

**IOWA**  **Department of REVENUE**

**SUMMARY OF  
REAL ESTATE ASSESSMENT  
2013**

**SALES RATIO STUDY**  
Compiled by State of Iowa

Hoover State Office Building  
Des Moines, IA 50319

## FOREWARD

This assessment/sales ratio study for 2013 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, 2013, by city and county assessors.

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

## INTRODUCTION

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

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

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

## STATISTICAL MEASURES

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

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

## ASSESSMENT/SALES RATIO STUDY PROCEDURES

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

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

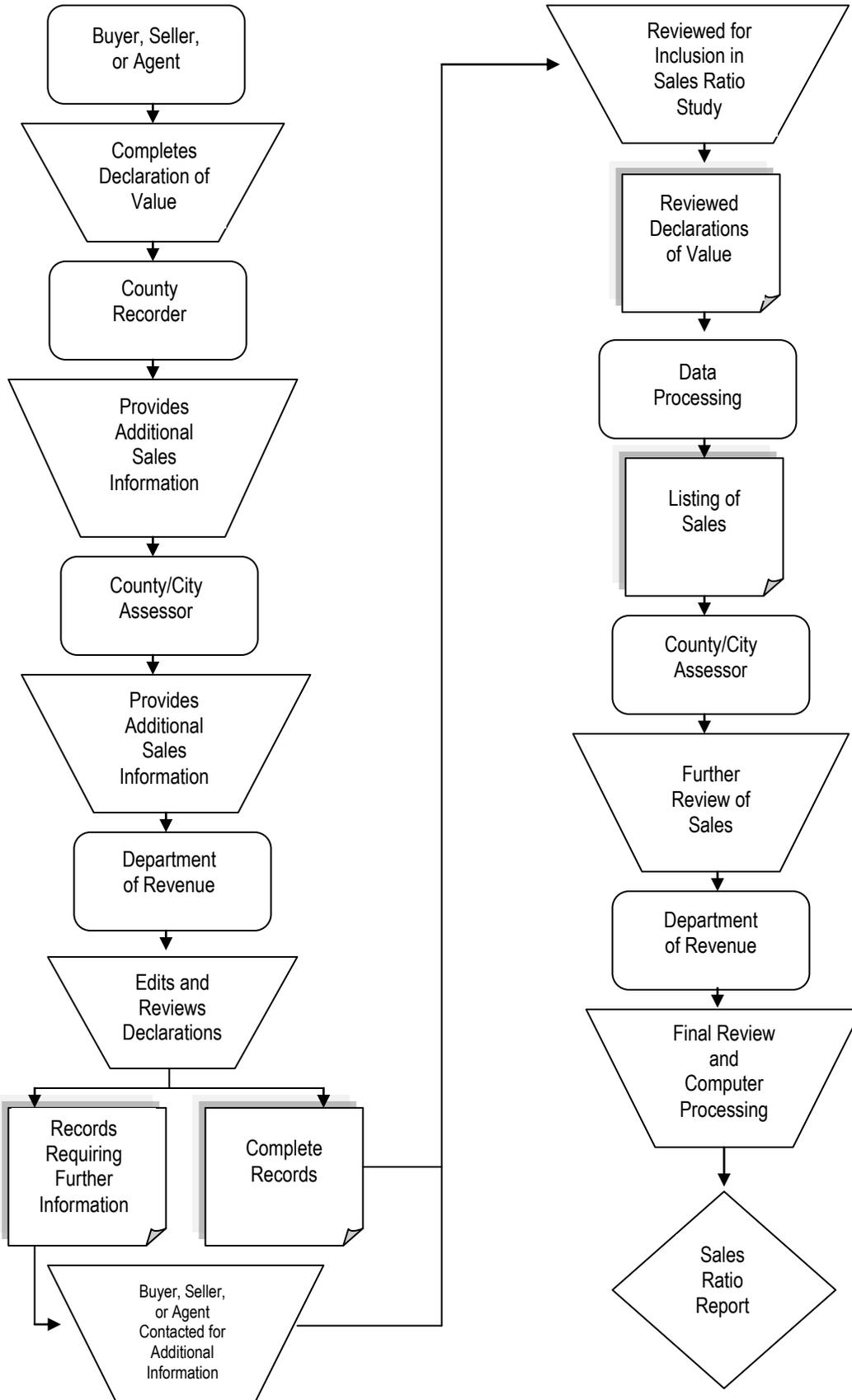
Declarations of value are then forwarded to the appropriate city or county assessor for completion. The assessor indicates the property classification of the property, its assessed value, and whether there are any additional circumstances surrounding the sale which would indicate it was not an "arms-length"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

