



Iowa Department of
REVENUE

**SUMMARY OF
REAL ESTATE ASSESSMENT
2016**

SALES RATIO STUDY
Compiled by State of Iowa

Hoover State Office Building
Des Moines, IA 50319

10/16/17

FOREWARD

This assessment/sales ratio study for 2016 has been prepared in compliance with Section 421.17(6) of the Code of Iowa. The ratios presented in this report reflect assessments established as of January 1, 2016, by city and county assessors.

The initial source data concerning sales was reported on declarations of value completed by buyers, sellers, or their agents pursuant to Section 428A.1 of the Iowa Code. Additional information concerning each sale was furnished by county recorders and city and county assessors.

INTRODUCTION

The most important aspect of property taxation is the concept that all property should be valued for tax purposes on a uniform basis so that the actual property tax burden can be distributed equitably among individual property owners.

One of the most widely used and accepted methods of determining relative levels and uniformity of assessments is the assessment/sales ratio study. Such a study, in its most fundamental analysis, is the comparison of the assessed value of an individual property to its sale price. For example, a property assessed at \$12,000 which sold for \$26,000 would have an assessment/sales ratio of 46% ($\$12,000 \div \$26,000$).

The purpose of this study is to provide assessment/sales ratio information that may be utilized by property tax administrators, local assessing officials, and interested taxpayers in examining the relative levels and uniformity of assessments throughout the State of Iowa. After further refinement, the study is one factor considered by the Director of Revenue in the biennial equalization of assessments.

STATISTICAL MEASURES

This report contains, in part, a presentation of selected statistical measures which are based upon the assessment/sales ratios. These statistical measures can be valuable tools in analyzing the ratios as explained below:

- MEAN RATIO:** Obtained by dividing the total of individual ratios for a class of realty by the number of ratios.
- MEDIAN RATIO:** The ratio located midway between the highest ratio and the lowest ratio when individual ratios for a class of realty are ranked in ascending or descending order. The median ratio is most frequently used to determine the level of assessment for a given class of real estate.
- WEIGHTED MEAN:** The ratio produced by dividing the total assessed value of all sales in a group by the total consideration of those sales.
- COEFFICIENT OF DISPERSION (COD):** A measure of assessment uniformity based upon the degree to which individual ratios vary from the median ratio. The higher the coefficient of dispersion, the greater is the degree of inequality in assessments within a given class of property. In general, a coefficient of dispersion in excess of 20.00 indicates the existence of an inequitable assessment pattern for that particular class of real estate, provided a sufficient number of sales exist.
- STANDARD DEVIATION:** The Standard Deviation is a statistic that describes how close the samples are to the Mean. The larger the Standard Deviation, the wider the distribution of the sample
- COEFFICIENT OF VARIATION (COV):** The Coefficient of Variation is a percentage expression of the Standard Deviation arrived at by dividing the Standard Deviation by the Mean Ratio and multiplying by 100. This is a good statistic for the comparison of appraisal levels between groups.
- PRICE-RELATED DIFFERENTIAL (PRD):** The Price-Related Differential is arrived at by dividing the Mean Ratio by the Weighted Mean. This statistic measures the regressivity or progressivity of the same property group. If the PRD is greater than 1.00 it suggests that high-value parcels are under-appraised. Obversely, a PRD less than 1.00 suggests that high-value parcels are relatively over-valued.

ASSESSMENT/SALES RATIO STUDY PROCEDURES

Information concerning sales of real estate is reported by buyers, sellers, or their agents and county recorders and city and county assessors.

The initial information on transfers of real estate is reported to county recorders by buyers, sellers or their agents on declarations of value. The recorders ensure that each declaration of value form is properly completed and also provide information pertaining to the location of the property.

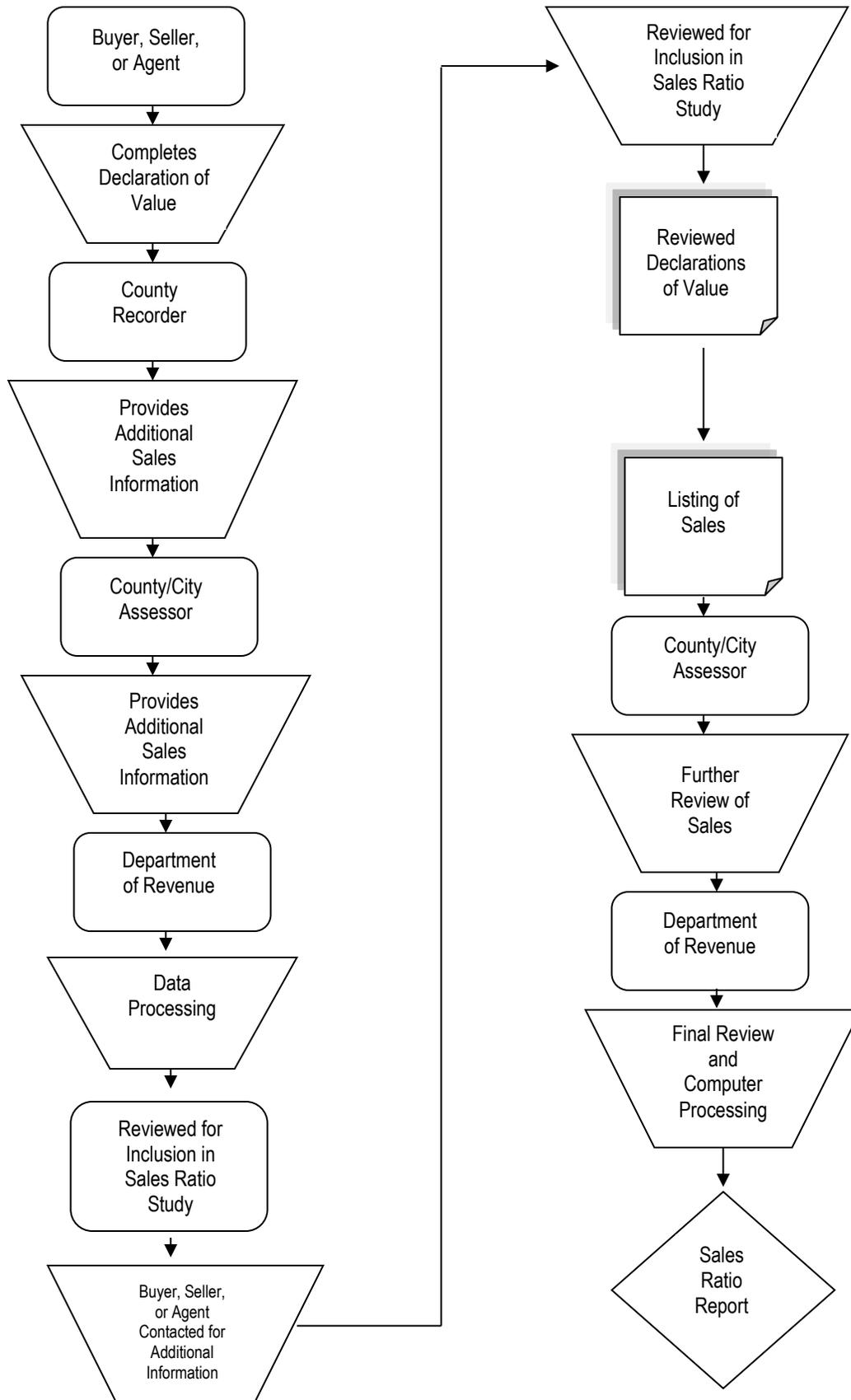
Declarations of value are then forwarded to the appropriate city or county assessor for completion. The assessor indicates the property classification of the property, its assessed value, and whether there are any additional circumstances surrounding the sale which would indicate it was not an "arms-length" transaction.

One copy of each declaration of value form is retained by the assessor for use in conducting his or her own assessment/sales ratio study. Assessors forward the original declaration of value to the Department of Revenue on at least a quarterly basis.

Each sale is individually reviewed by the Property Tax Division staff and, if necessary, additional information is obtained by contacting the parties involved in a reported transaction. All data is manually edited, computer processed and subjected to rigid standards of error control at various stages of processing. In analyzing the data collected, standard sales ratio statistical techniques have been followed. Only those sales which are normal transactions, and therefore, indicative of market value have been included in this report. Transactions such as estate sales, family sales, tax sales, or those involving a change in use of the property have not been considered for the assessment/sales ratio study. There are numerous other major categories of conditions and circumstances surrounding sales that are commonly indicative of non-market transactions.

The flow chart on the following page illustrates the basic components and work flow of the Iowa Department of Revenue's declaration of value processing system.

