.12%	Normal	84,447	0.0487	-0.0096	0.1070
BLAINE	93.04%	101.76%	93.80%	100.14%	79.19%	97.20%	Normal	753,707	-0.0234	-0.0600	0.0132
BOISE	100.64%	110.07%	99.31%	104.94%	97.58%	105.46%	Non-Normal	163,791	-0.0049	-0.0683	0.0586
BONNER	93.49%	105.02%	88.37%	100.99%	73.41%	93.66%	Non-Normal	247,917	-0.0793	-0.1525	-0.0060
BONNEVILLE	88.40%	96.70%	87.59%	96.29%	83.71%	93.13%	Normal	121,871	-0.1195	-0.2302	-0.0088
BOUNDARY	86.72%	93.83%	58.57%	100.89%	69.00%	94.17%	Normal	164,761	0.2407	-0.0627	0.5442
BUTTE	64.49%	115.52%	58.67%	126.79%	71.07%	87.83%	Normal	75,917	-0.0454	-0.1723	0.0815
CAMAS	83.66%	97.48%	78.21%	102.65%	75.86%	90.18%	Normal	67,150	-0.0692	-0.1422	0.0038
CANYON	99.02%	105.33%	96.62%	103.45%	93.85%	101.81%	Non-Normal	200,300	-0.0265	-0.0818	0.0289
CARIBOU	53.78%	86.64%	40.90%	97.69%	56.91%	90.46%	Normal	115,425	0.4257	0.0921	0.7593
CASSIA	51.41%	99.16%	41.14%	117.84%	48.83%	92.35%	Normal	69,056	0.4886	-0.5241	1.4613
CLARK											
CLEARWATER	64.94%	97.96%	58.98%	109.55%	63.48%	94.54%	Normal	71,375	0.0261	-0.4294	0.4816
CUSTER	85.33%	116.69%	84.38%	117.80%	61.29%	106.51%	Normal	83,068	-0.1256	-0.3084	0.0572
ELMORE	70.74%	93.18%	64.83%	92.47%	60.18%	75.24%	Normal	106,916	-0.2543	-0.3904	-0.1181
FRANKLIN											
FREMONT	81.38%	92.80%	78.92%	95.35%	76.32%	90.31%	Normal	142,283	0.0438	-0.0650	0.1522
GEM	89.54%	125.63%	50.43%	130.35%	65.64%	120.25%	Normal	238,182	0.2878	-0.2307	0.8059
GODDING	84.88%	105.43%	86.91%	109.34%	86.90%	110.54%	Normal	82,082	0.1885	0.0474	0.3316
IDAHO	85.09%	103.36%	75.85%	101.02%	78.72%	95.29%	Normal	94,915	-0.1258	-0.2579	0.0063
JEFFERSON	87.96%	98.00%	87.85%	99.45%	85.72%	95.06%	Normal	97,599	0.0732	-0.0273	0.1738
JEROME	55.98%	62.99%	56.98%	63.51%	56.29%	64.12%	Normal	77,219	0.2886	0.1268	0.4504
KOOTENAI	90.48%	93.52%	93.93%	96.84%	87.46%	91.26%	Non-Normal	498,768	0.0029	-0.0145	0.0202
LATAH	86.60%	101.79%	86.92%	101.50%	82.48%	98.78%	Normal	141,041	-0.0198	-0.1435	0.1039
LEMHI	58.13%	77.79%	49.22%	77.93%	59.31%	78.75%	Non-Normal	51,386	0.0499	-0.0581	0.1579
LEWIS											
LINCOLN	91.09%	111.76%	88.51%	110.10%	87.11%	109.48%	Normal	69,173	-0.0156	-0.1665	0.1354
MADISON	81.82%	91.05%	80.82%	95.35%	77.18%	87.70%	Normal	102,822	-0.1867	-0.3039	-0.0696
MINIDOKA	92.71%	100.37%	95.33%	100.17%	82.53%	98.77%	Normal	90,429	-0.1189	-0.1657	-0.0520
NEZPERCE	70.79%	87.94%	65.63%	85.52%	63.06%	75.74%	Non-Normal	118,366	-0.1109	-0.2120	-0.0099
ONEIDA	59.72%	104.42%	49.93%	109.24%	50.94%	89.60%	Normal	108,558	-0.2255	-0.6978	0.2467
OWYHEE	58.02%	76.38%	57.89%	80.13%	58.52%	78.99%	Normal	124,583	0.0604	-0.0734	0.1942
PAYETTE	78.08%	112.67%	76.67%	121.89%	50.46%	83.70%	Normal	188,345	-0.2895	-0.4529	-0.1261
POWER	53.80%	82.57%	43.52%	90.90%	46.41%	70.62%	Normal	99,018	-0.1776	-0.4396	0.0843
SHOSHONE	86.54%	105.34%	87.45%	104.38%	75.34%	94.93%	Normal	102,100	-0.0796	-0.1988	0.0398
TETON	92.51%	99.97%	91.78%	100.00%	89.01%	97.73%	Normal	216,816	-0.0450	-0.1047	0.0148
