



SUMMARY OF
REAL ESTATE ASSESSMENT
2017

SALES RATIO STUDY
Compiled by State of Iowa

Hoover State Office Building
Des Moines, IA 50319

10/24/18

FOREWARD

This assessment/sales ratio study for 2017 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, 2017, 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.

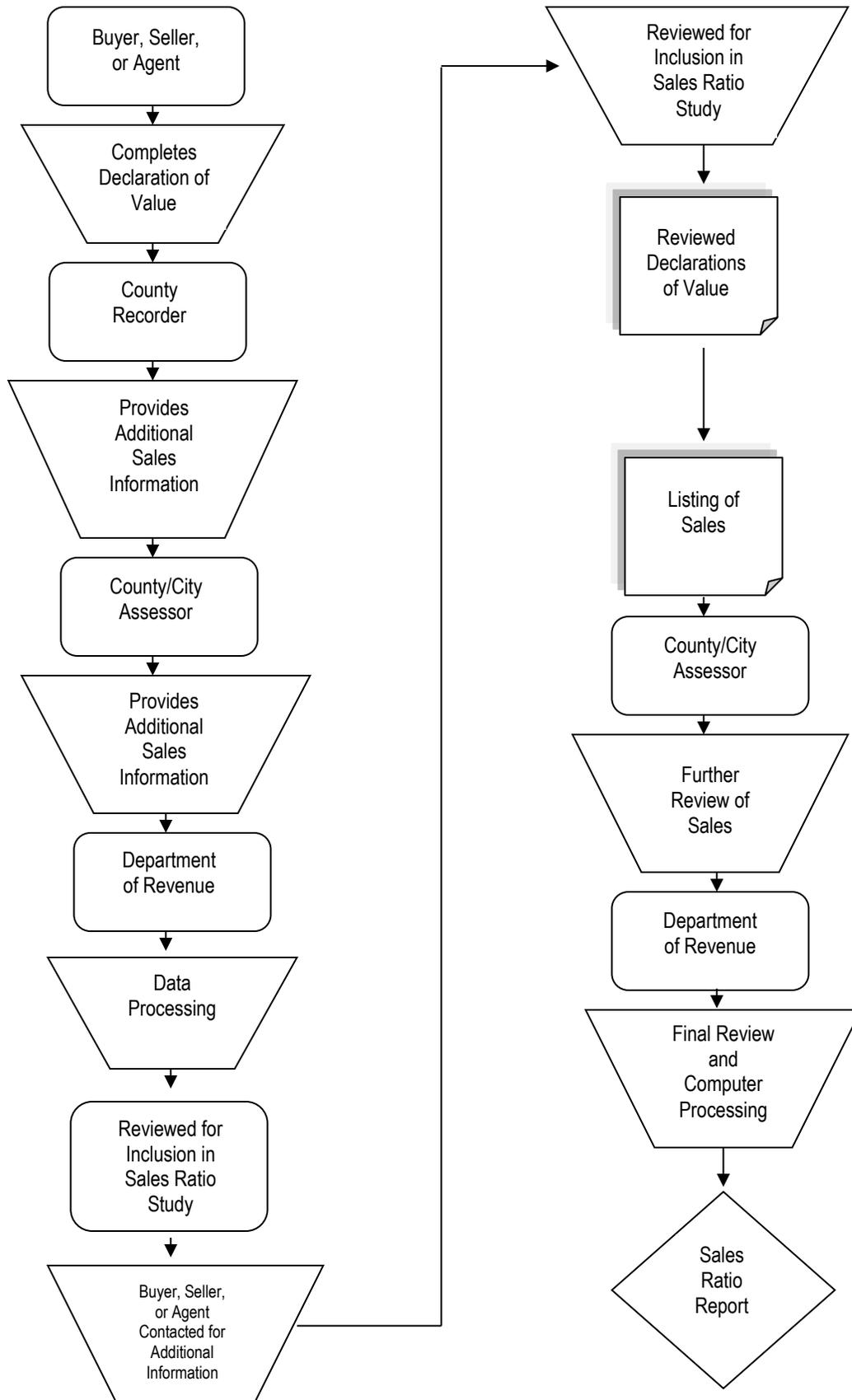
Declarations of value are then forwarded to the appropriate city or county assessor for completion. The assessor indicates the property classification of the property, its assessed value, and whether there are any additional circumstances surrounding the sale which would indicate it was not an "arms-length"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

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Adair	3	32.37%	31.92%	20.78	0.0673	33.49%	96.66%	14.03%
Adams	3	144.6%	59.59%	116.29	1.6815	108.4%	133.4%	169.1%
Appanoose	7	31.91%	21.02%	84.358	0.2692	32.58%	97.95%	85.27%
Audubon	1	45.74%	45.74%	.	.	45.74%	100.0%	0.00%
Benton	1	0.33%	0.33%	.	.	0.33%	100.0%	0.00%
Black Hawk	1	9.87%	9.87%	.	.	9.87%	100.0%	0.00%
Boone	2	40.54%	40.54%	56.439	0.2288	37.79%	107.3%	39.91%
Bremer	3	40.98%	28.01%	60.184	0.2466	28.55%	143.5%	52.26%
Buchanan	3	44.84%	55.72%	50.009	0.2242	41.75%	107.4%	24.35%
Buena Vista	5	23.07%	22.25%	9.3664	0.0216	23.24%	99.24%	6.22%
Butler	3	32.79%	31.83%	13.659	0.0448	32.88%	99.71%	9.22%
Carroll	1	23.38%	23.38%	.	.	23.38%	100.0%	0.00%
Cass	1	17.95%	17.95%	.	.	17.95%	100.0%	0.00%
Cedar	3	46.62%	36.69%	54.251	0.2529	38.07%	122.4%	43.21%
Cerro Gordo	2	72.69%	72.69%	12.753	0.0927	72.27%	100.6%	9.02%
Cherokee	1	36.04%	36.04%	.	.	36.04%	100.0%	0.00%
Chickasaw	2	60.05%	60.05%	73.674	0.4424	39.19%	153.2%	52.10%
Clarke	3	37.53%	36.55%	35.96	0.135	38.24%	98.16%	24.57%
Clay	1	26.05%	26.05%	.	.	26.05%	100.0%	0.00%
Clayton	8	32.50%	38.64%	42.537	0.1383	37.51%	86.66%	29.24%
Clinton	1	41.10%	41.10%	.	.	41.10%	100.0%	0.00%
Crawford	2	36.14%	36.14%	11.26	0.0407	35.43%	102.0%	7.96%
Dallas	3	69.68%	9.66%	154.71	1.0779	13.03%	534.6%	651.8%
Davis	5	17.16%	14.83%	31.45	0.054	16.57%	103.6%	20.21%
Decatur	2	40.95%	40.95%	96.547	0.3954	16.23%	252.4%	68.27%
Delaware	6	22.68%	24.56%	57.895	0.1313	28.53%	79.51%	39.72%
Des Moines	3	28.58%	21.68%	75.67	0.2163	32.39%	88.24%	63.92%
Dubuque	7	44.43%	29.12%	78.846	0.3503	31.04%	143.1%	77.12%
Emmet	3	59.72%	27.92%	96.498	0.5763	29.80%	200.4%	120.9%
Fayette	2	47.18%	47.18%	30.018	0.1416	45.17%	104.4%	21.23%
Floyd	1	20.77%	20.77%	.	.	24.72%	84.00%	0.00%
Franklin	1	30.10%	30.10%	.	.	30.10%	100.0%	0.00%
Fremont	2	44.75%	44.75%	43.235	0.1935	32.95%	135.8%	30.57%

CLASSIFICATION=Agricultural Transfer Type=Contract

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Greene	3	36.49%	33.48%	49.661	0.1812	30.15%	121.0%	35.71%
Grundy	1	64.14%	64.14%	.	.	64.14%	100.0%	0.00%
Guthrie	1	332.4%	332.4%	.	.	332.4%	100.0%	0.00%
Hancock	4	21.18%	21.34%	45.115	0.0956	20.85%	101.6%	35.12%
Hardin	1	26.29%	26.29%	.	.	26.29%	100.0%	0.00%
Harrison	1	30.55%	30.55%	.	.	30.55%	100.0%	0.00%
Henry	1	26.78%	26.78%	.	.	26.78%	100.0%	0.00%
Howard	3	37.62%	30.67%	55.049	0.2071	30.16%	124.7%	43.07%
Humboldt	6	13.53%	5.86%	88.603	0.1199	27.99%	48.33%	132.4%
Ida	2	121.2%	121.2%	95.429	1.157	118.6%	102.2%	67.48%
Iowa	1	25.34%	25.34%	.	.	25.34%	100.0%	0.00%
Jackson	4	55.31%	46.81%	38.889	0.2151	46.38%	119.2%	25.07%
Jasper	6	75.07%	34.49%	94.697	0.7109	39.77%	188.8%	132.6%
Jefferson	4	47.13%	50.54%	26.444	0.1246	46.13%	102.2%	16.55%
Johnson	2	15.13%	15.13%	93.905	0.142	25.56%	59.18%	66.40%
Jones	5	46.25%	47.32%	51.189	0.2367	38.67%	119.6%	36.06%
Lee	2	15.41%	15.41%	138.14	0.2128	0.48%	3189%	97.68%
Linn	7	31.74%	30.29%	47.504	0.1508	35.05%	90.56%	38.86%
Lucas	3	37.54%	26.45%	68.438	0.2569	27.36%	137.2%	60.06%
Madison	5	72.72%	73.36%	84.284	0.6129	60.11%	121.0%	56.94%
Mahaska	2	63.67%	63.67%	69.43	0.4421	50.18%	126.9%	49.09%
Marion	4	53.01%	37.34%	70.174	0.372	39.73%	133.4%	62.23%
Marshall	6	32.84%	38.40%	27.442	0.0901	28.83%	113.9%	15.36%
Mills	4	51.36%	35.80%	108.55	0.5575	37.04%	138.6%	96.26%
Mitchell	2	51.59%	51.59%	77.049	0.3975	29.93%	172.4%	54.48%
Monona	1	23.43%	23.43%	.	.	23.43%	100.0%	0.00%
Monroe	2	12.69%	12.69%	35.717	0.0453	12.69%	100.0%	25.26%
Muscatine	2	36.29%	36.29%	73.008	0.265	34.96%	103.8%	51.62%
O'Brien	2	32.49%	32.49%	9.0721	0.0295	31.33%	103.7%	6.41%
Palo Alto	2	28.89%	28.89%	3.9608	0.0114	28.97%	99.71%	2.80%
Plymouth	2	30.79%	30.79%	11.136	0.0343	29.79%	103.4%	7.87%
Pocahontas	2	43.81%	43.81%	42.522	0.1863	39.36%	111.3%	30.07%
Polk	8	12.08%	5.96%	149.24	0.1802	7.12%	169.7%	166.1%

