



Iowa Department of  
**REVENUE**

# SUMMARY OF REAL ESTATE ASSESSMENT 2018

## SALES RATIO STUDY Compiled by State of Iowa

Hoover State Office Building  
Des Moines, IA 50319

10/22/2019



## FOREWARD

This assessment/sales ratio study for 2018 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, 2018, 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.

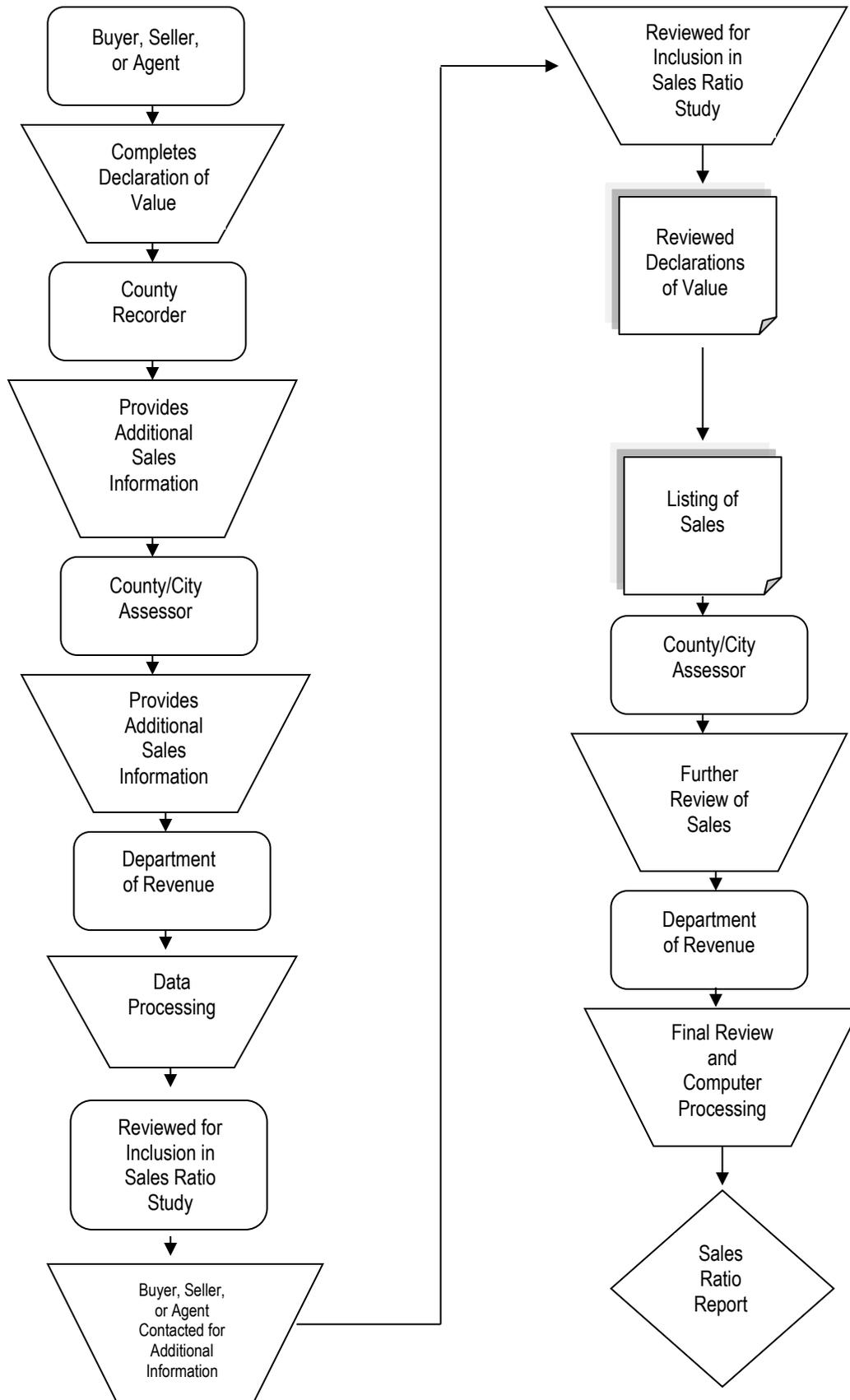
Declarations of value are then forwarded to the appropriate city or county assessor for completion. The assessor indicates the property classification of the property, its assessed value, and whether there are any additional circumstances surrounding the sale which would indicate it was not an "arms-length"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

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Adair	2	30.27%	30.27%	22.112	0.0669	27.76%	109.0%	15.64%
Adams	1	21.11%	21.11%	.	.	21.11%	100.0%	0.00%
Allamakee	7	41.10%	36.49%	52.34	0.2151	38.65%	106.3%	42.16%
Appanoose	4	27.10%	29.96%	38.552	0.1045	28.19%	96.15%	27.04%
Benton	6	13.09%	14.57%	82.246	0.1077	22.55%	58.04%	57.84%
Black Hawk	2	39.62%	39.62%	98.225	0.3891	20.18%	196.3%	69.46%
Boone	3	28.70%	27.34%	22.022	0.0632	32.68%	87.82%	15.14%
Bremer	2	26.58%	26.58%	20.408	0.0542	28.95%	91.83%	14.43%
Buchanan	5	93.17%	92.73%	57.809	0.5386	82.35%	113.1%	43.96%
Buena Vista	4	29.23%	31.43%	45.123	0.1319	31.99%	91.39%	27.01%
Butler	1	39.16%	39.16%	.	.	39.16%	100.0%	0.00%
Carroll	3	17.13%	15.75%	17.951	0.0308	16.72%	102.5%	11.99%
Cass	1	38.53%	38.53%	.	.	38.53%	100.0%	0.00%
Cedar	1	146.4%	146.4%	.	.	146.4%	100.0%	0.00%
Cherokee	2	27.55%	27.55%	3.6256	0.01	27.66%	99.62%	2.56%
Clarke	3	26.49%	24.09%	46.579	0.1234	18.73%	141.4%	33.66%
Clayton	9	48.82%	37.74%	72.392	0.3534	52.85%	92.38%	65.39%
Clinton	3	87.61%	30.00%	143.35	1.256	3.09%	2832%	256.1%
Crawford	1	36.71%	36.71%	.	.	36.71%	100.0%	0.00%
Davis	15	47.14%	47.97%	57	0.2687	44.47%	106.0%	42.60%
Decatur	7	37.08%	27.70%	105.04	0.3896	22.72%	163.2%	94.91%
Delaware	5	23.86%	20.05%	84.46	0.2015	30.16%	79.13%	74.79%
Des Moines	2	38.62%	38.62%	37.185	0.1436	43.82%	88.12%	26.29%
Dickinson	2	18.59%	18.59%	108.91	0.2025	9.17%	202.8%	77.01%
Dubuque	10	131.0%	45.59%	140.63	1.8416	52.59%	249.0%	246.9%
Floyd	7	45.89%	23.12%	136.01	0.6242	26.91%	170.5%	112.4%
Franklin	3	79.16%	91.98%	61.779	0.489	32.76%	241.6%	34.51%
Fremont	3	51.32%	46.36%	22.669	0.1163	45.96%	111.7%	15.55%
Greene	2	20.21%	20.21%	5.4387	0.011	19.94%	101.3%	3.85%
Grundy	1	39.78%	39.78%	.	.	39.78%	100.0%	0.00%
Hamilton	2	24.91%	24.91%	19.62	0.0489	25.16%	99.02%	13.87%
Hancock	1	28.10%	28.10%	.	.	28.10%	100.0%	0.00%
Hardin	3	69.91%	29.66%	138.11	0.9655	111.6%	62.66%	202.4%

**CLASSIFICATION=Agricultural Transfer Type=Contract**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Harrison	4	35.44%	30.94%	62.761	0.2224	43.37%	81.70%	46.05%
Henry	2	22.79%	22.79%	19.459	0.0443	22.02%	103.5%	13.76%
Howard	5	51.96%	54.69%	48.277	0.2509	44.55%	116.6%	32.79%
Ida	2	95.98%	95.98%	91.515	0.8784	74.65%	128.6%	64.71%
Iowa	2	31.33%	31.33%	18.898	0.0592	28.28%	110.8%	13.36%
Jackson	3	29.28%	26.69%	15.564	0.0456	28.13%	104.1%	9.91%
Jasper	6	70.88%	64.84%	46.643	0.3306	58.51%	121.1%	38.12%
Johnson	5	31.49%	18.39%	111.01	0.3496	23.65%	133.2%	115.0%
Jones	2	30.64%	30.64%	4.7352	0.0145	30.31%	101.1%	3.35%
Keokuk	3	107.3%	65.94%	80.879	0.8678	70.79%	151.6%	79.91%
Kossuth	4	60.59%	55.87%	62.919	0.3812	33.09%	183.1%	56.42%
Linn	3	28.49%	23.25%	48.562	0.1383	30.39%	93.75%	37.48%
Lucas	4	41.75%	21.34%	104.38	0.4358	22.52%	185.4%	110.4%
Lyon	3	21.43%	19.93%	39.449	0.0845	20.95%	102.3%	27.94%
Madison	6	31.25%	21.01%	84.586	0.2644	27.29%	114.5%	82.92%
Marion	5	70.80%	41.90%	63.404	0.4489	62.15%	113.9%	77.40%
Marshall	5	54.34%	56.13%	39.382	0.214	40.19%	135.2%	27.73%
Mills	2	41.71%	41.71%	54.495	0.2273	54.75%	76.18%	38.53%
Mitchell	1	28.44%	28.44%	.	.	28.44%	100.0%	0.00%
Monona	1	31.16%	31.16%	.	.	31.16%	100.0%	0.00%
Monroe	3	36.24%	27.16%	56.71	0.2055	41.12%	88.13%	46.61%
Montgomery	2	152.6%	152.6%	33.091	0.5051	148.9%	102.5%	23.40%
Muscatine	4	61.47%	42.65%	78.375	0.4818	69.42%	88.55%	75.22%
O'Brien	4	30.12%	29.57%	23.687	0.0713	27.69%	108.8%	20.73%
Osceola	3	39.55%	33.67%	49.246	0.1948	33.24%	119.0%	37.22%
Page	2	83.68%	83.68%	57.623	0.4822	66.04%	126.7%	40.75%
Palo Alto	2	49.59%	49.59%	30.994	0.1537	44.65%	111.1%	21.92%
Plymouth	12	37.92%	25.52%	83.099	0.3151	27.72%	136.8%	68.59%
Pocahontas	7	51.43%	32.26%	66.13	0.3401	30.00%	171.4%	75.52%
Polk	5	37.86%	15.46%	133.95	0.5072	10.65%	355.6%	209.0%
Pottawattamie	1	30.97%	30.97%	.	.	30.97%	100.0%	0.00%
Poweshiek	4	41.29%	40.78%	41.445	0.1711	33.28%	124.1%	35.48%
Ringgold	2	29.66%	29.66%	21.717	0.0644	33.80%	87.75%	15.36%