TWINFALLS	83.29%	91.12%	82.10%	91.86%	80.84%	88.82%	Normal	131,717	0.0026	-0.0967	0.1019
VALLEY	93.37%	102.03%	91.20%	98.48%	79.20%	89.71%	Non-Normal	256,298	-0.1279	-0.1802	-0.0756
WASHINGTON	81.65%	121.54%	76.97%	117.59%	78.76%	104.87%	Normal	87,625	-0.0919	-0.3500	0.1661
STATEWIDE	91.31%	93.17%	92.87%	94.41%	86.45%	89.24%	Non-Normal	259,880	-0.0061	-0.0118	-0.0004

2023 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	8,370	4,476,775,500	5,059,523,070	89.91%	90.13%	89.43%	88.48%	1.02	7.65%	10.16%	17.68%
ADAMS	81	26,468,105	28,155,700	93.72%	95.28%	91.07%	94.01%	1.00	17.56%	23.74%	90.32%
BANNOCK	884	287,542,267	316,859,161	91.62%	91.67%	90.45%	90.75%	1.01	11.54%	15.75%	99.95%
BEARLAKE	57	23,159,927	29,609,368	81.03%	79.55%	78.74%	78.22%	1.04	18.79%	24.29%	Approx. 100%
BENEAH	33	9,654,807	11,003,387	89.27%	89.52%	86.16%	87.74%	1.02	18.87%	26.78%	42.86%
BINGHAM	128	41,237,964	43,472,384	94.76%	94.56%	94.40%	94.88%	1.00	6.83%	8.76%	Approx. 100%
BLAINE	400	486,689,149	581,609,920	89.40%	91.56%	87.81%	83.68%	1.07	13.08%	17.73%	22.36%
BOISE	170	86,504,105	86,961,838	100.18%	100.43%	98.51%	99.47%	1.01	13.92%	18.02%	Approx. 100%
BONNER	311	188,938,170	213,026,229	92.85%	91.90%	90.38%	88.69%	1.05	17.07%	22.47%	99.18%
BONNEVILLE	1,509	633,109,779	616,362,761	103.55%	103.31%	102.61%	102.72%	1.01	9.85%	13.27%	Approx. 100%
BOUNDARY	44	17,143,772	16,670,564	104.21%	103.70%	99.57%	102.84%	1.01	23.20%	29.44%	89.49%
BUTTE	10	2,048,322	2,112,152	96.25%	100.45%	95.57%	96.88%	0.99	6.83%	11.83%	93.97%
CAMAS	13	3,865,523	4,663,699	83.52%	79.85%	82.95%	82.89%	1.01	10.69%	12.25%	2.06%
CANYON	4,500	1,934,793,160	2,013,536,406	96.87%	96.90%	96.47%	96.09%	1.01	6.96%	8.99%	Approx. 100%
CARIBOU	50	13,436,418	15,418,776	86.31%	87.81%	84.96%	87.14%	0.99	12.95%	17.06%	3.75%
CASSIA	102	36,480,462	39,112,024	92.95%	91.29%	89.47%	93.27%	1.00	21.34%	27.32%	87.90%
CLARK											
CLEARWATER	68	15,689,241	16,833,791	95.85%	94.96%	92.82%	93.20%	1.03	19.40%	25.32%	97.62%
CUSTER	31	10,556,270	11,838,641	94.57%	89.06%	92.30%	89.17%	1.06	17.38%	22.59%	88.30%
ELMORE	262	82,731,290	83,913,411	97.33%	99.49%	96.11%	98.59%	0.99	11.13%	15.18%	Approx. 100%
FRANKLIN	89	30,119,953	34,143,353	89.13%	89.21%	87.67%	88.22%	1.01	13.65%	18.15%	30.50%
FREMONT	69	31,604,194	36,178,590	86.85%	86.31%	84.37%	87.36%	0.99	18.45%	23.02%	9.51%
GEM	175	72,381,542	72,231,330	100.56%	100.65%	99.00%	100.21%	1.00	12.96%	17.81%	Approx. 100%
GOODING	104	25,620,005	29,000,795	89.49%	89.10%	87.48%	88.34%	1.01	16.33%	20.81%	38.97%
IDAHO	71	18,547,470	19,821,477	95.39%	93.37%	94.10%	93.57%	1.02	12.60%	16.37%	99.81%
JEFFERSON	175	73,275,733	76,756,068	94.72%	95.34%	94.11%	95.47%	0.99	8.53%	11.13%	Approx. 100%
JEROME	54	17,375,275	18,170,561	95.96%	97.28%	94.51%	95.62%	1.00	12.61%	17.15%	99.61%
KOOTENAI	1,976	1,317,769,966	1,392,558,577	97.12%	97.01%	96.40%	94.63%	1.03	8.91%	11.98%	Approx. 100%
LATAH	302	122,700,421	132,390,849	93.99%	93.33%	92.33%	92.68%	1.01	13.69%	18.17%	Approx. 100%