CLASSIFICATION=Agricultural Transfer Type=Contract

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Pottawattamie	3	66.15%	16.46%	132.81	0.8786	135.0%	49.01%	310.2%
Poweshiek	4	49.09%	47.69%	76.29	0.3745	57.48%	85.40%	58.28%
Ringgold	4	28.88%	25.76%	28.236	0.0815	26.16%	110.4%	18.58%
Sac	2	23.12%	23.12%	5.7294	0.0132	22.61%	102.2%	4.05%
Shelby	1	142.6%	142.6%	.	.	142.6%	100.0%	0.00%
Sioux	4	18.22%	16.74%	17.379	0.0317	18.74%	97.23%	10.04%
Story	1	25.67%	25.67%	.	.	25.67%	100.0%	0.00%
Tama	8	41.25%	36.15%	75.267	0.3105	38.55%	107.0%	46.82%
Taylor	3	47.92%	47.69%	25.755	0.1234	45.94%	104.3%	17.25%
Union	5	62.68%	55.46%	40.917	0.2565	55.77%	112.4%	33.38%
Van Buren	2	41.82%	41.82%	4.0811	0.0171	40.96%	102.1%	2.89%
Wapello	5	56.57%	39.07%	64.367	0.3641	35.91%	157.6%	69.72%
Warren	4	19.75%	22.07%	36.842	0.0728	22.61%	87.34%	23.98%
Washington	4	32.70%	18.13%	105.97	0.3465	19.24%	169.9%	102.6%
Wayne	4	22.88%	19.42%	48.66	0.1113	18.74%	122.1%	41.31%
Webster	1	68.33%	68.33%	.	.	68.33%	100.0%	0.00%
Winnebago	2	74.86%	74.86%	56.5	0.4229	92.95%	80.54%	39.95%
Winneshiek	12	35.35%	28.10%	77.843	0.2752	31.72%	111.4%	48.40%
Woodbury	3	38.90%	35.88%	47.716	0.1856	39.06%	99.60%	34.14%
Wright	2	17.41%	17.41%	67.565	0.1176	16.68%	104.3%	47.78%
Davenport	2	27.34%	27.34%	56.93	0.1556	19.30%	141.6%	40.26%
Sioux City	1	64.69%	64.69%	.	.	64.69%	100.0%	0.00%

CLASSIFICATION=Agricultural Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Adair	25	38.31%	30.96%	54.171	0.2075	30.98%	123.6%	42.86%
Adams	13	45.52%	31.60%	84.184	0.3832	39.85%	114.2%	56.07%
Allamakee	30	39.45%	31.07%	81.008	0.3196	33.23%	118.7%	58.10%
Appanoose	78	37.17%	21.96%	153.73	0.5714	25.42%	146.2%	95.02%
Audubon	12	36.52%	34.17%	40.091	0.1464	34.45%	106.0%	31.15%
Benton	37	39.09%	25.45%	166.67	0.6515	31.59%	123.8%	104.1%
Black Hawk	20	33.97%	24.43%	70.075	0.238	28.05%	121.1%	63.74%
Boone	23	44.50%	25.17%	127.15	0.5658	29.30%	151.8%	118.0%
Bremer	26	31.51%	28.71%	58.403	0.184	32.42%	97.19%	44.23%
Buchanan	55	38.00%	24.99%	129.34	0.4915	5.36%	708.5%	82.06%
Buena Vista	37	30.98%	23.27%	62.744	0.1944	26.39%	117.4%	44.82%
Butler	18	45.96%	42.69%	53.192	0.2445	35.05%	131.1%	46.26%
Calhoun	16	36.14%	25.41%	57.657	0.2084	23.39%	154.5%	61.36%
Carroll	35	33.24%	24.49%	73.145	0.2431	33.66%	98.73%	60.16%
Cass	19	71.67%	35.65%	161.25	1.1558	38.59%	185.7%	114.9%
Cedar	30	32.94%	30.21%	41.944	0.1382	32.38%	101.7%	27.69%
Cerro Gordo	58	47.34%	29.23%	132.77	0.6286	33.14%	142.9%	95.95%
Cherokee	16	39.74%	32.54%	55.337	0.2199	32.35%	122.8%	41.43%
Chickasaw	34	41.56%	30.46%	97.045	0.4034	18.76%	221.6%	52.37%
Clarke	63	38.58%	25.48%	102.27	0.3945	30.24%	127.6%	80.38%
Clay	23	41.00%	28.21%	79.479	0.3259	31.60%	129.8%	63.40%
Clayton	60	41.35%	34.52%	71.751	0.2967	36.84%	112.2%	58.12%
Clinton	26	41.29%	32.97%	70.147	0.2897	2.70%	1531%	58.54%
Crawford	14	48.21%	36.71%	67.14	0.3237	39.24%	122.9%	63.49%
Dallas	82	33.27%	19.39%	153.13	0.5095	15.83%	210.2%	127.0%
Davis	46	36.43%	29.80%	57.993	0.2113	31.18%	116.8%	47.03%
Decatur	72	28.46%	19.48%	109.71	0.3122	18.02%	157.9%	86.66%
Delaware	34	31.63%	29.99%	53.871	0.1704	30.21%	104.7%	35.94%
Des Moines	33	46.26%	29.35%	118.09	0.5463	38.40%	120.5%	94.86%
Dickinson	20	27.60%	26.87%	91.773	0.2533	2.11%	1308%	40.40%
Dubuque	49	36.11%	29.09%	64.799	0.234	34.90%	103.5%	51.73%
Emmet	11	49.37%	28.13%	70.404	0.3476	29.44%	167.7%	81.09%
Fayette	21	33.99%	32.49%	43.552	0.1481	32.65%	104.1%	28.51%

CLASSIFICATION=Agricultural Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Floyd	24	41.14%	26.57%	104.23	0.4288	31.73%	129.7%	79.34%
Franklin	15	48.24%	29.22%	78.541	0.3788	32.29%	149.4%	97.53%
Fremont	32	40.96%	38.13%	64.2	0.263	18.39%	222.8%	46.29%
Greene	36	23.07%	21.44%	46.922	0.1082	4.90%	471.0%	35.68%
Grundy	46	51.36%	52.25%	57.711	0.2964	32.17%	159.6%	45.68%
Guthrie	34	31.77%	20.84%	88.978	0.2827	26.26%	121.0%	74.63%
Hamilton	39	28.22%	24.28%	97.522	0.2752	27.99%	100.8%	59.78%
Hancock	20	42.29%	27.79%	72.678	0.3074	29.02%	145.7%	68.52%
Hardin	40	30.77%	25.21%	65.818	0.2025	24.83%	123.9%	39.94%
Harrison	31	36.34%	33.11%	45.204	0.1643	28.63%	126.9%	37.56%
Henry	30	27.58%	22.37%	72.095	0.1988	25.97%	106.2%	65.62%
Howard	15	33.59%	28.48%	60.431	0.203	16.80%	199.9%	59.02%
Humboldt	23	29.29%	25.47%	70.872	0.2076	13.79%	212.5%	59.15%
Ida	18	33.08%	29.47%	38.932	0.1288	37.12%	89.10%	31.62%
Iowa	17	29.94%	31.19%	33.865	0.1014	31.44%	95.21%	23.38%
Jackson	45	50.89%	40.37%	70.705	0.3599	44.98%	113.1%	67.77%
Jasper	65	80.41%	33.41%	237.03	1.9061	39.34%	204.4%	172.8%
Jefferson	43	48.66%	43.81%	57.419	0.2794	35.72%	136.2%	50.74%
Johnson	44	29.83%	21.22%	120.32	0.3589	3.82%	780.7%	97.18%
Jones	28	39.23%	29.07%	73.37	0.2878	8.73%	449.4%	73.01%
Keokuk	33	33.64%	29.34%	62.517	0.2103	17.36%	193.7%	46.10%
Kossuth	47	34.98%	28.90%	54.146	0.1894	30.88%	113.3%	38.22%
Lee	34	32.29%	27.65%	68.111	0.2199	22.05%	146.4%	52.18%
Linn	80	28.89%	25.81%	93.496	0.2701	4.24%	681.9%	78.87%
Louisa	24	48.42%	34.73%	80.185	0.3883	40.38%	119.9%	73.11%
Lucas	58	43.10%	27.73%	161.34	0.6954	33.78%	127.6%	80.85%
Lyon	47	29.75%	21.56%	82.94	0.2467	26.60%	111.9%	68.70%
Madison	86	32.89%	23.68%	85.242	0.2804	13.01%	252.8%	82.86%
Mahaska	24	46.97%	35.79%	64.338	0.3022	38.56%	121.8%	51.47%
Marion	37	46.61%	43.87%	55.936	0.2607	40.99%	113.7%	49.28%
Marshall	35	50.62%	30.26%	138.98	0.7035	33.11%	152.9%	93.85%
Mills	26	37.70%	34.48%	63.727	0.2403	10.61%	355.3%	43.61%
Mitchell	29	110.2%	45.93%	316.85	3.4926	37.27%	295.8%	184.8%