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Sac	4	107.6%	15.74%	177.55	1.9111	17.86%	602.7%	640.0%
Scott	2	25.58%	25.58%	21.758	0.0557	24.34%	105.1%	15.39%
Shelby	3	80.61%	53.36%	77.547	0.6251	55.28%	145.8%	72.32%
Sioux	4	22.25%	19.53%	25.909	0.0577	21.34%	104.3%	15.95%
Story	1	119.0%	119.0%	.	.	119.0%	100.0%	0.00%
Tama	4	25.19%	21.16%	56.292	0.1418	24.48%	102.9%	48.38%
Taylor	1	8.53%	8.53%	.	.	8.53%	100.0%	0.00%
Union	3	31.34%	19.39%	68.617	0.2151	22.01%	142.4%	64.81%
Wapello	7	30.55%	31.45%	12.961	0.0396	29.06%	105.1%	9.82%
Warren	9	47.89%	44.89%	58.251	0.279	45.14%	106.1%	44.22%
Washington	6	39.69%	37.79%	49.168	0.1951	30.53%	130.0%	39.78%
Wayne	5	29.72%	29.37%	39.546	0.1175	32.11%	92.56%	29.68%
Webster	4	34.91%	25.99%	52.771	0.1843	28.15%	124.0%	36.46%
Winnebago	2	36.14%	36.14%	16.689	0.0603	32.22%	112.2%	11.80%
Winneshiek	22	59.11%	39.60%	105.03	0.6208	48.11%	122.9%	86.26%
Woodbury	2	31.09%	31.09%	12.189	0.0379	29.54%	105.3%	8.62%
Worth	1	43.01%	43.01%	.	.	43.01%	100.0%	0.00%
Wright	2	32.14%	32.14%	27.959	0.0898	29.22%	110.0%	19.77%
Cedar Rapids	1	2.01%	2.01%	.	.	2.01%	100.0%	0.00%
City of Clinton	1	111.6%	111.6%	.	.	111.6%	100.0%	0.00%
Sioux City	1	14.25%	14.25%	.	.	14.25%	100.0%	0.00%

**CLASSIFICATION=Agricultural Transfer Type=Deed**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Adair	36	40.42%	32.14%	66.944	0.2706	34.86%	115.9%	50.11%
Adams	25	47.68%	33.19%	109	0.5197	38.36%	124.3%	63.56%
Allamakee	21	41.31%	38.21%	68.75	0.284	36.34%	113.7%	56.00%
Appanoose	57	24.87%	19.63%	64.071	0.1594	22.78%	109.2%	53.64%
Audubon	14	52.54%	47.23%	66.236	0.348	38.34%	137.0%	51.42%
Benton	47	46.32%	29.14%	86.817	0.4022	32.41%	142.9%	85.40%
Black Hawk	40	44.41%	26.43%	83.635	0.3714	31.04%	143.1%	98.50%
Boone	41	33.50%	25.94%	94.904	0.3179	31.68%	105.7%	63.24%
Bremer	22	25.08%	24.53%	66.953	0.1679	26.48%	94.73%	51.36%
Buchanan	44	38.26%	24.95%	85.093	0.3256	31.43%	121.7%	83.72%
Buena Vista	48	33.33%	23.87%	95.025	0.3167	9.06%	367.9%	60.84%
Butler	30	41.86%	30.49%	67.228	0.2814	23.02%	181.9%	63.39%
Calhoun	21	25.72%	23.21%	43.098	0.1109	23.47%	109.6%	22.95%
Carroll	41	34.33%	23.85%	103.29	0.3546	24.42%	140.6%	69.41%
Cass	19	39.43%	31.15%	50.074	0.1974	36.93%	106.8%	36.87%
Cedar	43	33.49%	29.37%	47.67	0.1596	10.02%	334.3%	35.21%
Cerro Gordo	53	42.81%	25.85%	143.83	0.6157	31.36%	136.5%	95.91%
Cherokee	37	33.26%	26.07%	56.129	0.1867	27.89%	119.3%	42.96%
Chickasaw	48	38.16%	29.21%	64.225	0.2451	31.47%	121.3%	53.27%
Clarke	67	28.04%	21.23%	76.475	0.2145	9.98%	281.0%	62.04%
Clay	34	32.14%	26.66%	60.177	0.1934	27.03%	118.9%	38.13%
Clayton	60	47.24%	34.61%	119.59	0.5649	26.95%	175.3%	78.09%
Clinton	43	52.08%	35.13%	122.77	0.6393	39.35%	132.3%	73.51%
Crawford	22	37.14%	30.04%	69.467	0.258	6.95%	534.6%	51.60%
Dallas	89	18.48%	10.32%	151.09	0.2792	6.54%	282.5%	143.4%
Davis	36	34.17%	32.52%	45.603	0.1558	33.49%	102.0%	34.96%
Decatur	94	29.18%	18.94%	115.64	0.3374	0.97%	3013%	96.61%
Delaware	31	30.34%	23.86%	72.727	0.2206	26.78%	113.3%	66.47%
Des Moines	40	47.52%	37.67%	61.743	0.2934	44.36%	107.1%	57.45%
Dickinson	21	31.15%	26.49%	55.504	0.1729	28.03%	111.1%	29.45%
Dubuque	41	33.97%	30.21%	70.804	0.2405	30.56%	111.2%	56.13%
Emmet	22	35.05%	27.73%	78.253	0.2743	28.84%	121.5%	47.65%
Fayette	12	41.42%	32.76%	54.909	0.2274	18.46%	224.4%	54.18%

**CLASSIFICATION=Agricultural Transfer Type=Deed**

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Floyd	21	34.22%	29.59%	46.584	0.1594	30.07%	113.8%	41.55%
Franklin	35	39.52%	27.07%	143.49	0.5671	33.61%	117.6%	66.58%
Fremont	21	42.70%	35.33%	74.472	0.318	2.42%	1766%	59.48%
Greene	51	30.61%	23.90%	67.219	0.2058	20.87%	146.7%	46.72%
Grundy	34	49.15%	50.57%	38.611	0.1898	39.81%	123.5%	31.64%
Guthrie	64	36.69%	20.85%	123.46	0.453	24.07%	152.4%	96.97%
Hamilton	38	30.50%	24.40%	70.658	0.2155	23.61%	129.2%	57.98%
Hancock	21	28.88%	25.12%	49.979	0.1443	24.89%	116.0%	30.35%
Hardin	41	32.22%	25.47%	51.834	0.167	28.07%	114.8%	38.58%
Harrison	32	38.87%	31.34%	82.92	0.3223	29.04%	133.8%	53.74%
Henry	24	40.31%	28.54%	85.591	0.345	35.03%	115.1%	77.69%
Howard	41	43.64%	27.27%	115.09	0.5023	30.96%	140.9%	88.64%
Humboldt	22	37.37%	28.06%	73.515	0.2747	29.99%	124.6%	51.84%
Ida	18	48.73%	43.56%	53.07	0.2586	30.74%	158.5%	48.80%
Iowa	26	29.29%	29.49%	64.552	0.1891	26.47%	110.6%	45.51%
Jackson	42	33.78%	32.80%	47.915	0.1619	34.38%	98.26%	37.22%
Jasper	53	53.12%	40.17%	87.997	0.4674	41.16%	129.0%	62.79%
Jefferson	29	31.02%	26.31%	43.924	0.1362	30.09%	103.1%	30.50%
Johnson	51	19.55%	15.39%	115.67	0.2261	16.63%	117.6%	105.4%
Jones	44	32.45%	26.43%	100.83	0.3272	33.82%	95.97%	59.65%
Keokuk	36	37.89%	33.66%	49.837	0.1888	34.46%	110.0%	34.29%
Kossuth	62	33.22%	27.24%	77.322	0.2568	29.14%	114.0%	40.74%
Lee	41	32.18%	29.56%	46.453	0.1495	29.03%	110.9%	34.84%
Linn	82	37.89%	25.87%	166.27	0.6301	37.72%	100.5%	99.12%
Louisa	29	49.59%	30.63%	112.6	0.5583	36.85%	134.6%	85.91%
Lucas	64	32.13%	27.03%	64.523	0.2073	13.11%	245.1%	50.31%
Lyon	49	24.84%	20.33%	55.705	0.1384	20.64%	120.3%	48.48%
Madison	89	36.88%	27.70%	76.036	0.2804	35.81%	103.0%	79.16%
Mahaska	26	41.51%	34.68%	48.301	0.2005	37.01%	112.1%	42.69%
Marion	37	33.92%	26.05%	106.94	0.3628	31.17%	108.8%	65.42%
Marshall	44	37.55%	26.41%	133.21	0.5003	26.08%	144.0%	70.75%
Mills	33	34.83%	33.72%	43.562	0.1517	37.54%	92.80%	28.76%
Mitchell	24	26.63%	22.50%	63.118	0.1681	23.28%	114.4%	45.74%