ASSESSMENT/SALES RATIO PROCESSING SYSTEM



CLASSIFICATION=Agricultural Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	20	60.60%	42.10%	145.52	0.8819	35.28%	171.8%	82.04%
ADAMS	13	45.37%	34.40%	54.172	0.2458	38.05%	119.2%	44.26%
ALLAMAKEE	24	37.70%	37.54%	50.861	0.1917	38.72%	97.36%	37.17%
APPANOOSE	51	34.83%	22.72%	92.651	0.3227	18.87%	184.6%	78.80%
AUDUBON	20	45.37%	40.02%	48.183	0.2186	36.11%	125.7%	39.14%
BENTON	37	52.23%	37.09%	74.69	0.3901	36.75%	142.1%	83.16%
BLACK HAWK	28	55.56%	48.71%	68.471	0.3804	44.10%	126.0%	61.01%
BOONE	37	41.07%	27.87%	86.732	0.3562	33.15%	123.9%	68.38%
BREMER	29	41.17%	35.32%	81.601	0.336	38.32%	107.4%	61.52%
BUCHANAN	57	45.03%	31.43%	72.957	0.3285	37.48%	120.1%	69.42%
BUENA VISTA	46	26.99%	25.25%	60.966	0.1645	21.09%	128.0%	41.46%
BUTLER	15	34.46%	32.47%	33.833	0.1166	27.32%	126.2%	26.23%
CALHOUN	17	35.13%	25.90%	71.91	0.2526	31.48%	111.6%	59.62%
CARROLL	39	39.63%	28.05%	67.457	0.2674	29.90%	132.6%	64.66%
CASS	22	48.52%	46.85%	31.552	0.1531	44.12%	110.0%	25.82%
CEDAR	48	65.70%	55.60%	89.421	0.5875	38.68%	169.8%	64.42%
CERRO GORDO	56	55.73%	31.91%	141.1	0.7864	35.01%	159.2%	110.2%
CHEROKEE	35	61.00%	33.21%	174.49	1.0644	34.93%	174.7%	100.5%
CHICKASAW	30	40.18%	32.87%	63.836	0.2565	32.93%	122.0%	46.59%
CLARKE	27	23.48%	15.88%	78.086	0.1833	17.93%	130.9%	73.52%
CLAY	28	39.43%	31.12%	58.845	0.232	31.64%	124.6%	46.97%
CLAYTON	45	54.21%	42.94%	101.22	0.5487	46.18%	117.4%	57.81%
CLINTON	23	46.75%	41.56%	75.573	0.3533	44.68%	104.6%	63.95%
CRAWFORD	15	42.84%	33.40%	64.07	0.2745	31.05%	137.9%	50.35%
DALLAS	71	42.42%	18.49%	292.93	1.2427	8.11%	523.1%	190.4%
DAVIS	38	453.1%	28.53%	559.84	25.365	52.95%	855.6%	1520%
DECATUR	76	44.28%	28.61%	139.58	0.618	40.24%	110.0%	97.38%
DELAWARE	24	35.49%	29.62%	67.943	0.2411	40.19%	88.31%	59.72%
DES MOINES	28	47.74%	43.36%	62.351	0.2977	42.36%	112.7%	47.82%
DICKINSON	11	25.84%	29.10%	39.061	0.1009	22.37%	115.5%	22.02%
DUBUQUE	46	35.54%	30.02%	67.08	0.2384	34.37%	103.4%	58.40%
EMMET	10	36.42%	30.47%	60.439	0.2201	30.01%	121.4%	31.43%
FAYETTE	20	43.82%	36.24%	58.847	0.2579	3.26%	1346%	49.54%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
FLOYD	33	40.44%	31.04%	88.606	0.3584	11.81%	342.6%	51.75%
FRANKLIN	23	49.75%	31.45%	93.789	0.4666	32.50%	153.1%	79.36%
FREMONT	21	43.55%	45.24%	45.627	0.1987	4.45%	978.8%	30.81%
GREENE	37	35.98%	27.03%	83.701	0.3012	28.85%	124.7%	50.75%
GRUNDY	32	62.54%	64.16%	52.084	0.3258	40.42%	154.7%	42.68%
GUTHRIE	42	29.87%	26.03%	54.49	0.1627	27.71%	107.8%	42.55%
HAMILTON	19	36.05%	28.02%	66.663	0.2403	29.46%	122.3%	59.30%
HANCOCK	20	31.29%	28.58%	53.826	0.1684	28.07%	111.4%	29.00%
HARDIN	29	35.83%	29.79%	54.784	0.1963	34.12%	105.0%	38.92%
HARRISON	33	44.91%	40.05%	49.332	0.2216	41.53%	108.1%	43.77%
HENRY	13	40.90%	33.51%	55.84	0.2284	38.28%	106.8%	56.11%
HOWARD	15	33.91%	29.00%	66.253	0.2247	29.14%	116.4%	52.84%
HUMBOLDT	20	33.84%	27.55%	103.13	0.3491	27.77%	121.9%	57.19%
IDA	17	45.43%	37.56%	51.924	0.2359	32.24%	140.9%	44.79%
IOWA	13	34.98%	34.84%	62.188	0.2175	2.67%	1311%	35.70%
JACKSON	28	48.19%	43.06%	72.28	0.3483	36.19%	133.1%	56.88%
JASPER	75	82.61%	39.24%	210.71	1.7406	43.38%	190.4%	137.3%
JEFFERSON	28	54.39%	40.87%	83.279	0.4529	44.89%	121.2%	66.86%
JOHNSON	47	29.59%	28.20%	81.371	0.2408	15.70%	188.5%	62.84%
JONES	37	40.35%	37.11%	64.686	0.261	35.15%	114.8%	45.46%
KEOKUK	23	57.61%	34.94%	112.78	0.6497	37.57%	153.3%	94.76%
KOSSUTH	45	39.56%	31.27%	99.842	0.395	31.72%	124.7%	46.02%
LEE	35	41.40%	33.47%	40.525	0.1678	39.35%	105.2%	36.10%
LINN	56	41.38%	30.56%	154.94	0.6412	12.60%	328.5%	80.19%
LOUISA	24	42.22%	33.98%	104.07	0.4394	36.99%	114.1%	60.81%
LUCAS	48	35.81%	26.61%	68.938	0.2469	29.84%	120.0%	67.89%
LYON	46	45.24%	30.16%	154.3	0.6981	54.27%	83.36%	73.59%
MADISON	74	31.76%	23.89%	71.558	0.2272	6.71%	473.3%	76.07%
MAHASKA	22	65.59%	45.59%	131.13	0.8601	45.37%	144.6%	72.78%
MARION	33	51.31%	43.43%	53.967	0.2769	40.40%	127.0%	49.62%
MARSHALL	34	901.2%	33.46%	547.34	49.324	39.85%	2261%	2611%
MILLS	28	50.71%	40.70%	84.237	0.4272	49.13%	103.2%	71.21%
MITCHELL	19	40.48%	34.58%	48.642	0.1969	33.62%	120.4%	39.39%

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MONONA	39	69.50%	57.97%	78.719	0.5471	43.35%	160.3%	63.20%
MONROE	22	37.93%	25.56%	83.002	0.3148	32.60%	116.3%	83.23%
MONTGOMERY	15	49.61%	43.52%	54.562	0.2707	23.98%	206.9%	49.04%
MUSCATINE	20	66.11%	38.64%	82.153	0.5431	6.14%	1077%	111.2%
OBRIEN	48	32.84%	24.64%	73.53	0.2414	26.73%	122.9%	46.69%
OSCEOLA	20	38.78%	31.98%	52.025	0.2017	29.69%	130.6%	43.77%
PAGE	17	52.92%	41.28%	41.824	0.2213	44.56%	118.8%	38.42%
PALO ALTO	42	46.44%	32.14%	70.603	0.3279	32.52%	142.8%	70.17%
PLYMOUTH	56	55.20%	25.36%	256.63	1.4167	29.90%	184.6%	156.2%
POCAHONTAS	47	61.44%	34.38%	99.115	0.609	39.91%	154.0%	92.36%
POLK	173	14.26%	1.47%	192.53	0.2746	2.37%	602.0%	913.8%
POTTAWATTAMIE	47	62.23%	35.76%	168.4	1.048	43.21%	144.0%	94.70%
POWESHIEK	34	46.86%	36.25%	62.407	0.2924	39.82%	117.7%	52.44%
RINGGOLD	40	51.54%	30.18%	175.43	0.9041	32.98%	156.2%	91.56%
SAC	43	52.13%	25.66%	134.99	0.7038	35.55%	146.6%	122.0%
SCOTT	29	43.70%	27.61%	71.268	0.3114	32.83%	133.1%	94.46%
SHELBY	14	55.72%	38.19%	62.125	0.3462	39.92%	139.6%	64.52%
SIoux	53	40.58%	27.23%	66.64	0.2704	28.69%	141.5%	67.59%
STORY	42	29.83%	25.82%	53.887	0.1607	26.28%	113.5%	38.89%
TAMA	32	41.94%	32.41%	65.886	0.2763	30.14%	139.2%	60.33%
TAYLOR	15	37.33%	34.19%	45.898	0.1713	32.45%	115.0%	35.31%
UNION	19	24.21%	23.41%	74.223	0.1797	2.28%	1064%	47.76%
VAN BUREN	25	29.30%	26.21%	48.246	0.1413	28.40%	103.2%	36.38%
WAPELLO	33	47.15%	41.75%	39.848	0.1879	41.75%	112.9%	31.52%
WARREN	84	31.26%	28.95%	82.184	0.2569	7.41%	422.0%	66.93%
WASHINGTON	24	40.78%	30.19%	73.755	0.3008	39.41%	103.5%	83.46%
WAYNE	97	30.47%	21.32%	89.133	0.2715	14.60%	208.7%	58.56%
WEBSTER	36	32.82%	24.57%	77.929	0.2557	16.68%	196.8%	60.33%
WINNEBAGO	14	49.94%	46.14%	57.53	0.2873	41.95%	119.0%	47.49%
WINNESHIEK	29	48.42%	41.37%	52.023	0.2519	46.48%	104.2%	46.45%
WOODBURY	27	107.3%	33.12%	347.74	3.7299	34.02%	315.3%	257.0%
WORTH	15	103.7%	34.21%	235.79	2.4452	37.47%	276.7%	224.0%
WRIGHT	19	39.83%	33.90%	115.14	0.4587	19.45%	204.8%	57.78%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Ames	1	96.10%	96.10%	.	.	96.10%	100.0%	0.00%
Cedar Rapids	7	19.63%	7.92%	89.762	0.1762	14.12%	139.0%	176.5%
Davenport	10	24.41%	14.71%	119.04	0.2905	18.61%	131.2%	125.0%
City of Dubuque	3	51.28%	41.68%	107.77	0.5527	12.37%	414.6%	87.40%
Mason City	3	46.53%	32.81%	84.426	0.3929	55.18%	84.33%	76.09%
Sioux City	3	76.36%	92.24%	46.146	0.3524	63.99%	119.3%	23.45%