CLASSIFICATION=Agricultural Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Monona	14	102.6%	35.79%	234.9	2.4104	40.38%	254.1%	213.5%
Monroe	36	40.01%	24.75%	100.52	0.4022	0.64%	6294%	98.24%
Montgomery	31	58.38%	41.72%	57.259	0.3343	43.42%	134.5%	62.48%
Muscatine	29	43.44%	40.33%	45.936	0.1996	39.27%	110.6%	37.03%
O'Brien	46	32.78%	23.32%	88.737	0.2909	21.65%	151.5%	58.30%
Osceola	33	27.79%	24.09%	38.843	0.1079	25.45%	109.2%	31.35%
Page	19	70.29%	34.07%	123.32	0.8668	33.19%	211.8%	129.7%
Palo Alto	42	34.19%	25.17%	90.461	0.3092	26.87%	127.2%	58.90%
Plymouth	54	27.99%	19.86%	87.962	0.2462	21.40%	130.8%	69.57%
Pocahontas	66	114.2%	32.96%	125.5	1.4327	34.03%	335.4%	269.8%
Polk	179	14.96%	3.73%	218.33	0.3265	10.90%	137.2%	362.2%
Pottawattamie	64	38.06%	33.70%	64.791	0.2466	33.92%	112.2%	47.33%
Poweshiek	50	35.99%	33.93%	56.004	0.2016	34.67%	103.8%	43.75%
Ringgold	42	38.10%	33.11%	49.62	0.1891	29.48%	129.3%	40.98%
Sac	30	42.09%	25.35%	111.74	0.4703	28.33%	148.6%	93.35%
Scott	19	30.26%	27.85%	81.683	0.2471	21.22%	142.6%	50.29%
Shelby	23	35.26%	32.72%	33.011	0.1164	33.94%	103.9%	20.46%
Sioux	58	37.80%	22.99%	87.283	0.3299	24.90%	151.8%	89.74%
Story	39	24.57%	21.18%	62.554	0.1537	20.63%	119.1%	40.87%
Tama	28	30.16%	27.98%	46.772	0.1411	26.75%	112.8%	36.66%
Taylor	44	42.23%	31.71%	76.889	0.3247	35.10%	120.3%	47.22%
Union	24	28.12%	25.27%	53.441	0.1503	4.30%	654.3%	33.87%
Van Buren	25	34.11%	28.91%	50.665	0.1728	32.26%	105.7%	38.83%
Wapello	39	47.62%	39.58%	65.182	0.3104	40.67%	117.1%	38.51%
Warren	94	33.04%	22.84%	115	0.3799	3.60%	917.2%	88.38%
Washington	37	37.71%	23.81%	84.827	0.3199	25.70%	146.7%	83.74%
Wayne	66	37.88%	24.25%	95.402	0.3614	30.88%	122.7%	76.62%
Webster	33	29.60%	26.74%	46.566	0.1378	26.34%	112.4%	28.85%
Winnebago	25	39.71%	30.01%	68.473	0.2719	12.50%	317.6%	54.37%
Winneshiek	46	102.5%	28.39%	286.44	2.9362	28.05%	365.5%	318.2%
Woodbury	24	35.14%	33.68%	37.206	0.1308	32.74%	107.3%	26.07%
Worth	24	40.86%	33.56%	37.813	0.1545	34.90%	117.1%	38.75%
Wright	30	36.89%	26.44%	63.673	0.2349	33.67%	109.6%	53.11%

CLASSIFICATION=Agricultural Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Ames	2	1.19%	1.19%	89.038	0.0106	0.61%	196.6%	62.96%
Cedar Rapids	6	5.18%	4.00%	80.226	0.0416	6.60%	78.56%	64.89%
City of Clinton	3	44.80%	28.38%	88.276	0.3954	31.04%	144.3%	86.68%
Davenport	6	19.38%	9.00%	123.98	0.2403	2.37%	819.2%	168.6%
Iowa City	2	7.60%	7.60%	48.207	0.0366	8.99%	84.56%	34.09%
Mason City	2	14.00%	14.00%	124.7	0.1745	24.90%	56.21%	88.18%
Sioux City	4	7.90%	6.07%	101	0.0798	10.18%	77.65%	90.64%

CLASSIFICATION=Commercial Transfer Type=Contract

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Adair	2	107.0%	107.0%	5.5827	0.0598	109.9%	97.39%	3.95%
Allamakee	3	101.5%	68.50%	61.597	0.6251	80.11%	126.7%	54.11%
Appanoose	3	57.15%	49.04%	32.2	0.184	48.68%	117.4%	23.12%
Benton	4	82.34%	89.61%	22.596	0.186	89.21%	92.29%	12.25%
Black Hawk	9	96.46%	94.14%	13.229	0.1276	95.28%	101.2%	10.24%
Boone	3	131.5%	144.8%	21.473	0.2825	109.5%	120.1%	11.87%
Bremer	2	97.87%	97.87%	6.5286	0.0639	96.08%	101.9%	4.62%
Buchanan	2	52.87%	52.87%	38.606	0.2041	46.74%	113.1%	27.30%
Buena Vista	2	97.52%	97.52%	24.274	0.2367	108.0%	90.32%	17.16%
Butler	1	59.95%	59.95%	.	.	59.95%	100.0%	0.00%
Carroll	2	90.95%	90.95%	1.1063	0.0101	83.02%	109.6%	0.78%
Cass	2	86.39%	86.39%	42.05	0.3633	70.20%	123.1%	29.73%
Cedar	3	95.16%	106.5%	45.35	0.4315	103.7%	91.80%	26.32%
Cerro Gordo	4	61.60%	64.16%	34.681	0.2136	55.13%	111.7%	24.76%
Cherokee	1	83.50%	83.50%	.	.	83.50%	100.0%	0.00%
Chickasaw	2	143.6%	143.6%	2.9153	0.0419	146.0%	98.40%	2.06%
Clarke	1	86.52%	86.52%	.	.	86.52%	100.0%	0.00%
Clay	3	74.36%	59.57%	48.624	0.3616	59.14%	125.7%	37.84%
Clayton	3	98.37%	106.3%	36.248	0.3566	96.85%	101.6%	21.94%
Clinton	3	70.83%	70.57%	45.903	0.3251	54.39%	130.2%	30.71%
Crawford	2	98.92%	98.92%	21.445	0.2121	100.8%	98.11%	15.16%
Dallas	5	75.04%	73.17%	32.498	0.2439	73.92%	101.5%	23.94%
Davis	2	110.1%	110.1%	48.266	0.5314	101.4%	108.5%	34.13%
Delaware	3	141.7%	116.3%	37.082	0.5256	110.8%	127.9%	27.35%
Des Moines	5	64.51%	63.83%	74.73	0.4821	56.77%	113.6%	58.18%
Dickinson	6	141.0%	114.9%	39.496	0.5571	131.7%	107.1%	33.75%
Dubuque	3	53.74%	46.04%	27.159	0.146	58.39%	92.03%	18.80%
Emmet	1	108.9%	108.9%	.	.	108.9%	100.0%	0.00%
Fayette	5	83.19%	63.42%	72.785	0.6055	51.57%	161.3%	50.92%
Floyd	2	53.34%	53.34%	15.772	0.0841	51.46%	103.7%	11.15%
Franklin	2	69.87%	69.87%	28.601	0.1998	59.93%	116.6%	20.22%
Fremont	3	101.0%	102.3%	58.898	0.5951	89.03%	113.5%	38.79%
Grundy	1	72.66%	72.66%	.	.	72.66%	100.0%	0.00%

CLASSIFICATION=Commercial Transfer Type=Contract

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Guthrie	1	93.47%	93.47%	.	.	93.47%	100.0%	0.00%
Hamilton	3	222.3%	111.3%	92.007	2.0452	116.6%	190.6%	108.1%
Hancock	3	130.8%	88.13%	59.969	0.7844	102.5%	127.6%	52.34%
Hardin	2	51.93%	51.93%	56.11	0.2914	59.48%	87.32%	39.68%
Harrison	1	26.80%	26.80%	.	.	26.80%	100.0%	0.00%
Henry	2	79.34%	79.34%	31.611	0.2508	83.66%	94.84%	22.35%
Howard	1	94.72%	94.72%	.	.	16.60%	570.5%	0.00%
Humboldt	3	77.87%	73.78%	19.748	0.1538	74.27%	104.9%	13.52%
Iowa	2	105.2%	105.2%	42.455	0.4465	111.3%	94.51%	30.02%
Jackson	4	99.01%	104.3%	29.962	0.2966	84.84%	116.7%	18.36%
Jasper	4	59.44%	44.20%	82.142	0.4883	108.2%	54.95%	65.99%
Jefferson	2	105.1%	105.1%	42.265	0.4442	79.04%	133.0%	29.89%
Johnson	3	90.69%	57.93%	65.548	0.5944	63.31%	143.2%	60.11%
Jones	2	149.4%	149.4%	50.272	0.7513	171.3%	87.23%	35.55%
Keokuk	2	62.76%	62.76%	0.5576	0.0035	62.82%	99.90%	0.39%
Kossuth	1	145.2%	145.2%	.	.	145.2%	100.0%	0.00%
Lee	4	126.7%	118.6%	40.288	0.5106	98.91%	128.1%	26.37%
Linn	8	75.42%	69.17%	26.207	0.1977	59.02%	127.8%	20.02%
Louisa	1	50.05%	50.05%	.	.	47.40%	105.6%	0.00%
Lyon	2	57.86%	57.86%	62.613	0.3623	55.02%	105.2%	44.27%
Madison	1	76.40%	76.40%	.	.	76.40%	100.0%	0.00%
Mahaska	1	94.16%	94.16%	.	.	89.68%	105.0%	0.00%
Marion	1	70.07%	70.07%	.	.	70.07%	100.0%	0.00%
Marshall	4	90.58%	104.9%	34.597	0.3134	99.48%	91.05%	17.14%
Mitchell	1	132.1%	132.1%	.	.	132.1%	100.0%	0.00%
Monona	3	389.6%	86.41%	141.37	5.5075	357.1%	109.1%	373.5%
Monroe	2	71.51%	71.51%	23.194	0.1659	63.41%	112.8%	16.40%
Montgomery	3	203.1%	158.5%	38.061	0.7731	173.4%	117.2%	28.16%
Muscatine	4	98.10%	91.87%	23.236	0.228	89.97%	109.0%	17.08%
Palo Alto	1	100.6%	100.6%	.	.	100.6%	100.0%	0.00%
Plymouth	4	66.41%	65.86%	7.562	0.0502	70.26%	94.53%	5.69%
Polk	14	144.5%	95.10%	113.38	1.6385	105.3%	137.2%	75.51%
Pottawattamie	6	100.5%	105.4%	16.785	0.1686	103.0%	97.57%	11.53%