**CLASSIFICATION=Agricultural Transfer Type=Deed**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Monona	29	39.88%	36.13%	41.058	0.1638	39.60%	100.7%	28.31%
Monroe	42	34.93%	22.30%	90.842	0.3173	27.27%	128.1%	80.10%
Montgomery	23	49.58%	30.73%	107.54	0.5332	44.37%	111.8%	86.54%
Muscatine	18	32.47%	28.63%	43.714	0.1419	32.10%	101.1%	29.87%
O'Brien	49	33.24%	23.99%	58.048	0.1929	26.66%	124.6%	59.13%
Osceola	42	31.08%	24.30%	59.707	0.1856	23.17%	134.1%	51.06%
Page	16	37.69%	38.03%	32.926	0.1241	31.47%	119.7%	23.35%
Palo Alto	31	30.89%	26.08%	56.938	0.1759	26.29%	117.5%	42.45%
Plymouth	66	29.03%	22.12%	70.153	0.2037	26.55%	109.3%	56.31%
Pocahontas	64	35.54%	27.28%	70.524	0.2506	25.53%	139.2%	47.17%
Polk	193	14.25%	2.95%	326.92	0.4659	7.55%	188.8%	452.1%
Pottawattamie	64	33.75%	32.20%	51.136	0.1726	28.13%	120.0%	40.64%
Poweshiek	37	47.49%	29.42%	117.92	0.56	23.66%	200.7%	85.37%
Ringgold	36	39.08%	29.24%	77.368	0.3024	29.72%	131.5%	58.21%
Sac	29	25.22%	22.50%	52.341	0.132	23.02%	109.6%	20.35%
Scott	23	32.76%	24.66%	91.897	0.301	3.78%	867.7%	63.99%
Shelby	23	53.41%	32.86%	160.36	0.8564	32.95%	162.1%	89.41%
Sioux	71	30.80%	21.25%	74.694	0.23	7.21%	426.9%	74.25%
Story	57	25.28%	21.12%	64.923	0.1641	23.62%	107.0%	48.00%
Tama	31	41.13%	31.01%	58.222	0.2395	31.94%	128.8%	50.95%
Taylor	28	41.00%	30.38%	48.219	0.1977	35.45%	115.7%	47.10%
Union	19	30.13%	23.78%	55.44	0.167	25.63%	117.5%	41.46%
Van Buren	23	33.00%	25.33%	71.3	0.2353	31.53%	104.7%	54.28%
Wapello	42	42.63%	34.69%	56.806	0.2422	43.95%	97.00%	55.76%
Warren	123	29.86%	23.38%	86.16	0.2573	29.08%	102.7%	76.89%
Washington	39	33.18%	24.09%	85.019	0.2821	30.67%	108.2%	84.00%
Wayne	92	34.08%	25.36%	69.623	0.2373	31.32%	108.8%	64.18%
Webster	47	49.56%	25.75%	185.1	0.9173	28.66%	172.9%	103.8%
Winnebago	13	43.95%	31.80%	80.353	0.3531	35.06%	125.4%	65.44%
Winneshiek	53	44.55%	37.27%	73.654	0.3281	13.83%	322.0%	66.28%
Woodbury	25	48.61%	38.07%	55.894	0.2717	41.97%	115.8%	56.81%
Worth	23	28.84%	28.48%	26.648	0.0768	28.02%	102.9%	17.07%
Wright	45	28.79%	26.23%	46.021	0.1325	7.52%	382.7%	32.02%

**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	1	108.1%	108.1%	.	.	108.1%	100.0%	0.00%
Cedar Rapids	5	10.46%	7.06%	69.59	0.0728	8.13%	128.7%	61.78%
City of Clinton	2	24.59%	24.59%	52.252	0.1285	17.69%	139.0%	36.95%
Davenport	12	27.15%	14.07%	116.33	0.3158	12.88%	210.8%	164.6%
City of Dubuque	2	16.39%	16.39%	107.23	0.1758	7.46%	219.8%	75.82%
Iowa City	1	0.80%	0.80%	.	.	0.80%	100.0%	0.00%
Mason City	5	26.26%	27.83%	47.106	0.1237	33.04%	79.48%	30.85%
Sioux City	3	36.38%	9.52%	146.11	0.5315	7.64%	476.1%	334.6%

**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	1	121.2%	121.2%	.	.	121.2%	100.0%	0.00%
Allamakee	4	111.6%	98.21%	38.95	0.4345	95.28%	117.1%	25.68%
Appanoose	3	162.1%	89.20%	78.202	1.268	208.0%	77.97%	82.17%
Audubon	2	95.08%	95.08%	61.105	0.581	76.16%	124.9%	43.21%
Benton	6	106.5%	110.4%	33.55	0.3574	96.46%	110.4%	22.04%
Black Hawk	9	90.99%	93.89%	31.046	0.2825	103.1%	88.25%	24.26%
Boone	3	106.1%	91.29%	37.233	0.3951	113.2%	93.70%	27.29%
Bremer	2	79.19%	79.19%	56.223	0.4452	82.14%	96.41%	39.76%
Buchanan	4	111.7%	97.70%	59.019	0.6595	79.90%	139.9%	40.08%
Buena Vista	4	66.40%	57.46%	69.398	0.4608	80.98%	81.99%	64.85%
Butler	1	97.62%	97.62%	.	.	97.62%	100.0%	0.00%
Calhoun	1	86.99%	86.99%	.	.	86.99%	100.0%	0.00%
Carroll	2	61.44%	61.44%	44.071	0.2708	67.82%	90.59%	31.16%
Cass	3	69.10%	76.18%	22.069	0.1525	75.03%	92.09%	12.22%
Cedar	4	89.86%	88.16%	35.588	0.3198	86.50%	103.9%	22.18%
Clayton	2	26.95%	26.95%	128.3	0.3457	28.25%	95.39%	90.72%
Clinton	2	100.5%	100.5%	19.035	0.1913	102.8%	97.79%	13.46%
Crawford	1	155.7%	155.7%	.	.	155.7%	100.0%	0.00%
Dallas	6	89.70%	96.45%	26.708	0.2396	85.42%	105.0%	19.10%
Davis	2	110.7%	110.7%	0.979	0.0108	110.9%	99.83%	0.69%

**CLASSIFICATION=Commercial Transfer Type=Contract**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Decatur	3	71.68%	62.16%	45.401	0.3254	99.73%	71.87%	33.76%
Delaware	5	108.1%	96.56%	31.944	0.3453	134.6%	80.31%	25.32%
Des Moines	5	100.9%	103.3%	11.503	0.1161	96.63%	104.4%	7.29%
Dickinson	8	111.2%	96.10%	62.038	0.69	101.0%	110.1%	37.41%
Dubuque	2	78.73%	78.73%	10.919	0.086	77.32%	101.8%	7.72%
Emmet	1	19.67%	19.67%	.	.	19.67%	100.0%	0.00%
Floyd	4	88.27%	93.16%	22.185	0.1958	86.15%	102.5%	13.99%
Franklin	1	144.3%	144.3%	.	.	144.3%	100.0%	0.00%
Guthrie	6	78.83%	81.55%	21.688	0.171	73.08%	107.9%	17.82%
Hancock	2	94.25%	94.25%	22.402	0.2111	98.88%	95.31%	15.84%
Hardin	2	94.66%	94.66%	39.43	0.3732	112.7%	83.98%	27.88%
Harrison	3	127.1%	127.7%	33.312	0.4234	103.8%	122.4%	22.10%
Henry	2	100.4%	100.4%	0.5436	0.0055	100.5%	99.97%	0.38%
Humboldt	1	132.2%	132.2%	.	.	132.2%	100.0%	0.00%
Ida	1	98.60%	98.60%	.	.	98.60%	100.0%	0.00%
Iowa	1	82.91%	82.91%	.	.	82.91%	100.0%	0.00%
Jackson	2	87.70%	87.70%	10.167	0.0892	85.47%	102.6%	7.19%
Jasper	9	142.7%	101.6%	89.738	1.2807	78.15%	182.6%	71.54%
Jefferson	2	41.76%	41.76%	49.917	0.2085	31.93%	130.8%	35.30%
Johnson	2	80.11%	80.11%	2.0849	0.0167	80.00%	100.1%	1.47%
Jones	2	58.11%	58.11%	101.23	0.5882	90.30%	64.35%	71.58%
Keokuk	1	53.30%	53.30%	.	.	53.30%	100.0%	0.00%
Lee	5	155.5%	127.4%	63.514	0.9878	116.3%	133.8%	48.84%
Linn	5	86.27%	87.14%	29.512	0.2546	97.78%	88.23%	22.27%
Louisa	1	68.29%	68.29%	.	.	68.29%	100.0%	0.00%
Lucas	1	148.4%	148.4%	.	.	148.4%	100.0%	0.00%
Madison	1	91.48%	91.48%	.	.	91.48%	100.0%	0.00%
Mahaska	2	64.87%	64.87%	1.6574	0.0108	65.09%	99.67%	1.17%
Marion	5	76.45%	71.42%	41.284	0.3156	74.78%	102.2%	32.35%
Marshall	4	78.50%	84.53%	34.2	0.2685	74.56%	105.3%	24.67%
Monona	1	23.20%	23.20%	.	.	23.20%	100.0%	0.00%
Monroe	1	71.85%	71.85%	.	.	71.85%	100.0%	0.00%
Muscatine	3	103.2%	105.7%	31.048	0.3204	103.0%	100.2%	20.17%

**CLASSIFICATION=Commercial Transfer Type=Contract**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Osceola	2	53.26%	53.26%	28.994	0.1544	59.67%	89.25%	20.50%
Page	2	52.20%	52.20%	28.662	0.1496	51.93%	100.5%	20.27%
Palo Alto	1	62.81%	62.81%	.	.	62.81%	100.0%	0.00%
Plymouth	2	73.56%	73.56%	33.133	0.2437	63.58%	115.7%	23.43%
Pocahontas	1	151.6%	151.6%	.	.	151.6%	100.0%	0.00%
Polk	25	82.78%	79.41%	37.894	0.3137	29.39%	281.6%	30.41%
Pottawattamie	7	61.09%	55.93%	33.223	0.2029	63.73%	95.84%	24.25%
Poweshiek	2	84.68%	84.68%	10.716	0.0907	84.89%	99.76%	7.58%
Ringgold	1	35.68%	35.68%	.	.	35.68%	100.0%	0.00%
Sac	2	93.88%	93.88%	30.5	0.2863	79.22%	118.5%	21.57%
Scott	5	82.50%	83.06%	16.503	0.1361	82.97%	99.43%	12.45%
Shelby	1	168.5%	168.5%	.	.	168.5%	100.0%	0.00%
Sioux	6	81.44%	91.15%	33.677	0.2743	75.87%	107.3%	23.35%
Story	1	56.01%	56.01%	.	.	56.01%	100.0%	0.00%
Tama	5	99.61%	111.6%	59.65	0.5942	63.96%	155.7%	31.96%
Taylor	1	123.7%	123.7%	.	.	123.7%	100.0%	0.00%
Wapello	7	112.9%	102.0%	39.455	0.4456	99.84%	113.1%	33.67%
Warren	1	94.07%	94.07%	.	.	94.07%	100.0%	0.00%
Washington	4	79.03%	73.70%	44.858	0.3545	82.73%	95.52%	31.93%
Webster	5	83.11%	82.27%	67.575	0.5616	59.24%	140.3%	48.97%
Winnebago	1	74.12%	74.12%	.	.	74.12%	100.0%	0.00%
Winneshiek	2	156.9%	156.9%	19.034	0.2986	138.5%	113.2%	13.46%
Woodbury	4	91.12%	91.92%	7.6786	0.07	89.47%	101.8%	5.86%
Wright	2	69.34%	69.34%	6.2349	0.0432	70.81%	97.92%	4.41%
Ames	1	72.83%	72.83%	.	.	72.83%	100.0%	0.00%
Cedar Rapids	5	97.62%	92.86%	21.415	0.209	92.63%	105.4%	16.52%
City of Clinton	1	98.40%	98.40%	.	.	98.40%	100.0%	0.00%
Davenport	5	98.54%	90.00%	33.98	0.3348	103.2%	95.50%	26.41%
City of Dubuque	4	75.55%	75.80%	29.098	0.2198	68.01%	111.1%	21.91%
Mason City	2	94.84%	94.84%	21.855	0.2073	86.70%	109.4%	15.45%
Sioux City	5	66.07%	56.79%	31.013	0.2049	68.51%	96.44%	23.16%