CLASSIFICATION=Agricultural Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	1	6.56%	6.56%	.	.	6.56%	100.0%	0.00%
ADAMS	2	52.18%	52.18%	28.245	0.1474	53.77%	97.04%	19.97%
ALLAMAKEE	9	34.27%	35.06%	50.374	0.1726	34.96%	98.04%	33.33%
APPANOOSE	7	29.27%	20.42%	109.75	0.3212	19.94%	146.8%	77.52%
AUDUBON	2	32.52%	32.52%	26.029	0.0846	28.14%	115.6%	18.41%
BENTON	7	26.40%	25.96%	62.455	0.1649	26.16%	100.9%	46.60%
BLACK HAWK	1	83.30%	83.30%	.	.	83.30%	100.0%	0.00%
BOONE	1	20.48%	20.48%	.	.	20.48%	100.0%	0.00%
BREMER	5	36.73%	37.82%	27.087	0.0995	32.64%	112.5%	18.49%
BUCHANAN	7	47.18%	32.88%	44.839	0.2115	40.12%	117.6%	50.87%
BUENA VISTA	4	27.05%	23.49%	27.987	0.0757	25.37%	106.6%	17.40%
BUTLER	1	86.01%	86.01%	.	.	86.01%	100.0%	0.00%
CALHOUN	1	27.09%	27.09%	.	.	27.09%	100.0%	0.00%
CARROLL	3	30.42%	27.59%	18.115	0.0551	28.97%	105.0%	11.92%
CASS	2	124.8%	124.8%	84.897	1.0593	64.55%	193.3%	60.03%
CEDAR	3	55.08%	41.45%	81.156	0.447	38.50%	143.0%	69.34%
CERRO GORDO	5	64.16%	55.73%	43.839	0.2813	57.30%	112.0%	39.51%
CHEROKEE	4	36.62%	33.47%	28.149	0.1031	34.62%	105.8%	20.17%
CHICKASAW	2	99.58%	99.58%	72.184	0.7188	72.95%	136.5%	51.04%
CLARKE	2	25.27%	25.27%	24.108	0.0609	25.80%	97.98%	17.05%
CLAY	8	35.24%	29.38%	46.485	0.1638	28.66%	123.0%	33.03%
CLAYTON	11	40.06%	35.18%	52.171	0.209	34.87%	114.9%	46.47%
CLINTON	1	21.40%	21.40%	.	.	21.40%	100.0%	0.00%
CRAWFORD	5	115.9%	42.80%	133.02	1.5423	55.24%	209.9%	174.5%
DALLAS	4	61.19%	14.13%	163.48	1.0003	22.63%	270.4%	370.9%
DAVIS	6	33.89%	28.26%	57.734	0.1957	30.48%	111.2%	57.88%
DECATUR	2	39.09%	39.09%	67.132	0.2624	40.71%	96.03%	47.47%
DES MOINES	1	85.08%	85.08%	.	.	85.08%	100.0%	0.00%
DICKINSON	2	30.31%	30.31%	8.3086	0.0252	30.50%	99.38%	5.88%
DUBUQUE	5	42.36%	35.70%	46.287	0.1961	39.40%	107.5%	41.47%
EMMET	1	63.60%	63.60%	.	.	63.60%	100.0%	0.00%
FLOYD	3	27.48%	31.87%	39.826	0.1094	32.51%	84.54%	21.47%
FRANKLIN	1	28.80%	28.80%	.	.	28.80%	100.0%	0.00%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
FREMONT	1	55.39%	55.39%	.	.	55.39%	100.0%	0.00%
GREENE	3	22.14%	27.23%	53.186	0.1178	27.25%	81.25%	26.73%
GRUNDY	1	28.45%	28.45%	.	.	28.45%	100.0%	0.00%
GUTHRIE	1	24.62%	24.62%	.	.	24.62%	100.0%	0.00%
HAMILTON	2	33.33%	33.33%	39.735	0.1325	25.29%	131.8%	28.10%
HANCOCK	1	37.55%	37.55%	.	.	37.55%	100.0%	0.00%
HARDIN	4	33.79%	26.37%	46.707	0.1578	29.27%	115.5%	33.12%
HARRISON	5	37.72%	38.64%	32.376	0.1221	34.29%	110.0%	23.06%
HENRY	1	48.25%	48.25%	.	.	48.25%	100.0%	0.00%
HOWARD	1	43.48%	43.48%	.	.	43.48%	100.0%	0.00%
HUMBOLDT	4	44.31%	29.85%	74.606	0.3306	28.37%	156.2%	63.87%
IDA	2	54.25%	54.25%	57.213	0.3104	42.29%	128.3%	40.46%
IOWA	1	17.24%	17.24%	.	.	17.24%	100.0%	0.00%
JACKSON	3	59.30%	27.86%	93.577	0.5549	57.10%	103.9%	115.7%
JASPER	13	40.82%	40.28%	39.639	0.1618	43.01%	94.89%	33.61%
JEFFERSON	1	35.11%	35.11%	.	.	35.11%	100.0%	0.00%
JOHNSON	7	42.97%	32.78%	84.726	0.3641	24.72%	173.9%	77.91%
JONES	2	107.2%	107.2%	121.27	1.3	60.29%	177.8%	85.75%
KEOKUK	1	29.39%	29.39%	.	.	29.39%	100.0%	0.00%
KOSSUTH	3	44.37%	45.80%	33.671	0.1494	32.30%	137.4%	21.67%
LEE	3	57.36%	81.39%	84.694	0.4858	4.26%	1347%	35.96%
LINN	1	39.89%	39.89%	.	.	39.89%	100.0%	0.00%
LOUISA	2	41.12%	41.12%	25.897	0.1065	35.06%	117.3%	18.31%
LUCAS	5	33.39%	21.40%	77.754	0.2596	36.19%	92.25%	69.73%
LYON	2	32.54%	32.54%	44.496	0.1448	35.53%	91.59%	31.46%
MADISON	7	16.14%	18.70%	59.256	0.0957	21.01%	76.82%	43.17%
MAHASKA	3	66.03%	73.45%	48.934	0.3231	56.16%	117.6%	28.74%
MARION	4	46.56%	38.27%	62.773	0.2923	38.02%	122.5%	53.54%
MARSHALL	11	42.61%	46.17%	26.978	0.115	46.78%	91.10%	14.21%
MITCHELL	1	46.35%	46.35%	.	.	46.35%	100.0%	0.00%
MONONA	1	75.99%	75.99%	.	.	75.99%	100.0%	0.00%
MONROE	2	27.94%	27.94%	10.743	0.03	27.62%	101.2%	7.60%
MONTGOMERY	3	48.29%	36.39%	56.541	0.273	34.22%	141.1%	46.32%

CLASSIFICATION=Agricultural Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MUSCATINE	1	40.99%	40.99%	.	.	40.99%	100.0%	0.00%
OBRIEN	3	21.67%	24.22%	26.913	0.0583	25.34%	85.52%	14.86%
PALO ALTO	1	0.00%	0.00%	.	.	0.00%	.	.
PLYMOUTH	4	175.0%	73.09%	139.54	2.4414	54.95%	318.4%	207.2%
POLK	4	28.19%	25.19%	110.83	0.3124	5.64%	499.8%	105.9%
POTTAWATTAMIE	2	58.53%	58.53%	82.162	0.4809	75.02%	78.02%	58.10%
POWESHIEK	2	32.32%	32.32%	13.91	0.045	30.95%	104.4%	9.84%
RINGGOLD	4	29.04%	27.05%	24.543	0.0713	26.24%	110.7%	19.84%
SAC	1	17.08%	17.08%	.	.	17.08%	100.0%	0.00%
SCOTT	1	82.52%	82.52%	.	.	82.52%	100.0%	0.00%
SHELBY	2	45.95%	45.95%	31.553	0.145	40.30%	114.0%	22.31%
SIOUX	1	20.31%	20.31%	.	.	20.31%	100.0%	0.00%
STORY	3	21.98%	22.18%	57.075	0.1254	17.15%	128.2%	37.69%
TAMA	4	34.18%	36.49%	67.011	0.2291	36.66%	93.24%	50.17%
TAYLOR	3	55.40%	64.22%	35.38	0.196	47.93%	115.6%	18.75%
UNION	2	202.9%	202.9%	102.38	2.0776	85.26%	238.0%	72.40%
WAPELLO	5	59.03%	57.64%	53.463	0.3156	62.51%	94.44%	43.15%
WARREN	2	25.83%	25.83%	60.932	0.1574	23.79%	108.6%	43.09%
WASHINGTON	4	404.8%	139.7%	140.88	5.7024	164.2%	246.5%	226.0%
WAYNE	3	36.35%	27.54%	55.596	0.2021	25.45%	142.9%	45.30%
WEBSTER	6	37.72%	27.61%	94.259	0.3556	5.87%	642.8%	70.82%
WINNESHIEK	6	52.03%	48.53%	45.67	0.2376	47.07%	110.5%	34.34%
WOODBURY	1	46.36%	46.36%	.	.	46.36%	100.0%	0.00%
WRIGHT	2	92.52%	92.52%	44.817	0.4146	81.53%	113.5%	31.69%
Cedar Rapids	1	3.97%	3.97%	.	.	3.97%	100.0%	0.00%

CLASSIFICATION=Industrial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAMS	1	147.1%	147.1%	.	.	147.1%	100.0%	0.00%
ALLAMAKEE	2	118.0%	118.0%	61.614	0.7268	150.2%	78.52%	43.57%
APPANOOSE	2	11.63%	11.63%	129.41	0.1505	19.71%	59.02%	91.51%
BLACK HAWK	4	65.11%	77.76%	75.104	0.489	63.74%	102.2%	48.70%
BOONE	1	28.31%	28.31%	.	.	28.31%	100.0%	0.00%
BREMER	2	65.77%	65.77%	100.55	0.6613	109.1%	60.28%	71.10%
BUCHANAN	1	57.23%	57.23%	.	.	57.23%	100.0%	0.00%
BUENA VISTA	2	100.0%	100.0%	0	0	100.0%	100.0%	0.00%
BUTLER	1	554.6%	554.6%	.	.	554.6%	100.0%	0.00%
CARROLL	2	54.55%	54.55%	72.817	0.3972	41.28%	132.1%	51.49%
CEDAR	1	121.7%	121.7%	.	.	121.7%	100.0%	0.00%
CERRO GORDO	2	107.0%	107.0%	139.55	1.4931	47.44%	225.5%	98.68%
CHEROKEE	1	122.4%	122.4%	.	.	122.4%	100.0%	0.00%
CLAY	2	99.22%	99.22%	86.536	0.8586	82.47%	120.3%	61.19%
CLAYTON	2	79.96%	79.96%	8.1676	0.0653	78.89%	101.4%	5.78%
CRAWFORD	3	151.2%	142.0%	15.69	0.2373	151.8%	99.65%	10.49%
DALLAS	5	66.21%	75.40%	59.006	0.3907	4.77%	1387%	33.06%
DES MOINES	1	87.79%	87.79%	.	.	87.79%	100.0%	0.00%
FLOYD	4	95.84%	72.55%	80.132	0.768	44.26%	216.5%	76.23%
GREENE	1	35.92%	35.92%	.	.	35.92%	100.0%	0.00%
GUTHRIE	2	63.80%	63.80%	34.496	0.2201	75.06%	85.00%	24.39%
HAMILTON	2	108.7%	108.7%	11.307	0.1229	105.1%	103.4%	8.00%
HARDIN	1	35.22%	35.22%	.	.	35.22%	100.0%	0.00%
HARRISON	1	200.1%	200.1%	.	.	200.1%	100.0%	0.00%
HENRY	1	100.0%	100.0%	.	.	100.0%	100.0%	0.00%
IDA	1	82.65%	82.65%	.	.	82.65%	100.0%	0.00%
JACKSON	1	73.92%	73.92%	.	.	73.92%	100.0%	0.00%
JASPER	2	76.35%	76.35%	43.795	0.3344	52.85%	144.5%	30.97%
JOHNSON	1	59.40%	59.40%	.	.	59.40%	100.0%	0.00%
LEE	4	222.0%	208.7%	47.601	1.0569	159.8%	139.0%	40.13%
LINN	1	95.71%	95.71%	.	.	95.71%	100.0%	0.00%
LYON	2	31.73%	31.73%	1.9056	0.006	31.61%	100.4%	1.35%
MAHASKA	1	97.90%	97.90%	.	.	97.90%	100.0%	0.00%

CLASSIFICATION=Industrial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MARION	3	76.62%	84.43%	41.03	0.3144	63.55%	120.6%	24.24%
MARSHALL	8	65.13%	61.78%	72.341	0.4712	81.34%	80.07%	61.66%
MITCHELL	3	71.43%	75.47%	35.894	0.2564	75.82%	94.20%	22.44%
MONONA	1	66.92%	66.92%	.	.	66.92%	100.0%	0.00%
MONROE	1	144.7%	144.7%	.	.	144.7%	100.0%	0.00%
OBRIEN	1	110.5%	110.5%	.	.	110.5%	100.0%	0.00%
PALO ALTO	2	63.86%	63.86%	80.047	0.5111	66.22%	96.43%	56.60%
POLK	13	92.60%	88.44%	43.505	0.4029	36.25%	255.5%	31.54%
POTTAWATTAMIE	3	110.2%	116.4%	40.438	0.4454	84.91%	129.7%	25.31%
POWESHIEK	2	82.16%	82.16%	97.571	0.8016	123.3%	66.63%	68.99%
RINGGOLD	1	60.17%	60.17%	.	.	60.17%	100.0%	0.00%
SAC	1	1.00%	1.00%	.	.	1.00%	100.0%	0.00%
SCOTT	1	92.25%	92.25%	.	.	92.25%	100.0%	0.00%
SIOUX	2	52.27%	52.27%	74.386	0.3888	50.39%	103.7%	52.60%
STORY	1	89.19%	89.19%	.	.	89.19%	100.0%	0.00%
TAYLOR	1	52.22%	52.22%	.	.	52.22%	100.0%	0.00%
WAPELLO	1	85.11%	85.11%	.	.	85.11%	100.0%	0.00%
WARREN	1	88.15%	88.15%	.	.	88.15%	100.0%	0.00%
WASHINGTON	1	159.2%	159.2%	.	.	159.2%	100.0%	0.00%
WAYNE	2	42.35%	42.35%	19.179	0.0812	40.81%	103.8%	13.56%
WINNEBAGO	1	86.09%	86.09%	.	.	86.09%	100.0%	0.00%
WINNESHIEK	1	33.26%	33.26%	.	.	33.26%	100.0%	0.00%
Ames	1	91.11%	91.11%	.	.	91.11%	100.0%	0.00%
Davenport	1	201.5%	201.5%	.	.	201.5%	100.0%	0.00%
Sioux City	1	241.3%	241.3%	.	.	241.3%	100.0%	0.00%