LEMHI	54	15,535,260	17,359,251	99.53%	96.69%	94.52%	89.49%	1.11	25.18%	33.95%	96.95%
LEWIS	16	3,042,033	3,838,915	84.02%	78.53%	80.94%	79.24%	1.06	23.77%	27.98%	16.22%
LINCOLN	14	3,778,330	3,945,447	101.62%	98.81%	99.85%	95.76%	1.06	15.52%	20.00%	90.05%
MADISON	183	65,009,053	72,900,505	91.30%	92.06%	90.51%	89.18%	1.02	10.62%	13.13%	92.78%
MINIDOKA	141	42,312,537	44,885,620	93.92%	84.32%	92.70%	94.27%	1.00	11.39%	15.82%	99.90%
NEZPERCE	451	153,702,002	166,903,003	92.59%	94.03%	91.60%	92.09%	1.01	10.39%	13.98%	Approx. 100%
ONEIDA	24	5,677,418	6,953,899	81.98%	83.65%	80.59%	81.64%	1.00	13.34%	17.98%	0.69%
OWYHEE	83	30,172,797	34,220,807	89.68%	87.28%	86.64%	88.17%	1.02	20.65%	25.81%	44.83%
PAYETTE	255	89,475,167	94,172,528	97.94%	98.66%	96.28%	95.01%	1.03	13.02%	17.73%	Approx. 100%
POWER	13	3,391,017	3,520,905	98.08%	98.13%	95.94%	96.31%	1.02	13.54%	20.69%	88.38%
SHOSHONE	193	52,053,211	54,883,827	96.71%	93.59%	93.64%	94.88%	1.02	19.78%	25.39%	99.99%
TETON	24	22,084,394	22,717,500	98.11%	96.79%	97.88%	97.21%	1.01	5.17%	7.21%	Approx. 100%
TWINFALLS	1,128	401,953,451	422,291,608	95.48%	95.58%	94.50%	95.18%	1.00	10.40%	14.10%	Approx. 100%
VALLEY	227	179,489,384	197,079,353	97.66%	95.05%	95.21%	91.07%	1.07	17.56%	22.33%	Approx. 100%
WASHINGTON	98	24,535,791	27,623,840	89.09%	90.10%	88.21%	88.82%	1.00	10.82%	14.12%	23.58%
STATEWIDE	22,922	11,178,428,635	12,175,211,880	93.92%	93.68%	93.17%	91.81%	1.02	10.06%	13.80%	Approx. 100%



2023 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	89.74%	90.07%	89.94%	90.30%	88.23%	88.74%	Non-Normal	604,483	-0.0299	-0.0337	-0.0262
ADAMS	89.03%	98.40%	88.95%	100.10%	90.27%	97.75%	Normal	461,569	0.0398	-0.0217	0.1013
BANNOCK	90.83%	92.42%	90.78%	92.27%	89.89%	91.60%	Non-Normal	358,438	0.0151	-0.0018	0.0321
BEARLAKE	76.74%	85.32%	74.70%	82.56%	73.88%	82.56%	Normal	519,463	-0.0133	-0.0740	0.0475
BENEWAH	82.43%	98.12%	82.89%	96.01%	83.47%	92.02%	Normal	333,436	-0.0236	-0.0916	0.0444
BINGHAM	93.55%	95.97%	92.91%	95.55%	93.29%	96.43%	Normal	339,628	0.0258	-0.0084	0.0595
BLAINE	88.10%	90.71%	89.93%	92.82%	81.39%	85.97%	Normal	1,454,025	-0.0314	-0.0450	-0.0177
BOISE	97.91%	102.46%	98.58%	104.09%	96.83%	102.12%	Normal	511,540	0.0107	-0.0177	0.0391
BONNER	90.90%	94.79%	90.07%	93.30%	86.09%	91.29%	Non-Normal	684,972	-0.0268	-0.0625	0.0089
BONNEVILLE	102.97%	104.13%	102.80%	103.89%	102.03%	103.40%	Non-Normal	408,458	0.0150	0.0015	0.0285
BOUNDARY	96.60%	111.81%	92.63%	112.59%	96.78%	108.89%	Normal	378,876	0.0359	-0.0879	0.1585
BUTTE	89.65%	102.85%	94.84%	103.13%	90.48%	103.29%	Normal	211,215	0.0397	-0.0640	0.1435
CAMAS	78.46%	88.58%	78.05%	91.26%	77.68%	88.09%	Normal	358,746	0.0012	-0.1690	0.1715
CANYON	96.66%	97.08%	96.58%	97.11%	95.85%	96.33%	Non-Normal	447,453	-0.0163	-0.0220	-0.0105
CARIBOU	82.88%	89.73%	82.98%	90.89%	83.87%	90.42%	Normal	308,376	0.0504	-0.0151	0.1180
CASSIA	88.81%	97.08%	87.30%	94.80%	89.13%	97.41%	Normal	383,451	0.1228	0.0505	0.1951