**CLASSIFICATION=Commercial Transfer Type=Deed**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Adair	4	77.53%	87.90%	38.701	0.3001	66.22%	117.1%	24.13%
Adams	5	72.19%	55.24%	47.362	0.3419	74.10%	97.42%	45.51%
Allamakee	4	132.8%	112.2%	45.386	0.6027	114.6%	115.8%	35.91%
Appanoose	9	84.49%	82.68%	52.347	0.4423	47.19%	179.0%	39.02%
Audubon	3	122.8%	131.6%	60.338	0.7411	69.87%	175.8%	37.35%
Benton	14	89.01%	79.79%	36.259	0.3227	100.1%	88.88%	31.03%
Black Hawk	47	109.2%	95.22%	95.01	1.0371	80.95%	134.8%	42.43%
Boone	20	82.22%	88.96%	47.128	0.3875	69.27%	118.7%	35.92%
Bremer	10	119.8%	90.50%	59.567	0.7133	81.56%	146.8%	57.35%
Buchanan	4	90.33%	80.08%	49.157	0.444	99.22%	91.04%	42.22%
Buena Vista	23	87.71%	87.08%	28.639	0.2512	66.41%	132.1%	21.33%
Butler	4	132.5%	134.3%	30.43	0.4031	99.46%	133.2%	23.49%
Calhoun	5	112.1%	116.7%	60.433	0.6772	43.38%	258.3%	41.06%
Carroll	28	147.0%	95.85%	138.34	2.0337	99.52%	147.7%	81.28%
Cass	10	143.1%	93.59%	101.4	1.4514	60.57%	236.3%	85.78%
Cedar	7	80.84%	78.38%	28.213	0.2281	70.84%	114.1%	23.46%
Cerro Gordo	20	97.93%	84.73%	65.58	0.6422	82.25%	119.1%	36.05%
Cherokee	6	81.44%	85.91%	27.818	0.2266	73.63%	110.6%	19.94%
Chickasaw	7	94.12%	89.00%	48.307	0.4546	89.60%	105.0%	31.66%
Clarke	2	112.8%	112.8%	22.598	0.2549	108.7%	103.7%	15.98%
Clay	12	86.79%	87.28%	25.453	0.2209	83.88%	103.5%	19.64%
Clayton	7	81.82%	82.79%	26.862	0.2198	78.97%	103.6%	20.83%
Clinton	24	91.63%	81.26%	38.348	0.3514	101.7%	90.10%	29.27%
Crawford	10	98.69%	88.97%	52.423	0.5174	91.76%	107.6%	43.24%
Dallas	29	97.41%	100.0%	46.802	0.4559	87.98%	110.7%	30.68%
Davis	6	99.21%	94.51%	42.242	0.4191	86.42%	114.8%	29.40%
Decatur	6	130.8%	136.9%	49.641	0.6492	125.7%	104.1%	37.09%
Delaware	4	71.99%	69.00%	29.866	0.215	69.39%	103.7%	25.94%
Des Moines	15	107.8%	113.7%	33.968	0.3663	96.59%	111.6%	22.65%
Dickinson	57	89.65%	93.32%	28.474	0.2553	86.30%	103.9%	19.50%
Dubuque	13	106.0%	91.71%	50.932	0.5397	94.88%	111.7%	30.76%
Emmet	4	67.68%	61.64%	37.423	0.2533	47.54%	142.4%	28.88%
Fayette	16	85.42%	78.16%	56.849	0.4856	77.49%	110.2%	44.90%

**CLASSIFICATION=Commercial Transfer Type=Deed**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Floyd	8	118.1%	87.18%	53.636	0.6337	90.06%	131.2%	50.65%
Franklin	8	98.80%	86.65%	59.859	0.5914	46.31%	213.3%	54.76%
Fremont	4	172.7%	100.2%	104.41	1.8031	84.28%	204.9%	109.5%
Greene	6	180.3%	78.41%	139.6	2.5165	99.02%	182.1%	146.7%
Grundy	7	133.7%	107.8%	87.274	1.1672	63.14%	211.8%	70.28%
Guthrie	11	116.7%	99.80%	48.26	0.5632	97.34%	119.9%	35.19%
Hamilton	12	104.1%	91.92%	89.581	0.9327	81.06%	128.4%	50.79%
Hancock	12	88.58%	77.99%	43.932	0.3891	78.54%	112.8%	38.10%
Hardin	6	79.65%	80.84%	36.529	0.291	47.98%	166.0%	29.13%
Harrison	2	72.38%	72.38%	32.231	0.2333	86.33%	83.84%	22.79%
Henry	8	83.97%	88.88%	34.746	0.2918	49.30%	170.3%	25.17%
Howard	6	91.04%	89.55%	35.42	0.3225	88.11%	103.3%	24.73%
Humboldt	10	97.80%	93.84%	48.105	0.4705	59.27%	165.0%	34.38%
Ida	10	94.00%	68.39%	80.96	0.761	77.74%	120.9%	61.27%
Iowa	8	87.98%	79.42%	33.242	0.2925	82.15%	107.1%	24.83%
Jackson	11	117.9%	75.64%	99.569	1.174	91.81%	128.4%	77.53%
Jasper	8	119.5%	111.7%	38.199	0.4565	120.7%	99.02%	22.39%
Jefferson	8	71.67%	81.77%	39.512	0.2832	79.88%	89.72%	26.62%
Johnson	52	90.90%	92.00%	19.507	0.1773	77.23%	117.7%	14.42%
Jones	7	104.0%	97.69%	27.738	0.2884	90.44%	115.0%	19.40%
Keokuk	8	118.2%	95.72%	66.987	0.7915	69.54%	169.9%	42.09%
Kossuth	8	113.5%	111.5%	40.784	0.4628	111.0%	102.2%	32.17%
Lee	21	136.9%	106.3%	67.743	0.9275	84.44%	162.1%	56.53%
Linn	18	90.35%	88.30%	31.929	0.2885	89.48%	101.0%	20.06%
Louisa	3	88.85%	100.4%	58.55	0.5202	53.75%	165.3%	33.89%
Lucas	3	98.84%	67.09%	76.965	0.7607	68.68%	143.9%	70.48%
Lyon	7	120.7%	72.27%	96.873	1.1694	85.56%	141.1%	69.55%
Madison	14	82.18%	89.30%	28.65	0.2354	80.84%	101.7%	19.76%
Mahaska	7	104.9%	74.28%	71.253	0.7471	56.16%	186.7%	70.76%
Marion	32	92.42%	80.38%	62.493	0.5775	56.46%	163.7%	47.45%
Marshall	13	90.16%	83.88%	34.441	0.3105	72.61%	124.2%	26.67%
Mills	8	77.53%	69.41%	45.247	0.3508	65.61%	118.2%	36.84%
Mitchell	5	75.44%	62.73%	50.053	0.3776	60.65%	124.4%	35.34%

**CLASSIFICATION=Commercial Transfer Type=Deed**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Monona	14	99.41%	93.68%	54.921	0.546	65.91%	150.8%	35.75%
Monroe	3	128.2%	59.59%	99.903	1.2807	66.82%	191.9%	126.9%
Montgomery	1	81.49%	81.49%	.	.	81.49%	100.0%	0.00%
Muscatine	15	87.01%	84.13%	39.392	0.3427	59.66%	145.8%	25.40%
O'Brien	5	107.6%	76.81%	57.022	0.6136	72.29%	148.8%	56.03%
Osceola	1	71.40%	71.40%	.	.	71.40%	100.0%	0.00%
Page	7	102.5%	111.8%	32.967	0.3381	104.1%	98.52%	21.61%
Palo Alto	7	156.7%	103.3%	73.755	1.1555	111.5%	140.6%	66.35%
Plymouth	15	94.91%	91.06%	32.133	0.305	67.36%	140.9%	29.50%
Pocahontas	10	121.0%	91.72%	67.732	0.8195	127.1%	95.17%	46.48%
Polk	125	94.71%	92.70%	40.913	0.3875	80.81%	117.2%	24.51%
Pottawattamie	23	127.7%	100.1%	86.467	1.104	97.21%	131.3%	50.57%
Poweshiek	9	80.55%	80.44%	25.895	0.2086	70.04%	115.0%	17.46%
Ringgold	3	46.47%	35.36%	55.265	0.2568	37.59%	123.6%	44.89%
Sac	5	90.13%	70.17%	34.681	0.3126	74.53%	120.9%	33.23%
Scott	22	95.53%	96.62%	22.555	0.2155	94.05%	101.6%	16.28%
Shelby	4	130.6%	128.4%	23.06	0.3011	121.6%	107.4%	18.59%
Sioux	21	95.70%	96.47%	26.399	0.2526	94.35%	101.4%	21.15%
Story	13	83.56%	80.90%	41.997	0.3509	82.59%	101.2%	32.16%
Tama	3	192.6%	156.6%	39.169	0.7544	176.7%	109.0%	29.25%
Taylor	8	112.1%	102.7%	28.035	0.3142	103.0%	108.8%	16.35%
Union	7	73.10%	78.50%	32.27	0.2359	91.44%	79.95%	24.46%
Van Buren	4	60.13%	59.39%	25.71	0.1546	57.35%	104.8%	18.79%
Wapello	15	99.59%	97.47%	41.39	0.4122	77.45%	128.6%	29.67%
Warren	15	89.35%	78.71%	46.082	0.4117	53.70%	166.4%	42.34%
Washington	14	101.0%	89.90%	38.183	0.3856	78.16%	129.2%	35.72%
Wayne	1	74.07%	74.07%	.	.	74.07%	100.0%	0.00%
Webster	17	101.5%	96.48%	65.731	0.6668	70.25%	144.4%	44.85%
Winnebago	11	70.74%	68.40%	49.794	0.3522	59.39%	119.1%	33.26%
Winneshiek	8	106.8%	97.16%	29.433	0.3143	96.06%	111.2%	22.40%
Woodbury	4	111.0%	108.9%	43.392	0.4815	70.33%	157.8%	37.55%
Worth	5	106.4%	91.62%	26.822	0.2855	97.95%	108.7%	21.57%
Wright	17	108.3%	103.1%	63.203	0.6847	99.30%	109.1%	47.85%