CLASSIFICATION=Industrial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
DALLAS	1	82.95%	82.95%	.	.	82.95%	100.0%	0.00%
FRANKLIN	1	30.12%	30.12%	.	.	30.12%	100.0%	0.00%
IOWA	1	65.19%	65.19%	.	.	65.19%	100.0%	0.00%
JASPER	1	78.80%	78.80%	.	.	78.80%	100.0%	0.00%
LUCAS	1	55.66%	55.66%	.	.	55.66%	100.0%	0.00%
MONTGOMERY	1	91.14%	91.14%	.	.	91.14%	100.0%	0.00%
POLK	3	87.17%	89.42%	33.229	0.2897	97.48%	89.42%	21.55%
TAMA	2	43.56%	43.56%	10.805	0.0471	42.56%	102.3%	7.64%
WEBSTER	1	10.75%	10.75%	.	.	10.75%	100.0%	0.00%

CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	62	94.64%	92.03%	23.807	0.2253	90.22%	104.9%	18.11%
ADAMS	31	100.0%	103.9%	29.98	0.2999	91.30%	109.6%	24.89%
ALLAMAKEE	161	99.78%	90.60%	63.99	0.6385	89.84%	111.1%	25.93%
APPANOOSE	158	94.90%	88.65%	38.724	0.3675	84.62%	112.2%	27.49%
AUDUBON	51	87.93%	83.71%	31.744	0.2791	79.81%	110.2%	25.05%
BENTON	402	98.76%	92.92%	39.3	0.3881	66.52%	148.5%	19.22%
BLACK HAWK	1778	102.8%	96.88%	34.761	0.3575	97.19%	105.8%	16.69%
BOONE	358	91.88%	88.28%	39.216	0.3603	89.00%	103.2%	22.06%
BREMER	320	99.91%	97.93%	22.213	0.2219	97.61%	102.4%	12.21%
BUCHANAN	207	101.0%	93.97%	35.131	0.3548	93.32%	108.2%	21.05%
BUENA VISTA	271	97.23%	92.82%	28.113	0.2733	93.61%	103.9%	18.78%
BUTLER	122	99.63%	95.89%	23.149	0.2306	94.47%	105.5%	16.77%
CALHOUN	99	97.59%	89.26%	39.462	0.3851	85.57%	114.0%	24.97%
CARROLL	283	100.5%	93.35%	35.702	0.3589	91.99%	109.3%	22.06%
CASS	158	107.0%	94.22%	63.775	0.6824	103.3%	103.6%	24.00%
CEDAR	174	101.4%	93.09%	42.717	0.4329	92.10%	110.0%	20.75%
CERRO GORDO	299	93.92%	92.70%	21.345	0.2005	90.97%	103.2%	14.15%
CHEROKEE	153	98.73%	95.70%	42.288	0.4175	87.27%	113.1%	23.03%
CHICKASAW	120	94.73%	91.92%	24.576	0.2328	91.52%	103.5%	16.36%
CLARKE	116	104.7%	91.54%	48.087	0.5037	94.12%	111.3%	28.92%
CLAY	266	96.47%	92.26%	30.168	0.291	91.79%	105.1%	17.62%
CLAYTON	166	101.6%	99.07%	28.101	0.2855	96.33%	105.5%	19.03%
CLINTON	242	96.48%	91.79%	30.261	0.292	91.91%	105.0%	19.16%
CRAWFORD	151	101.4%	91.54%	49.757	0.5046	90.39%	112.2%	26.47%
DALLAS	1875	93.63%	91.73%	37.929	0.3551	92.11%	101.7%	11.57%
DAVIS	76	107.2%	94.68%	54.345	0.5827	89.92%	119.2%	28.59%
DECATUR	55	95.55%	87.88%	34.258	0.3273	93.36%	102.3%	25.83%
DELAWARE	195	93.27%	90.00%	36.658	0.3419	89.16%	104.6%	23.73%
DES MOINES	568	102.6%	92.63%	44.795	0.4598	90.81%	113.0%	25.89%
DICKINSON	508	95.12%	92.43%	24.711	0.235	90.44%	105.2%	15.20%
DUBUQUE	541	92.15%	89.74%	19.534	0.18	90.48%	101.8%	11.59%
EMMET	116	102.7%	93.53%	39.125	0.4018	90.42%	113.6%	26.29%
FAYETTE	213	97.77%	91.03%	32.753	0.3202	89.56%	109.2%	23.55%

CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
FLOYD	174	95.39%	90.37%	28.81	0.2748	88.52%	107.8%	21.11%
FRANKLIN	96	98.43%	89.12%	36.362	0.3579	91.00%	108.2%	23.10%
FREMONT	71	106.4%	90.25%	45.161	0.4805	90.86%	117.1%	33.21%
GREENE	96	86.99%	83.18%	32.427	0.2821	78.90%	110.2%	24.15%
GRUNDY	164	105.8%	95.54%	44.318	0.469	95.32%	111.0%	22.33%
GUTHRIE	179	94.64%	89.15%	38.412	0.3635	89.29%	106.0%	24.09%
HAMILTON	163	104.8%	96.00%	44.589	0.4675	95.66%	109.6%	25.12%
HANCOCK	126	103.5%	90.85%	37.437	0.3874	91.74%	112.8%	24.15%
HARDIN	229	94.44%	89.44%	40.854	0.3858	80.10%	117.9%	27.15%
HARRISON	170	102.4%	97.23%	33.698	0.3452	93.63%	109.4%	20.62%
HENRY	193	91.73%	89.19%	21.808	0.2	89.08%	103.0%	12.96%
HOWARD	88	122.6%	92.90%	209.73	2.5718	108.3%	113.2%	49.97%
HUMBOLDT	141	99.01%	90.87%	42.43	0.4201	87.80%	112.8%	25.94%
IDA	76	373.7%	98.82%	631.47	23.597	140.0%	266.9%	301.6%
IOWA	203	97.27%	93.33%	29.372	0.2857	90.94%	107.0%	18.63%
JACKSON	241	96.71%	89.04%	38.512	0.3725	88.51%	109.3%	21.55%
JASPER	543	104.8%	95.11%	44.805	0.4695	93.69%	111.8%	23.45%
JEFFERSON	212	102.2%	95.95%	33.504	0.3423	97.72%	104.6%	22.24%
JOHNSON	1343	93.27%	92.61%	12.932	0.1206	92.99%	100.3%	7.83%
JONES	235	102.0%	93.53%	34.633	0.3532	94.46%	108.0%	21.69%
KEOKUK	83	114.6%	97.98%	58.743	0.6732	96.85%	118.3%	36.61%
KOSSUTH	182	95.75%	91.40%	30.305	0.2902	90.14%	106.2%	20.47%
LEE	314	100.0%	92.22%	39.933	0.3994	91.72%	109.0%	23.06%
LINN	1465	95.90%	94.12%	16.238	0.1557	83.37%	115.0%	8.89%
LOUISA	79	93.47%	89.77%	29.914	0.2796	88.62%	105.5%	19.88%
LUCAS	96	91.99%	92.33%	44.176	0.4064	82.65%	111.3%	29.32%
LYON	115	88.18%	83.91%	32.621	0.2877	80.38%	109.7%	23.84%
MADISON	199	94.19%	89.20%	45.118	0.425	66.86%	140.9%	19.03%
MAHASKA	292	104.3%	93.75%	48.529	0.5063	94.46%	110.4%	23.65%
MARION	478	100.5%	93.36%	40.987	0.412	92.08%	109.2%	23.25%
MARSHALL	516	97.40%	94.39%	32.242	0.314	92.23%	105.6%	18.11%
MILLS	211	105.4%	94.52%	49.616	0.523	93.69%	112.5%	22.78%
MITCHELL	107	100.3%	95.52%	34.609	0.3471	94.05%	106.7%	20.29%

CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MONONA	93	106.8%	94.51%	43.278	0.4622	89.70%	119.1%	32.96%
MONROE	57	99.85%	93.13%	31.167	0.3112	90.86%	109.9%	22.51%
MONTGOMERY	117	113.5%	101.0%	42.604	0.4836	100.1%	113.3%	27.98%
MUSCATINE	561	100.7%	96.20%	29.307	0.295	95.84%	105.0%	15.59%
OBRIEN	200	97.94%	92.32%	34.316	0.3361	91.34%	107.2%	22.75%
OSCEOLA	59	96.95%	87.29%	48.089	0.4662	80.76%	120.1%	30.60%
PAGE	154	101.1%	94.66%	28.868	0.2918	91.89%	110.0%	23.39%
PALO ALTO	138	102.8%	93.08%	37.543	0.386	92.50%	111.2%	25.72%
PLYMOUTH	303	95.84%	90.62%	32.092	0.3076	90.56%	105.8%	17.30%
POCAHONTAS	75	105.1%	92.93%	40.921	0.4303	91.36%	115.1%	30.65%
POLK	8710	95.20%	90.38%	31.637	0.3012	91.48%	104.1%	14.63%
POTTAWATTAMIE	1277	106.1%	96.74%	41.249	0.4375	96.55%	109.9%	21.27%
POWESHIEK	234	98.51%	94.26%	29.501	0.2906	91.40%	107.8%	18.72%
RINGGOLD	52	94.51%	91.87%	30.447	0.2878	91.50%	103.3%	20.47%
SAC	100	97.60%	91.92%	32.972	0.3218	88.39%	110.4%	23.92%
SCOTT	1294	93.22%	90.81%	25.734	0.2399	88.45%	105.4%	12.37%
SHELBY	146	103.2%	96.95%	32.69	0.3373	94.16%	109.6%	23.11%
SIOUX	476	91.93%	88.90%	26.651	0.245	88.87%	103.4%	16.78%
STORY	479	91.16%	88.97%	22.313	0.2034	91.30%	99.85%	12.60%
TAMA	158	105.5%	94.38%	42.501	0.4486	92.20%	114.5%	28.50%
TAYLOR	71	96.43%	83.80%	42.52	0.41	84.76%	113.8%	30.94%
UNION	117	112.1%	103.2%	43.913	0.4921	100.5%	111.5%	28.36%
VAN BUREN	64	92.53%	87.40%	32.476	0.3005	84.74%	109.2%	23.05%
WAPELLO	378	112.4%	102.7%	46.293	0.5204	101.2%	111.1%	25.19%
WARREN	771	93.15%	89.51%	27.264	0.254	90.51%	102.9%	13.47%
WASHINGTON	278	94.05%	91.09%	29.101	0.2737	89.98%	104.5%	15.15%
WAYNE	54	101.9%	95.25%	33.672	0.343	92.05%	110.7%	23.17%
WEBSTER	509	104.4%	91.12%	42.179	0.4403	90.27%	115.6%	29.69%
WINNEBAGO	121	101.4%	91.81%	38.055	0.3861	95.21%	106.6%	24.89%
WINNESHIEK	205	89.08%	86.95%	22.907	0.2041	86.47%	103.0%	16.07%
WOODBURY	169	93.92%	92.45%	19.518	0.1833	91.27%	102.9%	13.26%
WORTH	77	103.2%	97.02%	31.391	0.324	95.43%	108.1%	21.03%
WRIGHT	138	103.8%	93.31%	36.689	0.3808	90.01%	115.3%	25.34%

CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Ames	697	91.80%	89.94%	23.55	0.2162	90.14%	101.8%	9.92%
Cedar Rapids	2552	100.3%	96.43%	24.344	0.2442	95.99%	104.5%	12.22%
City of Clinton	354	113.8%	101.6%	42.642	0.4852	101.5%	112.1%	25.98%
Davenport	1600	99.10%	93.25%	32.996	0.327	95.81%	103.4%	16.04%
City of Dubuque	807	96.25%	91.02%	29.738	0.2862	91.65%	105.0%	15.51%
Iowa City	1064	92.44%	91.56%	11.895	0.11	90.84%	101.8%	7.69%
Mason City	410	100.8%	95.64%	31.302	0.3156	94.71%	106.4%	17.22%
Sioux City	1077	90.06%	86.63%	26.338	0.2372	87.53%	102.9%	16.83%

CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	3	132.5%	88.99%	57.515	0.7619	98.84%	134.0%	49.62%
ADAMS	7	134.0%	124.1%	33.207	0.445	125.1%	107.1%	24.39%
ALLAMAKEE	19	103.1%	95.04%	35.847	0.3696	96.07%	107.3%	23.36%
APPANOOSE	17	91.67%	90.57%	43.813	0.4016	57.85%	158.5%	34.52%
AUDUBON	6	98.50%	79.81%	45.382	0.447	87.09%	113.1%	42.90%
BENTON	17	115.6%	114.0%	37.774	0.4365	105.2%	109.8%	27.24%
BLACK HAWK	50	107.4%	100.4%	40.116	0.4309	97.21%	110.5%	32.20%
BOONE	22	122.7%	104.4%	65.53	0.8043	100.8%	121.8%	32.14%
BREMER	7	100.5%	93.12%	23.454	0.2357	94.47%	106.4%	20.61%
BUCHANAN	10	99.01%	100.0%	29.471	0.2918	95.92%	103.2%	17.41%
BUENA VISTA	11	87.87%	90.61%	38.556	0.3388	89.06%	98.67%	28.44%
BUTLER	5	90.90%	91.59%	30.472	0.277	85.00%	106.9%	21.16%
CALHOUN	3	162.8%	139.0%	62.031	1.0102	135.2%	120.5%	47.43%
CARROLL	8	92.75%	78.75%	36.098	0.3348	87.13%	106.5%	30.24%
CASS	16	122.5%	101.9%	43.643	0.5345	108.3%	113.1%	35.15%
CEDAR	9	128.9%	112.5%	48.751	0.6282	106.7%	120.8%	37.54%
CERRO GORDO	7	83.67%	69.47%	44.353	0.3711	71.47%	117.1%	33.25%
CHEROKEE	12	92.79%	84.63%	38.192	0.3544	88.99%	104.3%	27.92%
CHICKASAW	4	107.3%	97.87%	52.805	0.5666	82.93%	129.4%	41.26%
CLARKE	17	147.8%	114.9%	54.06	0.7989	132.4%	111.6%	48.04%
CLAY	10	116.8%	92.65%	65.191	0.7613	97.40%	119.9%	37.30%
CLAYTON	14	106.7%	100.3%	34.548	0.3687	107.4%	99.33%	26.43%
CLINTON	4	102.7%	97.17%	17.889	0.1836	95.35%	107.7%	12.42%
CRAWFORD	11	99.29%	91.88%	48.767	0.4842	88.08%	112.7%	32.35%
DALLAS	16	98.20%	89.47%	64.211	0.6305	89.18%	110.1%	41.60%
DAVIS	4	121.1%	111.9%	28.341	0.3432	105.3%	115.0%	22.77%
DECATUR	2	108.8%	108.8%	19.589	0.213	111.1%	97.86%	13.85%
DELAWARE	8	73.55%	73.22%	19.092	0.1404	74.46%	98.79%	15.69%
DES MOINES	81	146.5%	112.1%	65.386	0.9579	109.6%	133.7%	54.71%
DICKINSON	15	100.6%	100.4%	24.742	0.249	92.36%	109.0%	17.17%
DUBUQUE	11	90.25%	91.55%	18.136	0.1637	91.15%	99.01%	13.77%
EMMET	9	140.3%	108.6%	76.254	1.07	106.4%	131.9%	58.33%
FAYETTE	14	73.94%	73.19%	38.948	0.288	11.48%	644.2%	28.58%

CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
FLOYD	7	147.1%	119.0%	59.78	0.8795	122.5%	120.1%	43.33%
FRANKLIN	10	130.4%	94.33%	66.966	0.8732	116.1%	112.3%	54.37%
FREMONT	4	124.4%	107.2%	33.177	0.4129	113.7%	109.5%	21.69%
GREENE	17	98.13%	97.50%	63.365	0.6218	19.77%	496.5%	41.94%
GRUNDY	8	143.5%	127.2%	43.968	0.6309	118.7%	120.9%	36.73%
GUTHRIE	4	58.54%	63.19%	61.369	0.3593	79.73%	73.42%	45.93%
HAMILTON	14	156.6%	100.6%	134.73	2.11	110.8%	141.4%	78.92%
HANCOCK	16	108.9%	104.9%	32.605	0.3552	98.77%	110.3%	24.58%
HARDIN	14	117.7%	94.89%	66.298	0.7803	93.51%	125.9%	55.76%
HARRISON	13	128.6%	98.08%	60.829	0.7823	109.9%	117.0%	52.91%
HENRY	11	87.94%	91.95%	25.944	0.2281	86.82%	101.3%	19.06%
HOWARD	9	108.1%	101.7%	29.631	0.3202	102.4%	105.6%	18.08%
HUMBOLDT	5	115.8%	102.6%	40.678	0.4711	86.61%	133.7%	36.13%
IDA	11	112.7%	90.61%	36.321	0.4092	112.8%	99.85%	32.50%
IOWA	9	146.3%	142.9%	39.576	0.5792	116.5%	125.6%	33.43%
JACKSON	15	115.7%	106.2%	33.199	0.3842	105.8%	109.4%	28.21%
JASPER	52	125.7%	112.8%	54.351	0.6833	109.4%	115.0%	33.20%
JEFFERSON	10	141.6%	121.5%	42.991	0.6088	121.0%	117.1%	29.78%
JOHNSON	20	93.54%	92.97%	9.5836	0.0896	94.10%	99.40%	7.22%
JONES	9	128.1%	122.6%	55.717	0.7139	100.4%	127.6%	43.58%
KEOKUK	12	119.1%	99.51%	43.909	0.5229	97.26%	122.4%	39.55%
KOSSUTH	7	89.68%	83.51%	17.232	0.1545	92.41%	97.05%	14.48%
LEE	36	90.77%	88.16%	34.475	0.3129	81.50%	111.4%	26.67%
LINN	19	104.5%	98.00%	22.383	0.234	100.3%	104.3%	12.47%
LOUISA	5	131.0%	137.3%	30.113	0.3943	113.0%	115.9%	18.89%
LUCAS	15	74.30%	51.66%	75.748	0.5628	64.50%	115.2%	74.31%
LYON	5	86.26%	77.93%	72.834	0.6283	75.30%	114.6%	51.23%
MADISON	8	113.6%	115.8%	24.76	0.2813	121.1%	93.80%	16.86%
MAHASKA	19	110.1%	93.63%	51.49	0.567	98.00%	112.4%	40.08%
MARION	21	131.0%	99.32%	54.495	0.7138	104.0%	125.9%	45.09%
MARSHALL	93	109.3%	97.18%	82.889	0.9056	6.66%	1641%	34.61%
MILLS	5	144.9%	123.5%	29.029	0.4206	142.8%	101.5%	24.95%
MITCHELL	4	100.1%	100.3%	9.5289	0.0954	99.47%	100.6%	6.01%

CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MONONA	4	109.8%	105.9%	34.679	0.3809	104.4%	105.2%	28.10%
MONROE	5	100.7%	102.5%	32.169	0.3239	92.49%	108.9%	22.33%
MONTGOMERY	14	105.5%	89.27%	66.885	0.7056	86.87%	121.4%	49.76%
MUSCATINE	26	100.3%	92.00%	33.095	0.3321	96.77%	103.7%	17.44%
OBRIEN	11	82.47%	85.61%	25.638	0.2115	85.16%	96.85%	19.59%
OSCEOLA	6	86.10%	86.29%	13.397	0.1153	84.49%	101.9%	10.36%
PAGE	9	94.59%	100.3%	32.748	0.3098	98.95%	95.60%	21.48%
PALO ALTO	6	91.53%	92.01%	26.433	0.2419	91.35%	100.2%	22.93%
PLYMOUTH	5	109.7%	112.3%	17.896	0.1963	98.44%	111.4%	12.87%
POCAHONTAS	5	98.98%	96.89%	23.909	0.2366	97.04%	102.0%	16.13%
POLK	313	108.7%	93.64%	76.245	0.8291	34.44%	315.7%	34.97%
POTTAWATTAMIE	72	121.0%	106.5%	41.18	0.4985	112.1%	108.0%	27.48%
POWESHIEK	18	89.01%	86.84%	20.266	0.1804	84.84%	104.9%	15.01%
RINGGOLD	3	96.45%	79.21%	31.361	0.3025	91.33%	105.6%	22.14%
SAC	9	76.49%	61.91%	39.7	0.3037	73.13%	104.6%	38.26%
SCOTT	16	104.0%	95.51%	30.027	0.3123	98.98%	105.1%	16.97%
SHELBY	7	145.9%	102.9%	61.24	0.8936	114.6%	127.4%	58.94%
SIoux	19	104.9%	113.9%	23.604	0.2475	94.95%	110.4%	17.15%
STORY	5	111.0%	92.89%	40.598	0.4505	96.04%	115.5%	27.95%
TAMA	24	112.2%	98.68%	40.075	0.4498	109.1%	102.9%	29.38%
TAYLOR	11	122.3%	109.3%	50.527	0.6177	97.99%	124.8%	29.80%
UNION	7	121.2%	115.5%	26.543	0.3216	121.0%	100.1%	22.75%
VAN BUREN	4	115.6%	117.0%	40.265	0.4654	123.7%	93.46%	34.03%
WAPELLO	99	107.8%	97.28%	44.272	0.4771	97.80%	110.2%	33.32%
WARREN	15	108.4%	113.1%	45.105	0.489	98.74%	109.8%	32.61%
WASHINGTON	12	99.02%	98.62%	30.818	0.3052	99.66%	99.36%	22.53%
WAYNE	7	109.2%	100.5%	52.637	0.5749	32.05%	340.9%	36.30%
WEBSTER	44	107.0%	94.85%	34.019	0.3639	98.47%	108.6%	27.75%
WINNEBAGO	12	103.2%	91.51%	40.032	0.4133	93.64%	110.2%	26.60%
WINNESHIEK	4	117.3%	108.4%	17.633	0.2068	121.9%	96.21%	11.54%
WOODBURY	8	108.3%	93.23%	43.546	0.4718	87.94%	123.2%	33.57%
WORTH	10	140.3%	117.1%	54.676	0.7673	124.3%	112.9%	38.23%
WRIGHT	20	96.73%	96.24%	43.055	0.4165	86.77%	111.5%	31.04%

CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Ames	6	92.35%	95.10%	11.474	0.106	91.53%	100.9%	8.05%
Cedar Rapids	85	107.6%	98.00%	45.807	0.4929	101.3%	106.2%	23.85%
City of Clinton	28	116.1%	104.1%	42.173	0.4897	107.0%	108.6%	30.28%
Davenport	64	106.3%	93.16%	57.656	0.613	72.57%	146.5%	33.32%
City of Dubuque	14	97.67%	93.17%	33.285	0.3251	89.57%	109.0%	22.98%
Iowa City	10	93.58%	95.66%	14.269	0.1335	90.33%	103.6%	9.06%
Mason City	20	101.5%	98.25%	27.15	0.2755	97.07%	104.5%	19.89%
Sioux City	57	91.13%	87.20%	45.934	0.4186	83.61%	109.0%	31.15%

CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	2	130.9%	130.9%	24.971	0.3269	122.2%	107.1%	17.66%
ADAMS	1	145.3%	145.3%	.	.	145.3%	100.0%	0.00%
ALLAMAKEE	15	111.5%	103.1%	34.806	0.3879	98.53%	113.1%	28.88%
APPANOOSE	15	103.8%	96.48%	30.907	0.3209	90.68%	114.5%	20.81%
AUDUBON	6	83.48%	74.70%	53.92	0.4501	79.78%	104.6%	37.25%
BENTON	15	84.96%	79.49%	20.029	0.1702	76.41%	111.2%	15.34%
BLACK HAWK	40	100.3%	95.23%	43.766	0.4388	77.32%	129.7%	32.57%
BOONE	13	114.2%	113.6%	38.626	0.4411	74.45%	153.4%	30.11%
BREMER	13	94.48%	97.58%	31.342	0.2961	81.13%	116.5%	22.68%
BUCHANAN	3	59.59%	60.01%	15.658	0.0933	60.03%	99.25%	10.36%
BUENA VISTA	20	103.3%	104.1%	31.173	0.3222	83.61%	123.6%	25.41%
BUTLER	7	88.03%	97.95%	47.25	0.4159	68.59%	128.3%	33.91%
CALHOUN	9	143.8%	95.29%	74.692	1.074	98.40%	146.1%	81.48%
CARROLL	15	115.1%	91.52%	75.088	0.864	79.27%	145.1%	55.85%
CASS	4	126.1%	103.4%	55.483	0.6995	96.43%	130.8%	44.40%
CEDAR	7	100.0%	103.8%	26.241	0.2625	100.2%	99.88%	20.06%
CERRO GORDO	13	96.53%	77.22%	71.136	0.6867	91.88%	105.1%	49.00%
CHEROKEE	12	82.28%	90.74%	41.895	0.3447	87.81%	93.71%	30.58%
CHICKASAW	11	103.8%	90.89%	48.851	0.5068	78.35%	132.4%	37.92%
CLARKE	9	101.4%	94.47%	22.681	0.23	103.8%	97.72%	17.21%
CLAY	14	119.1%	105.1%	48.143	0.5732	87.92%	135.4%	32.85%
CLAYTON	3	102.9%	86.80%	29.563	0.3043	91.33%	112.7%	20.76%
CLINTON	11	106.4%	102.8%	26.742	0.2844	107.6%	98.88%	20.82%
CRAWFORD	8	106.1%	98.88%	59.066	0.627	147.5%	71.97%	35.33%
DALLAS	21	102.1%	93.64%	44.676	0.456	81.09%	125.9%	32.98%
DAVIS	5	97.24%	100.8%	25.97	0.2525	95.43%	101.9%	16.78%
DECATUR	2	149.8%	149.8%	27.377	0.41	171.2%	87.48%	19.36%
DELAWARE	10	91.04%	89.59%	35.055	0.3192	94.79%	96.05%	23.72%
DES MOINES	21	104.3%	92.16%	56.206	0.5862	80.61%	129.4%	40.53%
DICKINSON	50	91.55%	88.27%	18.611	0.1704	92.41%	99.08%	13.49%
DUBUQUE	12	98.08%	92.29%	41.373	0.4058	81.48%	120.4%	32.93%
EMMET	8	103.9%	103.3%	20.755	0.2156	98.27%	105.7%	17.65%
FAYETTE	5	100.9%	112.6%	30.8	0.3107	78.46%	128.6%	20.56%

CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
FLOYD	10	220.9%	111.0%	141.02	3.1153	103.3%	213.9%	134.9%
FRANKLIN	6	96.44%	96.24%	47.112	0.4543	92.60%	104.1%	30.29%
FREMONT	8	116.7%	88.81%	73.785	0.861	128.1%	91.09%	73.90%
GREENE	6	80.07%	78.98%	39.451	0.3159	75.73%	105.7%	31.23%
GRUNDY	9	111.5%	115.2%	31.136	0.3473	111.9%	99.70%	20.33%
GUTHRIE	4	87.16%	85.91%	7.7567	0.0676	87.89%	99.17%	5.84%
HAMILTON	11	102.1%	97.91%	22.44	0.2291	99.08%	103.0%	17.32%
HANCOCK	14	80.99%	70.89%	47.456	0.3843	68.57%	118.1%	43.87%
HARDIN	14	94.04%	102.7%	45.899	0.4316	68.46%	137.4%	30.83%
HARRISON	1	175.8%	175.8%	.	.	175.8%	100.0%	0.00%
HENRY	10	98.65%	102.7%	37.348	0.3684	74.15%	133.0%	25.51%
HOWARD	6	72.74%	61.58%	49.944	0.3633	61.32%	118.6%	28.87%
HUMBOLDT	9	99.09%	102.3%	27.052	0.2681	87.86%	112.8%	20.15%
IDA	5	135.7%	108.0%	37.745	0.5121	126.2%	107.5%	35.32%
IOWA	11	121.4%	99.12%	59.449	0.7216	120.4%	100.8%	43.43%
JACKSON	3	99.22%	100.0%	12.097	0.12	96.99%	102.3%	7.99%
JASPER	15	102.2%	95.20%	38.974	0.3982	87.02%	117.4%	30.83%
JEFFERSON	6	118.6%	120.0%	10.137	0.1202	118.2%	100.4%	7.08%
JOHNSON	46	94.86%	95.02%	22.809	0.2164	104.2%	91.01%	17.10%
JONES	12	121.8%	101.9%	73.79	0.8988	97.52%	124.9%	48.20%
KEOKUK	7	91.29%	90.17%	48.332	0.4412	80.43%	113.5%	38.22%
KOSSUTH	10	108.9%	101.5%	28.957	0.3153	94.57%	115.2%	24.29%
LEE	16	110.1%	91.46%	43.293	0.4765	82.20%	133.9%	43.90%
LINN	15	95.22%	89.16%	35.775	0.3407	87.50%	108.8%	23.56%
LOUISA	4	102.0%	102.2%	37.742	0.3848	85.61%	119.1%	32.57%
LUCAS	6	109.1%	99.50%	53.46	0.5835	77.56%	140.7%	39.55%
LYON	1	105.5%	105.5%	.	.	105.5%	100.0%	0.00%
MADISON	10	96.06%	96.75%	13.428	0.129	96.82%	99.22%	10.34%
MAHASKA	8	93.95%	77.11%	46.984	0.4414	69.71%	134.8%	42.32%
MARION	12	103.6%	98.91%	35.865	0.3717	98.15%	105.6%	23.05%
MARSHALL	11	91.84%	93.84%	29.518	0.2711	77.53%	118.4%	20.94%
MILLS	6	69.93%	63.44%	24.19	0.1692	72.92%	95.91%	18.24%
MITCHELL	8	77.65%	76.61%	42.106	0.327	46.98%	165.3%	33.67%

CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MONONA	5	90.28%	72.54%	54.325	0.4904	112.7%	80.12%	46.53%
MONROE	7	104.0%	99.56%	54.969	0.5719	74.63%	139.4%	45.09%
MONTGOMERY	2	72.33%	72.33%	55.458	0.4012	51.44%	140.6%	39.21%
MUSCATINE	13	85.02%	96.33%	29.682	0.2523	79.58%	106.8%	20.33%
OBRIEN	12	103.6%	93.56%	29.527	0.3058	90.16%	114.9%	21.56%
OSCEOLA	1	48.26%	48.26%	.	.	48.26%	100.0%	0.00%
PAGE	6	78.77%	72.33%	34.827	0.2743	65.52%	120.2%	30.65%
PALO ALTO	10	93.88%	96.53%	27.613	0.2592	81.42%	115.3%	22.99%
PLYMOUTH	8	93.63%	86.61%	22.706	0.2126	91.38%	102.5%	16.40%
POCAHONTAS	5	107.9%	71.55%	88.797	0.958	74.76%	144.3%	70.75%
POLK	114	95.62%	91.55%	39.393	0.3767	85.66%	111.6%	28.74%
POTTAWATTAMIE	30	134.1%	100.2%	111.32	1.4932	84.30%	159.1%	54.53%
POWESHIEK	9	90.78%	96.02%	33.571	0.3048	77.60%	117.0%	25.50%
RINGGOLD	2	125.9%	125.9%	8.8061	0.1109	125.2%	100.5%	6.23%
SAC	10	72.89%	69.66%	27.307	0.1991	65.45%	111.4%	20.51%
SCOTT	15	99.75%	98.75%	23.475	0.2342	77.13%	129.3%	17.26%
SHELBY	7	97.71%	102.1%	22.408	0.2189	68.51%	142.6%	12.95%
SIoux	23	103.6%	100.9%	29.63	0.3069	102.0%	101.6%	20.97%
STORY	18	93.16%	91.74%	22.69	0.2114	89.86%	103.7%	15.84%
TAMA	9	106.7%	89.25%	58.134	0.6201	93.03%	114.7%	43.80%
TAYLOR	2	168.7%	168.7%	29.651	0.5002	182.1%	92.63%	20.97%
UNION	8	86.80%	73.70%	42.752	0.3711	70.57%	123.0%	35.14%
VAN BUREN	4	81.87%	75.56%	40.856	0.3345	56.35%	145.3%	32.21%
WAPELLO	16	126.0%	117.2%	62.831	0.7914	74.61%	168.8%	46.04%
WARREN	14	93.46%	88.82%	22.338	0.2088	78.57%	119.0%	18.65%
WASHINGTON	8	104.5%	103.0%	23.948	0.2502	97.34%	107.3%	14.10%
WAYNE	8	116.4%	111.2%	37.114	0.4322	99.01%	117.6%	34.01%
WEBSTER	16	130.0%	106.8%	81.129	1.0544	92.03%	141.2%	53.86%
WINNEBAGO	7	125.7%	100.4%	40.245	0.506	102.8%	122.3%	37.35%
WINNESHIEK	7	93.52%	92.35%	37.421	0.3499	80.36%	116.4%	27.38%
WOODBURY	7	105.4%	95.21%	36.928	0.3894	100.8%	104.6%	23.65%
WORTH	2	113.3%	113.3%	27.01	0.3059	105.8%	107.0%	19.10%
WRIGHT	12	89.38%	82.97%	50.34	0.4499	142.7%	62.65%	29.39%

CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Ames	10	97.69%	96.85%	25.021	0.2444	94.38%	103.5%	17.94%
Cedar Rapids	63	88.45%	82.59%	33.789	0.2989	79.11%	111.8%	27.89%
City of Clinton	13	134.8%	96.34%	70.521	0.951	84.82%	159.0%	66.00%
Davenport	62	100.3%	93.68%	49.44	0.4961	90.72%	110.6%	26.23%
City of Dubuque	15	98.13%	101.4%	34.905	0.3425	115.4%	85.04%	25.78%
Iowa City	19	91.22%	92.54%	30.433	0.2776	85.89%	106.2%	21.77%
Mason City	22	92.87%	83.82%	47.013	0.4366	75.02%	123.8%	26.21%
Sioux City	40	98.11%	94.73%	36.721	0.3603	80.10%	122.5%	27.66%

CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	1	63.27%	63.27%	.	.	63.27%	100.0%	0.00%
ADAMS	1	47.79%	47.79%	.	.	47.79%	100.0%	0.00%
ALLAMAKEE	3	87.24%	85.91%	26.056	0.2273	89.90%	97.04%	17.62%
APPANOOSE	6	92.33%	84.60%	42.647	0.3937	109.3%	84.48%	35.09%
BENTON	7	100.6%	84.00%	49.162	0.4943	86.34%	116.5%	38.33%
BLACK HAWK	6	79.96%	87.61%	30.902	0.2471	72.40%	110.4%	20.68%
BOONE	6	102.0%	105.5%	40.676	0.415	87.32%	116.8%	29.83%
BREMER	4	83.51%	85.55%	20.542	0.1716	89.46%	93.35%	16.37%
BUCHANAN	1	117.1%	117.1%	.	.	117.1%	100.0%	0.00%
BUENA VISTA	3	60.85%	62.65%	60.211	0.3664	42.30%	143.9%	38.95%
BUTLER	1	87.40%	87.40%	.	.	87.40%	100.0%	0.00%
CALHOUN	1	36.66%	36.66%	.	.	36.66%	100.0%	0.00%
CARROLL	3	50.02%	50.74%	4.7414	0.0237	50.07%	99.91%	3.01%
CASS	2	63.42%	63.42%	46.159	0.2927	48.63%	130.4%	32.64%
CEDAR	3	106.3%	107.2%	26.171	0.2783	103.8%	102.4%	17.31%
CHICKASAW	5	85.44%	109.3%	64.213	0.5486	71.71%	119.1%	34.55%
CLAY	2	111.3%	111.3%	15.179	0.169	106.8%	104.2%	10.73%
CLINTON	2	97.95%	97.95%	2.7277	0.0267	97.58%	100.4%	1.93%
CRAWFORD	2	44.94%	44.94%	47.617	0.214	54.90%	81.85%	33.67%
DALLAS	10	74.72%	73.17%	59.02	0.441	3.65%	2046%	49.35%
DAVIS	1	102.8%	102.8%	.	.	102.8%	100.0%	0.00%
DECATUR	1	97.71%	97.71%	.	.	97.71%	100.0%	0.00%
DELAWARE	2	140.7%	140.7%	24.011	0.3378	132.0%	106.6%	16.98%
DICKINSON	6	81.80%	79.76%	23.63	0.1933	81.01%	101.0%	18.22%
DUBUQUE	1	132.5%	132.5%	.	.	132.5%	100.0%	0.00%
EMMET	1	66.96%	66.96%	.	.	66.96%	100.0%	0.00%
FAYETTE	1	59.43%	59.43%	.	.	59.43%	100.0%	0.00%
FLOYD	2	169.4%	169.4%	57.928	0.9812	108.9%	155.6%	40.96%
FRANKLIN	4	98.08%	100.0%	21.899	0.2148	100.3%	97.76%	13.08%
GREENE	1	81.82%	81.82%	.	.	81.82%	100.0%	0.00%
GRUNDY	5	68.82%	54.60%	31.431	0.2163	56.50%	121.8%	27.54%
HAMILTON	2	38.59%	38.59%	90.795	0.3503	26.20%	147.3%	64.20%
HANCOCK	3	116.5%	135.3%	37.452	0.4364	111.5%	104.5%	19.95%

CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HARRISON	5	94.40%	95.66%	40.969	0.3868	90.62%	104.2%	25.32%
HENRY	1	132.2%	132.2%	.	.	132.2%	100.0%	0.00%
IOWA	1	69.84%	69.84%	.	.	69.84%	100.0%	0.00%
JACKSON	1	60.85%	60.85%	.	.	60.85%	100.0%	0.00%
JASPER	10	93.82%	87.26%	58.822	0.5518	89.87%	104.4%	39.20%
JEFFERSON	1	94.35%	94.35%	.	.	94.35%	100.0%	0.00%
JOHNSON	2	82.27%	82.27%	26.053	0.2143	68.13%	120.8%	18.42%
JONES	3	80.69%	71.99%	30.453	0.2457	78.81%	102.4%	21.66%
KEOKUK	1	220.5%	220.5%	.	.	220.5%	100.0%	0.00%
KOSSUTH	2	79.16%	79.16%	30.967	0.2451	65.38%	121.1%	21.90%
LEE	3	103.4%	103.9%	9.5056	0.0983	98.93%	104.5%	6.30%
LINN	5	81.69%	86.11%	16.465	0.1345	87.16%	93.73%	11.93%
LOUISA	1	24.85%	24.85%	.	.	24.85%	100.0%	0.00%
LUCAS	2	98.61%	98.61%	5.2099	0.0514	101.4%	97.21%	3.68%
MADISON	1	104.8%	104.8%	.	.	104.8%	100.0%	0.00%
MAHASKA	1	106.3%	106.3%	.	.	106.3%	100.0%	0.00%
MARION	2	85.54%	85.54%	59.245	0.5068	112.0%	76.40%	41.89%
MARSHALL	5	82.77%	73.66%	36.904	0.3055	72.92%	113.5%	25.91%
MILLS	2	134.5%	134.5%	33.788	0.4543	143.1%	93.94%	23.89%
MITCHELL	1	45.12%	45.12%	.	.	45.12%	100.0%	0.00%
MONONA	4	68.07%	73.50%	45.649	0.3107	59.41%	114.6%	29.56%
MONROE	1	83.89%	83.89%	.	.	83.89%	100.0%	0.00%
MONTGOMERY	5	98.57%	99.28%	54.836	0.5405	106.6%	92.44%	36.09%
MUSCATINE	7	86.02%	75.53%	45.274	0.3894	74.20%	115.9%	31.39%
OBRIEN	1	56.76%	56.76%	.	.	56.76%	100.0%	0.00%
OSCEOLA	1	66.27%	66.27%	.	.	66.27%	100.0%	0.00%
PAGE	1	123.5%	123.5%	.	.	123.5%	100.0%	0.00%
PALO ALTO	1	96.13%	96.13%	.	.	96.13%	100.0%	0.00%
PLYMOUTH	2	102.8%	102.8%	0.0951	0.001	102.8%	100.0%	0.07%
POLK	14	83.27%	73.75%	40.594	0.338	74.54%	111.7%	34.98%
POTTAWATTAMIE	8	125.5%	100.9%	75.685	0.9498	124.2%	101.0%	51.60%
POWESHIEK	5	91.86%	98.34%	20.563	0.1889	94.60%	97.10%	9.68%
SCOTT	3	114.0%	120.7%	12.286	0.14	108.2%	105.3%	7.02%

CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
SHELBY	3	98.25%	107.0%	95.65	0.9397	15.68%	626.7%	58.37%
SIOUX	5	135.3%	140.5%	63.007	0.8526	98.79%	137.0%	45.96%
STORY	5	95.84%	100.0%	21.393	0.205	81.35%	117.8%	11.44%
TAMA	5	107.0%	94.52%	47.447	0.5076	80.94%	132.2%	34.43%
TAYLOR	1	117.3%	117.3%	.	.	117.3%	100.0%	0.00%
UNION	1	125.5%	125.5%	.	.	125.5%	100.0%	0.00%
WAPELLO	4	111.9%	118.8%	33.455	0.3745	110.2%	101.6%	20.35%
WARREN	5	77.50%	66.80%	24.909	0.193	72.00%	107.6%	21.88%
WASHINGTON	1	63.85%	63.85%	.	.	63.85%	100.0%	0.00%
WAYNE	2	56.98%	56.98%	106.25	0.6054	18.17%	313.6%	75.13%
WEBSTER	5	108.2%	97.70%	24.996	0.2705	103.3%	104.7%	21.29%
WINNEBAGO	1	53.99%	53.99%	.	.	53.99%	100.0%	0.00%
WINNESHIEK	3	77.31%	62.07%	37.4	0.2891	63.13%	122.5%	27.63%
WOODBURY	1	47.09%	47.09%	.	.	47.09%	100.0%	0.00%
WORTH	1	72.16%	72.16%	.	.	72.16%	100.0%	0.00%
WRIGHT	3	89.97%	92.11%	77.721	0.6992	101.8%	88.40%	50.59%
Cedar Rapids	3	77.14%	69.60%	26.374	0.2034	65.51%	117.8%	18.46%
Davenport	7	81.99%	80.20%	24.758	0.203	81.48%	100.6%	19.33%
City of Dubuque	6	112.5%	99.85%	57.769	0.6498	103.6%	108.6%	43.10%
Iowa City	1	64.66%	64.66%	.	.	64.66%	100.0%	0.00%
Mason City	1	72.53%	72.53%	.	.	72.53%	100.0%	0.00%
Sioux City	8	93.56%	76.12%	48.174	0.4507	105.1%	88.98%	46.45%