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

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

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

# ASSESSMENT/SALES RATIO PROCESSING SYSTEM



## CLASSIFICATION=Agricultural Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	6	48.11%	42.56%	43.091	0.2073	39.60%	121.5%	34.13%
ADAMS	24	38.51%	29.41%	73.75	0.284	40.59%	94.87%	54.47%
ALLAMAKEE	31	19E4%	31.64%	556.61	10561	19.04%	997E3%	6E5%
APPANOOSE	69	46.98%	23.71%	326.67	1.5345	11.00%	427.1%	128.2%
AUDUBON	12	56.39%	51.17%	61.443	0.3465	46.59%	121.0%	57.59%
BENTON	30	43.28%	29.94%	83.058	0.3595	28.87%	149.9%	77.99%
BLACK HAWK	38	46.07%	35.96%	80.678	0.3717	33.91%	135.9%	75.50%
BOONE	42	49.22%	27.87%	101.13	0.4977	33.61%	146.4%	100.4%
BREMER	24	29.76%	22.88%	75.647	0.2251	27.84%	106.9%	62.21%
BUCHANAN	60	31.82%	22.80%	76.432	0.2432	26.04%	122.2%	65.48%
BUENA VISTA	55	29.73%	20.32%	143.56	0.4268	20.80%	143.0%	58.34%
BUTLER	22	60.19%	63.63%	60.411	0.3636	36.30%	165.8%	50.20%
CALHOUN	24	28.39%	23.46%	56.985	0.1618	19.95%	142.3%	36.13%
CARROLL	47	37.80%	26.72%	64.14	0.2424	26.57%	142.3%	69.96%
CASS	27	58.86%	38.83%	91.044	0.5359	43.59%	135.0%	78.18%
CEDAR	22	33.13%	29.56%	63.734	0.2112	19.06%	173.8%	44.14%
CERRO GORDO	59	69.00%	45.08%	114.8	0.7921	43.20%	159.7%	97.08%
Cerro Gordo - Mason City	1	21.72%	21.72%	.	.	21.72%	100.0%	0.00%
CHEROKEE	18	44.97%	28.21%	66.465	0.2989	28.72%	156.6%	79.17%
CHICKASAW	26	31.63%	27.89%	55.703	0.1762	28.76%	110.0%	46.22%
CLARKE	66	29.00%	22.66%	70.651	0.2049	22.24%	130.4%	52.62%
CLAY	7	52.07%	30.55%	83.262	0.4336	41.24%	126.3%	76.67%
CLAYTON	57	55737%	31.15%	754.28	4204.2	36.74%	152E3%	179E3%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
CLINTON	36	43.21%	24.92%	123.47	0.5336	31.37%	137.7%	104.6%
Clinton - City of Clinton	2	0.00%	0.00%	.	0	0.00%	.	.
CRAWFORD	23	38.52%	29.06%	70.85	0.2729	28.78%	133.8%	57.45%
DALLAS	19	46.67%	26.25%	86.772	0.4049	30.65%	152.3%	134.6%
DAVIS	47	36.64%	31.63%	53.745	0.1969	31.14%	117.7%	46.62%
DECATUR	78	104E3%	23.18%	882.85	9178.3	25.58%	406E3%	448E3%
DELAWARE	19	38.27%	32.85%	52.443	0.2007	34.76%	110.1%	45.50%
DES MOINES	20	42.89%	30.98%	65.207	0.2797	39.41%	108.8%	62.96%
DICKINSON	2	60.85%	60.85%	90.032	0.5479	51.73%	117.6%	63.66%
DUBUQUE	42	26.03%	20.86%	89.027	0.2317	20.60%	126.4%	83.59%
Dubuque - City of Dubuque	2	79.21%	79.21%	7.645	0.0606	76.96%	102.9%	5.41%
EMMET	14	45.46%	23.98%	98.87	0.4495	24.99%	181.9%	94.16%
FAYETTE	25	50.74%	32.19%	130.49	0.6621	32.85%	154.5%	74.99%
FLOYD	24	37.08%	28.91%	63.565	0.2357	27.34%	135.6%	57.32%
FRANKLIN	19	34.72%	26.44%	54.192	0.1881	26.86%	129.2%	45.74%
FREMONT	28	64.07%	39.18%	131.29	0.8411	41.22%	155.4%	90.16%
GREENE	28	40.89%	26.96%	104.6	0.4277	27.20%	150.4%	70.89%
GRUNDY	29	52.45%	49.35%	62.858	0.3297	28.53%	183.9%	54.26%
GUTHRIE	32	63.48%	26.78%	278.71	1.7692	22.91%	277.1%	167.8%
HAMILTON	25	40.40%	24.50%	78.517	0.3172	25.61%	157.7%	87.57%
HANCOCK	14	57.97%	42.19%	71.404	0.4139	31.45%	184.3%	69.24%
HARDIN	33	33.54%	22.58%	91.245	0.3061	1.41%	2387%	77.85%
HARRISON	40	56.66%	39.96%	77.638	0.4399	37.64%	150.6%	73.23%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HENRY	18	41.32%	33.06%	77.218	0.3191	31.43%	131.5%	57.80%
HOWARD	9	39.03%	23.03%	91.966	0.3589	24.06%	162.2%	87.16%
HUMBOLDT	8	36.79%	23.58%	80.902	0.2977	30.25%	121.6%	73.34%
IDA	14	45.86%	32.00%	65.525	0.3005	28.71%	159.7%	66.71%
IOWA	8	30.51%	23.11%	56.477	0.1723	26.62%	114.6%	48.65%
JACKSON	22	67.16%	47.70%	110.29	0.7408	45.76%	146.8%	70.24%
JASPER	66	64.58%	32.60%	228.01	1.4725	31.59%	204.4%	129.0%
JOHNSON	45	32.15%	19.99%	106.81	0.3434	24.06%	133.7%	91.29%
JONES	31	59.50%	31.43%	165.59	0.9852	35.99%	165.3%	114.0%
KEOKUK	29	57.67%	44.43%	92.033	0.5308	43.12%	133.7%	63.67%
KOSSUTH	23	42.27%	27.04%	75.4	0.3187	29.37%	143.9%	79.86%
LEE	43	36.92%	32.10%	61.446	0.2269	32.42%	113.9%	48.95%
LINN	38	75.06%	25.52%	358.82	2.6933	30.49%	246.2%	236.5%
Linn - Cedar Rapids	2	10.46%	10.46%	141.42	0.1479	5.19%	201.5%	100.0%
LOUISA	3	52.18%	40.87%	39.848	0.2079	47.26%	110.4%	29.92%
LUCAS	78	59.15%	28.17%	297.58	1.7602	32.30%	183.2%	140.1%
LYON	56	135.1%	29.27%	539.19	7.2819	31.81%	424.6%	402.4%
MADISON	68	52.16%	30.06%	165.2	0.8617	37.59%	138.8%	103.0%
MAHASKA	31	100.5%	40.71%	181.78	1.8269	53.83%	186.7%	179.4%
MARION	9	76.58%	49.33%	140.51	1.076	55.37%	138.3%	108.5%
MARSHALL	28	44.01%	32.41%	96.115	0.423	28.95%	152.0%	66.35%
MILLS	13	43.23%	29.89%	95.053	0.4109	37.86%	114.2%	80.39%
MITCHELL	29	28755%	52.06%	537.38	1545.2	38.46%	74775%	55182%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MONONA	19	40.80%	37.51%	31.414	0.1282	39.04%	104.5%	25.08%
MONROE	34	35.61%	25.94%	62.835	0.2237	31.78%	112.1%	58.96%
MONTGOMERY	18	49.82%	47.26%	42.923	0.2138	40.13%	124.1%	36.50%
MUSCATINE	19	42.09%	29.13%	59.557	0.2507	33.97%	123.9%	59.28%
OBRIEN	51	44.41%	30.19%	76.204	0.3384	27.65%	160.6%	78.59%
OSCEOLA	32	40.47%	24.09%	106.6	0.4315	30.23%	133.9%	87.64%
PAGE	6	28.27%	29.59%	14.998	0.0424	25.22%	112.1%	9.50%
PALO ALTO	53	26.60%	22.84%	55.676	0.1481	23.40%	113.7%	29.80%
PLYMOUTH	61	45.87%	23.23%	123.17	0.565	29.01%	158.1%	121.7%
POCAHONTAS	63	36.66%	24.73%	139.21	0.5103	24.62%	148.9%	60.62%
POLK	23	52.97%	30.08%	93.314	0.4942	33.97%	155.9%	121.2%
POTTAWATTAMIE	48	53.73%	38.33%	84.573	0.4544	37.45%	143.5%	70.66%
POWESHIEK	32	43.34%	30.18%	99.77	0.4324	28.41%	152.5%	63.61%
RINGGOLD	45	36.44%	27.39%	74.68	0.2721	27.19%	134.0%	52.71%
SAC	36	44.47%	24.53%	107.68	0.4788	26.74%	166.3%	99.20%
SCOTT	35	33.69%	22.86%	66.037	0.2225	24.81%	135.8%	65.24%
Scott - Davenport	4	6.26%	3.68%	113.21	0.0709	8.00%	78.23%	129.9%
SHELBY	22	40.85%	27.67%	69.266	0.283	32.12%	127.2%	66.70%
SIOUX	55	84.81%	41.28%	243.01	2.0608	30.06%	282.1%	158.3%
STORY	36	32.16%	20.53%	67.961	0.2186	23.39%	137.5%	75.59%
Story - Ames	4	72.31%	92.69%	66.628	0.4818	13.47%	536.8%	30.57%
TAMA	28	41.64%	27.76%	67.829	0.2825	26.71%	155.9%	67.78%
TAYLOR	23	39.70%	31.85%	57.67	0.2289	32.14%	123.5%	45.69%

**CLASSIFICATION=Agricultural Transfer Type=Deed**

<b>JURISDICTION</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>
UNION	14	33.08%	28.58%	58.92	0.1949	33.55%	98.60%	52.00%
VAN BUREN	28	35.59%	32.62%	50.32	0.1791	30.86%	115.3%	37.19%
WAPELLO	40	42.01%	34.97%	59.156	0.2485	39.65%	105.9%	49.94%
WARREN	81	227.3%	27.57%	758.11	17.229	36.58%	621.3%	762.2%
WASHINGTON	19	36.04%	19.06%	86.197	0.3107	41.16%	87.56%	130.4%
WAYNE	115	30.81%	22.74%	90.271	0.2781	22.33%	138.0%	67.44%
WEBSTER	36	53.58%	23.11%	265.01	1.42	25.46%	210.5%	139.7%
WINNEBAGO	23	100.6%	30.58%	242.78	2.4436	33.85%	297.3%	243.5%
WINNESHIEK	25	49.79%	43.26%	52.542	0.2616	40.94%	121.6%	48.40%
WOODBURY	21	44.61%	31.11%	80.04	0.357	33.56%	132.9%	60.20%
Woodbury - Sioux City	5	378E3%	89.82%	223.56	8450.7	95.23%	397E3%	421E3%
WORTH	41	55.49%	46.82%	67.314	0.3735	33.06%	167.8%	66.26%
WRIGHT	16	36.69%	26.80%	68.268	0.2505	25.99%	141.1%	57.67%

## CLASSIFICATION=Agricultural Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	3	30.47%	33.01%	22.397	0.0682	29.81%	102.2%	13.05%
ADAMS	3	42.70%	42.60%	34.074	0.1455	34.59%	123.4%	22.77%
ALLAMAKEE	3	23.63%	25.99%	22.147	0.0523	23.77%	99.41%	12.35%
APPANOOSE	4	38.01%	35.58%	91.072	0.3462	29.49%	128.9%	74.05%
AUDUBON	1	29.91%	29.91%	.	.	29.91%	100.0%	0.00%
BOONE	5	56.23%	32.69%	95.419	0.5366	37.65%	149.4%	92.46%
BUCHANAN	1	79.85%	79.85%	.	.	79.85%	100.0%	0.00%
BUENA VISTA	4	55.11%	59.53%	61.433	0.3385	53.43%	103.1%	46.14%
BUTLER	3	28.51%	24.80%	53.442	0.1523	22.58%	126.3%	40.03%
CARROLL	1	20.40%	20.40%	.	.	20.40%	100.0%	0.00%
CASS	1	79.44%	79.44%	.	.	79.44%	100.0%	0.00%
CEDAR	4	57.02%	37.12%	83.556	0.4764	36.63%	155.7%	73.32%
CERRO GORDO	1	21.66%	21.66%	.	.	21.66%	100.0%	0.00%
CHEROKEE	3	23.88%	23.97%	1.5976	0.0038	23.96%	99.67%	1.04%
CHICKASAW	6	56.67%	30.59%	122.04	0.6916	31.95%	177.3%	100.8%
CLARKE	5	30.55%	26.65%	34.726	0.1061	27.30%	111.9%	30.24%
CLAYTON	5	51.71%	39.39%	82.476	0.4265	39.37%	131.4%	62.24%
Clinton - City of Clinton	1	25.43%	25.43%	.	.	25.43%	100.0%	0.00%
CRAWFORD	1	18.91%	18.91%	.	.	18.91%	100.0%	0.00%
DALLAS	1	18.40%	18.40%	.	.	18.40%	100.0%	0.00%
DAVIS	12	35.48%	26.60%	61.59	0.2185	33.01%	107.5%	51.09%
DECATUR	6	26.05%	18.49%	76.107	0.1982	18.57%	140.3%	57.49%
DELAWARE	2	30.33%	30.33%	16.862	0.0511	29.61%	102.4%	11.92%