CLASSIFICATION=Commercial Transfer Type=Contract

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Sac	3	96.72%	93.04%	10.075	0.0974	99.63%	97.08%	6.60%
Scott	1	133.7%	133.7%	.	.	133.7%	100.0%	0.00%
Shelby	1	86.39%	86.39%	.	.	86.39%	100.0%	0.00%
Sioux	3	76.72%	70.97%	15.154	0.1163	73.87%	103.9%	9.87%
Story	4	61.70%	55.45%	26.51	0.1636	53.02%	116.4%	17.62%
Tama	2	92.53%	92.53%	27.782	0.2571	104.5%	88.52%	19.64%
Union	3	94.73%	99.84%	63.887	0.6052	115.6%	81.93%	40.30%
Van Buren	2	98.61%	98.61%	0	0	98.61%	100.0%	0.00%
Wapello	4	90.92%	84.87%	26.516	0.2411	101.8%	89.31%	16.82%
Warren	4	98.05%	106.3%	41.304	0.405	58.74%	166.9%	29.16%
Washington	2	164.2%	164.2%	57.738	0.9481	105.5%	155.6%	40.83%
Webster	6	76.42%	81.52%	35.478	0.2711	75.94%	100.6%	24.18%
Winneshiek	1	59.48%	59.48%	.	.	56.55%	105.2%	0.00%
Woodbury	2	87.35%	87.35%	66.748	0.583	94.00%	92.93%	47.20%
Worth	2	106.5%	106.5%	40.569	0.4322	84.71%	125.8%	28.69%
Wright	3	140.7%	145.3%	47.578	0.6696	137.7%	102.2%	30.66%
Ames	2	88.11%	88.11%	17.083	0.1505	95.56%	92.20%	12.08%
Cedar Rapids	8	99.53%	96.11%	18.272	0.1819	98.31%	101.2%	15.15%
City of Clinton	3	164.1%	76.25%	92.735	1.5217	95.40%	172.0%	115.2%
Davenport	4	96.49%	109.8%	35.319	0.3408	105.2%	91.76%	18.53%
City of Dubuque	5	83.22%	80.91%	36.723	0.3056	64.06%	129.9%	25.58%
Iowa City	3	72.35%	66.69%	30.722	0.2223	71.87%	100.7%	21.67%
Mason City	4	135.8%	127.9%	44.558	0.6051	134.9%	100.7%	32.87%
Sioux City	9	77.02%	74.16%	45.581	0.3511	74.56%	103.3%	27.28%

CLASSIFICATION=Commercial Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Adair	4	89.01%	90.98%	22.798	0.2029	92.03%	96.72%	14.79%
Adams	3	137.2%	145.8%	43.598	0.5981	147.3%	93.15%	27.14%
Allamakee	12	91.29%	84.97%	48.137	0.4394	77.24%	118.2%	31.61%
Appanoose	6	87.28%	84.53%	41.415	0.3615	93.78%	93.06%	32.24%
Audubon	5	109.5%	88.71%	32.083	0.3514	113.9%	96.12%	29.08%
Benton	12	99.38%	75.92%	86.773	0.8623	74.04%	134.2%	55.45%
Black Hawk	56	100.1%	96.10%	33.948	0.3398	69.17%	144.7%	26.28%
Boone	13	95.82%	74.99%	63.223	0.6058	102.6%	93.37%	48.33%
Bremer	13	92.09%	84.29%	47.243	0.4351	57.74%	159.5%	38.04%
Buchanan	12	103.3%	92.60%	40.535	0.4187	73.31%	140.9%	32.99%
Buena Vista	17	113.6%	97.96%	55.377	0.6293	96.57%	117.7%	29.59%
Butler	9	60.86%	57.51%	34.145	0.2078	60.28%	101.0%	25.22%
Calhoun	5	88.41%	70.03%	53.475	0.4728	67.67%	130.6%	36.89%
Carroll	12	108.3%	101.3%	56.642	0.6133	91.80%	118.0%	37.25%
Cass	5	103.9%	98.02%	34.313	0.3563	48.10%	215.9%	27.60%
Cedar	13	75.36%	71.07%	39.739	0.2995	69.15%	109.0%	26.63%
Cerro Gordo	16	88.66%	81.64%	36.233	0.3212	80.28%	110.4%	28.45%
Cherokee	6	85.82%	89.45%	15.764	0.1353	86.00%	99.79%	11.24%
Chickasaw	11	96.73%	99.20%	27.156	0.2627	90.98%	106.3%	20.04%
Clarke	11	98.89%	94.76%	32.124	0.3177	98.73%	100.2%	26.93%
Clay	14	105.4%	95.29%	37.245	0.3926	92.09%	114.5%	28.18%
Clayton	12	81.11%	75.47%	45.831	0.3717	49.03%	165.4%	35.75%
Clinton	10	79.76%	78.33%	23.467	0.1872	83.85%	95.12%	19.60%
Crawford	2	189.5%	189.5%	59.292	1.1235	186.4%	101.7%	41.93%
Dallas	23	87.35%	96.73%	35.382	0.3091	62.51%	139.7%	24.22%
Davis	3	60.10%	65.85%	25.143	0.1511	54.52%	110.2%	14.45%
Decatur	3	101.5%	107.4%	37.733	0.3828	88.49%	114.7%	23.56%
Delaware	2	89.15%	89.15%	32.103	0.2862	76.58%	116.4%	22.70%
Des Moines	22	122.7%	112.0%	48.078	0.5899	93.79%	130.8%	34.49%
Dickinson	57	95.41%	95.37%	25.008	0.2386	92.84%	102.8%	14.63%
Dubuque	16	91.97%	83.11%	34.519	0.3175	82.47%	111.5%	29.18%
Emmet	7	119.8%	126.7%	36.405	0.4361	129.4%	92.54%	28.53%
Fayette	9	133.5%	125.1%	50.702	0.6767	88.75%	150.4%	38.82%

CLASSIFICATION=Commercial Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Floyd	6	94.27%	91.91%	24.528	0.2312	95.26%	98.96%	19.53%
Franklin	4	86.99%	82.95%	50.078	0.4356	79.24%	109.8%	41.16%
Fremont	10	111.1%	97.56%	34.976	0.3886	77.45%	143.5%	30.54%
Greene	7	153.4%	109.5%	84.137	1.2905	114.5%	133.9%	61.53%
Grundy	9	140.9%	88.48%	144.61	2.0381	91.47%	154.1%	98.81%
Guthrie	2	81.87%	81.87%	32.12	0.263	93.91%	87.17%	22.71%
Hamilton	10	112.6%	101.1%	41.262	0.4647	105.6%	106.6%	29.07%
Hancock	9	77.07%	68.66%	30.439	0.2346	84.72%	90.97%	26.53%
Hardin	12	170.7%	102.6%	97.146	1.6587	51.44%	331.9%	102.2%
Harrison	6	93.60%	88.88%	31.2	0.292	98.55%	94.97%	21.62%
Henry	10	93.13%	88.06%	36.508	0.34	91.57%	101.7%	30.56%
Howard	5	93.94%	104.8%	41.786	0.3925	50.37%	186.5%	29.21%
Humboldt	10	85.74%	84.50%	26.646	0.2285	84.78%	101.1%	19.32%
Ida	5	80.34%	69.75%	84.797	0.6813	65.48%	122.7%	60.23%
Iowa	9	4640%	100.4%	293.39	136.13	124.1%	3740%	4538%
Jackson	11	110.2%	100.9%	62.623	0.6901	95.96%	114.9%	37.19%
Jasper	16	92.09%	89.27%	56.721	0.5224	63.89%	144.2%	39.34%
Jefferson	8	87.22%	98.65%	34.406	0.3001	69.32%	125.8%	23.35%
Johnson	54	93.78%	91.59%	39.287	0.3684	87.34%	107.4%	23.54%
Jones	7	127.4%	118.8%	46.549	0.5931	93.43%	136.4%	37.77%
Keokuk	11	94.70%	98.13%	33.141	0.3138	68.33%	138.6%	25.89%
Kossuth	9	84.92%	87.47%	28.538	0.2423	60.88%	139.5%	21.55%
Lee	27	110.6%	100.6%	55.455	0.6135	79.28%	139.5%	49.67%
Linn	30	86.27%	84.59%	23.343	0.2014	80.11%	107.7%	17.38%
Louisa	4	68.91%	68.37%	30.346	0.2091	60.28%	114.3%	23.49%
Lucas	1	32.79%	32.79%	.	.	32.79%	100.0%	0.00%
Lyon	4	52.00%	59.23%	52.101	0.2709	68.86%	75.51%	33.45%
Madison	12	82.04%	80.18%	39.046	0.3204	68.85%	119.2%	32.26%
Mahaska	8	87.56%	101.1%	38.662	0.3385	83.45%	104.9%	24.22%
Marion	20	103.2%	87.65%	44.749	0.462	81.09%	127.3%	29.79%
Marshall	10	85.48%	87.89%	33.843	0.2893	64.79%	131.9%	21.96%
Mills	9	100.8%	98.24%	53.374	0.5383	61.06%	165.2%	41.19%
Mitchell	5	72.51%	63.54%	26.074	0.1891	51.50%	140.8%	22.73%

CLASSIFICATION=Commercial Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Monona	7	94.15%	91.25%	44.711	0.421	55.90%	168.4%	33.19%
Monroe	2	78.38%	78.38%	8.3137	0.0652	78.62%	99.69%	5.88%
Montgomery	8	137.5%	116.8%	48.726	0.6698	103.6%	132.7%	50.07%
Muscatine	12	105.4%	101.1%	49.576	0.5224	83.03%	126.9%	30.14%
O'Brien	7	116.8%	78.95%	84.162	0.9833	74.71%	156.4%	53.88%
Osceola	7	115.0%	105.3%	50.604	0.5818	112.6%	102.1%	40.24%
Page	8	175.4%	156.2%	65.019	1.1404	136.9%	128.1%	44.38%
Palo Alto	11	108.2%	101.6%	42.315	0.4577	105.6%	102.4%	35.14%
Plymouth	15	92.45%	91.13%	32.131	0.297	107.9%	85.68%	21.38%
Pocahontas	3	174.1%	203.3%	60.995	1.0618	88.50%	196.7%	33.80%
Polk	125	93.62%	94.40%	33.683	0.3153	88.96%	105.2%	22.23%
Pottawattamie	29	91.57%	86.42%	32.783	0.3002	77.21%	118.6%	24.50%
Poweshiek	7	93.85%	79.81%	46.362	0.4351	85.28%	110.1%	31.48%
Ringgold	6	65.76%	60.43%	30.831	0.2027	56.76%	115.9%	27.52%
Sac	8	84.65%	84.79%	34.495	0.292	65.64%	129.0%	30.05%
Scott	26	89.60%	92.43%	37.085	0.3323	72.79%	123.1%	23.38%
Shelby	7	199.1%	93.23%	133.38	2.656	124.5%	160.0%	129.1%
Sioux	16	106.7%	93.00%	56.77	0.6055	85.88%	124.2%	44.13%
Story	21	93.89%	99.64%	32.131	0.3017	68.57%	136.9%	20.93%
Tama	6	106.1%	108.7%	22.914	0.2431	113.5%	93.50%	14.33%
Taylor	6	100.9%	106.9%	32.471	0.3276	95.24%	105.9%	24.74%
Union	7	81.38%	73.24%	34.718	0.2825	79.90%	101.8%	30.50%
Van Buren	5	77.22%	75.87%	35.645	0.2753	59.61%	129.5%	28.79%
Wapello	23	121.4%	86.53%	79.465	0.9644	82.21%	147.6%	66.35%
Warren	15	83.88%	80.51%	51.324	0.4305	66.93%	125.3%	35.37%
Washington	17	122.1%	106.3%	52.338	0.6388	83.59%	146.0%	39.33%
Wayne	3	87.22%	85.68%	5.8007	0.0506	86.62%	100.7%	3.80%
Webster	20	100.1%	79.34%	61.886	0.6196	63.42%	157.9%	58.96%
Winnebago	7	131.7%	97.99%	54.764	0.7213	100.6%	131.0%	41.87%
Winneshiek	7	148.4%	103.6%	92.95	1.3796	84.41%	175.8%	62.38%
Woodbury	9	116.5%	88.72%	86.461	1.0076	76.34%	152.7%	55.47%
Worth	4	101.8%	102.1%	3.0088	0.0306	103.0%	98.91%	2.56%
Wright	10	102.4%	101.1%	14.493	0.1484	100.5%	102.0%	11.14%