CLASSIFICATION=Multiresidential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ALLAMAKEE	1	84.07%	84.07%	.	.	84.07%	100.0%	0.00%
BENTON	3	74.44%	75.90%	45.65	0.3398	50.07%	148.7%	29.83%
BLACK HAWK	10	108.7%	102.5%	26.744	0.2907	76.37%	142.3%	16.34%
BOONE	2	153.1%	153.1%	36.757	0.5627	161.9%	94.54%	25.99%
BREMER	3	73.62%	92.06%	60.968	0.4488	65.69%	112.1%	30.37%
BUCHANAN	2	70.54%	70.54%	9.0195	0.0636	69.64%	101.3%	6.38%
BUENA VISTA	2	100.5%	100.5%	20.994	0.2109	99.93%	100.5%	14.84%
BUTLER	1	80.77%	80.77%	.	.	80.77%	100.0%	0.00%
CALHOUN	1	109.7%	109.7%	.	.	109.7%	100.0%	0.00%
CARROLL	2	123.4%	123.4%	36.156	0.4462	116.8%	105.7%	25.57%
CASS	5	147.8%	154.2%	37.279	0.5509	118.9%	124.3%	27.45%
CEDAR	2	92.04%	92.04%	39.646	0.3649	88.71%	103.8%	28.03%
CERRO GORDO	3	85.50%	78.41%	19.695	0.1684	86.38%	98.99%	13.33%
CHEROKEE	1	127.1%	127.1%	.	.	127.1%	100.0%	0.00%
CLARKE	2	115.6%	115.6%	77.514	0.8963	90.99%	127.1%	54.81%
CLAY	7	100.1%	94.94%	22.335	0.2236	94.35%	106.1%	16.66%
CLAYTON	2	78.41%	78.41%	1.9282	0.0151	78.64%	99.71%	1.36%
CLINTON	5	64.95%	63.96%	44.59	0.2896	58.73%	110.6%	35.64%
DALLAS	2	63.45%	63.45%	37.867	0.2403	50.22%	126.3%	26.78%
DAVIS	2	78.39%	78.39%	19.569	0.1534	80.15%	97.80%	13.84%
DECATUR	2	244.2%	244.2%	20.825	0.5085	249.4%	97.89%	14.73%
DELAWARE	1	146.0%	146.0%	.	.	146.0%	100.0%	0.00%
DES MOINES	4	76.54%	81.84%	37.616	0.2879	51.95%	147.3%	25.36%
DICKINSON	4	86.23%	87.41%	18.871	0.1627	74.39%	115.9%	15.96%
DUBUQUE	2	84.67%	84.67%	8.105	0.0686	85.83%	98.65%	5.73%
EMMET	2	57.59%	57.59%	19.695	0.1134	50.38%	114.3%	13.93%
FAYETTE	2	115.3%	115.3%	31.154	0.3592	98.41%	117.2%	22.03%
FLOYD	2	88.15%	88.15%	43.665	0.3849	71.28%	123.7%	30.88%
FRANKLIN	2	108.1%	108.1%	6.9138	0.0748	105.9%	102.1%	4.89%
FREMONT	1	191.0%	191.0%	.	.	191.0%	100.0%	0.00%
GREENE	2	121.4%	121.4%	12.763	0.1549	122.7%	98.92%	9.02%
GRUNDY	1	76.31%	76.31%	.	.	76.31%	100.0%	0.00%
GUTHRIE	1	94.80%	94.80%	.	.	94.80%	100.0%	0.00%

CLASSIFICATION=Multiresidential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HAMILTON	5	83.05%	86.29%	14.102	0.1171	76.09%	109.2%	9.24%
HARDIN	2	86.63%	86.63%	9.8624	0.0854	84.38%	102.7%	6.97%
HARRISON	1	49.71%	49.71%	.	.	49.71%	100.0%	0.00%
HENRY	1	123.5%	123.5%	.	.	123.5%	100.0%	0.00%
HOWARD	2	50.44%	50.44%	4.0771	0.0206	50.45%	99.98%	2.88%
HUMBOLDT	3	77.00%	66.46%	35.282	0.2717	64.90%	118.6%	25.67%
IDA	1	44.58%	44.58%	.	.	44.58%	100.0%	0.00%
JACKSON	1	50.57%	50.57%	.	.	50.57%	100.0%	0.00%
JASPER	8	102.8%	106.8%	35.896	0.369	93.81%	109.6%	25.57%
JEFFERSON	5	94.55%	100.2%	22.386	0.2117	92.14%	102.6%	14.54%
JOHNSON	7	116.3%	106.5%	31.147	0.3622	112.2%	103.7%	25.93%
JONES	3	106.3%	110.0%	16.733	0.1779	106.0%	100.3%	10.62%
KEOKUK	4	95.76%	70.24%	66.406	0.6359	71.73%	133.5%	52.90%
LEE	5	136.6%	98.24%	67.921	0.9278	105.4%	129.6%	49.16%
LINN	6	107.0%	101.9%	22.835	0.2442	102.5%	104.4%	17.87%
LUCAS	1	122.3%	122.3%	.	.	122.3%	100.0%	0.00%
LYON	1	112.4%	112.4%	.	.	112.4%	100.0%	0.00%
MADISON	1	114.6%	114.6%	.	.	114.6%	100.0%	0.00%
MAHASKA	3	110.5%	83.36%	42.875	0.4737	88.65%	124.6%	32.90%
MARION	2	86.20%	86.20%	26.125	0.2252	82.43%	104.6%	18.47%
MARSHALL	2	95.23%	95.23%	33.95	0.3233	88.63%	107.5%	24.01%
MILLS	2	89.02%	89.02%	17.299	0.154	95.72%	93.00%	12.23%
MONTGOMERY	2	144.8%	144.8%	12.147	0.1759	147.2%	98.39%	8.59%
MUSCATINE	10	86.63%	87.15%	22.243	0.1927	60.81%	142.5%	17.14%
OBRIEN	5	89.02%	65.54%	64.79	0.5767	60.05%	148.2%	61.66%
PAGE	2	106.3%	106.3%	2.4632	0.0262	107.1%	99.26%	1.74%
PALO ALTO	3	124.6%	57.67%	93.739	1.1678	79.05%	157.6%	117.2%
PLYMOUTH	1	86.04%	86.04%	.	.	86.04%	100.0%	0.00%
POLK	56	99.71%	89.43%	41.684	0.4156	89.60%	111.3%	25.72%
POTTAWATTAMIE	18	98.50%	93.73%	22.797	0.2245	84.21%	117.0%	18.06%
POWESHIEK	2	113.9%	113.9%	45.52	0.5187	96.57%	118.0%	32.19%
SAC	2	58.82%	58.82%	13.808	0.0812	59.35%	99.12%	9.76%
SCOTT	6	88.60%	96.52%	20.583	0.1824	73.67%	120.3%	12.63%

CLASSIFICATION=Multiresidential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
SHELBY	2	68.38%	68.38%	11.054	0.0756	67.66%	101.1%	7.82%
SIOUX	2	67.59%	67.59%	39.472	0.2668	53.32%	126.8%	27.91%
STORY	6	88.59%	86.41%	15.34	0.1359	83.07%	106.6%	12.02%
TAMA	1	106.3%	106.3%	.	.	106.3%	100.0%	0.00%
UNION	5	85.76%	79.55%	24.868	0.2133	83.27%	103.0%	19.44%
WAPELLO	8	126.6%	88.97%	68.091	0.8622	77.83%	162.7%	70.18%
WARREN	6	118.8%	93.96%	68.93	0.8186	85.93%	138.2%	48.01%
WEBSTER	10	110.4%	97.88%	49.942	0.5512	90.36%	122.1%	34.56%
WINNEBAGO	2	121.5%	121.5%	29.989	0.3642	104.3%	116.5%	21.21%
WINNESHIEK	3	75.02%	66.79%	19.83	0.1488	83.31%	90.05%	13.03%
WRIGHT	3	92.29%	107.8%	34.127	0.3149	77.31%	119.4%	17.61%
Ames	10	69.70%	69.69%	25.592	0.1784	66.37%	105.0%	18.63%
Cedar Rapids	15	96.26%	88.30%	30.708	0.2956	91.37%	105.3%	19.95%
City of Clinton	6	101.8%	100.8%	10.343	0.1053	102.9%	98.95%	7.11%
Davenport	31	99.35%	99.02%	29.121	0.2893	110.3%	90.10%	20.86%
City of Dubuque	31	117.2%	97.46%	50.823	0.5956	91.73%	127.8%	35.31%
Iowa City	9	84.69%	84.19%	17.53	0.1485	64.20%	131.9%	14.01%
Mason City	5	107.4%	118.9%	24.924	0.2678	98.27%	109.3%	17.28%
Sioux City	17	91.57%	82.00%	35.479	0.3249	77.97%	117.4%	28.92%

CLASSIFICATION=Multiresidential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
BENTON	1	113.2%	113.2%	.	.	113.2%	100.0%	0.00%
BLACK HAWK	1	229.7%	229.7%	.	.	229.7%	100.0%	0.00%
CARROLL	1	73.15%	73.15%	.	.	73.15%	100.0%	0.00%
CASS	1	221.8%	221.8%	.	.	221.8%	100.0%	0.00%
CERRO GORDO	1	67.27%	67.27%	.	.	67.27%	100.0%	0.00%
CLAYTON	2	65.79%	65.79%	23.566	0.155	60.67%	108.4%	16.66%
DALLAS	2	70.94%	70.94%	0	0	70.94%	100.0%	0.00%
DES MOINES	3	241.8%	155.2%	64.736	1.5651	188.3%	128.4%	59.02%
FRANKLIN	1	49.22%	49.22%	.	.	49.22%	100.0%	0.00%

CLASSIFICATION=Multiresidential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HARDIN	2	115.0%	115.0%	29.014	0.3335	119.1%	96.51%	20.52%
HARRISON	2	93.30%	93.30%	53.803	0.502	76.99%	121.2%	38.04%
IDA	1	21.40%	21.40%	.	.	21.40%	100.0%	0.00%
IOWA	1	72.44%	72.44%	.	.	72.44%	100.0%	0.00%
JACKSON	1	80.17%	80.17%	.	.	80.17%	100.0%	0.00%
JASPER	1	102.9%	102.9%	.	.	102.9%	100.0%	0.00%
JOHNSON	1	103.9%	103.9%	.	.	103.9%	100.0%	0.00%
LEE	2	122.8%	122.8%	19.569	0.2402	137.9%	89.00%	13.84%
MARION	1	8.96%	8.96%	.	.	8.96%	100.0%	0.00%
MILLS	1	49.24%	49.24%	.	.	49.24%	100.0%	0.00%
POLK	3	115.2%	110.0%	37.568	0.4328	95.96%	120.0%	26.09%
POTTAWATTAMIE	4	93.14%	95.34%	7.6311	0.0711	93.66%	99.45%	5.00%
STORY	1	2.11%	2.11%	.	.	2.11%	100.0%	0.00%
UNION	1	83.80%	83.80%	.	.	83.80%	100.0%	0.00%
WAPELLO	1	0.95%	0.95%	.	.	0.95%	100.0%	0.00%
WARREN	1	103.8%	103.8%	.	.	103.8%	100.0%	0.00%
Ames	1	126.7%	126.7%	.	.	126.7%	100.0%	0.00%
Cedar Rapids	1	62.79%	62.79%	.	.	62.79%	100.0%	0.00%
Davenport	1	141.9%	141.9%	.	.	141.9%	100.0%	0.00%
City of Dubuque	1	103.2%	103.2%	.	.	103.2%	100.0%	0.00%
Iowa City	1	95.28%	95.28%	.	.	95.28%	100.0%	0.00%
Sioux City	2	97.93%	97.93%	15.176	0.1486	96.01%	102.0%	10.73%