CLARK											
CLEARWATER	91.01%	100.69%	88.41%	101.88%	87.07%	99.34%	Normal	247,556	0.0004	-0.0983	0.0991
CUSTER	88.06%	101.08%	86.48%	97.52%	83.01%	95.32%	Normal	381,892	-0.0523	-0.1584	0.0539
ELMORE	95.83%	98.83%	98.04%	100.56%	97.24%	99.94%	Normal	320,280	0.1477	0.1168	0.1787
FRANKLIN	86.31%	91.95%	85.56%	92.56%	85.54%	90.89%	Normal	383,633	0.0541	-0.0352	0.1433
FREMONT	82.89%	90.81%	81.61%	92.06%	82.96%	91.76%	Normal	524,327	0.0376	-0.0089	0.0840
GEM	98.33%	102.78%	98.39%	102.28%	97.85%	102.57%	Non-Normal	412,750	0.0433	-0.0035	0.0901
GOODING	86.49%	92.50%	85.89%	91.94%	85.14%	91.54%	Normal	278,854	0.0460	-0.0244	0.1164
IDAHO	92.34%	98.44%	90.78%	97.77%	89.96%	97.19%	Normal	279,176	-0.0334	-0.0768	0.0101
JEFFERSON	93.41%	96.03%	93.70%	96.39%	94.26%	96.67%	Normal	438,606	0.0670	0.0393	0.0947
JEROME	92.28%	99.64%	90.44%	99.83%	92.30%	98.95%	Normal	336,492	0.0481	-0.0416	0.1377
KOOTENAI	96.69%	97.55%	96.56%	97.55%	93.89%	95.37%	Non-Normal	704,736	-0.0374	-0.0452	-0.0295
LATAH	92.37%	95.60%	90.67%	95.09%	91.12%	94.24%	Normal	438,380	0.0097	-0.0256	0.0450
LEMHI	91.97%	107.09%	87.93%	103.65%	81.98%	87.00%	Non-Normal	321,468	-0.1243	-0.2159	-0.0326
LEWIS	73.72%	94.32%	71.76%	96.33%	70.27%	88.22%	Normal	239,932	-0.2780	-0.6095	0.0535
LINCOLN	92.00%	111.24%	86.22%	110.03%	87.58%	103.94%	Normal	281,818	-0.1345	-0.2602	-0.0089
MADISON	89.84%	92.76%	89.29%	94.00%	87.42%	90.93%	Normal	398,363	-0.0863	-0.1232	-0.0533
MINIDOKA	91.86%	95.98%	92.30%	95.39%	92.36%	96.18%	Normal	318,338	0.0751	0.0289	0.1213
NEZPERCE	91.59%	93.59%	92.86%	94.58%	91.03%	93.15%	Normal	370,073	0.0362	0.0142	0.0583
ONEIDA	76.82%	87.13%	76.26%	87.56%	76.76%	86.53%	Normal	289,746	0.0608	-0.0812	0.2029
OWYHEE	85.50%	93.86%	84.46%	91.06%	83.94%	92.40%	Normal	412,299	0.0495	-0.0484	0.1474
PAYETTE	96.15%	99.73%	96.83%	100.82%	91.20%	98.82%	Normal	369,304	-0.0166	-0.0580	0.0248
POWER	88.05%	108.11%	92.80%	106.06%	83.93%	108.69%	Normal	270,839	-0.0100	-0.2248	0.2048
SHOSHONE	93.81%	99.62%	90.58%	95.06%	92.00%	97.75%	Non-Normal	284,269	-0.0001	-0.0603	0.0601
TETON	95.63%	100.58%	94.61%	88.13%	95.40%	99.03%	Non-Normal	946,563	-0.0196	-0.0568	0.0178
TWINFALLS	94.82%	96.14%	94.99%	96.32%	94.59%	95.78%	Non-Normal	374,372	0.0330	0.0190	0.0471
VALLEY	95.28%	100.04%	93.61%	99.11%	88.19%	93.96%	Non-Normal	868,191	-0.0734	-0.1037	-0.0431
WASHINGTON	87.00%	91.18%	85.87%	91.28%	86.73%	90.91%	Normal	281,876	0.0279	-0.0270	0.0829
STATEWIDE	93.78%	94.07%	93.55%	93.83%	91.60%	92.03%	Non-Normal	531,158	-0.0185	-0.0204	-0.0166



2023 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	22	18,213,600	26,398,231	86.28%	95.88%	77.82%	69.00%	1.25	29.13%	41.06%	31.13%
ADAMS											
BANNOCK	6	2,140,342	2,688,005	71.21%	76.03%	69.33%	79.63%	0.89	15.31%	23.24%	1.83%
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE	9	6,073,593	6,240,499	99.70%	98.50%	99.28%	97.33%	1.02	7.56%	10.20%	98.14%
BOISE											