CLASSIFICATION=Commercial Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Ames	13	94.85%	84.85%	54.195	0.514	84.79%	111.9%	37.70%
Cedar Rapids	41	95.48%	98.26%	27.561	0.2632	90.77%	105.2%	19.71%
City of Clinton	12	139.5%	107.4%	65.669	0.9159	125.3%	111.3%	58.65%
Davenport	49	115.7%	94.48%	89.209	1.032	89.21%	129.7%	46.15%
City of Dubuque	27	80.04%	70.91%	54.461	0.4359	63.54%	126.0%	45.74%
Iowa City	6	93.83%	95.25%	16.332	0.1533	62.78%	149.5%	12.03%
Mason City	25	92.68%	95.80%	27.595	0.2558	69.70%	133.0%	19.34%
Sioux City	36	74.93%	73.90%	42.726	0.3201	73.60%	101.8%	33.95%

CLASSIFICATION=Industrial Transfer Type=Contract

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Dallas	1	53.18%	53.18%	.	.	53.18%	100.0%	0.00%
Dubuque	1	70.11%	70.11%	.	.	70.11%	100.0%	0.00%
Hamilton	1	78.90%	78.90%	.	.	78.90%	100.0%	0.00%
Marshall	1	44.67%	44.67%	.	.	44.67%	100.0%	0.00%
Monona	1	148.9%	148.9%	.	.	148.9%	100.0%	0.00%
Shelby	1	81.28%	81.28%	.	.	81.28%	100.0%	0.00%
Winnebago	1	17.01%	17.01%	.	.	17.01%	100.0%	0.00%

CLASSIFICATION=Industrial Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Appanoose	1	18.65%	18.65%	.	.	18.65%	100.0%	0.00%
Black Hawk	1	150.7%	150.7%	.	.	150.7%	100.0%	0.00%
Boone	3	114.8%	101.3%	25.411	0.2917	117.7%	97.52%	17.59%
Carroll	2	105.3%	105.3%	29.59	0.3115	95.19%	110.6%	20.92%
Chickasaw	3	86.80%	79.00%	16.417	0.1425	85.29%	101.8%	10.59%
Clayton	3	116.6%	103.8%	53.624	0.6255	159.6%	73.09%	39.54%
Clinton	2	79.97%	79.97%	12.135	0.097	77.66%	103.0%	8.58%
Dallas	2	89.58%	89.58%	5.3555	0.048	89.85%	99.70%	3.79%
Decatur	2	62.02%	62.02%	102.63	0.6365	29.79%	208.2%	72.57%

CLASSIFICATION=Industrial Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Delaware	1	78.08%	78.08%	.	.	78.08%	100.0%	0.00%
Dubuque	1	95.76%	95.76%	.	.	95.76%	100.0%	0.00%
Greene	2	70.08%	70.08%	85.951	0.6023	40.85%	171.6%	60.78%
Guthrie	1	118.7%	118.7%	.	.	118.7%	100.0%	0.00%
Hardin	1	91.50%	91.50%	.	.	91.50%	100.0%	0.00%
Henry	2	107.0%	107.0%	32.658	0.3494	92.65%	115.5%	23.09%
Howard	1	31.76%	31.76%	.	.	31.76%	100.0%	0.00%
Jackson	2	159.5%	159.5%	49.86	0.7954	163.5%	97.57%	35.26%
Jasper	1	100.0%	100.0%	.	.	100.0%	100.0%	0.00%
Johnson	2	58.59%	58.59%	85.616	0.5016	38.94%	150.5%	60.54%
Jones	1	122.0%	122.0%	.	.	122.0%	100.0%	0.00%
Keokuk	2	193.2%	193.2%	18.62	0.3597	181.4%	106.5%	13.17%
Kossuth	1	91.29%	91.29%	.	.	91.29%	100.0%	0.00%
Lee	2	91.92%	91.92%	28.272	0.2599	92.21%	99.68%	19.99%
Linn	2	87.64%	87.64%	6.0549	0.0531	88.62%	98.90%	4.28%
Madison	1	109.9%	109.9%	.	.	109.9%	100.0%	0.00%
Mahaska	3	169.4%	163.3%	66.028	1.1188	93.23%	181.7%	45.63%
Marion	1	63.19%	63.19%	.	.	63.19%	100.0%	0.00%
Marshall	1	117.8%	117.8%	.	.	117.8%	100.0%	0.00%
Monona	2	25.52%	25.52%	84.503	0.2157	34.71%	73.54%	59.75%
Montgomery	1	243.7%	243.7%	.	.	243.7%	100.0%	0.00%
Osceola	1	88.31%	88.31%	.	.	88.31%	100.0%	0.00%
Page	1	99.72%	99.72%	.	.	99.72%	100.0%	0.00%
Pocahontas	1	112.3%	112.3%	.	.	112.3%	100.0%	0.00%
Polk	8	98.95%	98.14%	32.83	0.3248	77.58%	127.5%	23.60%
Pottawattamie	1	79.96%	79.96%	.	.	79.96%	100.0%	0.00%
Sac	1	50.62%	50.62%	.	.	50.62%	100.0%	0.00%
Scott	2	102.1%	102.1%	43.453	0.4435	82.72%	123.4%	30.73%
Sioux	2	62.50%	62.50%	38.971	0.2436	73.02%	85.59%	27.56%
Story	1	8.18%	8.18%	.	.	8.18%	100.0%	0.00%
Union	1	45.54%	45.54%	.	.	45.54%	100.0%	0.00%
Wapello	1	211.8%	211.8%	.	.	211.8%	100.0%	0.00%
Webster	2	60.45%	60.45%	104.71	0.6329	16.03%	377.2%	74.04%

CLASSIFICATION=Industrial Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Winnebago	1	37.49%	37.49%	.	.	37.49%	100.0%	0.00%
Ames	1	75.85%	75.85%	.	.	75.85%	100.0%	0.00%
Cedar Rapids	3	77.42%	80.28%	21.441	0.166	81.26%	95.28%	13.63%
Davenport	1	95.45%	95.45%	.	.	95.45%	100.0%	0.00%
City of Dubuque	2	95.44%	95.44%	1.5597	0.0149	95.92%	99.49%	1.10%
Sioux City	2	81.46%	81.46%	38.184	0.311	99.53%	81.84%	27.00%

CLASSIFICATION=Multiresidential Transfer Type=Contract

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Audubon	1	77.73%	77.73%	.	.	77.73%	100.0%	0.00%
Benton	1	100.0%	100.0%	.	.	100.0%	100.0%	0.00%
Black Hawk	4	86.70%	90.36%	25.005	0.2168	86.45%	100.3%	19.90%
Bremer	1	89.19%	89.19%	.	.	89.19%	100.0%	0.00%
Cerro Gordo	2	125.3%	125.3%	2.8605	0.0359	124.2%	100.9%	2.02%
Clarke	1	107.0%	107.0%	.	.	107.0%	100.0%	0.00%
Dallas	1	149.3%	149.3%	.	.	149.3%	100.0%	0.00%
Davis	1	107.1%	107.1%	.	.	107.1%	100.0%	0.00%
Decatur	1	44.11%	44.11%	.	.	44.11%	100.0%	0.00%
Delaware	1	63.88%	63.88%	.	.	63.88%	100.0%	0.00%
Des Moines	1	670.1%	670.1%	.	.	670.1%	100.0%	0.00%
Hamilton	1	169.0%	169.0%	.	.	169.0%	100.0%	0.00%
Hancock	2	137.6%	137.6%	35.235	0.4849	114.6%	120.1%	24.91%
Hardin	2	97.33%	97.33%	40.48	0.394	97.33%	100.0%	28.62%
Howard	1	61.31%	61.31%	.	.	61.31%	100.0%	0.00%
Humboldt	1	163.0%	163.0%	.	.	163.0%	100.0%	0.00%
Jasper	1	105.4%	105.4%	.	.	105.4%	100.0%	0.00%
Jefferson	1	63.20%	63.20%	.	.	63.20%	100.0%	0.00%
Mahaska	3	105.4%	100.0%	11.403	0.1202	110.1%	95.74%	7.38%
Marion	3	70.65%	70.05%	1.5643	0.0111	70.27%	100.5%	0.93%
Marshall	3	126.2%	126.7%	11.618	0.1467	127.6%	98.92%	7.71%
Montgomery	2	141.4%	141.4%	0	0	141.4%	100.0%	0.00%

CLASSIFICATION=Multiresidential Transfer Type=Contract

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Muscatine	1	86.02%	86.02%	.	.	86.02%	100.0%	0.00%
Osceola	1	94.23%	94.23%	.	.	94.23%	100.0%	0.00%
Page	1	332.1%	332.1%	.	.	332.1%	100.0%	0.00%
Polk	3	73.39%	66.95%	21.307	0.1564	67.38%	108.9%	14.55%
Pottawattamie	2	87.94%	87.94%	1.5135	0.0133	88.19%	99.72%	1.07%
Sac	1	100.4%	100.4%	.	.	100.4%	100.0%	0.00%
Scott	2	76.53%	76.53%	38.816	0.2971	61.65%	124.2%	27.45%
Warren	1	132.1%	132.1%	.	.	132.1%	100.0%	0.00%
Webster	3	89.18%	102.7%	26.243	0.234	85.80%	103.9%	13.16%
Davenport	3	85.54%	81.39%	23.933	0.2047	45.82%	186.7%	16.51%
City of Dubuque	2	83.26%	83.26%	8.2864	0.069	82.42%	101.0%	5.86%
Mason City	1	91.28%	91.28%	.	.	91.28%	100.0%	0.00%
Sioux City	3	89.27%	84.10%	29.396	0.2624	85.35%	104.6%	20.50%