**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	20	89.46%	93.22%	41.104	0.3677	71.31%	125.4%	24.09%
Cedar Rapids	49	98.42%	97.69%	35.679	0.3512	88.99%	110.6%	19.79%
City of Clinton	6	131.7%	96.52%	60.97	0.8032	98.54%	133.7%	48.53%
Davenport	50	93.79%	87.38%	34.574	0.3243	81.83%	114.6%	27.24%
City of Dubuque	24	90.68%	94.57%	40.118	0.3638	80.11%	113.2%	27.95%
Iowa City	9	78.88%	81.57%	18.961	0.1496	86.89%	90.78%	14.13%
Mason City	17	94.06%	98.23%	48.858	0.4596	78.09%	120.5%	31.97%
Sioux City	43	83.93%	73.48%	48.924	0.4106	108.5%	77.37%	38.69%

**CLASSIFICATION=Industrial Transfer Type=Contract**

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Black Hawk	1	96.51%	96.51%	.	.	96.51%	100.0%	0.00%
Butler	1	103.0%	103.0%	.	.	103.0%	100.0%	0.00%
Clinton	1	100.0%	100.0%	.	.	100.0%	100.0%	0.00%
Harrison	1	96.60%	96.60%	.	.	96.60%	100.0%	0.00%
Wapello	1	101.8%	101.8%	.	.	101.8%	100.0%	0.00%
Webster	1	43.94%	43.94%	.	.	43.94%	100.0%	0.00%
Winnebago	1	63.07%	63.07%	.	.	63.07%	100.0%	0.00%
Woodbury	1	57.53%	57.53%	.	.	57.53%	100.0%	0.00%
Davenport	1	99.74%	99.74%	.	.	99.74%	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
Adair	1	28.50%	28.50%	.	.	28.50%	100.0%	0.00%
Appanoose	1	58.91%	58.91%	.	.	58.91%	100.0%	0.00%
Benton	2	78.85%	78.85%	19.125	0.1508	76.00%	103.8%	13.52%
Black Hawk	4	100.5%	97.34%	19.394	0.195	103.3%	97.35%	15.32%
Bremer	1	120.9%	120.9%	.	.	120.9%	100.0%	0.00%
Calhoun	1	61.71%	61.71%	.	.	61.71%	100.0%	0.00%
Cass	2	122.3%	122.3%	13.965	0.1708	110.4%	110.8%	9.88%

**CLASSIFICATION=Industrial Transfer Type=Deed**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Cherokee	1	101.1%	101.1%	.	.	101.1%	100.0%	0.00%
Clarke	1	67.28%	67.28%	.	.	67.28%	100.0%	0.00%
Clay	1	45.42%	45.42%	.	.	45.42%	100.0%	0.00%
Clinton	1	3.01%	3.01%	.	.	3.01%	100.0%	0.00%
Dallas	3	95.60%	92.96%	9.1031	0.087	96.92%	98.64%	6.02%
Delaware	1	94.57%	94.57%	.	.	94.57%	100.0%	0.00%
Des Moines	2	100.0%	100.0%	0.0307	0.0003	100.0%	100.0%	0.02%
Dickinson	4	99.62%	99.99%	7.4574	0.0743	102.5%	97.21%	6.27%
Floyd	1	102.1%	102.1%	.	.	102.1%	100.0%	0.00%
Harrison	1	176.7%	176.7%	.	.	176.7%	100.0%	0.00%
Henry	2	118.8%	118.8%	35.982	0.4275	119.5%	99.43%	25.44%
Jefferson	2	44.90%	44.90%	26.069	0.1171	43.17%	104.0%	18.43%
Johnson	1	83.38%	83.38%	.	.	83.38%	100.0%	0.00%
Kossuth	1	9.84%	9.84%	.	.	9.84%	100.0%	0.00%
Lee	1	37.70%	37.70%	.	.	37.70%	100.0%	0.00%
Madison	1	178.7%	178.7%	.	.	178.7%	100.0%	0.00%
Mahaska	1	87.51%	87.51%	.	.	87.51%	100.0%	0.00%
Marion	1	118.1%	118.1%	.	.	118.1%	100.0%	0.00%
Marshall	1	110.2%	110.2%	.	.	110.2%	100.0%	0.00%
Muscatine	3	118.4%	85.02%	53.234	0.6301	92.84%	127.5%	43.91%
Polk	15	92.36%	89.52%	11.586	0.107	91.44%	101.0%	9.42%
Pottawattamie	4	93.96%	95.76%	8.0617	0.0757	98.21%	95.67%	6.31%
Scott	2	118.2%	118.2%	55.478	0.6556	122.4%	96.56%	39.23%
Sioux	2	60.80%	60.80%	58.751	0.3572	64.27%	94.60%	41.54%
Story	1	86.27%	86.27%	.	.	86.27%	100.0%	0.00%
Tama	1	96.05%	96.05%	.	.	96.05%	100.0%	0.00%
Washington	1	63.26%	63.26%	.	.	63.26%	100.0%	0.00%
Webster	3	78.36%	96.67%	82.226	0.6444	98.32%	79.70%	43.07%
Wright	1	166.5%	166.5%	.	.	166.5%	100.0%	0.00%
Cedar Rapids	5	91.71%	92.40%	18.836	0.1727	90.16%	101.7%	12.51%
Davenport	4	100.7%	93.29%	15.586	0.1569	97.32%	103.5%	9.29%
City of Dubuque	2	80.83%	80.83%	61.287	0.4954	86.88%	93.04%	43.34%

**CLASSIFICATION=Industrial Transfer Type=Deed**

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Mason City	1	40.80%	40.80%	.	.	40.80%	100.0%	0.00%
Sioux City	3	92.90%	87.78%	13.183	0.1225	90.49%	102.7%	8.67%

**CLASSIFICATION=Multiresidential Transfer Type=Contract**

Name	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Benton	2	48.32%	48.32%	40.352	0.195	46.88%	103.1%	28.53%
Butler	1	105.8%	105.8%	.	.	105.8%	100.0%	0.00%
Cass	1	95.82%	95.82%	.	.	95.82%	100.0%	0.00%
Clayton	1	66.85%	66.85%	.	.	66.85%	100.0%	0.00%
Clinton	2	60.21%	60.21%	11.252	0.0677	57.56%	104.6%	7.96%
Crawford	2	132.4%	132.4%	0.2127	0.0028	132.5%	99.95%	0.15%
Des Moines	3	111.7%	92.20%	34.134	0.3811	124.9%	89.40%	24.72%
Dubuque	1	99.98%	99.98%	.	.	99.98%	100.0%	0.00%
Floyd	1	76.69%	76.69%	.	.	76.69%	100.0%	0.00%
Grundy	1	56.74%	56.74%	.	.	56.74%	100.0%	0.00%
Hancock	1	94.61%	94.61%	.	.	94.61%	100.0%	0.00%
Hardin	1	206.4%	206.4%	.	.	206.4%	100.0%	0.00%
Harrison	1	96.61%	96.61%	.	.	96.61%	100.0%	0.00%
Henry	1	97.14%	97.14%	.	.	97.14%	100.0%	0.00%
Johnson	1	70.24%	70.24%	.	.	70.24%	100.0%	0.00%
Kossuth	1	147.1%	147.1%	.	.	147.1%	100.0%	0.00%
Lee	1	61.61%	61.61%	.	.	61.61%	100.0%	0.00%
Linn	2	88.59%	88.59%	2.8644	0.0254	89.61%	98.87%	2.03%
Louisa	1	197.2%	197.2%	.	.	197.2%	100.0%	0.00%
Mahaska	2	111.1%	111.1%	3.5891	0.0399	109.8%	101.2%	2.54%
Marshall	3	85.13%	88.13%	17.962	0.1529	85.09%	100.0%	11.40%
Monroe	3	115.9%	65.96%	98.578	1.1429	66.46%	174.4%	106.9%
Montgomery	2	88.96%	88.96%	17.665	0.1572	85.08%	104.6%	12.49%
O'Brien	1	50.88%	50.88%	.	.	50.88%	100.0%	0.00%
Pocahontas	1	45.70%	45.70%	.	.	45.70%	100.0%	0.00%
Polk	2	91.95%	91.95%	4.5574	0.0419	93.13%	98.73%	3.22%

**CLASSIFICATION=Multiresidential Transfer Type=Contract**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Pottawattamie	3	108.5%	107.9%	16.338	0.1772	106.2%	102.1%	10.95%
Scott	1	69.99%	69.99%	.	.	69.99%	100.0%	0.00%
Shelby	1	94.77%	94.77%	.	.	94.77%	100.0%	0.00%
Story	1	72.56%	72.56%	.	.	72.56%	100.0%	0.00%
Tama	1	83.22%	83.22%	.	.	83.22%	100.0%	0.00%
Taylor	1	126.4%	126.4%	.	.	126.4%	100.0%	0.00%
Van Buren	1	106.9%	106.9%	.	.	106.9%	100.0%	0.00%
Warren	1	197.7%	197.7%	.	.	197.7%	100.0%	0.00%
Webster	1	140.3%	140.3%	.	.	140.3%	100.0%	0.00%
Winnebago	2	78.98%	78.98%	15.359	0.1213	74.49%	106.0%	10.86%
Wright	1	66.26%	66.26%	.	.	66.26%	100.0%	0.00%
Cedar Rapids	3	116.7%	104.7%	22.09	0.2579	116.4%	100.3%	15.01%
Davenport	1	102.1%	102.1%	.	.	102.1%	100.0%	0.00%
City of Dubuque	1	147.7%	147.7%	.	.	147.7%	100.0%	0.00%
Iowa City	1	79.60%	79.60%	.	.	79.60%	100.0%	0.00%