BONNER	7	5,298,912	6,204,000	69.44%	58.84%	65.70%	85.41%	0.81	36.63%	35.12%	3.14%
BONNEVILLE	9	1,267,434	1,649,509	78.14%	92.75%	74.42%	76.84%	1.02	20.13%	29.80%	8.09%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	15	8,555,790	10,864,250	77.56%	80.64%	73.00%	78.75%	0.98	21.56%	30.44%	3.03%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	12	29,435,840	37,016,425	79.61%	88.37%	73.15%	79.52%	1.00	21.28%	31.37%	8.81%
LATAH											
LEMHI											
LEWIS											
LINCOLN											
MADISON	5	635,300	762,000	85.73%	83.33%	84.11%	83.37%	1.03	15.28%	20.81%	29.12%
MINIDOKA											
NEZPERCE											
ONEIDA											
OWYHEE											
PAYETTE											
POWER											
SHOSHONE											
TETON											
TWINFALLS	10	3,904,376	4,059,000	94.93%	96.85%	93.67%	96.19%	0.99	9.81%	16.96%	81.30%
VALLEY											
WASHINGTON											
STATEWIDE	95	75,525,187	95,881,919	83.25%	91.10%	78.19%	78.77%	1.06	20.93%	30.81%	0.51%

2023 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
ADA	73.28%	99.28%	72.29%	100.00%	43.18%	94.81%	Normal	1,199,920	-0.0179	-0.1364	0.1006
ADAMS											
BANNOCK	57.60%	84.82%	49.82%	86.18%	66.98%	92.27%	Normal	448,001	0.0548	-0.0689	0.1781
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE	93.40%	106.01%	91.10%	108.53%	89.26%	105.39%	Normal	693,389	-0.0149	-0.0781	0.0483
BOISE											
BONNER	51.53%	87.36%	48.96%	96.81%	70.50%	100.33%	Normal	886,286	0.2507	0.1065	0.3949
BONNEVILLE	63.71%	92.58%	58.76%	97.22%	58.29%	94.39%	Normal	183,279	-0.0031	-0.2889	0.2806
BOUNDARY											
BUTTE											
CAMAS											
CANYON	68.83%	88.30%	71.97%	91.84%	71.49%	86.01%	Normal	724,283	0.0826	-0.0747	0.2399
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	66.67%	92.58%	70.04%	97.57%	68.13%	90.91%	Normal	3,084,702	-0.0344	-0.1208	0.0518
LATAH											
LEMHI											
LEWIS											
LINCOLN											
MADISON	68.72%	102.73%	62.04%	103.94%	76.23%	90.52%	Normal	152,400	0.0052	-0.2115	0.2220
MINIDOKA											
NEZPERCE											
ONEIDA											
OWYHEE											
PAYETTE											
POWER											
SHOSHONE											
TETON											
TWINFALLS	85.60%	104.26%	91.89%	99.41%	93.62%	98.76%	Normal	405,900	0.0338	-0.0532	0.1208
VALLEY											
WASHINGTON											
STATEWIDE	78.92%	87.58%	86.51%	94.20%	69.54%	88.00%	Non-Normal	1,009,283	-0.0011	-0.0096	0.0074

2023 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	102	128,112,800	135,967,678	93.92%	97.21%	90.40%	94.22%	1.00	17.92%	25.81%	94.84%
ADAMS											
BANNOCK	16	20,164,857	18,503,700	74.70%	70.32%	69.66%	108.98%	0.69	30.59%	38.64%	2.55%
BEARLAKE											
BENEWAH											
BINGHAM	9	3,664,980	4,038,000	93.55%	96.88%	92.78%	90.76%	1.03	9.10%	13.19%	79.13%
BLAINE	29	12,651,183	16,342,338	81.42%	89.77%	77.90%	77.41%	1.05	21.81%	28.54%	2.83%
BOISE	6	2,914,001	3,260,000	89.14%	90.62%	88.08%	89.39%	1.00	10.76%	16.33%	43.67%
BONNER	8	4,645,652	6,225,272	85.87%	85.49%	81.65%	74.63%	1.15	26.35%	32.81%	32.24%