CLASSIFICATION=Multiresidential Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Adair	1	63.49%	63.49%	.	.	63.49%	100.0%	0.00%
Appanoose	1	91.99%	91.99%	.	.	91.99%	100.0%	0.00%
Benton	5	70.07%	76.05%	38.824	0.272	81.19%	86.30%	27.66%
Black Hawk	14	126.2%	100.8%	55.932	0.7059	64.86%	194.6%	49.59%
Boone	5	101.6%	85.79%	53.114	0.5395	90.44%	112.3%	46.60%
Bremer	3	72.46%	70.79%	8.4203	0.061	71.94%	100.7%	5.58%
Buchanan	1	299.5%	299.5%	.	.	299.5%	100.0%	0.00%
Buena Vista	4	105.5%	101.0%	26.59	0.2805	96.39%	109.5%	17.21%
Butler	1	123.7%	123.7%	.	.	123.7%	100.0%	0.00%
Calhoun	1	76.56%	76.56%	.	.	76.56%	100.0%	0.00%
Carroll	4	93.27%	79.40%	36.547	0.3409	131.3%	71.04%	23.39%
Cass	5	121.1%	87.63%	72.391	0.877	82.25%	147.3%	51.64%
Cedar	4	98.20%	92.53%	17.966	0.1764	91.28%	107.6%	13.11%
Cerro Gordo	3	82.41%	87.56%	66.332	0.5466	71.93%	114.6%	41.48%
Chickasaw	1	193.6%	193.6%	.	.	193.6%	100.0%	0.00%
Clay	8	118.5%	102.2%	36.573	0.4333	102.7%	115.3%	32.74%
Clayton	3	83.02%	87.56%	13.806	0.1146	81.47%	101.9%	8.20%
Clinton	3	75.89%	78.73%	11.777	0.0894	73.00%	104.0%	7.28%
Crawford	7	106.4%	113.2%	23.355	0.2485	76.61%	138.9%	17.50%
Dallas	8	80.96%	76.33%	21.206	0.1717	73.16%	110.7%	16.40%
Davis	1	147.1%	147.1%	.	.	147.1%	100.0%	0.00%
Decatur	3	83.24%	81.93%	26.004	0.2164	84.14%	98.93%	17.59%
Des Moines	7	130.9%	108.4%	33.127	0.4336	119.5%	109.5%	26.13%
Dickinson	3	89.22%	105.5%	37.905	0.3382	89.58%	99.61%	19.42%
Dubuque	1	53.80%	53.80%	.	.	53.80%	100.0%	0.00%
Emmet	2	102.4%	102.4%	30.311	0.3105	96.32%	106.3%	21.43%
Fayette	7	102.2%	99.61%	38.143	0.3898	87.76%	116.4%	29.16%
Floyd	4	93.97%	97.20%	21.427	0.2014	86.92%	108.1%	16.05%
Franklin	2	93.60%	93.60%	0.2398	0.0022	93.51%	100.1%	0.17%
Fremont	2	169.0%	169.0%	64.474	1.0897	167.9%	100.6%	45.59%
Greene	1	103.9%	103.9%	.	.	103.9%	100.0%	0.00%
Guthrie	1	107.2%	107.2%	.	.	107.2%	100.0%	0.00%
Hamilton	4	155.8%	161.9%	56.967	0.8873	187.4%	83.11%	40.08%

CLASSIFICATION=Multiresidential Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Hardin	1	123.5%	123.5%	.	.	123.5%	100.0%	0.00%
Harrison	5	75.85%	69.51%	66.799	0.5067	23.46%	323.4%	55.29%
Henry	2	100.4%	100.4%	3.5	0.0351	102.1%	98.27%	2.47%
Howard	3	87.87%	67.25%	48.748	0.4284	96.65%	90.92%	38.60%
Ida	2	82.92%	82.92%	14.991	0.1243	90.37%	91.75%	10.60%
Iowa	1	120.0%	120.0%	.	.	120.0%	100.0%	0.00%
Jackson	3	99.40%	103.8%	15.356	0.1526	103.3%	96.27%	9.50%
Jasper	10	115.7%	96.95%	48.686	0.5635	79.81%	145.0%	39.50%
Jefferson	2	79.73%	79.73%	24.26	0.1934	78.12%	102.1%	17.15%
Johnson	10	77.14%	70.93%	21.209	0.1636	74.76%	103.2%	19.17%
Jones	3	100.7%	97.19%	24.671	0.2484	95.55%	105.4%	16.91%
Kossuth	3	98.92%	97.14%	5.5703	0.0551	102.7%	96.33%	3.63%
Lee	7	90.60%	78.12%	34.836	0.3156	96.23%	94.15%	31.40%
Linn	18	89.74%	90.72%	13.526	0.1214	83.83%	107.0%	9.48%
Louisa	1	53.19%	53.19%	.	.	7.64%	696.6%	0.00%
Lucas	1	151.6%	151.6%	.	.	151.6%	100.0%	0.00%
Lyon	1	73.56%	73.56%	.	.	73.56%	100.0%	0.00%
Madison	2	94.95%	94.95%	7.0344	0.0668	95.44%	99.49%	4.97%
Mahaska	4	83.42%	76.87%	32.803	0.2736	78.05%	106.9%	21.02%
Marion	2	125.6%	125.6%	39.126	0.4913	104.0%	120.7%	27.67%
Marshall	6	107.1%	113.3%	16.493	0.1767	107.5%	99.69%	11.98%
Mills	1	92.08%	92.08%	.	.	86.46%	106.5%	0.00%
Mitchell	1	107.7%	107.7%	.	.	107.7%	100.0%	0.00%
Monona	3	103.4%	100.2%	22.11	0.2286	99.33%	104.1%	15.10%
Monroe	1	78.82%	78.82%	.	.	78.82%	100.0%	0.00%
Montgomery	2	98.93%	98.93%	19.803	0.1959	105.9%	93.41%	14.00%
Muscatine	6	97.93%	97.42%	14.221	0.1393	94.66%	103.5%	11.44%
O'Brien	2	54.25%	54.25%	52.454	0.2846	47.09%	115.2%	37.09%
Page	4	90.16%	89.37%	3.0069	0.0271	90.03%	100.1%	2.01%
Palo Alto	1	72.42%	72.42%	.	.	72.42%	100.0%	0.00%
Plymouth	4	86.82%	87.38%	32.557	0.2827	89.42%	97.09%	27.29%
Polk	68	91.01%	88.76%	38.067	0.3464	72.69%	125.2%	21.98%
Pottawattamie	13	104.6%	99.71%	32.37	0.3385	99.73%	104.8%	22.06%

CLASSIFICATION=Multiresidential Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Poweshiek	5	87.38%	91.93%	13.224	0.1155	86.27%	101.3%	8.99%
Sac	3	95.98%	96.60%	23.018	0.2209	88.61%	108.3%	15.24%
Scott	15	76.08%	74.54%	21.142	0.1609	75.53%	100.7%	17.36%
Sioux	3	98.15%	100.5%	12.057	0.1183	98.27%	99.88%	7.74%
Story	5	76.04%	70.30%	25.271	0.1922	77.18%	98.53%	19.96%
Union	1	97.39%	97.39%	.	.	97.39%	100.0%	0.00%
Wapello	7	80.50%	80.92%	29.106	0.2343	78.67%	102.3%	21.40%
Warren	5	66.53%	60.14%	32.399	0.2155	59.81%	111.2%	24.74%
Wayne	1	85.97%	85.97%	.	.	85.97%	100.0%	0.00%
Webster	9	80.98%	75.71%	32.015	0.2592	82.35%	98.33%	27.28%
Winnebago	3	90.27%	80.62%	46.062	0.4158	74.72%	120.8%	33.68%
Winneshiek	5	85.02%	84.46%	5.1838	0.0441	83.89%	101.3%	3.95%
Wright	3	182.2%	150.5%	50.615	0.922	153.2%	118.9%	38.99%
Ames	8	85.90%	92.25%	20.382	0.1751	79.81%	107.6%	12.14%
Cedar Rapids	14	77.13%	75.51%	19.269	0.1486	67.83%	113.7%	16.13%
City of Clinton	2	149.5%	149.5%	19.175	0.2867	142.1%	105.2%	13.56%
Davenport	50	116.9%	101.4%	57.177	0.6683	77.89%	150.1%	35.69%
City of Dubuque	28	108.3%	95.26%	56.343	0.6102	86.79%	124.8%	36.73%
Iowa City	8	80.47%	87.02%	25.967	0.209	52.35%	153.7%	15.87%
Mason City	5	110.7%	102.6%	18.128	0.2007	103.1%	107.4%	14.84%
Sioux City	15	88.66%	86.77%	26.319	0.2334	84.63%	104.8%	20.31%