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<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Adair	2	92.02%	92.02%	55.976	0.5151	59.23%	155.4%	39.58%
Allamakee	1	104.1%	104.1%	.	.	104.1%	100.0%	0.00%
Appanoose	5	115.6%	86.05%	46.972	0.543	93.05%	124.2%	41.28%
Benton	5	113.8%	100.0%	25.025	0.2848	105.7%	107.7%	21.28%
Black Hawk	15	94.20%	87.50%	29.476	0.2777	74.71%	126.1%	22.75%
Boone	4	75.53%	79.18%	28.463	0.215	74.50%	101.4%	19.25%
Bremer	2	72.96%	72.96%	35.659	0.2602	56.28%	129.6%	25.21%
Buchanan	3	66.56%	73.62%	54.691	0.364	43.67%	152.4%	32.50%
Buena Vista	8	92.64%	95.07%	16.158	0.1497	92.29%	100.4%	12.28%
Butler	1	81.64%	81.64%	.	.	81.64%	100.0%	0.00%
Calhoun	1	53.36%	53.36%	.	.	53.36%	100.0%	0.00%
Carroll	5	77.54%	83.54%	20.624	0.1599	81.54%	95.09%	10.14%
Cass	2	158.7%	158.7%	68.936	1.0944	112.7%	140.8%	48.75%
Cedar	2	84.11%	84.11%	30.515	0.2567	91.09%	92.33%	21.58%
Cerro Gordo	6	77.91%	80.59%	14.605	0.1138	79.52%	97.98%	9.78%
Cherokee	2	101.5%	101.5%	10.75	0.1091	106.7%	95.15%	7.60%
Chickasaw	2	85.52%	85.52%	62.155	0.5316	57.61%	148.5%	43.95%
Clarke	2	65.81%	65.81%	46.768	0.3078	58.01%	113.5%	33.07%
Clay	6	88.94%	85.27%	23.063	0.2051	80.44%	110.6%	19.90%
Clinton	4	104.2%	94.21%	37.75	0.3932	97.71%	106.6%	28.49%
Crawford	3	77.17%	91.18%	52.521	0.4053	41.75%	184.9%	28.28%
Dallas	6	87.80%	86.87%	28.909	0.2538	84.61%	103.8%	19.72%
Decatur	2	210.4%	210.4%	78.393	1.6494	111.4%	188.9%	55.43%
Delaware	6	63.25%	59.80%	36.006	0.2277	67.20%	94.12%	32.98%
Des Moines	5	81.13%	76.36%	32.107	0.2605	110.0%	73.77%	23.03%
Dubuque	5	69.87%	70.93%	2.6408	0.0185	69.69%	100.3%	1.94%
Emmet	1	142.4%	142.4%	.	.	142.4%	100.0%	0.00%
Fayette	2	115.9%	115.9%	61.009	0.707	71.70%	161.6%	43.14%
Floyd	2	80.42%	80.42%	16.773	0.1349	87.80%	91.60%	11.86%
Franklin	2	77.30%	77.30%	21.939	0.1696	74.17%	104.2%	15.51%
Fremont	1	77.73%	77.73%	.	.	77.73%	100.0%	0.00%
Greene	1	62.10%	62.10%	.	.	62.10%	100.0%	0.00%
Grundy	2	57.87%	57.87%	22.348	0.1293	59.18%	97.79%	15.80%

**CLASSIFICATION=Multiresidential Transfer Type=Deed**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Guthrie	2	80.49%	80.49%	52.872	0.4256	70.23%	114.6%	37.39%
Hamilton	1	85.78%	85.78%	.	.	85.78%	100.0%	0.00%
Hardin	7	112.9%	106.9%	20.226	0.2284	112.2%	100.6%	15.66%
Harrison	1	93.68%	93.68%	.	.	93.68%	100.0%	0.00%
Henry	1	106.4%	106.4%	.	.	106.4%	100.0%	0.00%
Howard	3	88.72%	88.58%	24.242	0.2151	84.68%	104.8%	16.19%
Jackson	2	59.79%	59.79%	15.356	0.0918	57.74%	103.6%	10.86%
Jasper	11	112.6%	108.6%	47.954	0.54	79.09%	142.4%	36.06%
Jefferson	4	122.5%	123.7%	32.963	0.4038	121.6%	100.8%	27.91%
Johnson	4	98.86%	96.23%	19.393	0.1917	95.36%	103.7%	14.87%
Jones	2	80.18%	80.18%	43.065	0.3453	89.46%	89.62%	30.45%
Keokuk	1	48.36%	48.36%	.	.	48.36%	100.0%	0.00%
Kossuth	2	105.2%	105.2%	30.194	0.3177	89.56%	117.5%	21.35%
Lee	8	131.8%	102.4%	49.542	0.6529	105.5%	124.9%	42.29%
Linn	19	86.16%	87.00%	21.796	0.1878	69.79%	123.5%	15.74%
Louisa	2	95.70%	95.70%	64.629	0.6185	82.74%	115.7%	45.70%
Lucas	1	97.47%	97.47%	.	.	97.47%	100.0%	0.00%
Lyon	1	56.43%	56.43%	.	.	56.43%	100.0%	0.00%
Madison	3	86.93%	61.24%	64.654	0.562	65.59%	132.5%	56.19%
Mahaska	5	138.7%	140.5%	9.8718	0.137	138.1%	100.5%	5.96%
Marion	6	54.30%	60.44%	42.099	0.2286	48.36%	112.3%	28.77%
Marshall	1	81.41%	81.41%	.	.	81.41%	100.0%	0.00%
Mills	2	98.01%	98.01%	30.256	0.2965	84.61%	115.8%	21.39%
Mitchell	2	114.3%	114.3%	13.54	0.1548	104.9%	109.0%	9.57%
Montgomery	3	79.89%	82.33%	32.52	0.2598	91.37%	87.43%	20.97%
Muscatine	1	112.3%	112.3%	.	.	112.3%	100.0%	0.00%
O'Brien	1	87.71%	87.71%	.	.	87.71%	100.0%	0.00%
Osceola	3	113.4%	95.95%	45.687	0.5183	97.86%	115.9%	34.44%
Palo Alto	1	38.97%	38.97%	.	.	38.97%	100.0%	0.00%
Plymouth	1	68.16%	68.16%	.	.	68.16%	100.0%	0.00%
Polk	57	87.16%	82.20%	42.925	0.3741	72.92%	119.5%	30.28%
Pottawattamie	25	110.8%	98.64%	59.023	0.6537	49.27%	224.8%	37.79%
Poweshiek	3	85.19%	82.57%	6.908	0.0589	85.84%	99.24%	4.38%

**CLASSIFICATION=Multiresidential Transfer Type=Deed**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Sac	4	118.6%	118.4%	20.045	0.2377	128.8%	92.03%	17.32%
Scott	6	71.92%	72.82%	15.777	0.1135	71.64%	100.4%	12.77%
Sioux	3	86.41%	92.45%	24.246	0.2095	69.71%	123.9%	14.63%
Story	3	73.37%	80.14%	42.225	0.3098	60.08%	122.1%	25.31%
Van Buren	3	153.0%	167.4%	16.739	0.2561	153.8%	99.46%	8.90%
Wapello	6	88.72%	92.64%	43.981	0.3902	46.12%	192.4%	28.96%
Warren	2	56.54%	56.54%	4.7578	0.0269	54.95%	102.9%	3.36%
Washington	3	95.24%	80.08%	29.352	0.2795	91.55%	104.0%	20.55%
Webster	14	85.60%	87.93%	24.66	0.2111	70.69%	121.1%	15.09%
Winnebago	3	84.39%	79.82%	13.337	0.1126	85.88%	98.27%	8.80%
Winneshiek	1	94.73%	94.73%	.	.	94.73%	100.0%	0.00%
Worth	2	95.81%	95.81%	55.118	0.5281	119.1%	80.41%	38.97%
Wright	1	49.29%	49.29%	.	.	49.29%	100.0%	0.00%
Ames	8	83.60%	82.96%	22.14	0.1851	77.98%	107.2%	15.01%
Cedar Rapids	22	93.07%	95.48%	26.084	0.2428	94.52%	98.47%	17.24%
City of Clinton	4	114.6%	114.1%	14.524	0.1665	113.5%	101.0%	12.57%
Davenport	24	91.29%	83.87%	29.379	0.2682	77.32%	118.1%	22.11%
City of Dubuque	25	86.90%	78.15%	34.067	0.2961	85.94%	101.1%	24.48%
Iowa City	6	77.42%	74.72%	13.172	0.102	73.04%	106.0%	9.93%
Mason City	8	110.5%	95.71%	52.635	0.5816	97.15%	113.7%	35.09%
Sioux City	15	80.02%	72.00%	29.592	0.2368	65.84%	121.5%	19.66%