BONNEVILLE	16	8,926,331	14,265,851	67.48%	59.58%	63.02%	62.57%	1.08	30.87%	42.15%	0.32%
BOUNDARY	7	2,175,600	2,806,000	92.07%	70.78%	82.79%	77.53%	1.19	54.74%	51.82%	36.45%
BUTTE											
CAMAS											
CANYON	67	50,838,020	55,994,255	91.65%	90.24%	89.11%	90.43%	1.01	18.07%	23.55%	73.24%
CARBON											
CASSIA	7	1,835,151	4,155,000	45.01%	41.58%	42.06%	44.17%	1.02	31.41%	37.43%	0.02%
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT	8	1,349,292	2,064,000	59.98%	45.25%	54.37%	65.37%	0.92	49.16%	50.29%	2.46%
GEM											
GOODING	10	2,385,598	2,827,793	86.05%	83.87%	82.82%	84.36%	1.02	20.57%	27.37%	29.91%
IDAHO	5	997,060	1,114,300	88.39%	91.30%	87.01%	89.48%	0.99	12.29%	18.43%	39.70%
JEFFERSON											
JEROME											
KOOTENAI	74	68,719,138	79,960,054	92.14%	94.06%	89.52%	85.94%	1.07	17.03%	24.02%	79.67%
LATAH	8	4,205,895	5,877,000	75.59%	71.05%	72.51%	71.57%	1.06	26.15%	30.04%	5.61%
LEMHI	5	1,032,145	1,555,000	71.30%	62.73%	63.49%	66.38%	1.07	46.38%	52.21%	12.18%
LEWIS											
LINCOLN											
MADISON											
MINIDOKA	9	3,939,704	5,176,800	82.50%	79.76%	80.11%	76.10%	1.08	20.93%	25.24%	15.37%
NEZPERCE	10	13,851,428	12,644,850	98.55%	93.61%	96.75%	109.54%	0.90	18.15%	20.55%	83.89%
ONEIDA											
OWYHEE											
PAYETTE	7	3,494,187	3,669,055	115.26%	121.90%	106.59%	95.23%	1.21	30.64%	40.96%	28.57%
POWER											
SHOSHONE	9	4,316,986	5,119,500	86.63%	83.75%	81.00%	84.32%	1.03	29.44%	38.05%	35.03%
TETON											
TWINFALLS	14	5,945,187	8,663,100	94.68%	81.69%	90.11%	89.23%	1.06	32.04%	35.27%	64.07%
VALLEY	5	1,894,214	2,917,500	68.71%	72.77%	85.47%	64.93%	1.03	16.09%	21.20%	0.95%
WASHINGTON											
STATEWIDE	429	347,859,407	391,147,046	88.10%	90.37%	83.86%	88.93%	0.99	22.43%	30.04%	6.81%

2023 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	89.97%	97.87%	92.27%	99.25%	90.78%	97.66%	Non-Normal	1,333,016	0.0109	-0.0204	0.0422
ADAMS											
BANNOCK	62.05%	87.35%	57.93%	88.10%	74.83%	143.12%	Normal	1,156,481	0.1517	0.0127	0.2906
BEARLAKE											
BENEWAH											
BINGHAM	85.90%	101.20%	86.68%	100.55%	79.88%	101.65%	Normal	448,667	-0.0143	-0.1013	0.0727
BLAINE	74.08%	88.76%	69.77%	96.03%	68.67%	86.16%	Normal	563,529	-0.0167	-0.1199	0.0865
BOISE	77.17%	101.11%	71.98%	104.17%	76.90%	101.87%	Normal	543,333	0.0451	-0.1807	0.2710
BONNER	66.99%	104.74%	53.97%	108.52%	54.77%	84.48%	Normal	778,159	-0.3030	-0.6530	0.0471
BONNEVILLE	55.02%	79.95%	52.37%	74.75%	52.20%	72.94%	Non-Normal	891,616	0.0143	-0.1059	0.1345
BOUNDARY	57.03%	127.11%	59.39%	157.37%	55.62%	99.45%	Normal	400,857	-0.4169	-1.2681	0.4344
BUTTE											
CAMAS											
CANYON	87.32%	95.99%	86.05%	96.73%	84.60%	96.27%	Normal	835,735	0.0118	-0.0328	0.0563
CARIBOU											
CASSIA	32.64%	57.38%	27.80%	65.06%	32.85%	55.49%	Normal	593,571	0.1430	-0.3776	0.6836
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT	35.17%	84.79%	36.02%	98.81%	38.20%	92.55%	Normal	344,000	0.7225	0.2567	1.1684
GEM											