## CLASSIFICATION=Agricultural Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
DES MOINES	7	51.84%	33.42%	49.886	0.2586	52.45%	98.84%	62.05%
DICKINSON	1	65.51%	65.51%	.	.	65.51%	100.0%	0.00%
DUBUQUE	4	37.41%	31.62%	76.202	0.2851	30.47%	122.8%	53.81%
Dubuque - City of Dubuque	1	121.3%	121.3%	.	.	121.3%	100.0%	0.00%
FAYETTE	1	21.51%	21.51%	.	.	21.51%	100.0%	0.00%
FRANKLIN	1	75.69%	75.69%	.	.	75.69%	100.0%	0.00%
GREENE	1	19.98%	19.98%	.	.	19.98%	100.0%	0.00%
GRUNDY	2	61.94%	61.94%	48.576	0.3009	50.51%	122.6%	34.35%
GUTHRIE	1	53.84%	53.84%	.	.	53.84%	100.0%	0.00%
HAMILTON	2	42.86%	42.86%	9.3435	0.0401	42.87%	99.98%	6.61%
HANCOCK	1	35.20%	35.20%	.	.	35.20%	100.0%	0.00%
HARDIN	3	61.03%	37.88%	76.382	0.4662	44.34%	137.6%	74.06%
HARRISON	2	59.85%	59.85%	15.026	0.0899	62.58%	95.64%	10.63%
HUMBOLDT	1	22.20%	22.20%	.	.	22.20%	100.0%	0.00%
IOWA	2	25.19%	25.19%	9.5894	0.0242	26.22%	96.09%	6.78%
JACKSON	3	24.48%	34.24%	87.194	0.2135	17.46%	140.2%	38.17%
JASPER	11	49.18%	27.41%	83.119	0.4088	6.88%	714.9%	124.1%
JOHNSON	6	39.18%	20.76%	89.388	0.3502	37.15%	105.5%	111.6%
JONES	1	32.57%	32.57%	.	.	32.57%	100.0%	0.00%
KOSSUTH	3	81.23%	84.93%	61.149	0.4967	38.90%	208.8%	38.91%
LEE	1	20.19%	20.19%	.	.	20.19%	100.0%	0.00%
LINN	3	23.47%	29.66%	71.75	0.1684	21.40%	109.7%	35.89%
Linn - Cedar Rapids	2	71.63%	71.63%	29.98	0.2147	58.51%	122.4%	21.20%

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JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
LOUISA	1	142.5%	142.5%	.	.	142.5%	100.0%	0.00%
LYON	3	21.07%	18.82%	70.84	0.1493	18.66%	113.0%	52.43%
MADISON	1	71.63%	71.63%	.	.	71.63%	100.0%	0.00%
MAHASKA	1	108.4%	108.4%	.	.	108.4%	100.0%	0.00%
MARSHALL	7	44.61%	35.30%	68.384	0.3051	28.73%	155.3%	61.98%
MITCHELL	3	45.42%	45.37%	43.375	0.197	42.56%	106.7%	28.94%
OSCEOLA	5	82.67%	82.03%	48.135	0.3979	53.39%	154.9%	33.58%
PALO ALTO	4	59.34%	27.62%	109.74	0.6512	30.65%	193.6%	122.2%
PLYMOUTH	7	76.14%	61.64%	82.214	0.626	40.96%	185.9%	76.61%
POLK	2	71.33%	71.33%	23.683	0.1689	69.00%	103.4%	16.75%
POTTAWATTAMIE	3	58.36%	60.51%	45.982	0.2684	56.47%	103.4%	29.49%
POWESHIEK	1	21.99%	21.99%	.	.	21.99%	100.0%	0.00%
RINGGOLD	7	32.57%	27.39%	31.277	0.1019	31.55%	103.2%	31.01%
SAC	2	29.29%	29.29%	45.358	0.1329	26.91%	108.9%	32.07%
SCOTT	4	27.97%	27.55%	21.816	0.061	29.12%	96.03%	16.13%
SHELBY	2	84.89%	84.89%	13.056	0.1108	81.64%	104.0%	9.23%
SIoux	3	43.83%	17.13%	108.86	0.4772	18.60%	235.7%	162.4%
STORY	3	51.03%	28.77%	86.125	0.4395	48.47%	105.3%	91.53%
TAMA	1	32.08%	32.08%	.	.	32.08%	100.0%	0.00%
TAYLOR	4	41.97%	39.63%	34.399	0.1444	41.15%	102.0%	23.14%
UNION	4	44.39%	28.49%	81.808	0.3631	30.85%	143.9%	71.51%
VAN BUREN	2	35.40%	35.40%	51.461	0.1822	44.84%	78.95%	36.39%
WAPELLO	5	37.67%	34.56%	41.769	0.1573	48.08%	78.33%	32.12%

CLASSIFICATION=Agricultural Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
WARREN	6	27.24%	28.46%	59.035	0.1608	22.80%	119.5%	44.11%
WASHINGTON	2	12.32%	12.32%	88.237	0.1087	13.89%	88.66%	62.39%
WAYNE	3	49.83%	20.61%	118.9	0.5925	22.88%	217.8%	173.3%
WEBSTER	6	25.21%	22.83%	45.907	0.1157	22.51%	112.0%	32.19%
WINNESHIEK	5	77.84%	47.81%	111.55	0.8682	56.57%	137.6%	95.59%
WOODBURY	1	97.92%	97.92%	.	.	97.92%	100.0%	0.00%
Woodbury - Sioux City	1	15.07%	15.07%	.	.	15.07%	100.0%	0.00%
WORTH	5	42.20%	23.03%	100.19	0.4228	24.28%	173.8%	93.03%
WRIGHT	1	21.94%	21.94%	.	.	21.94%	100.0%	0.00%

CLASSIFICATION=Industrial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	1	80.00%	80.00%	.	.	80.00%	100.0%	0.00%
ALLAMAKEE	1	118.6%	118.6%	.	.	118.6%	100.0%	0.00%
BUTLER	1	31.67%	31.67%	.	.	31.67%	100.0%	0.00%
CALHOUN	1	112.5%	112.5%	.	.	112.5%	100.0%	0.00%
CARROLL	2	521.0%	521.0%	79.671	4.1511	741.2%	70.30%	56.34%
CASS	1	111.0%	111.0%	.	.	111.0%	100.0%	0.00%
CEDAR	1	75.53%	75.53%	.	.	75.53%	100.0%	0.00%
Cerro Gordo - Mason City	1	92.19%	92.19%	.	.	92.19%	100.0%	0.00%
CLARKE	1	162.4%	162.4%	.	.	162.4%	100.0%	0.00%
CLAY	1	87.44%	87.44%	.	.	87.44%	100.0%	0.00%

CLASSIFICATION=Industrial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
CLINTON	1	65.15%	65.15%	.	.	65.15%	100.0%	0.00%
DALLAS	3	86.65%	85.04%	3.2303	0.028	86.72%	99.92%	1.90%
DELAWARE	4	86.12%	80.59%	47.502	0.4091	90.11%	95.57%	37.45%
DICKINSON	1	124.0%	124.0%	.	.	124.0%	100.0%	0.00%
DUBUQUE	2	55.93%	55.93%	4.0104	0.0224	56.13%	99.65%	2.84%
FAYETTE	1	202.7%	202.7%	.	.	202.7%	100.0%	0.00%
FRANKLIN	1	100.0%	100.0%	.	.	100.0%	100.0%	0.00%
GUTHRIE	1	830.1%	830.1%	.	.	830.1%	100.0%	0.00%
HANCOCK	2	110.3%	110.3%	22.117	0.2439	121.2%	91.00%	15.64%
HOWARD	1	74.66%	74.66%	.	.	74.66%	100.0%	0.00%
IDA	3	100.0%	100.0%	0	0	100.0%	100.0%	0.00%
IOWA	1	99.50%	99.50%	.	.	99.50%	100.0%	0.00%
JACKSON	1	169.6%	169.6%	.	.	169.6%	100.0%	0.00%
JONES	2	95.06%	95.06%	2.1628	0.0206	95.19%	99.86%	1.53%
LYON	1	7.41%	7.41%	.	.	7.41%	100.0%	0.00%
MITCHELL	1	104.8%	104.8%	.	.	104.8%	100.0%	0.00%
MONROE	1	115.3%	115.3%	.	.	115.3%	100.0%	0.00%
MUSCATINE	1	95.62%	95.62%	.	.	95.62%	100.0%	0.00%
OSCEOLA	1	96.57%	96.57%	.	.	96.57%	100.0%	0.00%
PAGE	1	109.7%	109.7%	.	.	109.7%	100.0%	0.00%
PLYMOUTH	1	118.0%	118.0%	.	.	118.0%	100.0%	0.00%
POLK	2	97.40%	97.40%	3.7751	0.0368	99.75%	97.64%	2.67%
POWESHIEK	1	93.15%	93.15%	.	.	93.15%	100.0%	0.00%