**CLASSIFICATION=Residential Transfer Type=Contract**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Adair	4	83.50%	81.55%	13.375	0.1117	87.53%	95.39%	8.68%
Adams	2	86.68%	86.68%	76.52	0.6633	89.15%	97.23%	54.11%
Allamakee	6	111.8%	102.5%	34.343	0.3839	97.24%	115.0%	27.32%
Appanoose	20	119.1%	97.46%	99.651	1.1868	99.18%	120.1%	47.18%
Audubon	5	93.15%	109.7%	42.553	0.3964	78.35%	118.9%	25.69%
Benton	13	105.2%	102.4%	34.515	0.3632	92.26%	114.0%	26.87%
Black Hawk	61	103.7%	99.97%	35.568	0.3689	58.05%	178.7%	27.67%
Boone	5	101.9%	103.4%	24.551	0.2502	96.16%	106.0%	19.06%
Bremer	6	110.4%	98.30%	28.281	0.3123	101.4%	108.9%	23.82%
Buchanan	11	109.0%	95.02%	50.861	0.5545	88.39%	123.3%	36.29%
Buena Vista	8	92.78%	96.00%	33.153	0.3076	91.27%	101.7%	22.94%
Butler	5	135.0%	124.5%	40.999	0.5533	123.0%	109.7%	26.34%
Calhoun	13	106.9%	91.82%	51.722	0.5529	103.2%	103.6%	37.23%
Carroll	9	129.3%	104.5%	59.277	0.7665	109.2%	118.5%	45.55%
Cass	8	125.3%	104.2%	36.501	0.4572	114.8%	109.1%	33.36%
Cedar	6	108.5%	84.54%	51.92	0.5634	89.47%	121.3%	39.14%
Cerro Gordo	6	115.0%	95.34%	50.341	0.579	100.2%	114.7%	29.91%
Cherokee	6	113.7%	101.5%	28.297	0.3217	98.70%	115.2%	23.56%
Chickasaw	2	86.18%	86.18%	23.673	0.204	87.78%	98.17%	16.74%
Clarke	9	112.1%	120.0%	20.333	0.228	107.1%	104.8%	15.07%
Clay	5	85.06%	84.82%	20.287	0.1726	94.49%	90.02%	13.57%
Clayton	14	88.93%	87.36%	35.265	0.3136	12.83%	693.1%	23.06%
Clinton	27	135.9%	119.8%	39.297	0.5342	121.1%	112.3%	28.10%
Crawford	10	95.38%	79.34%	43.229	0.4123	80.07%	119.1%	33.71%
Dallas	30	107.9%	94.85%	80.779	0.8718	32.06%	336.7%	40.52%
Davis	2	94.34%	94.34%	6.393	0.0603	94.74%	99.58%	4.52%
Decatur	6	113.8%	118.3%	37.821	0.4305	113.1%	100.6%	26.72%
Delaware	7	80.98%	83.57%	20.558	0.1665	82.69%	97.94%	13.40%
Des Moines	68	107.5%	97.14%	37.045	0.3984	105.3%	102.1%	28.93%
Dickinson	17	115.0%	93.02%	66.659	0.7667	87.42%	131.6%	40.56%
Dubuque	8	107.5%	96.33%	43.759	0.4703	92.56%	116.1%	25.57%
Emmet	4	90.25%	89.99%	20.371	0.1839	87.88%	102.7%	17.25%
Floyd	6	82.41%	80.09%	17.083	0.1408	83.15%	99.10%	11.71%

**CLASSIFICATION=Residential Transfer Type=Contract**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Franklin	3	91.03%	90.48%	9.2107	0.0838	93.62%	97.24%	6.17%
Fremont	8	111.3%	102.1%	29.228	0.3254	109.3%	101.8%	25.33%
Greene	4	79.28%	79.99%	3.8534	0.0305	79.32%	99.95%	2.81%
Grundy	5	152.9%	159.5%	36.918	0.5646	109.2%	140.1%	27.14%
Guthrie	11	144.5%	102.3%	81.133	1.1726	117.6%	122.9%	55.50%
Hamilton	6	108.3%	91.53%	53.783	0.5825	94.17%	115.0%	45.49%
Hancock	5	80.52%	82.58%	28.519	0.2296	82.51%	97.59%	19.94%
Hardin	15	96.49%	95.93%	36.95	0.3565	87.97%	109.7%	25.47%
Harrison	11	109.1%	99.32%	44.49	0.4852	89.38%	122.0%	34.71%
Henry	3	89.86%	96.20%	21.305	0.1915	93.39%	96.22%	12.71%
Howard	4	86.72%	90.34%	40.447	0.3508	80.38%	107.9%	31.79%
Humboldt	6	101.9%	94.44%	32.855	0.3347	92.85%	109.7%	18.56%
Ida	8	105.4%	105.1%	34.651	0.3651	95.36%	110.5%	28.39%
Iowa	3	135.2%	129.5%	30.616	0.4141	120.7%	112.1%	21.16%
Jackson	11	112.6%	92.20%	71.696	0.8072	92.38%	121.9%	38.70%
Jasper	41	121.0%	100.0%	59.545	0.7206	97.01%	124.8%	40.52%
Jefferson	19	119.5%	120.0%	36.015	0.4305	103.7%	115.2%	25.60%
Johnson	6	92.47%	91.90%	9.2916	0.0859	93.09%	99.33%	7.12%
Jones	4	84.52%	83.75%	15.79	0.1335	82.22%	102.8%	13.72%
Keokuk	9	131.1%	112.6%	52.162	0.6836	108.3%	121.0%	37.28%
Kossuth	17	98.39%	90.27%	44.124	0.4341	106.2%	92.67%	31.56%
Lee	27	118.2%	114.0%	36.611	0.4328	104.3%	113.3%	30.07%
Linn	20	111.6%	92.56%	53.319	0.5949	96.60%	115.5%	29.79%
Louisa	7	101.5%	94.35%	26.352	0.2676	101.0%	100.6%	17.21%
Lucas	15	77.58%	76.47%	50.64	0.3929	66.67%	116.4%	40.79%
Lyon	5	100.3%	112.9%	55.532	0.557	101.5%	98.83%	36.86%
Madison	3	74.10%	80.37%	34.97	0.2591	69.30%	106.9%	21.02%
Mahaska	24	112.2%	97.66%	50.132	0.5624	112.8%	99.44%	33.06%
Marion	16	118.2%	90.67%	44.897	0.5305	96.28%	122.7%	37.76%
Marshall	40	95.88%	98.27%	30.29	0.2904	94.29%	101.7%	22.80%
Mills	3	141.6%	83.42%	77.451	1.0969	94.38%	150.0%	77.86%
Mitchell	17	95.59%	94.78%	17.768	0.1698	93.72%	102.0%	12.77%
Monona	10	105.3%	95.08%	28.998	0.3054	91.92%	114.6%	21.09%

**CLASSIFICATION=Residential Transfer Type=Contract**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Monroe	8	85.40%	89.86%	22.843	0.1951	76.35%	111.9%	18.02%
Montgomery	16	122.9%	115.7%	35.367	0.4345	106.1%	115.7%	25.08%
Muscatine	19	115.1%	98.89%	43.741	0.5036	102.7%	112.1%	26.97%
O'Brien	8	100.6%	95.27%	32.979	0.3317	99.57%	101.0%	24.87%
Osceola	3	74.87%	81.52%	19.435	0.1455	71.51%	104.7%	10.93%
Page	7	100.6%	87.37%	34.194	0.344	89.69%	112.2%	28.90%
Palo Alto	10	112.4%	109.2%	33.024	0.3712	93.10%	120.7%	29.05%
Plymouth	11	97.95%	94.29%	31.394	0.3075	99.61%	98.33%	25.13%
Pocahontas	4	103.0%	96.40%	34.18	0.3521	94.70%	108.8%	29.62%
Polk	212	103.7%	92.77%	43.61	0.452	76.39%	135.7%	28.07%
Pottawattamie	44	116.2%	109.1%	37.244	0.4329	96.85%	120.0%	29.10%
Poweshiek	4	86.95%	88.12%	11.136	0.0968	86.73%	100.2%	7.55%
Ringgold	8	107.7%	96.26%	49.306	0.531	105.2%	102.3%	26.90%
Sac	11	88.89%	85.74%	26.459	0.2352	91.13%	97.54%	23.07%
Scott	20	102.7%	98.55%	22.644	0.2325	94.60%	108.5%	16.79%
Shelby	15	124.5%	106.6%	77.483	0.9646	101.2%	123.0%	38.87%
Sioux	10	94.04%	86.16%	28.961	0.2724	82.73%	113.7%	24.78%
Story	4	114.8%	96.96%	39.593	0.4544	120.8%	95.02%	26.72%
Tama	12	88.38%	79.21%	48.268	0.4266	78.12%	113.1%	30.41%
Taylor	8	118.8%	115.0%	49.756	0.591	102.7%	115.7%	31.69%
Union	14	133.2%	98.79%	67.515	0.8996	98.39%	135.4%	61.00%
Van Buren	3	71.46%	76.53%	27.034	0.1932	75.89%	94.16%	16.39%
Wapello	76	93.16%	87.56%	44.167	0.4115	88.62%	105.1%	33.96%
Warren	10	103.4%	113.6%	35.323	0.3653	93.82%	110.2%	23.16%
Washington	4	99.88%	96.25%	19.548	0.1952	105.8%	94.42%	13.23%
Wayne	6	134.3%	122.2%	37.014	0.4971	109.5%	122.6%	30.90%
Webster	68	106.4%	98.62%	40.895	0.4349	96.85%	109.8%	31.03%
Winnebago	13	73.73%	72.82%	46.284	0.3412	18.69%	394.5%	32.90%
Winneshiek	3	154.7%	110.4%	61.682	0.9543	131.2%	117.9%	52.75%
Woodbury	12	110.0%	93.08%	41.748	0.4592	97.02%	113.4%	28.02%
Worth	6	100.5%	100.7%	15.042	0.1512	97.90%	102.7%	10.40%
Wright	23	84.80%	84.88%	28.079	0.2381	19.18%	442.0%	18.59%
Ames	3	95.97%	99.87%	12.033	0.1155	97.72%	98.22%	7.37%

**CLASSIFICATION=Residential Transfer Type=Contract**

<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Cedar Rapids	49	110.9%	104.4%	38.898	0.4316	103.2%	107.5%	21.99%
City of Clinton	6	110.2%	111.6%	25.982	0.2864	108.7%	101.4%	19.45%
Davenport	54	105.1%	98.84%	31.565	0.3317	101.7%	103.3%	20.50%
City of Dubuque	20	104.0%	101.8%	38.925	0.4049	94.99%	109.5%	20.67%
Iowa City	12	86.22%	90.22%	16.955	0.1462	87.54%	98.48%	11.93%
Mason City	17	96.60%	94.89%	19.838	0.1916	91.56%	105.5%	12.59%
Sioux City	60	95.67%	87.16%	35.27	0.3374	90.12%	106.2%	30.10%