GOODING	72.40%	99.70%	77.57%	103.92%	67.50%	101.23%	Normal	282,779	0.0883	-0.2743	0.4510
IDAHO	72.86%	103.91%	64.43%	101.59%	74.88%	104.27%	Normal	222,860	0.5331	0.1008	0.9654
JEFFERSON											
JEROME											
KOOTENAI	87.91%	96.38%	91.80%	96.68%	81.76%	90.12%	Normal	1,080,541	-0.0290	-0.0629	0.0050
LATAH	60.37%	90.80%	54.69%	97.97%	63.89%	79.24%	Normal	734,625	-0.0271	-0.2252	0.1711
LEMHI	35.61%	108.80%	36.13%	116.57%	31.52%	101.23%	Normal	311,000	0.5783	-1.6177	2.7743
LEWIS											
LINCOLN											
MADISON											
MINIDOKA	69.59%	95.41%	64.38%	100.76%	52.96%	99.25%	Normal	575,200	-0.0214	-0.1836	0.1408
NEZPERCE	86.81%	110.28%	81.57%	117.27%	99.03%	120.06%	Normal	1,264,485	0.0411	-0.0569	0.1391
ONEIDA											
OWYHEE											
PAYETTE	80.59%	149.93%	68.31%	151.16%	64.05%	126.42%	Normal	524,151	-0.0451	-0.3568	0.2667
POWER											
SHOSHONE	66.19%	107.07%	58.68%	108.50%	67.55%	101.10%	Normal	588,833	-0.0826	-0.4054	0.2403
TETON											
TWINFALLS	78.87%	110.48%	72.59%	107.77%	71.60%	106.85%	Non-Normal	475,936	-0.0779	-0.3009	0.1451
VALLEY	53.23%	80.20%	50.78%	82.46%	49.88%	79.97%	Normal	583,500	0.0168	-0.4139	0.4470
WASHINGTON											
STATEWIDE	86.00%	90.20%	87.96%	92.33%	85.61%	92.26%	Non-Normal	911,765	0.0068	-0.0006	0.0142

2023 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	244	21,916,000	24,324,782	91.84%	92.07%	83.95%	90.10%	1.02	30.14%	40.09%	78.23%
ADAMS											
BANNOCK	31	1,234,945	1,596,575	85.88%	82.97%	79.66%	77.35%	1.11	32.48%	38.14%	23.89%
BEARLAKE											
BENEWAH											
BINGHAM	5	179,200	205,400	93.41%	87.53%	92.25%	87.24%	1.07	13.82%	18.23%	61.33%
BLAINE	9	829,947	664,383	112.19%	111.96%	102.29%	94.82%	1.18	30.01%	39.23%	35.80%
BOISE											
BONNER	22	2,667,291	3,272,337	79.14%	91.40%	67.18%	81.51%	0.97	36.77%	48.87%	10.05%
BONNEVILLE	20	1,369,040	1,494,837	88.37%	83.13%	83.83%	91.58%	0.96	26.95%	32.29%	39.93%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	104	6,760,000	8,088,540	89.53%	83.55%	80.22%	83.47%	1.07	39.11%	46.46%	45.22%
CARIBOU											
CASSIA	7	158,712	314,500	58.23%	47.91%	50.36%	50.46%	1.15	51.38%	65.75%	2.95%
CLARK											
CLEARWATER	8	359,290	439,000	84.54%	80.41%	82.84%	81.84%	1.03	15.35%	21.71%	21.10%
CUSTER											
ELMORE	5	171,100	219,500	81.96%	83.59%	81.45%	77.95%	1.05	7.87%	11.93%	6.86%
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON	10	767,724	964,619	91.63%	88.68%	87.12%	79.59%	1.15	28.20%	33.26%	52.09%
JEROME											
KOOTENAI	91	11,195,535	12,918,618	88.84%	92.52%	83.12%	86.66%	1.03	20.34%	29.44%	33.38%
LATAH	67	2,919,473	3,385,544	91.80%	84.67%	85.53%	86.23%	1.06	33.11%	37.25%	66.28%
LEMHI											
LEWIS											
LINCOLN											
MADISON	14	656,396	761,250	90.77%	89.10%	89.11%	86.23%	1.05	14.31%	20.16%	56.02%
MINIDOKA											
NEZPERCE	26	1,960,408	2,396,191	89.46%	87.28%	85.73%	81.81%	1.09	22.23%	31.06%	46.02%
ONEIDA											
OWYHEE	7	295,506	450,900	90.92%	75.58%	81.81%	65.54%	1.39	47.75%	48.28%	37.41%