**CLASSIFICATION=Industrial Transfer Type=Deed**

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
SCOTT	2	150.5%	150.5%	42.309	0.6368	170.9%	88.07%	29.92%
Scott - Davenport	1	228.6%	228.6%	.	.	228.6%	100.0%	0.00%
SIOUX	3	100.6%	101.7%	14.232	0.1432	112.8%	89.19%	9.36%
STORY	1	82.00%	82.00%	.	.	82.00%	100.0%	0.00%
WINNESHIEK	1	84.86%	84.86%	.	.	84.86%	100.0%	0.00%

**CLASSIFICATION=Industrial Transfer Type=Contract**

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
POLK	1	223.0%	223.0%	.	.	223.0%	100.0%	0.00%
WASHINGTON	1	80.80%	80.80%	.	.	80.80%	100.0%	0.00%
Woodbury - Sioux City	1	64.67%	64.67%	.	.	64.67%	100.0%	0.00%

## CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	69	109.1%	99.67%	43.973	0.4798	99.57%	109.6%	26.02%
ADAMS	34	102.3%	94.07%	47.489	0.4859	82.97%	123.3%	35.77%
ALLAMAKEE	145	102.7%	96.98%	36.482	0.3748	93.61%	109.7%	22.79%
APPANOOSE	115	101.8%	92.64%	44.57	0.4537	92.07%	110.6%	28.11%
AUDUBON	61	98.75%	92.51%	25.928	0.256	89.73%	110.1%	21.52%
BENTON	362	114.0%	97.84%	58.264	0.6644	99.27%	114.9%	28.66%
BLACK HAWK	1780	98.68%	94.89%	23.634	0.2332	94.86%	104.0%	14.03%
BOONE	312	104.7%	97.81%	37.594	0.3936	97.63%	107.3%	23.49%
BREMER	344	98.90%	96.97%	21.311	0.2108	96.06%	103.0%	12.92%
BUCHANAN	218	105.0%	96.96%	40.333	0.4237	96.04%	109.4%	23.21%
BUENA VISTA	230	95.26%	91.52%	24.404	0.2325	92.01%	103.5%	16.73%
BUTLER	133	96.16%	91.82%	27.517	0.2646	91.60%	105.0%	18.94%
CALHOUN	117	107.0%	92.46%	41.392	0.4428	93.40%	114.5%	31.96%
CARROLL	271	100.4%	94.81%	30.603	0.3072	93.54%	107.3%	21.15%
CASS	182	104.4%	97.89%	28.606	0.2986	97.17%	107.4%	18.77%
CEDAR	188	98.95%	95.82%	25.294	0.2503	95.67%	103.4%	16.19%
CERRO GORDO	264	93.76%	94.03%	17.682	0.1658	92.65%	101.2%	12.12%
Cerro Gordo - Mason City	337	105.8%	100.3%	27.688	0.293	99.60%	106.3%	17.24%
CHEROKEE	132	88.27%	86.49%	43.504	0.384	81.74%	108.0%	20.22%
CHICKASAW	125	97.56%	93.09%	28.656	0.2796	93.43%	104.4%	17.51%
CLARKE	78	121.4%	91.12%	163.23	1.9815	92.81%	130.8%	47.00%
CLAY	171	109.8%	98.81%	59.651	0.6549	96.38%	113.9%	24.86%
CLAYTON	202	100.5%	90.52%	41.019	0.4124	90.13%	111.6%	27.49%

## CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
CLINTON	213	101.9%	97.38%	26.914	0.2742	96.74%	105.3%	16.36%
Clinton - City of Clinton	230	111.4%	101.6%	34.934	0.3892	101.7%	109.5%	21.82%
CRAWFORD	144	102.3%	99.14%	26.931	0.2756	95.57%	107.1%	17.57%
DALLAS	1418	97.77%	96.28%	31.671	0.3096	93.88%	104.1%	10.26%
DAVIS	63	102.3%	99.62%	30.789	0.3148	95.83%	106.7%	20.36%
DECATUR	87	127.0%	100.0%	79.039	1.0037	88.25%	143.9%	52.14%
DELAWARE	166	93.30%	89.20%	25.37	0.2367	88.95%	104.9%	18.37%
DES MOINES	533	104.5%	92.91%	45.917	0.4799	91.16%	114.7%	27.42%
DICKINSON	516	96.14%	92.64%	28.302	0.2721	93.19%	103.2%	15.93%
DUBUQUE	396	96.00%	93.02%	21.279	0.2043	93.56%	102.6%	11.60%
Dubuque - City of Dubuque	732	99.54%	95.27%	27.844	0.2772	95.21%	104.5%	13.71%
EMMET	106	98.77%	91.36%	35.945	0.355	89.19%	110.7%	21.62%
FAYETTE	206	110.1%	97.60%	51.467	0.5667	95.67%	115.1%	30.18%
FLOYD	191	98.73%	94.42%	27.284	0.2694	93.56%	105.5%	16.40%
FRANKLIN	73	99.40%	93.66%	25.863	0.2571	93.33%	106.5%	18.82%
FREMONT	48	102.8%	99.00%	26.307	0.2705	96.40%	106.7%	18.92%
GREENE	85	105.1%	93.37%	43.288	0.4548	89.46%	117.4%	30.23%
GRUNDY	126	103.6%	96.49%	42.698	0.4424	93.10%	111.3%	22.94%
GUTHRIE	140	107.1%	93.46%	54.19	0.5801	91.84%	116.6%	28.90%
HAMILTON	164	101.9%	96.46%	39.607	0.4037	93.91%	108.6%	25.21%
HANCOCK	145	102.8%	94.66%	39.318	0.4041	96.14%	106.9%	19.34%
HARDIN	223	114.3%	98.50%	54.241	0.6199	97.24%	117.5%	37.02%
HARRISON	147	137.7%	97.70%	144.59	1.9911	94.18%	146.2%	61.75%

## CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HENRY	192	106.1%	97.07%	35.932	0.3812	95.49%	111.1%	20.64%
HOWARD	92	103.1%	99.10%	33.113	0.3416	92.75%	111.2%	22.14%
HUMBOLDT	90	101.4%	97.19%	26.634	0.2702	94.09%	107.8%	19.70%
IDA	57	100.2%	93.07%	38.702	0.3879	84.00%	119.3%	28.72%
IOWA	170	101.9%	93.35%	35.094	0.3576	93.73%	108.7%	20.91%
JACKSON	199	105.2%	99.23%	26.96	0.2835	99.48%	105.7%	18.08%
JASPER	369	111.4%	99.36%	40.791	0.4545	99.27%	112.2%	24.04%
JEFFERSON	211	101.1%	94.48%	31.049	0.3139	93.83%	107.7%	20.91%
JOHNSON	1253	95.02%	94.36%	13.579	0.129	94.01%	101.1%	8.11%
Johnson - Iowa City	937	95.27%	95.18%	10.335	0.0985	94.64%	100.7%	6.72%
JONES	196	108.0%	96.00%	37.794	0.4081	96.86%	111.5%	24.24%
KEOKUK	68	140.8%	100.2%	189.88	2.6727	92.64%	151.9%	64.57%
KOSSUTH	168	99.54%	93.76%	33.375	0.3322	91.34%	109.0%	20.91%
LEE	317	104.1%	96.43%	32.208	0.3352	96.55%	107.8%	21.25%
LINN	1232	101.2%	99.04%	20.015	0.2025	99.20%	102.0%	8.06%
Linn - Cedar Rapids	2040	103.9%	99.89%	23.499	0.2442	100.5%	103.3%	12.08%
LOUISA	90	124.5%	99.84%	75.557	0.941	99.47%	125.2%	40.79%
LUCAS	67	104.6%	101.8%	30.296	0.3169	99.32%	105.3%	21.52%
LYON	102	106.4%	99.13%	35.739	0.3802	96.26%	110.5%	22.48%
MADISON	142	98.55%	97.27%	24.947	0.2459	96.43%	102.2%	13.09%
MAHASKA	243	104.3%	98.30%	26.018	0.2714	97.89%	106.6%	16.91%
MARION	402	107.3%	95.31%	57.344	0.6152	92.90%	115.5%	27.18%
MARSHALL	397	108.3%	99.71%	36.842	0.399	98.36%	110.1%	21.83%

CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MILLS	162	110.0%	100.8%	33.547	0.3691	102.6%	107.2%	19.07%
MITCHELL	106	101.1%	98.21%	29.805	0.3012	94.22%	107.3%	17.89%
MONONA	98	114.9%	99.49%	66.579	0.7651	91.08%	126.2%	36.43%
MONROE	55	97.56%	93.36%	28.955	0.2825	90.72%	107.5%	20.45%
MONTGOMERY	78	115.6%	98.21%	49.098	0.5674	98.88%	116.9%	32.69%
MUSCATINE	483	104.6%	99.55%	26.386	0.276	100.6%	104.0%	14.08%
OBRIEN	163	97.94%	93.98%	22.806	0.2234	92.74%	105.6%	17.72%
OSCEOLA	50	97.61%	99.31%	17.131	0.1672	94.95%	102.8%	12.57%
PAGE	128	110.4%	102.4%	35.957	0.3969	97.84%	112.8%	24.38%
PALO ALTO	119	97.05%	95.83%	23.83	0.2313	93.90%	103.4%	17.85%
PLYMOUTH	271	101.9%	96.72%	29.692	0.3025	95.74%	106.4%	17.94%
POCAHONTAS	74	98.39%	91.82%	39.695	0.3906	88.56%	111.1%	23.90%
POLK	6501	103.6%	97.09%	33.444	0.3464	97.13%	106.6%	15.40%
POTTAWATTAMIE	964	109.3%	100.5%	31.034	0.3392	102.2%	107.0%	17.67%
POWESHIEK	218	99.00%	95.92%	26.387	0.2612	93.66%	105.7%	16.44%
RINGGOLD	59	105.6%	96.89%	39.174	0.4136	89.01%	118.6%	26.05%
SAC	105	100.7%	92.06%	37.911	0.3816	88.03%	114.4%	24.88%
SCOTT	994	94.71%	93.17%	13.843	0.1311	93.85%	100.9%	9.54%
Scott - Davenport	1375	104.6%	96.83%	34.832	0.3644	97.82%	107.0%	16.07%
SHELBY	130	105.8%	99.10%	35.265	0.3731	95.75%	110.5%	22.21%
SIOUX	420	97.89%	94.38%	34.576	0.3385	93.31%	104.9%	18.25%
STORY	419	95.34%	94.67%	15.662	0.1493	93.39%	102.1%	9.51%
Story - Ames	688	96.82%	93.25%	40.435	0.3915	94.66%	102.3%	10.81%

## CLASSIFICATION=Residential Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
TAMA	114	105.5%	98.80%	27.951	0.2949	97.80%	107.9%	18.62%
TAYLOR	72	111.0%	95.42%	45.604	0.5063	96.82%	114.7%	35.45%
UNION	114	101.9%	98.12%	34.883	0.3553	97.14%	104.9%	23.22%
VAN BUREN	60	99.99%	94.31%	25.167	0.2517	94.55%	105.8%	17.86%
WAPELLO	362	119.6%	103.8%	69.98	0.8367	103.3%	115.7%	32.92%
WARREN	571	100.1%	98.21%	20.582	0.2059	97.33%	102.8%	10.95%
WASHINGTON	233	106.4%	98.57%	35.505	0.3777	96.00%	110.8%	21.13%
WAYNE	50	105.7%	102.6%	31.817	0.3364	95.31%	110.9%	20.53%
WEBSTER	472	109.4%	94.56%	47.341	0.5177	93.87%	116.5%	29.38%
WINNEBAGO	107	102.2%	98.93%	31.746	0.3246	95.00%	107.6%	20.23%
WINNESHIEK	214	94.59%	92.13%	23.326	0.2206	90.40%	104.6%	17.03%
WOODBURY	160	96.17%	94.44%	24.793	0.2384	92.93%	103.5%	13.50%
Woodbury - Sioux City	877	102.7%	95.09%	34.461	0.3538	95.44%	107.6%	18.35%
WORTH	71	104.3%	98.67%	27.28	0.2846	97.95%	106.5%	17.75%
WRIGHT	142	108.0%	98.99%	39.327	0.4248	94.43%	114.4%	26.33%

## CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	8	149.4%	150.3%	29.633	0.4426	139.8%	106.8%	23.33%
ADAMS	6	123.4%	131.9%	60.672	0.7485	79.61%	155.0%	49.13%
ALLAMAKEE	6	123.3%	101.6%	46.55	0.5741	102.9%	119.9%	33.67%
APPANOOSE	10	102.5%	90.51%	45.174	0.4628	95.27%	107.5%	32.98%
AUDUBON	6	102.9%	94.55%	37.429	0.3851	95.70%	107.5%	34.45%
BENTON	20	94.97%	91.91%	33.313	0.3164	90.39%	105.1%	27.17%
BLACK HAWK	52	98.10%	94.04%	23.534	0.2309	92.26%	106.3%	18.83%
BOONE	8	98.32%	94.64%	32.388	0.3184	90.73%	108.4%	21.43%
BREMER	1	101.3%	101.3%	.	.	101.3%	100.0%	0.00%
BUCHANAN	9	104.0%	100.3%	25.584	0.266	105.9%	98.17%	17.20%
BUENA VISTA	4	90.44%	93.87%	18.864	0.1706	95.79%	94.42%	13.77%
BUTLER	7	93.78%	99.71%	32.962	0.3091	97.83%	95.86%	21.62%
CALHOUN	9	117.9%	109.5%	29.725	0.3506	110.4%	106.8%	26.76%
CARROLL	10	109.7%	106.8%	24.268	0.2663	103.3%	106.2%	19.87%
CASS	13	110.5%	93.73%	49.071	0.5424	98.31%	112.4%	28.81%
CEDAR	7	89.03%	108.5%	45.81	0.4078	89.39%	99.59%	21.82%
CERRO GORDO	11	79.20%	80.54%	35.835	0.2838	83.51%	94.83%	26.97%
Cerro Gordo - Mason City	14	106.5%	94.08%	40.81	0.4346	92.56%	115.1%	34.10%
CHEROKEE	7	88.17%	84.27%	53.014	0.4674	73.85%	119.4%	39.40%
CHICKASAW	2	104.3%	104.3%	8.6199	0.0899	101.5%	102.8%	6.10%
CLARKE	9	118.8%	110.5%	43.504	0.5167	101.9%	116.6%	33.23%
CLAYTON	15	128.6%	107.8%	51.206	0.6585	105.7%	121.7%	37.28%
CLINTON	8	131.7%	109.6%	53.556	0.7052	108.9%	120.9%	41.72%

CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
Clinton - City of Clinton	16	100.0%	92.47%	22.559	0.2256	93.78%	106.7%	17.98%
CRAWFORD	4	101.0%	103.1%	27.047	0.2731	93.13%	108.4%	16.73%
DALLAS	20	101.3%	95.40%	71.533	0.7248	93.80%	108.0%	39.15%
DAVIS	9	88.89%	90.17%	35.987	0.3199	94.02%	94.54%	28.97%
DECATUR	16	98.67%	96.46%	42.413	0.4185	80.21%	123.0%	33.25%
DELAWARE	6	97.97%	92.38%	14.894	0.1459	97.76%	100.2%	11.04%
DES MOINES	73	108E3%	97.87%	853.58	9215.3	94.62%	114E3%	11E4%
DICKINSON	1	121.4%	121.4%	.	.	121.4%	100.0%	0.00%
DUBUQUE	2	107.7%	107.7%	4.2999	0.0463	108.9%	98.90%	3.04%
Dubuque - City of Dubuque	19	107.0%	95.52%	39.186	0.4195	97.03%	110.3%	28.63%
EMMET	2	135.6%	135.6%	47.763	0.6478	108.4%	125.1%	33.77%
FAYETTE	21	97.67%	85.25%	35.584	0.3476	89.82%	108.7%	29.97%
FRANKLIN	13	121.3%	97.38%	41.221	0.4998	107.9%	112.4%	38.46%
FREMONT	4	138.5%	127.1%	41.815	0.5793	113.8%	121.7%	37.36%
GREENE	3	126.2%	111.0%	43.992	0.5551	129.0%	97.79%	32.40%
GRUNDY	2	86.72%	86.72%	8.7354	0.0758	88.73%	97.74%	6.18%
GUTHRIE	7	145.0%	103.0%	50.188	0.7276	112.5%	128.9%	55.43%
HAMILTON	14	104.8%	94.12%	44.101	0.4621	103.8%	100.9%	36.17%
HANCOCK	4	89.09%	89.53%	12.441	0.1108	90.79%	98.12%	10.53%
HARDIN	20	102.7%	91.29%	65.531	0.6728	94.35%	108.8%	49.88%
HARRISON	14	103.4%	97.44%	34.158	0.3532	101.9%	101.5%	26.40%
HENRY	6	92.20%	95.50%	27.04	0.2493	94.81%	97.25%	19.20%
HOWARD	3	94.72%	101.7%	35.193	0.3334	89.61%	105.7%	21.50%

## CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HUMBOLDT	6	100.3%	94.67%	12.606	0.1264	100.2%	100.1%	7.96%
IDA	4	132.9%	83.13%	81.627	1.0849	109.4%	121.5%	67.87%
IOWA	4	107.5%	98.59%	27.626	0.2969	93.99%	114.3%	18.21%
JACKSON	9	128.3%	109.8%	50.186	0.644	113.4%	113.1%	43.04%
JASPER	49	130.8%	112.4%	41.659	0.5448	119.6%	109.3%	34.29%
JEFFERSON	6	100.8%	94.53%	30.599	0.3083	93.69%	107.6%	20.77%
JOHNSON	14	92.97%	93.95%	23.941	0.2226	89.05%	104.4%	14.87%
Johnson - Iowa City	6	97.64%	94.32%	22.102	0.2158	94.59%	103.2%	12.50%
JONES	14	127.6%	98.89%	58.145	0.7421	106.4%	120.0%	39.45%
KEOKUK	10	109.7%	104.0%	40.107	0.4401	104.6%	104.9%	35.63%
KOSSUTH	10	104.2%	91.90%	40.952	0.4268	100.8%	103.4%	33.28%
LEE	5	85.72%	72.17%	43.611	0.3738	84.51%	101.4%	38.07%
LINN	17	105.7%	106.6%	12.257	0.1295	106.2%	99.52%	9.27%
Linn - Cedar Rapids	59	108.2%	101.1%	22.736	0.246	104.3%	103.8%	16.57%
LOUISA	8	127.6%	122.4%	23.535	0.3003	116.4%	109.6%	18.58%
LUCAS	12	89.67%	99.27%	38.979	0.3495	97.17%	92.28%	27.80%
LYON	11	85.92%	93.48%	22.871	0.1965	89.61%	95.88%	14.08%
MADISON	8	109.2%	98.32%	30.961	0.3381	99.86%	109.3%	20.56%
MAHASKA	22	101.7%	98.40%	33.321	0.3388	96.99%	104.8%	24.61%
MARION	18	103.1%	103.1%	37.198	0.3834	83.04%	124.1%	27.46%
MARSHALL	77	100.5%	94.59%	31.28	0.3144	94.83%	106.0%	22.17%
MILLS	7	191.8%	121.8%	84.123	1.6139	122.9%	156.1%	68.44%
MITCHELL	10	94.15%	96.10%	11.253	0.1059	87.78%	107.3%	8.31%

## CLASSIFICATION=Residential Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MONONA	10	108.3%	99.41%	34.15	0.37	105.3%	102.9%	29.02%
MONROE	6	129.7%	130.6%	23.228	0.3013	121.9%	106.4%	18.58%
MONTGOMERY	12	129.7%	116.0%	33.056	0.4289	124.4%	104.3%	24.20%
MUSCATINE	24	101.4%	96.24%	22.281	0.226	99.18%	102.3%	16.57%
OBRIEN	4	104.0%	101.5%	14.236	0.148	101.3%	102.7%	9.70%
OSCEOLA	6	90.65%	72.49%	43.896	0.3979	80.78%	112.2%	35.54%
PAGE	13	89.61%	87.40%	34.18	0.3063	83.74%	107.0%	25.29%
PALO ALTO	10	101.6%	101.2%	26.458	0.2688	103.5%	98.19%	20.96%
PLYMOUTH	6	94.46%	95.25%	27.888	0.2634	91.62%	103.1%	24.97%
POCAHONTAS	10	105.4%	120.6%	39.586	0.4173	107.6%	97.98%	26.82%
POLK	443	65572%	99.12%	2101.2	13778	99.18%	66115%	66068%
POTTAWATTAMIE	61	113.5%	105.2%	32.014	0.3633	106.9%	106.1%	24.40%
POWESHIEK	16	99.66%	97.82%	20.132	0.2006	96.87%	102.9%	15.03%
RINGGOLD	7	117.8%	123.6%	54.405	0.6408	102.7%	114.7%	34.50%
SAC	10	110.1%	98.09%	56.681	0.624	96.07%	114.6%	36.26%
SCOTT	10	108.4%	104.9%	24.659	0.2672	109.6%	98.91%	17.66%
Scott - Davenport	64	108.3%	100.8%	34.513	0.3738	101.1%	107.1%	23.43%
SHELBY	12	95.89%	98.72%	31.888	0.3058	85.00%	112.8%	23.80%
SIOUX	20	111.1%	109.2%	35.038	0.3892	100.8%	110.2%	24.39%
STORY	4	115.8%	100.2%	34.51	0.3995	99.30%	116.6%	22.73%
Story - Ames	4	99.53%	100.6%	7.3246	0.0729	99.15%	100.4%	4.65%
TAMA	21	128.2%	111.3%	70.65	0.9056	107.8%	118.9%	32.07%
TAYLOR	7	99.40%	72.82%	66.099	0.657	84.48%	117.7%	52.54%

**CLASSIFICATION=Residential Transfer Type=Contract**

<b>JURISDICTION</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>
UNION	8	108.0%	108.9%	49.589	0.5353	95.35%	113.2%	37.88%
VAN BUREN	8	96.68%	99.89%	25.415	0.2457	96.88%	99.80%	17.79%
WAPELLO	101	102.1%	94.12%	67.283	0.6869	90.47%	112.8%	33.32%
WARREN	18	123.0%	109.7%	28.862	0.3551	115.3%	106.7%	21.88%
WASHINGTON	8	94.93%	89.57%	32.201	0.3057	95.66%	99.24%	28.43%
WAYNE	8	142.3%	116.0%	80.694	1.1486	116.4%	122.3%	49.49%
WEBSTER	40	110.2%	102.2%	43.556	0.4799	90.06%	122.3%	26.05%
WINNEBAGO	12	104.7%	88.18%	53.772	0.5632	91.24%	114.8%	32.38%
WINNESHIEK	8	113.6%	108.2%	18.116	0.2059	109.5%	103.8%	11.41%
WOODBURY	7	98.06%	99.86%	14.336	0.1406	98.65%	99.40%	9.85%
Woodbury - Sioux City	104	94.45%	88.22%	32.509	0.307	88.85%	106.3%	22.02%
WORTH	6	150.4%	118.4%	61.757	0.9286	129.0%	116.5%	49.14%
WRIGHT	11	114.3%	112.6%	25.21	0.2881	110.5%	103.4%	18.78%

## CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	2	84.70%	84.70%	37.934	0.3213	77.50%	109.3%	26.82%
ADAMS	4	82.14%	76.11%	51.31	0.4215	73.40%	111.9%	43.65%
ALLAMAKEE	13	97.54%	79.00%	52.527	0.5123	84.80%	115.0%	45.51%
APPANOOSE	11	108.4%	105.9%	50.731	0.55	86.62%	125.2%	38.44%
AUDUBON	5	97.41%	101.2%	15.917	0.155	108.6%	89.66%	9.87%
BENTON	16	114.4%	100.8%	46.087	0.5271	71.22%	160.6%	32.24%
BLACK HAWK	65	116.1%	98.40%	106.62	1.2382	88.12%	131.8%	38.43%
BOONE	14	115.5%	90.63%	56.468	0.6521	93.25%	123.9%	31.81%
BREMER	17	91.07%	85.64%	22.827	0.2079	86.71%	105.0%	18.44%
BUCHANAN	15	93.19%	62.39%	70.621	0.6581	82.76%	112.6%	61.85%
BUENA VISTA	18	124.1%	119.4%	41.953	0.5206	117.5%	105.6%	31.00%
BUTLER	7	105.3%	98.19%	33.068	0.3481	79.51%	132.4%	27.06%
CALHOUN	4	105.9%	99.89%	63.512	0.6725	79.32%	133.5%	55.48%
CARROLL	23	191.5%	132.4%	135	2.5854	126.9%	150.9%	66.76%
CASS	11	119.6%	99.82%	68.06	0.8142	129.9%	92.11%	42.47%
CEDAR	16	81.87%	81.67%	25.805	0.2113	67.06%	122.1%	20.93%
CERRO GORDO	19	108.8%	101.2%	41.467	0.451	117.5%	92.59%	28.89%
Cerro Gordo - Mason City	21	116.7%	101.4%	55.071	0.6428	65.45%	178.3%	40.25%
CHEROKEE	7	76.07%	73.31%	54.938	0.4179	97.72%	77.84%	38.55%
CHICKASAW	4	87.39%	95.97%	34.397	0.3006	71.25%	122.6%	20.25%
CLARKE	6	101.2%	98.91%	18.961	0.1919	91.44%	110.7%	12.32%
CLAY	14	73.57%	75.12%	24.938	0.1835	64.24%	114.5%	19.06%
CLAYTON	13	93.51%	73.41%	47.879	0.4477	65.15%	143.5%	42.94%

## CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
CLINTON	15	107.9%	83.75%	78.573	0.848	87.24%	123.7%	50.35%
Clinton - City of Clinton	14	84.19%	79.96%	54.606	0.4598	57.14%	147.3%	42.83%
CRAWFORD	12	89.14%	92.92%	20.917	0.1865	81.40%	109.5%	15.13%
DALLAS	21	108.6%	98.67%	52.642	0.5715	99.93%	108.6%	33.79%
DAVIS	4	77.86%	80.99%	30.426	0.2369	80.65%	96.54%	23.56%
DECATUR	6	118.6%	103.2%	46.66	0.5535	148.4%	79.91%	35.62%
DELAWARE	14	84.79%	84.76%	47.983	0.4069	73.77%	114.9%	31.12%
DES MOINES	22	94.83%	94.95%	33.09	0.3138	92.38%	102.7%	22.01%
DICKINSON	24	114.0%	105.1%	41.661	0.4749	110.3%	103.4%	27.60%
DUBUQUE	9	105.4%	96.02%	55.542	0.5852	119.2%	88.40%	36.95%
Dubuque - City of Dubuque	40	103.8%	104.2%	26.667	0.2769	100.5%	103.3%	19.15%
EMMET	6	71.39%	75.30%	54.055	0.3859	29.64%	240.9%	38.58%
FAYETTE	11	91.07%	96.49%	29.353	0.2673	84.63%	107.6%	22.46%
FLOYD	11	89.31%	91.69%	26.368	0.2355	85.64%	104.3%	19.14%
FRANKLIN	10	115.1%	111.5%	35.705	0.4109	124.3%	92.62%	24.27%
FREMONT	7	76.11%	103.4%	60.633	0.4614	24.50%	310.7%	32.32%
GREENE	3	93.46%	72.56%	43.307	0.4048	68.91%	135.6%	33.26%
GRUNDY	15	84.60%	75.68%	32.72	0.2768	77.74%	108.8%	25.01%
GUTHRIE	3	88.38%	82.01%	13.953	0.1233	89.22%	99.07%	8.96%
HAMILTON	11	112.8%	107.1%	18.696	0.2109	109.1%	103.4%	14.15%
HANCOCK	12	104.1%	101.4%	38.288	0.3984	95.44%	109.0%	23.95%
HARDIN	9	84.61%	91.07%	22.95	0.1942	97.56%	86.73%	15.89%
HARRISON	12	86.87%	85.86%	57.751	0.5017	65.79%	132.1%	36.85%

## CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
HENRY	11	105.5%	84.26%	85.593	0.903	58.84%	179.3%	58.98%
HOWARD	6	74.45%	80.63%	31.812	0.2368	69.79%	106.7%	20.59%
HUMBOLDT	5	94.44%	90.40%	14.477	0.1367	86.64%	109.0%	10.04%
IDA	7	90.45%	99.75%	34.706	0.3139	64.25%	140.8%	24.33%
IOWA	10	84.69%	76.96%	53.47	0.4528	63.46%	133.5%	33.72%
JACKSON	7	77.10%	80.43%	33.232	0.2562	79.23%	97.31%	24.34%
JASPER	20	122.3%	100.6%	88.267	1.0798	83.07%	147.3%	49.23%
JEFFERSON	11	94.25%	99.68%	35.091	0.3307	50.05%	188.3%	24.90%
JOHNSON	53	97.18%	97.08%	17.098	0.1662	95.59%	101.7%	11.17%
Johnson - Iowa City	20	92.98%	94.86%	23.978	0.223	80.03%	116.2%	18.15%
JONES	10	89.91%	88.95%	38.068	0.3423	80.57%	111.6%	27.53%
KEOKUK	4	119.9%	124.0%	15.34	0.1839	124.0%	96.70%	11.20%
KOSSUTH	15	76.31%	80.88%	30.648	0.2339	76.29%	100.0%	21.66%
LEE	15	83.69%	83.49%	32.185	0.2694	44.04%	190.1%	22.82%
LINN	35	89.14%	86.63%	30.872	0.2752	67.99%	131.1%	23.21%
Linn - Cedar Rapids	46	97.43%	95.20%	29.819	0.2905	93.47%	104.2%	24.04%
LOUISA	5	102.3%	92.98%	37.88	0.3875	82.72%	123.7%	25.74%
LUCAS	10	70.72%	54.74%	55.594	0.3932	67.35%	105.0%	52.84%
LYON	6	86.35%	88.34%	22.565	0.1949	81.02%	106.6%	15.94%
MADISON	5	98.21%	109.6%	19.999	0.1964	79.48%	123.6%	13.54%
MAHASKA	7	91.26%	96.16%	27.708	0.2529	83.99%	108.6%	16.66%
MARION	19	113.2%	101.4%	50.13	0.5673	83.92%	134.8%	35.08%
MARSHALL	27	99.14%	100.1%	45.952	0.4556	82.75%	119.8%	29.22%

## CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
MILLS	5	92.26%	83.77%	21.721	0.2004	94.86%	97.27%	16.88%
MITCHELL	6	87.40%	91.83%	27.321	0.2388	84.98%	102.9%	18.88%
MONONA	6	79.74%	72.51%	63.422	0.5057	65.20%	122.3%	61.06%
MONROE	7	87.40%	67.25%	38.12	0.3332	83.41%	104.8%	40.56%
MONTGOMERY	4	144.2%	135.6%	43.019	0.6204	165.1%	87.33%	31.12%
MUSCATINE	17	96.67%	92.15%	28.617	0.2766	96.24%	100.4%	19.97%
OBRIEN	6	85.91%	81.65%	49.924	0.4289	86.81%	98.96%	40.17%
OSCEOLA	5	87.65%	86.44%	23.495	0.2059	90.77%	96.56%	17.90%
PAGE	7	70.63%	76.82%	35.342	0.2496	49.34%	143.2%	25.54%
PALO ALTO	6	119.8%	115.5%	48.364	0.5795	97.95%	122.3%	41.70%
PLYMOUTH	15	118.1%	92.63%	61.438	0.7257	103.3%	114.4%	36.81%
POCAHONTAS	4	115.0%	118.0%	53.434	0.6147	101.5%	113.3%	37.53%
POLK	134	99.91%	98.84%	38.771	0.3874	78.13%	127.9%	25.24%
POTTAWATTAMIE	33	101.8%	93.81%	28.129	0.2863	84.00%	121.2%	22.72%
POWESHIEK	8	94.71%	75.59%	61.239	0.58	48.62%	194.8%	48.75%
RINGGOLD	2	78.61%	78.61%	59.188	0.4653	55.74%	141.0%	41.85%
SAC	9	90.78%	88.80%	58.842	0.5342	73.87%	122.9%	38.19%
SCOTT	54	95.06%	95.99%	26.492	0.2518	69.81%	136.2%	18.25%
Scott - Davenport	86	103.6%	98.67%	48.536	0.5027	85.32%	121.4%	27.52%
SHELBY	9	123.0%	97.36%	50.892	0.6259	195.5%	62.90%	45.74%
SIOUX	15	104.6%	82.69%	44.964	0.4701	85.43%	122.4%	39.88%
STORY	13	92.92%	92.04%	52.606	0.4888	85.98%	108.1%	30.89%
Story - Ames	16	99.62%	91.34%	31.593	0.3147	98.10%	101.6%	20.22%

## CLASSIFICATION=Commercial Transfer Type=Deed

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
TAMA	5	102.4%	88.77%	35.309	0.3615	89.58%	114.3%	28.33%
TAYLOR	5	95.36%	93.74%	11.664	0.1112	99.42%	95.91%	9.09%
UNION	5	137.9%	124.1%	39.3	0.5418	126.6%	108.9%	27.98%
VAN BUREN	6	86.87%	91.61%	21.067	0.183	86.73%	100.2%	17.06%
WAPELLO	20	123.9%	88.28%	93.19	1.1545	90.39%	137.1%	60.87%
WARREN	11	104.6%	98.83%	26.958	0.2821	98.88%	105.8%	22.27%
WASHINGTON	17	86.98%	84.00%	37.655	0.3275	67.89%	128.1%	31.01%
WAYNE	5	104.6%	99.83%	42.463	0.4442	89.27%	117.2%	26.89%
WEBSTER	23	85.85%	74.19%	41.533	0.3565	56.98%	150.7%	34.28%
WINNEBAGO	7	80.67%	76.30%	27.865	0.2248	77.48%	104.1%	20.73%
WINNESHIEK	11	93.19%	92.31%	38.823	0.3618	88.13%	105.7%	21.93%
WOODBURY	6	95.01%	96.58%	26.483	0.2516	92.40%	102.8%	21.37%
Woodbury - Sioux City	37	101.9%	89.11%	39.956	0.4071	76.97%	132.4%	34.25%
WORTH	3	68.05%	52.93%	60.75	0.4134	46.52%	146.3%	49.39%
WRIGHT	15	68.52%	71.60%	35.539	0.2435	63.24%	108.4%	25.73%

## CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
ADAIR	1	51.65%	51.65%	.	.	51.65%	100.0%	0.00%
ADAMS	1	35.99%	35.99%	.	.	35.99%	100.0%	0.00%
ALLAMAKEE	6	101.7%	75.23%	60.017	0.6105	77.55%	131.2%	53.15%
APPANOOSE	3	91.33%	82.71%	36.223	0.3308	78.77%	115.9%	25.98%
AUDUBON	2	55.98%	55.98%	15.398	0.0862	59.27%	94.46%	10.89%
BENTON	1	84.99%	84.99%	.	.	84.99%	100.0%	0.00%
BLACK HAWK	8	93.75%	92.15%	20.173	0.1891	87.28%	107.4%	14.95%
BOONE	4	103.3%	93.37%	25.963	0.2682	94.71%	109.1%	17.51%
BREMER	2	120.8%	120.8%	79.905	0.9655	110.4%	109.4%	56.50%
BUCHANAN	3	53.12%	38.82%	66.507	0.3533	76.57%	69.38%	56.82%
BUENA VISTA	5	97.11%	100.2%	31.743	0.3082	87.15%	111.4%	22.77%
CALHOUN	1	78.44%	78.44%	.	.	78.44%	100.0%	0.00%
CARROLL	2	131.8%	131.8%	7.9309	0.1046	127.9%	103.1%	5.61%
CASS	4	70.59%	66.62%	39.567	0.2793	60.68%	116.3%	34.08%
CERRO GORDO	2	58.79%	58.79%	44.246	0.2601	49.59%	118.5%	31.29%
Cerro Gordo - Mason City	3	125.8%	113.9%	27.189	0.3422	119.6%	105.2%	19.09%
CLARKE	2	63.02%	63.02%	27.687	0.1745	65.35%	96.43%	19.58%
CLAY	1	158.4%	158.4%	.	.	158.4%	100.0%	0.00%
CLAYTON	6	83.33%	77.50%	42.881	0.3573	76.56%	108.8%	33.10%
CLINTON	1	120.5%	120.5%	.	.	120.5%	100.0%	0.00%
CRAWFORD	4	59.48%	61.94%	48.278	0.2871	55.23%	107.7%	30.22%
DALLAS	3	157.0%	137.2%	27.902	0.438	143.3%	109.6%	19.59%
DAVIS	1	151.4%	151.4%	.	.	151.4%	100.0%	0.00%

## CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
DECATUR	2	50.54%	50.54%	34.326	0.1735	55.37%	91.28%	24.27%
DELAWARE	1	74.80%	74.80%	.	.	74.80%	100.0%	0.00%
DES MOINES	8	78.38%	76.07%	66.81	0.5237	41.05%	190.9%	55.05%
DUBUQUE	3	108.4%	115.6%	12.701	0.1376	110.8%	97.77%	7.05%
Dubuque - City of Dubuque	7	101.4%	93.27%	18.865	0.1912	103.1%	98.32%	11.13%
FAYETTE	7	76.77%	69.31%	50.048	0.3842	92.95%	82.59%	37.54%
FLOYD	1	82.05%	82.05%	.	.	82.05%	100.0%	0.00%
GREENE	3	67.03%	55.58%	32.675	0.219	66.44%	100.9%	23.42%
GRUNDY	1	76.79%	76.79%	.	.	76.79%	100.0%	0.00%
GUTHRIE	1	60.57%	60.57%	.	.	60.57%	100.0%	0.00%
HAMILTON	3	123.8%	143.9%	33.463	0.4144	108.2%	114.4%	17.42%
HANCOCK	1	200.0%	200.0%	.	.	200.0%	100.0%	0.00%
HARRISON	2	41.29%	41.29%	53.493	0.2209	47.89%	86.23%	37.83%
HENRY	2	159.4%	159.4%	26.766	0.4266	144.7%	110.1%	18.93%
HOWARD	1	76.86%	76.86%	.	.	76.86%	100.0%	0.00%
IDA	1	164.8%	164.8%	.	.	164.8%	100.0%	0.00%
JACKSON	6	83.12%	74.69%	43.593	0.3623	70.84%	117.3%	31.37%
JASPER	7	127.8%	102.0%	59.401	0.7591	108.4%	117.9%	48.25%
JEFFERSON	1	81.88%	81.88%	.	.	81.88%	100.0%	0.00%
JOHNSON	4	109.4%	113.6%	13.7	0.1498	101.9%	107.3%	7.91%
Johnson - Iowa City	2	93.36%	93.36%	19.164	0.1789	94.11%	99.21%	13.55%
JONES	2	53.30%	53.30%	3.6556	0.0195	53.66%	99.32%	2.58%
KEOKUK	2	116.4%	116.4%	52.202	0.6075	108.6%	107.1%	36.91%

## CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
LEE	3	85.15%	87.27%	45.138	0.3844	78.39%	108.6%	29.33%
LINN	4	70.42%	69.15%	31.642	0.2228	68.80%	102.4%	26.16%
Linn - Cedar Rapids	9	101.1%	97.28%	33.405	0.3377	115.6%	87.45%	25.69%
LOUISA	3	76.49%	41.20%	81.518	0.6235	48.28%	158.4%	87.94%
LYON	2	39.47%	39.47%	52.12	0.2057	39.20%	100.7%	36.85%
MADISON	1	72.96%	72.96%	.	.	72.96%	100.0%	0.00%
MAHASKA	4	85.92%	85.15%	18.307	0.1573	73.87%	116.3%	11.58%
MARION	2	88.24%	88.24%	37.059	0.327	99.81%	88.42%	26.20%
MARSHALL	8	106.5%	103.1%	58.826	0.6263	99.72%	106.8%	39.71%
MILLS	2	73.83%	73.83%	1.0788	0.008	73.86%	99.95%	0.76%
MITCHELL	1	79.89%	79.89%	.	.	79.89%	100.0%	0.00%
MONONA	1	57.12%	57.12%	.	.	57.12%	100.0%	0.00%
MONROE	3	154.2%	81.31%	89.706	1.3829	91.55%	168.4%	100.9%
MONTGOMERY	2	383.7%	383.7%	20.015	0.768	365.6%	105.0%	14.15%
MUSCATINE	2	96.85%	96.85%	5.9854	0.058	100.3%	96.59%	4.23%
OBRIEN	2	115.4%	115.4%	18.525	0.2137	121.5%	94.94%	13.10%
OSCEOLA	1	88.52%	88.52%	.	.	88.52%	100.0%	0.00%
PAGE	2	101.4%	101.4%	0.5386	0.0055	101.4%	100.0%	0.38%
PALO ALTO	5	105.9%	113.9%	19.485	0.2064	108.9%	97.29%	13.74%
PLYMOUTH	4	104.5%	63.64%	84.369	0.8817	80.54%	129.8%	72.79%
POCAHONTAS	1	116.8%	116.8%	.	.	116.8%	100.0%	0.00%
POLK	26	99.83%	91.41%	49.167	0.4908	83.54%	119.5%	32.44%
POTTAWATTAMIE	9	98.21%	99.88%	31.489	0.3093	86.98%	112.9%	20.48%

CLASSIFICATION=Commercial Transfer Type=Contract

JURISDICTION	Number of Sales	Sales Ratio Mean	Sales Ratio Median	Coefficient of Variation	Standard Deviation	Weighted Mean	PRD	COD
POWESHIEK	1	19.95%	19.95%	.	.	19.95%	100.0%	0.00%
SAC	2	125.1%	125.1%	66.474	0.8315	131.3%	95.24%	47.00%
SCOTT	4	71.90%	67.59%	21.269	0.1529	62.99%	114.1%	16.29%
Scott - Davenport	8	84.64%	92.40%	40.551	0.3432	65.41%	129.4%	27.46%
SHELBY	3	97.93%	101.9%	7.332	0.0718	93.50%	104.7%	4.13%
SIoux	1	82.43%	82.43%	.	.	82.43%	100.0%	0.00%
STORY	1	99.38%	99.38%	.	.	99.38%	100.0%	0.00%
Story - Ames	3	97.91%	80.84%	37.453	0.3667	86.86%	112.7%	27.68%
TAMA	3	91.40%	99.44%	32.109	0.2935	88.82%	102.9%	19.12%
TAYLOR	1	98.65%	98.65%	.	.	98.65%	100.0%	0.00%
UNION	1	93.10%	93.10%	.	.	93.10%	100.0%	0.00%
WAPELLO	9	86.42%	83.36%	37.504	0.3241	86.53%	99.88%	26.81%
WARREN	5	96.09%	98.70%	23.718	0.2279	97.24%	98.82%	18.24%
WEBSTER	5	88.53%	70.94%	38.054	0.3369	82.69%	107.1%	32.03%
WINNEBAGO	3	84.50%	73.55%	29.11	0.246	72.07%	117.2%	20.57%
WINNESHIEK	1	83.61%	83.61%	.	.	83.61%	100.0%	0.00%
WOODBURY	3	64.35%	69.15%	32.343	0.2081	52.44%	122.7%	19.66%
Woodbury - Sioux City	15	100.3%	100.0%	38.592	0.3872	73.48%	136.5%	29.29%
WRIGHT	2	54.49%	54.49%	26.701	0.1455	63.56%	85.72%	18.88%