CLASSIFICATION=Residential Transfer Type=Contract

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Adair	3	107.6%	97.30%	33.04	0.3554	91.85%	117.1%	23.58%
Adams	4	122.3%	123.2%	33.114	0.4048	124.0%	98.62%	23.46%
Allamakee	16	119.8%	112.8%	37.608	0.4507	104.4%	114.8%	22.81%
Appanoose	17	88.14%	91.14%	30.466	0.2685	58.72%	150.1%	22.75%
Audubon	3	118.7%	103.5%	36.464	0.4328	124.2%	95.53%	26.56%
Benton	16	112.9%	103.7%	41.366	0.4671	84.49%	133.6%	32.71%
Black Hawk	77	97.62%	97.72%	28.395	0.2772	98.25%	99.36%	21.13%
Boone	16	116.6%	99.99%	45.328	0.5287	106.1%	109.9%	29.84%
Bremer	7	115.2%	102.4%	35.049	0.4037	102.2%	112.7%	21.37%
Buchanan	13	118.9%	93.45%	55.562	0.6609	98.73%	120.5%	40.35%
Buena Vista	10	114.5%	104.8%	44.386	0.5084	104.0%	110.2%	33.26%
Butler	6	95.57%	95.82%	9.2747	0.0886	95.70%	99.87%	7.13%
Calhoun	12	112.3%	94.83%	46.095	0.5175	85.50%	131.3%	41.40%
Carroll	13	107.7%	103.6%	30.671	0.3304	91.41%	117.9%	21.23%
Cass	10	129.9%	111.2%	43.353	0.563	112.4%	115.6%	37.62%
Cedar	11	126.7%	103.7%	38.929	0.4934	107.5%	118.0%	32.54%
Cerro Gordo	6	90.12%	87.17%	26.937	0.2427	86.97%	103.6%	22.73%
Cherokee	10	103.2%	98.61%	30.655	0.3163	95.84%	107.7%	21.39%
Chickasaw	8	88.08%	91.19%	13.457	0.1185	87.88%	100.2%	9.97%
Clarke	7	136.8%	138.4%	40.321	0.5515	121.8%	112.3%	29.69%
Clay	11	84.91%	87.91%	20.212	0.1716	86.43%	98.23%	14.05%
Clayton	15	86.30%	86.09%	28.163	0.243	87.97%	98.10%	23.48%
Clinton	6	114.8%	110.6%	17.912	0.2056	114.4%	100.3%	15.20%
Crawford	13	104.7%	96.98%	35.019	0.3667	103.0%	101.7%	27.74%
Dallas	21	103.1%	100.4%	35.274	0.3637	93.33%	110.5%	22.33%
Davis	7	69.15%	92.83%	59.662	0.4126	76.71%	90.15%	33.39%
Decatur	14	106.8%	120.2%	55.684	0.5946	62.38%	171.2%	38.84%
Delaware	8	94.09%	97.00%	28.108	0.2645	97.61%	96.40%	20.92%
Des Moines	58	104.1%	96.06%	48.805	0.5079	94.66%	109.9%	28.02%
Dickinson	17	129.3%	99.14%	82.472	1.0663	115.7%	111.8%	48.72%
Dubuque	10	101.8%	97.04%	21.381	0.2176	98.42%	103.4%	15.19%
Emmet	21	104.3%	93.27%	44.635	0.4655	97.95%	106.5%	27.78%
Fayette	6	132.2%	115.8%	45.534	0.6018	114.9%	115.1%	34.45%

CLASSIFICATION=Residential Transfer Type=Contract

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Floyd	14	97.65%	100.0%	31.516	0.3078	97.60%	100.1%	19.71%
Franklin	12	112.9%	102.5%	24.188	0.273	107.2%	105.2%	19.64%
Fremont	2	166.5%	166.5%	97.839	1.6288	120.9%	137.7%	69.18%
Greene	11	80.40%	72.81%	32.376	0.2603	77.20%	104.1%	27.37%
Grundy	5	91.64%	105.2%	36.086	0.3307	74.35%	123.2%	23.02%
Guthrie	2	75.33%	75.33%	95.115	0.7165	75.33%	100.0%	67.26%
Hamilton	10	129.2%	117.2%	39.649	0.5121	116.1%	111.2%	30.91%
Hancock	12	94.10%	94.23%	24.745	0.2328	99.37%	94.69%	18.54%
Hardin	15	135.2%	106.3%	102.54	1.3867	113.2%	119.5%	47.44%
Harrison	9	127.0%	101.4%	59.766	0.7589	107.0%	118.6%	53.41%
Henry	1	362.1%	362.1%	.	.	362.1%	100.0%	0.00%
Howard	5	99.21%	96.32%	18.409	0.1826	93.52%	106.1%	11.29%
Humboldt	6	133.6%	79.50%	83.321	1.1131	92.89%	143.8%	80.80%
Ida	6	114.9%	100.2%	48.034	0.5521	99.91%	115.0%	42.19%
Iowa	11	129.3%	119.2%	27.919	0.361	116.9%	110.6%	23.86%
Jackson	19	118.1%	108.3%	30.621	0.3615	104.1%	113.5%	27.00%
Jasper	31	129.9%	114.6%	49.217	0.6393	104.3%	124.6%	38.05%
Jefferson	7	102.7%	105.5%	22.843	0.2345	91.43%	112.3%	16.58%
Johnson	14	93.68%	98.87%	24.665	0.2311	95.72%	97.87%	13.45%
Jones	5	115.6%	103.7%	29.437	0.3401	104.1%	111.0%	23.27%
Keokuk	13	119.5%	112.2%	38.112	0.4556	112.8%	106.0%	26.57%
Kossuth	11	104.1%	92.47%	30.406	0.3164	97.52%	106.7%	19.72%
Lee	43	124.9%	105.7%	54.611	0.6821	104.5%	119.5%	34.90%
Linn	20	99.10%	96.36%	20.493	0.2031	96.60%	102.6%	12.39%
Louisa	6	102.1%	94.78%	25.047	0.2558	102.6%	99.48%	16.45%
Lucas	11	124.3%	108.8%	67.901	0.8438	94.37%	131.7%	50.97%
Lyon	7	110.2%	114.2%	38.139	0.4204	104.0%	106.0%	26.74%
Madison	8	101.4%	71.94%	62.719	0.6363	72.97%	139.0%	63.51%
Mahaska	44	109.2%	98.92%	37.114	0.4051	101.2%	107.9%	27.69%
Marion	17	109.2%	94.07%	46.495	0.5079	98.36%	111.1%	37.30%
Marshall	73	119.7%	101.9%	81.371	0.9736	92.65%	129.1%	39.10%
Mills	4	165.6%	166.4%	50.14	0.8305	109.3%	151.5%	43.05%
Mitchell	5	106.4%	106.7%	24.155	0.2569	101.1%	105.2%	15.48%

CLASSIFICATION=Residential Transfer Type=Contract

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Monona	15	94.64%	89.78%	36.995	0.3501	88.48%	107.0%	26.97%
Monroe	6	125.6%	130.2%	45.311	0.5693	101.8%	123.5%	32.42%
Montgomery	16	92.75%	95.98%	19.527	0.1811	88.74%	104.5%	14.50%
Muscatine	36	109.7%	103.3%	28.825	0.3163	102.2%	107.4%	23.53%
O'Brien	10	102.5%	91.27%	65.147	0.668	89.14%	115.0%	41.60%
Osceola	7	87.41%	97.74%	34.905	0.3051	86.14%	101.5%	18.61%
Page	14	88.68%	77.18%	42.925	0.3806	85.80%	103.3%	30.89%
Palo Alto	6	117.9%	125.7%	28.767	0.3392	98.02%	120.3%	20.96%
Plymouth	5	87.50%	93.41%	27.352	0.2393	91.26%	95.88%	19.02%
Pocahontas	8	94.69%	97.97%	30.216	0.2861	98.41%	96.22%	22.27%
Polk	222	104.9%	94.45%	58.244	0.611	87.14%	120.4%	28.31%
Pottawattamie	62	123.8%	109.3%	37.602	0.4656	109.7%	112.9%	28.63%
Poweshiek	10	104.2%	105.9%	32.617	0.34	95.23%	109.5%	22.19%
Ringgold	2	95.10%	95.10%	13.636	0.1297	101.8%	93.39%	9.64%
Sac	11	122.7%	118.8%	36.851	0.4521	119.8%	102.4%	24.06%
Scott	14	105.8%	100.3%	17.274	0.1827	100.2%	105.6%	10.31%
Shelby	11	96.07%	91.79%	31.111	0.2989	94.58%	101.6%	24.44%
Sioux	8	97.93%	87.90%	33.533	0.3284	103.1%	95.03%	20.71%
Story	9	90.28%	82.69%	28.752	0.2596	83.72%	107.8%	23.68%
Tama	12	132.6%	114.9%	51.763	0.6864	115.4%	114.9%	43.56%
Taylor	9	113.6%	114.8%	28.857	0.3277	97.25%	116.8%	20.24%
Union	10	158.8%	146.4%	50.592	0.8035	110.6%	143.6%	44.15%
Van Buren	6	98.50%	89.38%	30.369	0.2991	90.05%	109.4%	26.53%
Wapello	98	98.46%	94.11%	45.941	0.4524	91.33%	107.8%	30.93%
Warren	20	127.8%	100.4%	71.98	0.9203	102.0%	125.3%	43.94%
Washington	12	98.59%	99.33%	24.401	0.2406	98.62%	99.97%	18.55%
Wayne	13	94.49%	89.47%	29.063	0.2746	88.84%	106.4%	22.86%
Webster	60	131.7%	109.1%	49.903	0.6571	108.6%	121.2%	39.50%
Winnebago	10	121.3%	102.1%	42.698	0.5181	103.0%	117.8%	32.89%
Winneshiek	9	104.6%	94.11%	41.094	0.4299	86.43%	121.0%	25.42%
Woodbury	9	79.79%	78.82%	30.753	0.2454	76.71%	104.0%	22.77%
Worth	5	90.93%	85.88%	19.59	0.1781	85.71%	106.1%	16.16%
Wright	8	86.24%	68.45%	53.497	0.4613	70.06%	123.1%	49.06%

CLASSIFICATION=Residential Transfer Type=Contract

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Ames	9	101.7%	102.1%	12.022	0.1223	98.30%	103.5%	7.35%
Cedar Rapids	61	107.1%	101.0%	30.596	0.3276	102.2%	104.8%	21.41%
City of Clinton	31	122.3%	110.7%	41.398	0.5063	110.5%	110.7%	26.88%
Davenport	46	97.66%	93.21%	27.062	0.2643	93.55%	104.4%	17.91%
City of Dubuque	25	115.3%	97.56%	45.42	0.5238	102.8%	112.2%	25.50%
Iowa City	9	92.07%	89.31%	8.6137	0.0793	92.25%	99.81%	6.15%
Mason City	19	104.9%	94.36%	33.945	0.3562	94.90%	110.6%	23.44%
Sioux City	67	87.37%	83.60%	29.947	0.2617	84.49%	103.4%	21.05%