PAYETTE	11	799,611	1,039,400	80.77%	74.94%	78.63%	76.93%	1.05	21.90%	24.34%	7.49%
POWER	7	62,991	133,062	75.42%	79.90%	85.75%	47.34%	1.59	32.38%	44.34%	12.94%
SHOSHONE	5	446,070	437,967	100.58%	97.77%	87.15%	101.85%	0.99	37.62%	54.92%	29.33%
TETON											
TWINFALLS	36	1,977,557	2,300,639	98.33%	69.96%	80.62%	85.96%	1.14	74.35%	66.15%	63.63%
VALLEY											
WASHINGTON	5	269,170	317,100	113.61%	84.05%	104.66%	84.88%	1.34	53.56%	45.78%	25.81%
STATEWIDE	734	56,795,966	65,735,144	90.29%	88.71%	82.42%	86.40%	1.05	31.35%	40.98%	58.32%

2023 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	87.97%	95.72%	87.22%	94.44%	86.92%	93.27%	Non-Normal	99,692	0.0309	-0.0136	0.0754
ADAMS											
BANNOCK	75.90%	95.86%	66.31%	92.65%	68.05%	86.64%	Normal	51,502	-0.1411	-0.2810	-0.0011
BEARLAKE											
BENEWAH											
BINGHAM	77.17%	109.64%	79.18%	117.60%	79.19%	95.30%	Normal	41,080	-0.0919	-0.2259	0.0422
BLAINE	84.91%	139.48%	77.80%	142.75%	73.61%	116.02%	Normal	73,820	-0.0839	-0.2114	0.0835
BOISE											
BONNER	64.95%	93.33%	61.21%	103.20%	66.89%	96.13%	Normal	148,743	0.1873	0.0216	0.3530
BONNEVILLE	77.34%	99.41%	74.89%	101.49%	80.15%	103.02%	Normal	74,742	0.1559	0.0383	0.2735
BOUNDARY											
BUTTE											
CAMAS											
CANYON	82.82%	96.24%	77.18%	92.53%	77.52%	89.43%	Non-Normal	77,871	-0.0409	-0.1295	0.0477
CARIBOU											
CASSIA	30.12%	86.35%	31.30%	82.68%	38.84%	62.09%	Non-Normal	44,929	-0.1274	-0.7225	0.4677
CLARK											
CLEARWATER	72.24%	98.83%	77.99%	91.19%	74.54%	89.14%	Normal	54,875	-0.1103	-0.4668	0.2462
CUSTER											
ELMORE	72.63%	91.28%	67.66%	90.93%	60.73%	95.17%	Normal	43,900	-0.0180	-0.0946	0.0587
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON	73.97%	109.30%	67.07%	117.32%	71.59%	87.59%	Normal	96,462	-0.0253	-0.1315	0.0810
JEROME											
KOOTENAI	84.33%	93.35%	89.58%	93.91%	80.68%	92.64%	Normal	141,963	0.0753	-0.0035	0.1540
LATAH	84.92%	98.67%	79.36%	94.78%	80.24%	92.23%	Normal	50,531	-0.0457	-0.1149	0.0235
LEMHI											
LEWIS											
LINCOLN											
MADISON	82.11%	99.43%	80.88%	95.18%	79.22%	93.23%	Normal	54,375	-0.2412	-0.3974	-0.0849
MINIDOKA											
NEZPERCE	80.15%	98.76%	74.95%	90.85%	76.95%	86.67%	Non-Normal	92,161	-0.1103	-0.1976	-0.0229
ONEIDA											
OWYHEE	58.68%	123.16%	51.63%	128.84%	53.83%	77.25%	Normal	64,414	-0.2513	-0.4484	-0.0543
PAYETTE	70.03%	91.51%	66.32%	98.42%	65.18%	88.68%	Normal	94,491	-0.0102	-0.2968	0.2764
POWER	50.86%	99.97%	48.75%	104.31%	6.84%	87.83%	Normal	19,009	-0.1158	-0.3896	0.1580
SHOSHONE	47.81%	153.25%	37.82%	175.28%	68.98%	136.74%	Normal	87,593	0.2033	-0.3810	0.7876
TETON											
TWINFALLS	80.50%	116.17%	82.81%	94.51%	69.53%	102.38%	Non-Normal	63,907	-0.0121	-0.2649	0.2407
VALLEY											
WASHINGTON	64.02%	163.20%	69.69%	176.43%	67.66%	102.11%	Normal	63,420	-0.4879	-0.7198	-0.2160
STATEWIDE	88.04%	92.54%	86.19%	90.65%	84.28%	88.53%	Non-Normal	89,557	0.0220	-0.0076	0.0516