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Adair	105	100.6%	96.42%	35.766	0.3599	92.03%	109.3%	21.66%
Adams	33	98.93%	101.0%	31.54	0.312	89.36%	110.7%	21.36%
Allamakee	155	98.71%	93.44%	28.402	0.2804	93.71%	105.3%	18.22%
Appanoose	125	97.44%	89.48%	37.06	0.3611	85.69%	113.7%	25.55%
Audubon	75	98.32%	89.22%	40.876	0.4019	86.04%	114.3%	31.64%
Benton	360	99.23%	91.46%	41.14	0.4082	91.34%	108.6%	21.39%
Black Hawk	1884	99.20%	93.85%	32.216	0.3196	92.83%	106.9%	16.76%
Boone	403	91.47%	90.00%	40.098	0.3668	87.90%	104.1%	21.87%
Bremer	390	97.24%	96.13%	18.247	0.1774	95.91%	101.4%	11.05%
Buchanan	239	99.29%	93.28%	33.146	0.3291	93.36%	106.3%	20.43%
Buena Vista	249	94.27%	89.98%	30.939	0.2917	91.03%	103.6%	19.73%
Butler	155	101.4%	92.19%	38.412	0.3897	91.63%	110.7%	22.63%
Calhoun	131	98.03%	88.03%	43.392	0.4254	85.97%	114.0%	28.49%
Carroll	272	102.9%	97.54%	38.611	0.3973	95.82%	107.4%	21.24%
Cass	144	96.80%	90.07%	39.643	0.3838	89.28%	108.4%	20.53%
Cedar	247	97.68%	94.25%	29.363	0.2868	91.57%	106.7%	18.55%
Cerro Gordo	307	92.90%	92.46%	17.431	0.1619	89.63%	103.6%	12.59%
Cherokee	152	98.93%	96.74%	26.906	0.2662	95.89%	103.2%	16.14%
Chickasaw	118	96.28%	92.38%	26.097	0.2513	91.62%	105.1%	15.39%
Clarke	77	99.04%	95.45%	33.12	0.328	90.07%	110.0%	22.63%
Clay	277	92.31%	91.21%	25.086	0.2316	90.31%	102.2%	16.51%
Clayton	208	101.9%	96.23%	35.247	0.3593	95.36%	106.9%	21.62%
Clinton	494	103.7%	94.13%	42.06	0.4363	92.33%	112.3%	23.87%
Crawford	160	95.06%	89.76%	26.57	0.2526	89.72%	105.9%	18.33%
Dallas	1908	92.33%	91.50%	19.814	0.1829	89.60%	103.0%	9.48%
Davis	67	99.00%	96.04%	26.284	0.2602	90.15%	109.8%	18.47%
Decatur	64	103.8%	94.01%	58.759	0.6096	89.34%	116.1%	36.22%
Delaware	222	90.69%	87.77%	30.376	0.2755	87.42%	103.7%	19.09%
Des Moines	573	105.1%	93.45%	55.169	0.5797	92.93%	113.1%	29.22%
Dickinson	551	91.34%	89.55%	27.613	0.2522	87.59%	104.3%	15.98%
Dubuque	488	91.90%	91.34%	16.328	0.15	92.06%	99.82%	11.44%
Emmet	116	97.15%	91.82%	31.785	0.3088	89.99%	107.9%	20.96%
Fayette	242	95.09%	88.72%	34.715	0.3301	86.62%	109.8%	23.50%

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Floyd	198	100.3%	91.90%	38.943	0.3905	88.91%	112.8%	24.36%
Franklin	112	103.0%	93.66%	33.21	0.342	93.40%	110.3%	23.03%
Fremont	89	108.3%	95.85%	46.168	0.5001	93.21%	116.2%	29.51%
Greene	114	88.11%	88.50%	27.9	0.2458	83.16%	106.0%	20.54%
Grundy	174	96.40%	90.19%	40.687	0.3922	89.75%	107.4%	21.27%
Guthrie	210	100.4%	91.97%	39.237	0.3938	91.13%	110.1%	25.82%
Hamilton	173	90.64%	87.93%	38.171	0.346	84.87%	106.8%	23.41%
Hancock	158	94.24%	90.45%	23.659	0.223	90.16%	104.5%	15.90%
Hardin	250	97.76%	92.86%	40.574	0.3966	88.63%	110.3%	24.36%
Harrison	195	94.42%	84.60%	53.086	0.5012	83.39%	113.2%	31.32%
Henry	201	97.90%	92.26%	27.655	0.2708	93.04%	105.2%	17.34%
Howard	116	99.55%	94.06%	27.239	0.2712	94.73%	105.1%	19.99%
Humboldt	139	90.88%	84.24%	43.278	0.3933	81.51%	111.5%	26.60%
Ida	79	111.4%	100.8%	43.684	0.4867	93.82%	118.7%	30.32%
Iowa	206	96.13%	92.48%	30.288	0.2912	91.26%	105.3%	19.21%
Jackson	231	96.71%	93.78%	30.219	0.2923	91.89%	105.3%	19.29%
Jasper	523	90.43%	84.75%	35.596	0.3219	83.09%	108.8%	21.45%
Jefferson	237	103.5%	97.90%	33.738	0.3491	98.19%	105.4%	21.03%
Johnson	1339	91.20%	91.26%	11.813	0.1077	90.34%	101.0%	8.10%
Jones	239	97.07%	89.74%	34.742	0.3372	90.34%	107.4%	20.55%
Keokuk	95	102.1%	89.31%	51.87	0.5297	89.14%	114.6%	30.53%
Kossuth	176	100.3%	95.54%	30.34	0.3044	94.93%	105.7%	21.47%
Lee	380	98.59%	93.70%	34.294	0.3381	92.06%	107.1%	22.42%
Linn	1495	92.61%	91.26%	18.138	0.168	91.71%	101.0%	9.76%
Louisa	103	96.27%	90.71%	49.326	0.4749	86.77%	110.9%	24.72%
Lucas	84	91.81%	86.24%	46.209	0.4242	83.52%	109.9%	30.13%
Lyon	120	88.95%	89.33%	26.279	0.2338	86.33%	103.0%	20.34%
Madison	231	88.15%	87.78%	30.061	0.265	85.57%	103.0%	18.65%
Mahaska	273	98.68%	92.23%	39.02	0.3851	91.88%	107.4%	21.73%
Marion	455	89.34%	83.31%	37.778	0.3375	84.29%	106.0%	24.08%
Marshall	549	99.48%	92.49%	36.542	0.3635	91.73%	108.4%	21.66%
Mills	222	100.3%	87.34%	54.836	0.5501	86.40%	116.1%	27.85%
Mitchell	143	97.12%	90.65%	29.711	0.2886	91.08%	106.6%	19.44%

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<b>Name</b>	<b>Number of Sales</b>	<b>Sales Ratio Mean</b>	<b>Sales Ratio Median</b>	<b>Coefficient of Variation</b>	<b>Standard Deviation</b>	<b>Weighted Mean</b>	<b>PRD</b>	<b>COD</b>
Monona	107	107.2%	99.65%	34.224	0.3668	96.71%	110.8%	25.45%
Monroe	74	103.7%	92.72%	44.307	0.4593	92.69%	111.8%	27.31%
Montgomery	152	107.5%	95.76%	51.78	0.5565	93.07%	115.5%	28.22%
Muscatine	546	96.64%	93.55%	26.316	0.2543	93.46%	103.4%	15.06%
O'Brien	183	96.30%	92.86%	28.051	0.2701	91.77%	104.9%	17.83%
Osceola	73	94.34%	86.98%	32.871	0.3101	86.21%	109.4%	22.88%
Page	202	95.24%	88.84%	38.707	0.3686	80.22%	118.7%	24.70%
Palo Alto	134	103.9%	97.76%	30.83	0.3202	94.12%	110.3%	22.79%
Plymouth	291	96.07%	92.17%	28.816	0.2768	92.17%	104.2%	18.48%
Pocahontas	82	97.32%	87.18%	47.471	0.462	84.23%	115.5%	33.26%
Polk	9200	94.39%	89.76%	33.688	0.318	90.66%	104.1%	16.53%
Pottawattamie	1371	105.2%	94.60%	47.063	0.4952	93.19%	112.9%	25.05%
Poweshiek	250	94.34%	88.68%	33.678	0.3177	88.66%	106.4%	19.65%
Ringgold	84	94.02%	81.39%	53.89	0.5067	79.61%	118.1%	28.89%
Sac	120	106.2%	95.95%	48.129	0.5111	88.28%	120.3%	30.72%
Scott	1205	94.80%	93.45%	16.716	0.1585	94.49%	100.3%	10.46%
Shelby	143	99.87%	94.52%	34.617	0.3457	92.18%	108.3%	21.77%
Sioux	454	92.09%	90.99%	21.905	0.2017	90.50%	101.8%	14.47%
Story	470	90.98%	89.27%	19.902	0.1811	89.97%	101.1%	12.42%
Tama	180	97.49%	87.46%	47.66	0.4647	86.29%	113.0%	27.41%
Taylor	81	116.7%	98.04%	50.486	0.5892	95.82%	121.8%	40.69%
Union	120	102.7%	95.99%	42.465	0.4361	95.18%	107.9%	25.23%
Van Buren	62	103.5%	102.0%	28.607	0.2959	93.15%	111.1%	21.55%
Wapello	442	106.1%	95.29%	50.04	0.5307	95.68%	110.9%	28.59%
Warren	788	90.85%	88.43%	23.979	0.2179	89.05%	102.0%	13.47%
Washington	292	97.73%	94.68%	27.749	0.2712	93.75%	104.2%	16.37%
Wayne	55	110.5%	96.22%	49.985	0.5521	93.79%	117.8%	34.72%
Webster	565	98.83%	89.79%	41.153	0.4067	89.43%	110.5%	26.73%
Winnebago	120	98.56%	92.74%	48.813	0.4811	90.15%	109.3%	23.29%
Winneshiek	186	96.87%	96.11%	21.678	0.21	93.18%	104.0%	12.95%
Woodbury	207	92.45%	90.01%	29.116	0.2692	89.11%	103.8%	17.09%
Worth	77	101.9%	91.30%	40.529	0.4129	88.28%	115.4%	26.12%
Wright	167	96.40%	87.61%	37.354	0.3601	86.37%	111.6%	26.49%

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Ames	706	96.45%	96.08%	14.875	0.1435	92.33%	104.5%	9.49%
Cedar Rapids	2587	97.05%	93.03%	30.289	0.294	93.89%	103.4%	12.76%
City of Clinton	176	119.1%	100.4%	49.009	0.5838	102.2%	116.6%	31.67%
Davenport	1693	99.25%	92.46%	42.571	0.4225	92.73%	107.0%	19.24%
City of Dubuque	908	95.20%	92.08%	27.398	0.2608	92.15%	103.3%	13.66%
Iowa City	1020	88.73%	88.90%	11.504	0.1021	88.52%	100.2%	7.84%
Mason City	452	100.4%	96.10%	24.053	0.2415	95.81%	104.8%	14.36%
Sioux City	1157	91.73%	87.73%	30.963	0.284	89.15%	102.9%	18.02%