CLASSIFICATION=Residential Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Adair	89	107.2%	97.01%	42.326	0.4538	95.83%	111.9%	26.49%
Adams	41	109.4%	98.98%	54.799	0.5994	96.67%	113.2%	40.79%
Allamakee	149	99.19%	93.62%	31.728	0.3147	92.41%	107.3%	20.69%
Appanoose	194	100.7%	90.61%	50.369	0.507	86.49%	116.4%	33.96%
Audubon	62	106.6%	92.92%	42.1	0.4486	93.99%	113.4%	29.11%
Benton	363	102.0%	95.59%	41.325	0.4215	86.88%	117.4%	21.67%
Black Hawk	2018	104.8%	96.32%	118.44	1.2408	91.86%	114.0%	20.76%
Boone	400	94.42%	91.36%	52.022	0.4912	89.20%	105.9%	21.83%
Bremer	336	99.76%	97.32%	22.336	0.2228	96.58%	103.3%	12.44%
Buchanan	264	102.0%	94.97%	47.564	0.4852	95.01%	107.4%	21.89%
Buena Vista	252	96.33%	90.03%	33.795	0.3255	90.71%	106.2%	22.18%
Butler	145	102.0%	96.97%	31.454	0.3209	95.16%	107.2%	19.81%
Calhoun	144	99.84%	88.98%	46.04	0.4596	85.17%	117.2%	32.34%
Carroll	287	105.5%	98.90%	34.736	0.3663	91.24%	115.6%	20.70%
Cass	202	102.6%	95.90%	36.72	0.3767	93.98%	109.2%	22.99%
Cedar	266	100.4%	96.73%	25.496	0.256	92.29%	108.8%	16.25%
Cerro Gordo	282	91.84%	90.67%	21.039	0.1932	89.69%	102.4%	14.42%
Cherokee	144	94.42%	94.55%	32.146	0.3035	88.58%	106.6%	21.14%
Chickasaw	118	98.53%	93.58%	42.267	0.4165	91.68%	107.5%	19.24%
Clarke	89	125.9%	100.7%	67.489	0.8496	91.00%	138.3%	44.52%
Clay	236	96.89%	92.62%	28.495	0.2761	91.81%	105.5%	17.92%
Clayton	186	104.7%	96.62%	41.996	0.4398	83.67%	125.2%	24.64%
Clinton	272	91.21%	89.99%	26.484	0.2416	87.48%	104.3%	18.54%
Crawford	145	97.70%	92.65%	25.683	0.2509	88.28%	110.7%	17.77%
Dallas	1973	93.56%	93.16%	18.509	0.1732	83.86%	111.6%	9.67%
Davis	61	95.88%	95.88%	26.522	0.2543	92.18%	104.0%	18.77%
Decatur	63	110.6%	106.2%	33.356	0.3691	86.89%	127.3%	26.68%
Delaware	195	92.03%	89.22%	25.806	0.2375	91.36%	100.7%	18.88%
Des Moines	516	98.04%	93.10%	36.707	0.3599	92.03%	106.5%	20.78%
Dickinson	465	97.05%	93.30%	31.935	0.3099	91.45%	106.1%	16.85%
Dubuque	468	95.78%	94.18%	18.904	0.1811	94.78%	101.0%	11.53%
Emmet	131	97.39%	91.24%	36.173	0.3523	89.34%	109.0%	22.16%
Fayette	199	104.1%	95.32%	41.898	0.4362	88.50%	117.6%	27.67%

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Floyd	202	101.0%	96.78%	28.121	0.2841	97.23%	103.9%	18.12%
Franklin	102	104.4%	98.53%	39.595	0.4135	96.69%	108.0%	17.68%
Fremont	84	116.8%	101.7%	51.366	0.6	91.67%	127.4%	32.10%
Greene	121	100.2%	94.00%	42.829	0.429	88.93%	112.6%	25.60%
Grundy	140	101.1%	92.29%	34.6	0.3497	94.27%	107.2%	20.04%
Guthrie	170	93.49%	88.39%	37.98	0.3551	87.60%	106.7%	21.13%
Hamilton	198	101.2%	92.10%	46.147	0.4668	92.17%	109.8%	26.68%
Hancock	147	98.12%	93.51%	29.367	0.2882	93.64%	104.8%	19.30%
Hardin	227	94.34%	89.14%	41.806	0.3944	85.89%	109.8%	29.03%
Harrison	160	101.3%	89.29%	49.098	0.4973	87.11%	116.3%	31.39%
Henry	206	97.18%	92.49%	26.57	0.2582	93.72%	103.7%	16.53%
Howard	86	103.5%	94.97%	33.461	0.3464	94.64%	109.4%	23.70%
Humboldt	140	96.69%	90.13%	35.411	0.3424	89.76%	107.7%	24.33%
Ida	64	98.84%	88.63%	43.308	0.428	90.95%	108.7%	34.25%
Iowa	214	96.18%	93.49%	32.012	0.3079	91.77%	104.8%	15.97%
Jackson	202	100.0%	93.59%	31.401	0.3141	95.29%	105.0%	20.92%
Jasper	561	96.21%	87.52%	45.252	0.4354	85.65%	112.3%	24.86%
Jefferson	205	104.3%	101.1%	33.1	0.3452	92.43%	112.8%	21.30%
Johnson	1457	94.28%	94.04%	11.359	0.1071	94.19%	100.1%	8.05%
Jones	254	99.64%	92.21%	36.524	0.3639	92.32%	107.9%	21.00%
Keokuk	90	104.3%	93.63%	45.978	0.4795	91.14%	114.4%	30.57%
Kossuth	159	103.2%	98.88%	34.73	0.3583	97.18%	106.2%	21.53%
Lee	381	103.0%	94.98%	36.684	0.3778	95.31%	108.1%	22.97%
Linn	1450	95.52%	94.11%	16.111	0.1539	94.52%	101.1%	8.76%
Louisa	102	104.7%	94.60%	38.778	0.4059	93.03%	112.5%	24.98%
Lucas	73	91.30%	83.29%	45.326	0.4138	84.20%	108.4%	32.30%
Lyon	130	100.8%	95.15%	57.102	0.5757	91.27%	110.5%	25.69%
Madison	232	92.95%	92.57%	25.065	0.233	91.98%	101.1%	15.26%
Mahaska	248	103.6%	96.51%	35.07	0.3632	92.62%	111.8%	22.24%
Marion	484	93.27%	88.18%	40.294	0.3758	85.40%	109.2%	22.44%
Marshall	545	102.7%	95.36%	38.15	0.3917	92.44%	111.1%	22.05%
Mills	243	103.8%	92.47%	43.307	0.4494	93.95%	110.5%	22.76%
Mitchell	133	100.1%	97.42%	28.009	0.2805	93.96%	106.6%	17.71%

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Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Monona	94	113.0%	103.2%	57.274	0.647	93.56%	120.8%	28.33%
Monroe	80	104.0%	98.12%	40.145	0.4174	95.63%	108.7%	25.90%
Montgomery	194	117.2%	101.1%	46.482	0.5449	99.21%	118.2%	31.45%
Muscatine	548	98.87%	95.09%	23.403	0.2314	94.87%	104.2%	14.78%
O'Brien	187	98.68%	93.20%	29.479	0.2909	93.01%	106.1%	16.85%
Osceola	74	96.38%	89.62%	31.481	0.3034	88.53%	108.9%	22.46%
Page	162	94.91%	90.75%	29.566	0.2806	90.48%	104.9%	20.06%
Palo Alto	106	101.8%	96.37%	26.552	0.2702	94.17%	108.1%	20.56%
Plymouth	285	98.89%	93.64%	32.019	0.3166	94.89%	104.2%	18.44%
Pocahontas	87	104.3%	92.65%	41.968	0.4376	89.50%	116.5%	31.31%
Polk	9226	97.01%	93.02%	32.777	0.318	93.33%	104.0%	14.00%
Pottawattamie	1352	102.4%	93.73%	40.544	0.4151	94.20%	108.7%	21.11%
Poweshiek	265	99.53%	93.39%	34.236	0.3407	92.11%	108.1%	18.78%
Ringgold	50	87.76%	87.58%	24.461	0.2147	85.19%	103.0%	17.26%
Sac	96	98.29%	90.26%	33.507	0.3293	87.63%	112.2%	24.70%
Scott	1309	95.90%	94.94%	18.767	0.18	95.60%	100.3%	10.80%
Shelby	157	101.3%	95.87%	35.925	0.3638	84.19%	120.3%	23.27%
Sioux	447	93.74%	93.53%	22.4	0.21	91.44%	102.5%	14.57%
Story	514	96.38%	93.07%	48.849	0.4708	90.32%	106.7%	16.13%
Tama	156	103.2%	90.75%	40.661	0.4196	93.32%	110.6%	25.36%
Taylor	51	116.4%	105.9%	42.907	0.4993	96.21%	121.0%	29.14%
Union	138	110.5%	99.49%	43.975	0.4861	97.93%	112.9%	28.22%
Van Buren	70	102.3%	98.01%	33.93	0.3471	93.01%	110.0%	22.73%
Wapello	431	105.2%	96.57%	46.55	0.4895	94.35%	111.5%	25.57%
Warren	807	95.93%	91.54%	32.13	0.3082	92.10%	104.2%	16.02%
Washington	282	129.1%	91.45%	432.29	5.5828	127.4%	101.4%	53.09%
Wayne	67	101.5%	96.83%	35.524	0.3607	94.25%	107.7%	24.74%
Webster	554	104.1%	93.06%	54.842	0.5709	91.97%	113.2%	28.25%
Winnebago	119	107.1%	97.95%	45.543	0.4876	96.57%	110.9%	25.13%
Winneshiek	205	96.61%	95.00%	22.096	0.2135	94.15%	102.6%	14.60%
Woodbury	202	97.68%	94.03%	30.979	0.3026	93.16%	104.8%	16.53%
Worth	87	101.8%	93.68%	33.399	0.3401	93.84%	108.5%	21.15%
Wright	172	101.4%	93.23%	38.829	0.3938	90.81%	111.7%	25.58%

CLASSIFICATION=Residential Transfer Type=Deed

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Ames	713	97.63%	96.60%	22.21	0.2168	96.98%	100.7%	9.93%
Cedar Rapids	2577	98.13%	95.05%	28.087	0.2756	94.63%	103.7%	11.75%
City of Clinton	319	115.0%	100.0%	41.477	0.4771	102.6%	112.1%	25.49%
Davenport	1756	97.79%	93.08%	30.404	0.2973	93.29%	104.8%	15.92%
City of Dubuque	956	99.35%	94.37%	29.357	0.2917	94.99%	104.6%	15.43%
Iowa City	1069	91.20%	91.35%	10.992	0.1002	90.94%	100.3%	7.60%
Mason City	457	98.90%	93.03%	28.523	0.2821	93.73%	105.5%	18.12%
Sioux City	1102	98.92%	94.50%	33.579	0.3321	83.07%	119.1%	18.39%